



Roscommon County Council

**Public Spending Code
Quality Assurance Report**

**Year ended
31st December 2025**

submitted to

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

on

27th May 2026

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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 one single procurement in excess of €10 million in place during 2025. 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 left is the council logo with the text 'Comhairle Contae Ros Comáin Roscommon County Council'. To its right is the address: 'Aras an Chontae Roscommon County Roscommon F42 VR98 Tel: 090 6637100'. Further right are language selection options: 'Select Language' and 'SPEAK'. On the far right is the 'My Online Services' logo and a search bar. Below the header is a navigation menu with 'Home', 'Notices', 'Events', 'Your Council', and 'Job Vacancies'. The breadcrumb trail reads: 'Home > Your Council > Other Services > Finance > Procurement > Procurement over €10 million'. A sidebar on the left lists: '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 text: 'Procurements in Roscommon County Council of over €10 million will be published here, pursuant to the requirements of the Public Spending Code.' Below this is a list of links: 'PSC OA Report 2021 details of any single procurement in excess of €10 Million.xlsx (size 12 KB)', 'PSC OA Report 2022 details of any single procurement in excess of €10 Million.xlsx (size 9.6 KB)', 'PSC OA Report 2023 details of any single procurement in excess of €10 Million.xlsx (size 12.2 KB)', 'PSC OA Report 2024 details of any single procurement in excess of €10 Million.xlsx (size 12.2 KB)', and 'PSC OA Report 2025 details of any single procurement in excess of €10 Million.xlsx (size 12.5 KB)'.

The Quality Assurance report for 2025 can be found at the following link:

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

Home > Council Publications > Finance > Audit Reports > Quality Assurance Reports

Quality Assurance Reports

Quality Assurance Reports

Quality Assurance Report 2025	
Quality Assurance Report 2024	
Quality Assurance Report 2023	
Quality Assurance Report 2022	
Quality Assurance Report 2021	
Quality Assurance Report 2020	

Single Procurement in Excess of €10 Million during 2025

Project Details	
Year:	2025
Parent Department:	NRRO
Name of Contracting Body:	Roscommon County Council
Name of Project/Description:	N5 Ballaghaderreen to Scramoge Road Project
Procurement Details	
Advertisement Date:	22nd July 2022
Tender Advertised in:	OJEU / Etenders - 2022/S 075-197487
Awarded to:	Wills Brothers Ltd
EU Contract Award Notice Date:	24th November 2023
Contract Price:	€259,823,500.00 ex VAT
Progress	
Contract Award Date:	25th October 2023
Start Date (under the contract):	23rd November 2023
Expected Date of Completion per Contract:	19th October 2027
Spend in Year under Review:	€98,266,848.10 ex VAT (Expenditure in respect to WBL contract only)
Cumulative Spend to End of Year:	€166,524,048.81 ex VAT (Expenditure in respect to WBL contract only)
Projected Final Cost:	€259,823,500.00 ex VAT
Value of Contract Variations:	€0.00
Date of Completion:	NA - Ongoing
Outputs	
Expected Output on Completion (E.G. XX kms of Road, No of units etc)	N5 Ballaghaderreen to Scramoge Road Project comprises of the construction of a 33.4km Type 1 single carriageway road which by passes the towns/villages of Frenchpark, Bellanagare , Tulsk and Strokestown and all ancillary works.
Output Achieved to date (E.G. X kms of Roads, No of Units etc)	Works were ongoing throughout the length of the project during 2025.

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 at commencement of project
Q 2.6	Was a financial appraisal carried out on all proposals and was there appropriate consideration of affordability?	3	Capital appraisal reports completed for all projects
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?	2	To be reviewed

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 expenditure on Housing projects.

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?	Not Applicable (N/A)	N/A. No contract signed in 2025.
Q 4.2	Did management boards/steering committees meet regularly as agreed?	3	Steering Committee Meetings generally take place monthly or as agreed in consultation with TII.
Q 4.3	Were programme co-ordinators appointed to co-ordinate implementation?	3	N5 B To S - Yes – Project Coordinator appointed. In general, Steering Committee appointed to co-ordinate implementation as per TII PM Guidelines.
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. On all projects managed by Roscommon National Roads Regional Office, a Project Engineer (typically at SEE grade) is assigned to manage the project.
Q 4.5	Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality?	3	Yes. Progress Reports prepared for Steering

			Committee Meetings in accordance with TII Guidelines.
Q 4.6	Did projects/programmes/grant schemes keep within their financial budget and time schedule?	3	Yes. Projects budgets prepared and reviewed in full consultation with TII.
Q 4.7	Did budgets have to be adjusted?	3	Yes. Projects budgets are periodically reviewed (typically quarterly) and adjusted if necessary in full consultation with TII.
Q 4.8	Were decisions on changes to budgets / time schedules made promptly?	3	Yes, in full consultation with TII.
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?	N/A	N/A
Q 4.11	If costs increased or there were other significant changes to the project was approval received from the Approving Authority?	N/A	N/A
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 in respect of NRRO projects.

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	2 final accounts were completed and submitted. For projects completed in 2025, the final account and project completion is not

			<p>issued until after retention is paid (usually 12 months).</p> <p>Project completion reports are dependent on when a project was completed in 2025, following the 12-month retention, the final Department report is prepared, Uisce Eireann may require a survey to be prepared. We await their bond (if applicable) being returned before we can close job codes and add the assets to the fixed asset register. Therefore some 2025 projects may not be finalised until 2027.</p>
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 includes lessons learned however improvement necessary to ensure incorporated inter sectoral guidance
Q 6.3	How many Project Completion Reports were published in the year under review?	1	None
Q 6.4	How many Ex-Post Evaluations were completed in the year under review?	1	None, to be reviewed and implemented
Q 6.5	How many Ex-Post Evaluations were published in the year under review?	1	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?	1	No, 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 2025*

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 2025.

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 compliance with the code but with some improvement necessary.

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 2023 - 2025 and a minimum of 1% of the 2025 Revenue projects on the project inventory.

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

Table No. 1: Revenue Project Expenditure 2025

Revenue Project Expenditure	Project reviewed – D0906: Local Enterprise Office	Overall Revenue Expenditure	% of overall Budget Reviewed
Revenue Expenditure for 2025	€1,296,332	€84,139,823	1.54%

Table No. 2: Capital Project Expenditure 2023/2025

Capital	Year	Cost of individual projects	Project Cost	Overall Capital Expenditure	% over
Target for review over 3 years					5%
B02 Athlone to Ballyleague/Lanesborough Greenway	2023		€55,000,000	€916,713,855	6%
N61 Tulsk to Gortnacranagh Road Project - 2704	2024		€56,500,000	€947,300,653	6%
B02 Mid Shannon Greenway - 2715	2025	€30,000,000			
Cluain na Coille Housing Project, Athlone (51 units) - 1574	2025	€17,560,000	€47,560,000	€940,674,753	5%
All Projects subjected to in-depth review for 2025					
Total Capital Expenditure over 3 years 2023 - 2025			€159,060,000	€2,804,689,261	6%

Operation of the Local Enterprise Office (LEO) – In Depth Review

The primary objective of Roscommon LEO is the creation of high quality, sustainable jobs through supporting SME's and entrepreneurs. Measure 1 supports are direct financial payments to clients and Measure 2 supports are payments in respect of mentoring, training and development. LEO promote entrepreneurship across all sectors through the running of a series of programmes and events.

Roscommon County Council is party to a service level agreement with Enterprise Ireland which covers the operation and funding of the LEO. This Service Level Agreement provides the framework for the operation of the Local Enterprise Office as a business unit within the Local Authority and provides for the key objectives of the LEO.

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.

The review demonstrated a **substantial** level of compliance with the principles of the Public Spending Code – appraisal, defined outcomes, implementation and review.

Mid Shannon Greenway Project (Capital Project, being incurred).

In Depth Check Summary (5% of Capital Project Inventory for 2025 and 6% yearly average for 2023-2025).

This capital investment project with expenditure being incurred has an objective of creating a Greenway route which can provide a fully accessible Greenway in the area of Ballyleague/Lanesborough, Strokestown, Roosky & Termonbarry with an estimated overall project cost of €30,000,000.

Mid Shannon Greenway is the adopted name for the proposed greenway project in the area of Ballyleague/Lanesborough, Strokestown, Roosky and Termonbarry. It will be a recreational trail with a 3m wide paved surface providing circa 45km greenway. It has the potential of linking with the Lough Ree greenway (Athlone, Ballyleague/Lanesborough, Roscommon Town) at Ballyleague.

The proposed Greenway will be Scenic, Sustainable, Substantially Segregated of Shared Use, Strategic, and can Offer lots to See and Do, in-line with the Strategy for the Future Development of National & Regional Greenways. It is intended to provide an excellent experience for all locals/visitors and will be developed to be a significant tourist attraction for international and local visitors.

The Mid Shannon Greenway is proposed to connect with the Athlone to Ballyleague/Lanesborough Greenway and with the proposed Longford Mid Shannon Wilderness Park at Kilnacarrow Bridge (Bord na Mona bridge) over the River Shannon and link the proposed greenways on the eastern and western sides of the Shannon. There is also the potential to connect to the Royal Canal Greenway in Clondara, Co. Longford through Termonbarry.

The Greenway would showcase County Roscommon and its numerous cultural and heritage sites that lie in this area including Strokestown House and the Irish Famine Museum.

The need for a Greenway in this area which once thrived on the peat industry is of high importance, and a Greenway would contribute to the economic, social, and environmental sustainability of a region which is affected by the transition away from peat harvesting and burning.

The project meets all of the criteria highlighted in the Strategy for Future Development of National & Regional Greenways.

In 2020 an application was submitted to the Department of Environment, Climate and Communications for funding under the EU Just Transition Fund 2020 in the "Wider Midlands" region to progress the proposed Greenway. The application was successful receiving an allocation of €60,000 from the Department of Environment, Climate and Communications. The initial appraisal phases 0 – 1 of the project lifecycle of the proposed project are complete including the Strategic Assessment Report and Feasibility Report. TII have approved progression to Phase 2 – Options Selection. During Phase 2 all reasonable / feasible options are examined and their costs, benefits and effects on the environment are interrogated to identify a preferred option, if any, that will progress to Phase 3 Design and Environmental Evaluation.

An approximate date for completion of project is Q4 2030, this is subject to TII approval and funding. At present the proposed project has expenditure incurred of €46,423 with the consultants appointed in accordance with procurement regulations to progress the project from Phase 0 to Phase 1 (Concept and Feasibility). A Strategic Assessment Report & Feasibility Report were prepared and submitted to TII as required under the PSC and Project Management Guidelines. Procurement of Technical Consultancy Services for Phases 2 – 4 of TII's Project Management Guidelines is ongoing.

As the various phases are sanctioned by the Approving Authority, TII, all necessary stages of the proposed Mid Shannon Greenway 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 Mid Shannon Greenway 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 proposed Mid Shannon Greenway Capital Project the audit opinion is that Roscommon County Council is **substantially compliant** with the relevant requirements of the Public Spending Code.

Cluain na Coille Housing Project, Monksland, Athlone (Capital Project, being incurred).

An in-depth review was undertaken on the Cluain na Coille housing development in Monksland, Athlone, Co. Roscommon. The estimated lifetime cost of this project is €17,569,781 and will deliver 51 houses when completed. The main objective of the project is to deliver high quality social housing in the Monksland area, an area that represents the second highest demand for social housing in County Roscommon. The site for the proposed development was acquired by RCC in 2019.

The housing development is currently at Stage 4 of its lifecycle with construction works on the development having commenced in March 2026. It is envisaged that the anticipated date for completion and handover of the project is April 2027.

All prior stages of the project appear to be undertaken in accordance with the Public Spending Code regulations, the Capital Works Management Framework Processes and support the “Delivering Homes, Building Communities 2025-2030”, the Irish government’s housing plan. The initial Project Appraisals, Project Briefs, Estimates of Cost and the particulars of Project Management and Delivery including the CWMF P.R. Forms were all submitted to the Department of Housing, Planning and Local Government and the relevant approvals were sought for Stages 1 – 4 of the project together with a funding allocation of €17,569,781 to complete the project.

The procurement and appointment of Sweeney Architects as the Design Architects & Consultants and Coolsivna Construction Group as Design and Build Contractor were undertaken in accordance with National/EU Regulations. Construction works commenced in March 2026 and it is envisaged that the anticipated date for completion and handover is April 2027.

This project appears to be strategically managed to date with the view of achieving the prime objectives and maximising the proposed outputs and outcomes. Based on the findings of the in-depth review of Stages 1 -4 of the Cluain na Coille Housing Development in Monksland, Athlone the audit opinion is that Roscommon County Council appears to be **substantially 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 one single procurement in excess of €10 million in 2025 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.

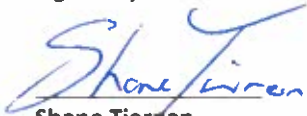
The in-depth checks carried out on a selection of programmes did not highlight any major issues which reflect negatively on the Council’s compliance with the code and, overall, there is satisfactory assurance on the level of compliance in the organisation.

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: 22nd May 2026

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	Local Enterprise Office.
Detail	LEO Measure 1 and Measure 2 Expenditure
Responsible Body	Roscommon County Council
Current Status	Expenditure being Incurred
Start Date	January 2025
End Date	December 2025
Overall Cost	€1,296,332 which forms part of the overall expenditure of €3,472,719 in D09: Economic Development and Promotion per Appendix 2 of the Unaudited AFS 2025

Project Description

The role of the Local Enterprise Office (LEO) in Roscommon is to drive the development of enterprise in the county, putting local micro and small businesses at the heart of job creation. LEO supports business start-ups and works to increase the job potential of new and existing micro and small businesses with information, advice, training, mentoring, seminars and selective financial support.

The operation of LEO is funded via the Department of Business, Enterprise & Innovation via Enterprise Ireland. This includes funding towards the administrative costs (pay and non-pay) of the LEO office. Roscommon County Council is party to a service level agreement with Enterprise Ireland which covers the operation and funding of the LEO. This Service Level Agreement provides the framework for the operation of the Local Enterprise Office as a business unit within the Local Authority and provides for the key objectives of the LEO's under four main pillars of engagement as identified in the LEO Policy Statement Published May 2024. These are:

- ❖ Business Information and Advisory Services.
- ❖ Enterprise Support Services.
- ❖ Entrepreneurship Support Services
- ❖ Local Enterprise Development Services.

The LEO is a business unit within Roscommon County Council. The vision of the LEO is to develop and sustain a positive enterprise ecosystem at local level throughout the county that will drive new added-value start-ups, the growth of small and micro enterprises and in doing so, enhance the local economy.

The key focus of the LEO is to maximise opportunities for job creation and retention, attained through:

- Creating and raising local enterprise awareness and developing an enterprise culture and locally based enterprise activity.
- Providing a single/ first point of contact service to the business community - providing business advice, direction and signposting, business counselling and mentoring.

- Providing support to private sector and community initiatives to secure the establishment and/or expansion of commercially viable enterprise projects.
- Providing comprehensive pre-and post-start-up supports to new and expanding micro-enterprises.
- Promoting the general economic development of the area.

LEO, as the first stop shop locally for businesses, will support the growth and resilience of small businesses by:

- providing accessible, high quality local supports for businesses.
- driving decarbonisation and exploiting the accompanying opportunities.
- enhancing competitiveness through digitalisation and innovation.
- driving and assisting new business start-ups and entrepreneurs.
- supporting the locally traded sector to thrive.

Roscommon LEO run a series of programmes and events throughout the year to promote entrepreneurship across all sectors, including the National Enterprise Awards, Local Enterprise Week, National Women's Enterprise Day and the Student Enterprise Programme.

The primary objective of Roscommon LEO is the creation of high quality, sustainable jobs through supporting SME's and entrepreneurs. There were 55 net new jobs created in 2025 by Roscommon LEO supported clients.

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 Local Enterprise Office (LEO). 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
Enabling Entrepreneurship in County Roscommon	Finance, LEO Staff	Start Your Own Business (SYOB), Mentoring, Student Enterprise Programme, Local Enterprise Week, NEA, NWED, Showcase, Local Enterprise Village at NPC	Numbers attending SYOBs, Mentoring, SEP	Growing and developing an Entrepreneurial culture in the county.
Providing Business Advice	Finance, LEO Staff	Business Advice Clinics, Training, Management Development	Numbers Advised/ Trained	A more successful Business Community.
Provide Enterprise Supports	Finance, LEO Staff	Priming Grants, Business Expansion Grants, Feasibility Study Grants, Energy Efficiency Grants, Grow Digital Vouchers, Digital for Business, Green for Business, Lean for Business, Market Explorer Grant, Get Exporting, Grad Start, IP Start, MFI	Numbers of grants and supports awarded. Value of Grants awarded. Number of proposed jobs.	Employment growth in County Roscommon.
Support Local Economic Development	LEO Staff	Animation and operational support for enterprise development infrastructure	Development of An Chistin Food Hub and Monksland Innovation Hub to aid micro enterprises in their start up and growth.	Stronger & more vibrant Local Economy.

Description of Programme Logic Model

Objectives:

The primary objective of Roscommon LEO is the creation of high quality, sustainable jobs through supporting SME's and entrepreneurs. Measure 1 supports are direct financial payments to clients and Measure 2 supports are payments in respect of mentoring, training and development. LEO promote entrepreneurship across all sectors through the running of a series of programmes and events.

Inputs:

Financial Inputs:

Total LEO expenditure in 2025 was €1,296,332. The operation of LEO is funded via the Department of Business, Enterprise & Innovation via Enterprise Ireland.

Human Resource Inputs:

Roscommon LEO team comprises seven staff members operating as a business unit within Roscommon County Council.

Activities:

Key activities carried out by Roscommon LEO during the year include:

- Promoting entrepreneurship within the county by facilitating various mentoring and training events.
- Providing business advice to start ups, emerging and existing businesses through business advice clinics, training and management development courses.
- Providing supports to enterprises through feasibility, priming and business expansion grants.
- Supporting local Economic Development by providing hubs in Castlerea and Monksland for emerging business start-ups.

Outputs:

The following are the outputs achieved during the year:

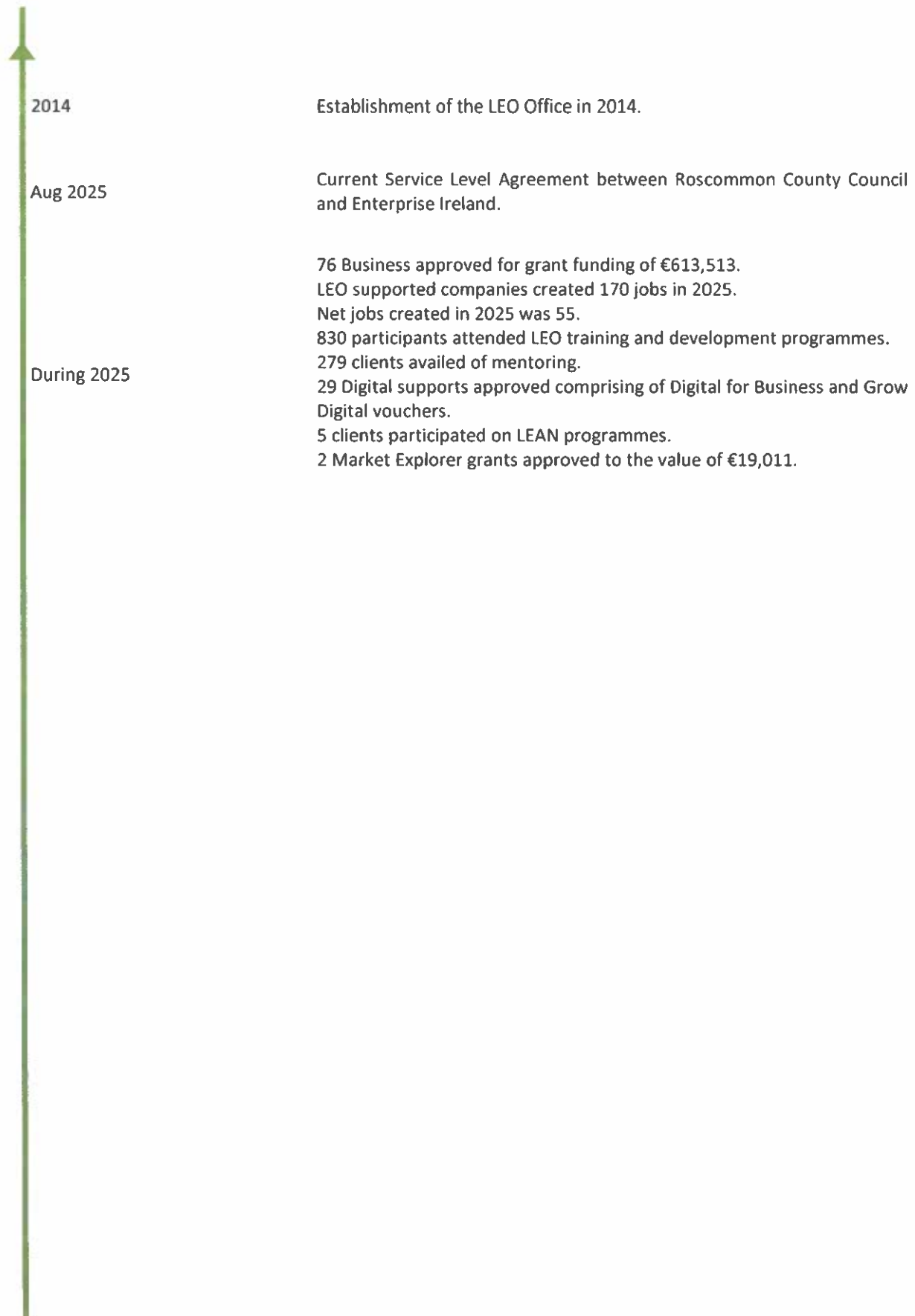
- Net job creation in 2025 was 55 jobs.
- 15 Priming, Business Expansion & Feasibility study grants approved to a value of €304,049.
- 830 participants in LEO training and development courses.
- 101 participants in SYOB courses.
- 297 clients availed of mentoring.

- 45 Green supports approved comprising of Green for Business & Energy Efficiency grants.

Outcomes:

- Promote and encourage an entrepreneurial culture in County Roscommon.
- The creation of high quality, sustainable jobs through supporting SME's and entrepreneurs. 55 net new jobs were created in 2025 by Roscommon LEO supported clients.
- The provision of financial and non-financial supports to start-ups and existing businesses.
- Development of An Chistin Food Hub and Monksland Innovation Hub to promote and support local Economic Development.

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 LEO.

Project/Programme Key Documents	
Title	Details
Framework Service Level Agreement	Framework Service Level Agreement between Enterprise Ireland and Roscommon County Council.
Local Enterprise Office Development Plan 2026 - 2028	Sets out the key priorities for Roscommon LEO for the programme period 2026 – 2028.
Local Enterprises Offices Policy Statement 2024 – 2030	This document outlines the future policy direction for the Local Enterprise Offices.
Local Enterprises Offices Procedures Manual V7 7/25	Procedures manual for all LEO activities.
Local Enterprises Offices EVAC Handbook V1 2/25	The Handbook sets out the guidance and expectations for EVAC members to effectively discharge their duties.
Approval Process for Grants	Evaluation and approval of grants.

Key Document 1. Framework Service Level Agreement.

Framework Service Level Agreement between Enterprise Ireland and Roscommon County Council, agreed on the 26th of August 2025, sets out clearly the context for the operation of the LEO by Roscommon County Council on behalf of Enterprise Ireland and ensures the appropriate matching and linking of national policy and programmes with local policies and programmes.

Key Document 2: Local Enterprise Office Development Plan 2026 - 2028

This is a detailed document for Roscommon LEO defining the objectives of the plan, the actions required and parameters for analysis as required for compliance and monitoring.

Key Document 3: Local Enterprises Offices Policy Statement 2024 – 2030.

This Policy Statement provides clarity and communicates the role of the LEO network to stakeholders, it sets out a policy direction and a clear indication of how LEO's will align their work with the priorities of the White Paper on Enterprise.

Key Document 4: Local Enterprises Offices Procedures Manual V7 7/25.

Enterprise Ireland's Local Enterprises Offices Procedures Manual Version 7 July 2025 documents the responsibilities, tasks and procedures for all personnel involved in the implementation of LEO activities.

Key Document 5: Local Enterprises Offices EVAC Handbook V1 2/25

The Local Enterprises Offices EVAC Handbook Version 1 Feb 2025 documents the guidance for and expectations of the Local Enterprise Office Evaluation and Approvals Committee (EVAC) members, ensuring they have a clear understanding of their roles and responsibilities and also serves as a support tool to help them effectively discharge their duties in the evaluation and approval of grants and LEO business supports.

Key Document 6: Approval Process for Grants.

Grant applications, LEO assessments and recommendations and Evaluation and Approvals Committee meeting minutes ensuring all grant applications and payments are made in accordance with guidelines and regulations.

Section B - Step 4: Data Audit

The following section details the data audit that was carried out in respect of the **Local Enterprise Office 2025**. It evaluates whether appropriate data is available for the future evaluation of the project/programme.

Data Required	Use	Availability
Application Forms for Grant Aid and supporting documentation.	Determine eligibility for grants and schemes.	Yes - Available
Project proposal evaluations.	Provides evidence of project assessment and LEO recommendations.	Yes - Available
Minutes of EVAC meetings	Provides evidence of EVAC project evaluation and recording of decisions.	Yes - Available
Tender documents.	Provides evidence of procurement for training and mentoring services.	Yes - Available
LEO Procedures manual	Procedure for administration of any LEO scheme or support function.	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 operations of the LEO office 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 LEO 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 Local Enterprise Office programme forms part of Roscommon County Council's annual current expenditure programme. The 2025 programme incurred expenditure of €1,296,332, including Measure 1 payments of €256,525 and Measure 2 payments of €303,664.

A sample of individual grant files was reviewed as part of this in-depth check. Overall, the quality of the data reviewed was satisfactory.

The procurement information for the provision of training and mentoring services (courses, clinics and workshops) for clients of Roscommon LEO was reviewed and is satisfactory.

The delivery of the programme is in line with the standards set out in the Public Spending Code. The audit found that all key documentation was available on request.

The system currently in place provides assurance that the requirements of the Public Spending Code are satisfactorily 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?

There are no recommendations arising from the review of compliance in this case.

Section: In-Depth Check Summary

The following section presents a summary of the findings of this In-Depth check on the administration of the Local Enterprise Office (LEO) in Roscommon County Council.

The objective of this in-depth check was to evaluate if the operations of LEO in Roscommon County Council are delivered in line with the standards set out in the Public Spending Code.

The primary objective of Roscommon LEO is the creation of high quality, sustainable jobs through supporting SME's and entrepreneurs. Measure 1 supports are direct financial payments to clients and Measure 2 supports are payments in respect of mentoring, training and development. LEO promote entrepreneurship across all sectors through the running of a series of programmes and events.

Roscommon County Council is party to a service level agreement with Enterprise Ireland which covers the operation and funding of the LEO. This Service Level Agreement provides the framework for the operation of the Local Enterprise Office as a business unit within the Local Authority and provides for the key objectives of the LEO.

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.

The review demonstrated a **substantial** level of compliance with the principles of the Public Spending Code – appraisal, defined outcomes, implementation and review.

Quality Assurance – In Depth Check

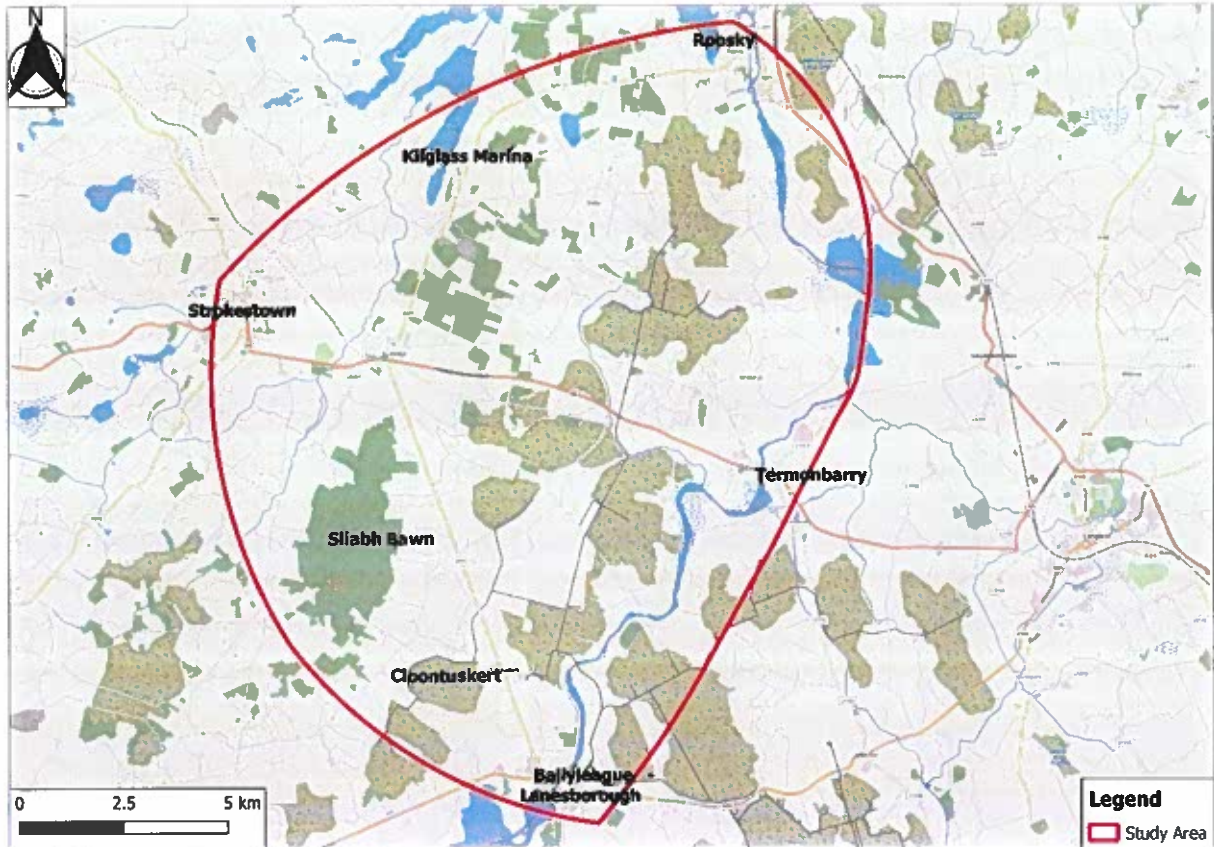
Section A: Introduction

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

Programme or Project Information	
Name	Mid Shannon Greenway
Detail	Mid Shannon Greenway is the adopted name for the proposed greenway project in the area of Ballyleague/Lanesborough, Strokestown, Roosky and Termonbarry. It will be a recreational trail with a 3m wide paved surface providing circa 45km greenway. It has the potential of linking with the Lough Ree greenway (Athlone, Ballyleague/Lanesborough, Roscommon Town) at Ballyleague.
Responsible Body	Roscommon County Council
Current Status	Capital Project Expenditure being incurred
Start Date	EU Just Transition Fund (EU JTF) provided an allocation of €60,000 in 2021 to commence the project.
End Date	The Athlone to Ballyleague/Lanesborough Greenway project is being progressed in line with Transport Infrastructure Ireland (TII) guidelines. They operate a phased approach and progression to each phase is subject to TII funding and approval through gate review statements. An indicative timeline would be Q4 2030 end date subject to TII approval and funding.
Overall Cost	Approximately €30 Million

Project Description

Mid Shannon Greenway is the adopted name for the proposed greenway project in the area of Ballyleague/Lanesborough, Strokestown, Roosky and Termonbarry. It will be a recreational trail with a 3m wide paved surface providing circa 45km greenway. It has the potential of linking with the Lough Ree greenway (Athlone, Ballyleague/Lanesborough, Roscommon Town) at Ballyleague. Figure 1-1 presents the Mid Shannon Greenway study area.



History of the Scheme

No other dedicated greenway project preceded the Mid Shannon Greenway scheme, and as such there is no previous scheme history. There are a number of existing trails in operation within the study area including trails at Slieve Bawn wind farm and Roosky Canal Loop.

The Mid Shannon greenway project proposes to provide a viable Greenway route which can provide a fully accessible Greenway network in the area of Ballyleague/Lanesborough, Strokestown, Termonbarry & Roosky. It is intended that the proposed route would showcase County Roscommon and in particular its history, culture, heritage, peatlands, hills, rivers, lakes, and bays.

The proposed Greenway will be Scenic, Sustainable, Substantially Segregated of Shared Use, Strategic, and can Offer lots to See and Do, in-line with the Strategy for the Future Development of National & Regional Greenways. It is intended to provide an excellent experience for all locals/visitors and will be developed to be a significant tourist attraction for international and local visitors.

The Mid Shannon Greenway is proposed to connect with the Athlone to Ballyleague/Lanesborough Greenway and with the proposed Longford Mid Shannon Wilderness Park at Kilnacarrow Bridge (Bord na Mona bridge) over the River Shannon and link the proposed greenways on the eastern and western sides of the Shannon. There is also the potential to connect to the Royal Canal Greenway in Clondara, Co. Longford through Termonbarry.

The Greenway would showcase County Roscommon and its numerous cultural and heritage sites that lie in this area including Strokestown House and the Irish Famine Museum.

The need for a Greenway in this area which once thrived on the peat industry is of high importance, and a Greenway would contribute to the economic, social, and environmental sustainability of a region which is affected by the transition away from peat harvesting and burning.

Strategic Value/ Value to the Region

National.

The greenway will link into Lough Ree Greenway – Athlone to Ballyleague/Lanesborough which in turn links into the Galway to Athlone Cycleway – part of the EuroVole 2 (Capitals Route).

Regional

The Greenway will promote active travel and sustainable transport in the region. The Greenway has high tourism potential given its location in Ireland's Hidden Heartlands and its proximity to Strokestown Park House and the Irish Famine Museum.

Local

The Greenway will provide a safe facility for users of all ages, all abilities and be family orientated. The Greenway will also provide a key amenity for local communities, encouraging modal shift toward active travel and sustainable transport options. The Greenway will offer a unique and tranquil experience to greenway users, connecting them with its natural and historic environment.

The Greenway will provide an important addition to tourism infrastructure within the county and the surrounding rural areas are expected to benefit from increased visitor numbers and a significant boost to the local economy.

Scheme Reference Data

Project Name: Mid Shannon Greenway
TII Project Reference: RN2227092
Local Authority: Roscommon County Council
Approving Authority: Transport Infrastructure Ireland
Greenway Length: TBC – potentially 45 km

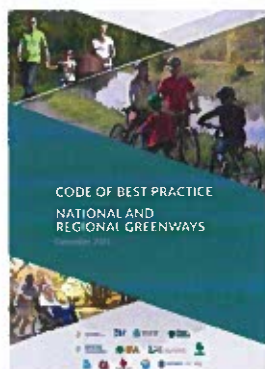
Greenway Guidance & Policy Documents



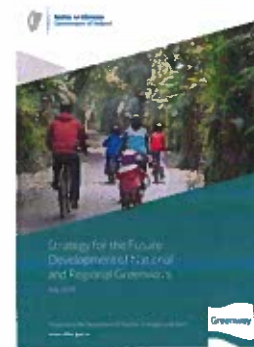
Project Manager's Manual for Greenway Projects PE-PMG-02047 May 2025



Project Manager's Manual for Greenway Projects PE-PMG-02041 May 2025



Code of Best Practice National and Regional Greenways – December 2021



Strategy for the Future Development of National and Regional Greenways (DTTAS, July 2018)

Approvals to Proceed-Gate Review Statements

The Mid Shannon Greenway project is being progressed in line with Transport Infrastructure Ireland (TII) guidelines and Phase 0 & Phase 1 are complete. At the completion of each phase a Gate Review Statement is issued to TII, seeking approval to progress to the next phase. Figure 1-2 & Figure 1-3 presents Phase 0 Gate Review Statement information. Figure 1-4 & Figure 1-5 presents Phase 1 Gate Review Statement information.



**Cornhairle Contae
Ros Comáin**
Roscommon
County Council



Transport Infrastructure Ireland
Parkgate Business Centre
Parkgate Street
Dublin 8
D08 DK10

Date: 09th January 2023
TII Ref: RN/22/27092
RNRRO Doc Ref: RN2227092-01-36766
Re: Mid Shannon Greenway – Ballyleague/Lanesborough to Tarmonbarry/Strokestown/Rosky
Subject: Phase 0 Gate Review Statement

Attn : Mr. Kieran Kelly, TII Regional Manager

A Dhuine Uaisle,

We refer to the above referenced Greenway Project

Roscommon County Council hereby confirm the following:

1. Roscommon County Council have completed in full all of the processes required in the TII Project Management Guidelines for Phase 0 (Scope and Pre-Appraisal).

Accordingly, Roscommon County Council request Transport Infrastructure Ireland approval to the following:

1. Progression of the above referenced Greenway Project from Phase 0 (Scope and Pre-Appraisal) to Phase 1 (Concept and Feasibility) of the TII Project Management Guidelines.

Is mise le meas,

Mr. Greg O'Donnell,
A/Director of Services, Road & Transportation.

Figure 1-2 Phase 0 Gate Review Statement

From: IHFO <information@tiii.ie>
Sent: Friday 20 January 2023 15:28
To: Greg O'Donnell <GODonnell@roscommoncoco.ie>
Subject: 1123-121621 - Mid Shannon Greenway - Ballyleague / Lanesborough to Farmonbarry / Strotestown / Roosky - Gateway 0 Approval

Dear Mr. O'Donnell,

With reference to your correspondence of 9 January 2023 regarding the above Greenway project, I wish to convey TII's approval to proceed from Phase 0: 'Scope and Pre-Appraisal' to Phase 1: 'Concept and Feasibility' of TII's Project Management Guidelines.

Yours sincerely,

Andrew Moore
Regulatory and Administration Executive



Figure 1-3 TII Approval to proceed to Phase 1 (Concept and Feasibility)



Comhairle Contae
Ros Comáin
Roscommon
County Council



Transport Infrastructure Ireland
Parkgate Business Centre
Parkgate Street
Dublin 8
D08 DK10

Date: 20th November 2023
TII Ref: RN/22/27092
RNRRO Doc Ref: RN2227092-01-37649
Re: Mid Shannon Greenway – Ballyleague/Lanesborough to Farmonbarry/Strotestown/Rosky
Subject: Phase 1 Gate Review Statement

Attn: Mr. Kieran Kelly, TII Regional Manager

A Dhúine Uaisle,

We refer to the above referenced Greenway Project.

Roscommon County Council hereby confirm the following:

1. Roscommon County Council have completed in full all of the processes required in the TII Project Management Guidelines for Phase 1 (Concept and Feasibility).
2. The Feasibility Report has been prepared and submitted to Transport Infrastructure Ireland for your records.
3. The Project Execution Plan has been prepared and submitted to Transport Infrastructure Ireland for your records.

Accordingly, Roscommon County Council request Transport Infrastructure Ireland approval to the following:

1. Progression of the above referenced Greenway Project from Phase 1 (Concept and Feasibility) to Phase 2 (Option Selection) of the TII Project Management Guidelines.

Is mise le meas,

Mr. Greg O'Donnell,
A/Director of Services, Roads & Transportation.

Ar an Chontae Roscommon, F12 V9N8
T 090 8627100 | 090 8625599 | e.gustan@roscommoncoco.ie
W roscommon.ie | RoscommonCountyCouncil | @roscommoncoco



Figure 1-4 Phase 1 Gate Review Statement

RE: RNRRO Ref: RN2227092-01-37649 - Mid Shannon Greenway – Ballyleague/Lanesborough to Tarmonbarry/Strokestown/Roosky



Jonathan Noonan <Jonathan.Noonan@tii.ie>
To: Niall Morrissey
Cc: Kelly Kieran

You forwarded this message on 05/12/2023 16:15.

Niall

Transport Infrastructure Ireland (TII) confirm approval to proceed to Phase 2 (Options Selection) for the Mid Shannon Greenway – Ballyleague/Lanesborough to Tarmonbarry/Strokestown/Roosky.

Prior to the issue of tender documents TII request a meeting to discuss the scale and scope of the scheme.

Jonathan

Jonathan Noonan
Senior Engineering Inspector
Transport Infrastructure Ireland
Phone: +353 (0)1 646 3600
Mobile: +353 (0)86 103 3090
Address: [Parkgate Business Centre, Parkgate Place, Parkgate Street, Dublin 8, Ireland, D08 DK10](#)



Figure 1-5 TII Approval to proceed to Phase 2 (Options Selection)

Section B - Step 1: Logic Model Mapping

As part of this In-Depth Check, Internal Audit have completed a Programme Logic Model (PLM) on the **Mid Shannon Greenway** 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
<p>The objective of this scheme is to deliver a new Greenway route which can provide a fully accessible Greenway in the area of Ballyleague/Lanesborough, Strokestown, Roosky & Termonbarry.</p> <p>To provide a safe recreational outdoor activity for end users.</p> <p>Create a tourist attraction that can contribute to the economic development of the local communities and the wider region.</p> <p>To support the use of a more sustainable mode of transport.</p>	<p>The primary input to the programme is the capital funding from TII.</p> <p>EU Just Transition Fund (EU JTF) provided funding of €60,000 in 2021.</p> <p>The TII allocation for 2022 was €145,000.</p> <p>The TII allocation for 2023 was €400,000.</p> <p>The TII allocation for 2024 was €300,000.</p> <p>The TII allocation for 2025 was €300,000.</p> <p>The TII allocation for 2026 is €300,000.</p> <p>Roscommon County Council's staffing and technical resources.</p>	<p>The key activities to date included management of Technical Consultancy Services and completion of Phase 0 and Phase 1.</p> <p>Phase 0 Key Deliverable – Strategic Assessment Report</p> <p>Phase 1 Key Deliverable – Feasibility Report</p> <p>Procurement of Technical Consultancy Services for Phases 2-4 of TII's Project Management Guidelines.</p>	<p>The final output from Phases 0-4 will be planning permission for a new Greenway route designed to the relevant standard's in the area of Ballyleague/Lanesborough, Strokestown, Roosky & Termonbarry.</p>	<p>The outcome of the project is a new Greenway route in the area of Ballyleague/Lanesborough, Strokestown, Roosky & Termonbarry, which when completed will:</p> <p>Promote a healthier lifestyle and increase the options for physical activity.</p> <p>Support and promote diversification of economic activities in rural areas.</p> <p>Improved pedestrian and cycling infrastructure to attract more visitors to the region.</p>

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Description of Programme Logic Model

Objectives: The principal objectives of the mid Shannon Greenway project are as follows:

- To develop a regionally significant greenway that will improve accessibility to adjacent towns and villages which can be linked with local Greenways and other cycling and walking infrastructure that will form part of a much larger cycle network.
- To provide a safe recreational outdoor activity for both pedestrians and cyclists in order to fully experience the natural landscape and beautiful scenery within the locality.
- To increase accessibility to points of interest and Natural Heritage Sites (NHAs) within the locality that will have the potential to generate an increase in tourism activity to the region by both domestic and international visitors.
- To regenerate and rejuvenate towns along the greenway route by providing an opportunity for local businesses and economies to maximise on an undervalued asset such as the local landscape and scenery.
- To increase accessibility within the region by supporting the use of a more sustainable mode of transport that will minimise impacts on the environment and promote the general health and wellbeing of all end users.

Inputs:

EU JTF & TII Funding, Roscommon County Council staff/admin resource supports, Technical Consultancy Services & procurement of relevant sub-consultants and contractors.

The estimated total cost of the project is in the region of €30M.

Activities:

The Mid Shannon Greenway project is being progressed in line with Transport Infrastructure Ireland (TII) guidelines and Phase 0 & Phase 1 are complete. Procurement of Technical Consultancy Services for Phases 2-4 of TII's Project Management Guidelines is ongoing. TII have approved progression to Phase 2 – Options Selection. Figure 3-1 below presents TII project phases.



TII Project Manager's Manual for Greenway Projects PE-PMG-02047 – Figure 3-1 – Project Phases

On completion of phases 0 – 2 the following activities/phases will be necessary to advance the completion of the proposed project when the various planning stages are sanctioned and funded by TII as the approving authority.

- **Phase 3 – Design and Environmental Evaluation**
- **Phase 4 – Statutory Processes**
- **Phase 5 – Enabling and Procurement**
- **Phase 6 – Construction and Implementation**
- **Phase 7 – Close out and Review**

Outputs:

The project will:

- Create a high-quality recreational greenway approximately 45 km in length with a 3m wide paved surface.
- Improve recreational outdoor activity.
- Improve accessibility, social inclusion, integration and physical activity.
- Provide new pedestrian and cycling facilities.

Outcomes:

The project will:

- Promote and encourage a healthier lifestyle.
- Support and encourage economic diversification in rural areas.
- Support greater physical activity in the local and wider community.
- Improve pedestrian and cycling infrastructure to attract more visitors to the region.

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

Date	
2021	Allocation under EU Just Transition Fund (EU JTF) Tender for Technical Consultancy Services managed by Regen Section, RCC.
June 2022	Scheme management is moved to RNRRO
2023	Phase 0 – Scope and Pre-Appraisal <ul style="list-style-type: none"> • Jan 2023 – Phase 0 Gate Review Statement • Jan 2023 – TII Approval to proceed to Phase 1
2023	Phase 1 – Concept and Feasibility <ul style="list-style-type: none"> • Wednesday 19th April 2023 Public Consultation Event No. 1 • Nov 2023 – Phase 1 Gate Review Statement • Dec 2023 – TII Approval to proceed to Phase 2
2024	Phase 2 – Options Selection Procurement of Technical Consultancy Services for Phases 2-4 of TII's Project Management Guidelines
2025	Under the EU Just Transition Fund (EU JTF), Bord na Móna submitted a planning application to Roscommon County Council for the Midlands Trail Network within County Roscommon which is sited within the Mid Shannon Greenway Study Area. Planning was granted by RCC with conditions on 29/09/2025. An appeal was lodged with An Coimisiún Pleanála (ACP).
2026	ACP order on 04/03/2026 to grant permission with conditions. It is now in the judicial review timeframe of 8 weeks from the ACP order date. The finalisation of this process is awaited in order to finalise the scope of services to be sought under the Technical Consultancy Services commission.
2026	Phase 2 – Options Selection
2027	Phase 3 – Design and Environmental
2028	Phase 4 – Statutory Process
2029	Phase 5 & 6 – Enabling & Procurement, Construction & Implementation.

Section B - Step 3: Analysis of Key Documents

The following section reviews the key documentation relating to appraisal, analysis and evaluation for the Mid Shannon Greenway project.

Project/Programme Key Documents	
Title	Details
Just Transition Fund Greenway Funding Application.	Application for funding submitted to the Department of Environment, Climate & Communications in July 2020.
Funding Allocation Approval/Grant Terms & Conditions – Dept. of Environment, Climate & Communications.	Department of Environment, Climate & Communications allocate €60,000 to progress project Phase 0 – 1 in May 2021.
Multi-Disciplinary and other Specialised Consultancy Services Tendering Documentation Tender Evaluations, Chief Executive Order, Letter of Appointment & Consultancy Services Contract to progress project through Phases 0 – 1 of the project.	E-tender Ref 192166 Tender Date 10/6/21. Submission date 15/7/21. Tender Assessment Report dated 18/8/21. Tender Recommendation Form dated 24/9/21. Letter of Acceptance dated 28/10/21. Chief Executive Order dated 11/11/21. Contract agreement dated 9/11/21. All supporting documentation available on file.

<p>Strategic Assessment Report prepared as per Public Spending Code Decision Gate 0, DOT require SAR.</p>	<p>Report prepared by Ryan Hanley Consulting Engineers in conjunction with Roscommon County Council and published Dec '22</p>
<p>Feasibility Report.</p>	<p>Completed by Ryan Hanley Consulting Engineers in Nov 2023 and analyses the viability of the project and identifies the preferred option for the proposed greenway.</p>

Key Document 1: Just Transition Fund Greenway Funding Application submitted to the Department of Environment, Climate & Communications in July 2020. This application outlined the proposal to develop the Mid Shannon Greenway in line with the Strategy for the Future Development of National and Regional Greenways.

Key Document 2: Evidence of the Greenway Funding Allocation from Department of Environment, Climate & Communications of €60,000 dated May 2021 together with the relevant terms and conditions for the grant award. This Funding was awarded to a number of local authorities under the Just Transition Fund 2020 in the “Wider Midlands” region.

Key Document 3: Multi-Disciplinary and other Specialised Consultancy Services Tendering Documentation, Tender Evaluations, Chief Executive Order, Letter of Appointment & Consultancy Services Contract. An invitation to tender was issued on 10th June 2021 with a final submission date of 15th July 2021. Three valid tenders were submitted to Roscommon County Council by the closing date of 15th July 2021. All Tenderers complied with the ‘Instructions to Tenderers’ and passed the Suitability Assessment. Following the Tender Evaluation of both Price and Quality ratio the Tenderer with the highest score was awarded the contract valued at €73,706 ex vat. The appropriate Chief Executive Orders dated 11th Nov 2021, Letters of Appointments, Unsuccessful Letters and Acceptance and Service Contact / Conditions of Engagement were issued accordingly and available for audit purposes.

Key Document 4: SAR (Strategic Assessment Report) as per Public Spending Code Decision Gate 0, DOT require SAR. The report was prepared by Ryan Hanley Consulting Engineers in conjunction with Roscommon County Council and issued following TII review in Dec 2022. The SAR outlines the context, need, high level objectives and high-level costs for the greenway, examines the rationale for the proposed greenway and ensures strategic alignment with government policy. It is an important step in the project lifecycle in that potential alternatives are assessed and identified for further appraisal in the Preliminary Business Case.

Key Document 5: The Feasibility Report is required as a deliverable in Phase 1 and will inform the advancement from Phase 1 to Phase 2 as per TII's Project Managers Manual for Greenway Projects (PE-PMG-02047). In addition to TII's PMG-02047, Phase 1 has been developed in accordance with the Strategy for the Future Development of National and Regional Greenways. The Feasibility Report reviews the likely costs, benefits and the overall feasibility of the proposed greenway going forward to allow an informed decision on whether to allow the proposed greenway to proceed to the next phase of the project lifecycle.

Section B - Step 4: Data Audit

The following section details the data audit that was carried out for the **Mid Shannon Greenway** project. It evaluates whether appropriate data is available for the future evaluation of the project/programme.

Data Required	Use	Availability
Greenway Funding Allocation Approval from the Dept. of Environment, Climate & Communications.	Evidence of relevant funding approval of €60,000 from the sanctioning authority to progress scheme to Phase O	Yes
Multi-Disciplinary and other Specialised Consultancy Services Tendering Documentation, Tender Evaluations, Chief Executive Order, Letter of Appointment & Consultancy Services Contract	Evidence that the correct procurement process was applied in line with PSC Guidelines to ensure value for money is achieved in awarding the Consultancy Contract	Yes
SAR (Strategic Assessment Report)	The content of the SAR report ensures conformity with the Project Appraisal Guidelines	Yes

	<p>for Greenway projects. SAR also outlines the tasks involved in the first stage of a greenway project, which is the Strategic Assessment Stage including</p> <ol style="list-style-type: none"> 1. Identification of existing issues or opportunities, and the need for the Greenway 2. Developing project objectives and produce a list of potential alternatives and options that could address the existing issues or opportunities present. 	
<p>Feasibility Report.</p>	<p>The Feasibility Report reviews the likely costs, benefits and the overall feasibility of the proposed greenway going forward to allow an informed decision on whether to allow the proposed greenway to proceed to the next phase of the project lifecycle.</p>	<p>Yes</p>

Data Availability and Proposed Next Steps

All supporting documentation relating to Phases 0 – 1 of this project are available. Procurement of Technical Consultancy Services for Phases 2-4 of TII's Project Management Guidelines is ongoing. TII have approved progression to Phase 2 – Options Selection. The purpose of Phase 2 is to examine options to determine a Preferred Option. During Phase 2 all reasonable / feasible options are examined and their costs, benefits and effects on the environment are interrogated to identify a preferred option, if any, that will progress to Phase 3 Design and Environmental Evaluation.

Section B - Step 5: Key Evaluation Questions

The following section looks at the key evaluation questions for the Mid Shannon Greenway 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 initial appraisal phases 0 – 1 of the project lifecycle of the proposed project are complete including the Strategic Assessment Report and Feasibility Report. These appear to have been done in line with the TII Project Management Guidelines and the required standards set out in the PSC. A review of the preferred route selection is ongoing at present in consultation with Roscommon County Council,

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

Yes, all necessary data and information is available for a full evaluation at a later date.

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

At this stage in the project it appears that the NRRO and TII have all the relevant documentation available to a standard that is required for evaluation and inspection. All documentation is available – for all future projects it is recommended that all documentation is securely filed and accessible so as to facilitate a full Audit trail.

Section: In-Depth Check Summary

The following section presents a summary of the findings of this In-Depth Check on the **Mid Shannon Greenway project**

Summary of In-Depth Check

This capital investment project with expenditure being incurred has an objective of creating a Greenway route with which can provide a fully accessible Greenway in the area of Ballyleague/Lanesborough, Strokestown, Roosky & Termonbarry with an estimated overall project cost of €30,000,000.

Mid Shannon Greenway is the adopted name for the proposed greenway project in the area of Ballyleague/Lanesborough, Strokestown, Roosky and Termonbarry. It will be a recreational trail with a 3m wide paved surface providing circa 45km greenway. It has the potential of linking with the Lough Ree Greenway (Athlone, Ballyleague/Lanesborough, Roscommon Town) at Ballyleague.

The proposed Greenway will be Scenic, Sustainable, Substantially Segregated of Shared Use, Strategic, and can Offer lots to See and Do, in-line with the Strategy for the Future Development of National & Regional Greenways. It is intended to provide an excellent experience for all locals/visitors and will be developed to be a significant tourist attraction for international and local visitors.

The Mid Shannon Greenway is proposed to connect with the Athlone to Ballyleague/Lanesborough Greenway and with the proposed Longford Mid Shannon Wildernes Park at Kilnacarrow Bridge (Bord na Mona bridge) over the River Shannon and link the proposed greenways on the eastern and western sides of the Shannon. There is also the potential to connect to the Royal Canal Greenway in Clondara, Co. Longford through Termonbarry.

The Greenway would showcase County Roscommon and its numerous cultural and heritage sites that lie in this area including Strokestown House and the Irish Famine Museum.

The need for a Greenway in this area which once thrived on the peat industry is of high importance, and a Greenway would contribute to the economic, social, and environmental sustainability of a region which is affected by the transition away from peat harvesting and burning.

The project meets all of the criteria highlighted in the Strategy for Future Development of National & Regional Greenways.

In 2020 an application was submitted to the Department of Environment, Climate and Communications for funding under the EU Just Transition Fund 2020 in the “Wider Midlands” region to progress the proposed Greenway. The application was successful receiving an allocation of €60,000 from the Department of Environment, Climate and Communications. The initial appraisal phases 0 – 1 of the project lifecycle of the proposed project are complete including the Strategic Assessment Report and Feasibility Report. TII have approved progression to Phase 2 – Options Selection. During Phase 2 all reasonable / feasible options are examined and their costs, benefits and effects on the environment are interrogated to identify a preferred option, if any, that will progress to Phase 3 Design and Environmental Evaluation.

An approximate date for completion of project is Q4 2030, this is subject to TII approval and funding. At present the proposed project has expenditure incurred of €46,423 with the consultants appointed in accordance with procurement regulations to progress the project from Phase 0 to Phase 1 (Concept and Feasibility). A Strategic Assessment Report & Feasibility Report were prepared and submitted to TII as required under the PSC and Project Management Guidelines. Procurement of Technical Consultancy Services for Phases 2 – 4 of TII’s Project Management Guidelines is ongoing.

As the various phases are sanctioned by the Approving Authority, TII, all necessary stages of the proposed Mid Shannon Greenway 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 Mid Shannon Greenway 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 proposed Mid Shannon Greenway Capital Project the audit opinion is that Roscommon County Council is **substantially 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.

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	Housing Development – 51 units at Cluain na Coille, Monksland, Athlone Job Code 1574.
Detail	Housing project on lands owned by Roscommon County Council for the provision of social housing in the Monksland area of Athlone.
Responsible Body	Roscommon County Council
Current Status	Expenditure being incurred
Start Date	July 2019.
End Date	Anticipated date for completion and handover is April 2027.
Overall Cost	Approximately €17,560,000.

Project Description

Development of 51 Housing Units at Cluain na Coille, Monksland, Athlone.

The objective of this project is to ensure high quality social housing is delivered as part of the Government's "Delivering Homes, Building Communities 2025 - 2030" Strategy.

This proposed development is located on land zoned for residential use in the Monksland Bellanamulla LAP 2016-2022. Roscommon County Council own this site (Folio RN43451F) having purchased the land in 2019 for the purpose of providing social housing in the area. The lands are zoned new residential and surrounded by existing residential housing.

The need for the proposed housing units is based on a growing need for additional capacity in County Roscommon. Monksland represents the second largest area of demand for social housing in County Roscommon. The needs assessment indicated that there are 126 validated applications including transfers (approximately 5% for 1 Bed, 42% for 2 Bed, 43% for 3 Bed and 10% for 4 Bed) that expressed a first preference for the Monksland Area.

The initial Capital Appraisal Report was to provide 40 new social housing units however as the design progressed and the site layout was optimised, the number of new houses proposed was increased to 51. The houses are designed to cater for a wide range of demographic, included age friendly and people with disabilities.

It was Roscommon County Council's preference for this development to provide 25 no 2-bed and 26 no 3-bed units on this site to suit the majority of the housing need. The design was to maximise the use of the site while complying with the densities set out by the LAP.

The Roscommon County Development Plan 2022-2028 notes the need for high-quality residential schemes with convenient and safe access to local services and a safe and pleasant local environment. As such this site is an ideal location to provide a conveniently located development and consolidate the town of Monksland. The proposed development is in line with the zoning objectives of the governing County Development Plan and is consistent with the policies set out within this plan. The Development Plan sets out Roscommon County Council's policies and objectives for the proper planning and sustainable development of the County from 2022-2028. The Plan seeks to develop and improve, in a sustainable manner, the social, economic, cultural and environmental assets of the County. The making of the Development Plan has been informed by the Housing Strategy, the Retail Strategy, and the Strategic Environmental Report.

All necessary Approval Stages 1 – 4 of this Capital Project were sought from the Department with funding of €17,569,781 allocated to complete the project. The main construction/tender process was undertaken in accordance with National Procurement Guidelines and Coolisvna Construction Group Ltd were awarded the project contract on the 10th of March 2026. It is envisaged that the anticipated date for completion and handover is April 2027.

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 Cluain na Coille Housing 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
<p>Deliver high quality social housing.</p> <p>Reduction in the housing need in Monksland.</p> <p>Provide "Universally Designed" units for older people & people with disabilities.</p> <p>Use Modern Methods of Construction (MMC) to build more energy efficient houses quicker.</p>	<p>RCC owned land.</p> <p>Ongoing funding from Department of Housing.</p> <p>RCC Housing Staff.</p> <p>External Consultants and Contractors.</p>	<p>Set a programme for Planning and Design Phases.</p> <p>Preparation of Capital Appraisal Report and Department submissions.</p> <p>Procurement of Multi-Disciplinary Team for each phase of the project.</p> <p>Tendering/Procurement of External Consultants & Building Contractor.</p> <p>Project Management.</p> <p>Financial Management.</p>	<p>Department approval and funding received to proceed with the project.</p> <p>Part 8 Planning granted.</p> <p>Contractor appointed to build 51 new houses.</p> <p>6 "Universal Design" houses constructed.</p>	<p>Reduction in the number of people on Roscommon County Council's housing waiting list.</p> <p>51 new houses delivered as part of RCC's obligations under the Government's "Delivering Homes, Building Communities 2025 - 2030" policy.</p> <p>6 "Universal Design" houses constructed to cater for the needs of older people and people with disabilities.</p> <p>Provision of energy efficient houses delivered under a shorter construction programme due to MMC.</p>

Description of Programme Logic Model

Objectives: The objectives of this project are to ensure high quality social housing is delivered in County Roscommon as part of the Government's "Delivering Homes, Building Communities 2025 - 2030" Strategy, reduction of the housing need in the Monksland area and provision of suitable housing for older people and people with disabilities.

Inputs: Funding of €17,569,781 from the Department of Housing, RCC owned land as well as Project Management/Staff resources from Roscommon County Council, external Consultants and Contractors.

Activities: Management of the project through the various approval stages – this includes identification of the main objectives and expected outcomes of the project, securing and drawdown of funding, procurement and appointment of consultants and contractors, management of the project and project budget.

Outputs: Department funding secured to construct 51 new houses in Monksland.

Outcomes: 51 new energy efficient houses, including 6 houses constructed to cater for the needs of older people and people with disabilities, delivered in the Monksland area as part of RCC'S obligations under the Government's "Delivering Homes, Building Communities 2025 - 2030" policy, reducing the number of people on Roscommon County Council's housing waiting list.

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

July 2019	Purchase of Site
March 2022	Stage 1 Submission to Department of Housing
July 2022	Stage 1 Approval Received for Construction of 20 units (50% of site)
July 2022	Design Team Tender Advertised
August 2022	Design Team appointed
October 2023	Stage 2 Submission to Department of Housing – total units increased to 51. Following the Stage 1 approval the Department agreed that design and construction should proceed for the full site due to the growing housing need in the area – refer to Technical Report in submission.
November 2023	Stage 2 Approval Received for entire project
December 2024	Part 8 Planning Advertised
March 2025	Part 8 Planning Granted
May 2025	Stage 3 Submission to Department of Housing
June 2025	Department of Housing Confirm Stage 3 is not required as project being progressed under Design and Build
October 2025	Tender advertised on eTenders
December 2025	Tender Assessment
February 2026	Stage 4 submission to and approval from Dept of Housing.
March 2026	Design & Build Contractor Appointed and works commence

Section B - Step 3: Analysis of Key Documents

The following section reviews the key documentation relating to appraisal, analysis and evaluation for the Cluain na Coille Housing Project.

Project/Programme Key Documents	
Title	Details
Capital Appraisal Report. – submitted to the Dept of Housing in March 2022	Project Appraisal and Business Plan submission to the Dept. including estimated costings. Stage 1 approval received July 2022
Department Project Submissions & Approval Records Stage 2, 3 & 4.	Submission of CWMF P.R. Forms to the Dept. and Approvals received, Stage 2 – 21/11/23, Stage 3 - N/A as project is deemed “Design and Build”, Stage 4 – 27/2/26.
Procurement Documentation for the appointment of Project Design Consultants and Design & Build Contractor.	Tender Evaluations, Chief Executive Orders, Letters of Appointment & Acceptance, Contracts awarded to Design Consultants and Design & Build Contractor.

Key Document 1. Capital Appraisal Report – the initial appraisal report provided a Project Brief, Assessment of Need, an Assessment of Alternative Means to Meet Need and recommendations, Sustainability & Community Proofing, Site Constraints, Design Brief and estimated Costings for construction of 20 houses (50% of site).

Key Document 2: Department Project Submissions & Approval Records Stage 2, 3 & 4 - Following Stage 1 approval the Dept of Housing agreed that design and construction should proceed for the full site due to the growing housing need in the area and the Stage 2 submission was for 51 houses which was approved in Nov 2023. Stage 3 approval submitted in May 2025 and Dept. of Housing confirmed that as the project is classed as a “Design & Build” project Stage 3 approval is not required. Stage 4 Approval submitted in Jan 2026 and approved in Feb 2026.

Key Document 3: Procurement Documentation for the appointment of Design Team Consultants and Building Contractor – Tender records, tender appraisals and assessments, Letters of Offer & Acceptance, CE Orders and contracts for appointment of the Design Consultants & Building Contractor.

Section B - Step 4: Data Audit

The following section details the data audit that was carried out in respect of the development of **51 Housing Units at Cluain na Coille, Monksland, Athlone.**

It evaluates whether appropriate data is available for the future evaluation of the project/programme.

Data Required	Use	Availability
Capital Appraisal Report and Approval Letters from the Dept. of Housing.	Verification of the project appraisal and Business Case, estimated costings submissions and Department Approval for Stage 1.	Yes.
Department Project Submissions & Approval Letters for Stages 2, 3 and 4 of the project.	Evidence that the necessary approvals were sought at the various stages of the project including submission of CWMF P.R forms and that approvals were granted where necessary for Stage 2 & Stage 4 in Nov 2023 & Feb 2026 respectively. Verifies that all stages of the project life cycle were undertaken in accordance with the Capital Works Management Frameworks Processes.	Yes.
Procurement/Tender documentation relating to the appointment of the Design Consultants & Building Contractor.	Evidence that all procurements relating to the project were in accordance with National/EU Procurement Guidelines and that value for money was achieved.	Yes.

Data Availability and Proposed Next Steps

Internal Audit is satisfied that the documentation outlined above was provided on request from the Housing Unit in Roscommon County Council. Assurance is provided that all stages up to Stage 4 of the project appear to be undertaken in accordance with the Public Spending Code regulations, Procurement regulations and the Capital Works Management Frameworks Process. All necessary supporting documentation will be retained on file for future audit purposes.

Section B - Step 5: Key Evaluation Questions

The following section looks at the key evaluation questions for the development of **51 Housing Units at Cluain na Coille, Monksland, Athlone** 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).

Yes, as per the findings of the in-depth review all stages of the housing development up to the current construction stage appear to comply with the standards set out in the Public Spending Code.

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

Yes, all the necessary data and information is available to substantiate key decisions taken up to the current Stage 4. As the project progresses the relevant data will be retained to facilitate a full evaluation at a later date.

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

As the project progresses through the various stages of the project lifecycle it appears that all stages have been completed in accordance with the PSC regulations and the Capital Works Management Framework. No major issues have been identified. It is advised that on completion of the project the project management team conduct a Project Design review to evaluate the outcomes, output and value achieved as recommended by the PSC regulations.

Section: In-Depth Check Summary

The following section presents a summary of the findings of this In-Depth check on the administration of the Housing Capital project for delivery of **51 Housing Units at Cluain na Coille, Monksland, Athlone**

Summary of In-Depth Check

An in-depth review was undertaken on the Cluain na Coille housing development in Monksland, Athlone, Co. Roscommon. The estimated lifetime cost of this project is €17,569,781 and will deliver 51 houses when completed. The main objective of the project is to deliver high quality social housing in the Monksland area, an area that represents the second highest demand for social housing in County Roscommon. The site for the proposed development was acquired by RCC in 2019.

The housing development is currently at Stage 4 of its lifecycle with construction works on the development having commenced in March 2026. It is envisaged that the anticipated date for completion and handover of the project is April 2027.

All prior stages of the project appear to be undertaken in accordance with the Public Spending Code regulations, the Capital Works Management Framework Processes and support the "Delivering

Homes, Building Communities 2025-2030”, the Irish government's housing plan. The initial Project Appraisals, Project Briefs, Estimates of Cost and the particulars of Project Management and Delivery including the CWMF P.R. Forms were all submitted to the Department of Housing, Planning and Local Government and the relevant approvals were sought for Stages 1 – 4 of the project together with a funding allocation of €17,569,781 to complete the project.

The procurement and appointment of Sweeney Architects as the Design Architects & Consultants and Coolsivna Construction Group as Design and Build Contractor were undertaken in accordance with National/EU Regulations. Construction works commenced in March 2026 and it is envisaged that the anticipated date for completion and handover is April 2027.

This project appears to be strategically managed to date with the view of achieving the prime objectives and maximising the proposed outputs and outcomes. Based on the findings of the in-depth review of Stages 1 -4 of the Cluain na Coille Housing Development in Monksland, Athlone the audit opinion is that Roscommon County Council appears to be **broadly/substantially compliant** with the relevant requirements of the Public Spending Code.

Appendix 1								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 Year (Grant)	Project/Programme Anticipated Timeline	Projected Lifetime Expenditure	Explanatory Notes				
Housing & Building		€ -	€ -	€ -		€ -					
Cherryview, Knockree, Castleria (Roscara - 4 units)	Social Housing	€ -	€ 1	€ -	31/12/2028	€ -	100% Government Funded				
Lisryne Oak, Strokestown (3 units)	Social Housing	-	1	-	31/03/2028	-	Procurement of site ongoing				
Hawthorn Drive, Roscommon (42 Units)	Social Housing	-	1	-	31/12/2028	-	Department approval required				
Ballyforan (9 units)	Social Housing	-	1	-	31/12/2028	-	Department approval required				
Ballyleague (10 units.)	Social Housing	-	1	-	31/12/2028	-	Department approval required				
Abbeyville, Roscommon (4 units)	Part V	-	1	-	30/07/2026	-	Part V contracts to be executed				
Total A Housing and Building		€ -	€ 6	€ -		€ -					
Road Transportation and Safety											
NG3 Mt Talbot to Athleague	Pavement		1		Q4 2027		TII Funded				
NG1 Boyle Treangry	Pavement		1		Q4 2027		TII Funded				
Golf Links Road	Active travel		1		Q4 2028		NTA & DOT Funded				
Total Road Transportation and Safety		€ -	€ 3	€ -		€ -					
Environmental Services											
Total Environmental Services		€ -	€ -	€ -		€ -					
Recreation & Amenity											
Enabling the Potential of the Ballaghaderree Plots 4713	Stage 1 Preliminary design and statutory consent process and stage 2 – detailed design and preparation of construction tender pack for the regeneration of back lands adjacent to Market Square in Ballaghaderreen Town, to deliver green spaces, pedestrian friendly pathways, laneways and space for residential/ retail/ economic/ social/ community development.	€ -	€ 1	€ -		€ -	90% Grant Funded				
Reconnecting Castleria Town (Castleria Town Trust) 4726	The project hopes to provide an inclusive link allowing the whole community and tourists a safe walkway from the centre of the town along the river Francis to the Demesne.	€ -	€ 1	€ -		€ -	90% Grant Funded				
Total Recreation & Amenity		€ -	€ 2	€ -		€ -					
Overall Expenditure		€ -	€ 11	€ -		€ -					

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
A05 Administration of Homeless Service	A05 Administration of Homeless Service	1				
A06 Support to Housing Capital Prog.	A06 Support to Housing Capital Prog.	1				
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
A08 Housing Loans	A08 Housing Loans	1				
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 in Salaries and Service Supports Costs
16 Units Cnoc na hAbhainn, Boyle - Job 1619	Development of 16 units at Curlew View, Boyle 1619	1			31/12/2026	100% Government Funding - Units complete Dec '25. Retention
4 Units at Corober, Carrick on Shannon - Job 1601	Development of 4 units at Corober 1601	1			31/12/2026	100% Government Funding - Units complete Dec '25. Retention
Buy and Renew - Patrick Street, C'ra Job 1616	Patrick Street, Castlere (formerly Glyms) - 6 units 1616	1			31/12/2028	Single Stage submission to Dept - approval delay
Buy & Renew - Elphin Street, Strokestown 1617	Old Barracks Strokestown 1617	1			30/09/2024	100% Government Funding - Units complete Sept '25. Retention
C'ra na Coille, Athlone (51 units) - 1574	Development of 51 Units C'ra na Coille, Monkland, Athlone	1			31/12/2027	commence on site Q1 '25
The Meadows, Castlere (6 units - CAS) job 1688	Development of 6 units The Meadows Castlere	1			30/06/2025	CAS - Stage 2 - Project ongoing
Elphin - Vacant Courthouse - 4 units job 1620	Development of 4 units at Elphin Courthouse, Elphin	1			31/12/2025	100% Government Funding - Units complete Nov '25. Retention
Green St, Boyle (6 Units) job 1622	Development of 6 units at Green St Boyle	1			31/12/2026	Design Stage - single stage Dept approval required
The Paddocks, Athleague - 8 +6 Units - Job 1693	Social Housing	1			31/12/2025	100% Government Funding - Expected to be delivered by June '24
Milner Tarraville St Patricks Street, Castlere (Job 1623)	Refurbishment of 2no Units	1			30/11/2026	100% Government Funding - Units complete Nov '25. Retention
Mocknoyne Heights 2 units (Job 1695)	Refurbishment of 2no Units	1			31/12/2025	100% Government Funding - Completed Q4 2025, retention due
Torpan Beg, Ballyoran - 3 unit extensions (Job 1723)	Social Housing	1			31/12/2026	100% Government funded
Shannon Valley, Ballaghaderreen (15 units) Job 1665	Refurbishment of 15 derelict properties	1			31/12/2027	Single Stage - Department Approved - Expected to be delivered
Greenfields, Roscommon (2 Units) Job 1674	Development of 2 units at Greenfields, Roscommon	1			31/12/2027	Single Stage - Department Approved
Main Street, Roskeel (4 Units) Job 1673	Social Housing	1			31/12/2028	Single Stage - Department Approved
Site at Usroyne (2 units) - Job 1683	Social Housing	1			31/10/2026	Single Stage - Department Approved - Due to be completed in
Tarmon Manor Castlere (40 units) - Job 1694	40 unit Turnkey Development	1			31/07/2027	100% Government Funding - Project ongoing
Killiney, Roscommon - 5 Units Job 1706	Social Housing	1			31/12/2027	Design Stage - single stage Dept approval required
Total A. Housing and Building		7		18		€
Road Transport & Utility						
B01 NP Road - Maintenance & Improvement N1, N50	B01 National Primary Roads N1 to N50- Maintenance & Improvement	1				€
B02 NS Road - Maintenance & improvement NS - 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	B07 Road Safety Engineering Improvement works	1				€
B07 Road Safety Engineering Improvement	B11 Agency works & Recoupable Services	1				€
B11 Agency & Recoupable Services	Pavement	1				€
HD28 NP Pavement Renewals NP NS	Pavement	1				€
NS Cloonfree Pavement	Pavement	1				€
NS Bellanagare to Moneylea	Pavement	1				€
B02 - NS Ballaghaderreen to Longford RN14 - Job 2506	B02 - NS Ballaghaderreen to Longford RN14 - Job 2506	1			Q4 2026	TII Funded
B02 N60 Oran Road Project- 2426	N60 Oran Road Project- 2426	1			Q4 2026	TII Funded
B02 N61 Tuik to Gortnacraigh - 2704	N61 Tuik to Gortnacraigh Road Project - 2704	1			Q4 2030 (P7)	100% Government Funding (TII)
B02 N61 Coolteige Phase 1 realignment- 245C	N61 Coolteige Phase 1 realignment roads project- 245C	1			Q4 2023 (P7)	100% Government Funding
B02 N61 Tuik to Clashaganny - 2538	N61 Tuik to Clashaganny Roads Project - 2538	1			Q4 2025 (P2)	100% Government Funding
B02 N61 Tuik to Clashaganny - 2538	N61 Tuik to Clashaganny Roads Project - 2538	1			Q4 2025 (P4)	100% Government Funding
B02 N61 Ballymurray to knockroghery - 2539	N61 Ballymurray to knockroghery Roads Project - 2539	1			Q3 2021 (P2)	100% Government Funding (Note: Scheme development suspended in 2021. Exp. in 2022 & 2023 relates to N61 Roscommon-Athlone Strategic Study.)
B02 N61 St. John's Junction - 2704	N61 St. John's Junction Improvement Scheme - 2704	1			Q4 2025 (P2)	100% Government Funding (TII)

E10 Safety of Structures and Places		E10 Safety of Structures and Places									
E10 Civil Defence Head Quarters construction programme	Civil Defence Head Quarters construction programme 5531										100% RCC Funded
E11 Operation of Fire Services	E11 Operation of Fire Services	1								May-25	
E13 Water Quality, Air and Noise Pollution	E13 Water Quality, Air and Noise Pollution	1									
E15 Climate Change and Flooding	E15 Climate Change and Flooding										
Areas in Contempt Upgrade	Alterations to the internal layout of the building, installation of PV panels to roof, upgrades to building management system.									May-26	
Total Environmental Services		5									
Recreation & Amenity											
F01 Operation and Maintenance of Leisure Facilities	F01 Operation and Maintenance of Leisure Facilities	1									
F02 Library & Archival Services	F02 Library & Archival Services	1									
	Renovation of Ballaghaderreen Library incorporating installation of 'My Open Library' service and energy upgrades to Dillon House									2026	
F02 Library & Archival Services	F02 Library & Archival Services										
F03 Outdoor Leisure Area Operations	F03 Outdoor Leisure Area Operations	1									
F04 Community Sport & Recreational Development	F04 Community Sport & Recreational Development	1									
F05 Operation of Arts Programme	F05 Operation of Arts Programme	1									
F06 Recreation & Amenity											
Agriculture, Education, Health and Welfare											
G04 Veterinary Service	G04 Veterinary Service										
Arts & Amenity, Education, Health and Welfare											
Recreation Services											
H03 Administration of Rates	H03 Administration of Rates	1									
H09 Local Representation/Civil Leadership	H09 Local Representation/Civil Leadership	2									
H10 Motor Taxation	H10 Motor Taxation	2									
H11 Agency & Recoupable Services	H11 Agency & Recoupable Services	2									
Total Miscellaneous Services		7								0	
Overall Expenditure		42								54	

Currently own resources. Potential for partial recoupment from SEAI

Funding received under Small Scale Capital Works 2020 and My Open Library funding from DRCD totalling €155k. Grant Aid balance from DRCDG of €21,540 drawn down in January 2026. Retention still to be paid in 2026. First drawdown of Pathfinder grant received Feb 2025 €124,450.59 Balance of Pathfinder €164,180.88 grant payment of €41,798.59 paid in february 2026

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
Lisroyne, Strokestown - 6 Units - Job 1703	Turnkey development of 6 No. 3 bedroom units for	€	€	1	19/09/2025		100% Government Funding - Houses delivered - Final Account required
Old Tuam Road, Athlone - 8 units - EO1 - Job 1704	Social Housing	€	€	1	18/11/2025		100% Government Funded - Final Account Required
Woodberry Manor, Monkstown	16 Part V units			1	10/12/2025		100% Government Funding - Houses delivered - Final Account required
Meadowbank, Boyle (CHI - 4 units)	Social Housing	€	€	1	31/12/2025	€	100% Government Funded - Houses delivered by end 2025
Total Housing & Building		€	€	4		€	
Castlestrange Bridge B4050421	Bridge Rehabilitation - Specific Improvement Grant DOT			1	Q4 2025		
Total Road Transportation and Safety		€		1		€	DOT Specific Improvement Grant
Total				5		€	
D09 - URDF Roscommon A - 4377	D04 - URDF Roscommon A - 4377			1			
D09 - RRDF Castlereagh Food Hub - 4380	D09 - RRDF Castlereagh Food Hub - 4380			1			
D09 RRDF 2020 Category 2 Project for Ballaghaderreen (4430)	Development of detailed design for public realm in Ballaghaderreen			1			
RRDF Reenergising King House (4523)	Enhancing King House and Public Realm			1			
The Arigna Energy Inclusive Discovery Park(4 - 22)	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 Breifne Way)			1			
Total Development Management				5		€	
Overall Expenditure		€	€	10		€	

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		€ -	€ -	€ -		€ -	
Cherilles, Knockree, Castleree (Roscara - 4 units)	Social Housing	€ -	€ -	€ -	31/12/2028	900,000	100% Government Funded
Lisroyne Oak, Strokestown (3 units)	Social Housing	-	-	-	31/03/2028	850,000	Procurement of site ongoing
Hawthorn Drive, Roscommon (42 units)	Social Housing	-	-	-	31/12/2028	14,500,000	Department approval required
Ballyforan (9 units)	Social Housing	-	-	-	31/12/2028	3,000,000	Department approval required
Ballyeague (10 units)	Social Housing	-	-	-	31/12/2028	3,250,000	Department approval required
Abbeyville, Roscommon (4 units)	Part V	-	-	-	30/07/2026	1,098,356	Part V contracts to be executed
Total A Housing and Building		€ -	€ -	€ -	€ 281,548	€ 23,598,356	
Road Transportation and Safety							
N63 Mt Talbot to Athleague	Pavement				Q4 2027	€ 1,600,000	TII Funded
N61 Boyle Treangry	Pavement				Q4 2027	€ 1,800,000	TII Funded
Golf Links Road	Active travel				Q4 2028	€ 2,000,000	NTA & DOT Funded
Total Road Transportation and Safety		€ -	€ -	€ -		€ 5,400,000	
Environmental Services							
Total Environmental Services		€ -	€ -	€ -		€ -	
Recreation & Amenity							
Enabling the Potential of the Ballaghaderreen Plots 4713	Stage 1 Preliminary design and statutory consent process and stage 2 – detailed design and preparation of construction tender pack for the regeneration of back lands adjacent to Market Square in Ballaghaderreen Town, to deliver green spaces, pedestrian friendly pathways, laneways and space for residential/ retail/ economic/ social/ community development					€ 768,886	90% Grant Funded
Reconnecting Castleree Town (Castleree Town Trust) 4726	The project hopes to provide an inclusive link allowing the whole community and tourists a safe walkway from the centre of the town along the river Francis to the Demesne					€555,556	90% Grant Funded
Total Recreation & Amenity		€ -	€ -	€ -		€ 1,324,442	
Overall Expenditure		€ -	€ -	€ -		€ 30,322,798	

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	€ 2,479,448	€ -	€ -		€ -		Revenue Budget	
A02 Housing Assessment, Allocation & Transfer	A02 Housing Assessment, Allocation & Transfer	€ 1,459,674	€ -	€ -		€ -		Revenue Budget	
A05 Administration of Homeless Service	A05 Administration of Homeless Service	€ 548,627	€ -	€ -		€ -			
A06 Support to Housing Capital Prog.	A06 Support to Housing Capital Prog.	€ 1,093,566	€ -	€ -		€ -			
A07 RAS and Leasing Programme	A07 RAS and Leasing Programme - Rental properties provided by private landlords	€ 4,610,696	€ -	€ -		€ -		Dept refund RAS landlord rents nett of Tenants Differential Rent & 100% of Lease payments	
A08 Housing Loans	A08 Housing Loans	€ 701,762	€ -	€ -		€ -			
A09 Housing Grants	A09 Housing Grants								
16 Units Gnoc na hAbhainn, Boyle - Job 1619	Development of 16 units at Curlew View, Boyle 1619	€ 797,828	€ -	€ 2,611,200	31/12/2024	€ 3,786,943	€ 4,000,000	100% Government Funding - Units complete Dec '25. Retentive	
4 Units at Cortober, Carrick on Shannon - Job 1611	Development of 4 units at Cortober 1601	€ -	€ -	€ 984,713	31/12/2024	€ 1,436,930	€ 1,500,000	100% Government Funding - Units complete Dec '25. Retentive	
Buy and Renew - Patrick Street, Crea Job 1616	Patrick Street, Castleroa (formerly Glynn's) - 6 units 1616	€ -	€ -	€ 52,058	31/12/2028	€ 197,970	€ 1,300,000	Single Stage submission to Dept - approval delay	
Buy & Renew - Elphin Street, Stokestown 1617	Old Barracks Stokestown 1617	€ -	€ -	€ 424,595	30/09/2026	€ 750,557	€ 800,000	100% Government Funding - Units complete Sept '25. Retentive	
Clua in na Coille, Athlone (51 units) - 1574	Development of 51 Units Clua in na Coille, Monkland, Athlone	€ -	€ -	€ 287,126	31/12/2027	€ 1,369,445	€ 1,700,000	commence on site Q1 '25	
The Meadows, Castleroa (6 units - CAS) Job 1688	Development of 6 units The Meadows Castleroa	€ -	€ -	€ 677,039	30/06/2025	€ 960,618	€ 1,200,000	CAS - Stage 2 - Project ongoing	
Elphin - Vacant Courthouse - 4 units Job 1620	Development of 4 units at Elphin Courthouse, Elphin	€ -	€ -	€ 665,141	31/12/2025	€ 1,157,281	€ 1,250,463	100% Government Funding - Units complete Nov '25. Retentive	
Green St, Boyle (6 Units) Job 1622	Development of 6 units at Green St Boyle	€ -	€ -	€ 979	31/12/2026	€ 164,650	€ 3,500,000	Design Stage - single stage Dept approval required	
The Paddocks, Athleague - 8 +6 Units - Job 1693	Social Housing	€ -	€ -	€ 3,256,983	31/12/2025	€ 3,261,842	€ 3,686,900	100% Government Funding - Units complete Nov '25. Retentive	
Milner Tarraville St. Patrick's Street, Castleroa (Job 1623)	Refurbishment of 2no Units	€ -	€ -	€ 377,235	30/11/2026	€ 485,430	€ 730,318	Single Stage - Department Approved	
Mockymoyne Heights 2 units (Job 1695)	Refurbishment of 2no. Units	€ -	€ -	€ 97,180	31/12/2026	€ 98,201	€ 1,190,000	100% Government funded. Completed Q4 2025, retention due	
Torpan Beg, Ballyforan - 3 unit extensions (job 1123)	Social Housing	€ -	€ -	€ 832,061	31/12/2026	€ 885,171	€ 3,500,000	Single Stage - Department Approved - Expected to be delivered by June '21	
Shannon Valley, Ballaghadereen (15 units) Job 1665	Refurbishment of 15 derelict properties	€ -	€ -	€ 91,103	31/12/2027	€ 511,085	€ 645,000	Single Stage - Department Approved	
Greenfields, Roscommon (2 Units) Job 1674	Development of 2 units at Greenfields, Roscommon	€ -	€ -	€ -	31/12/2027	€ 64,565	€ 1,750,000	Single Stage - Department Approved	
Main Street, Rosakey (4 units) Job 1673	Social Housing	€ -	€ -	€ 3,813	31/12/2028	€ 115,419	€ 705,000	Single Stage - Department Approved - Due to be completed in	
Site at Lisroyne (2 units) - Job 1683	Social Housing	€ -	€ -	€ 49,351	31/10/2026	€ 179,533	€ 13,725,476	100% Government Funding - Project ongoing	
Tarmon Manor Castleroa (40 units) - Job 1694	40 unit Turnkey Development	€ -	€ -	€ 0	31/07/2027	€ 25,401	€ 2,000,000	Design Stage - single stage Dept approval required	
Killierney, Roscommon - 5 Units Job 1706	Social Housing	€ -	€ -	€ 373,174	31/12/2027	€ 373,176	€ -		
Total A Housing and Building		€ 11,691,601	€ -	€ 10,815,916		€ 15,824,418	€ 60,158,268		
Road Transport & Safety									
B01 NP Road - Maintenance & Improvement N1 -N50	B01 National Primary Roads N1 to N50- Maintenance & Improvement	€ 748,699	€ -	€ -		€ -	€ -		
B02 NS Road - Maintenance & Improvement N51 -N99	B02 National Secondary Road N51-N99 - Maintenance & Improvement	€ 802,853	€ -	€ -		€ -	€ -		
B03 Regional Road Maintenance and Improvement	B03 Regional Roads -Maintenance and Improvement works	€ 5,607,689	€ -	€ -		€ -	€ -		
B04 Local Road - Maintenance & Improvement	B04 Local Roads - Maintenance & Improvement works	€ 23,209,035	€ -	€ -		€ -	€ -		
B05 Public Lighting	B05 Public Lighting	€ 1,360,889	€ -	€ -		€ -	€ -		
B07 Road Safety Engineering Improvement	B07 Road Safety Engineering Improvement works	€ 702,060	€ -	€ -		€ -	€ -		
B11 Agency & Recoupable Services	B11 Agency works & Recoupable Services	€ 2,049,351	€ -	€ -		€ -	€ -		
HD28 NP Pavement Renewals NP NS	Pavement	€ 580,310	€ -	€ -		€ -	€ 600,000		
NS Cloonfree Pavement	Pavement	€ 1,610,818	€ -	€ -	Q4 2026	€ 1,610,818	€ 1,750,000	TII Funded	
NS Bellanagare to Moneylea	Pavement	€ 1,011,269	€ -	€ -	Q4 2026	€ 1,011,269	€ 1,400,000	TII Funded	
B02 - NS Ballaghadereen to Longford RN14 - Job 2506	B02 - NS Ballaghadereen to Longford RN14 - Job 2506	€ -	€ -	€ 117,187,487	Q4 2030 (P7)	€ 253,541,770	€ 462,400,000	100% Government Funding (TII)	
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	€ -	€ -	€ 29,349	Q4 2025 (P2)	€ 1,079,701	€ 48,500,000	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 Clishaganny - 2538	N61 Tulsk to Clishaganny Roads Project - 2538	€ -	€ -	€ 1,697	Q4 2025 (P4)	€ 834,013	€ 27,500,000	100% Government Funding	
B02 N61 Ballymurray to Knockcroghery - 2539	N61 Ballymurray to Knockcroghery Roads Project - 2539	€ -	€ -	€ -	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 N61 St. John's Junction - 2704	N61 St. John's Junction Improvement Scheme - 2704	€ 33,449	€ -	€ -	Q4 2025 (P2)	€ 59,694	€ 2,850,000	100% Government Funding (TII)	

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
Lisoyne, Strokestown - 6 Units - Job 1703	Turnkey development of 6No. 3 bedroom units	€ -	€ -	1,939,148	19/09/2025	1,939,148	100% Government Funding - Houses delivered - Final Account required
Old Tuam Road, Athlone - 8 units - EOI - Job 704	Social Housing	€ -	€ -	2,706,306.71	18/11/2025	2,707,982	100% Government Funded - Final Account Required
Woodberry Manor, Monksland	16 Part V units	€ -	€ -	4,800,296.00	10/12/2025	4,829,712	100% Government Funding - Houses delivered - Final Account required
Meadowbank, Boyle (CHI - 4 units)	Social Housing	€ -	€ -	1,200,000	31/12/2025	1,200,000	100% Government Funded - Houses delivered by end 2025
Total Housing & Building		€ -	€ -	10,645,751		10,676,842	
Castlstrange Bridge B4050421	Bridge Rehabilitation - Specific Improvement Grant DOT	€ -	€ -	298,856	Q4 2025	621,447	DOT Specific Improvement Grant.
Total Road Transportation and Safety		€ -	€ -	298,856		621,447	
D09 - URDF Roscommon A - 4377	D04 - URDF Roscommon A - 4377	€ -	€ -	133,271		6,351,907	
D09 - RRDF Castlereagh Food Hub - 4380	D09 - RRDF Castlereagh Food Hub - 4380	€ -	€ -	97,957		3,709,290	
D09 RRDF 2020 Category 2 Project for Ballaghaderreen (4430)	Development of detailed design for public realm in Ballaghaderreen	€ -	€ -	45,941		578,350	
RRDF Reenergising King House (4523)	Enhancing King House and Public Realm	€ -	€ -	201,806		2,487,763	
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 Breifne Way)	€ -	€ -	118,734		559,869	
Total Development Management		€ -	€ -	597,709		13,687,179	
Overall Expenditure		€ -	€ -	11,542,415		24,985,468	

