



**Comhairle Chontae na Gaillimhe**  
**Galway County Council**

# QUALITY ASSURANCE REPORT 2025

Submitted to the National Oversight and Audit Commission  
in compliance with the Public Spending Code

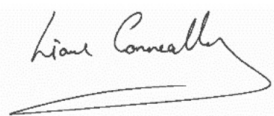
Finance Section

<b>Local Authority</b>	<b>Galway County Council</b>
<b>Department</b>	Finance
<b>Section</b>	Finance
<b>Document Title</b>	Quality Assurance Report for 2025

Rev	Status	Author	Reviewed By	Approved By	Office of Origin	Issue Date
R1	Draft 1				Finance	28.04.2026
R2	Draft 2				Finance	13.05.2026
R3	Draft 3				Finance	27.05.2026
R4	Finalised				CORP	28.05.2026

#### Certification

This Quality Assurance Report reflects Galway 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.



Liam Conneally

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Chief Executive

Galway County Council

Date: 28<sup>th</sup> May 2026

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## Introduction

The [Public Spending Code \(PSC\)](#) was developed by the Department of Public Expenditure and Reform (D/PER) and it applies to both current and capital expenditure and to all public bodies in receipt of public funds. According to D/PER, the PSC brings together, in one place, details of the obligations of those responsible for spending public money. As local authority funding derives from a number of sources, including grants from several Government Departments, it was decided that the Chief Executives of individual local authorities should be responsible for carrying out the quality assurance requirements in Part A04 of the PSC and that their reports should be submitted to the [National Oversight and Audit Commission](#) for incorporation in a composite report for the local government sector.

Galway County Council has completed this Quality Assurance (QA) Report as part of its ongoing compliance with the PSC, which aims to ensure that the State achieves value for money in the use of public funds.

The report presents the results of each of the 5 steps of the QA process, as set out below, and aims to gauge the extent to which the Council is meeting the obligations set out in the Public Spending Code. The Guidance Note<sup>1</sup> issued to the Local Government Sector by the Finance Committee of the County and City Management Association has been used to complete the QA process in Galway County Council.

### Quality Assurance Reporting

The Public Spending Code requires public bodies to establish an internal, independent, quality assurance procedure involving annual reporting on how organisations are meeting their Public Spending Code obligations. This 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 Department/Agency/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.

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<sup>1</sup> Public Spending Code (PSC) Quality Assurance Requirements: A Guidance Note for the Local Government Sector, Version 4

**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.

## Step 1: Project/Programme Inventory

The Project Inventory sets out the list of all projects with activity in 2025, and which have a total project life cost of €500,000 or more. As specified in the PSC Quality Assurance Requirements – A Guidance Note for the Local Government Section, Version 4, capital projects which have been listed in previous PSC reports in the Expenditure Being Incurred category remain in this category year on year until the project is complete. The inventory is broken down into capital and current expenditure and consists of three categories:

- Expenditure being considered
- Expenditure being incurred
- Expenditure recently ended

The complete inventory is contained in [Appendix 1 - 2025 Inventory](#) to this document.

The Inventory contains 134 projects across the three categories and comprises of a total value of €1,346,555,441. The inventory was compiled using the format recommended in the guidance note<sup>2</sup> from the CCMA. The list contains relevant services from the Council's Annual Financial Statement 2025 in respect of the current expenditure and a list of relevant capital projects/programmes verified by project owners, for capital expenditure.

## Step 2: Summary of Procurements in excess of €10 million.

In compliance with the second step of the QA process, there were three procurements in excess of €10 million on the inventory for 2025. Details are published on [Public Spending Code | Galway County Council](#).

## Step 3: Checklist Completion

The third step of the Quality Assurance process involves the compilation of a number of checklists, seven in total:

Checklist 1: General Obligations not specific to individual projects/programmes

Checklist 2: Capital Expenditure being considered – Appraisal and Approval

Checklist 3: Current expenditure being considered – Appraisal and Approval

Checklist 4: Incurring Capital Expenditure

Checklist 5: Incurring Current Expenditure

Checklist 6: Capital Expenditure recently completed

Checklist 7: Current expenditure that

- (i) reached the end of its planned timeframe, or
- (ii) was discontinued

The completed checklists for Galway County Council are contained in [Appendix 2 – 2025 Checklists](#) and a summary table is contained in [Appendix 3 – Tabular Summary of 2025 Checklists](#).

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<sup>2</sup> PSC Quality Assurance Requirements – A Guidance Note for the Local Government Section, Version 4

## Compliance Statement:

The checklists were completed based on checklists returned under each of the 3 categories, where appropriate, explanatory comments are provided, in addition to self-assessed scores.

For both capital and current expenditure, the checklists indicate a satisfactory level of compliance with the requirements of the PSC and there are indications that there is scope for further improvement in certain aspects. No serious issues or concerns were evident during the completion of this step of the QA process.

**Checklist 1** indicates a high level of compliance with the PSC in terms of provision and development of appropriate guidelines and awareness in the organisation. In relation to capital expenditure, **Checklist 2** shows a good level of compliance with the code and identifies areas of improvement in terms of establishing and gathering information on performance indicators. **Checklist 3** shows that no new current expenditure programmes were under consideration in 2025. **Checklists 4 and 6** show a satisfactory level of compliance. **Checklist 7** did not apply as there was no current expenditure recently ended.

## Step 4: In-Depth Checks

The PSC – QA requirements states that the value of the projects selected for in depth review each year must follow the criteria set out below:

- Revenue Projects: Projects selected must represent a minimum of 1% of the total value of all Revenue Projects on the Project Inventory.
- Capital Projects: Projects selected must represent a minimum of 5% of the total value of all Capital projects on the Project Inventory.

This minimum is averaged over a three-year period. The same projects should not be selected more than once in a three-year period unless it is a follow-up to a serious deficiency discovered previously.

The completed in-depth checks for Galway County Council are contained in

[Appendix 4 - Revenue Project Quality Assurance In-depth Check](#)

[Appendix 5 - Capital Project Quality Assurance In-depth Check](#)

### 4.1 Current (Revenue) Programme - Summary Expenditure Type – Being Incurred

Under Section 4 of the Quality Assurance provisions contained in the Public Spending Code Galway County Council is required to carry out an in-depth review of a minimum of 1% of the total value of all Revenue Projects on the PSC inventory list, averaged over a three-year period.

Calculation of Audit Sample - QA Report	2025
In-Depth Check – CURRENT (REVENUE)	
Total Value of Revenue Projects	193,838,555
Total value of REVENUE Projects Audited	<b>2,280,997</b>
Relevant % (Cap Projects Audited / REVENUE Projects Value)	1.18%
% Review 3-year Average	1.87%

## Revenue Project: Service Division - B040608 Local Improvement Scheme

The Local Improvement Scheme (LIS) is a national programme funded by the Department of Rural and Community Development (DRCD) for improvement works on non-public roads to enhance access to homes, farms and community amenities, and is administered locally by councils. Eligible roads typically serve multiple land parcels (with at least one agricultural/harvesting use) or lead to amenities such as lakes, beaches or graveyards.

Funding covers substantial work (strengthening, resurfacing, drainage) but not routine maintenance. Projects under this scheme must deliver durable, easily maintained roads, with costs reflecting value for money.

Financial provisions under this scheme include –

- Local authorities may claim up to 10% of net project costs for administrative expenses
- Local contributions of 10% for up to 5 beneficiaries, 15% for 6 or more, capped at €1,200 per beneficiary
- For Amenity Roads, the local authority pays the contribution, but may seek part-payment from other beneficiaries

The overall objective of the scheme was met with Galway County Council completing a total of 51 projects under LIS in 2025. The total expenditure on these projects amounted to €2,280,997, which was funded by means of a local contribution of €216,262 and Department funding of €2,064,735. Galway County Council stayed within the funding allocated by the Department.

### Audit Opinion – Current (Revenue) Programme

On the completion of this in-depth review of the service division D040608 – Local Improvement Scheme (LIS), Internal Audit has formed the opinion that this Revenue Expenditure Programme appears to be **broadly compliant** with the relevant requirements of the Public Spending Code.

### 4.2 Capital Programme – Summary

Under Section 4 of the Quality Assurance provisions contained in the Public Spending Code Galway County Council is required to carry out an in-depth review of a minimum of 5% of the total value of all Capital Projects on the PSC inventory list, averaged over a three-year period. The overall estimated lifetime value of Galway County Council’s Capital Projects in 2025 was €1,152,716,886. In-depth review was carried out on 5.06% of the value of these projects.

Calculation of Audit Sample - QA Report	2025
In-Depth Check - CAPITAL	
Total Value of Projects - Capital	€1,152,716,886
Total value of CAPITAL Projects Audited	€58,382,936
Relevant % (Cap Projects Audited / CAPITAL Projects Value)	5.06%
% Review 3-year Average	6.65%

**Capital Project 1:** **N17 Milltown to Gortnagunned Realignment**  
Expenditure Type: Being Incurred  
Project Cost: €19,453,350

The N17 is a National Primary Route linking Galway to Sligo via the towns of Milltown, Ballindine and Claremorris. The section of N17 between Milltown and Ballindine is approximately 7km in length and it is along this stretch that the proposed scheme is located. Galway County Council are seeking to improve and upgrade a 3km (approx.) section of the N17 located immediately northwest of Milltown, Co. Galway. The proposed scheme will tie in with improvements that have been already completed on the N17 in recent years, on the Northern end at Gortnagunned and on the Southern end it will tie in with the village of Milltown.

This proposal has progressed through the Transport Infrastructure Ireland (TII) project lifecycle in accordance with established requirements for national road schemes. The project has completed the concept and feasibility stage, route options selection, detailed design, environmental evaluation, and statutory approval processes. Project documentation confirms that planning approval and necessary land acquisition measures have been progressed, and that approval has been obtained to advance beyond the statutory phase. A Stage 2 Road Safety Audit has been completed and formally signed off. In addition, procurement of professional services has been undertaken to support delivery of the scheme. As at Q1, 2026 the project is currently in the pre-construction stage (TII Phase 5). Two advance works contracts are currently underway, with procurement for technical consultancy services near completion.

**Capital Project 2:** **Cosmona N7-2-339 – 56 Social Housing units**  
Expenditure Type: Being Incurred  
Project Cost: €19,518,071

The Capital Appraisal report sets out a clearly defined proposal for the delivery of fifty-six social housing units on a council-owned site of approximately 2.5 hectares at Cosmona, Loughrea, with an approved total all-in capital cost of approximately €19.5 million. The Appraisal confirms that the site was acquired in early 2020 at a total cost of €1.5 million, equating to a land cost of approximately €19,031 per unit, and that the project is to be delivered under the Capital Works Management Framework using an architect-led, multi-disciplinary design team procured from an established framework. Documentation reviewed indicates that the project entered the PSC lifecycle appropriately with completion of a Stage 1 appraisal and cost plan prior to advancement, and that formal approvals were sought and obtained at the relevant stage-gates before progression to subsequent stages. The approval process and overall progression of the Cosmona project is assessed as being consistent with the requirements of the Public Spending Code.

The project is currently at the early stages of construction (Stage 4) with estimated completion being in 2027.

**Capital Project 3:** **Turnkey N7-2-375 - Truskey West Bearna**  
Expenditure Type: Being Incurred  
Project Cost: €19,411,515

The project involves the advance purchase of 40 new social housing units at Truskey West, Bearna, Co. Galway, located within the Connemara South Area of Choice, less than 3km from Galway City. The development comprises 18 apartment units and 22 house units, together with associated roads, services, and ancillary works. The layout also facilitates future residential development to the north, enhancing long-term housing delivery potential. Based on the review of the Capital Appraisal and associated supporting documentation, Internal Audit is satisfied that the proposed advance purchase of 40 social housing units at Truskey West, Bearna complies with the relevant Public Spending Code requirements. The documentation reviewed demonstrates that the need for the project is

clearly evidenced, the objectives are appropriately defined and aligned with housing policy. The advance purchase mechanism has been identified as the preferred option having regard to local infrastructure constraints, delivery risks and market conditions. Evidence of value for money is supported by a detailed All-in-costs assessment, independent land valuation and independent Quantity Surveyor review.

At year end, 22 units were delivered to the local authority, with the remaining 18 units expected to be completed by end of 2026

#### **Audit Opinion - Capital Programme**

Three projects in total were reviewed, as outlined above. All documentation was available in electronic format and records were kept in a relatively structured manner for easy retrieval. The range of documentary evidence reviewed in this in-depth check for each of the three capital projects mentioned above enables Internal Audit to provide the opinion that Galway County Council appears to be **broadly compliant** with the relevant requirements of the Public Spending Code.

## Step 5: Summary Report for NOAC

The Galway County Council has completed the necessary steps in the QA process and has prepared the required inventory showing all relevant expenditure.

There are three procurements in excess of €10m requiring publishing for 2025. Details are published on [Galway County Council's website](#).

The PSC QA Report for 2024 & previous years has been published on the website. The PSC QA Report for 2025 will also be published on the website in due course.

The checklists and in-depth checks have demonstrated a good level of compliance with the Public Spending Code, with no major issues or concerns being highlighted throughout the process. The areas in need of development that have been identified in this report and summarised below; will continue to be improved upon, ensuring continued high compliance with the PSC within the County Council.

- Continuous Training: Identify key staff in each section for further training in relation to the PSC and implement PSC awareness throughout the organisation, in line with the PSC and the Corporate Procurement Plan. More in-depth training is to be provided for staff.
- Project Managers are to be briefed on the use of the checklists with an easy to access version to be made available via SharePoint or similar.
- The findings and recommendations of the in-depth evaluation checks performed by Internal Audit will further strengthen the Public Spending Code compliance in the organisation.
- The Council must ensure that Key staff / Project Managers / Procurement Team are in place on a continuous basis to implement PSC guidelines.
- Ensure the Council keeps abreast of PSC initiatives & apply as necessary

Overall, the Quality Assurance exercise has provided reasonable assurance to the Management of the Council that the requirements of the Public Spending Code are being met and therefore **broadly compliant**.

## Appendices:

### Appendix 1 - 2025 Inventory

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
KILCUMMIN FIELD, OUGHTERARD 01119403	20 Turnkey			-	2026	7,271,702	
KILCUMMIN FIELD, OUGHTERARD 01119201	2 Part V			-	2026	608,615	
N7/2/370 Sun Street, Tuam 01119439	60 units			7,510	2027	12,096,726	LA Build - Prelim
N7/2/373 Garbally Drive, Ballinasloe 01119451	2 units			37,490	2027	727,459	LA Build - Prelim
CAP- CONSTRUCTION 11 UNIT AT ST BRIDGET'S RD, PORTUMA, CO GALWAY PHASE 2 N7-2-365 01119430	11 units			90,348	2027	3,529,646	LA Build - Prelim
CAP - AFFORDABLE HOUSING IN RAHEEN ATHENRY 01023055	28 units			132,475	2027	2,100,000	
CAP - AFFORDABLE HOUSING PAIRC NA HABHAINN ATHENRY 01023056	16 units			110,877	2027	1,200,000	
N7/2/384 CAP - CONSTRUCTION PROJECT AT GROVE HOUSE GORT CO GALWAY 01119452	4 units			8,253	2027	1,593,867	LA Build - Prelim
CAP - CONSTRUCTION 11 UNITS AT CULLAIRBAUN, ATHENRY, CO GALWAY N7-2-359 01119428	11 units + care facility			149,368	2027	4,507,810	LA Build - Prelim
CAP- CONSTRUCTION 30 UNITS AT GORT MHAILOR, ATHENRY PHASE 2 N7-2-362 01119429	43 units			447,638	2027	14,148,341	LA Build - Prelim
CAP - CONSTRUCTION 24 UNITS AT ST JOSEPH'S ROAD, PORTUMA 01119427	24 units (now 38)			371,693	2027	13,840,113	LA Build - Prelim
HS697 - PART V - An Sruthan, Westport Road, Clifden 01119204	3 units			492	2026	952,522	
An Maolan, Forramoyle East, Barna (5)	5 units			557	2026	1,360,772	

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
Garrai an Choill, Oranhill, Oranmore HS686 01119220	4 units			-	2026	1,200,148	
HS688 Cuil na Coirre, Church Road, Headford PART V 01119216	5 units			-	2026	1,521,977	
Harbour Rd, Ballinasloe HS701 01119214	11 units			-	2026	644,053	
CAP - Shannon Road, Portumna 4 units - CA190000121 01021645	4 Units				2028	1,000,000	
Loughrea Fire Station 05041069	Construction			- 89,652	2027	3,200,000	
Brigade Mechanics Workshop 05041070	Construction			- 20,197	2029	1,500,000	Pending Part VIII 2026
New Fire Service HQ & Central Fire Station, Galway City				- 8,856	2031	18,000,000	
N65 Kilmeen Cross junction improvement scheme	To prioritise the national road through this junction to enhance and upgrade accessibility between the urban centres of Loughrea and Portumna.				2027	2,200,000	
N59 Oughterard Bridge	An improved road alignment for the N59 over the Owenriff River in the town of Oughterard.			- -	2026	3,000,000	
N59 Kentfield	This is a safety scheme. It is a proposed realignment and widening of the existing N59 road commencing in the townland of Kentfield			111,191	2026	1,000,000	
AT-N67 South of Ballindereen cycleway	The scheme proposes to provide a dedicated 2.5m wide combined cycleway and pedestrian walkway			129	2026	1,600,000	
Connemara-Derrygimlagh-Clifden-Kylemore Abbey Greenway	An off-road walking & cycling route between Derrygimlagh and Kylemore Abbey.			65,000	TBD	16,000,000	

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
AT N67 Ballindereen to Clarinbridge/Oranmore cycleway	This scheme proposes to provide a dedicated combined cycleway and pedestrian walkway facility			-	TBD	17,000,000	
Galway City Bypass	Construction of approximately 6km of single carriageway from the western side of Bearna as far as Ballymoneen rd and approximately 12km of dual carriageway from Ballymoneen rd to the existing N6 at Coolagh Briarhill.			3,766,700	2031	593,000,000	Planning confirmed, at 8-week JR stage, will move to Stage 5 of TII Infra Guidelines where a full cost evaluation to be completed as part of stage 5. TII have made a provisional draft budget for the project to be close to €1 billion.
URDF-Call 2-Development at Oranmore Station	Railway Infrastructure Upgrades to include a passing railway loop at existing Oranmore Train Station including additional platform and associated infrastructure.			-	2027	16,664,954	
Tuam Town Hall	Cat 1 Project (April 2022) - Proposed redevelopment of former Town Hall to provide remote working hub and community spaces.			-	2030	2,000,000	
Pathfinder 2 Energy Retrofit Programme	Four buildings have been proposed for Building Retrofit under Pathfinder 2 Programme - 50% funded SEAI - Tuam Area Office, Westside Library, Ballinasloe Library and Offices, Ballinasloe Area Office		21,500	21,500	2028	2,657,000	
Mobile Library Services Enhancement	Expansion and upgrade of mobile library services encompassing the purchase of two new mobile vehicles			-	2027	930,000	Acquisition of mobile library vehicles. Projected contract signing May 2026 - 50% Funded
Gort Civic Amenity Site	Development of Civic Amenity Site		62,344		2026	776,192	contract signed for completion in Q3 2026
<b>Totals</b>		-	<b>83,844</b>	<b>5,439,925</b>		<b>747,831,898</b>	

**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
A01 - Maintenance & Improvement of LA Housing Units		9,347,443			Ongoing			
A02 - Housing Assessment, Allocation and Transfer		1,146,141			Ongoing			
A03 - Housing Rent and Tenant Purchase Administration		1,585,901			Ongoing			
A04 - Housing Community Development Support		547,684			Ongoing			
A05 - Administration of Homeless Service		2,721,206			Ongoing			
A06 - Support to Housing Capital Prog.		3,430,713			Ongoing			
A07 - RAS and Leasing Programme		8,859,058			Ongoing			
A08 - Housing Loans		917,161			Ongoing			
A09 - Housing Grants		1,350,675			Ongoing			
A12 - HAP Programme		801,441			Ongoing			
B01 - NP Road - Maintenance and Improvement		1,492,761			Ongoing			
B02 - NS Road - Maintenance and Improvement		2,747,572			Ongoing			
B03 - Regional Road - Maintenance and Improvement		13,976,866			Ongoing			
B04 - Local Road - Maintenance and Improvement		40,855,795			Ongoing			
B05 - Public Lighting		2,853,506			Ongoing			
B06 - Traffic Management Improvement		512,306			Ongoing			

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
B07 - Road Safety Engineering Improvement		675,672			Ongoing			
B09 - Car Parking		1,353,295			Ongoing			
B10 - Support to Roads Capital Prog		1,153,624			Ongoing			
C01 - Water Supply		4,441,930			Ongoing			
C02 - Waste Water Treatment		1,787,141			Ongoing			
C04 - Public Conveniences		575,027			Ongoing			
C05 - Admin of Group and Private Installations		6,388,392			Ongoing			
C06 - Support to Water Capital Programme		1,025,944			Ongoing			
C08 - Local Authority Water and Sanitary Services		660,673			Ongoing			
D01 - Forward Planning		1,822,892			Ongoing			
D02 - Development Management		4,171,874			Ongoing			
D03 - Enforcement		972,464			Ongoing			
D05 - Tourism Development and Promotion		1,039,502			Ongoing			
D06 - Community and Enterprise Function		6,079,899			Ongoing			
D07 - Unfinished Housing Estates		602,393			Ongoing			
D09 - Economic Development and Promotion		6,958,340			Ongoing			
D11 - Heritage and Conservation Services		1,623,535			Ongoing			
E02 - Recovery & Recycling Facilities Operations		904,923			Ongoing			
E05 - Litter Management		2,301,183			Ongoing			

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
E06 - Street Cleaning		1,483,948			Ongoing			
E07 - Waste Regulations, Monitoring and Enforcement		710,926			Ongoing			
E09 - Maintenance of Burial Grounds		1,349,012			Ongoing			
E10 - Safety of Structures and Places		1,584,128			Ongoing			
E11 - Operation of Fire Service		18,558,520			Ongoing			
E12 - Fire Prevention		1,140,424			Ongoing			
E13 - Water Quality, Air and Noise Pollution		644,834			Ongoing			
F02 - Operation of Library and Archival Service		7,177,817			Ongoing			
F03 - Outdoor Leisure Areas Operations		1,224,285			Ongoing			
F04 - Community Sport and Recreational Development		966,942			Ongoing			
F05 - Operation of Arts Programme		601,535			Ongoing			
F06 - Agency & Recoupable Services		1,533,192			Ongoing			
G02 - Operation and Maintenance of Piers and Harbours		1,587,624			Ongoing			
G04 - Veterinary Service		643,184			Ongoing			
H01 - Profit & Loss Machinery Account		1,701,838			Ongoing			
H03 - Administration of Rates		7,177,908			Ongoing			
H04 - Franchise Costs		584,850			Ongoing			
H05 - Operation of Morgue and Coroner Expenses		588,636			Ongoing			
H09 - Local Representation & Civic Leadership		2,132,489			Ongoing			
H10 - Motor Taxation		2,215,365			Ongoing			
H11 - Agency & Recoupable Services		2,546,164			Ongoing			

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
CAP CONSTRUCTION 4 UNITS AT PARKMORE, TUAM N7-2-360 01119424	4 units			1,136,463	2026	1,193,307	1,601,701	
CAP - CONSTRUCTION OF 3 UNITS AT HILLCREST ESTATE, LOUGHREA N7-2-361 01119421	3 Units			759,266	2026	879,631	1,037,491	
CAP - CONSTRUCTIONS AT DROIM NA GAOITHE CLAREGALWAY N7-2-337 01119365	22 Social units			580,880	2027	785,207	7,625,000	
CAP - AFFORDABLE HOUSING DROIM NA GAOITHE, BAILE CHLAIR (45) 01031053	66 Affordable units			1,589,978	2027	1,589,978	22,875,000	
CAP - CONSTRUCTION 11 UNITS AT DUNLO HILL BSLOE N7-2-338 01119367	11 units			1,460,365	2027	1,984,744	5,779,438	
CAP - CONSTRUCTION OF FARRANNAMARTIN GALWAY ROAD TUAM 01119423	66 units			573,958	2027	988,533	22,074,402	
CAP - MOUNTVELLEW VOLUNTARY PROJECT CAS 01021508	5 units			668,671	2026	1,388,906	1,388,906	
CAP - TURNKEY - N7/2/380 ENNIS ROAD GORT CO GALWAY - 51 UNITS 01119467	51 UNITS			1,971,553	2027	1,971,553	19,775,531	
CAP - CONSTRUCTION 60 UNITS AT COSMONA LOUGHREA N7-2-339 01119370	60 units			355,220	2027	1,066,471	19,518,071	
CAP - TURNKEY N7-2-369 WESTPORT RD, CLIFDEN, CO. GALWAY - 27 UNITS 01119438	21 units completed in 2025 6 units to be delivery in 2026			7,902,142	2026	7,902,142	10,411,041	

CAP - TURNKEY - TRUSKEY WEST BEARNA - 40 UNITS 01119453	Deposit Paid			1,936,689	2026	1,936,689	19,411,515	
CAP - TURNKEY - N7/2/378 CEATHRU AN IARLA CAHERWALTER LOUGHREA CO GALWAY - 42 UNITS 01119464	Phase 1 completed in 2025 Units 32-47 (15 additional units)			6,324,397	2026	6,324,397	16,627,748	
N83 Claregalway Traffic Calming & pavement restoration	Pavement and traffic calming scheme.			83,850	2027	681,804	1,300,000	
Connemara-Clifden to Recess 06040709	An off-road walking & cycling route between Clifden and Recess.			276,628	2026	4,525,723	7,500,000	
Connemara Greenway Galway to Oughterard 06040705	An off-road walking and cycling route between Galway and Oughterard.			455,304	2028	2,664,679	25,000,000	
N63 Liss to Abbey	The scheme is to provide an improved link for regional traffic to the M17 motorway and reduce traffic congestion at the Liss Bridge and community facilities.			506,130	2026	1,833,449	25,000,000	
N17 Milltown to Gortnagunnad Realignment 02293290	Widening and realignment of approximately 3km length of the existing N17 mainline.			2,006,116	2026	3,307,273	19,453,350	
Connemara Greenway Recess to Oughterard 06040712	Off road walking and cycling route between Recess and Oughterard.			73,127	in progress	590,025	12,000,000	
Active Travel Projects (NTA)	2025 - €2.65m under the Active Travel fund for works including; footpath improvements, cycle parking, light segregation cycle schemes, low-cost junction tightening/pedestrian crossings, low-cost permeability measures, safety interventions, bus stops and Local Transport Plans for Atherry, Loughrea & Gort.			2,650,000	2030	12,272,209	17,448,423	
CAP-SR-LR Atherry Relief Rd				116,203	in progress	380,159	1,200,000	
CAP - SOUTH GALWAY/GORT LOWLANDS FLOOD RELIEF SCHEME OPW 07014120	Flood relief scheme in conjunction with the OPW			475,000	2030	4,800,000	35,000,000	
CAP Clifden Flood Relief Scheme OPW 07014122	Flood relief scheme in conjunction with the OPW			38,710	2027	821,417	5,300,000	

Inis Óirr Pier Development 02023566	The works contractor for this project has been appointed in 2025, and works are scheduled for completion by end of 2027.			1,630,111	2027	1,630,111	35,000,000	
RF0172 Gort	Cat 2 Project - Two projects to develop plans to redesign the Market Square and town centre streets and reinvigorate Canon Quinn Park		85,527	342,108	2027	427,635	998,230	
RF0091 Regeneration Loughrea	Cat 1 Project - Town Hall redevelopment - art venue for the theatre and arts, a remote working space for entrepreneurs and a new educational space for the community.		571,828	1,715,485	2026	2,295,707	5,655,862	
RF0117 Portumna Vision 2030	Cat 2 Project - Renovation of the Old Courthouse, public realm interventions, the design of a sculpture/public art park & trail, wayfinding and interpretation as well as the regeneration plans for the town centre.		23,236	69,627	2027	1,221,783	1,590,474	
RF0148 Portumna Courthouse 04083145	Cat 1 Project - Redevelop the historic courthouse building and courtyard in Portumna to deliver a state of the art venue for the arts and culture, a remote working space for entrepreneurs and a new meeting and social space for the community.		73,477	661,289	2025	2,835,899	2,855,283	
RF0116 Clifden Regeneration 04083143	Cat 2 Project - The project comprises of enhancing and revitalizing the Clifden Public Realm, redesigning the Clifden Harbour Park and public realm interventions along Beach Road Quay as well as the development of a remote working hub.		3,739	11,217	2026	493,078	1,056,039	
Cappahoosh Trail	Upgrade of 10km way marked trail to a width of 3 meters. Four project sites in total make up this application. The proposed projects will add value to existing trails within the Connemara/Galway area.		9,966	120,000	2026	247,996	550,000	
(ORIS) -Portumna Blueway Wayfinding	Development of a new multiuse shared 2.4km leisure route (Blueway), information directional and safety signage, sculpture trail, and all other associated ancillary works.		4,961	242,000	2026	246,961	550,000	
<b>Totals</b>		<b>193,838,555</b>	<b>772,734</b>	<b>36,732,485</b>		<b>69,287,465</b>	<b>345,583,505</b>	

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

<b>Project/Scheme/Programme Name</b>	<b>Short Description</b>	<b>Current Expenditure Amount in Reference Year</b>	<b>Capital Expenditure Amount in Reference Year (Non Grant)</b>	<b>Capital Expenditure Amount in Reference Year (Grant)</b>	<b>Project/Programme Completion Date</b>	<b>Final Outturn Expenditure</b>
CAP - Caisleain Raithin, Ardrahan 01020338	Construct 10 units			1,346,000	2025	3,142,000
CAP - Baile an Teampaill, Weir Road, Tuam 01020279	Construct 30 units			854,000	2025	8,108,497
Ballymoe	CONSTRUCTION - 8 UNITS			325,000	2025	2,283,182
N7/2/346 - Gort Fada Kilgarve, Ballinastoe 01119385	34 units in total (13 finalised in 2024)			406,000	2025	11,600,015
N7/2/356 An Choill Fhada, Kilgarve TURNKEY 01119404	30 units in total (12 finalised in 2023)			7,023,000	2025	10,592,903
An Doirin, Ballyquirke, Moycullen	9 turnkeys plus 5 Part V units			3,451,000	2025	3,468,000
Gilligans Bar Tuam	7 units			1,960,000	2025	1,969,000
CAP - TURNKEY N7-2-357 TIR AN CHOIR, Vicors Coral, TUAM 01119420	6 Units			1,976,336	2025	2,225,096
CAP - ST JOSEPHS PLACE B'SLOE N7-2-345 0 1119384				1,473,533	2025	2,339,769
CAP - TURNKEY – N7/2/376 ASHFORD COURT HEADFORD CO GALWAY – 8 UNITS 01119459				2,805,319	2025	2,826,000
CAP - PART V - 2 UNITS AT LORRO GATE ATHENRY CO GALWAY - HS 659 01119203	Lorrogate, Athenry (2) - Phase 2 units 47 & 48			619,122	2025	619,500

CAP - PART V - 4 UNITS CLUAIN NA CATHRACH, ATHENRY, CO GALWAY - HS774 01119208				1,288,729	2025	1,300,754
CAP - PURCHASE OF NO. 6 CUIRT NA HABHAINN CLAREGALWAY CO GALWAY H91 R3P4 01119463				546,813	2025	546,813
CAP - PART V - 5 UNITS BOTHAR NA MIAS, KINVARA, CO GALWAY - HS 719 01119209				1,371,431	2025	1,385,085
CAP - PART V - 12 Ard Raithni UNITS AT TRUSKEY BEARNA - HS 683 01119184				4,007,837	2025	4,039,586
RF0148 Portumna Courthouse	Cat 1 Project - Redevelop the historic courthouse building and courtyard in Portumna to deliver a state of the art venue for all			734,000	2025	2,855,283
<b>Totals</b>				<b>30,188,120</b>		<b>59,301,483</b>

## Appendix 2 – 2025 Checklists

Notes for Checklists as per PSC: When completing the checklists, organisations should consider the following points.

- The scoring mechanism for the checklists is as follows:
  - Scope for significant improvements = a score of 1
  - Compliant but with some improvement necessary = a score of 2
  - Broadly compliant = a score of 3
- For some questions, the scoring mechanism is not always strictly relevant. In these cases, it may be appropriate to mark as N/A and provide the required information in the commentary box as appropriate.

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 reports<sup>3</sup> and ex post evaluations. Key analytical outputs undertaken but outside of the sample should also be noted in the report.

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<sup>3</sup> <sup>3</sup> Project completion reports (previously called post project reviews) – see Department of Public Expenditure & Reform, Circular 06/2018 available [here](#)

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

<b>General Obligations not specific to individual projects/programmes.</b>		<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
Q 1.1	Does the organisation ensure, on an ongoing basis, that appropriate people within the organisation and its agencies are aware of their requirements under the Public Spending Code (incl. through training)?	2	Yes, relevant senior staff have been notified of their obligations under the PSC, via Project Management training, liaison with Government funding departments and via internal processes concerning business case approval requirements by mgt team. We welcome further rollout of training on the PSC.
Q 1.2	Has internal training on the Public Spending Code been provided to relevant staff?	2	In-house briefing sessions have been provided to relevant staff. Project management training has been rolled out to project managers. Details of PSC training courses and circulars are shared with relevant staff in relation to this. We welcome further training on the PSC.
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	Yes, governance guidelines have been produced and are available to all staff on the GCC intranet.
Q 1.4	Has the organisation in its role as Approving Authority satisfied itself that agencies that its funds comply with the Public Spending Code?	N/A	No projects relevant to the PSC currently
Q 1.5	Have recommendations from previous QA reports (incl. spot checks) been disseminated, where appropriate, within the organisation and to agencies?	2	Yes, spot check reports, internal audit and QA recommendations have been issued and copied to appropriate staff.
Q 1.6	Have recommendations from previous QA reports been acted upon?	2	Yes, recommendations from previous reviews are in the process of being implemented.
Q 1.7	Has an annual Public Spending Code QA report been submitted to and certified by the Approving Authorities Accounting Officer and published on the Approving Authorities 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?	3	Yes, with large projects (e.g. Roads and Housing projects) post project evaluations are an integral part of the project.
Q 1.10	How many formal evaluations were completed in the year under review? Have they been published in a timely manner?	n/a	This is not applicable in the current year as there were no formal evaluations required by governing bodies.
Q 1.11	Is there a process in place to follow up on the recommendations of previous evaluations?	n/a	The rating is not applicable as there were no formal evaluations in the current year. However, where formal evaluations are required for large scale projects the recommendations are noted and implemented as soon as possible.
Q 1.12	How have the recommendations of reviews and ex post evaluations informed resource allocation decisions?	2	Lessons are noted for similar future projects.

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

<b>Capital Expenditure being Considered – Appraisal and Approval</b>		<b>Self-Assessed Compliance Rating: 1 – 3</b>	<b>Comment/Action Required</b>
Q 2.1	Was a strategic assessment report (SAR) completed for all capital projects and programmes over €10m?	3	Yes, in co-ordination with sanctioning body standards.
Q 2.2	Were performance indicators specified for each project/programme which will allow for a robust evaluation at a later date? Have steps been put in place to gather performance indicator data?	3	Yes, in co-ordination with sanctioning body standards.
Q 2.3	Was a Preliminary and Final Business Case, including appropriate financial and economic appraisal, completed for all capital projects and programmes?	3	Yes, in co-ordination with sanctioning body standards.
Q 2.4	Were the proposal objectives SMART and aligned with Government policy including National Planning Framework, Climate Mitigation Plan etc?	3	Yes, in co-ordination with sanctioning body standards.
Q 2.5	Was an appropriate appraisal method and parameters used in respect of capital projects or capital programmes/grant schemes?	3	Yes, in co-ordination with sanctioning body standards.
Q 2.6	Was a financial appraisal carried out on all proposals and was there appropriate consideration of affordability?	3	Yes, where applicable
Q 2.7	Was the appraisal process commenced at an early enough stage to inform decision making?	3	Yes, where applicable
Q 2.8	Were sufficient options analysed in the business case for each capital proposal?	3	Yes, where applicable
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	Yes, where applicable
Q 2.10	Was risk considered and a risk mitigation strategy commenced? Was appropriate consideration given to governance and deliverability?	3	Yes, in co-ordination with sanctioning body standards.
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	The MPAG was set up after the preliminary business case was made (re project over €200m)
Q 2.12	Was a detailed project brief including design brief and procurement strategy prepared for all investment projects?	3	Yes, in co-ordination with sanctioning body standards.
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, where applicable
Q 2.15	Were State Aid rules checked for all support?	3	Yes, where applicable
Q 2.16	Was approval sought from the Approving Authority at all decision gates?	3	Yes, where applicable
Q 2.17	Was Value for Money assessed and confirmed at each decision gate by Sponsoring Agency and Approving Authority?	3	Yes, where applicable
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?	3	Yes, where applicable

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

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

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

<b>Incurring Capital Expenditure</b>		<b>Self-Assessed Compliance Rating: 1 -3</b>	<b>Comment/Action Required</b>
Q 4.1	Was a contract signed and was it in line with the Approval given at each Decision Gate?	3	Yes
Q 4.2	Did management boards/steering committees meet regularly as agreed?	3	Yes, relevant teams within Departments meet on a regular basis.
Q 4.3	Were programme co-ordinators appointed to co-ordinate implementation?	3	Yes, capital programmes are managed by programme coordinators at a suitably senior level.
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, capital programmes are managed by programme coordinators at a suitably senior level.
Q 4.5	We're monitoring reports prepared regularly, showing implementation against plan, budget, timescales, and quality?	3	Yes, programmes are managed by programme coordinators at a suitably senior level. Progress reports are reviewed by Divisional Mgt Teams, at Steering Committee Meetings and by the most suitable senior levels.
Q 4.6	Did projects/programmes/grant schemes keep within their financial budget and time schedule?	2	No, not in all instances. Where budget overruns occur, documented explanations are available in progress reports and final reports / sanctions from the Approving agency are obtained.
Q 4.7	Did budgets have to be adjusted?	3	Yes, with departmental approval
Q 4.8	Were decisions on changes to budgets / time schedules made promptly?	3	Yes, with departmental approval
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	Yes, and where elements of a project are not financially viable, changes are made to ensure value for money and viability within the Councils Budget process.
Q 4.10	If circumstances did warrant questioning the viability of a project/programme/grant scheme was the project subjected to adequate examination?	3	Yes, and where elements of a project are not financially viable, changes are made to ensure value for money and viability within the Councils Budget process.
Q 4.11	If costs increased or there were other significant changes to the project was approval received from the Approving Authority?	3	Yes, sanctioning authority approved any increases in Budgets.
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

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

<b>Incurring Current Expenditure</b>		<b>Self-Assessed Compliance Rating: 1 -3</b>	<b>Comment/Action Required</b>
Q 5.1	Are there clear objectives for all areas of current expenditure?	3	Yes, as per budget and Corporate Plan.
Q 5.2	Are outputs well defined?	3	Yes, as per National KPI's set out for Local Government.
Q 5.3	Are outputs quantified on a regular basis?	3	Yes
Q 5.4	Is there a method for monitoring efficiency on an ongoing basis?	3	Yes, budget monitoring and performance, supported by audits and FMS reviews on Budget vs Actual expenditure.
Q 5.5	Are outcomes well defined?	3	Yes, as part of the Corporate Plan objectives.
Q 5.6	Are outcomes quantified on a regular basis?	3	Yes
Q 5.7	Are unit costings compiled for performance monitoring?	3	Yes, unit costings compiled as required by national indicators (LGMA performance Mgt Indicators).
Q 5.8	Are other data compiled to monitor performance?	3	Yes. All expenditure is evaluated annually across the service levels as part of the budget process and Annual Reports and management reporting.
Q 5.9	Is there a method for monitoring effectiveness on an ongoing basis?	3	Yes. All expenditure is evaluated annually across the service levels as part of the budget process and Annual Reports and management reporting.
Q 5.10	Has the organisation engaged in any other 'evaluation proofing' of programmes/projects?	3	Yes, in conjunction with LGMA

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

<b>Capital Expenditure Recently Completed</b>		<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
Q 6.1	How many Project Completion Reports were completed in the year under review?	N/A	Project Completion Reports are carried out when required by specific funding bodies, there were no such requirements in the CY for GCC.
Q 6.2	Were lessons learned from Project Completion Reports incorporated into sectoral guidance and disseminated within the Sponsoring Agency and the Approving Authority?	N/A	Project Completion Reports are carried out when required by specific funding bodies, there were no such requirements in the CY for GCC.
Q 6.3	How many Project Completion Reports were published in the year under review?	N/A	Project Completion Reports are carried out when required by specific funding bodies, there were no such requirements in the CY for GCC.
Q 6.4	How many Ex-Post Evaluations were completed in the year under review?	N/A	Project Completion Reports are carried out when required by specific funding bodies, there were no such requirements in the CY or the PY for GCC.
Q 6.5	How many Ex-Post Evaluations were published in the year under review?	N/A	Project Completion Reports are carried out when required by specific funding bodies, there were no such requirements in the CY or the PY for GCC.
Q 6.6	Were lessons learned from Ex-Post Evaluation reports incorporated into sectoral guidance and disseminated within the Sponsoring Agency and the Approving Authority?	N/A	Project Completion Reports are carried out when required by specific funding bodies, there were no such requirements in the CY or the PY for GCC.
Q 6.7	Were Project Completion Reports and Ex-Post Evaluations carried out by staffing resources independent of project implementation?	N/A	Project Completion Reports are carried out when required by specific funding bodies, there were no such requirements in the CY or the PY for GCC.
Q 6.8	Were Project Completion Reports and Ex-Post Evaluation Reports for projects over €50m sent to DPER for dissemination?	N/A	No projects over €50m completed in year of assessment

**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.**

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

### Appendix 3 – Tabular Summary of 2025 Checklists

Capital Expenditure		Checklist 2			Checklist 4			Checklist 6		
		Expenditure Being Considered			Expenditure Being Incurred			Expenditure Recently Ended		
		Projects	Value	%	Projects	Value	%	Projects	Value	%
A	Housing & Building	17	68,303,752	9%	12	148,125,844	43%	15	56,446,200	95%
B	Road Transportation and Safe	10	656,500,000	88%	11	184,201,773	53%			
C	Water Services	-			-		-	-		
D	Development Management	2	18,664,954	2%	7	13,255,888	4%	1	2,855,283	5%
E	Environmental Services	1	776,192	0%						
F	Recreation and Amenity	-			-		-	-		
G	Agriculture, Education, Health	-			-		-	-		
H	Miscellaneous Services	2	3,587,000	0%	-		-	-		
Total:		32	747,831,898	100%	30	345,583,505	100%	16	59,301,483	100%
		-	-		-	-		-	-	

Revenue/Current Expenditure		Checklist 3			Checklist 5			Checklist 7		
		Expenditure Being Considered			Expenditure Being Incurred			Expenditure Recently Ended		
		Projects	Value	%	Projects	Value	%	Projects	Value	%
A	Housing & Building	-	-	-	10	30,707,423	16%	-	-	-
B	Road Transportation and Safe	-	-	-	9	65,621,398	34%	-	-	-
C	Water Services	-	-	-	6	14,879,108	8%	-	-	-
D	Development Management	-	-	-	8	23,270,897	12%	-	-	-
E	Environmental Services	-	-	-	9	28,677,899	15%	-	-	-
F	Recreation and Amenity	-	-	-	5	11,503,771	6%	-	-	-
G	Agriculture, Education, Health	-	-	-	2	2,230,808	1%	-	-	-
H	Miscellaneous Services	-	-	-	7	16,947,251	9%	-	-	-
Total:		0	0	0%	56	193,838,555	100%	0	0	0%

## Appendix 4 – Revenue Project Quality Assurance In-Depth Check

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### B040608 – Local Improvement Scheme

#### Section A - Introduction

<b>Name</b>	B040608 – Local Improvement Scheme
<b>Detail</b>	The Local Improvement Scheme (LIS) is a national Department of Rural and Community Development (DRCD) programme that funds improvement works on non-public roads to enhance access to homes, farms and community amenities, and is administered locally by councils. Eligible roads typically serve multiple land parcels (with at least one agricultural/harvesting use) or lead to amenities such as lakes, beaches or graveyards.
<b>Responsible Body</b>	Galway County Council
<b>Current Status</b>	Being Incurred
<b>Start Date</b>	Re- Introduced in March 2017
<b>End Date</b>	Ongoing – annual allocation
<b>Overall Cost</b>	€ 2,280,997

## **Project Description**

The Local Improvement Scheme (LIS), funded by the Department of Rural & Community Development (DRCD), funds the construction or improvement of non-public roads, primarily to support access to agricultural land, harvesting areas, and community amenities. The Scheme is governed by Section 81 of the Local Government Act 2001.

Grant allocation to deliver the Local Improvement Scheme (LIS) are notified to individual Local Authorities (LA) annually. Each LA must submit a priority list of eligible road projects which will be completed within this allocation. A secondary listing of eligible roads is also submitted which can be used to select a substitute road(s) in the event that a proposed road on the priority list cannot be completed. The selection of road projects is a matter for each local authority to decide and may rely on existing roads and/or advertise for new applications. Only roads on these lists, as approved by the Department, are eligible for funding. All works must be completed within the specified timeframe, and unspent funds may be reallocated. In order to be eligible for funding, the road must provide access to multiple parcels of land (at least one for agricultural), harvesting areas, or community amenities (e.g. graveyards, beaches). Up to 25% of the annual allocation can be for roads to community amenities.

Funding covers substantial works (strengthening, resurfacing, drainage) but not routine maintenance. Projects under this scheme must deliver durable, easily maintained roads, with costs reflecting value for money.

Financial provisions under this scheme include –

Local authorities may claim up to 10% of net project costs for administrative expenses

Local contributions of 10% for up to 5 beneficiaries, 15% for 6 or more, capped at €1,200 per beneficiary

For Amenity Roads, the local authority pays the contribution, but may seek part-payment from other beneficiaries

Galway County Council completed a total of 51 projects under LIS in 2025. The total expenditure on these projects amounted to €2,280,997, which was funded by means of a local contribution of €216,262 and Department funding of €2,064,735. Galway County Council stayed within the funding allocated by the Department.

### Section B – Step 1: Logic Model Mapping

As part of this In-Depth Check, **Roads & Transportation Unit** has completed a Programme Logic Model (PLM) for the **Local Improvement Scheme**

Objectives	Inputs	Activities	Outputs	Outcomes
Construction or improvement of non-public roads	Funding from the Dept. of Rural & Community Development	Application process: submission, validation, assessment	To manage and deliver the construction and/or improvement of a non-public road in the functional area of the local authority	Improved safe access for residents, farms, and community amenities on non-public roads
Improve accessibility agricultural land, harvesting areas and community amenities	Financial Contribution from beneficiaries  [10% ( $\leq 5$ beneficiaries) or 15% ( $\geq 6$ ), Individual beneficiary cap of €1,200]	Prepare, cost & submit Primary & Secondary priority listing for Approval	Works records: designs/specs, purchase orders, contractor claims, photos, completion certs	Reduced journey disruption due to poor surfaces/drainage
Complementary measure to the Dept. of Transport Regional & Local Roads Allocations that target public roads network	Technical & Administration support from local authority staff	Acceptance of Letter of Offer for approved application and collection of financial contributions	51 non-public road improved	Enhanced rural connectivity and economic activity, complementing the public road programme's maintenance/renewal focus.
	(Roads) Local Improvement Scheme Outline 2025	Procurement of goods & services to complete scope of works for each approved project	Complete supporting documentation, monitoring & returns to DRCD	Quality of the work to last for several years

## Description of Programme Logic Model -

### Objectives:

To fund the construction or improvement of non-public roads that provide access to residences, agricultural/harvesting lands, and community amenities; to enhance rural connectivity, safety, and access; and to complement, not duplicate, works on the publicly maintained network under Regional and Local Road Grants. Projects are selected and administered locally within annual DRCD allocations.

### Inputs:

The primary input to the programme is the annual allocation of funding from the Department of Rural & Community Development, €2,588,444 (2024/2025) allocation, with supplementary funding of €843,137 in 2025 and an additional islands allocation of €500,000. Local contributions from beneficiaries, ranging between 10%/15% of net cost.

Local authority staff in the Infrastructure & Operations Directorate undertake the administration and operational work associated with the scheme.

### Activities:

The scheme is advertised periodically to seek applications of eligible roads from members of the public. All applications and supporting documentation are reviewed, validated, technically assessed and costed. A priority listing is then generated and submitted to the Department by the specified deadline for approval.

On approval, letter of offer is issued to the application representative, along with a request for their local contribution from beneficiaries. Once received, the road is then included in the annual roads programme of works, where goods and service are procured for accordingly in order to carry out the agreed scope of the proposed works (drainage, surface strengthening, safety measures).

### Outputs & Outcomes:

Outputs are improved non-public roads by means of strengthening, resurfacing or drainage works and that also provide improved access to multiple parcels of land, consisting of agricultural, harvesting or community amenities. Galway County Council were able to complete a total of 51 non-public roads under this scheme (incl. of the Islands) in 2025

Outcomes include safer, reliable access for households, farms and amenity users; reduced disruption due to poor surfaces and drainage; and stronger rural connectivity supporting social and economic activity while complementing public-network investment

## Section B – Step 2: Summary Timeline of Project/Programme

The following section tracks the **Local Improvement Scheme** 2025 from inception to conclusion in terms of major project/programme milestones.

Period/Year	Description
April 2024	Launch of LIS 2024/2025 funding by Minister Humphreys
March 2025	Department of Rural & Community Development notification to Chief Executive, Galway County Council of LIS funding 2025
	Allocation letter received from funding body, along with request to submit priority listing
	Applications on hand reviewed for priority listing
	Closing date for applications
	Applications reviewed, validated, assessed & prioritised
April 2025	Primary & Secondary priority listing submitted to the Department for Approval
	Departmental approval received
	Letters of offer issue along with request for Local Contribution & collection of local contribution
	Signed Funding Agreement – Round 1
	Approved roads listings distributed to relevant Municipal District for inclusion in their annual programme of works, procurement of goods & services and completion of works
August 2025	Second tranche funding announced for 2025
September 2025	Signed Funding Agreement – Round 2
November 2025	Deadline (7 <sup>th</sup> November) for completion & submission of recoupment claim to the Department
December 2025	Funding received from funding Department

### Section B – Step 3 – Analysis of Key Documents

The following section reviews the key documentation relating to appraisal, analysis and evaluation of the **Local Improvement Scheme**

Project/Programme Key Documents	
Title	Details
Funding Allocation Letter	Approved allocation for specific year
(Roads) Local Improvement Scheme 2025 Scheme Outline	Guidance document on scheme outlining eligibility criteria, types of works, project selection & prioritisation, financial arrangements and administration & compliance
Primary Priority Listing	Submission to the Department listing project that will be undertaking within the funding allocation
Secondary Priority Listing	Substitute listing of project should any of the projects on the primary list not proceed
Funding Agreement – Round 1, Round 2 & Islands	Signed agreement between LA & Department on approved funding
Letters of Offer to beneficiaries of LIS	Approval to individual applicants that the project will proceed and a request for local contribution from beneficiaries within a specified timeline
Supporting documentation	Required documents from beneficiaries of LIS – supporting documentation submitted an application to confirm eligibility during validation
Drawdown request form & associated documents, compliance sheet	Final submission for funding confirming completed works Appendix 2 given full breakdown of works completed, no. of landowners, full costing, local contribution and amount of grant drawdown
Department Remittance	Remittance advice slip providing details of funding being made to the council

### Section B – Step 4: Data Audit

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

Data Required	Use	Availability Y / N
Funding Allocation letters for 2025 LIS	Indication of funding availability from DRCD requesting LA to submit application for funding	Y
LIS Letter of Offer to the local authority	Confirmation of approval of funding for Round 1, Round 2 & Islands	Y
Primary priority Listing	Submission to Department for approval	Y
Secondary priority Listing	Submission to Department for approval	Y
Drawdown request & associate documents - Round 1	Submission to Department verifying completion of works & request drawdown of funding	Y
Drawdown Requests & associated documents - Round 2	Submission to Department verifying completion of works & request drawdown of funding	Y
Local Contributions Details	Agresso & records held in scanned format	Y
Remittance of funding from the Department	Ref 85176 & 85919 & verified via Agresso FMS	Y
Agresso extract confirming project completed	Extract from Agresso - sample projects selected for review	Y

## **Section B – Step 5: Key Evaluation Questions**

The following section looks at the key evaluation questions for Project Name 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

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

Yes

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

None, the implementation of the programme by Galway County Council is in line with the Scheme outline produced by the Department of Rural & Community Development. Key documents were viewed during the in-depth check and a sample of 10 projects reviewed. Documentation was readily available and provided in electronic format. Financials were verified via Agresso Financial System. Monitoring & reporting requirements were met. Funding agreements stated completion & drawdown deadline of 7<sup>th</sup> November. An extension of time was sought on final claims submission and was approved by the Department. Three claims' submissions made on 2<sup>nd</sup> December for Round 1, Round 2 & Islands funding. All funding was received by 15<sup>th</sup> December 2025.

## Appendix 5 – Capital Project Quality Assurance In-Depth Check

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### Capital Project 1: N17 Milltown to Gortnagunned Realignment

#### Section A Project 1 – Introduction

<b>Name</b>	<b>N17 Milltown to Gortnagunned Realignment (02293290)</b>
<b>Detail</b>	3km realignment of the N17 to improve safety, reduce journey times, and provide segregated pedestrian and cycling facilities
<b>Responsible Body</b>	Transport Infrastructure Ireland (TII) - Approving Authority Galway County Council NRPO – Sponsoring Agency
<b>Current Status</b>	Expenditure Being Incurred
<b>Start Date</b>	2016
<b>End Date</b>	2028
<b>Overall Cost</b>	€19,453,350 estimated

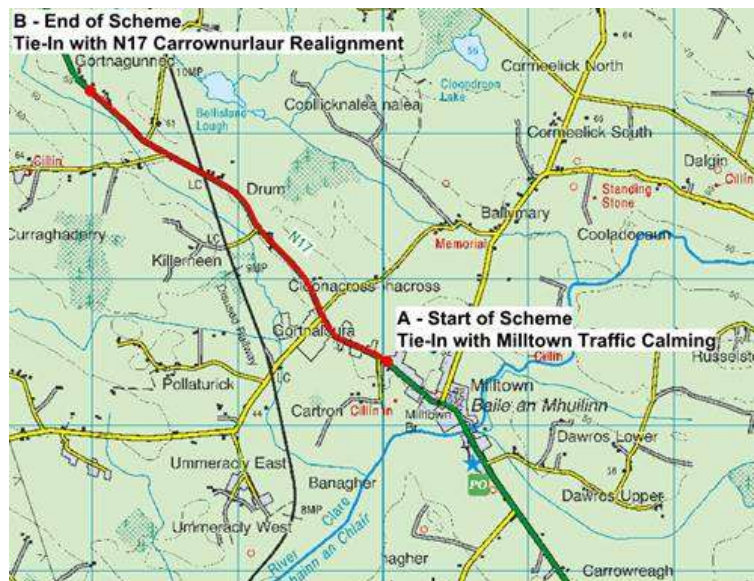
### Project Description

The N17 is a National Primary Route linking Galway to Sligo via the towns of Milltown, Ballindine and Claremorris. The section of N17 between Milltown and Ballindine is approximately 7km in length and it is along this stretch that the proposed scheme is located.

Galway County Council are seeking to improve and upgrade a 3km (approx.) section of the N17 located immediately north-west of Milltown, Co. Galway. The proposed scheme will tie-in with improvements that have been already completed on the N17 in recent years on the Northern end at Gortnagunned and on the Southern end it will tie in with the village of Milltown.

This proposed section of the N17 that is to be upgraded, currently has lane widths of approximately 3.0m in each direction with no hard shoulder, little or no hard strip, limited verge space and unforgiving roadsides.

The scheme consists of both online and offline realignment of the existing road and will take place in the townlands of Milltown, Cartron, Gortnaloura, Cloonnacross, Drum and Gortnagunned as outlined below in Figure 1.



**Figure 1 Location of Scheme**

The project will also remove a number of substantially deficient bends on this section of the route and in so doing, will improve aspects such as safety, sight distance, cross sectional width and drainage.

The road type proposed for the project corresponds to a Type 1 Single Carriageway arrangement and is designed in accordance with TII Rural Road Link Design, DN-GEO-03031. The road will consist of two lanes of 3.65m, a hard shoulder 2.5m wide for each carriageway and a verge of 3m on the right-hand side with a shared footpath/cycle track on the left-hand side. The footpath/cycle track will move offline to utilise the

old road corridor where possible. The design speed of 100km/h will be adopted for the Type 1 section of the scheme, which is consistent with National Roads. The Urban section of the scheme is designed in accordance with DMURS and TII Publications Drawing CC-SCD-00013 with a design speed of 60km/h to be adopted. The road will consist of two lanes of 3.5m, a footway of 2.0m and cycleway of 2.0m on each side of the carriageway.

The main elements of the proposed road development include the following:

- 3.0 km of National Primary Road Realignment (Type 1 Single Carriageway) including online/offline works
- Circa 1550m is online; Circa 1450m is offline;
- 34 No. Direct Access connections to the National primary network (including 17 No. agricultural & 17 No. residential).
- Improvement of 7 simple T-junctions including one Right/Left Staggered T Junction;
- 0.775km of Local Road improvements/realignments (tie in works);
- Provision of cycleway and walkway on either side of the alignment;
- Demolition Works;
- Earthworks;
- Fencing and Safety Fencing Works;
- Drainage Works;
- Pavement Works;
- Vehicles Restraint Systems;
- Landscaping Works;
- Environmental Mitigation Measures;
- Utilities and Services Diversion Works;
- Accommodation Works; and
- All other Ancillary Works.

The scheme is currently in Phase 5 – Enabling Works and Procurement. Two advance works contracts are in progress: (i) site clearance and fencing, and (ii) utility ducting, asbestos removal, and building demolition. Procurement of technical services has been completed, and the commercial and site technical team has been appointed. Approved Total Scheme Budget is currently estimated €19,453,350. This will be revisited prior to Tender Issue Phase 5 (Target Cost 2 & 3). It is envisaged that the main construction contract will be completed by late 2028.

## Section B Project 1 – Step 1: Logic Model Mapping

As part of this In-Depth Check, **GCC National Planning Roads Office (NRPO)** have completed a Programme Logic Model (PLM) for the **N17 Milltown to Gortnagunna Realignment**

Objectives	Inputs	Activities	Outputs	Outcomes
Promote Economic Growth	TII Funding – (€3.33m to date)	Improve Road Quality	Faster journey times	Local businesses more viable
Improve journey times	NRPO Project Management Team	Provide footpath/cycleway	Journeys more comfortable and reliable	Area more attractive to tourists
To improve road safety statistics	Internal Design Team	Construction Works	Increased traffic safety - improved visibility, overtaking opportunities, forgiving roadsides	Reduced rural isolation
Support balanced regional development	Works Contractor	Enhanced Public Utility Provision	Road is further from dwellings	Reduced road collisions and fewer casualties
Minimise impact on the environment and to improve human health	Inputs from Engagement with Stakeholders		Segregation of vulnerable road users	Better environment
Reduce social inclusion			Non-motorised journeys more attractive	More cycling & walking

## Description of Programme Logic Model - N17 Milltown to Gortnagunned Realignment

### Objectives:

#### Economy

- To reduce journey times and improve journey time reliability on the N17 for long distance trips between the West and North-West Regions and medium distance trips between Tuam and Sligo;
- To assist in supporting the economic performance of the counties of Galway and Mayo through the provision of improved transport infrastructure which will reduce the cost of travel for business and tourism and assist in reducing the overall cost of production thereby improving competitiveness.

#### Safety

- To reduce the collision rate along the national road network between Milltown and Gortnagunned to below the national average rate;
- To reduce the severity of collisions along the national road network between Milltown and Gortnagunned;
- To improve safety for all road users including pedestrians and cyclists along both the national road network and the surrounding road network between Milltown and Gortnagunned;
- To support the RSA Road Safety Strategy 2013-2020;
- To improve the security of vulnerable road users by providing for non-motorised users.

#### Integration

- To offset the negative effects of peripherality and foster greater balanced regional development in Ireland by improving the economic functioning of the Galway city region;
- To increase the attractiveness of the region for tourists;
- To support initiatives to bring investment into the West Region and to support transport integration within the wider region, maximising the benefits of previous investment in the N17 corridor, integrating with regional public transport facilities, and improving access to the main ports and airports;
- To support the integration objectives set out in European, National, Regional and Local planning policy by upgrading the N17 National Primary between Milltown and Gortnagunned.

#### Environment

- To avoid any significant impact on any SAC, SPA or NHA;
- To reduce the level of traffic noise along this section of the N17;
- To improve road drainage system and quality of water run-off through application of SUDS.

#### Accessibility and Social Inclusion

- To improve accessibility from relatively deprived areas in rural North Galway and South Mayo to the facilities such as employment, education, transport and healthcare for all

- road users;
- To improve bus journey time and journey reliability.

**Inputs:**

Primary inputs into the project are TII Funding of €3.33m and NRPO Project Management Team. Inputs from Engagement with Stakeholders to integrate their requirements into the Scheme Requirements.

**Activities:**

Completion of tasks and deliverables as required under TII's Project Manager Guidelines. Appointment of consultants to undertake the requirements of the various TII phases:

- Route Selection and Public Consultation
- Preliminary Design
- EIS preparation, publication and approval
- CPO preparation, publication and approval
- Land Acquisition, agreement of compensation and accommodation works
- Final Scheme Design
- Enabling Works Contracts Procurement and Project Management
- Monthly Steering Committee Meetings with TII/GCC
- Contract Administration Requirements

**Outputs & Outcomes:**

The N17 Milltown to Gortnagunned Road Realignment when constructed will deliver the following:

- 3km of National Primary Road to Single Carriageway Type 1 Standard cross-section; Appropriate land-take;
- 0.775km of Local Road improvements/realignments (tie in works);
- Road further from dwellings;
- Improved visibility, overtaking opportunities, forgiving roadsides;
- Fater motorised journeys which are more reliable and comfortable;
- Provision of segregated and shared footpath/cycleway facilities;
- Non-motorised journeys are more attractive;
- Improvement provision of local utility services such as enhanced group water services infrastructure, broadband, public lighting, etc;
- New road alignment conforms to a standard and will enhance safety for road users.

## Section B Project 1 – Step 2: Summary Timeline of Project/Programme

The following section tracks the **N17 Milltown to Gortnagunned Realignment** from inception to conclusion in terms of major project/programme milestones.

Period/Year	Description
October 2016	Scheme Commenced
October 2017	Phase I Deliverable to TII submission
February 2018	TII Approval to proceed to Phase 2
November 2018	Phase 2 - Route Options & Public Consultation
December 2018	Phase 2 – Route Selection
October 2019	TII Approval to proceed to Phase 3
2020/2021	Development of Preliminary Design & Environmental Surveys/Evaluation
October 2021	Phase 3 – Design Report submission
November 2021	TII Approval to proceed to Phase 4
December 2021	Completion of planning submission
December 2021	Publication of CPO & Nature Impact Statement (NIS)
July 2022	Scheme Approval by An Bord Pleanála CPO Confirmed by GCC
December 2022	TII Approval to proceed to Phase 5
January 2023	Notice to Treat
May - August 2023	Ground investigation work & archaeology works contracts awarded
2024	Notice to Enter Archaeology and GI Contracts underway
March 2025	Draft procurement strategy prepared
September 2025	Stage 2 Road Safety Audit completed
	GY25000151T Site Clearance and Fencing Advance Works Contract No. 1 awarded 16 <sup>th</sup> Sept 2025
December 2025	CfT 7124885 for Technical Services for the Roles of Employers Rep. Site Environmental Manager, PSDP, Site Supervision Team and TTM Designer published 3 <sup>rd</sup> December 2025, closing date 30 <sup>th</sup> January 2026
	GY25000178T Advance works Utility Ducting, Asbestos Removal & Building Demolition Advance Works Contract published 8 <sup>th</sup> Dec 2025, closing date 14 <sup>th</sup> January 2026
	CfT 7318965 for Quantity Surveying & Claims Advisor Services published on 11 <sup>th</sup> Dec 2025, closing date 23 <sup>rd</sup> January 2026
<b>2026</b>	<b>Advance work Contract No. 2 awarded and Commercial Services Consultancy Team Appointed for phase 5-7</b>

## Section B Project 1 – Step 3 – Analysis of Key Documents

The following section reviews the key documentation relating to appraisal, analysis, and evaluation of the **N17 Milltown to Gortnagunned Realignment**

<b>Project/Programme Key Documents</b>	
<b>Title</b>	<b>Details</b>
Project Appraisal Plan (PAP)	Sets out the appraisal processes required for the scheme
Phase 0 Gate Review Statement	Deliverables required for Phase 0 are finalised and issued to TII.
Project Execution Plan & Updates	Core document for managing a project which states the policies and procedures for Project delivery.
Options Selection Report	Report reviewing the options selection process and preferred route.
Phase 2 Gate Review Statement	Deliverables required for Phase 2 are finalised and issued to TII.
Environmental Evaluation Documentation	Environmental Impact Assessment Screening (Out), Drawings, Natura Impact Statement
Design Report & Environmental Deliverables	Summary of design principles, design drawings, environmental evaluation drawings, and land acquisition documentation
Land Acquisition documentation	Land Database containing all details and status of land acquisition and payments
Target Cost 1 and Total Scheme Budget	Design Stage Cost Estimate of Scheme
Project Appraisal Report	Documenting the rationale behind, and justification for the Project.
Phase 3 Gate Review Statement	Deliverables required for Phase 3 are finalised and issued to TII.
ABP/Competent Authority Decision	Scheme EIS and CPO Approvals by ABP
Phase 4 Gate Review Statement	Deliverables required for Phase 4 are finalised and issued to TII.

## Section B Project 1 – Step 4: Data Audit

The following section details the data audit that was carried out for the **N17 Milltown to Gortnagunne Realignment**. It evaluates whether appropriate data is available for the future evaluation of the project/programme.

Data Required	Use	Availability Y / N
Project Execution Plan (PEP)	Implementation	Y
Procurement Strategy	Implementation	Y
Land Acquisition Register	Lands – temp & permanent acquisitions	Y
Road Safety Audit Stage 1 & 2	Implementation	Y
Tender RFT – e-Tenders & SupplyGov – advertisement – Contract notices	Procurement	Y
Tender Report & Contract Award Report - including Tender evaluation, scoring matrix, Letters to successful & unsuccessful tenderers	Procurement	Y
TII Approval to award contract	Contract Award Approval	Y
Letter of Acceptance – Successful Tenderer	Procurement	Y
CE order for contract award	Procurement	Y
Target Cost and Total Budget & Ongoing budgetary monitoring reports	Financial monitoring	Y
Monthly reports on project for 2025 - Steering group minutes	Progress reporting	Y
Submission of Gate2/3/4 requirements to TII	Approval process	Y

## Section B Project 1 – Step 5: Key Evaluation Questions

The following section looks at the key evaluation questions for Project Name 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. Based on the evidence available during this in-depth check, delivery of the project to date is compliant with the requirements of the Public Spending Code. The Code requires capital projects to progress in a structured manner through the appraisal, planning and implementation stages, with appropriate oversight and documentation at each stage. The project is currently at the implementation stage, with expenditure being incurred in a controlled manner and activity focused on pre-construction and enabling works.

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

Yes. The documentation and records identified during the review indicate that sufficient data and supporting information are available to facilitate a full evaluation of the project at a later stage.

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

No specific improvements are recommended at this stage. Documentation should continue to be maintained appropriately, and monthly claims should continue to be submitted to TII to support cash flow.

Capital Project 2: Cosmona N7-2-339 – 56 Social Housing units

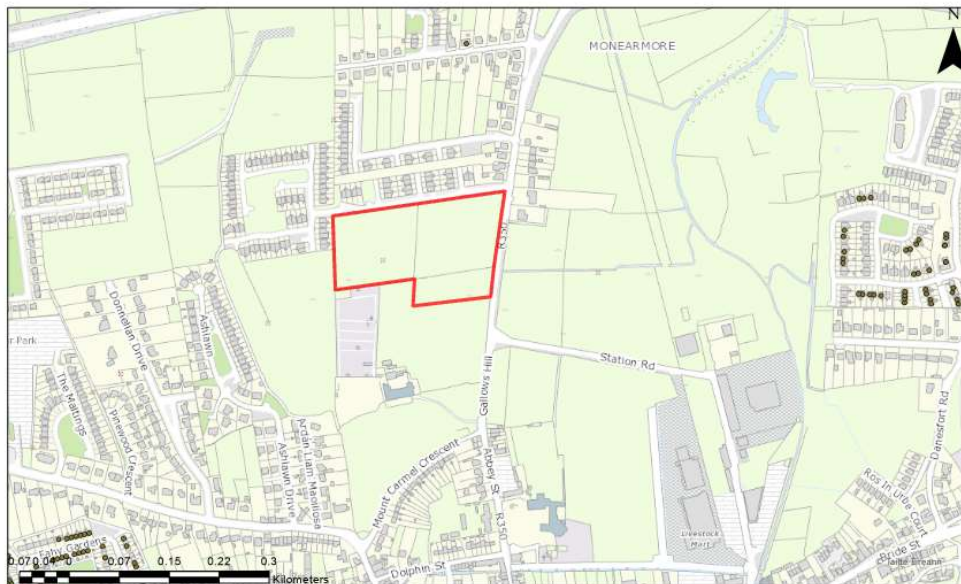
Section A Project 2 - Introduction

<b>Name</b>	<b>N7-2-339 - 56 Social Houses at Cosmona, Loughrea</b>
<b>Detail</b>	Construction of fifty-six social homes under the Social Housing Investment Programme, mixed tenure, ranging from 1 to 5 bed units
<b>Responsible Body</b>	Galway County Council
<b>Current Status</b>	Being Incurred
<b>Start Date</b>	July 2021
<b>End Date</b>	Estimate 2027
<b>Overall Cost</b>	€19,518,071

## Project Description

Project proposal for a local authority construction of fifty-six social housing units at Cosmona, Loughrea, comprising of 44 no. houses ranging from 2 bed to 5 bed units and 12 no. apartments (1B & 2B). The proposed site is located within 700 m of the town centre at Loughrea, Co. Galway. It is adjacent to the R350 regional road and in close proximity to a range of residential, commercial and community developments. Primary services and public amenities are available within the town centre which is 700m (10/15 min walk) from the proposed site at Cosmona.

A central objective of the project is to contribute meaningfully to the reduction of the social housing waiting list in the Loughrea area. At the time the project was reviewed, recorded demand in the region stood at 247 applicants, highlighting a significant and persistent need for additional social housing supply. The development seeks to address this need through the delivery of new social housing units as part of a mixed-tenure scheme, thereby increasing supply while promoting balanced and integrated communities.



Comhairle Chontae na Gallimhe  
Galway County Council

Site Location Map

## Section B Project 2 – Step 1: Logic Model Mapping

As part of this In-Depth Check, **Housing Department** has completed a Programme Logic Model (PLM) for the **N7-2-339 - 56 Social Houses at Cosmona, Loughrea**.

Objectives	Inputs	Activities	Outputs	Outcomes
Develop council owned site to deliver 56 social housing units	Capital funding for the project of €19.5m	Needs assessment & Site selection & appraisal	Construction of 56 units, comprise of 1B (6), 2B(22), 3B(25), 4B(2) & 5B(1)	Homes delivered at scale and pace and availability of mixed tenure housing units to meet the demand in the area
Deliver sustainable, medium density development in line with GCC Housing Delivery Action Plan (HDAP)	Technical & admin support via LA staff to progress the project through the various stages	Capital Appraisal Submission to DHLGH to secure approval of stage funding		Reduced housing waiting lists by new tenancy agreements signed
Reduce housing waiting list	Council owned serviced lands at Cosmona, Loughrea	Project design & standardisation		Income generation for the Council
		Planning & statutory approvals		Revitalise communities increased sustainable communities
		Tender publication and award of contract, Chief Executive Orders		Long-term asset creation
		Project Oversight Construction & delivery		Homes delivered at scale and pace and availability of mixed tenure housing units to meet the demand in the area

## Description of Programme Logic Model -

### Objectives:

The primary objective of the development at Loughrea is to provide a sustainable and appropriate supply of social housing within the town, in direct response to identified housing need as established through the Housing Needs Assessment. Loughrea was prioritised for housing delivery on the basis of existing demand pressures and its role as a key service town within the county, with the aim of ensuring that social housing provision is aligned with demographic trends and local demand.

A central objective of the project is to contribute meaningfully to the reduction of the social housing waiting list in the Loughrea area. At the time the project was reviewed, recorded demand in the region stood at 247 applicants, highlighting a significant and persistent need for additional social housing supply. The development seeks to address this need through the delivery of new social housing units as part of a mixed-tenure scheme, thereby increasing supply while promoting balanced and integrated communities.

In achieving these objectives, the project supports wider local and national housing policy goals by facilitating the delivery of social housing in a manner that is plan-led, evidence-based, and responsive to local housing need. The integration of social housing within a mixed-tenure development further aims to promote social inclusion, long-term sustainability, and efficient use of land and infrastructure within Loughrea town.

### Inputs:

Local housing need and demand data, including social housing waiting lists and affordable housing demand within Loughrea, further informed the tenure breakdown and unit typologies proposed.

Financial inputs comprise approved capital funding allocations for social and affordable housing delivery, supplemented where appropriate by private finance associated with market housing. These funding streams are supported by established financial governance and recoupment mechanisms, ensuring compliance with Departmental requirements and value-for-money principles throughout the project lifecycle.

Physical inputs include the availability and control of a suitably zoned and serviced site within Loughrea, together with access to existing and planned enabling infrastructure such as water services, transport links and community facilities. Engagement with infrastructure providers and relevant stakeholders forms a critical enabling input to ensure timely and coordinated delivery.

Organisational and human resource inputs include the commitment of local authority staff across housing, planning, engineering, procurement and legal functions, supported by technical expertise and external professional services as required. Strong collaboration with Approved Housing Bodies, developers and statutory agencies further underpins delivery, particularly in relation to tenure integration and phased implementation.

Collectively, these inputs provide the foundation for the effective planning, delivery and management of a mixed-tenure housing development that responds to identified housing needs in Loughrea while supporting the creation of a sustainable, inclusive community.

#### Activities:

Review of local housing demand and the outcomes of the Housing Needs Assessment, which identified Loughrea as a priority location for social housing delivery. This informed the decision to advance a mixed-tenure approach in order to deliver social housing alongside other tenures in a sustainable and integrated manner. Site identification and appraisal activities were undertaken to confirm suitability in terms of zoning, access, capacity of infrastructure and alignment with the town's settlement strategy.

Project planning activities included determining the appropriate tenure mix, unit types and scale of development to respond to the identified demand, particularly the social housing waiting list of 247 applicants at the time of review. These activities were supported by engagement across housing, planning, engineering and other relevant local authority functions to ensure that the development proposals complied with design standards, statutory requirements and funding criteria.

Further activities involved progressing the project through the relevant approval and funding processes, including engagement with the Department of Housing, Local Government and Heritage, and the preparation of documentation required to support capital delivery. Procurement activities were undertaken in accordance with public procurement requirements.

Throughout the project lifecycle, ongoing coordination and project management activities are carried out to monitor progress, address risks, and ensure timely advancement through design, planning, and construction stages. These activities collectively support the delivery of new social housing units in Loughrea, contribute to reducing the housing waiting list, and promote the development of a balanced and sustainable community through a mixed-tenure approach.

#### Outputs & Outcomes:

The construction of 56 new housing units, comprising of: including 44 no. houses and 12 no. apartments, comprising of:

- 44 no. houses, including- 16 no. 2 bedroom houses- 25 no. 3 bedroom houses- 2 no. 4 bedroom houses- 1 no. 5 bedroom house
- 12 no. apartments, including- 6 no. 1 bedroom apartments- 6 no. 2 bedroom apartments b) Varied boundary treatments and landscaping works; c) All ancillary site development works and site services necessary to facilitate the proposed development

The delivery of the mixed-tenure housing development in Loughrea is expected to result in a range of positive housing, social and community outcomes, both in the short and medium term.

Foremost among these outcomes is an increase in the supply of high-quality social housing within Loughrea town, directly contributing to meeting identified housing need as established through the Housing Needs Assessment. By delivering new social housing units, the development provides additional accommodation options for households on the social housing waiting list and improves access to long-term, secure housing in the area.

A key outcome of the project is a measurable reduction in the social housing waiting list in the Loughrea region. At the time the project was reviewed, demand stood at 247 applicants, reflecting sustained housing pressure within the town. The delivery of social housing as part of this development contributes to alleviating this pressure by increasing overall housing supply and supporting the reassignment of households from the waiting list into appropriate accommodation.

## Section B Project 2 – Step 2: Summary Timeline of Project/Programme

The following section tracks the **N7-2-339 - 56 Social Houses at Cosmona, Loughrea** from inception to conclusion in terms of major project/programme milestones.

Period/Year	Description
June 2019	Site Suitability assessment
October 2019	CEO approval of site acquisition
July 2021	Capital Appraisal report send to Department seeking stage 1 approval
August 2021	Stage 1 Approval - N7/2/339
Sept 2021	Screening Report
December 2021	Appointment of Design Team Lead
May 2022	Ground investigation and CCTV survey
July 2022	Archaeological report
August 2023	Termination by mutual consent of Design Services
December 2023	Advertised on eTenders for new Design Team
February 2024	Stage 2 application submitted to Department
August 2024	Revised stage 2 report submitted to Department
October 2024	Stage 2 Department Approval for 56 units @ Cosmona
February 2025	Part VIII planning granted LA08/24
October 2025	Tender evaluation report completed
October 2025	Stage 3 & 4 Submission to Department
November 2025	Stage 4 Approval from Department
November 2025	Contract Award – progress to construction
December 2025	Commencement of Construction

## Section B Project 2 – Step 3 – Analysis of Key Documents

The following section reviews the key documentation relating to appraisal, analysis and evaluation of the **N7-2-339 - 56 Social Houses at Cosmona, Loughrea**

<b>Project/Programme Key Documents</b>	
<b>Title</b>	<b>Details</b>
Circular 02/2018 - New Timelines for the Preparation and Assessment of Local Authority Social Housing Capital Projects (the 4-stage approval process) DHPLG	Guideline on Submission at approval stages
Capital Works Management Framework	
Quality Homes for Sustainable Communities DEH&LG 2007	Design Guidelines
Standard Specification for Materials & Finishes for Social Housing	Design Manual
Design Standards for new apartments	Guideline for planning authorities
Site Suitability Assessment	
Capital Appraisal Report	Project proposal incl. costings, housing demand, sustainability assessment etc
Tender evaluation report	Assessment of tenders received
Planning Permission	Part VIII planning permission LA08/24, planners report & council approval
Departmental Approval of project & funding secured	
Contract	Agreement between LA & Contractor

## Section B Project 2 – Step 4: Data Audit

The following section details the data audit that was carried out for the **N7-2-339 - 56 Social Houses at Cosmona, Loughrea**. It evaluates whether appropriate data is available for the future evaluation of the project/programme.

Data Required	Use	Availability Y / N
CE order Purchase of Land	Approval purchase of land	Y
Site Suitability Assessment	Suitability of site	Y
State 1 Approval (initial)	Approval from The Department of Housing Local Government & Heritage	Y
Stage 1 application/approval	Application to the Department	Y
Appointment of Design Team Lead	Appointment of architects/consultants	Y
Termination by Mutual Consent of Design Services	Termination letter	Y
Re-advertise design Team Services on etenders	Advertisement of tender	Y
Letters of intent and regret sent to framework participants	Letters	Y
Capital Appraisal Report Revised Stage 1	Revised stage 1 to the Department	Y
Revised Stage 1 approval	Approval from The Department of Housing Local Government & Heritage	Y
Stage 2 Report Capital Appraisal	Report to the Department	Y
Stage 2 Approval	Approval from The Department of Housing Local Government & Heritage	Y
Planning PART 8	Newspaper, site notice, CE report	Y
Stage 3 Application	Approval from The Department of Housing Local Government & Heritage	Y
Stage 3 & 4 Approval	Approval letter	Y
Advertisement of Framework/Tender	Date published and evidence	Y
Appointment of Contractor	Letter of appointment and CE order	Y
Commencement of Construction	Commencement notice	Y
Claims	Recoupment of expenditure incurred	Y
Invoices & approval	Expenditure incurred, payment approval	Y

## Section B Project 2 – Step 5: Key Evaluation Questions

The following section looks at the key evaluation questions for Project Name 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)**

Based on review of the documentation available for the Cosmona Social Housing Development, including the Stage 1 Capital Appraisal, subsequent stage documentation and associated approval correspondence, Internal Audit is satisfied that the project has progressed in line with the requirements of the Public Spending Code. The project entered the PSC lifecycle appropriately with completion of a Stage 1 appraisal prior to advancement, and evidence indicates that formal approvals were sought and obtained at the relevant stage-gates before progressing to later stages of the Capital Works Management Framework. The approval process and overall progression of the project are assessed as being consistent with PSC requirements.

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

Yes – the necessary data and information to enable a full evaluation of the project are available and appropriately retained.

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

None – documentation is easily accessible via Housing Server and document library, and Internal Audit is satisfied that the project is progressing in line with the requirements of the public spending code.

Capital Project 3: Turnkey N7-2-375 - Truskey West Bearna

Section A Project 3 - Introduction

<b>Name</b>	<b>Turnkey Acquisition of 40 Social Housing Units, Truskey West Bearna N7/2/375</b>
<b>Detail</b>	Acquisition of 22 no. houses (3B & 4B) and 18 no. apartments (1B, 2B & 3B) as Truskey West, Bearna, Co. Galway.
<b>Responsible Body</b>	Galway County Council
<b>Current Status</b>	Being Incurred
<b>Start Date</b>	March 2022
<b>End Date</b>	Estimated year end 2026
<b>Overall Cost</b>	€19,411,515 [Job: 01119453]

### Project Description

The project involves the advance purchase of 40 new social housing units at Truskey West, Bearna, Co. Galway, located within the Conamara Southeast Area of Choice, less than 3km from Galway City. The development comprises 18 apartment units and 22 house units, together with associated roads, services, and ancillary works. The layout also facilitates future residential development (Phase 2 lands) to the north, enhancing long-term housing delivery potential.

Bearna is one of only five settlements in Conamara with wastewater infrastructure, making it a strategically important location for scaled housing delivery in a region with significant social housing demand and limited recent supply. The proposal directly addresses this demand, including provision for one-bedroom ground-floor apartments suited to disability needs.

A detailed cost-of-delivery assessment was undertaken by Galway County Council, supported by independent land valuation and quantity surveyor review. The agreed acquisition cost of €19.35m (approx.) for the 40 units is considered fair, reasonable, and below open market value, representing good value for money. The appraisal also notes cost efficiencies achieved through infrastructure sizing and the separate Part V acquisition of Phase 2 zoned lands for future housing delivery.

Overall, the project is presented as a strategic, sustainable, and value-for-money social housing acquisition, aligned with the Council's Housing Delivery Action Plan and responsive to demonstrated long waiting times in the Conamara Southeast area.



Site view from south, above village centre.

## SIMPLIFIED TURNKEY WORKFLOW PROCESS

Exempt from the Requirements for Public Works Contrats under Article 10 of the European Union (Award of Public Authority Contracts ) Regulations 2016)

### Why Use

Simple Process - Units treated as acquisitions under procurement law  
Suitable for all 'off plans' purchases, unfinished residential developments and residential developments already onsite

### Advertise

Local Papers & Option to circulate  
Prepare Expression of Interest Brief  
**Single or Two Stage Process**  
Two stage process is recommended

### Stage 1

Set Up Evaluation Panel  
Evaluate Site Location - Pass/Fail Criteria

### Stage 2

Request Scheme Layout/ House Types/Numbers and Price  
Evaluation Panel Assess against weighted criteria  
Rank Submissions (if applicable)

### Negotiation

On Phasing/Handover Dates Only  
Design Input/Changes by LA Not Allowed  
Negotiation on Price limited

### Contracts

Standard House Acquisition Contract  
Special Condition(s) of the contract in relation to unit types, phasing/specification, etc  
10% Deposit Payable on Contract Signing (in escrow)  
No Stage Payments/ Payment on Phased Handover of Units Acceptable

Section B Project 3 – Step 1: Logic Model Mapping

As part of this In-Depth Check, **Housing Department** have completed a Programme Logic Model (PLM) for the **Turnkey Acquisition of 40 Social Housing Units, Truskey West Bearna N7/2/375**.

Objectives	Inputs	Activities	Outputs	Outcomes
Work toward meeting targets set in GCC Housing Delivery Action Plan (HDAP)	Capital funding under the Social Housing Investment Programme	Public Advertisement for expressions of interest	Acquisition of 40 completed social housing units (22 house, 18 apartments)	Reduced unmet social housing demand in the Conamara South Area of Choice
Increase supply of social housing in Conamara Southeast area of choice & Reduce Housing List	Development site with F.P.P. and developer collaboration with Local Authority	Assessment of developer Eol’s under Housing Circular 2019/31 (Turnkey/Advance Purchase)	Provision of mixed unit types, including ground floor 1bed supporting disability needs	Improved access to social housing close to Galway city and local services
Sustainable delivery housing in a serviced settlement	GCC Technical & admin support staff	Detailed cost-of-delivery analysis and negotiation of acquisition price	Serviced infrastructure facilitating future Phase 2 residential delivery	New tenancy agreement & income generation for the Council
Achieve value for money through a cost-of-delivery-based advance purchase	Independent land valuation and quantity surveyor cost review	Independent verification of costs and value for money		Revitalised communities
		Capital Appraisal Submission to DHLGH to secure funding		
		Department approval of funding to acquire units		
		Completion of contract agreements, CEOs.		
		Project oversight, submission of claims to Department to recoup funding		

## Description of Programme Logic Model -

### Objectives:

The primary objective of the project is to increase the supply of social housing within the Conamara South area of choice, where social housing demand significantly exceeds recent delivery. The project also seeks to secure housing in Bearna, one of a limited number of settlements in Conamara, with wastewater infrastructure capable of supporting scaled residential development. A further objective is to achieve value for money through advance purchase of completed units based on a detailed 'All-In-Cost' assessment rather than open market acquisition.

### Inputs:

The project inputs comprise capital funding from the Department of Housing, Local Government & Heritage, totalling €19,411,515, serviced and zoned residential land at Truskey West, Bearna, and the technical and administrative support of Galway County Council staff to progress the project and procure professional inputs such as land valuation and quantity surveyor services.

### Activities:

Key activities include public advertisement for expressions of interest in March 2024, the assessment of a developer submission under the advance purchase/turnkey arrangements set out in national circulars, followed by detailed 'All-In-Cost' analysis. This process involved engagement with the developer, examination of construction, land and finance costs, and independent verification of costs. These activities culminated in the negotiation and agreement of an acquisition price for the completed units. Submission to the Department to secure funding for project and recoupment claims as units are delivered.

### Outputs & Outcomes:

Direct output of the project will be the acquisition of 40 completed social housing units at Truskey West, Bearna, comprising of a mix of houses and apartments, ranging from 1 bed to 4 bed units. The project also delivers associated infrastructure and services that are sized to facilitate future potential residential development in adjacent lands.

The intended outcomes of the project are a reduction in unmet social housing demand within the Conamara South area of choice and sustainable provision of social housing in a serviced settlement close to Galway city and local services.

## Section B Project 3 – Step 2: Summary Timeline of Project/Programme

The following section tracks the **Turnkey Acquisition of 40 Social Housing Units, Truskey West Bearna N7/2/375** from inception to conclusion in terms of major project/programme milestones.

Period/Year	Description
March 2022	Call for expressions of interest for advance purchase agreement – did not progress to acquisition as applicant unsuccessful in their bid to acquire lands
March 2024	A revised advance purchase submission was received from a developer which was assessed against the Council’s advance purchase criteria and passed compliance checks (Circular 31/2019)
March 2024	Independent land valuation and quantity surveyor review to support value for money assurance
May 2024	Detailed ‘All-In-Cost’ assessments, including engagement with the developer, examination of construction, land and finance costs.
January 2025	Capital Appraisal Submission report for advance purchase of 40 units prepared in line with the Capital Works Management Framework / Social Housing Approval Process
January 2025	Stage 1 Capital Appraisal Submission to the Department for approval
March 2025	Departmental Approval Stage 1-4 was granted for capital funding under the Social Housing Investment Programme, subject to standard conditions
March 2025	Agreement drafted & signed between Council & Developer
July 2025	Deposit Paid
November 2025	Tenancy Allocations
December 2025	Delivery of Phase 1 units to the Local Authority – 22 units
<b>2026</b>	<b>Occupancy of units delivered under Phase 1, along with expected delivery of Phase 2 (18 units) by year end</b>

## Section B Project 3 – Step 3 – Analysis of Key Documents

The following section reviews the key documentation relating to appraisal, analysis and evaluation of the **Turnkey Acquisition of 40 Social Housing Units, Truskey West Bearna N7/2/375**

Project/Programme Key Documents	
Title	Details
Housing Circular 31/2019 – Arrangements for Turnkey Acquisitions	Department guidance document
Capital Works Management Framework	
Circular 13/2019 – Unit Ceiling Cost 2019	
Quality Homes for Sustainable Communities	
Standard Specification for Materials & Finishes for Social Housing	
Design Standards for new apartments – guidelines for planning authorities (2018)	
Building Control Regulations 1997-2015	
Project Appraisal Submission & Housing need assessment	Business Case
Project projected Costing	All-in-Cost analysis
Department Approval	Approval to proceed & Funding Allocation
Chief Executive Order	C.E. authorisation to proceed

## Section B Project 3 – Step 4: Data Audit

The following section details the data audit that was carried out for the **Turnkey Acquisition of 40 Social Housing Units, Truskey West Bearna N7/2/375** It evaluates whether appropriate data is available for the future evaluation of the project/programme.

Data Required	Use	Availability Y / N
Expressions of Interest evaluation / Compliance report	Review & assessment of EoI's received	Y
Capital Appraisal Report	Project proposal for Advance purchase of 40 units at Truskey West, Bearna	Y
HCA3 Form	All-in-Cost of project	Y
Independent valuation	Independent valuation of site & properties	Y
Costings of project/value for money assessment by QS	Independent review of All-in-Costs	Y
Planning Permission	19/1983 & ABP Decision – 308037-20	Y
Departmental Approval of project & funding secured	Funding secured, progress to agreement	Y
Contract	Agreement between LA & Developer	Y
Claims	Recoupment of expenditure incurred	Y
Invoices & approval	Expenditure incurred, payment approval	Y

## Section B Project 3 – Step 5: Key Evaluation Questions

The following section looks at the key evaluation questions for Project Name 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 project demonstrates substantive compliance with the Public Spending Code. Strategic need, value for money, and affordability are evidenced through housing approvals, independent cost and valuation assessments, and a PSC-compliant Capital Appraisal approved prior to financial commitment. Completion of a Post-Project Review will be required on delivery of phase 2.

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

Yes – the necessary data and information to enable a full evaluation of the project are available and appropriately retained.

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

None – Supporting documentation in place and approval for payments signed off accordingly. All documentation easily accessible on Housing secure server drive & document library. A structured 'lessons learned' section should be incorporated into post-project review.