



**Comhairle Chontae Liatroma
Leitrim County Council**

Public Spending Code

Quality Assurance Report 2025

To be submitted to the

National Oversight Audit Commission (NOAC)

in compliance with the Public Spending Code – Circular 13/13

25 May 2026

www.leitrim.ie

Certification

This annual Quality Assurance Report reflects Leitrim County Council's assessment of compliance with the Public Spending Code.

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

Signature of Chief Executive



**Deputy Chief Executive
Leitrim County Council**

25 May 2026

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Introduction

The Public Spending Code (PSC) sets out a unified approach to ensure that all public funds meet the objectives set by Government and deliver value for money for the taxpayer. The requirements of the PSC are based on employing good practises at all stages of the expenditure life cycle. The code uses a life cycle approach for all capital and current expenditures setting out the different evaluation requirements at each stage i.e. appraisal, detailed planning, implementation and post – implementation review.

Leitrim County Council has completed this Quality Assurance Report 2025 as part of the Public Spending Code compliance requirements as set out in Circular 13/13 – (The Public Spending Code: Expenditure Planning Appraisal and Evaluation in the Irish Public Services). Projects and Programmes which predate this circular 13/13 were subject to the Department Guidelines for the appraisal and management of Capital Expenditure proposals in the Public Sector 2005.

Format of Report

The Public Spending Code relates to both capital and current expenditure.

This report follows the format that is set out in the fourth version of the guidance note which has been updated by the CCMA Finance Committee to reflect the local government sector business. (February 2021).

The Public Spending Code established a 5-step process so as to comply with the requirements of the code.

Table A – Steps involved

Step	What to find	Where to find
1	Project Inventory	Appendix A
2	Publish summary on website of procurements >€10 million.	N/A
3	Completed PSC Checklists (7) for overall LA	Appendix B
4	In depth check on small number of projects	Appendix C
5	Complete summary report for NOAC and website.	

Steps in brief in the QA Process.

1. Project Inventory

The project inventory lists projects/programmes at different stages of the project life cycle with an actual or anticipated cost in excess of €0.5million. The inventories were separated into current and capital expenditure.

Only projects with expenditure matching these criteria are included in the Project Inventory. See Appendix A for detailed inventory or summary on Table A.

The expenditure is then classified into:

- Being considered
- Being incurred
- Recently ended

2. Publish Procurement > €10 Million

Leitrim County Council has no projects to report for 2025 >€10million. Therefore, there was no requirement to publish same on our website. The requirement to publish relates specifically to procurement, and not the project, so where a project is reported at over €10m the interpretation is that the project is examined and only the elements of that project that were the subject of a procurement process for a contract in excess of €10m need to be reported. Therefore, if a project with a total expenditure in excess of €10m is made up of procurements assigning more than one contractor, and none of these contracts exceed the €10m threshold, there is no requirement to include them in the list for publication.

3. Checklists

The objective of the checklists is to provide local and senior management and the public with a self-assessment summary overview of how compliant the organization is with the Public Spending Code. The 7 Checklists are completed.

There was good overall compliance with the processes and criteria attached to the Public Spending Code.

4. In depth review

A more in-depth check on a small number of projects /programmes is undertaken by our internal auditors Gilroy Gannon – this check must cover at least 5% of the total spend over a 3 year rolling period. Each stage of the project is subject to this level of checking over a 3 to 5 year period. The Public Spending Code requires that at least 5% of the total value of all projects in the inventory is subject to closer examination and audit each year. These checks were carried out by Gilroy Gannon – Internal Auditors for Leitrim County Council.

Report attached – Appendix C

Their review looked at appraisal/planning and design/implementation in relation to two capital and one revenue projects –

Capital

- SLNCR – Sligo to Enniskillen
- 4-Strand Rural Regeneration Intervention for Drumshanbo Exchange

Revenue

- NP Roads – Maintenance and Improvement

Overall, they were satisfied that Leitrim County Council is in compliance with the requirements of the Public Spending Code.

5. Step 5 NOAC Summary

A short summary report has been signed off by the Deputy Chief Executive and published on our website and has been submitted to NOAC by the 29/5/2026.

Table B – Project Inventory Summary 2025

Project Values	Relevant Checklist	Revenue	Capital	Total
Organizational compliance (General)	1			
Expenditure being considered	2 & 3	€0	€272.07 million	€ 272.07 million
Expenditure being incurred	4 & 5	€56.51 million	€509.50 million	€566.01 million
Expenditure completed	6 & 7	0	€ 7.77 million	€ 7.77 million
Total		€56.51 Million	€789.33 Million	€845.85 Million

Project Numbers	Revenue €.5m to €5m	Rev €5m to €20m	Over €20m Rev	Capital Grants Scheme	Capital €5m to €5m	Capital €5m to €20m	Over 20M	Total
Expenditure being considered	0	0	0	0	33	10	3	46
Expenditure being incurred	28	3	0	0	35	6	5	77
Expenditure completed	0	0	0	0	5	0	0	5
Total	28	3	0	0	73	16	8	128

The full detailed project inventory can be found in Appendix A.

In depth Checks

The Public Spending Code requires that at least 5% of the total value of all projects in the inventory is subject to closer examination and audit each year, when taken over 3-year average. The two capital projects reviewed represent 12% of total Project Inventory. On average, over the last 3 years circa 11% of total Projects have been selected.

These checks were carried out by Gilroy Gannon –Internal Auditors for Leitrim County Council who selected 3 projects having regard to the value of the project and the various spending departments ensuring the review of a good range of project types and scales.

Their review looked at appraisal/planning and design/implementation in relation to two capital and 1 Revenue projects–

Capital

- SLNCR – Sligo to Enniskillen
- 4-Strand Rural Regeneration Intervention for Drumshanbo Exchange

Revenue

- NP Road – Maintenance and Improvement

Overall they were satisfied that Leitrim County Council is in compliance with the requirements of the Public Spending Code. There is a recommendation that project managers and Heads of Departments are kept up to date with the revised PSC guidelines - This is to ensure maximum adherence to PSC guidelines on all major revenue and capital projects. All PSC projects going forward should incorporate the key elements such as key timelines/documents/data analytics /Programme logic model etc.

Detailed report attached – **Appendix C**

Conclusion

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

Leitrim County Council had no procurements in excess of €10 million in 2025 so consequently there was no requirement to publish same on our website. The requirement to publish relates specifically to procurement, and not the project, so where a project is reported at over €10m the interpretation is that the project is examined and only the elements of that project that were the subject of a procurement process for a contract in excess of €10m need to be reported.

The checklists that were completed show a satisfactory level of compliance with the Public Spending Code.

Training and guidance will be given to relevant staff in 2026 to ensure ongoing compliance in implementing the code and to ensure that staff have a greater awareness of the requirements of the PSC.

All projects being considered, ongoing or completed, which fall into the scope of the Public Spending Code should be prepared and managed with the requirements of the code in mind.

Part of the in-depth review focuses on key implementation dates/project lifecycle/analysis of key documents and key evaluation questions which are all part of project management.

The PSC requirements should always be reflected in the management of current and future capital and revenue expenditure areas, which are likely to be subject to the application of the PSC. Monitoring during implementation stages with regular team meetings to review progress is vital to ensure timeframes and budgets are met. Post project reviews are also vital in fulfilling our quality assurance requirements. They should be carried out within 2 years of the date of completion to confirm if initial proposed objectives have been achieved and, also if lessons were learned they should be documented and applied to future projects.

All recommendations that the internal auditors have raised will be implemented, as it is our objective to improve the internal quality assurance process in future years so that Leitrim County Council can ensure high levels of compliance with the PSC.

Appendix A – Project Inventory

Expenditure being Considered - Greater than €0.5m (Capital and Current)

Expenditure being Considered - Greater than €0.5m (Capital and Current)		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
Project/Scheme/Programme Name	Short Description						
Economic/Development Management	County Town Urban Development	€	€	€	2026/2027	€ 1,200,000.00	90% Grant Funding
Carrick On Shannon Parks Development incl biodiversity Park and Play Facility	County Town Urban Development				2027 - 2031	€ 8,000,000.00	75% Funded
Carrick Urban Renewal Phase 1.1	Economic Dev Promotion				2026 - 2031	€ 600,000.00	90% Grant Funding
CLAR	Economic Dev Promotion				2026 - 2031	€ 3,600,000.00	90% Grant Funding
Town and Village Enhancement	Economic Dev Promotion				2027/2028	€ 500,000.00	90% Grant Funding
Carrigallen Amenity	Economic Dev Promotion				3 years	€ 3,512,614.00	80% Funded
Food Innovation and knowledge hub as part of leitrim food enterprise zone	Economic Dev Promotion				2027-2031	€ 750,000.00	90% Funded
Leitrim Village Building Repurposing	Town Regeneration				2027-2031	€ 5,500,000.00	90% Grant Funding
Ballinamore Courthouse	Town Regeneration				2027-2031	€ 7,000,000.00	90% Grant Funding
Manorhamilton Courthouse/Cultural Event space	Town Regeneration				2027-2031	€ 4,000,000.00	90% Grant Funding
Mohill Phase 2	Town Regeneration				2027-2031	€ 6,450,000.00	90% Funded
RRDF Kinlough Arcoo Project	Village Rural Scheme/Rural Development	€	€	€	2027 - 2031	€ 8,973,000.00	90% Grant Funding
Shannonside Villages	Village Rural Scheme/Rural Development				2027 - 2031	€ 4,900,000.00	90% Grant Funding
South Leitrim Lakelands	Village Rural Scheme/Rural Development						
Land Drainage							
Dromod Flood Relief Scheme		€	€	€		€ 1,700,000.00	90% Funded
Community & Recreation							
Carrick Library		€	€	€		€ 5,500,000.00	
Town Hall Refurbishment C4910012						€ 4,100,000.00	
Peaceplus programme						€ 800,000.00	
Dromod Rooskeev Greway						€ 700,000.00	
Spensee Harbour to Drumkeeran GREYWAY						€ 1,790,000.00	
Tourism							
Glencar Waterfall	Tourism				2026 - 2027	€ 750,000.00	
Drumsna Jamestown led by Roscommon County Council ORIS	Tourism				2027	€ 650,000.00	
Lough Rinn Recreational Facility - Strategic Development	Tourism				2028 - 2031	€ 3,000,000.00	
Platforms for Growth	Tourism				2027 - 2031	€ 5,000,000.00	
Corporate Facilities							
Carrick and Manorhamilton Offices					2026 - 2028	€ 3,000,000.00	
Roads and Transportation							
N4 Carrick on Shannon High Collision Locations - Safety Improvement Works - 21200027	Safety Improvement Works on N4				3 Year	€ 1,000,000.00	100% Funded
SIG - R278 - Cornalaughta Junctions - 23225018	Roundabouts from N4 shannon roundabout to end to Speed Limits				12 Year	€ 600,000.00	100% Funded
N4 Future Pavement Strengthening	Road Safety Improvements				2028	€ 1,740,000.00	
N16 Future Realignment					2029 - 2031	€ 30,000,000.00	
N16 Lisnainagrough to Kilmakerrill					10 YEAR	€ 19,950,000.00	
N16 Glencar (Dilfrissen - Sligo Co Bdry) future realignment					2027/2028	€ 25,000,000.00	
N16 Drumshinan - Extension of cycle track 1.65km					2027 - 2028	€ 1,950,000.00	
N16 & N4 Future Road safety Improvement Works (HD17s & HD15s)					2027 - 2028	€ 800,000.00	
The N16 Manorhamilton VRU Improvement scheme (Active travel/severance locations)					2026 - 2028	€ 3,950,000.00	
N16 Sradine to Esky Bridge pavement strengthening					2026 - 2029	€ 4,500,000.00	
SIG - R209 Canal Bridge Approach Kildaremore					2027/2028	€ 800,000.00	
Active travel Programme					2026 - 2031	€ 12,000,000.00	
Housing & Building							
Turnkey - 2 Units in Dromod	2 x 3 bedroom houses	€	€	€	2026	€ 700,000.00	100% Grant Funding
Construction of 2 residential Units at Killyclogher					2026/2027/2028	€ 762,801.00	
Construction of 5 Residential Units at Park Lane Manorhamilton					2026/2027/2029	€ 800,000.00	
Acquisition of Part V Units (2026 - 2031)	1/2/3 bedroom units				2026 - 2031	€ 6,000,000.00	
Future Housing Provision Direct Build/Turnkey Houses (2025-2027)	1/2/3 bedroom units				2026 - 2031	€ 59,000,000.00	
Future Housing Acquisition & Refurbishment Provision (2025 - 2027)	1/2/3 bedroom units				2028 - 2031	€ 12,000,000.00	
Provision of services sites					2028 - 2031	€ 750,000.00	
Provision of affordable housing					2028 - 2031	€ 3,500,000.00	
Environmental Services							
Upgrade of Wastewater Treatment Plant - Rossriver					2027 - 2028	€ 1,200,000.00	
Manorhamilton new fire station					2027 - 2031	€ 3,094,244.00	
Totals		€	€	€		€ 272,072,659.00	

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

Projects/Programmes Completed or discontinued in the reference year - Greater than €0.5m (Capital and Current)							
Project/Scheme/Programme Name	Short Description	Current Expenditure Amount in Reference Year	Capital Expenditure Amount in Reference Year (Non Grant)	Capital Expenditure Amount in Reference Year (Grant)	Project/Programme Completion Date	Final Outturn Expenditure	Explanatory Notes
Housing & Building Priors Point - 4 Units Part V Agreement C1410265 4 x 3 bedroom Units				€ 8,375	2025	€ 1,166,812	
Economic, Land Drainage The Junction Project Ballinamore				€ 193,184	6 months	€ 3,585,658	75% Funded
Development Management Carrick On Shannon Destination town Scheme C4959002				€ 46,262	6 months	€ 1,043,598	
Unfinished Estates 47100001 Roads and Transportation		€0.00				€ 1,964,428	Charged to capital job code going forward
Active Travel Scheme - Bus Stop Enhancement Programme - C2460074	Upgrade of Bus Stop locations throughout the county			€ 10,488	Discontinued	€ 10,488	100% Grant Funding
Totals		€	€	€ 247,821		€ 7,770,984	

Appendix B:

Checklist 1

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

	General Obligations not specific to individual projects/programmes.	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 1.1	Does the organisation ensure, on an ongoing basis, that appropriate people within the organisation and its agencies are aware of their requirements under the Public Spending Code (incl. through training)?	3	All senior management, budget holders and project staff are aware of PSC requirements under the code and have been made familiar with the requirements of the updated PSC. An internal memo issued from the Head of Finance to all staff requesting that they ensure compliance (a) with requirements at each stage of the expenditure life cycle of a project/programme and (b) with reporting requirements during each stage of a capital project. The QA Guidance (Version 4) has also been circulated to all staff.
Q 1.2	Has internal training on the Public Spending Code been provided to relevant staff?	2	Guidance notes have been uploaded on the procurement portal on the Councils intranet, which serves as an excellent resource for all staff, in the context of their training requirements in this area.
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, A guidance document was developed for the QA Process adapting the PSC to Local Government structures and approach
Q 1.4	Has the organisation in its role as Approving Authority satisfied itself that agencies that it funds comply with the Public Spending Code?	N/A	This has not arisen as Leitrim County Council does not fund external bodies for >500k
Q 1.5	Have recommendations from previous QA reports (incl. spot checks) been disseminated, where appropriate, within the organisation and to agencies?	3	Recommendations are notified to relevant parties for review and application.
Q 1.6	Have recommendations from previous QA reports been acted upon?	3	Yes
Q 1.7	Has an annual Public Spending Code QA report been submitted to and certified by the Chief Executive Officer, submitted to NOAC and published on the Local Authority's website?	3	Yes
Q 1.8	Was the required sample of projects/programmes subjected to in-depth checking as per step 4 of the QAP?	3	Yes

Q 1.9	<p>Is there a process in place to plan for ex post evaluations? Ex-post evaluation is conducted after a certain period has passed since the completion of a target project with emphasis on the effectiveness and sustainability of the project.</p>	1	A process will be put in place going forward
Q 1.10	<p>How many formal evaluations were completed in the year under review? Have they been published in a timely manner?</p>	1 1	
Q 1.11	<p>Is there a process in place to follow up on the recommendations of previous evaluations?</p>	1	
Q 1.12	<p>How have the recommendations of reviews and ex post evaluations informed resource allocation decisions?</p>	N/A	Not Applicable

Checklist 2

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

	Capital Expenditure being Considered – Appraisal and Approval	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 2.1	Was a Strategic Assessment Report (SAR) completed for all capital projects and programmes over €10m?	N/A	No longer relevant
Q 2.2	Were performance indicators specified for each project/programme which will allow for a robust evaluation at a later date? Have steps been put in place to gather performance indicator data?	2	Performance is measured through the National and Local Performance Indicators
Q 2.3	Was a Preliminary and Final Business Case, including appropriate financial and economic appraisal, completed for all capital projects and programmes?	3	
Q 2.4	Were the proposal objectives SMART and aligned with Government policy including National Planning Framework, Climate Mitigation Plan etc?	3	
Q 2.5	Was an appropriate appraisal method and parameters used in respect of capital projects or capital programmes/grant schemes?	2	
Q 2.6	Was a financial appraisal carried out on all proposals and was there appropriate consideration of affordability?	3	Affordability & Value for money and need were considered
Q 2.7	Was the appraisal process commenced at an early enough stage to inform decision making?	3	
Q 2.8	Were sufficient options analysed in the business case for each capital proposal?	3	
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	Quantity Surveyor Report
Q 2.10	Was risk considered and a risk mitigation strategy commenced? Was appropriate consideration given to governance and deliverability?	2 2	Risk is managed in the context of Corporate and cascading Department Risk Register
Q 2.11	Has the Preliminary Business Case been sent for review by the External Assurance Process and Major Project Advisory Group for projects estimated to cost over €200m?	N/A	
Q 2.12	Was a detailed project brief including design brief and procurement strategy prepared for all investment projects?	2	Completed in line with Government guidelines

Q 2.13	Were procurement rules (both National and EU) complied with?	3	
Q 2.14	Was the Capital Works Management Framework (CWMF) properly implemented?	3	
Q 2.15	Were State Aid rules checked for all support?	N/A	
Q 2.16	Was approval sought from the Approving Authority at all decision gates?	3	
Q 2.17	Was Value for Money assessed and confirmed at each decision gate by Sponsoring Agency and Approving Authority?	3	Department Approval
Q 2.18	Was consent sought from Government through a Memorandum for Government to approve projects estimated to cost over €200m at the appropriate approval gates?	N/A	

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

Checklist 3

To be completed in respect of new current expenditure under consideration in the past year

	Current Expenditure being Considered – Appraisal and Approval	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 3.1	Were objectives clearly set out?	N/A	No Programmes relevant to PSC in 2025
Q 3.2	Are objectives measurable in quantitative terms?	N/A	No Programmes relevant to PSC in 2025
Q 3.3	Was a business case, incorporating financial and economic appraisal, prepared for new current expenditure proposals?	N/A	No Programmes relevant to PSC in 2025
Q 3.4	Was an appropriate appraisal method used?	N/A	No Programmes relevant to PSC in 2025
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	No Programmes relevant to PSC in 2025
Q 3.6	Did the business case include a section on piloting?	N/A	No Programmes relevant to PSC in 2025
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	No Programmes relevant to PSC in 2025
Q 3.8	Have the methodology and data collection requirements for the pilot been agreed at the outset of the scheme?	N/A	No Programmes relevant to PSC in 2025
Q 3.9	Was the pilot formally evaluated and submitted for approval to the relevant Vote Section in DPER?	N/A	No Programmes relevant to PSC in 2025
Q 3.10	Has an assessment of likely demand for the new scheme/scheme extension been estimated based on empirical evidence?	N/A	No Programmes relevant to PSC in 2025
Q 3.11	Was the required approval granted?	N/A	No Programmes relevant to PSC in 2025
Q 3.12	Has a sunset clause been set?	N/A	No Programmes relevant to PSC in 2025
Q 3.13	If outsourcing was involved were both EU and National procurement rules complied with?	N/A	No Programmes relevant to PSC in 2025
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	No Programmes relevant to PSC in 2025
Q 3.15	Have steps been put in place to gather performance indicator data?	N/A	No Programmes relevant to PSC in 2025

Checklist 4

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

	Incurring Capital Expenditure	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 4.1	Was a contract signed and was it in line with the Approval given at each Decision Gate?	3	
Q 4.2	Did management boards/steering committees meet regularly as agreed?	3	
Q 4.3	Were programme co-ordinators appointed to co-ordinate implementation?	3	Case Workers were appointed where appropriate
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?	2	Project Managers are appointed at a suitable senior level where appropriate in accordance with the scale of the projects
Q 4.5	Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality?	3	Monitoring reports are prepared
Q 4.6	Did projects/programmes/grant schemes keep within their financial budget and time schedule?	2	Some programmes have been delayed due to external factors and costs have increased with inflation on larger multi year schemes
Q 4.7	Did budgets have to be adjusted?	3	Due to escalating costs due to inflation, budgets have been adjusted with approval by internal management and external funders
Q 4.8	Were decisions on changes to budgets / time schedules made promptly?	3	Yes
Q 4.9	Did circumstances ever warrant questioning the viability of the project/programme/grant scheme and the business case (exceeding budget, lack of progress, changes in the environment, new evidence, etc.)?	N/A	No, the viability of the project/programme and grant schemes or business cases were not questioned
Q 4.10	If circumstances did warrant questioning the viability of a project/programme/grant scheme was the project subjected to adequate examination?	N/A	Not Applicable
Q 4.11	If costs increased or there were other significant changes to the project was approval received from the Approving Authority?	3	Further approval received
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?	N/A	No

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

Checklist 5

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

	Incurring Current Expenditure	Self-Assessed Compliance Rating: 1 -3	Comment/Action Required
Q 5.1	Are there clear objectives for all areas of current expenditure?	3	Scheme funding to be completed by year end
Q 5.2	Are outputs well defined?	3	Tangible outputs, E.g length of roads surfaced
Q 5.3	Are outputs quantified on a regular basis?	3	All outputs recorded on the PMS system
Q 5.4	Is there a method for monitoring efficiency on an ongoing basis?	3	Ongoing monitoring of annual service delivery plan and budgetary compliance
Q 5.5	Are outcomes well defined?	3	Outcomes are a safer and more reliable product
Q 5.6	Are outcomes quantified on a regular basis?	3	PSCI every 2 years carried out on pavements in county
Q 5.7	Are unit costings compiled for performance monitoring?	3	PMS and RMO
Q 5.8	Are other data compiled to monitor performance?	3	PMS RMO Noac
Q 5.9	Is there a method for monitoring effectiveness on an ongoing basis?	3	Yearly PSCI surveys
Q 5.10	Has the organisation engaged in any other 'evaluation proofing' of programmes/projects?	2	Local performance indicators within the Local Authority assist with the evaluation of programmes/projects. The Internal Audit programme also incorporates evaluation proofing of programmes/projects.

Checklist 6

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

	Capital Expenditure Recently Completed	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 6.1	How many Project Completion Reports were completed in the year under review?	2	Reports completed
Q 6.2	Were lessons learned from Project Completion Reports incorporated into sectoral guidance and disseminated within the Sponsoring Agency and the Approving Authority?	N/A	
Q 6.3	How many Project Completion Reports were published in the year under review?	N/A	
Q 6.4	How many Ex-Post Evaluations were completed in the year under review?	N/A	
Q 6.5	How many Ex-Post Evaluations were published in the year under review?	N/A	
Q 6.6	Were lessons learned from Ex-Post Evaluation reports incorporated into sectoral guidance and disseminated within the Sponsoring Agency and the Approving Authority?	N/A	
Q 6.7	Were Project Completion Reports and Ex-Post Evaluations carried out by staffing resources independent of project implementation?	N/A	
Q 6.8	Were Project Completion Reports and Ex-Post Evaluation Reports for projects over €50m sent to DPER for dissemination?	N/A	

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

Checklist 7

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

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

Appendix C In-depth review

LEITRIM COUNTY COUNCIL

PUBLIC SPENDING CODE (PSC)

2025

STEP 4 REVIEW

**Gilroy Gannon
Chartered Accountants
Stephen Street
Sligo**

www.gilroygannon.com

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2. Introduction

Gilroy Gannon, acting as Internal Auditors were requested to carry out a review of the implementation of the PSC in LCC. Various Guidelines have been issued on the PSC code since its inception in 2013.

- Circular 13/13: The Public Spending Code: Expenditure Planning, Appraisal & Evaluation in the Irish Public Service – Standard Rules and Procedures was issued in September 2013. The circular details expenditure appraisal and Value for Money (VFM) requirements covering all public expenditure applying to all Government Agencies including Local Authorities.
- Further updates were issued in 2015, 2016 and 2017
- Additional Guidance was issued on the 11th December 2019 via Circular 24/2019 replacing older guidance with “Public Spending Code: A Guide to Evaluation, Planning and Managing Public Investment”. The purpose of the review is to strengthen the existing guidance to better reflect the realities of project delivery with a particular focus on financial appraisal, cost estimation and risk management. This Guidance is effective from 1st January 2020.
- A 4th version of the guidance issued in February 2021 with minor updates to Capital checklists and updated Project Inventory layout. The update continues to focus on appraisal but broadens to highlight the importance of design and delivery, more informed approaches to costing and fuller consideration of risk.
- Infrastructure guidelines for the PSC included in Circular 06/23.

Chief Executives were notified via letter on the 17th February 2026 regarding this years requirements. No changes were noted from last years guidance notes. The deadline for submission was set at Friday 29th 2026.

The Code is broken down into 6 Stages

1. Strategic Assessment
2. Preliminary Business Case
3. Final Business Case
4. Implementation
5. Review
6. Ex-Post Review

The Public Spending Code also outlines “Quality Assurance Reporting” - QAR to establish an internal independent quality assurance procedure involving annual reporting of compliance with PSC obligations. The process is made up of five steps, four for the PSC Co-ordinator and one for Internal Audit as outlined in Version 4 of the guidance:

STEP

1. Prepare Inventory of projects – Appendix B of guidance
2. Publish data on projects >€10m on Authority Website
3. Complete the checklist in Appendix C of guidance
4. Carry out an in-depth check on a small number of selected projects – **GILROY GANNON**
5. Publish a short summary report by 31st May each year

The Projects in excess of €0.5m are detailed across three headings;

- a) Expenditure being considered
- b) Expenditure being incurred
- c) Expenditure that has recently completed

This report is prepared to comply with Step 4 (In depth check on a small number of selected project programmes). Section 4 of this report follows the guidance and templates issued in the QAR referenced above.

3. Implementation by Leitrim County Council

LCC have provided ongoing training and information for Heads of Department and senior staff led by the Head of Finance (HOF) and the PSC Co-ordinator since the inception of the PSC in 2013.

PSC Quality Assurance Requirements guidance note for Local Government Sector was circulated to all LCC staff in May 2021 & May 2022, May 2023 and May 2025.

Approximately 30 Staff attended training on managing a Public Works Contract in February 2022. The Procurement officer attended the Public Affairs Ireland Public Spending Code Seminar in March 2022. As no significant updates were issued recently, no further training has been undertaken. Management have advised that in the event of further changes, appropriate training will be organised for all budget holders as required.

A review was undertaken of the Draft 2025 Annual Financial Statements and Capital Investment Programme 2025-2030 and the latest version 2026-2031 to identify Projects for inclusion in the Project Register (QAP – Step 1). LCC established a Capital Projects Office in mid 2019 to prioritise the delivery of this Programme. The total spend over the six-year period is estimated at €530m: €44m in 2025; €65m in 2026, €70m in 2027 and €350m in 2028-2030. The N4 Carrick on Shannon Bypass represents €140m of the total.

2023 Project Inventory

88 projects totalling **€320m**, (28 Revenue and 60 Capital) were identified in Step 1 as follows:

	<u>Checklist</u>	<u>Revenue</u>	<u>Capital</u>	<u>Total</u>
Organisational Compliance	1			
a)Expenditure being considered	2 or 3	€0	€58.04m	€58.04m
b)Expenditure being incurred	4 or 5	€49.08m	€184.37m	€233.45m
c)Expenditure recently ended	6 or 7	€0	€28.72	€28.72m
		<u>€49.08m</u>	<u>€271.13m</u>	<u>€320.21m</u>

2024 Project Inventory

88 projects totalling **€596m**, (31 Revenue and 57 Capital) were identified in Step 1 as follows:

	<u>Checklist</u>	<u>Revenue</u>	<u>Capital</u>	<u>Total</u>
Organisational Compliance	1			
a)Expenditure being considered	2 or 3	€0	€67.99m	€67.99m
b)Expenditure being incurred	4 or 5	€55.61m	€465.73m	€521.34m
c)Expenditure recently ended	6 or 7	€3.43m	€3.24m	€6.67m
		<u>€59.04m</u>	<u>€536.96m</u>	<u>€596.00m</u>

2025 Project Inventory

128 projects totalling **€846m**, (31 Revenue and 97 capital) were identified in Step 1 as follows:

	<u>Checklist</u>	<u>Revenue</u>	<u>Capital</u>	<u>Total</u>
Organisational Compliance	1			
a)Expenditure being considered	2 or 3	€0	€272.07m	€272.07m
b)Expenditure being incurred	4 or 5	€56.51m	€509.50m	€566.01m
c)Expenditure recently ended	6 or 7	€0m	€7.77m	€7.77m
		<u>€56.51m</u>	<u>€789.34m</u>	<u>€845.85m</u>

Of the 128 projects identified in 2025, 101 projects were in the €0.5m to €5m category, 19 projects were in the €5m - €20m category and 8 projects were in excess of €20m ,

1. N16 Future realignment €30m
2. N 16 realignment €25m
3. Future Housing Provision – Direct Build/Turnkey €59m , all “being considered”
4. N4 Carrick on Shannon by-pass €121m
5. Carrick on Shannon to Battlebridge Blueway €89m
6. SLNCR Enniskillen €92m
7. Carrick on Shannon Flood Relief Scheme €50m
8. South Leitrim Greenway €28m as “being incurred”.

Checklist 1, being general Organisational compliance with the PSC Code, was completed by the PSC Co-ordinator. All checklists were self-assessed with ratings marked as either 2 - compliant but with some room for improvement or 3 - broadly compliant. 4 questions were scored 1, being 1.9, 1.10 and 1.11 - all relating to Risk Management and Post Project Review. This matter was noted in previous PSC reports and should now be considered a priority.

Having completed Step 1, **Step 2** required publication of Projects over €10m on the LA website. Although 7 Projects have been identified with projected spends of over €10m and 5 more over €20m, no single procurement contract therein has been awarded above this limit and therefore no disclosures are deemed necessary.

Step 3 involved the completion of 6 checklists by the LA with the relevant checklists numbered between 2 - 7 reviewed for the relevant overall projects.

Step 4 was completed by Gilroy Gannon, Chartered Accountants, acting as Internal Auditors for LCC whereby 3 projects were selected for detailed review as detailed in Section 4 of this Report. The QAP (Quality Assurance Process) guidelines require a detailed review of at least 5% of ALL Projects each year, when taken over 3-year average. The two Capital projects reviewed represent 12% of total Project Inventory. On average, over the last 3 years, circa 11% of total Projects have been selected.

The QAP guidance suggests Step 4 includes:

- Examining the initial appraisal of a Project
- Assessing outputs for ongoing monitoring and evaluation
- Was the decision making soundly based, well managed and subject to further in- depth review, where applicable

4. Project Review

STEP 4 Review

PROJECT 1

Quality Assurance – In Depth Check

Section A: Introduction

This introductory section details the headline information on the **Drumshanbo Exchange**

Project Information	
Name	Drumshanbo Exchange Project Cat 1
Detail	<p>The project is concentrated on the Town Centre of Drumshanbo, Co. Leitrim with 3 key regeneration impact areas:-</p> <ul style="list-style-type: none"> • Main Street - the repurposing of two prominent vacant buildings on Main Street, purchased by Leitrim County Council with RRDF Category 2 funding approved in 2021, including the old Bank of Ireland building and an adjacent derelict commercial property into The Exchange Smart Hub. This also facilitates the expansion of town centre public parking. • Backlands - through the purchase of these properties allows opportunity to unlock the potential of the riverside backlands area. • for commercial benefit (renovation of out buildings into 2 creative studios and general access) • recreation (access to riverside walk and People’s Park) • pedestrian access from town centre to The Food Hub and The Shed Distillery Visitor Centre (30,000_ visitors per annum) will increase footfall to and spending in the town. • High Street - directly opposite The Exchange Smart Hub, the purchase of market infrastructure will transform the High Street into a thriving food experience and income opportunity for artisan producers. It will support the town’s strong food profile, boast the local tourism economy and compliment the smart working hub.

Responsible Body	Leitrim County Council
Current Status	Appointment of Construction Contractors 2026
Start Date	2021
End Date	Ongoing Q3 2028
Overall Cost	€6.5m

Project Description

The project is concentrated on the Town Centre of Drumshanbo, Co. Leitrim with 3 key regeneration impact areas:-

- Main Street - the repurposing of two prominent vacant buildings on Main Street, purchased by Leitrim County Council with RRDF Category 2 funding approved in 2021, including the old Bank of Ireland building and an adjacent derelict commercial property into The Exchange Smart Hub. This also facilitates the expansion of town centre public parking.
- Backlands - through the purchase of these properties we now have the opportunity to unlock the potential of the riverside backlands area.
- for commercial benefit (renovation of out buildings into 2 creative studios and new access for adjoining businesses),
- recreation (access to riverside walk and a newly enhanced People’s Park),
- pedestrian access from town centre to The Food Hub and The Shed Distillery Visitor Centre (30,000_ visitors per annum) will increase footfall to and spending power in the town.
- High Street - directly opposite The Exchange Smart Hub, the purchase of market infrastructure will transform the High Street into a thriving food experience and income opportunity for artisan producers. It will support the town’s strong food profile, boast the local tourism economy and compliment the smart working hub.

Section B - Step 1: Logic Model Mapping

As part of this In-Depth Check, Gilroy Gannon have completed a Programme Logic Model (PLM) for the **Drumshanbo Exchange Cat 1. A PLM** is a standard evaluation tool and further information on their nature is available in the [Public Spending Code](#).

Objectives	Inputs	Activities	Outputs	Outcomes
<ul style="list-style-type: none"> -To address dereliction and vacancy of prominent buildings in the town centre -To generate economic activity by providing commercial space for businesses -To provide hot desking and office space for SMEs -To expand and improve the public realm of the town centre -To provide a park centrally located in the town with good connectivity 	<p>Primary inputs for the scheme -</p> <ul style="list-style-type: none"> -DRCD Funding at 90% and 10% match funding from Leitrim County Council. -LCC will also provide staff costs towards development and delivery of the scheme 	<p>The project has the following activities:</p> <ul style="list-style-type: none"> -Detailed design -Procurement of Contractor -Appointment of Contractor -Construction Contract 	<p>The project will deliver the refurbishment and extension of existing vacant/derelict buildings in the centre of the town.</p> <p>The completion of the Peoples park for recreational use with good connectivity for the population of the town and surroundings area.</p> <p>Improved access to the town river</p>	<p>Providing opportunity in enhancing the economy of the local area.</p> <p>Improvements in mental and physical health</p> <p>Promotes safe ways of sustainable travel by the creation of permeable routes through the town centre</p> <p>Enhances tourism in the area by providing improved public realm area</p>

Section B - Step 2: Summary Timeline of Project

The following section tracks the **Drumshanbo Exchange Cat 1** project from inception to conclusion in terms of major project milestones :

Date	Action
2021	RRDF Category 2 funding application
June 2022	Tender process and Appointment of Architect
2023	County Development Plan
2024	RRDF funding approval
April 2026	Tender and Appointment of Construction Contractor
2028	Estimated date of completed construction

Section B - Step 3: Analysis of Key Documents

The following section reviews the key documentation relating to appraisal, analysis and evaluation for the **Drumshanbo Exchange Cat 1**

Project Key Documents	
Title	Details
DRCD Statement of Strategy 2023-2025	The Project gives realisation to its vision for a sustainable society, promoting rural economic, social and cultural development
National Planning Framework (Project Ireland Framework)	High level strategy document guiding planning and development throughout Ireland that identifies the need for compact urban growth and strengthening rural economies and communities
Our Rural Future: Rural Development Policy 2021-2025	Investment in Remote Working which has the potential to be transformative for rural Ireland. Remote working can encourage more people to live in rural areas while working in good quality jobs, no matter where their employer is based. Developing remote working hubs in rural town centres is having the added benefit of helping revitalise those towns.
Town Centre First	Supporting the rejuvenation of Drumshanbo's town centre, the project directly contributes to invigorating the town's core which will lead to enhancing Economic Activity and creating Employment Opportunities
Letter of acceptance for appointment of construction contractor	Letter appointing Crosserlough Construction
County Development Plan 2023-2029	Underscores the project's significance to Drumshanbo's development, promoting employment, regenerating spaces, and enhancing community infrastructure.

Key Document 1: County Development Plan 2023 - 2029

Sets the Drumshanbo Exchange as a key aspect of the County's development in the medium term.

Key Document 2: RRDF Funding Offer letter

Letter of Offer received from the Dept of Rural and Community Affairs in 2024.

Key Document 3: Our Rural Future : Rural development Policy 2021-2025

This document outlines the benefits of vibrant rural towns and investment support.

Section B - Step 4: Data Audit

The following section details the data audit that was carried out for the **Drumshanbo Exchange Cat 1**. It evaluates whether appropriate data is available for the future evaluation of the project.

Data Required	Use	Availability
RRDF Funding Offer	Offer of Funding Approval	Yes
Tender Documents	Tender for Architects and Construction	Yes
Manger's order and recommendation to appoint consultant	Following correct procurement procedures	Yes

Data Availability and Proposed Next Steps

The above data requirement has been discussed and reviewed with the PSC co-ordinator. All data required was available for review and appraisal.

Section B - Step 5: Key Evaluation Questions

The following section looks at the key evaluation questions for the **Drumshanbo Exchange Cat 1** based on the findings from the previous sections of this report.

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

Yes, appropriate assessment and needs were established in advance of design and tendering of the project commencement.

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

Yes, the various reports and documents underpinning the project are available for future review.

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

Continuous training and upskilling of Project management team and appropriate post project assessment reviews.

Section C: In-Depth Check Summary

The following section presents a summary of the findings of this In-Depth Check on the **Drumshanbo Exchange Cat 1**.

Summary of In-Depth Check

Based on our in-depth check of the LCC implementation of the PSC guidelines and procedures in relation to the **Drumshanbo Exchange Cat 1**, we are satisfied that the LCC has engaged with and is implementing the various procedures and up to date checklists and guidelines stipulated in the PSC Code. Satisfactory assurance exists to indicate that LCC is in compliance with the PSC Code.

PROJECT 2**Quality Assurance – In Depth Check****Section A: Introduction**

This introductory section details the headline information on the **SLNCR (Sligo Leitrim Northern Counties Railway Greenway)**

Project Information	
Name	SLNCR
Detail	The SLNCR Greenway project is a 75 km route which will provide a high-quality greenway from Sligo Town to Enniskillen, Co. Fermanagh, passing through Ballysadare, Collooney, Ballintogher, Dromahaire, Manorhamilton, Glenfarne, Blacklion, Belcoo and Letterbreen .
Responsible Body	Leitrim County Council
Current Status	Phase 3 Design & Environmental Evaluation - Expenditure Being Incurred
Start Date	2021
End Date	Currently under Phase 3 – “Design and Environmental Evaluation” and preparing planning permission application to An Coimisiún Peanála in Q3 2027.
Overall Cost	€92m

Project Description

Leitrim County Council, in partnership with Sligo County Council, Cavan County Council, Fermanagh & Omagh District Council, under the auspices of Transport Infrastructure Ireland (TII) and Department for Infrastructure (DfI) are developing the Sligo, Leitrim, Northern Counties, Railway (SLNCR) Greenway. Arup have been appointed by Leitrim County Council to provide multi-disciplinary engineering and other specialist consultancy services, consisting of all services and deliverables for the delivery of this Project through Phases 1, 2, 3, 4 and 5.

This project is to provide a greenway from Carraroe, County Sligo to Enniskillen, Co. Fermanagh, passing through Ballysadare, Collooney, Ballintogher, Dromahair, Manorhamilton, Glenfarne, Blacklion, Belcoo and Letterbreen.

The project is named after the Sligo, Leitrim and Northern Counties Railway (SLNCR) which operated as a 75 km railway line linking Enniskillen in Co. Fermanagh to Collooney, Co. Sligo where it connected with the Sligo-Dublin line. The route extended from Enniskillen through Letterbreen, Belcoo, Glenfarne, Manorhamilton, Dromahair, Ballintogher, Ballygawley and Collooney and onwards to Ballysadare and Sligo town.

This Project aims to encourage both walking and cycling as modes of transport and leisure pursuits and developing links between local towns and the surrounding countryside. The increasing need to reduce carbon emissions is driving the shift in policy towards more sustainable methods of travel. Greenways are an attractive means of emission free travel which can connect rural communities and provide an economic boost to rural areas through activity tourism.

The proposed greenway will be scenic, provide a strategic link that is substantially segregated from vehicular traffic, offering lots to see and do for a wide variety of users. It will be developed sustainably in co-operation with, and offering real benefits to, local communities.

The SLNCR Greenway could form an integral part of the County Cycle Network Plans currently under development as it has the potential to link into the proposed Sligo Greenway from Collooney to Bellaghy and subsequently provide a branch off the EuroVelo 1 – The Atlantic Coast Route and the Wild Atlantic Way.

Section B - Step 1: Logic Model Mapping

As part of this In-Depth Check, Gilroy Gannon have completed a Programme Logic Model (PLM) for the SLNCR (Sligo Leitrim Northern Counties Railway) Greenway.

A PLM is a standard evaluation tool and further information on their nature is available in the [Public Spending Code](#).

Objectives	Inputs	Activities	Outputs	Outcomes
<p>To provide a high-quality route for Cycling, wheeling and pedestrians from Carraroe, County Sligo to Enniskillen, Co. Fermanagh, passing through Ballysadare, Collooney, Ballintogher, Dromahair, Manorhamilton, Glenfarne, Blacklion, Belcoo and Letterbreen.</p> <p>The proposed greenway will be scenic, provide a strategic link that is substantially segregated from vehicular traffic, offering lots to see and do for a wide variety of users. It will be developed sustainably in co-operation with, and offering real benefits to, local communities.</p> <p>The SLNCR Greenway could form an integral part of the County Cycle Network Plans currently under development as it has the potential to link into the proposed Sligo Greenway</p>	<p>Primary inputs for the scheme are staff costs and funding allocated on an annual basis from TII.</p> <p>Total funding received to date from TII €7.7m</p> <p>It is estimated the total cost of the project will be c €100m once constructed.</p>	<p>The project has the following activities:</p> <ul style="list-style-type: none"> • Planning Consent application • Compile EIA • Completed environmental surveys • Completed LiDAR & Hydrographical Surveys • Planned detailed Design • Planned Ground Investigation works • Completion of Phase 1 and 2 of design in accordance with the TII Project Managers Guidelines PMG PE-PMG-02047 July 2022. 	<p>The project will deliver a high quality, safe cycle and pedestrian route for all vulnerable road users.</p>	<ul style="list-style-type: none"> • Improvement in health • Promotes safe ways of sustainable travel • Enhances tourism in the area by providing a unique attraction • Providing opportunity in enhancing the economy of the local area. • The proposed greenway will be scenic, provide a strategic link that is substantially segregated from vehicular traffic, offering lots to see and do for a wide variety of users. It will be developed sustainably in co-operation with, and offering real benefits to, local communities.

Section B - Step 2: Summary Timeline of Project

The following section tracks the **SLNCR (Sligo Leitrim Northern Counties Railway) Greenway** from inception to conclusion in terms of major project milestones

Date	Action
Nov-14	SLNCR Greenway Summary Report
Mar-15	County Development Plan
2016	Feasibility Study developed by LCC
2018	Project Ireland 2040 National Planning Framework
2021	TII allocation of funding to the project
October 2021	Appointment of Multidisciplinary Design Team and Environmental Consultants
December 2021	Strategic Assessment Report (Phase 0) as per the TII PMG
June 2023	Completion of Phase 1 as per the TII PMG
August 2024	Appointment of Legal team
April 2025	Appointment of Agronomists
July 2025	Completion of Phase 2 under the TII PMG
August 2027	Estimated completion of Phase 3 as per the TII PMG
September 2028	Estimated date of a planning decision
2035	Estimate date of completed Construction

Section B - Step 3: Analysis of Key Documents

The following section reviews the key documentation relating to appraisal, analysis and evaluation for the **SLNCR (Sligo Leitrim Northern Counties Railway) Greenway**.

Project Key Documents	
Title	Details
County Development Plan 2015-2021	Provide a framework for the development of Greenway's linking towns and villages in County Leitrim
National Planning Framework (Project Ireland Framework)	High level strategy document guiding planning and development throughout Ireland that identifies the need for Greenways, Blueway's and Peatway's.
Strategic Assessment Report (SAR)	Compiled by Arup in December 2021, this document outlines the preliminary business case for the project. It identified how the project meets targets set out by national and regional policy documents such as the NPF and NDP
Feasibility Study	Completed by Leitrim County Council in 2016 and further Feasibility Study carried out by Arup in June 2023. The Feasibility Study analysis the viability of the project and identifying a study area for proposed routes
Letter of acceptance for appointment of design and environmental consultant	Letter appointing Arup as Design and Environmental consultants in September 2021.
County Development Plan 2023-2029	Underpins the development of SLNCR Greenway as one of its goals

Key Document 1: County Development Plans (2015 -2021) and (2023-2029)

These Plans put the SLNCR Greenway at the centre of Economic and Tourism Development in the County.

Key Document 2: Strategic Assessment Report (SAR)

This document sets out the preliminary business case for the Project.

Key Document 3: Feasibility Study 2016 and updated 2023

These reports provide evidence to support the Projects sustainability and further development.

Section B - Step 4: Data Audit

The following section details the data audit that was carried out for the **SLNCR (Sligo Leitrim Northern Counties Railway) Greenway**. It evaluates whether appropriate data is available for the future evaluation of the project.

Data Required	Use	Availability
Dept letter to TII 2022	SLNCR is a National Priority and a key Cross Border initiative	Yes
TII Funding Allocation 2022	Funding commitment	Yes
Tender report and Managers Order	Award of Contract for €2.3m	Yes

Data Availability and Proposed Next Steps

The above data requirement has been discussed and reviewed with the PSC co-ordinator. All data required was available for review and appraisal.

Section B - Step 5: Key Evaluation Questions

The following section looks at the key evaluation questions for the SLNCR (Sligo Leitrim Northern Counties Railway) Greenway based on the findings from the previous sections of this report.

Does the delivery of the project 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 can be subjected to a full evaluation at a later date?

Yes

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

Continuous training and upskilling of Project management team and appropriate post project assessment reviews.

Section C: In-Depth Check Summary

The following section presents a summary of the findings of this In-Depth Check on the **SLNCR (Sligo Leitrim Northern Counties Railway) Greenway**.

Summary of In-Depth Check

-Based on our in-depth check of the LCC implementation of the PSC guidelines and procedures in relation to the **SLNCR (Sligo Leitrim Northern Counties Railway) Greenway**, we are satisfied that the LCC has engaged with and is implementing the various procedures and up to date checklists and guidelines stipulated in the PSC Code. Satisfactory assurance exists to indicate that LCC is in compliance with the PSC Code.

PROJECT 3

Quality Assurance – In Depth Check

Section A: Introduction

This introductory section details the headline information on the **NP Road Maintenance and Improvement Programme 2025**

Project information	
Name	National Primary Road Maintenance and Improvement Programme 2025
Detail	Maintenance and Improvement of NP Road Infrastructure in the County (N4, N15 & N16) in 2025 – incl. NP Ordinary Maintenance, NP Winter Maintenance, NP Pavement Overlay Schemes, NP Safety Schemes and NP Defects Schemes
Responsible Body	Leitrim County Council & TII
Current Status	Ongoing – Expenditure being incurred, Annual Programme of Works
Start Date	January 2025
End Date	December 2025 (Annual Programme of works)
Overall Cost	€1.3m

Project Description

Leitrim County Council is the responsible authority for the maintenance and upkeep of all public roads in the County of Leitrim. With regard to National Roads, the responsible authority is Transport Infrastructure Ireland (TII) and Leitrim County Council carry out maintenance and improvement works on the National Primary roads network in the County on behalf of the TII. All expenditure (within allocations) is recouped by Leitrim County Council from the TII on a monthly basis. The Annual Programme commences in December each year and ends in November each year.

The NP Road Improvement and Maintenance Projects included in 2025 were as follows:-

- **NP Non Native Invasive Species Treatment** – Treatment of Invasive Species along the NP roads network in the County
- **N4 Carrick on Shannon Pavement Overlay Scheme (POS)** – In 2025, this POS was at Design Stage with consultants engaged to carry out the Design of this Scheme
- **N16 Safety Improvements at Strabrick Junction** – This Safety Scheme was substantially completed in 2024 and a road safety audit completed in 2025
- **N15 Tullaghan Traffic Calming Scheme** – In House design 2025 and Part 8 in 2026
- **N16 Manorhamilton to Cornacloy POS Phase 2** – This Scheme was substantially completed in 2024 with 50% retention being paid to the Contractor in 2025 and the balance of retention due to the Contractor in 2026
- **N16 Manorhamilton Active Travel Scheme** – Feasibility and Options Report completed in 2025
- **NP Winter Maintenance** – Ongoing Winter maintenance (annual)
- **NP Ordinary Maintenance** – Ongoing Maintenance (annual)
- **NP Defects Scheme** – 2 Defects Schemes completed on N16 in 2025 – N16 at Annagh & N16 at Brockagh
- **NP Emergency Pavement Scheme (EPS)** – completed on N16 at Munakill in 2025
- **NP Winter Maintenance** – payment of Winter Duty Allowance to Roads Engineers

Section B - Step 1: Logic Model Mapping

As part of this In-Depth check, Gilroy Gannon have completed a Programme Logic Model (PLM) for the NP Road Maintenance and Improvement Programme. A PLM is a standard evaluation tool and further information on their nature is available in the [Public Spending Code](#).

Objectives	Inputs	Activities	Outputs	Outcomes
<ul style="list-style-type: none"> To provide a high quality NP roads network within the county of Leitrim. To improve safety on the NP roads network in the County, To repair defective pavement sections To ensure good connectivity To ensure safe travel even in severe weather conditions. 	<ul style="list-style-type: none"> Staffing Resources (LCC Engineers, External Consultants, LCC Roads Admin Staff and LCC Direct Labour Staff) TII Funding. Roads Contractors Plant and Machinery (incl. LCC own plant and hired Plant) 	<ul style="list-style-type: none"> Obtaining Part 8 Planning Approval (if required), Compiling EIARs (if required), Completion of various Surveys as required, Detailed Design, Tender and Construction – all in accordance with TII Guidelines. Procurement of Contractors, Haulage of Salt etc. Completion of Works by Direct Labour and/or by Contract. 	<ul style="list-style-type: none"> The Projects will deliver a high quality and safer NP roads Network in the County Improved roads reduce ongoing maintenance costs into the future 	<ul style="list-style-type: none"> Improved Road Safety, Higher quality connectivity routes, Providing improved infrastructure to facilitate increased tourism and other business activities, Winter Maintenance – help to ensure essential activities can continue even during severe weather events. Reduced Journey times Safer modes of travel for Vulnerable Road Users

Section B – Step 2 – Summary Timeline of Project

The following section tracks the Annual NP Road Maintenance and Improvement Programme from inception to conclusion in terms of major project milestones:

Date	Action
January 2025	Essential NP Ordinary Maintenance and NP Winter Maintenance Works continue
February 2025	Draft Road Works Programme (RWP) is compiled and brought to the 3 MD Meetings of LCC for approval – Programme of works is based on receiving Funding Allocations of a similar level to that received in the previous year. Draft RWP is approved by the members of Leitrim County Council (LCC) at the 3 MD Meetings. Essential NP Ordinary Maintenance and NP Winter Maintenance Works continue
March 2025	Receipt of NP Road Grant Allocations from TII
March 2025	Updated RWP with allocations received is brought to the members of LCC for formal approval
February 2025 – March 2025	The 2 Area Offices (North and South Leitrim) carry out their annual tendering process for Black Top Contractors – Contractors are appointed following completion of Tender Process and assessment for H & S
March – April 2025	Set up of Job codes and Budgets on the Agresso Financial Management System
April – November 2025	Works are completed as per RWP 2025 and in line with allocations received. The works involve a mixture of Contract works (External Black Top Contractors, Hedge Cutting Contractors, etc.) and Direct Labour (LCC outdoor staff)
January – December 2025	Area office staff issue PO's for works completed – PO for Contractors, supply of Materials etc. and Invoices are paid by Accounts Payable Department – Expenditure is coded to the Job codes as set up on Agresso Wages are keyed by Area Office Staff for works carried out by Direct Labour – wages costs are coded to the Job Codes as set up in Agresso
January – December 2025	Each month, recoupment of expenditure on these schemes is drawn down from the TII based on Expenditure reports generated from Agresso – as per expenditure coded to the various Job Codes for the various Projects

Section B - Step 3: Analysis of Key Documents

The following section reviews the key documentation relating to appraisal, analysis and evaluation for the **NP Road Maintenance and Improvement Programme**.

Project Key Documents	
Title	Details
Annual Road Works Programme	Sets out details of all works included in the RWP for the year and the Funding Allocated to each Project
TII Circular with Funding Allocations	TII Circular with annual Funding Allocations for all NP Road Improvement and Maintenance Projects
H & S Assessments	H & S Assessments for Contractors engaged and Area Offices prepare H & S file
Procurement/Tender Assessment Report	Tenders/Quotations are assessed and recommendations made for appointment of Contractors, Consultants etc.
H & S - Letter of Acceptance & Managers Orders	Acceptance of appointment as PSCS and PSDS
Letter of Appointment of Contractors, Consultant Engineers, etc. & Managers Orders	Letters appointing Contractors following Tender Assessment etc.
Ongoing communication with TII regarding Progress on Projects	Emails, letters, meetings with TII regarding various Projects and Progress on Projects
Agresso Reports	Monthly Agresso Reports showing expenditure on a monthly basis for draw down of funding from TII
Part 8 Documentation	Part 8 Documentation if required for any Scheme
EIAR Documentation	EIAR Documentation if required for any Scheme
Survey Reports	Survey Reports – Ground Investigation Surveys, Aerial Surveys, Topo Surveys etc. (if required)
Detailed Design Documents	Design documents for works etc.
TII Chargeability of Expenditure to Transport Infrastructure Ireland (TII) Grants – Document dated September 2024	TII Document outlining eligible and ineligible expenditure for charging to the various TII Grant Projects

Key Document 1: TII road funding programme

Sets out the Funding available from central Government for the year

Key Document 2: Procurement / Tenders report

Outline VFM on budget available and quantum of works that can be completed within budget

Key Document 3: Annual Roads Programme

Sets out programme of works for year subject to funding

Section B - Step 4: Data Audit

The following Section details the Data Audit that was carried out for the NP Road Maintenance and Improvement Programme. It evaluates whether appropriate data is available for the future evaluation of the Project.

Data Required	Use	Availability
Annual RWP listing Projects to be completed and Funding – must be approved by elected members of LCC	Sets out the works programme for the year and the available funding and requires approval by elected members of LCC	Yes
Recommendations re. appointment of Contractors, Consultant Engineers etc – Letters of Recommendation, Managers Orders (MO), Letter of Acceptance etc	Following correct Procurement Procedures	Yes
H & S Appointments & Acceptance of role of PSCS & PSDS	Ensures H & S of all and ensures Contractors and Consultants acceptance of their role in H & S	Yes
TII Approvals	TII Approval for various appointments and to progress to new Phases of a Project	Yes
Agresso Reports	To check expenditure on each Project, to check that expenditure is eligible and to recoup expenditure from TII	Yes
TII Chargeability of Expenditure to Transport Infrastructure Ireland (TII) Grants – Document dated September 2024	TII Document outlining eligible and ineligible expenditure for charging to the various TII Grant Projects	Yes
Procurement Reference obtained from Finance for each Contract	To ensure correct procurement procedures	Yes

Data Availability and Proposed Next Steps

The above data requirement has been discussed and reviewed with the PSC co-ordinator. All data required was available for review and appraisal.

Section B - Step 5: Key Evaluation Questions

The following section looks at the key evaluation questions for the NP Road Maintenance & Improvement Programme based on the findings from the previous sections of this Report.

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

Yes, appropriate assessment and needs were established in advance the NP Road Maintenance and Improvement Programme commencement

Is the necessary data and information available such that the Project can be submitted to a full evaluation at a later date?

Yes, the various reports and documents underpinning the project are available for future review.

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

Continuous training and upskilling of Project Management Team and appropriate post project assessment reviews.

Section C: In-Depth Check Summary

The following section presents a summary of the findings of this In-Depth Check on the **NP Road Maintenance and Improvement Programme**.

Summary of In-Depth Check

Based on our in-depth check of the LCC implementation of the PSC guidelines and procedures in relation to the **NP Road Maintenance and Improvement Programme** Scheme, we are satisfied that the LCC has engaged with and is implementing the various procedures and up to date checklists and guidelines stipulated in the PSC Code. Satisfactory assu

