comhairle chontae na mí
meath county council

Public Spending Code

Quality Assurance Report for 2025

Meath County Council

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To be submitted to the National Oversight and Audit Commission in compliance with the Public Spending Code

Certification

This Annual Quality Assurance Report reflects Meath 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 Officer- Kieran Kehoe

25 May 2026

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1 Introduction

Meath County Council has completed this Quality Assurance Report as part of its ongoing compliance with the Public Spending Code. The Quality Assurance procedure aims to gauge the extent to which Meath County Council and its associated agencies meet the obligations set out in the Public Spending Code[1]. The Public Spending Code ensures that the state achieves value for money in the use of all public funds.

The Quality Assurance Process contains five steps:

1. **Compiling inventories of all projects/programmes at different stages of the Project Life Cycle** (Strategic Assessment, Preliminary Business Case, Final Business Case (including design, procurement strategy and tendering), Implementation, Review, Ex-Post Evaluation) Expenditure is examined under three headings, namely expenditure being considered, expenditure being incurred and expenditure that has recently ended and the inventory includes all projects/programmes above €0.5m.
2. **Publish summary information on the Council's website of all procurements in excess of €10m, whether new, in progress or completed.**
3. **Checklists to be completed in respect of the different stages.** These checklists allow the Council and its agencies to self-assess their compliance with the Code in respect of the checklists which are provided in the PSC document.
4. **Carry out a more in-depth check on a small number of selected projects/programmes.** A number of projects or programmes (at least 5% of the total value of the capital inventory and at least 1% of the total value of the revenue inventory) are selected for closer examination.
5. **Complete a short report for the National Oversight and Audit Commission** which includes an inventory of all projects, the website reference for the publication of procurements above €10m, the completed checklists, the completed in-depth check templates, the Council's judgement on the adequacy of processes given the findings from the in-depth checks and the Council's proposals to remedy any inadequacies found during the QA process.

This report fulfils the ninth requirement of the QA process for Meath County Council. 2025 is the twelfth year in which the QA process has been applied to local authorities. Projects and programmes which predate Circular 13/13[2] were subject to prevailing guidance covering public expenditure, namely the *Department of Finance Guidelines for the Appraisal and Management of Capital Expenditure Proposals in the Public Sector 2005*.

[1] Public Spending Code, DPER, http://publicspendingcode.per.gov.ie/

[2] Circular13/13: The Public Spending Code: Expenditure Planning, Appraisal and Evaluation in the Irish Public Services – Standard Rules and Procedures.

2 Expenditure Analysis

2.1 Inventory of Projects/Programmes

This section details the inventory compiled by Meath County Council in accordance with the guidance on the Quality Assurance process. The inventory lists all the Council's projects and programmes at various stages of the project life cycle, which amount to more than €0.5m. This inventory is divided between capital and revenue projects and between three stages: expenditure being considered, expenditure being incurred, and expenditure recently ended.

An inventory of projects and programmes was first compiled in 2015 (for the 2014 QA Report), and the 2025 inventory continues to build on this original baseline. It can be found in Appendix 1 of this report and appears in the required format issued by NOAC.

All consideration of current (revenue) expenditure is carried out as part of the statutory Budget process as set out in the Local Government Act 2001 (as amended). In accordance with the Public Spending Code Guidance Document for local authorities, budget increases of €0.5m or more from one year to the next are to be included as expenditure under consideration. Ten revenue service categories increased by more than €0.5m between budget 2025 and budget 2026. The value of the increase appears against "expanded" service categories **A05, A07, A09, B03, B04, B06, D09, E07, H03, J03**. The total increase amounts to **€23,495,677**.

For expenditure being incurred, revenue services have been included where expenditure at the service division level in 2025 was greater than €0.5 million. Revenue expenditure being incurred amounting to **€217,593,239** and is included in the inventory for 2025.

It has been agreed with the Department of Public Expenditure and Reform that the Capital Grant Scheme element of the project inventory will only be used in exceptional circumstances where a local authority commences its own grant scheme or primarily funds such a scheme. All other grant schemes relate to schemes commenced at the Departmental level and are accounted for in the capital programme column of the QA inventory. There were no Council funded capital grant schemes in 2025.

In respect of capital projects, there are seventy-five (75) under consideration, fifty-seven (57) incurring expenditure and fifty-six (56) which have recently ended. The value of all capital projects at all stages of the project life cycle in 2025 is **€1,250,828,890**. The total revenue of programmes included in the 2025 inventory is **€241,088,916**. The total value of the 2025 inventory, both capital and revenue funded, for Meath County Council is **€1,491,917,806.**

2.2 Published Summary of Procurements

As part of the QA process, the Council is obliged to publish summary information on our website for all procurements in excess of €10m. There were no procurements in 2025 which exceeded this threshold. A document to this effect has been added to https://www.meath.ie/council/your-council/finance-and-procurement/public-spending-code-quality-assurance-reports

3 Assessment of Compliance

3.1 Checklist Completion: Approach Taken and Results

The third step in the Quality Assurance process involves completing a set of checklists covering all expenditure. The high-level checks in Step 3 of the QA process are based on self-assessment by the Council and its agencies in respect of guidelines set out in the Public Spending Code. There are seven checklists in total:

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

Checklist 2: Capital Expenditure being considered

Checklist 3: Current Expenditure being considered

Checklist 4: Capital Expenditure being Incurred

Checklist 5: Current Expenditure being Incurred

Checklist 6: Capital Expenditure Completed

Checklist 7: Current Expenditure Completed

The checklists are informed by the Project Inventory. The following table outlines the approach taken for the completion of the checklists.

Check-list Completion aligned with Project Inventory

Expenditure Type	Checklist to be completed
General Obligations	General Obligations – Checklist 1
A. Expenditure being considered	Capital Projects/Programmes – Checklist 2 Current Expenditure – Checklist 3
B. Expenditure being incurred	Capital Projects/Programmes – Checklist 4 Current Expenditure – Checklist 5
C. Expenditure that has recently ended	Capital Projects/Programmes – Checklist 6 Current Expenditure – Checklist 7

A full set of checklists 1-7 was completed by Meath County Council, copies of which can be found in Appendix 2 of this report. Each question in the checklist is judged by a 3-point scale as follows:

1. Scope for significant improvements
2. Compliant, but with some improvement necessary
3. Broadly compliant

In addition to the self-assessed scoring, the answers are accompanied by explanatory comments.

3.2 Main Issues arising from Checklist Assessment

The completed checklists show the extent to which the Council and its agencies believe they comply with the Public Spending Code. Overall, the checklists show a **satisfactory** level of compliance with the Code.

The latest guidance document (Version 4) was produced by the Finance Committee of the County and City Management Association in February 2021 to assist local authorities in meeting their obligations under the Code. This guidance document highlights the basic principles applicable under the PSC and offers a definition of these principles from a local government perspective. In implementing the Public Spending Code and producing this report, the Council has been guided largely by this document.

Checklist 1 provides an overview of awareness and compliance with the Public Spending Code and its requirements across the Council. It demonstrates good overall levels of compliance.

Capital expenditure within the Council is project-based and largely funded through capital grants, development levies, provisions from the Revenue Account and borrowing. The checklist for capital expenditure under consideration (checklist 2) suggests satisfactory levels of compliance with the Public Spending Code regarding the area of appraisal and evaluation.

Current expenditure can be defined as Revenue expenditure, which is formally adopted by Council Members each year as part of the statutory budget process. The Public Spending Code confirms that the appraisal requirements do not apply to routine administrative budgets already in place and that the focus of the Code is on new or extending programme expenditure (checklist 3). Only new or extended revenue expenditure to the value of €0.5m or greater is subject to the application of the Code.

For Capital expenditures being incurred (checklist 4), satisfactory levels of compliance are evident in the checklist responses. There is a good level of compliance with internal controls and reporting, as well as appropriate liaison with Sanctioning Authorities.

Checklist 5 details responses in relation to current expenditure during 2025. Revenue expenditure is determined by the annual budget process. National Key Performance Indicators are in place for the Local Government sector, and they supplement the internal management and monitoring framework already in place.

Checklist 6 deals with capital projects completed during the year under review. Fifty-six (56) capital projects were completed in 2025 with an outturn cost of €242,860,043.

Checklist 7 relates to current expenditure programmes that reached the end of their planned timeframe during the year or were discontinued. No current expenditure programmes fell into this category in 2025.

Overall, the checklists reveal good levels of adherence to the principals and processes of the Public Spending Code. Responses indicating compliance levels of 2 and under will be followed up and monitored as part of the Quality Assurance process in future years.

3.3 In-Depth Checks

The following section details the in-depth checks which were carried out by the Council as part of the Public Spending Code. The value of the projects selected for in depth review must follow the criteria set out below:

- Capital Projects: Projects selected must represent a minimum of 5% of the total value of all capital projects on the project inventory.
- Revenue Projects: Projects selected must represent a minimum of 1% of the total value of all revenue projects on the project inventory.

The minimum sample requirements can be achieved over a three-year period. The following table summarises the capital and revenue sample averages achieved over the period 2023 – 2025:

	Capital	**Revenue**
Inventory 2023	€ 1,051,628,882	€ 191,779,222
Inventory 2024	€ 1,299,564,266	€ 228,731,800
Inventory 2025	€ 1,250,828,890	€ 241,088,916
Total value of Inventory 2023 - 2025	€ 3,602,022,038	€ 661,599,938
Value of projects audited 2023 -2025	€ 199,808,641	€ 8,353,882
% achieved over the period 2023 -2025	**5.55%**	**1.26%**

In selecting projects for audit each year, an attempt is made to ensure that the sample reflects the broad range of activities the Council carries out. Projects are selected for sample in such a way as to ensure that all the biggest spending service divisions are represented over a three to five-year period. This approach to sampling is in keeping with the requirements of the Public Spending Code.

The in-depth check methodology used in this report is based on the principles and guidance in the Public Spending Code and best practice evaluation tools. As part of this methodology, an outline template must be completed by the evaluator when carrying out an in-depth check as part of the Quality Assurance Process. The templates, once completed, undergo an in-depth check and are attached as an appendix to the Quality Assurance Report. The three projects which were selected for an in-depth check this year were as follows:

- Julianstown Traffic Relief Scheme – €20,000,000
- Abbey Road Navan – €40,000,000
- Sanderling Park, Narroways, Bettystown – €30,395,833

The Internal Audit Section of the Council carried out the in-depth checks in April and May 2026. Complete copies of these in-depth checks can be found in Appendix 3; summaries of each are below.

3.3.1 Julianstown Traffic Relief Scheme

Summary of In-Depth Check

The In-Depth Check found that the Julianstown Traffic Relief Scheme is being progressed in line with the requirements of the Public Spending Code and Transport Infrastructure Ireland Project Management Guidelines. The scheme addresses a clearly defined and well-evidenced challenge, namely high traffic volumes on the R132 through Julianstown village, which have resulted in congestion, safety risks, noise and air quality impacts, and reduced quality of life. Strategic alignment was demonstrated with national transport policy and the Meath County Development Plan, and the need for intervention was supported by robust traffic data and analysis.

Overall, the review concluded that appropriate governance, management structures and controls are in place, and that expenditure incurred to date complies with Public Spending Code standards. All necessary data and information required to support future evaluation of the scheme are available and being maintained. No significant weaknesses or deficiencies were identified at this stage of the project. As the scheme progresses to later phases, it is recommended that key milestone dates be clearly defined and that relevant performance and outcome data be systematically captured during the design and construction stages to support the Project Completion Review and ex post evaluation processes.

Does the delivery of the project comply with the standards set out in the Public Spending Code?

Audit Opinion: The review provides Satisfactory Assurance (see Appendix 4) that there this project is in compliance with the Public Spending Code.

This opinion was formed by a review of records held on file by the Council's Transportation section and by discussions held with staff managing this project. It is considered that decisions to progress the project to this stage were soundly based and that the project has been well managed to date.

3.3.2 Abbey Road Navan

Summary of In-Depth Check

This in-depth check examines the Abbey Road social housing development in Navan, a project involving the acquisition of a town centre site for residential development. The project, currently at an early stage with site acquisition complete and an estimated overall cost of circa €40 million, aims to deliver high-quality homes to meet identified social housing demand while supporting sustainable community development in line with national and local policy. The site is zoned B1 (Commercial/Town Centre), where residential use is permissible, and a number of design options are under consideration, supported by key documentation including feasibility, valuation, capital appraisal and preliminary cost estimates.

The review found that the project has been appropriately appraised and managed to date, with a clear logic model, defined objectives, and supporting data available for future evaluation. Key milestones have included feasibility analysis, valuation (November 2022), and land acquisition (April 2023), with option selection ongoing. Internal Audit concluded that the project is compliant with Public Spending Code requirements and provides satisfactory assurance, with no major issues identified at this stage. It is recommended that further key milestone dates be formalised as the project progresses to support continued governance and oversight.

Does the delivery of the project comply with the standards set out in the Public Spending Code?
Audit Opinion: The review provides Satisfactory Assurance (see Appendix 4) that there this project is in compliance with the Public Spending Code.

This opinion was formed by a review of records held on file by the Council's Hosing section and by discussions held with staff managing this project. It is considered that decisions to progress the project to this stage were soundly based and that the project has been well managed to date.

3.3.3 Sanderling Park, Narroways, Bettystown

Summary of In-Depth Check
This Quality Assurance In-Depth Check reviewed the Sanderling Park project, which involved the completed delivery of 76 social housing units in Bettystown through a turnkey acquisition model under the Social Housing Investment Programme, at an overall cost of approximately €30.4 million, with acquisition finalised in July 2025. The document outlines how the project responded to identified housing need, progressed through key stages including expression of interest, valuation, capital appraisal, Department approval, and Chief Executive orders, and was implemented through structured activities such as due diligence, contract negotiation, construction monitoring, and final certification, resulting in the delivery of high-quality housing units and improved availability of social housing in the area.

The review finds that the project complied with Public Spending Code requirements across appraisal, implementation, and completion stages, with appropriate governance, value-for-money assessments, and Departmental approvals in place. It confirms that all key documentation and data required for future evaluation are available and properly recorded and concludes that the project was effectively planned and delivered with no significant issues identified, resulting in a successful outcome that supports sustainable communities and addresses local housing demand, with no further recommendations for procedural improvement.

Does the delivery of the project comply with the standards set out in the Public Spending Code?
Audit Opinion: The review provides Satisfactory Assurance (see Appendix 4) that there this project is in compliance with the Public Spending Code.

This opinion was formed by a review of records held on file by the Council's Hosing section and by discussions held with staff managing this project. It is considered that decisions to progress the project to this stage were soundly based and that the project has been well managed to date.

4 Next Steps: Addressing Quality Assurance Issues

The compilation of both the inventory and checklists for the twelfth year of this Quality Assurance process involved liaison with all sections and directorates within the Council. The in-depth checks carried out over the past twelve years were useful in setting out the controls in place to ensure compliance with the Public Spending Code, and the in-depth checks, which form part of the quality assurance process, are part of the Internal Audit annual work programme. The Public Spending Code requires that the in-depth checks take a broader evaluation review of projects and programmes, assessing such things as project management, project appraisal and post-project reviews.

The in-depth reviews undertaken by Internal Audit this year address the required sample percentages under Section 4 of the Quality Assurance Process. Although the results of the reviews this year indicate satisfactory compliance with the Public Spending Code in respect of both projects/programmes sampled, this may or may not accurately reflect compliance across the entire organisation. An overview of general compliance levels is provided in the checklists completed under section 3.

A constant review of processes and procedures is carried out across all spending departments to ensure high compliance with the Public Spending Code on an ongoing basis. Capital project spending codes are only created in the Council's financial management system, where it can be demonstrated by project owners that the requirements of the Public Spending Code will be met in full. Management will continue to ensure that Directorates comply fully with the requirements of the Public Spending Code.

5 Conclusion

The inventory outlined in this report clearly lists the capital and revenue expenditure that is being considered, being incurred and that which has recently ended. There were no procurements in excess of €10m in the year under review. The checklists completed by the Council show a satisfactory level of compliance with the Public Spending Code. The in-depth checks carried out on a small selection of projects/programmes showed a satisfactory level of compliance with the Public Spending Code overall. A constant review of processes and procedures is carried out across all spending departments in order to ensure high compliance with the Public Spending Code on an ongoing basis.

Public Spending Code

Quality Assurance Report for 2025

Appendix 1

Inventory of Projects and Programmes above

€0.5m

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**
N2 SLANE BYPASS 2017	New road scheme	€ -	€ 737,321	€ -	2025-2029	€ 130,000,000	
N2 Rath to Kilmoon Cross Improvement Scheme	Major road upgrade	€ -	€ 5,670	€ -	2023-2030	€ 80,000,000	
Abbey Road, Navan	SHIP CONSTRUCTION	€ -	€ -	€ -	2026-2030	€ 40,000,000	
Eastern Distributor Road Dunboyne	Railway Bridge	€ -	€ -	€ -	2022 - 2029	€ 30,000,000	
Extension to Meath County Council Civic HQ	Design of a Chamber and extra office space at Buvinda House.	€ -	€ 618,354	€ -	2023-2028	€ 28,000,000	
Julianstown Traffic Relief Scheme	Project to address large volume of traffic through village	€ -	€ 141,504		2023-2029	€ 20,000,000	
Loughcrew, Oldcastle Land Purchase	SHIP CONSTRUCTION	€ -	€ 73,970	€ -	2027	€ 19,023,485	
Housing Development Carrick Street, Kells 47 units	SHIP CONSTRUCTION	€ -	€ 10,889	€ -	2027	€ 18,412,808	
N52 Grange to Clontail Realignment Scheme	Major road upgrade and realignment project	€ -	€ 30,478	€ -	2023-2027	€ 18,000,000	
N51 Tullaghanstown- Rathmore Pavement Reconstruction	Pavement reconstuction of bog rampart	€ -	€ -	€ -	2022-2032	€ 15,000,000	
LDR1A	Trim to Limekiln Hill Rd	€ -	€ -	€ -	2024-2029	€ 12,861,000	
Ratoath Outer Relief Road Phase 2	Connect R155 Fairyhouse Road to RORR Phase 1	€ -	€ -	€ -	2026-2029	€ 12,500,000	
Charter Schools Lawn, Manorlands, Trim 33 Units	LA Part V	€ -	€ -	€ -	09 2026	€ 11,676,592	
N3 Trim to Kilcarin Scheme (LDR1b)	New road scheme	€ -	€ 84,673	€ -	2023-2028	€ 10,000,000	
Spicers/Andy Brennan/Ramparts	Redevelopment of existing park lands and building for rececational/commerical use	€ -	€ 316,781	€ -	2022-2029	€ 10,000,000	
Beaufort Apartments, Boyne Village Navan 23 Units	LA Part V	€ -	€ -	€ -	Q1 2026 -Q1 2027	€ 9,800,000	
Lands at Ninch	Fesability Study for community facilities	€ -	€ -	€ -	2024-2025	€ 8,674,818	
The Alders, Avourwen, Drogheda 26 Units	LA Part V	€ -	€ -	€ -	Q1 - Q2 2026	€ 8,509,547	
PART V 23 UNITS @ WELLFIELD, RATOATH, CO. MEATH_REF: 00800	LA Part V	€ -	€ -	€ -	Q3 2026	€ 7,953,908	
Seafields	Fesability Study for sports facilities	€ -	€ 40,885	€ -	2024-2025	€ 7,500,000	
Johnstown Demense, Enfield 20 Units	LA Part V	€ -	€ -	€ -	Q4 2025 - Q1 2026	€ 7,425,600	
Riverview Offices	Refurbishment of existing building for office use	€ -	€ 5,394,292	€ -	2024-2027	€ 7,000,000	
Kells Frontlands	Complete connection from R164 to R163	€ -	€ -	€ -	2026-2029	€ 7,000,000	
CALF - 50 UNITS @ ROOSKE GARDENS, THE HEIGHTS, DUNBOYNE CASTLE	CALF Turnkey - IveaghTrust	€ -	€ -	€ -	Q2 2027	€ 6,616,495	
Revolving Fund URDF	Purchase, CPO or sale of derlict, vacant sites	€ -	€ -	€ -	TBC	€ 6,500,000	
County Archive (St Pat's Schools)	Stage 2 Works -Tender assessment	€ -	€ 303,365	€ -	TBC	€ 6,500,000	
GDA Cycle Network - Navan Cycle Scheme (Athlumney to Trim Rd.)	Provision of cycling facilites	€ -	€ 481,110	€ -	2023-2025	€ 5,000,000	
Flowerhill Pedestrian and Cycle Scheme	Segregated Cycle Tracks between Athlumney Road Bridge on R147 and Roundabout at Round 'O'	€ -	€ 8,776	€ -	2022 - 2028	€ 5,000,000	
River Park (Flowerhill and Abbeylands Regeneration project)	Upgrade of Mill Lane (make it a public road) and procure land along the river to provide a linear park connection from Flowerhill to the N51.	€ -	€ -	€ -	2022-2028	€ 4,100,000	
Dunboyne Industrial Estate Connection to R157	Creatiion of Link from Ind estate to Dunboyne	€ -	€ -	€ -	2023-2028	€ 4,000,000	
St Olivers park Ratoath	SHIP CONSTRUCTION	€ -	€ -	€ -	2026 - 2029	€ 4,000,000	
R156 Jenkinstown to Mullagh	Road Safety Improvement	€ -	€ 132,116	€ -	2022 - 2029	€ 3,900,000	
Navan: Poolboy - Blackwater Retail Park	Segregated Cycle Tracks along R147	€ -	€ 72,962	€ -	2022 - 2029	€ 3,900,000	
Newtownmoyaghy Safety Scheme	Project to address undermining of road edge near Kilcock	€ -	€ 44,634	€ -	2023-2028	€ 3,500,000	
10 PART V UNITS @ TALBOT GREEN SUMMERHILL DEMESNE SUMMERHILL CO. MEATH	LA Part V	€ -	€ -	€ -	Q3 2026	€ 3,427,248	
Trim Road Phase 3 - Beechmount to Balreask Manor	Extension of cycle tracks along Trim Road Navan.	€ -	€ -	€ -		€ 3,400,000	
Oldcastle Town Centre	Design only	€ -	€ 125,674	€ -	2024-2027	€ 3,240,000	
Oldcastle Town Centre	Design only	€ -	€ -	€ -	2024-2027	€ 3,240,000	
PART V 9 UNITS @ CHERRY VALLEY PARK, RATHMOLYON, CO. MEATH_REF:00880	LA Part V	€ -	€ -	€ -	Q4 2026	€ 3,198,881	
CALF - 26 UNITS @ FREDERICK COURT, FREDERICK STREET, ASHOURNE	CALF Turnkey - Circle	€ -	€ -	€ -	Q2 2027	€ 3,142,619	
Burial Ground, Stamullen	provision of burial grounds	€ -	€ 123,705	€ -	2023-2025	€ 3,000,000	
LDR2a (Trim to Commons Road)	Creation of link Road from Trim road Navan to Commons Road wil be developer lead	€ -	€ -	€ -	2026-2029	€ 3,000,000	
PART V 8 UNITS @ FOXWOOD PARK KELLS CO MEATH	LA Part V	€ -	€ -	€ -	Q4 2026	€ 2,920,582	
Curragha Traffic Management	Junction upgrade and road realignment to improve safety	€ -	€ -	€ -	2022-2029	€ 2,800,000	
R147/R154/R155 Improvements (Ratoath MD) (Blackbull Roundabout)	Junction upgrade to improve traffic wait times	€ -	€ -	€ -	2023-2028	€ 2,700,000	
Academy Street Pedestrian and Cycle Enhancement	Looking at possible one way scheme on Academy Street together with pedestrian and cycle improvements	€ -	€ 33,559	€ -	2022 - 2027	€ 2,700,000	
Streetscape Enhancement (Flowerhill and Abbeylands Regeneration project)	Upgrade of the footpaths/lighting and road from Poolboy Bridge to the Round O.	€ -	€ -	€ -	2022	€ 2,270,000	
Navan 2030 Contract 6	Trimgate Street Upgrade	€ -	€ -	€ -	2024-2028	€ 2,250,000	

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**
Ratoath Town Centre	Ratoath Town Centre First	€ -	€ -	€ -	2024-2027	€ 2,200,000	
Johnstown Village AT scheme	Active travel link between Metges Road and Johnstown Village	€ -	€ -	€ -		€ 2,200,000	
Swimming Pool	Swimming Pool	€ -	€ -	€ -	2024-2027	€ 2,050,000	
Kells Convent Chapel and Convent Residential Artists studios	Renovate a portion of a private building to provide for artists accomodation and performance space.	€ -	€ -	€ -	2021-2024	€ 2,032,000	
M3 Active Travel Links	Retrofitting Active Travel links on link roads on M3	€ -	€ -	€ -	2023-2029	€ 2,000,000	
Langford Park, Summerhill 6 Units	LA Part V	€ -	€ -	€ -	Q4 2025 - Q1 2026	€ 1,989,000	
Community Destination (Flowerhill and Abbeylands Regeneration project)	Provision of a community builidng (either by purchasing, including in the Expression of Interest or utilising one/two of the cottages owned by MCC).	€ -	€ -	€ -	2023-2026	€ 1,720,000	
Community Facility (Part 1: Enfield Park & Ride)	Provide a park and ride at the rear of the old ESB building in Enfield.	€ -	€ 19,604	€ -	2022-2026	€ 1,720,000	
Carnaross	SHIP CONSTRUCTION	€ -	€ -	€ -	2026-2029	€ 1,600,000	
Ashbourne Flood Relief	Flood Relief Works	€ -	€ 81,200	€ -	2021-2025	€ 1,500,000	
Johnstown Community Facility	Provision of community amentity		€ 2,658	€ -	2023-2027	€ 1,450,000	
PART V - 4 UNITS @ EGLAND PARK, ASHBOURNE, CO MEATH REF: 00842	LA Part V	€ -	€ -	€ -	Q4 2025 - Q1 2026	€ 1,428,000	
R125 Kilbride Road Junction	Junction upgrade to improve traffic wait times	€ -	€ -	€ -	2022-2026	€ 1,350,000	
Gilson Avenue, Oldcastle 5 Units	LA Part V	€ -	€ -	€ -	Q1 - Q2 2026	€ 1,329,581	
Millerstown, Kilcock 4 Units	LA Part V	€ -	€ -	€ -	Q2 - Q3-2026	€ 1,327,781	
Bettystown (Northlands) Flood Relief	Flood Relief Works	€ -	€ 308,741	€ -	2021-2026	€ 1,200,000	
Balreask	SHIP CONSTRUCTION	€ -	€ -	€ -	2025-2028	€ 1,200,000	
Robinstown	SHIP CONSTRUCTION	€ -	€ -	€ -	2025-2028	€ 1,200,000	
Dunshaughlin Courthouse & Town Centre	Design of Project	€ -	€ -	€ -	2022 - 2026	€ 1,190,750	
Duleek Main Street Upgrade	Main street upgrade works	€ -	€ -	€ -	2021-2025	€ 1,000,000	
R132 Julianstown Traffic Calming Scheme	Proposed measures to slow traffic through Julianstown	€ -	€ -	€ -	2023-2027	€ 1,000,000	
Muff Crescent	SHIP CONSTRUCTION	€ -	€ -	€ -	2025-2028	€ 1,000,000	
Regent Hall, Ashbourne 4 Units	LA Part V	€ -	€ -	€ -	Q4 2026	€ 813,831	
Church Street, Kells, Co. Meath	SHIP CONSTRUCTION	€ -	€ -	€ -	2026-2028	€ 800,000	
PART V THE HOLLIES, BALLIVOR_REF: 00873	LA Part V	€ -	€ -	€ -	Q2 2026	€ 764,825	
Kingscourt Road, Drumconrath	SHIP CONSTRUCTION	€ -	€ -	€ -	2024 - 2027	€ 500,000	
Bailey Hill, Navan	CALF Turnkey - Cluid	€ -	€ -	€ -	Q4 2026	€ 465,526	
Revenue							
E07 Waste Regulations; Monitoring and Enforcement	Increase in revenue expenditure budget for named sub-service	€ 4,881,223	€ -	€ -	2025	€ -	
A07 RAS and Leasing Programme	Increase in revenue expenditure budget for named sub-service	€ 3,985,849	€ -	€ -	2025	€ -	
B04 Local Road - Maintenance and Improvement	Increase in revenue expenditure budget for named sub-service	€ 3,301,712	€ -	€ -	2025	€ -	
A09 Housing Grants	Increase in revenue expenditure budget for named sub-service	€ 2,871,558	€ -	€ -	2025	€ -	
D09 Economic Development and Promotion	Increase in revenue expenditure budget for named sub-service	€ 2,739,489	€ -	€ -	2025	€ -	
A05 Administration of Homeless Service	Increase in revenue expenditure budget for named sub-service	€ 1,795,058	€ -	€ -	2025	€ -	
B03 Regional Road - Maintenance and Improvement	Increase in revenue expenditure budget for named sub-service	€ 1,354,639	€ -	€ -	2025	€ -	
H03 Adminstration of Rates	Increase in revenue expenditure budget for named sub-service	€ 1,308,417	€ -	€ -	2025	€ -	
B06 Traffic Management Improvement	Increase in revenue expenditure budget for named sub-service	€ 600,000	€ -	€ -	2025	€ -	
Totals		**€ 22,837,945**	**€ 9,192,921**	**€ -**		**€ 650,674,878**	

Capital Expenditure Projected Lifetime Being Considered	€	650,674,878
Capital Expenditure Projected Lifetime Being Incurred	€	357,293,970
Capital Expenditure Recently Ended - Final Outturn Costs	€	242,860,043
Capital Total	**€**	**1,250,828,890**
Revenue Expenditure being Considered	€	23,495,677
Revenue Expenditure being Incurred	€	217,593,239
Revenue Total	**€**	**241,088,916**
Overall Total	**€**	**1,491,917,806**

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
Archers Glen (previously Ashewood), Ashbourne Land Purchase, 75 Units	SHIP CONSTRUCTION	€ -	€ 392,426	€ -	2026	€ 4,014,031	€ 29,047,373	
Part V 12 units at Phase 3B, The Willows, Dunshaughlin	LA Part V	€ -	€ 4,477,873	€ -	2024-2025	€ 19,283,502	€ 20,512,160	
Connaught Grove Phase 2, Athboy	SHIP CONSTRUCTION	€ -	€ 14,494,830	€ -	2024-2025	€ 19,140,935	€ 19,200,000	
N51 Dunmoe Realignment Phase 2	Major road upgrade	€ -	€ 132,867	€ -	2021-2026	€ 22,221,265	€ 16,800,000	
LDR4 - Abbeylands Navan	Construction of a new Distributor Road connecting north & south Navan	€ -	€ 10,039,029	€ -	2022-2026	€ 18,790,087	€ 14,000,000	
Acquisitions 2023	Acquisitions	€ -	€ 984,276	€ -	2024-2025	€ 11,245,165	€ 12,000,000	
Housing Development at Dunshaughlin - 42 Houses Lagore Lawn, Dunshaughlin, Phase 2	SHIP CONSTRUCTION	€ -	€ 176,728	€ -	2024-2025	€ 11,071,914	€ 11,830,000	
PART V 21 UNITS FOR CLUAIN ADAIN, CONMAGADDAN, NAVAN, CO MEATH	LA Part V	€ -	€ 848,146	€ -	Q4 2026	€ 5,843,476	€ 10,864,698	
Ratoath Site Housing, Library, Open Space	Land Purchase Ratoath - Capital	€ -	€ 22,433	€ -	2024-2027	€ 3,228,643	€ 10,450,000	
Johnstown Village Housing, Economic, Public Realm	Johnstown Village Housing, Economic, Public Realm	€ -	€ 45,289	€ -	2024-2028	€ 1,307,613	€ 10,450,000	
Housing Development at Convent Lands, Athboy, Co. Meath	SHIP CONSTRUCTION	€ -	€ 74,386	€ -	2024-2025	€ 10,101,588	€ 10,298,154	
Countywide Public Lighting Upgrade (PLEEP)	Energy efficiency upgrade	€ -	€ 1,560,673	€ -	2023-2027	€ 5,889,733	€ 10,000,000	
Coach Ave/Green, Milltown, Ashbourne 26 Units	LA Part V	€ -	€ 1,946,713	€ -	Q2 - Q3 2026	€ 1,946,713	€ 9,846,488	
The Maples Avourwen, Drogheda 30 Units	SHIP CONSTRUCTION TURNKEY	€ -	€ 961,300	€ -	Q2 - Q3-2025	€ 961,731	€ 9,845,260	
Part V Phase 6/7/8 Avourwen Drogheda	LA Part V	€ -	€ 2,567,185	€ -	2024-2025	€ 5,062,570	€ 9,800,000	
Ratholdren Court, Navan, Co. Meath 27 units	SHIP CONSTRUCTION	€ -	€ 6,762,391	€ -	2026	€ 8,412,508	€ 9,653,242	
Bettystown Library and Community Building	Construction of a new 4 storey library and community building, to include public toilets and lifeguard facilities adjacent to the beach in Bettystown.	€ -	€ 1,701,321	€ -	2021-2024	€ 9,913,992	€ 9,500,000	
Flood Relief Mornington Bettystown (New Project	Flood Relief Works	€ -	€ -	€ -	2026-2028	€ -	€ 8,750,000	
LIHAF R153 Farganstown - Construction	Access Road to allow housing development, Rebuilding Ireland	€ -	€ 167,849	€ -	2021-2027	€ 8,145,754	€ 7,500,000	
Grange Park, Dunshaughlin 20 Units	LA Part V	€ -	€ 729,797	€ -	Q3 2026	€ 729,797	€ 7,405,628	
Navan 2030 Contract 5	Fairgreen, Church Hill and Laneways Upgrade	€ -	€ 5,635,118	€ -	2022-2026	€ 7,422,448	€ 7,000,000	
Housing Development 22 Units Churchview, Rathmolyon	SHIP CONSTRUCTION	€ -	€ 271,148	€ -	2025	€ 830,523	€ 6,872,048	
Redevelopment of St. Francis Park, Navan	Capital upgrade works	€ -	€ 715,158	€ -	2024-2025	€ 6,033,733	€ 6,380,000	
Athboy Town Centre (Public Transport Enchancement)	Busstop & Turning Circle, Upgrade of the main street and provision of a bus stop, off the main street adjacent to the church.	€ -	€ 60,942	€ -	2024 - 2028	€ 434,465	€ 6,272,598	
Remediation of Illegal Landfill Sites	Illegal Landfill remediation works	€ -	€ -	€ -	2026-2028	€ 4,048	€ 6,000,000	
Donacarney Village Square 16 Units	SHIP CONSTRUCTION TURNKEY	€ -	€ 5,640,260	€ -	2025-2026	€ 5,640,260	€ 5,754,200	
Housing Development 20 Units at Archdeaconary Kells	SHIP CONSTRUCTION	€ -		€ -	2027	€ 238,635	€ 5,115,885	
Housing Development 20 Houses at Donore 2017	SHIP CONSTRUCTION	€ -	€ 7,548	€ -	2024-2025	€ 4,860,781	€ 5,018,853	
Wood Stream, Old Athlumney Road, Navan - 39 Units	CALF Turnkey	€ -		€ -	2024-2025	€ 4,030,501	€ 4,719,794	
Remedial Works Alverno Laytown	Capital upgrade works	€ -	€ 141,982	€ -	2024-2025	€ 4,435,258	€ 4,590,515	
Milltown Manor Ashbourne 9 Units	LA Part V	€ -		€ -	Q2 - Q4 2025	€ -	€ 3,943,326	
Brews Hill, Navan, Co. Meath. 12 units	SHIP CONSTRUCTION	€ -	€ 1,737,458	€ -	2024	€ 3,418,220	€ 3,818,367	
Risk Mitigation Footpath Programme	Repair works to footpaths in each MD	€ -		€ -	2022-2023	€ -	€ 3,100,000	
Meath Costal Flooding & Erosion	Provision of Coastal Protection Works	€ -	€ -	€ -	2026-2028	€ 97,200	€ 3,000,000	
Ashbourne Main Street Southern Section	Southern R135 upgrade works 2. Deer park to Ninemilestone	€ -		€ -	2022-2026	€ 113,349	€ 3,000,000	
Housing Development 16 Units Nangle Court Navan	SHIP CONSTRUCTION	€ -		€ -	2026	€ 324,013	€ 2,808,980	
New Lane, Abbey Lands, Navan 6 units	SHIP CONSTRUCTION	€ -	-€ 1,694	€ -	2026	€ 297,072	€ 2,736,169	
Navan: Circular Road to Martha's Bridge	Segregated Cycle Tracks along R147	€ -	€ 1,254,566	€ -	2022 -2026	€ 1,975,431	€ 2,700,000	
Ballycarn Lodge, Enfield 8 Units	LA Part V	€ -	€ 2,596,639	€ -	Q2 2026	€ 2,596,639	€ 2,606,187	
LIHAF Ratoath Construction Costs	Access Road to allow housing development, Rebuilding Ireland	€ -		€ -	2023-2025	€ 5,695,582	€ 2,500,000	
Pitcher Lane, Kells, Co. Meath. 4 Units.	SHIP CONSTRUCTION	€ -	€ 1,217,934	€ -	2025	€ 1,835,176	€ 2,175,367	
Kells Creative Placemaking- the Bigger Picture': Centre for Typography	Renovate & Purchase and upgrade the old sawmills to provide a location for the old print presses to be utilised.	€ -	€ 255,831	€ -	2023-2026	€ 1,989,094	€ 2,032,000	
CAS MH Womens Refuge 8 units	CAS project with AHB	€ -	€ 48,770	€ -	2026	€ 447,348	€ 2,014,482	
Swan Lane	SHIP CONSTRUCTION	€ -	€ 124,246	€ -	2024-2025	€ 1,829,233	€ 1,901,491	
Burial Ground, Navan	provision of burial grounds	€ -	€ -	€ -	2026-2028	€ 619,597	€ 1,900,000	
Frontage Improvement (Flowerhill and Abbeylands Regeneration project)	Implement a scheme for third parties to receive a contribution towards the improvement of the front of their property on Flowerhill.	€ -		€ -	2022-2023	€ 54,981	€ 1,825,000	
Housing Development 4 units, Haggard St, Trim	SHIP CONSTRUCTION	€ -	€ 318	€ -	2025	€ 124,055	€ 1,510,044	
Land Purchase - Burial Grounds (CountyWide)	provision of burial grounds	€ -	€ -	€ -	2026-2028	€ 1,408,193	€ 1,500,000	

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**
Sustainable Transport Measures	Multi-modal transport upgrade schemes	€ -	€ 145,437	€ -	2024-2027	€ 1,308,568	€ 1,100,000	
Safe routes to school Rolling Programme	County wide scheme	€ -	€ 231	€ -	2022 - 2028	€ 123,779	€ 1,000,000	
Darley Square Station Road, Dunboyne 3 Units	LA Part V	€ -		€ -	Q3 -Q4 2025	€ -	€ 989,352	
Beach Infrastructure Laytown Bettystown	Beach Infrastructure	€ -	€ -	€ -	2026-2028	€ -	€ 750,000	
Rectification of Misconnections	Misconnections - Source of Pollution	€ -	€ -	€ -	2026-2028	€ -	€ 750,000	
Millenium Bridge Trim	Replacement of Millenium Bridge in Trim linking Prochfield to Town	€ -	€ 82,158	€ -	2021-2027	€ 188,859	€ 750,000	
Housing Development 2 Units Blackhill Crescent Donacarney	SHIP CONSTRUCTION	€ -		€ -	2025	€ 119,188	€ 711,308	
Community Building at Cluain Adain, Navan	Provision of community amentity	€ -	€ -	€ -	2024-2026		€ 695,000	
R108/L16111 Beymore Cross Safety Scheme	DOT Funded Specific Improvement Safety Scheme	€ -	€ 74,953	€ -	2025-2028	€ 74,953	€ -	
Revenue								
RAS and Leasing Programme (A07)	Revenue expenditure- as named	€ 37,611,350	€ -	€ -	on-going	€ -		
Local Road - Maintenance and Improvement (B04)	Revenue expenditure- as named	€ 36,536,360	€ -	€ -	on-going	€ -		
Regional Road - Maintenance and Improvement (B03)	Revenue expenditure- as named	€ 16,444,623	€ -	€ -	on-going	€ -		
Waste Regulations, Monitoring and Enforcement (E07)	Revenue expenditure- as named	€ 11,580,853	€ -	€ -	on-going	€ -		
Community and Enterprise Function (D06)	Revenue expenditure- as named	€ 10,971,612	€ -	€ -	on-going	€ -		
Administration of Homeless Service (A05)	Revenue expenditure- as named	€ 9,591,153	€ -	€ -	on-going	€ -		
Maintenance & Improvement of LA Housing Units (A01)	Revenue expenditure- as named	€ 9,478,099	€ -	€ -	on-going	€ -		
Housing Grants (A09)	Revenue expenditure- as named	€ 8,846,383	€ -	€ -	on-going	€ -		
Operation of Fire Service (E11)	Revenue expenditure- as named	€ 8,195,430	€ -	€ -	on-going	€ -		
Adminstration of Rates (H03)	Revenue expenditure- as named	€ 5,896,684	€ -	€ -	on-going	€ -		
Economic Development and Promotion (D09)	Revenue expenditure- as named	€ 5,655,770	€ -	€ -	on-going	€ -		
Public Lighting (B05)	Revenue expenditure- as named	€ 5,323,160	€ -	€ -	on-going	€ -		
Operation of Library and Archival Service (F02)	Revenue expenditure- as named	€ 4,943,947	€ -	€ -	on-going	€ -		
Support to Housing Capital Prog. (A06)	Revenue expenditure- as named	€ 4,335,120	€ -	€ -	on-going	€ -		
NS Road - Maintenance and Improvement (B02)	Revenue expenditure- as named	€ 3,108,847	€ -	€ -	on-going	€ -		
Community Sport and Recreational Development (F04)	Revenue expenditure- as named	€ 3,068,504	€ -	€ -	on-going	€ -		
Local Representation & Civic Leadership (H09)	Revenue expenditure- as named	€ 2,849,629	€ -	€ -	on-going	€ -		
Agency & Recoupable Services (B11)	Revenue expenditure- as named	€ 2,846,553	€ -	€ -	on-going	€ -		
Housing Loans (A08)	Revenue expenditure- as named	€ 2,628,594	€ -	€ -	on-going	€ -		
Development Management (D02)	Revenue expenditure- as named	€ 2,488,821	€ -	€ -	on-going	€ -		
Outdoor Leisure Areas Operations (F03)	Revenue expenditure- as named	€ 2,198,562	€ -	€ -	on-going	€ -		
Street Cleaning (E06)	Revenue expenditure- as named	€ 2,161,877	€ -	€ -	on-going	€ -		
Water Supply (C01)	Revenue expenditure- as named	€ 2,104,488	€ -	€ -	on-going	€ -		
Waste Water Treatment (C02)	Revenue expenditure- as named	€ 1,927,300	€ -	€ -	on-going	€ -		
NP Road - Maintenance and Improvement (B01)	Revenue expenditure- as named	€ 1,690,475	€ -	€ -	on-going	€ -		
Operation of Arts Programme (F05)	Revenue expenditure- as named	€ 1,485,202	€ -	€ -	on-going	€ -		
Forward Planning (D01)	Revenue expenditure- as named	€ 1,388,558	€ -	€ -	on-going	€ -		
Leisure Facilities Operations (F01)	Revenue expenditure- as named	€ 1,340,903	€ -	€ -	on-going	€ -		
Car Parking (B09)	Revenue expenditure- as named	€ 1,313,140	€ -	€ -	on-going	€ -		
Heritage and Conservation Services (D11)	Revenue expenditure- as named	€ 1,269,245	€ -	€ -	on-going	€ -		
Safety of Structures and Places (E10)	Revenue expenditure- as named	€ 1,202,429	€ -	€ -	on-going	€ -		
Recovery & Recycling Facilities Operations (E02)	Revenue expenditure- as named	€ 1,055,101	€ -	€ -	on-going	€ -		
Climate Change and Flooding (E15)	Revenue expenditure- as named	€ 977,429	€ -	€ -	on-going	€ -		
Veterinary Service (G04)	Revenue expenditure- as named	€ 789,286	€ -	€ -	on-going	€ -		
Motor Taxation (H10)	Revenue expenditure- as named	€ 696,464	€ -	€ -	on-going	€ -		
Landfill Operation and Aftercare (E01)	Revenue expenditure- as named	€ 650,404	€ -	€ -	on-going	€ -		
Support to Water Capital Programme (C06)	Revenue expenditure- as named	€ 649,479	€ -	€ -	on-going	€ -		
Industrial and Commercial Facilities (D04)	Revenue expenditure- as named	€ 608,933	€ -	€ -	on-going	€ -		
Enforcement (D03)	Revenue expenditure- as named	€ 601,837	€ -	€ -	on-going	€ -		
Road Safety Engineering Improvement (B07)	Revenue expenditure- as named	€ 555,119	€ -	€ -	on-going	€ -		
Road Safety Promotion & Education (B08)	Revenue expenditure- as named	€ 525,516	€ -	€ -	on-going	€ -		
Totals		**€ 217,593,239**	**€ 68,094,515**	**€ -**		**€ 225,882,199**	**€ 357,293,970**	

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 Development 84 Units at Farganstown	SHIP CONSTRUCTION	€ -	€ 1,673,188	€ -	31/07/2025	€ 31,358,956	
Sanderling Park, Narroways, Bettystown, 76 Units	SHIP CONSTRUCTION TURNKEY	€ -	€ 8,389,957	€ -	08/07/2025	€ 29,688,366	
Housing Development 74 Units Millrace, Ashbourne	SHIP CONSTRUCTION	€ -	€ 372,009	€ -	07/10/2025	€ 26,642,189	
Trim Library & Cultural Centre	Construction of a new large hall (with retractable seating and removable stage), in addition to the renovation of St. Patrick's school and upgrade of the library	€ -	€ 195,009	€ -	2021-2024	€ 10,963,121	
NTA/21/0001 Navan 2030 - Contract 3: Market Sq, Kennedy Rd / Trimgate St and Kennedy Plaza Enabling Works	Navan Town Scheme	€ -	€ 273,910	€ -	2022-2024	€ 10,635,443	
R150 Laytown to Bettystown Spine	Road upgrade works	€ -	€ 23,957	€ -	2021-2025	€ 10,406,142	
Swanbrook, Navan (Part 2) - 71 units	CALF Turnkey	€ -	€ -	€ -	25/10/2023	€ 7,013,533	
Ashbourne Main Street Northern Section	R135 upgrade works 1. North of Ashbourne	€ -	€ 85,392	€ -	2022-2025	€ 6,281,660	
PART V 18 UNITS AT SILVERBANKS, STAMULLEN, CO MEATH. REF:00779	LA Part V	€ -	€ 657,005	€ -	27/06/2025	€ 6,202,394	
CALF 63 units Old Athboy Road	Approved Housing Body Acquistion	€ -	€ 498,258	€ -	09/07/2025	€ 6,157,218	
Baker Hall, Navan (Part 1) - 49 Units	CALF Turnkey	€ -	€ -	€ -	22/12/2022	€ 5,461,170	
Swanbrook, Navan (Part 1) 48 Units	CALF Turnkey	€ -	€ -	€ -	02/08/2023	€ 5,116,830	
14 PART V UNITS AT WEAVERS LANE, DULEEK, CO MEATH REF:00823	LA Part V	€ -	€ 3,365,632	€ -	21/07/2025	€ 4,657,554	
Sycamore Abbey, Flowerhill, Navan 14 Units	SHIP CONSTRUCTION TURNKEY	€ -	€ 4,590,062	€ -	10/12/2025	€ 4,590,062	
PART V 12 UNITS AT ROBINRATH, COMMONS RD, NAVAN, CO MEATH REF: 00865	LA Part V	€ -	€ 4,539,667	€ -	22/12/2025	€ 4,553,644	
Gardenrath Kells 45 Units	CALF Turnkey	€ -	€ 4,368,895	€ -	02/10/2025	€ 4,368,965	
Effernock Park/Way, Trim 16 Units	LA Part V	€ -	€ 4,283,104	€ -	19/12/2025	€ 4,304,150	
Maudlin Vale, Trim, 39 houses	AHB CALF Turnkey - Tuath Housing	€ -	€ -	€ -	16/01/2024	€ 3,897,785	
Purchase of derelict sites and Remedial works to purchased properties (Navan Active Land Management Scheme)	Purchase of triangular site on Flowerhill- comprising of derelict site, and safety works to same	€ -	€ 3,201	€ -	2022-2024	€ 3,681,494	
Linear Walkway and Juvenile pitches, Rooske Road	Partnership approach for the provision of a Linear walkway and car park by MCC and the provision of 3 juvenile pitches by Dunboyne GAA.	€ -	€ 84,793	€ -	2021-2024	€ 3,316,274	
NTA/21/0002 Navan 2030 - Contract 4: N51 Park and Ride	Navan N51 Park and Ride	€ -	€ 930	€ -	2022-2024	€ 3,103,333	
CALF 32 Units Cluain Adain, Navan	CALF Turnkey	€ -	€ 322,387	€ -	08/05/2025	€ 3,036,787	
Clos Na Croise, Ballivor, Co. Meath 8 Units	SHIP CONSTRUCTION TURNKEY	€ -	€ 2,841,586	€ -	25/02/2025	€ 2,842,263	
Boyne Greenway	Navan to Oldbridge	€ -	€ 902,511	€ -	2022-2030	€ 2,785,410	
Bettystown to Donacaney	Footpath & cycle lane improvements	€ -	€ 14,928	€ -	2022 - 2025	€ 2,424,312	
PART V 7 UNITS FOR AYLESBURY HOUSE, CLONEE, CO MEATH	LA Part V	€ -	€ 2,384,730	€ -	11/03/2025	€ 2,384,730	
Effernock, Trim, Co Meath - 20 Units	CALF Turnkey	€ -	€ -	€ -	08/05/2025	€ 2,335,819	
Nobber to Kingscourt Greenway	Part of the Boyne Valley to Lakelands County Greenway	€ -	€ 105,471	€ -	2021-2025	€ 2,323,671	
8 PART V UNITS @ SANDERLING PARK, NARROWAYS, BETTYSTOWN, CO. MEATH	LA Part V	€ -	€ 2,060,563	€ -	30/05/2025	€ 2,060,563	
Baker Hall, Navan (Part 2) - 26 units	CALF Turnkey	€ -	€ -	€ -	08/01/2024	€ 2,059,413	
Cycling Facilities Ratoath	Provision of cycling facilites	€ -	€ -	€ -	2023-2025	€ 2,025,458	
The Park Silverbanks, Stamullen 5 Units	SHIP CONSTRUCTION TURNKEY	€ -	€ 1,819,456	€ -	30/06/2025	€ 1,819,887	
Bailey Hill, Navan	LA Part V	€ -	€ 1,721,223	€ -	13/10/2025	€ 1,721,223	
R154 Kiltale Traffic Calming & Junction	upgrade works to busy regional road- 3 phases	€ -	€ -	€ -	2021-2024	€ 1,703,028	
Oak Village, The Willows, Dunshaughlin, Co. Meath - 20 Units	CALF Turnkey	€ -	€ -	€ -	08/05/2025	€ 1,561,817	
Brookfield, Curragha Road, Ratoath 4 Units	LA Part V	€ -	€ 1,516,343	€ -	29/10/2025	€ 1,516,343	
R162 (Navan to Kingscourt Safety Upgrade) Schemes Design Stage	Safety upgrade on a busy regional road	€ -	€ -	€ -	2025-2027	€ 1,447,689	
PART V 5 UNITS @ GARDENRATH RD KELLS REF 00812	LA Part V	€ -	€ 1,434,365	€ -	11/08/2025	€ 1,434,365	
Applewood Court, Beaufort Place, Navan, Co. Meath - 21 units	CALF Turnkey	€ -	€ -	€ -	21/12/2023	€ 1,384,900	
Part V of 4 Units for Clos Na Croise, Ballivor, Co Meath	LA Part V	€ -	€ 1,352,767	€ -	24/02/2025	€ 1,352,767	
Porchfields Paths Trim	New pathway around porchfields Trim	€ -		€ -	2021-2023	€ 1,176,179	
Blackthorn Close, Kells 3 Units	SHIP CONSTRUCTION TURNKEY	€ -	€ 1,105,000	€ -	15/12/2025	€ 1,110,760	
Emmet Street Trim 12 Units	CALF Turnkey	€ -	€ 1,069,173	€ -	05/06/2025	€ 1,069,173	
PART V 3 UNITS @ RAILWAY COURT, BECTIVE STREET, KELLS, CO MEATH REF 00910	LA Part V	€ -	€ 1,067,479	€ -	14/11/2025	€ 1,067,479	
Glen Boann, Donacarney Little, Mornington - 12 units	CALF Turnkey	€ -	€ -	€ -	08/05/2025	€ 1,050,379	

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**
Community Building (Part 2: Enfield Community Facility)	Purchase and upgrade of old ESB building to provide a community facility	€ -	€ 580	€ -	2021-2023	€ 981,113	
GDA Cycle Network - Dunboyne Cycle Scheme	Provision of cycling facilites	€ -	€ 139,766	€ -	2023-2025	€ 739,056	
Woodland Avenue, Carlanstown 2 Units	LA Part V	€ -	€ 711,862	€ -	17/04/2025	€ 711,862	
Supple Park Apartments, Dunshaughlin 2 Units	LA Part V	€ -	€ 706,103	€ -	05/09/2025	€ 706,103	
2 PART V UNITS - 00819 CASTLE GROVE GARDENS, JULIANSTOWN, CO MEATH	LA Part V	€ -	€ 671,854	€ -	17/04/2025	€ 671,854	
PART V 2 UNITS @ DONACARNEY VILLAGE SQUARE, DONACARNEY, CO MEATH, REF: 00817	LA Part V	€ -	€ 655,875	€ -	18/09/2025	€ 655,875	
Sycamore Abbey, Flowerhill, Navan 2 Units	LA Part V	€ -	€ 594,137	€ -	10/12/2025	€ 594,137	
The Arches, Dunshaughlin, Co. Meath - 6 units	CALF Turnkey	€ -	€ -	€ -	05/04/2023	€ 568,555	
Hill of Tara (Car Park)	Hill of Tara (Car Park)	€ -	€ -	€ -	2023-2025	€ 564,207	
Bettystown Eastham road	Footpath & cycle lane improvements	€ -	€ 17,820	€ -	2022 - 2027	€ 326,251	
Ratoath Outer Relief Road LIHAF	Access Road to allow housing development, Rebuilding Ireland	€ -	€ 5,000	€ -	2021-2027	€ 246,331	
Totals		**€ -**	**€ 56,624,088**	**€ -**		**€ 242,860,043**	

Public Spending Code

Quality Assurance Report for 2025

Appendix 2

Self-Assessment Checklists

PUBLIC SPENDING CODE (PSC)

CHECKLISTS 1 - 7

Checklists in respect of Capital investment are updated to reflect Public Spending Code: *A Guide to Evaluating, Planning and Managing Public Investment, December 2019*

QA Checklists – Step 3

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[3] and ex post evaluations. Key analytical outputs undertaken but outside of the sample should also be noted in the report.

Local Authority Notes

1. Capital Grant Schemes relate to Projects (recorded in the capital account) where expenditure relates to payments on the foot of grant applications from individuals/groups to the local authority e.g. Housing Aids for the elderly. It has been agreed with DPER that the Capital Grant Scheme element of the Project Inventory will only be used in exceptional circumstances where a LA commences its own grant scheme or primarily funds such a scheme as all other grant schemes are related to schemes commenced at Departmental level and are to be accounted for in the 'capital programmes' column of the QA inventory.

The treatment of Capital Grant Schemes within the Project Inventory can therefore be clarified as follows:

a. Where a Capital Grant Scheme is 100% funded by Government Grant – Project Cost to be included under Capital Programme;
b. Where a Capital Grant Scheme is 100% funded by the Local Authority – Project Cost to be included under Capital Grant Scheme;
c. Where a Capital Grant Scheme is primarily funded by Government Grant with an element of local funding – Project Cost to be included under Capital Programme with a note made for each element funded by own resources e.g. Includes 20% local funding;
d. Where a Capital Grant Scheme is primarily funded by Local Funding with an element of government grant funding – Project Cost is to be recorded under Capital Grant Scheme with a note made for each element funded by government grant, e.g. Includes 40% government grant funding.

2. As noted in the general guidance above there may be questions where the scoring mechanism or indeed the question itself are not relevant to some or all local authorities. In such case it is acceptable to mark the answer as N/A and include commentary, where appropriate.

[3] 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.

	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)?	2	
Q 1.2	Has internal training on the Public Spending Code been provided to relevant staff?	2	
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?	2	
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	
Q 1.5	Have recommendations from previous QA reports (incl. spot checks) been disseminated, where appropriate, within the organisation and to agencies?	2	
Q 1.6	Have recommendations from previous QA reports been acted upon?	3	
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	
Q 1.8	Was the required sample of projects/programmes subjected to in-depth checking as per step 4 of the QAP?	3	
Q 1.9	Is there a process in place to plan for ex post evaluations? Ex-post evaluation is conducted after a certain period has passed since the completion of a target project with emphasis on the effectiveness and sustainability of the project.	2	
Q 1.10	How many formal evaluations were completed in the year under review? Have they been published in a timely manner?	1	
Q 1.11	Is there a process in place to follow up on the recommendations of previous evaluations?	2	
Q 1.12	How have the recommendations of reviews and ex post evaluations informed resource allocation decisions?	2	

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	
Q 2.3	Was a Preliminary and Final Business Case, including appropriate financial and economic appraisal, completed for all capital projects and programmes?	2	
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	
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?	2	
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?	2	
Q 2.10	Was risk considered and a risk mitigation strategy commenced? Was appropriate consideration given to governance and deliverability?	3	
Q 2.11	Has the Preliminary Business Case been sent for review by the External Assurance Process and Major Project Advisory Group for projects estimated to cost over €200m?	N/A	
Q 2.12	Was a detailed project brief including design brief and procurement strategy prepared for all investment projects?	3	
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?	3	
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	
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?	3	
Q 3.2	Are objectives measurable in quantitative terms?	3	
Q 3.3	Was a business case, incorporating financial and economic appraisal, prepared for new current expenditure proposals?	3	
Q 3.4	Was an appropriate appraisal method used?	2	
Q 3.5	Was an economic appraisal completed for all projects/programmes exceeding €20m or an annual spend of €5m over 4 years?	2	
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?	3	
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?	2	
Q 3.15	Have steps been put in place to gather performance indicator data?	3	

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	
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	
Q 4.5	Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality?	2	
Q 4.6	Did projects/programmes/grant schemes keep within their financial budget and time schedule?	2	
Q 4.7	Did budgets have to be adjusted?	2	
Q 4.8	Were decisions on changes to budgets / time schedules made promptly?	3	
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.)?	No	
Q 4.10	If circumstances did warrant questioning the viability of a project/programme/grant scheme was the project subjected to adequate examination?	N/A	
Q 4.11	If costs increased or there were other significant changes to the project was approval received from the Approving Authority?	3	
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?	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	
Q 5.2	Are outputs well defined?	3	
Q 5.3	Are outputs quantified on a regular basis?	3	
Q 5.4	Is there a method for monitoring efficiency on an ongoing basis?	3	
Q 5.5	Are outcomes well defined?	3	
Q 5.6	Are outcomes quantified on a regular basis?	3	
Q 5.7	Are unit costings compiled for performance monitoring?	3	
Q 5.8	Are other data complied to monitor performance?	2	
Q 5.9	Is there a method for monitoring effectiveness on an ongoing basis?	3	
Q 5.10	Has the organisation engaged in any other 'evaluation proofing' of programmes/projects?	1	

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	
Q 6.2	Were lessons learned from Project Completion Reports incorporated into sectoral guidance and disseminated within the Sponsoring Agency and the Approving Authority?		
Q 6.3	How many Project Completion Reports were published in the year under review?	0	
Q 6.4	How many Ex-Post Evaluations were completed in the year under review?	0	
Q 6.5	How many Ex-Post Evaluations were published in the year under review?	0	
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?		
Q 6.7	Were Project Completion Reports and Ex-Post Evaluations carried out by staffing resources independent of project implementation?	0	
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	

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Appendix 3

In-Depth Checks

1. Julianstown Traffic Relief Scheme
2. Abbey Road, Navan
3. Sanderling Park, Narroways, Bettystown

Quality Assurance – In Depth Check 1 – Julianstown Traffic Relief Scheme

Section A: Introduction

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

Programme or Project Information	
Name	TRA 03 035 – R132 Julianstown Traffic Relief Scheme
Detail	The proposed scheme is to investigate options to relieve traffic congestion and associated issues in Julianstown Village.
Responsible Body	Department of Transport funded Strategic Regional Road (SRLR) Scheme
Current Status	Phase 2 Option Selection
Start Date	2022
End Date	TBC – Currently at Phase 2 Option Selection
Overall Cost	TBC – Currently circa €20m+

Project Description

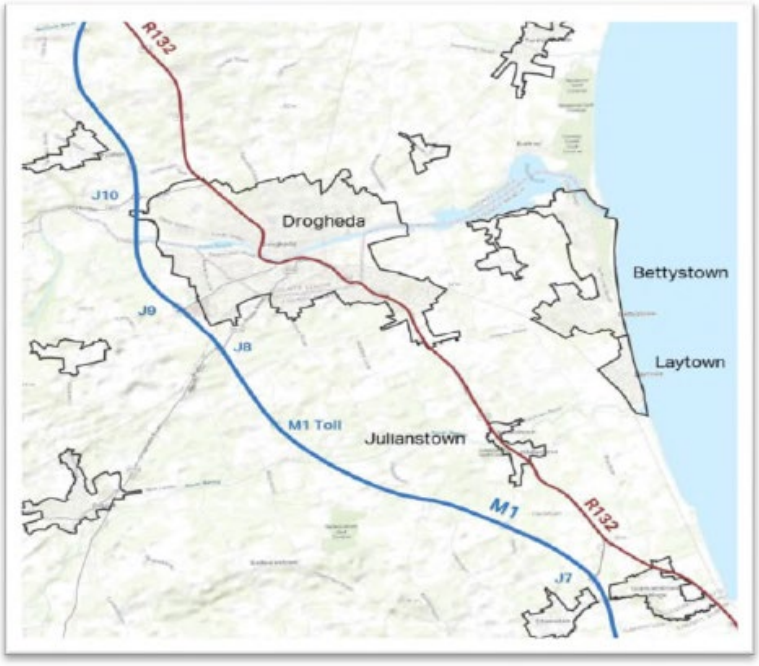

Figure 1. Julianstown and nearby settlements of Laytown, Bettystown and Drogheda

It is an objective of the Meath County Development Plan 2021-2027 (MOVOBJ 49) "to support essential public road infrastructure including, bypasses of local towns and villages". Specific mention is made in the development plan to examine the feasibility and thereafter appropriately progress the design and delivery of a bypass at Julianstown.

Julianstown is a small settlement in County Meath situated on the R132 south of Drogheda and west of Laytown as shown in Figure 1. The village has a population of 700 people which is anticipated to grow to 756 by 2026. At Julianstown, the R132 is a single carriageway road with a 50 kph speed limit. Save for the period when travel was interrupted by the COVID-19 pandemic, traffic levels through Julianstown have been consistently high for many years and with current daily volumes in excess of 21,000 AADT (average annual daily traffic).

The Julianstown Traffic Relief Scheme aims to reduce the excessive volume of traffic that passes through the village daily and in doing so, support the delivery of:

- Adequate management of regional traffic.
- Improved safety, particularly for vulnerable road users within Julianstown Village.
- A reduction in the harmful impacts of traffic on noise and air quality.
- Transport user benefits due to journey time savings and better reliability.

The Julianstown Traffic Relief Scheme is a Department of Transport Strategic Regional and Local Road (SRLR) grant funded scheme being progressed in accordance with the TII Project Management Guidelines and is currently at Phase 2 Option Selection.

Section B - Step 1: Logic Model Mapping

As part of this In-Depth Check, Meath County Council have completed a Programme Logic Model (PLM) for the Julianstown Traffic Relief Scheme. A PLM is a standard evaluation tool and further information on their nature is available in the Public Spending Code.

Objectives	Inputs	Activities	Outputs	Outcomes
Transport User Benefits and Other Economic Impacts 1 Reduce the impact of congestion at Julianstown on strategic regional network traffic 2 Improve the reliability of transport for trips through Julianstown **Accessibility** 3 Improve access to education and employment for those who rely on the regional road through Julianstown **Safety** 4 Reduce the risk of road traffic accidents within Julianstown Village **Local Environment** 5 Reduce the impact of traffic on noise pollution 6 Manage the impact of transport infrastructure provision on the local environment including architectural conservation, diversity, land and water	• DOT funding -Overall budget for scheme not yet finalised, but in the order of €20+ million • Land to be acquired via CPO • Local Authority associated staff cost for overseeing and managing project	Phase 0 – Scope and Strategic Assessment (complete) Phase 1 – Concept and Feasibility (complete) Phase 2 – Options Selection (current Phase) Phase 3 – Design and Environmental Evaluation Phase 4 – Statutory Processes Phase 5 – Enabling and Procurement Phase 6 – Construction and Implementation Phase 7 – Close out and Review	Alternative for traffic travelling through Julianstown provided and village enhanced regarding active travel and public transport infrastructure to aid calming of traffic speeds through the village and promote modal shift.	Impact of congestion on the regional road network at Julianstown reduced. Journey time reliability improved in the area. Risk of road traffic accidents in Julianstown village reduced. Traffic noise in the village of Julianstown reduced. Minimal negative overall impact on the local environment and appropriate mitigation provided where required re architectural conservation, diversity, land and water.

Description of Programme Logic Model:

Objectives:

At this early stage, whilst ensuring the overall aim (to reduce traffic volumes on the R132 through Julianstown Village and improve the management of regional road traffic to deliver safer, more reliable and sustainable regional road connectivity in East Meath) will be achieved, sufficient flexibility needs to be provided for within the objectives to avoid predetermination of the solution. The objectives are structured to be adaptable to a SMART structure (specific, measurable, attributable, realistic and time bound) with the expectation that they will become more detailed as the project progresses through later business case stages. The current stated objectives of the scheme are:

Table 1. Objectives

CRITERIA		PROJECT OBJECTIVES
Transport User Benefits and Other Economic Impacts	1	Reduce the impact of congestion at Julianstown on strategic regional network traffic
	2	Improve the reliability of transport for trips through Julianstown
Accessibility	3	Improve access to education and employment for those who rely on the regional road through Julianstown
Safety	4	Reduce the risk of road traffic accidents within Julianstown Village
Local Environment	5	Reduce the impact of traffic on noise pollution
	6	Manage the impact of transport infrastructure provision on the local environment including architectural conservation, biodiversity, land take and water

Inputs:

The primary input to the programme is currently the capital funding being provided on an annual basis from the Department of Transport under the Strategic Regional and Local Road (SRLR) Grant funding.

Activities:

The scheme is being progressed in accordance with the TII Project Management Guidelines (PE-PMG-02041). The scheme has successfully passed through Approval Gate 1 and is currently at Phase 2 Option Selection. A public consultation has been completed for the Constraints Study and work is progressing on the Option Selection process. It is currently expected that an emerging preferred solution will be identified by early Q4 2026.

Outputs:

The overall scheme outputs include the identification and construction of a preferred option to provide an alternative for a large portion of traffic currently travelling on the R132 through Julianstown village and the provision of additional active travel and public transport infrastructure within the village to help reduce the speed of the remaining traffic in the village and promote modal shift to more sustainable modes of transport for people in Julianstown.

Outcomes:

The currently predicted outcomes include reduced congestion of the regional road network in the area and improved journey time reliability and access to education and employment along with a

reduced risk of road traffic accidents within the village of Julianstown, and a reduction in traffic noise pollution.

It is also hoped that there will be greater use of active modes of transport for local trips within the village once the scheme is completed along with greater use of public transport for wider trips to and from Julianstown village and beyond.

Section B – Step 2: Summary Timeline of Project

The following section tracks the Julianstown Traffic Relief Scheme from inception to date and estimates up to the next Phase (Phase 3) in terms of major project/programme milestones

2019 / 2020	Original engagement with DOT and SRAD re appraisal requirements etc re possible application for funding and need for Origin Destination traffic study.
2020 / 2021	Origin Destination and other traffic surveys delayed due to Covid.
2022	DOT Grant funding secured and consultants appointed to complete required initial traffic study.
2023	Draft Strategic Assessment Report (SAR) submitted to DOT.
2024	SAR updated to be Project Outline Document (POD)
2025	Formal application to DOT to advance to Phase 2 Option Selection approved and consultants procured for Phase 2.
2026	Option Selection (currently underway) – expected to be completed by end Q3 2026.
2027	Estimate for commencement of Phase 3 Design and Environmental Evaluation

Section B - Step 3: Analysis of Key Documents

The following section reviews the key documentation relating to appraisal, analysis and evaluation for the Julianstown Traffic Relief Scheme.

Project/Programme Key Documents

Title	Details
1. Scheme Feasibility Report	Scheme Feasibility Assessment
2. Project Outline Document	Initial High Level Business Case
3. Project Execution Plan	How the scheme will be managed, implemented and delivered

Key Document 1: Scheme Feasibility Report

SYSTRA were appointed to prepare a Feasibility Report for Julianstown Traffic Relief Scheme on behalf of Meath County Council to examine whether a viable traffic relief solution could be identified to address the unsustainably high levels of through-traffic in Julianstown village, which were causing congestion, safety risks, noise pollution and adverse impacts on local quality of life and transport reliability. The report concluded that the R132 was operating well beyond its acceptable capacity and that meaningful traffic reduction was required to restore safe and effective village functioning. Following assessment of strategic alignment, environmental constraints, traffic patterns and option performance, the report determined that three road-based options—comprising a new M1 link road north of the village and two western bypass variants, each supported by traffic management measures—were feasible and capable of meeting the project objectives, and recommended their progression to Phase 2 appraisal and Preliminary Business Case development.

Key Document 2: Project Outline Document

The Project Outline Document was prepared to establish the strategic justification for intervention to address the excessively high traffic volumes through Julianstown village on the R132, which had given rise to congestion, safety risks, environmental impacts and poor conditions for active travel and public transport. The analysis confirmed that traffic levels were unsustainable for a village of this size and concluded that a significant reduction in through-traffic—potentially to below 8,000 AADT—was required to restore acceptable safety, environmental quality and village function. While public transport enhancements and M1 toll changes were found to have limited effect in isolation, the report identified a range of road-based and traffic management options capable of meeting the scheme's objectives and recommended progression to detailed option appraisal and preparation of a Preliminary Business Case.

Key Document 3: Project Execution Plan

The purpose of this Project Execution Plan was to set out the governance, management arrangements, controls and procedures required to progress the Julianstown Traffic Relief Scheme in accordance with Transport Infrastructure Ireland project management guidance and public spending requirements. The report defined the project scope, objectives, roles and responsibilities, programme, cost and risk management approach, procurement strategy, quality assurance, stakeholder engagement and sustainability measures to guide delivery beyond the feasibility stage. The outcome of the report was the establishment of a clear and structured framework for progressing the scheme to Phase 2 (Options Selection), confirming that the project had appropriate governance, controls and resourcing arrangements in place to support option appraisal, approvals, and subsequent advancement through design, statutory processes, procurement and construction.

Section B - Step 4: Data Audit

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

Data Required	Use	Availability
R132 Traffic Volumes	Assess current and future impact on traffic	Available on TII Traffic Count Web Site
Origin Destination Traffic Study re traffic movements	Needed to assess Options to achieve the stated objectives	Yes – Contained in Systra POD

Data Availability and Proposed Next Steps

This in-depth review found that all the necessary information and documentation relating to the Julianstown Traffic Relief Scheme were available for inspection.

Section B - Step 5: Key Evaluation Questions

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

Does the delivery of the project/programme comply with the standards set out in the Public Spending Code? (Appraisal Stage, Implementation Stage and Post-Implementation Stage)
Having reviewed the documentation in relation to the expenditure incurred under this project to date, Internal Audit is of the opinion that the project so far complies with the standards set out in the Public Spending Code.

Is the necessary data and information available such that the project/programme can be subjected to a full evaluation at a later date?
All the necessary data to date on the project is available on file for review.

What improvements are recommended such that future processes and management are enhanced?
As this project is at Option Selection stage no major issues were identified. In line with the Public Spending Code Guidelines, it is recommended that future key milestone dates be established as the project progresses and that relevant data is gathered at design and construction stages to help inform the Project Completion Review and Ex Post Evaluation processes. As estimated expenditure is expected to reach €20m, a Cost Benefit Analysis or Cost Effectiveness Analysis should be completed.

Audit Opinion: The review provides **Satisfactory Assurance** (see Appendix 4) that there this project is in compliance with the Public Spending Code.

This opinion was formed by a review of records held on file by the Council's Transportation section and by discussions held with staff managing this project. It is considered that decisions to progress the project to this stage were soundly based and that the project has been well managed to date.

Section: In-Depth Check Summary

The following section presents a summary of the findings of this In-Depth Check on the Julianstown Traffic Relief Scheme

Summary of In-Depth Check

The In-Depth Check found that the Julianstown Traffic Relief Scheme is being progressed in line with the requirements of the Public Spending Code and Transport Infrastructure Ireland Project Management Guidelines. The scheme addresses a clearly defined and well-evidenced problem, namely unsustainably high traffic volumes on the R132 through Julianstown village, which have resulted in congestion, safety risks, noise and air quality impacts, and reduced quality of life. Strategic alignment was demonstrated with national transport policy and the Meath County Development Plan, and the need for intervention was supported by robust traffic data and analysis.

Overall, the review concluded that appropriate governance, management structures and controls are in place, and that expenditure incurred to date complies with Public Spending Code standards. All necessary data and information required to support future evaluation of the scheme are available and being maintained. No significant weaknesses or deficiencies were identified at this stage of the project. As the scheme progresses to later phases, it is recommended that key milestone dates be clearly defined and that relevant performance and outcome data be systematically captured during the design and construction stages to support the Project Completion Review and ex post evaluation processes.

Quality Assurance – In Depth Check 2 – Abbey Road, Navan

Section A: Introduction

Programme or Project Information	
Name	Abbey Road, Navan at the junction of Abbey Road & Kennedy Road.
Detail	Construction of social units. Acquire site for development within a town centre location on 0.3 acre site.
Responsible Body	Local Authority Social Housing Investment Programme
Current Status	Site acquisition complete, no work has started on site
Start Date	2022
End Date	TBC
Overall Cost	TBC – Currently estimated c.€40m

Project Description

Potential development on a town centre site. A 0.3 acre site acquisition for this project has been completed. The proposed budget of €40 million also includes costs associated with acquiring an additional site that will form part of this project. The terms of this sale were agreed in late 2025.

Navan is categorised as a 'Key Town' in the settlement hierarchy of the Meath County Development Plan 2021-2027. The subject site is zoned "B1" – Commercial/Town or Village Centre. 'Residential/ Sheltered Housing' land uses form 'Permitted Use' in this zoning category.

The objective of "B1" – Commercial/Town or Village Centre lands is to 'to protect, provide for and/or improve town and village centre facilities and uses. The Planning Authority provide guidance in this zoning category. The primary land use in 'B1's zoned land relates to employment generation, service and retail provision. Residential use can also be considered on these lands to achieve balanced development and create vibrant urban communities.

Section 11.5.19 of the Meath CDP relates to Infill Sites in Urban Areas and is therefore relevant. Infill development relates to development located in gaps between existing buildings in built-up urban areas. The Council will support infill development on appropriate sites that make the most sustainable use of serviced land and existing urban infrastructure.

This project was scheduled to commence in 2023 but was delayed because both development sites were required to enable a coordinated development

Section B - Step 1: Logic Model Mapping

As part of this In-Depth Check, Meath County Council has completed a Programme Logic Model (PLM) for the Abbey Road project. A PLM is a standard evaluation tool and further information on their nature is available in the Public Spending Code.

Objectives	Inputs	Activities	Outputs	Outcomes
1 Provide quality homes to those in need, and approved, for social housing support. 2 Deliver on social housing targets as set out by DHPLG. 3 Promote sustainable communities	• Proposed budget for the housing scheme is €40m. Total spend to date €740k • Additional land to be acquired • Local Authority associated staff cost for overseeing and managing project	• Identification of housing need. • Capital Appraisal • Purchase of land • Manage construction process • Completion Planning Process • Contract management • Phased recoupment from DHPLG	New dwellings available for social housing	• The Local Authority will meet the housing need for those requiring support • Good tenure mix in the local area and sustainable community

Description of Programme Logic Model

Objectives:

The main objective of this project is to provide quality homes to meet the housing needs of those approved for social housing support. Other objectives include meeting social housing targets as set out by the DHLGH & the promotion of sustainable communities.

Inputs:

The proposed budget on this project is €40m of which will be recouped on a phased basis from the DHPLG. The sum of €740,000 has been spent to date and will be recouped from the DHPLG at construction stage. It also involves procurement of a number of services including investigative surveys, planning, design team, construction, etc. Other costs include associated staff costs of Meath County Council and the DHLGH.

Activities:

There are a number of key activities for this project. To date, a site for development was identified and acquired. A design team will be procured and the project will progress in due course.

Outputs:

Having carried out the identified activities using the inputs, outputs will consist of the construction of good quality homes that are available for social housing.

Outcomes:

The main outcome will be those identified will have their housing needs met.

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

The following section tracks the Abbey Road project from inception to conclusion in terms of major project/programme milestones

10/2022	Feasibility Study
11/2022	Expression of Interest
11/2022	Valuation Report
04/2023	Acquisition of land
08/2023	Deed of Transfer
2027	Submit notification of project commencement to DHLGH and Appoint Design Team
2028	Single Stage application to the DHLGH for approval & commence Part 8
2029	Estimate for commencement of construction

Section B - Step 3: Analysis of Key Documents

The following section reviews the key documentation relating to appraisal, analysis and evaluation for Abbey Road project.

Project/Programme Key Documents

Title	Details
1. Feasibility Report	Scheme Feasibility Assessment
2. Valuation Report	Independent valuation assessment of the site
3. Capital Appraisal	The capital appraisal outlined the business case, basic project suitability and indicative costs
4. Preliminary Cost Estimate	Design and cost options for the site
5. Deed of Transfer	Transfer of Ownership to MCC

Key Document 1: Feasibility Report

The feasibility report assessed the purchase and development potential of a circa 0.3-acre site at Abbey Road, Navan for social housing, concluding that while the site is zoned B1, residential use is permissible in principle and justified given existing residential use and local housing demand. The report identified that the site occupied a central, well-serviced location with strong development potential, but noted planning considerations including density limits, archaeological designation and proximity to a Special Area of Conservation. Several development options were considered, with a multi-storey apartment scheme identified as the most appropriate and efficient use of the site, capable of delivering approximately 25–30 units, subject to high-quality design, planning compliance and necessary environmental and impact assessments.

Key Document 2: Valuation

An independent valuation report was prepared in November 2022 for Meath County Council to assess a centrally located site at Abbey Road. The site comprised of two detached bungalows, a workshop, garage and yard on approximately 0.3 acres with dual road frontage and is in a B1 zone. The valuation was carried out in accordance with European Valuation Standards and adopted a market value basis assuming a freehold, unencumbered title and standard planning compliance.

Key Document 3: Capital Appraisal

The capital appraisal outlined the project to construct social housing at Abbey Road, Navan, aimed at delivering sustainable, energy-efficient homes to meet high local demand on council-owned lands. The project was expected to commence in April 2023 over a four-year period, subject to Part 8 planning approval. It was justified on the basis that no viable alternative sites were available, and therefore, the development is expected to be fully funded through Departmental grant support, with no funding shortfall identified. Costs were phased between 2023 and 2027.

Key Document 4: Preliminary Cost Estimate

The preliminary capital appraisal outlined three design options (A, B and C) for the redevelopment of a residential site at Abbey Road, Navan into social housing, with schemes ranging from 29 to 48 units comprising a mix of 1, 2 and 3 bedroom apartments (and in one option, bungalows), all incorporating undercroft car parking and single-access layouts. Estimated construction costs ranged from approximately €13.5 million for Option A (29 units) to €20.5 million for Option C (48 units), reflecting broadly similar unit costs across options. The document provided detailed cost breakdowns, accommodation schedules and design layouts, while noting that the estimates were preliminary, based on standard assumptions, and exclude items such as design fees, inflation, site risks and utility connections.

Key Document 5: Deed of Transfer

Confirmation of site ownership transferred to Meath County Council

Section B - Step 4: Data Audit

The following section details the data audit that was carried out for the construction of new social housing units at Abbey Road. It evaluates whether appropriate data is available for the future evaluation of the project/programme.

Data Required	Use	Availability
Capital Appraisal	Outlined business case, basic project suitability and indicative costs	Information held on file
Financial Reports	Expenditure and Income details	Agresso System

Data Availability and Proposed Next Steps

It can be seen from the table above that the data required to evaluate the project to date is readily available. All associated costs of the project are clearly identified and can be traced back to the Financial Management System.

Section B - Step 5: Key Evaluation Questions

The following section looks at the key evaluation questions for Abbey Road project based on the findings from the previous sections of this report.

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

Having reviewed the documentation in relation to the expenditure incurred under this project to date, Internal Audit is of the opinion that the project so far complies with the standards set out in the Public Spending Code.

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

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

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

As this project is at an early stage no major issues were identified. In line with the Public Spending Code Guidelines, it is recommended that future key milestone dates be established as the project progresses.

Audit Opinion: The review provides **Satisfactory Assurance** (see Appendix 4) that there this project is in compliance with the Public Spending Code.

This opinion was formed by a review of records held on file by the Council's Hosing section and by discussions held with staff managing this project. It is considered that decisions to progress the project to this stage were soundly based and that the project has been well managed to date.

Section: In-Depth Check Summary

The following section presents a summary of the findings of this In-Depth Check on the Abbey Road project.

Summary of In-Depth Check

This in-depth check examines the Abbey Road social housing development in Navan, a project involving the acquisition of a 0.3-acre town centre site for residential development. The project, currently at an early stage with site acquisition complete and an estimated overall cost of circa €40 million, aims to deliver high-quality homes to meet identified social housing demand while supporting sustainable community development in line with national and local policy. The site is zoned B1 (Commercial/Town Centre), where residential use is permissible, and a number of design options are under consideration, supported by key documentation including feasibility, valuation, capital appraisal and preliminary cost estimates.

The review found that the project has been appropriately appraised and managed to date, with a clear logic model, defined objectives, and supporting data available for future evaluation. Key milestones have included feasibility analysis, valuation (November 2022), and land acquisition (April 2023), with option selection ongoing. Internal Audit concluded that the project is compliant with Public Spending Code requirements and provides satisfactory assurance, with no major issues identified at this stage. It is recommended that further key milestone dates be formalised as the project progresses to support continued governance and oversight.

Quality Assurance – In Depth Check 3 – Sanderling Park, Narroways, Bettystown

Section A: Introduction

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

Programme or Project Information	
Name	Sanderling Park
Detail	Delivery of 76 social housing units by way of a turnkey acquisition.
Responsible Body	Local Authority Social Housing Investment Programme
Current Status	Completed
Start Date	Dept Approval 01/09/2023
End Date	Acquisition Completed 07/07/25
Overall Cost	€30,395,833

Project Description

The Sanderling Park, Narroways, Bettystown project is a capital housing development delivering 76 residential units through a turnkey arrangement. The project forms part of the Local Authority's response to identified social housing need within the area and is funded under the Social Housing Investment Programme.

The project involved the acquisition of completed residential units from a private developer, with the Local Authority responsible for ensuring compliance with value-for-money, technical, and governance requirements in line with the Public Spending Code. The turnkey delivery model was selected to accelerate delivery timelines.

Section B - Step 1: Logic Model Mapping

As part of this In-Depth Check, Meath County Council have completed a Programme Logic Model (PLM) for the Sanderling Park project. A PLM is a standard evaluation tool and further information on their nature is available in the Public Spending Code.

Objectives	Inputs	Activities	Outputs	Outcomes
To increase the supply of high-quality social housing units.	Capital funding of €29.8 million Staff resources	Assessment and approval of the turnkey proposal, due diligence on cost and value for money, contract negotiation, monitoring of construction progress, certification of compliance, and final acquisition of completed units.	Delivery of 76 completed units.	Increased availability of social housing, reduced housing waiting list pressures, and improved housing outcomes for households allocated units within the development.

Description of Programme Logic Model:

Objectives:

To increase the supply of high-quality social housing units in Bettystown and surrounding areas, addressing identified housing need.

Inputs:

Capital funding of €29.8 million provided under the Social Housing Investment Programme, staff resources within the Housing and Finance sections, and professional/technical inputs including legal, architectural, and quantity surveying services.

Activities:

Assessment and approval of the turnkey proposal, due diligence on cost and value for money, contract negotiation, monitoring of construction progress, certification of compliance, and final acquisition of completed units.

Outputs:

Delivery of 76 completed, compliant social housing units at Sanderling Park.

Outcomes:

Increased availability of social housing, reduced housing waiting list pressures, and improved housing outcomes for households allocated units within the development.

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

The following section tracks the Sanderling Park project from inception to conclusion in terms of major project/programme milestones

11/2022	MCC Advert Notice published on eTenders – Ref 228641
05/2023	Submission of EOI turnkey proposal by developer
05/2023	Identification of housing need in the area
06/2023	Independent Valuations
08/2023	Capital Appraisal issue to DHPLGH
09/2023	Department approval
10/2023	Chief Executive Order Prepared and signed
2023/2024	Construction and ongoing monitoring
08/2024	Department approval increase
08/2024	Increased CEO prepared and signed
2024/2025	Practical completion and handover of units
07/2025	Final acquisition and close-out

Section B - Step 3: Analysis of Key Documents

The following section reviews the key documentation relating to appraisal, analysis and evaluation for Sanderling Park project.

Project/Programme Key Documents

Title	Details
1. Expression of Interest	Submission of turnkey proposal by developer
2. Valuation	Valuation of land and valuation of property by independent estate agent
3. Capital Appraisal	The capital appraisal outlined the business case, basic project suitability and indicative costs.
4. Department Approval Letters	Letter of approval from the DHLGH
5. Capital Grant Claim Form	Form HCA 4 Capital Grant claim form
6. CEO Orders - 5171 2023 & 5817 2024	Chief executive order for the provision of social housing through the acquisition of 76 No. turnkey units

Key Document 1: Expression of Interest

Shannon Homes submitted an Expression of Interest to Meath County Council for an Advance Purchase/Turnkey arrangement relating to a proposed residential development at Narroways Road, Bettystown. The proposal consisted of 84 housing units (76 social, 8 Part V), including primarily three and four bedroom houses along with 16 duplex units, with estimated all-in unit costs ranging from approximately €255,000 to €470,000. A phased delivery was proposed between December 2023 and September 2024. As part of the developer's Part V obligations, eight duplex units were indicated to be made available to the local authority, subject to agreement on pricing. The submission included planning references, confirmation of site map inclusion, and consent for information sharing with relevant housing bodies.

Key Document 2: Valuation

Two independent valuation reports were prepared for Meath County Council to assess the residential development site at Bettystown, which was zoned for residential use and had full planning permission for circa 86 housing units in a predominantly residential area. The land valuation in June 2023 placed the site's open market value at €4.12 million, while the subsequent property valuation (October 2023) provided indicative market values for the completed units ranging from €255,000 for one-bedroom apartments to approximately €470,000 for four-bedroom detached houses.

Key Document 3: Capital Appraisal

The Capital Appraisal (July 2023) was prepared by Meath County Council to seek Departmental approval for the turnkey acquisition of 76 housing units at Narroways, Bettystown, at a total cost of €30.4 million. The report outlined a clear housing need, with 283 applicants on the local waiting list, and concluded that purchasing these units represented the most viable option given the lack of

suitable alternatives. The development formed part of a wider 84-unit scheme and included a mix of 1 and 2 bed duplexes and predominantly 3 and 4 bed houses, with delivery scheduled between 2024 and early 2025. The appraisal confirmed that the scheme supported sustainable community objectives due to its proximity to services and transport, would not result in overconcentration of social housing, and represented good value for money following cost negotiations with the developer, leading to modest savings and enhanced unit finishes.

Key Document 4: Department Approval Letters

The two Department of Housing approval letters (September 2023 and revised August 2024) confirmed sanction for Meath County Council to acquire 76 turnkey housing units at Sanderling Park, Narroways, Bettystown, subject to standard conditions, including compliance with procurement rules, avoidance of social housing overconcentration, and delivery of fully completed units at a fixed all-in price. The original approval sanctioned a budget of €30.4 million, while the revised approval maintained the total overall budget at €30.44 million but adjusted the cost breakdown.

Key Document 5: Capital Grant Claim Form

The signed and completed Form HCA 4 Capital Grant claim.

Key Document 6: CEO 5171 2023 & 5817 2024

Completed Chief Executive Orders relate to Meath County Council's acquisition of 76 turnkey housing units at Sanderling Park, Bettystown, initially approved in October 2023 at a cost of €29.8 million to address a documented housing shortfall in the area and considered good value for money. The subsequent 2024 Order approved an increase of €228,000 (€3,000 per unit), bringing the revised total to €30.03 million, reflecting additional works and improved finishes identified during phased delivery, with costs reviewed, justified, and aligned with Departmental approval. This included side gates, heat pump cages and vinyl floor covering for wet areas.

Section B - Step 4: Data Audit

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

Data Required	Use	Availability
Expression of Interest	Initial submission of the turnkey proposal by developer	Available on Housing File network
Valuation	Valuation by independent estate agent	Available on Housing File network
Capital Appraisal	Outlined business case, basic project suitability and indicative costs	Available on Housing File network
Department Approval Letter	Verification of funding approval from the DHLGH	Available on Housing File network
Chief Executive Orders	Were reviewed to confirm that the necessary expenditure approvals are in place	Available on Housing File network

Data Availability and Proposed Next Steps

This in-depth review found that all the necessary information and documentation relating to the Sanderling Park project were available for inspection.

Section B - Step 5: Key Evaluation Questions

The following section looks at the key evaluation questions for Sanderling Park 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 has been undertaken in accordance with the requirements of the DHLGH. The project was fully appraised and received Approval from the Dept. Internal Audit is of the opinion that the project complies with the standards set out in the Public Spending Code.

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

Yes. Comprehensive data and information is available and the data audit at Section B Step 4 above outlines the type of data available to evaluate the project.

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

Based on evidence provided Internal Audit does not have any recommendations.

Audit Opinion: The review provides **Satisfactory Assurance** (see Appendix 4) that there this project is in compliance with the Public Spending Code.

This opinion was formed by a review of records held on file by the Council's Hosing section and by discussions held with staff managing this project. It is considered that decisions to progress the project to this stage were soundly based and that the project has been well managed to date.

Section: In-Depth Check Summary

The following section presents a summary of the findings of this In-Depth Check on the Sanderling Park project.

Summary of In-Depth Check

This Quality Assurance In-Depth Check reviewed the Sanderling Park project, which involved the completed delivery of 76 social housing units in Bettystown through a turnkey acquisition model under the Social Housing Investment Programme, at an overall cost of approximately €30.4 million, with acquisition finalised in July 2025. The document outlines how the project responded to identified housing need, progressed through key stages including expression of interest, valuation, capital appraisal, Department approval, and Chief Executive orders, and was implemented through structured activities such as due diligence, contract negotiation, construction monitoring, and final certification, resulting in the delivery of high-quality housing units and improved availability of social housing in the area.

The review finds that the project complied with Public Spending Code requirements across appraisal, implementation, and completion stages, with appropriate governance, value-for-money assessments, and Departmental approvals in place. It confirms that all key documentation and data required for future evaluation are available and properly recorded, and concludes that the project was effectively planned and delivered with no significant issues identified, resulting in a successful outcome that supports sustainable communities and addresses local housing demand, with no further recommendations for procedural improvement.

Public Spending Code

Quality Assurance Report for 2025

Appendix 4

Audit Assurance Categories and Criteria

ASSURANCE CATEGORY	ASSURANCE CRITERIA
SUBSTANTIAL	**Evaluation Opinion:** There is a robust system of risk management, control and governance which should ensure that objectives are fully achieved. **Testing Opinion:** The controls are being consistently applied
SATISFACTORY	**Evaluation Opinion:** There is some risk that objectives may not be fully achieved. Some improvements are required to enhance the adequacy and/or effectiveness of risk management, control and governance. **Testing Opinion:** There is evidence that the level of non-compliance with some of the controls may put some of the system objectives at risk.
LIMITED	**Evaluation Opinion:** There is considerable risk that the system will fail to meet its objectives. Prompt action is required to improve the adequacy and effectiveness of risk management, control and governance. **Testing Opinion:** The level of non-compliance puts the system objectives at risk.
UNACCEPTABLE	**Evaluation Opinion:** The system has failed or there is a real and substantial risk that the system will fail to meet its objectives. Urgent action is required to improve the adequacy and effectiveness of risk management, control and governance. **Testing Opinion:** Significant non-compliance with the basic controls leaves the system open to error or abuse.