Cavan County Council

Comhairle Contae an Chabháin

Quality Assurance Report for 2025

Cavan County Council

To Be Submitted to the National Oversight and Audit Commission (NOAC), In Compliance with the Public Spending Code

Certification

This Annual Quality Assurance Report reflects Cavan 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 Accounting Officer:

Éoin Doyle

Mr. Eoin Doyle
Chief Executive

Date: 28/05/2026

Contents

Executive Summary

1. Introduction

2. Expenditure Analysis 2025

***3.* Assessment of Compliance**

4. Next Steps: Addressing Quality Assurance Issues

***5.* Conclusion**

Appendix 1: Inventory of Projects and Programmes above €0.5m

Appendix 2: Self-Assessment Checklists (1-7)

Appendix 3: Audit Assurance Categories and Criteria

Appendix 4: Quality Assurance - In - Dept Checks and Reviews

Executive Summary

This report fulfils a requirement under the Public Spending Code[1] (PSC) for each Public Body to put in place an internal, independent, Quality Assurance (QA) procedure that reports annually on how the Public Body and its agencies are meeting their PSC obligations.

This Quality Assurance (QA) Report is for the **period 2025** and is the **twelfth** QA report to be published by Cavan County Council since the (PSC) came into effect in September 2013 (Department of Public Expenditure and Reform (DPER), *Circular 13/13*[2]) as amended.

The main findings of the report are summarised below under the five key steps required to be completed under the QA procedure:

Step 1 — Inventory of Expenditure

Cavan County Councils inventory list for 2025 (totalling **€980,287,006)**, identified **155** Projects / Programmes **(46** Current Expenditure and 10**9** Capital Expenditure), whose expenditure / estimated lifetime cost exceeded €0.5m.

- **131** Projects/programmes: -
  - **28** projects / programmes were being considered in 2025.
  - **106** projects / programmes incurred expenditure in 2025.
  - **21** projects / programmes ended in 2025.

Step 2 — Procurements valued in excess of €10 million

There are currently 3 projects listed. There was **no new project** with Procurement of Contract in excess of €10m (completed and Contract signed) for the period 2025.

Step 3 — Self-Assessed Compliance Checklists

A set of checklists (7 in total) for the whole organisation were completed based on information received from **18 samples** taken from the projects/programmes in the 2025 Inventory list (representing **6%** of the total value of expenditure on the list). **8 samples** represented **6%** of the total value of current expenditure and the other **10 samples** represented **5.2%** of the total value of capital expenditure. The samples showed the Council to be broadly compliant with the PSC.

Step 4 — In-Depth Checks

From the Inventory list - the Internal Auditor selected one Current Expenditure programme (**PSC In-depth Review - A09 Revenue Housing Grants)** which represented **1%** of the total value of Current expenditure on the list, and two Capital projects **28702216 - Cavan Town Flood Relief Scheme Roads Capital Project & 11502240 - Housing Development - 64 Units at Swellan Lower, Cavan (**The checks showed the Council to be **broadly/substantially compliant** with the PSC.

Step 5 — Summary Report

The publication of this report fulfils Cavan County Councils obligation to produce a summary report outlining its expenditure and level of compliance with the PSC. Overall, the report noted that the checklists completed by Cavan County Council showed a high level of compliance with the Public Spending Code and the in-depth checks carried out on a selection of projects / programmes revealed no major issues which would cast doubt on the Councils compliance with the Code.

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

[2] Circular 13/13: The Public Spending Code: Expenditure Planning, Appraisal and Evaluation in the Irish Public Services- Standard Rules & Procedures

1. Introduction

The **year under review is 2025.** This is the **twelfth year** in which the Quality Assurance process has applied to Local Authorities

Cavan County Council has completed this Quality Assurance (QA) Report as part of its ongoing compliance with the Public Spending Code (PSC). The Quality Assurance procedure aims to gauge the extent to which Cavan County Council and its associated agencies are meeting the obligations set out in the Public Spending Code. The Public Spending Code aims to ensure that the State achieves value for money in the use of public funds.

This Quality Assurance (QA) Report adheres to the:-

- National Oversight and Audit Commissions (NOAC) instruction to all Local Authority Chief Executives dated February 2025,
- ***Guidance Document: -*** *"Public Spending Code (PSC) Quality Assurance Requirements – A Guidance Note for the Local Government Sector – Version 4 - dated February 2021*
- ***PSC QA Clarifications***

The Quality Assurance process for the year under review consists of 5 steps;

Step 1 — Project Inventory

Drawing up the inventories of current and capital projects/programmes at different expenditure 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) whose expenditure / estimated lifetime cost exceed €500,000. The expenditure is examined under 3 expenditure stages namely, expenditure being considered, expenditure being incurred, and expenditure recently ended.

Step 2 — Procurements valued in excess of €10 million.

Publishing summary information on the Councils website of all Procurements of Contracts in excess of €10m (where the procurement process is completed, and a contract is signed) related to projects in progress or completed in the year under review. A new project may become a "project in progress" during the year under review if the procurement process is completed and a contract is signed.

Step 3 — Checklists (Self-Assessed Compliance Checklists)

Seven (7) basic checklists must be completed in respect of the different stages of expenditure. One of each checklist per Local Authority is required. Checklists are not required for each project/programme. The checklists are informed by an appropriate sample taken from the Project Inventory list. The sample could be 5-10% of projects / programmes and should rotate from year to year.

Step 4 — In-Depth Checks

Carry out a more in-depth check on a small number of selected projects/programmes. Capital Projects selected must represent a minimum of 5% of the total value of all Capital projects on the Project Inventory. Revenue Projects selected must represent a minimum of 1% of the total value of all Revenue Projects on the Project Inventory. This minimum can be an average over a three-year period.

Step 5 — Summary Report -

Complete a short report for the National Oversight and Audit Commission (NOAC)

This includes - Completed Project Inventory of all projects/programmes above €0.5m, Website reference for where the procurements over €10m are published, a copy of completed checklists, the report compiled following any in depth review, and a note of how any inadequacies identified in the QA process will be addressed by the Local Authority.

This report fulfils the sixth requirement of the QA Process for Cavan County Council.

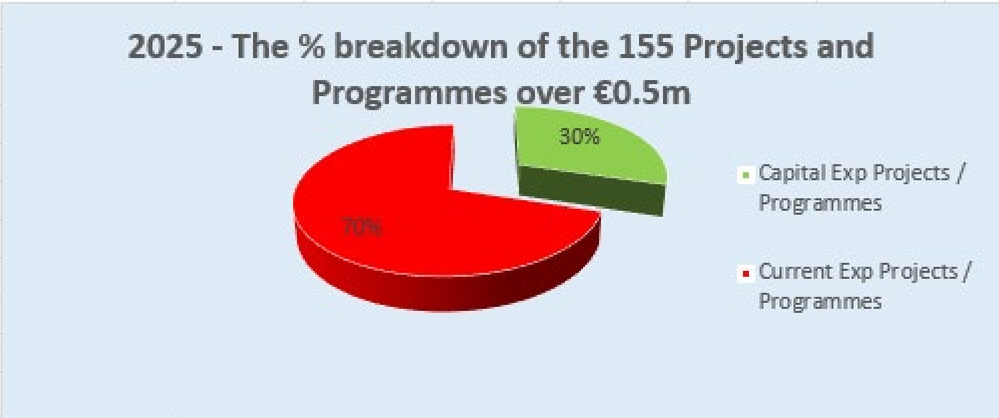
2. Expenditure Analysis 2025

2.1 - Inventory of Projects/Programmes

Cavan County Councils inventory list identifies projects and programmes at various stages of the project life cycle for **2025** whose expenditure / lifetime cost exceed €0.5m. This inventory is divided between current and capital projects / programmes which are further categorised under one of the following relevant areas / stages of expenditure:

- Expenditure being considered.
- Expenditure being incurred
- Expenditure that has recently ended - (Completed/Discontinued)

The Inventory list for 2025, identifies a total number of **155** Projects / Programmes.
(46 Current Expenditure and **109** Capital Expenditure)

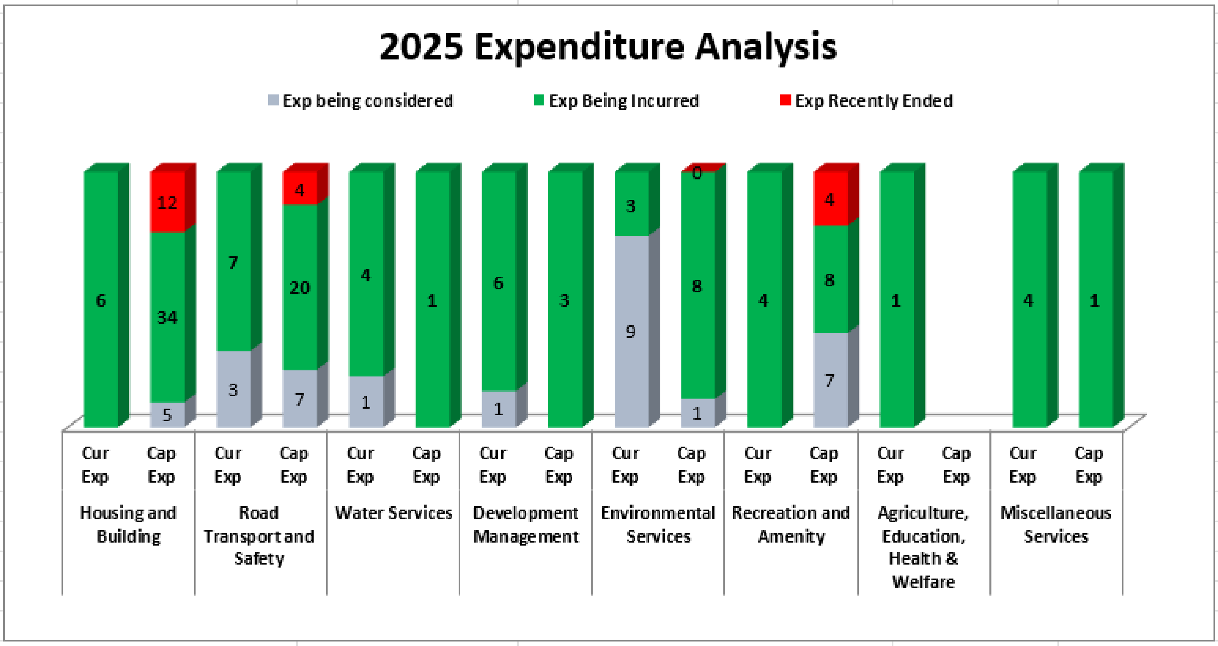


The total value of expenditure from the Councils inventory list for 2025 = **€980,287,006.74**

Inventory List 2025 (Expenditure Types)	Current	Capital	Total Per Expenditure Type
Expenditure being considered 2025 - ***Current = Current Expenditure Amount in Reference Year** (contains Value of Budget Increases only of projects / programmes whose Budgets Increased by €0.5m or more in 2026 versus 2025). ***Capital = Projected Lifetime Expenditure** (Based on Estimated Expenditure Figures)	€6,036,703.00	€66,976,853.00	€73,013,556.00
Expenditure being incurred 2025 - ***Current = Current Expenditure Amount in Reference Year– (Based on Actual Current Expenditure figures)** ***Capital = Projected Lifetime Expenditure (Capital only) (Based on Estimated Expenditure Figures)**	€107,426,868.85	€757,220931.86	€864,647,800.71
Expenditure Ended in 2025 - *Current = Final Outturn Expenditure *Capital = Final Outturn Expenditure (Based on Actual Outturn Expenditure Figures)		€42,625,650.03	€42,625,650.03
Totals	**€113,463,571.85**	**€866,823,434.89**	**€980,287,006.74**

2.2 – Summary of Inventory Analysis for 2025

The Chart below identifies the number of current and capital projects / programmes for each Service Division of Cavan County Council whose Expenditure / Projected Lifetime cost was above €0.5m in 2025, and further divides each under the relevant areas / stages of expenditure.



Full inventory including details of each project / programme are listed in **Appendix 1**. For the purposes of clarity and accuracy the inventory in appendix 1 was compiled using the suggested template provided by the National Oversight and Audit Commission (NOAC) that accompanied their letter dated January 2025 to all Local Authority Chief Executives.

Expenditure being considered

There was a total of **28** projects / programmes being considered across the various spending and price categories (**25** had values ≥ [3] €0.5 million and <[4] €5 million, **3** had values ≥ €5 million and < €20 million and **none** had a value ≥ €20 million). Housing & Building and Road Transportation and Safety were the primary areas, each had 8 projects/programmes listed.

Expenditure being incurred

106 projects / programmes were identified (**80** had values ≥ €0.5 million and < €5 million, **21** had values ≥ €5 million and < €20 million and **5** had a value ≥ €20 million). Housing & Building was the primary area with 41 projects/programmes listed.

Expenditure that has recently ended - (Completed/Discontinued)

21 projects / programmes ended (21 had values ≥ €0.5 million and 1 < €5 million). Roads, Transportation & Safety was the primary area with 9 projects/programmes listed.

[3] ≥ means greater than/equal to.

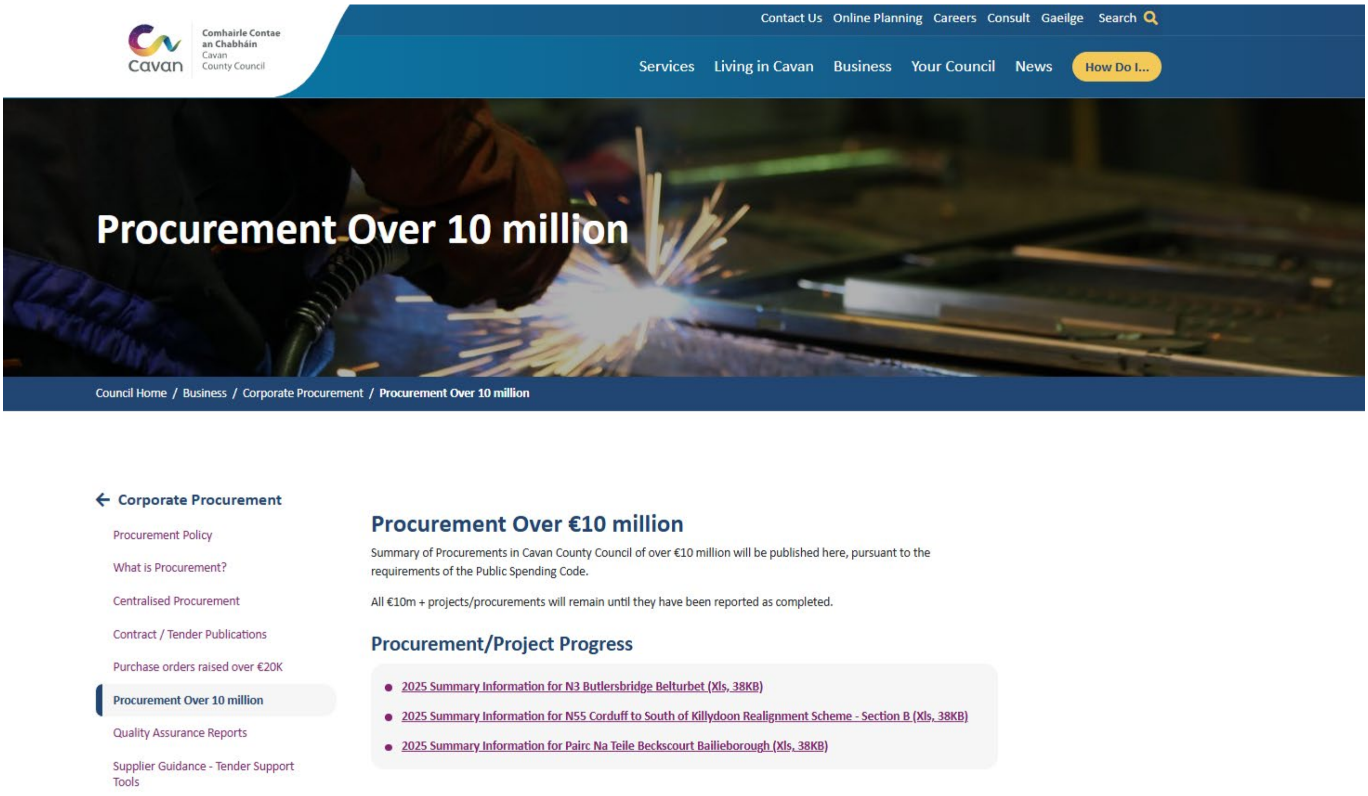
[4] < means less than.

2.3 - Published Summary of Procurements

As part of the Quality Assurance process Cavan County Council has published summary information on the Council's Website of all Procurements of Contracts in excess of €10m (where the procurement process is completed, and a contract is signed). Listed below is the link to this publication page and an illustration of its location. There are currently 3 projects listed. There was **no new project** with Procurement of Contract in excess of €10m (completed and Contract signed) for the period 2025.

Link to Procurement Publications:

https://www.cavancoco.ie/business/corporate-procurement/procurement-over-10-million/



Source: www.cavancoco.ie

3. Assessment of Compliance

3.1 - Checklist Completion:

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 a sample of self-assessments carried out within the relevant sections / departments of Cavan County Council 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 – Appraisal and Approval.
- **Checklist 3**: Current Expenditure being considered – Appraisal and Approval.
- **Checklist 4:** Incurring Capital Expenditure
- **Checklist 5:** Incurring Current Expenditure
- **Checklist 6:** Capital Expenditure recently completed.
- **Checklist 7:** Current expenditure that (i) reached the end of its planned timeframe or (ii) was discontinued

3.2 – Procedure used:

Checklist 1 - The first checklist captures obligations / good practice that apply to the organisation as a whole. This was completed by the Procurement Officer as Coordinator of the QA Report.

Checklist 2-7 – Cavan County Council, compiled a full set of checklists for the organisation, based on the sample of individual checklists completed by the relevant sections / departments within Cavan County Council.

In accordance with the current Guidelines, an appropriate sample of projects / areas of expenditure (as identified in the Inventory list), from relevant sections / departments within Cavan County Council were chosen to help inform the completion of each relevant overall checklist.

3.3 - Choosing appropriate Samples

The total value of expenditure from the Councils inventory list for 2005 = **€ €980,287,006.74**

The following **9 samples** were chosen representing **10.3%** of this total expenditure.

a) Current Expenditure - Total value of Current Expenditure identified = **€113,463,571.85**
Total value of Current Expenditure sampled = **€11,691,180.42**

The following **9** service types were selected from the **10** identified in the inventory list for 2025. These account for **6.4%** of the total current expenditure identified. To achieve a greater spread of sample, a Service Type under expenditure type 1 was chosen and one Service Type from each relevant Service Division was chosen under expenditure type 2. **Note: -** No Current Expenditure Projects/Programmes ended in **2025.**

Service Division	Expenditure Type	Service Type	Increase in Proposed Exp from 2024 Budget to 2025 Budget
Division A-Housing and Building	1	Level of Increase proposed for 2025 service cost - A09 - Housing Grants	€7,769,507.95

Service Division	Expenditure Type	Service Type	Service (Current) Expenditure
Division A-Housing and Building	2	A06 - Support to Housing Capital Prog.	€638,672.01
Division B-Road Transport & Safety	2	B05 - Public Lighting	€842,495.64
Division C-Water Services	2	C01 - Water Supply	€2,173,777.10
Division D-Development Management	2	D11 - Heritage and Conservation Services	€1,093,723.25
Division E-Environmental Services	2	E07 - Waste Regulations, Monitoring and Enforcement	€1,972,197.23
Division F-Recreation and Amenity	2	F05 - Operation of Arts Programme	€3,138,131.46
Division G-Agriculture, Education, Health & Welfare	2	G04 - Veterinary Service	€549,734.41
Division H-Miscellaneous Services	2	H09 - Local Representation & Civic Leadership	€1,282449.32
Total value			**€11,691,180.42**

Expenditure Type :- 1 = Being Considered, 2 = Being Incurred, 3 = Recently Ended

b) Capital Expenditure - Total value of Capital Expenditure identified = **€866,823,434.89**
Total value of Capital Expenditure sampled = **€51,165,440.21**

The following **9** Capital Projects/Programmes were selected from the **109** Capital Projects/Programmes identified in the inventory list for 2025. These account for **5.9%** of the total capital expenditure identified. To achieve a greater spread of sample, a minimum of 3 samples from each expenditure type was chosen.

Service Division	Expenditure Type	Project/ Programme Description	Capital Expenditure
Division A - Housing and Building	1	11506706 LIOS NA RI	€14,692,597.00
Division E - Environmental Services	1	Public Buildings Energy Efficiency Retrofit Scheme	€14,692.597.00
Division F - Recreation and Amenity	1	Future Rural Regeneration Projects	€3,800,000.00
Division A - Housing and Building	2	11502240 64 UNITS AT SWELLAN LOWER	€17,000,000.00
Division B - Roads, Transportation and Safety	2	22101N55 - N55 Ballinagh Traffic Relief Scheme	€40,000,00.00
Division H - Miscellaneous Services	2	88800023 - Refurbishment Offices, Farnham Street, Cavan	€11,500,000.00
Division A - Housing and Building	3	11507023 Turnkey Development - 2 Units at Main Street, Killeshandra	€547,431.27
Division B – Roads, Transport and Safety	3	221008N3 - N3 Virginia Town Safety and Pavement Scheme	€1,542,235.94
Division F - Recreation and Amenity	3	81101465 - Bailieboro Courthouse Regeneration Project	€2,083,176.00
Total			**€51,165,440.21**

Expenditure Type:- 1 = Being Considered, 2 = Being Incurred, 3 = Recently Ended

3.4. – Checklist Results:

The full set of checklists for Cavan County Council are set out in **Appendix 2** of this report. In addition to the self-assessed scoring, the vast majority of answers are accompanied by explanatory comments. Each question in the checklist is judged by a 3-point scoring scale – 1 = Scope for significant improvements, 2 = Compliant but with some improvement necessary, or 3 = Broadly Compliant. For questions, deemed not relevant, N/A is entered along with a comment.

3. 5 - Main Issues Arising from Checklist Assessment

The completed checklists show the extent to which Cavan County Council believes it complies with the Public Spending Code. Overall, the checklists show a good level of compliance with the Code.

Cavan County Councils set of checklists takes an overview of expenditure covering the organisation as a whole. A sample of individual checklists from relevant sections / departments within Cavan County Council have informed the completion of the Councils overall checklists.

The following are the **main issues arising from the relevant checklist**:-

3.5.1 General Obligations:-

a) **Checklist 1 – General Obligations: -** 2025 is the eleventh year of the Public Spending Code (PSC) in Local Government. The Checklist demonstrates good staff awareness and the Councils continued commitment to adhering to the PSC. A National training course/programme on the PSC specific for the Local Government Sector would be welcomed.

3.5.2 Expenditure being considered:-

a) **Checklist 2 – Capital Expenditure: -** The checklist for capital expenditure under consideration suggests good levels of compliance with the PSC in general with regard to areas such as appraisals and complying with the relevant Approving Authorities requirements.

b) **Checklist 3 - Current Expenditure: -** The only projects and programmes identified under Current Expenditure “Being Considered” are those that had an increase in budget value of €0.5m or more in 2025 versus 2024. The Checklist for Current Expenditure “Being Considered” suggests a good level of compliance with the PSC through clear objectives and complying with the relevant Approving Authorities requirements.

3.5.3 Expenditure being incurred:-

a) **Checklist 4 – Capital Expenditure: -** Good levels of compliance are evident, with regards, adhering to the relevant Approving Authorities guidelines and requirements, seeking approvals (if required), appointment of Project / Programme Co-Ordinators and Managers, and having regular Meetings.

b) **Checklist 5 – Current Expenditure: -** The services identified are primarily rolling year to year. Services provided are statutory functions of the Local Authority and therefore have strict rules and regulations that must be complied with. The checklist provides good evidence of compliance with regards clear objectives, outputs and outcomes as identified in various Legislation, Statutory Regulations/Acts, Schemes, Programmes, Annual Budget Process, Service Delivery Plans, Business Plans, LECP and other relevant Plans, Strategies, Service Level Agreements, and other various reports/returns to the relevant Approving Authorities as required.

3.5.4 Expenditure that has recently ended - (Completed/Discontinued)

a) **Checklist 6 – Capital Expenditure: -** It is evident that completion reports or similar are undertaken on an ongoing basis or as and when required. The format for recording such reviews varies and may take place at different intervals as and when required by the project / programme.

b) **Checklist 7 Current Expenditure: -** No current expenditure programmes relevant to PSC were ended in 2025.

3.6 - In-Depth Checks

This section details the in-depth checks which were carried out by Cavan County Councils Internal Auditor as part of the Public Spending Code.

The Quality Assurance Guidelines – version 4 (as amended), required closer examination of projects / programmes identified in the Inventory List for the year under review to be undertaken. It stipulates that Capital projects / programmes selected must represent a minimum of 5% of the total value of all Capital projects / programmes identified in the Inventory list and Current projects / programmes selected must represent a minimum of 1% of the total value of all Current (revenue) projects / programmes identified in the Inventory list.
Note: - This minimum can be an average over a three-year period.

For 2025 - The Internal Auditor selected one Current (revenue) Programme and two Capital Projects for further in-depth checks. A summary of each is detailed below and the full in-depth checks as laid out in the prescribed forms, are set out in **Appendix 4.**

Current (revenue) Programme Selected –

1. **<u>A09 - Housing Grants Revenue Expenditure Programme</u>** - Total Current Expenditure Amount in 2025 = **€7,769,508.00**
   This represents **0.79%** of the total value of all Current (revenue) projects / programmes identified in the Inventory list for **2025.**

Capital Projects Selected –

1. **<u>Job No 28702216 - Cavan Town Flood Relief Scheme Roads Capital Project-</u>** Total Projected Lifetime Expenditure = **€7,500,000**
2. **Job No 11502240 Housing Development - 64 Units at Swellan Lower, Cavan**
   Projected Lifetime Expenditure = **€17,000,000**

This represents **3%** of the total value of all Capital projects / programmes identified in the Inventory list for **2025.** The Average % over a 3-year period of Capital Projects / Programmes selected for In-Depth Check(s) (based on value) is **11%.**

Year	% (rounded) of Capital Projects /Programmes selected for In-Depth Check(s) (based on value)
2023	28%
2024	3%
2025	3%
Total % over 3-year period	33%
Average % over 3-year period	**11%**

3.6.1 A09 – Housing Grants – Current (Revenue) Programme Expenditure Type – Expenditure Being Incurred

The following section presents a summary of the findings of this In-Depth Check on the A09 – Housing Grants Revenue Expenditure Programme as managed by Cavan County Council.

Summary of In-Depth Check
Under Section 4 of the Quality Assurance provisions contained in the Public Spending Code, Cavan County Council is required to carry out an in-depth review on a minimum of 1% of the total value of all Revenue Expenditure Projects on the PSC inventory list, averaged over a three-year period. In line with this requirement, an in-depth review of the Council's **A09 – Housing Grants Revenue Expenditure Programme** was undertaken. The value of this programme in 2025 was **€7,769,508**, representing approximately **7%** of the Council's total Revenue Expenditure Projects of **€113,463,572**. On this basis, an average of **3%** of programmes were selected for in-depth review over the last three years.

The A09 Programme encompasses a range of housing grant schemes managed by the Council, including:

- Croí Cónaithe Towns Fund (Vacant Property Refurbishment Grant)
- Housing Adaptation Grant for People with a Disability

- Mobility Aids Grant
- Housing Aid for Older People Grant

These schemes are primarily funded by the Department of Housing, Local Government and Heritage (DHLGH), with the Council administering the application, approval, and payment processes. While the Croí Cónaithe scheme is fully Exchequer funded, the adaptation grants require local authority match funding **(15%–20%)**.

Programme Overview and Key Activities

A significant component of the programme is the Croí Cónaithe Towns Fund, which supports the refurbishment of vacant and derelict properties to increase housing supply and revitalise towns and villages in line with *Housing for All* policy objectives. Grants of up to **€50,000**, with an additional **€20,000 top-up** for derelict properties, are available to applicants subject to eligibility and compliance conditions.

Cavan County Council has experienced strong demand under this scheme, receiving **551 applications** to date and paying **€3.85m to 69 applicants in 2025 alone**. The Council also introduced an **online application portal (MyCoCo.ie)** in 2025, which significantly improved processing efficiency, reducing turnaround times by up to 50%.

The second major element of the programme relates to **Housing Adaptation Grants**, which aim to support older people and persons with disabilities to live independently in their own homes. These grants fund essential modifications such as accessibility works, mobility improvements, and critical home repairs. Revised regulations in 2024 increased maximum grant thresholds and widened eligibility, with Exchequer funding now covering **up to 85%** of costs.

In 2025, the adaptation grant schemes:
- Supported 455 beneficiaries
- Delivered grant payments of approximately €3.6m
- Were funded through an initial allocation of €1.86m, subsequently increased to €3.82m due to demand

Financial Overview

The A09 programme expenditure reflects substantial investment in housing supports, combining Exchequer funding and Council contributions. Key expenditure includes:
- **€3.85m** under the Croí Cónaithe scheme in 2025
- Over **€3.6m** in Housing Adaptation Grants payments in 2025
- Council match funding of approximately **€572,556** for adaptation schemes

The programme also includes central administrative and operational costs, with robust financial controls, recoupment arrangements, and reporting structures in place.

Governance, Compliance and Performance

The review confirmed that the programme operates within a strong governance framework supported by:

- National policy (Housing for All) and statutory regulations
- Departmental circulars and scheme guidelines
- Council financial procedures, procurement rules, and internal controls

Comprehensive application processes, inspections, eligibility checks, and monitoring systems are in place across all schemes. Data required for future evaluation is available, including financial records, application data, inspection reports, and recoupment documentation.

The Council adopts a structured and prioritised approach to grant allocation, particularly in the adaptation schemes where applications are assessed based on medical need and urgency

- Overall, the A09 – Housing Grants Revenue Expenditure Programme is a critical support mechanism enabling:
- Increased housing supply through refurbishment of vacant properties
- Independent living for older people and persons with disabilities
- Improved housing quality, safety, and community wellbeing

3.6.2 Cavan Town Flood Relief Scheme – Capital Programme Expenditure Type – Expenditure Being Incurred

The following section presents a summary of the findings of this In-Depth Check on the Cavan Town Flood Relief Scheme Capital Project as managed by Cavan County Council.

Summary of In-Depth Check
Under Section 4 of the Quality Assurance provisions contained in the Public Spending Code, Cavan County Council is required to carry out an in-depth review on a minimum of **5%** of the total value of all Capital Projects on the PSC inventory list, averaged over a three-year period. In line with this requirement, an in-depth review of the **Cavan Town Flood Relief Scheme** was undertaken. The estimated lifetime cost of the project is **€7,500,000**, representing approximately **0.87%** of the Council's total Capital Projects value of **€866,826,434.89** in 2025.

The project forms part of the national flood risk management programme arising from the Catchment Flood Risk Assessment and Management (CFRAM) studies, which identified Cavan

Town as an Area for Further Assessment and recommended the development of a flood relief scheme.

Programme Overview and Key Activities

The objective of the scheme is to design and deliver a technically, socially, environmentally and economically viable flood relief solution to protect Cavan Town from flooding to a 1-in-100-year standard of protection.
The scheme is being progressed under the Office of Public Works (OPW) flood relief programme, with Cavan County Council acting as the Lead Authority for delivery and the OPW acting as sanctioning authority and funder. A joint steering group has been established to oversee the scheme.
The project is being delivered over five stages:

- Stage I: Identification and Development of a Preferred Scheme
- Stage II: Planning / Statutory Approval
- Stage III: Detailed Design and Procurement
- Stage IV: Construction
- Stage V: Handover

The scheme is currently at Stage 1 (Option Assessment, Scheme Development and Design), with completion of this phase anticipated in Q2 2027 and overall project completion provisionally targeted for Q3 2034.

Key activities completed to date include:

- Appointment of engineering and environmental consultants (Ayesa) following a competitive procurement process
- Completion of topographical, hydrometric, drainage and utility surveys
- Hydrological and hydraulic modelling of the catchment
- Baseline environmental and ecological assessments
- Public consultation and stakeholder engagement
- Development of potential flood defence options including embankments, walls and storage measures

A ground investigation contract has also been procured, with site works scheduled to commence in Q2 2026.

Strategic Context and Expected Outcomes
The scheme is aligned with key national and regional policy frameworks including:

- National Planning Framework
- EU Floods Directive
- OPW National Flood Risk Management Policy
- Climate Action Plans
- Cavan County Development Plan and Climate Action Plan

The project aims to:

- Protect approximately 54 residential and 56 non-residential properties from flood risk
- Reduce flood damage to homes, businesses and infrastructure
- Improve community resilience and safety
- Support sustainable development and future investment in Cavan Town

- Ultimately, the scheme will deliver structural flood defence measures such as flood walls and embankments, alongside environmental mitigation measures and improved flood management infrastructure.

Financial and Governance Overview
The project is fully supported by OPW capital funding, with the Council responsible for project delivery, procurement and oversight. A formal Memorandum of Understanding is in place between the Council and the OPW governing roles, responsibilities and funding arrangements.

Robust governance structures have been implemented, including:
- Steering group oversight
- OPW approvals at key stages
- Adherence to OPW Project Management Guidelines
- Structured procurement and tendering processes
- Detailed financial monitoring and reporting systems

All required documentation relating to appraisal, procurement, approvals, and expenditure was available for review, supporting transparency and auditability of the project.

The Cavan Town Flood Relief Scheme is a strategically important capital project designed to address flood risk and enhance long-term resilience in the town.
Significant progress has been made in Stage I, including technical modelling, environmental assessments, consultation processes and option development. The project is progressing in accordance with national policy, OPW guidelines and Public Spending Code requirements. Internal Audit concluded that the scheme is being effectively managed, with appropriate governance, procurement, and financial controls in place.

Based on the findings of the In-Depth Review, Internal Audit is of the opinion that the Cavan Town Flood Relief Scheme Capital Project is Broadly / Substantially compliant with the relevant requirements of the Public Spending Code

3.6.3 Housing Development – 64 Units at Swellan Lower, Cavan – Capital Programme Expenditure Type – Expenditure Being Incurred

The following section presents a summary of the findings of this In-Depth Check on the Housing Development Capital Project – 64 Units at Swellan Lower, Cavan as managed by Cavan County Council.

Summary of In-Depth Check

Under Section 4 of the Quality Assurance provisions contained in the Public Spending Code, Cavan County Council is required to carry out an in-depth review on a minimum of 5% of the total value of all Capital Projects on the PSC inventory list, averaged over a three-year period. In line with this requirement, an in-depth review of the Housing Development – 64 Units at Swellan Lower was undertaken. The estimated lifetime cost of the project is €17,000,000, representing approximately 1.96% of the total value of the Council's Capital Projects in 2025.

Programme Overview and Key Activities

This capital project relates to the construction of 64 social housing units on a 6.4-hectare site at Swellan Lower, Cavan Town. The development is funded 100% by the Department of Housing, Local Government and Heritage, with Cavan County Council acting as the sponsoring and delivery authority.

The project responds to identified housing need within Cavan Town, where there are currently 388 applicants on the housing waiting list. The proposed development will provide accommodation for up to 64 households, representing approximately 16.5% of current demand.

The scheme comprises a mix of residential unit types including:

- 1-bed apartments
- 2-bed and 3-bed houses
- 4-bed and 5-bed units
- A community unit

All units will be designed in accordance with national housing design standards and sustainability guidelines to ensure high-quality, energy-efficient accommodation.

The project aligns with national housing policy, particularly Housing for All – Pathway 3 (Increasing New Housing Supply), and is consistent with the zoning and objectives of the Cavan County Development Plan 2022–2028.

Project Progress and Delivery

The project is currently progressing through the initial appraisal and design stages (Stage 1–2) of the Capital Works Management Framework. Key milestones achieved to date include:

- Site purchase by the Council in 2016
- Procurement of an Architect-led Design Team via eTenders (Wynne Gormley Gilsenan appointed in July 2023)
- Submission of Preliminary Capital Appraisal (Stage 1) to the Department in February 2024
- Stage 1 approval granted in March 2024 for funding of approximately €16.98m
- Preparation for Part 8 Planning submission (mid-2026)
- Construction is anticipated to commence following completion of statutory approvals, with an expected delivery timeframe of approximately 24 months, and overall completion targeted for Q3 2029.

Strategic Context and Expected Outcomes

The primary objective of the project is to reduce social housing demand in Cavan Town while promoting sustainable community development.

Key expected outcomes include:

- Reduction in the housing waiting list
- Delivery of affordable, energy-efficient homes

- Promotion of social inclusion and community cohesion
- Enhancement of local amenities and regeneration of the Swellan Lower area
- Economic benefits through local construction activity and supply chains
- The development is intended to create a sustainable mixed community, supported by nearby services and infrastructure, contributing to long-term social and economic development in the area.

Financial and Governance Overview

The project operates under robust governance and financial management arrangements, including:

- Full Exchequer funding approval from the Department
- Formal project appraisal and approval processes under the Capital Works Management Framework
- Procurement of professional services in line with EU and national procurement rules
- Ongoing monitoring through financial management systems, progress reports and project governance structures

Comprehensive documentation relating to appraisal, procurement, planning, and financial management was available for review, ensuring transparency and accountability.

Conclusion

The Housing Development at Swellan Lower is a strategically important capital project aimed at addressing significant housing need in Cavan Town.

The project has progressed appropriately through the initial appraisal stages, with strong alignment to national housing policy, clear governance structures, and effective procurement and financial management processes in place.

Internal Audit concluded that the project is being strategically and effectively managed at its current stage, with all necessary documentation and controls in place to support delivery.

Based on the findings of the In-Depth Review, Internal Audit is of the opinion that the Housing Development Capital Project – 64 Units at Swellan Lower, Cavan is Broadly / Substantially compliant with the relevant requirements of the Public Spending Code.

4. Next Steps: Addressing Quality Assurance Issues

Through the completion of this Quality Assurance (QA) report, Cavan County Council is satisfied that it is meeting the obligations set out in the Public Spending Code (PSC). Assurances have been collated, by sampling various projects / programmes, by conducting in-depth checks and from signed letters/Memos of assurance of compliance with the Public Spending Code submitted annually by each Head of Section / Department.

The completion of the five steps of the QA Process is very important and the process will continue to be embedded into how Cavan County Council conducts its business. It is also important to note that the QA process takes a number of months to coordinate and complete. This report would welcome any changes or improvements to the QA process that could reduce the time required in completing same. This report also recommends the importance of Training and would welcome a national training course/programme on the PSC specific for the Local Government Sector.

Going forward, it is envisaged that the 5 steps of the Quality Assurance element of the PSC will continue to be coordinated by the Procurement Officer with in-depth checks being undertaken by the Internal Auditor. It is also recommended that the Quality Assurance report will continue to be published on the Council's website.

Finally, as not all Sections / Departments will be subject to in-depth checks, Letters/Memos of assurance of compliance with the Public Spending Code will continue to be sought annually from the Heads of each Section / Department. This will provide a basic level of comfort to the Chief Executive and Head of Finance with regard to each section's compliance with the Code.

5. Conclusion

The publication of this report fulfils Cavan County Councils obligation to produce a summary report outlining its expenditure and level of compliance with the PSC. Overall, the report noted that the checklists completed by Cavan County Council showed a high level of compliance with the Public Spending Code and the in-depth checks carried out on a selection of projects / programmes revealed no major issues which would cast doubt on the Councils compliance with the Code.

The inventory outlined in this report clearly lists the current and capital expenditure for the 2025 period under the 3 different expenditure stages - expenditure being considered, expenditure being incurred, and expenditure recently ended (Completed/Discontinued).

Cavan County Council has and will continue to publish details of all procurements of Contracts in excess of €10m (where the procurement process is completed, and a contract is signed) on its website as and when they arise. There are currently 3 projects listed with summary information published on Cavan County Council's website. There was **one new project** with Procurements of Contracts in excess of €10m (completed and Contract signed) for the period 2024.

The samples used to inform the Self-Assessed Compliance Checklists were very useful and showed the Council to be broadly compliant with the PSC.

The in-depth reviews undertaken by the Internal Auditor also showed the Council to be **broadly/substantially compliant** (see Appendix 3) with the relevant requirements of the PSC.

This QA report demonstrates Cavan County Councils commitment to meeting its requirements with the PSC and where improvements can be made, they will be addressed accordingly.

Appendix 1

Cavan County Council

2025 Inventory of Projects and Programmes over €0.5m

The following contains an inventory of Expenditure on Projects / Programmes with a value above €0.5m, categorised by: -

- Expenditure **being considered**,
- Expenditure **being incurred** and
- Expenditure **recently ended** (Completed/Discontinued)

Only projects with Total Project Expenditure matching these criteria are included in the Inventory table

Expenditure being Considered - Greater than €0.5m (Capital and Current)							
Project/Scheme/Programe Name	**Short Description**	Current Expenditure Amount in Reference Year	Capital Expenditure Amount in Reference Year (Non Grant)	Capital Expenditure Amount in Reference Year (Grant)	Project/Programme Anticipated Timeline	Projected Lifetime Expenditure	**Explanatory Notes**
Housing & Building							
6 units @ Main St, Belturbet (Formerly Mad Ass bar)	Turnkey Development Acquisition	€ -	€ -	€ -	2027-2028	€ 2,169,050.00	100% funded by Government Grant
8 units @ Slieve Rossan, Mullagh	Part V Acquisition	€ -	€ -	€ -	2027-2028	€ 2,633,336.00	100% funded by Government Grant
11 units @ Pairc na Caireal, Cootehill	Part V Acquisition	€ -	€ -	€ -	2026	€ 2,850,557.00	100% funded by Government Grant
2 units @ Collette's Bar, Killeshandra	Part V Acquisition	€ -	€ -	€ -	2027	€ 2,703,525.00	100% funded by Government Grant
Redevelopment of CCC Corporate HQ	Redevelopment of Council HQ	€ -	€ -	€ -	2027-2029	€ 11,500,000.00	100% funded by Government Grant
Road Transportation and Safety							
N3 Virginia North & South Pavement Scheme	Design, Construction Works and Associated costs	€ -	€ -	€ -	TBD	€ 3,000,000.00	100% funded by Government Grant
N3 Cavan Bypass Pavement Scheme	Design, Construction Works and Associated costs	€ -	€ -	€ -	TBD	€ 8,000,000.00	100% funded by Government Grant
N3 Derver Park & Share/Ride	Design, Construction Works and Associated costs	€ -	€ -	€ -	TBD	€ 1,600,000.00	100% funded by Government Grant
Bailieborough Town Regeneration Project	Design, Construction Works and Associated costs	€ -	€ -	€ -	TBD	€ 8,140,385.00	10% local contribution
28702222 Main Street Cavan Connectivity Plan	Design, Construction Works and Associated costs	€ -	€ -	€ -	2025-2028	€ 6,000,000.00	Internal Resources
224B191S Canningstown Bridge Widening R191-L3504 Specific IMP	Design, Construction Works and Associated costs	€ -	€ -	€ -	2025-2028	€ 1,250,000.00	100% funded by Government Grant
221013N3 N3 Kilmore Roundabout to Pollamore	Design, Construction Works and Associated costs	€ -	€ -	€ -	2024 - 2028 (approx.)	€ 1,300,000	100% funded by Government Grant

Expenditure being Considered - Greater than €0.5m (Capital and Current)							
Project/Scheme/Programe 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**
(Pavement)							
Level of increase proposed for 2026 service cost - B03 - Regional Road - Maintenance and Improvement	B03 - Regional Road - Maintenance and Improvement	€ 989,267.00	€ -	€ -	ongoing	N/A	N/A
Level of increase proposed for 2026 service cost - B04 - Local Road - Maintenance and Improvement	B04 - Local Road - Maintenance and Improvement	€ 558,149.00	€ -	€ -	ongoing	N/A	N/A
Level of increase proposed for 2026 service cost - B11 - Agency & Recoupable Services	B11 - Agency & Recoupable Service	€ 711,105.00	€ -	€ -	ongoing	N/A	N/A
Water Services							
Multi-Annual Rural Water Programme 2024-2026	MARWP 2024-2026 Initial Allocations.	€ 2,066,232.00	€ -	€ -	ongoing	N/A	MARWP 2024 - 2026 initial allocation. Further allocations expected 2026. 85% - 100% funded by Government Grant
Development Management							
Level of increase proposed for 2026 service cost - D06 - Community and Enterprise Function	D06 - Community and Enterprise Function	€ 1,209,172.00	N/A	N/A	ongoing	N/A	N/A
Environmental Services							
Waste Management Corranure	Design, Construction, Monitoring, Maintenance and Capping and Associated costs	€ -	€ -	€ -	TBD	€ 900,000.00	100% funded by the Local Authority
Public Buildings Energy	any new scheme over €500k	€	€	€ -	TBD	€	50% funded by

Expenditure being Considered - Greater than €0.5m (Capital and Current)							
Project/Scheme/Programe 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**
Efficiency Retrofit Scheme		-	-			2,000,000.00	SEAI
Corranure Renewable Energy Hub	any new scheme over €500k	€ -	€ -	€ -	TBD	€ 500,000.00	100% funded by the Local Authority
Level of Increase proposed for 2026 service cost - E11 - Operation of Fire Service	E11 - Operation of Fire Service	€ 502,778.00	N/A	N/A	Ongoing	N/A	N/A
Recreation and Amenity							
Future Rural Regeneration Projects	Design, Construction Works and Associated costs	€ -	€ -	€ -	TBD	€ 3,800,000.00	25% funded by the Local Authority
Killykeen	Design, Construction Works and Associated costs	€ -	€ -	€ -	TBD	€ 1,250,000.00	25% funded by the Local Authority
Amenity Park Development	Design, Construction Works and Associated costs	€ -	€ -	€ -	2023-2026 (approx)	€ 500,000.00	100% funded by the Local Authority
Community Enterprise and Tourism Hub Dinkins 60300008	Design, Construction works and associated costs	€ -	€ -	€ -	2023-2026 (approx)	€ 2,500,000.00	100% grant funded
Development of a Greenway Hub in Kingscourt-64820104	Design, Construction works and associated costs	€ -	€ -	€ -	2023-2026 (approx)	€ 550,000.00	10% funded by the Local Authority
T & C, ORIS, Clar, etc, Match Funding	any new scheme over €500k	€ -	€ -	€ -	Ongoing	€ 2,500,000.00	Peace Funding
Food Innovation Hub	Design, Construction Works and Associated costs	€ -	€ -	€ -	TBD	€ 1,330,000.00	100% funded by the Local Authority
Miscellaneous Services							
Totals		**€ 6,036,703.00**	**€ -**	**€ -**		**€ 66,976,853.00**	

Expenditure being Incurred - Greater than €0.5m (Capital and Current)								
Project/Scheme/Programme Name	**Short Description**	**Current Expenditure Amount in Reference Year**	**Capital Expenditure Amount in Reference Year (Non Grant)**	**Capital Expenditure Amount in Reference Year (Grant)**	**Project/Programme Anticipated Timeline**	**Cumulative Expenditure to-date**	**Projected Lifetime Expenditure (Capital Only)**	**Explanatory Notes**
Housing & Building								
11502240 64 UNITS AT SWELLAN LOWER	Design, Construction Works and Associated costs	€ -	€ 48,374		2028-2029	€ 857,412.13	€ 17,000,000	
11504929 3 units at AUGHNASKERRY, CAVAN	Design, Construction Works and Associated costs	€ -	€ 38,334		2027	€ 55,306.87	€ 1,000,000	
11506417 CONSTRUCTION OF 19 UNITS AT MAIN STREET MULLAGH	Design, Construction Works and Associated costs	€ -	€ 307,579		2026	€ 3,964,487.06	€ 4,148,000	
11506517 CONSTRUCTION OF UNITS AT ST. BRIGID'S (PHASE 1)	Design, Construction Works and Associated costs	€ -	€ 1,734,929.30		2026	€ 7,378,101.76	€ 7,500,000	
11506519 HOUSING SCHEME AT PALAIS, HOLBORN LANE, BELTURBET	Turnkey Development Acquisition	€ -	€ 200,008.72		2028-2029	€ 210,832.89	€ 2,235,072	
11506585 Construction of 45 Units at Pairc na Teile Bailieboro	Design, Construction Works and Associated costs	€ -	€ 6,033,928.85		2026	€ 9,557,696.08	€ 14,131,169	
11506693 N2-2-284 – 9 Units at Widows Row, Belturbet	Design, Construction Works and Associated costs	€ -	€ 266,910.79		2027-2028	€ 388,454.31	€ 2,368,640	

Expenditure being Incurred - Greater than €0.5m (Capital and Current)								
Project/Scheme/Programme Name	**Short Description**	**Current Expenditure Amount in Reference Year**	**Capital Expenditure Amount in Reference Year (Non Grant)**	**Capital Expenditure Amount in Reference Year (Grant)**	**Project/Programme Anticipated Timeline**	**Cumulative Expenditure to-date**	**Projected Lifetime Expenditure (Capital Only)**	**Explanatory Notes**
Housing & Building								
11502240 64 UNITS AT SWELLAN LOWER	Design, Construction Works and Associated costs	€ -	€ 48,374		2028-2029	€ 857,412.13	€ 17,000,000	
11504929 3 units at AUGHNASKERRY, CAVAN	Design, Construction Works and Associated costs	€ -	€ 38,334		2027	€ 55,306.87	€ 1,000,000	
11506706 LIOS NA RI	Design, Construction Works and Associated costs	€ -	€ 900,525.29		2028-2029	€ 1,044,199.10	€ 14,692,597	
11506736 PURCHASE OF DUCKING STOOL	Design, Construction Works and Associated costs	€ -	€ 91,681.45		2026	€ 887,330.51	€ 900,000	
11506761 & 11506960 3 UNITS DUNAREE	Design, Construction Works and Associated costs	€ -	€ 2,981.00		2027-2028	€ 2,981.00	€ 1,000,000	
11506763 4 UNITS BARRACK ROAD KILNALECK	Design, Construction Works and Associated costs	€ -	€ 1,107,751.07		2026-2027	€ 1,193,177.60	€ 1,600,000	
11506769 8 UNITS BRIODY KILNALECK	Design, Construction Works and Associated costs	€ -	€ 830,698.82		2026-2027	€ 1,223,547.54	€ 2,200,000	

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**
Housing & Building								
11502240 64 UNITS AT SWELLAN LOWER	Design, Construction Works and Associated costs	€ -	€ 48,374		2028-2029	€ 857,412.13	€ 17,000,000	
11504929 3 units at AUGHNASKERRY, CAVAN	Design, Construction Works and Associated costs	€ -	€ 38,334		2027	€ 55,306.87	€ 1,000,000	
11506777 UNITS AT CHAPEL LANE COOTEHILL	Design, Construction Works and Associated costs	€ -	€ 455,176.61		2026-2027	€ 950,820.19	€ 3,600,000	
11506781 12 UNITS @ DERRYLURGAN (CPO) N2/2/287	Design, Construction Works and Associated costs	€ -	€ 30,778.31		2028-2029	€ 35,115.81	€ 4,000,000	
11506792 PURCHASE OF BUNGALOW & SITE BALLYHAISE VILLAGE	Design, Construction Works and Associated costs	€ -	€ 1,577,827.23		2026	€ 221,552.95	€ 2,500,000	
11506795 7 UNITS KILNAVARA N2-2-294	Design, Construction Works and Associated costs	€ -	€ 35,772.92		2027-2028	€ 211,138.00	€ 2,811,069	
11506820 & 11506923 PURCHASE OF SITE AT MOSSY MEADOW, SWELLAN LOWER	Design, Construction Works and Associated costs	€ -	€ 70,893.10		2028-2029	€ 776,675.00	€ 11,000,000	
11506822 HOUSING	Design,	€	€		2026	€	€	

Expenditure being Incurred - Greater than €0.5m (Capital and Current)								
Project/Scheme/Programme Name	**Short Description**	**Current Expenditure Amount in Reference Year**	**Capital Expenditure Amount in Reference Year (Non Grant)**	**Capital Expenditure Amount in Reference Year (Grant)**	**Project/Programme Anticipated Timeline**	**Cumulative Expenditure to-date**	**Projected Lifetime Expenditure (Capital Only)**	**Explanatory Notes**
Housing & Building								
11502240 64 UNITS AT SWELLAN LOWER	Design, Construction Works and Associated costs	€ -	€ 48,374		2028-2029	€ 857,412.13	€ 17,000,000	
11504929 3 units at AUGHNASKERRY, CAVAN	Design, Construction Works and Associated costs	€ -	€ 38,334		2027	€ 55,306.87	€ 1,000,000	
DEVELOPMENT AT PORTALIFFE (8 UNITS) KILLESHANDRA	Construction Works and Associated costs	-	1,670,439.67			2,537,256.00	2,450,000	
11506823 HOUSING DEVELOPMENT AT ASHGROVE (9 UNITS) BALLYJAMESDUFF	Design, Construction Works and Associated costs	€ -	€ 1,287,880.58		2026-2027	€ 1,595,972.00	€ 2,500,000	
11506842 PURCHASE OF SITE AT DRUMBARLOW ROAD (FLYNNS BAR) BELTURBET	Design, Construction Works and Associated costs	€ -	€ 27,541.73		2027-2028	€ 222,084.00	€ 1,400,000	
11506849 PURCHASE OF SITE AT CROSSDONEY RD BALLINAGH	Design, Construction Works and Associated costs	€ -	€ 93,392.81		2028-2029	€ 656,775.00	€ 6,100,000	
11506891 PART V-HOUSES AT CNOC NA RI, DUNAREE, KINGSCOURT	Part V Acquisition	€ -	€ 1,526,511.47		2026	€ 1,527,200.00	€ 1,550,000	
11506893 Construction of Units at St Brigid's Tce., Cavan (Phase 2)	Design, Construction Works and Associated	€ -	€ 295.20		2028-2029	€ 148,113.00	€ 6,000,000	

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**
Housing & Building								
11502240 64 UNITS AT SWELLAN LOWER	Design, Construction Works and Associated costs	€ -	€ 48,374		2028-2029	€ 857,412.13	€ 17,000,000	
11504929 3 units at AUGHNASKERRY, CAVAN	Design, Construction Works and Associated costs	€ -	€ 38,334		2027	€ 55,306.87	€ 1,000,000	
	costs							
11506919 CONSTRUCTION OF UNITS AT ST BRIGID'S TCE., CAVAN (PHASE 3)	Design, Construction Works and Associated costs	€ -	€ 525,264.92		2027-2028	€ 528,155.00	€ 6,633,940	
11506933 PURCHASE OF 4 HOLBORN HILL, BELTURBET	Design, Construction Works and Associated costs	€ -	€ 147,749.32		2028-2029	€ 163,749.00	€ 1,000,000	
11506934 CONSTRUCTION OF UNITS AT ST. BRIGID'S (PHASE 4)	Design, Construction Works and Associated costs	€ -	€ 139.14		2029-2030	€ 245,943.00	€ 6,000,000	
11506959 HOUSING DEVELOPMENT AT KELLS ROAD, KINGSCOURT	Design, Construction Works and Associated costs	€ -	€ 425,720.44		2028-2029	€ 426,274.00	€ 5,400,000	
11506961 TURNKEY DEVELOPMENT - 2 NO HOUSES AT PATRICK ST., BELTURBET, CO CAVAN	Turnkey Development Acquisition	€ -	€ 60,295.10		2026-2027	€ 60,295.00	€ 570,000	

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**
Housing & Building								
11502240 64 UNITS AT SWELLAN LOWER	Design, Construction Works and Associated costs	€ -	€ 48,374		2028-2029	€ 857,412.13	€ 17,000,000	
11504929 3 units at AUGHNASKERRY, CAVAN	Design, Construction Works and Associated costs	€ -	€ 38,334		2027	€ 55,306.87	€ 1,000,000	
11507009 Turnkey Development of 10 No. Units at Church Road, Kilnaleck	Turnkey Development Acquisition	€ -	€ 280,704.80		2027-2028	€ 280,705.00	€ 3,400,000	
11507010 Turnkey Development of 8 No. Units Killeshandra (Colette's Bar)	Turnkey Development Acquisition	€ -	€ 1,359		2027-2028	€ 1,359.00	€ 2,700,000	
11506640 32 units at Woodlands Ballyjamesduff	Turnkey Development Acquisition		€ -		2020-2026 (approx)	€ 3,668,267.00	€ 4,553,285	
11507014 CAS CA03000090 - 6 UNITS AT BRIDGE ST, CAVAN	CAS Loan for AHB Construction Works	€ -	€ -		2026-2027	€-	€ 1,200,000	
11507022 PART V ACQUISITION - 5 & 6 OAKTREE PARK, SWELLAN	Part V Acquisition	€ -	€ 1,359		2026-2027	€1,359	€ 660,000	
11507025 Part V ACQUISITION - 14 HOUSES AT DRUMLARK, CAVAN	Part V Acquisition	€ -	€ -		2028-2029	€-	€ 5,000,000	
11507030 Turnkey Development at Clankee Court (10 Units) Shercock	Turnkey Development Acquisition	€ -	€ -		2027-2028	€-	€ 3,000,000	
A01 - Maintenance & Improvement of LA Housing Units	A01 - Maintenance & Improvement	€ 3,987,356.00	€ -	€ -	ongoing	N/A	N/A	

Expenditure being Incurred - Greater than €0.5m (Capital and Current)								
Project/Scheme/Programme Name	**Short Description**	**Current Expenditure Amount in Reference Year**	**Capital Expenditure Amount in Reference Year (Non Grant)**	**Capital Expenditure Amount in Reference Year (Grant)**	**Project/Programme Anticipated Timeline**	**Cumulative Expenditure to-date**	**Projected Lifetime Expenditure (Capital Only)**	**Explanatory Notes**
Housing & Building								
11502240 64 UNITS AT SWELLAN LOWER	Design, Construction Works and Associated costs	€ -	€ 48,374		2028-2029	€ 857,412.13	€ 17,000,000	
11504929 3 units at AUGHNASKERRY, CAVAN	Design, Construction Works and Associated costs	€ -	€ 38,334		2027	€ 55,306.87	€ 1,000,000	
	of LA Housing Units							
A03 - Housing Rent and Tenant Purchase Administration	A03 - Housing Rent and Tenant Purchase Administration	€ 530,009.99			ongoing	N/A	N/A	
A05 - Administration of Homeless Service	A05 - Administration of Homeless Service	€ 1,134,459.70			ongoing	N/A	N/A	
A06 - Support to Housing Capital Prog.	A06 - Support to Housing Capital Prog.	€ 638,672.01			ongoing	N/A	N/A	
A07 - RAS Programme	A07 - RAS Programme	€ 6,972,847.21			ongoing	N/A	N/A	
A09 - Housing Grants	A09 - Housing Grants	€ 7,769,507.95			ongoing	N/A	N/A	
Road Transportation and Safety								
22100010 - Butlersbridge/Belturbet	Design, Construction Works and Associated	€0.00	€ -		1996-2026 (approx)	€ 50,373,800	€ 51,000,000	100% funded by Government Grant

Expenditure being Incurred - Greater than €0.5m (Capital and Current)								
Project/Scheme/Programme Name	**Short Description**	**Current Expenditure Amount in Reference Year**	**Capital Expenditure Amount in Reference Year (Non Grant)**	**Capital Expenditure Amount in Reference Year (Grant)**	**Project/Programme Anticipated Timeline**	**Cumulative Expenditure to-date**	**Projected Lifetime Expenditure (Capital Only)**	**Explanatory Notes**
Housing & Building								
11502240 64 UNITS AT SWELLAN LOWER	Design, Construction Works and Associated costs	€ -	€ 48,374		2028-2029	€ 857,412.13	€ 17,000,000	
11504929 3 units at AUGHNASKERRY, CAVAN	Design, Construction Works and Associated costs	€ -	€ 38,334		2027	€ 55,306.87	€ 1,000,000	
	costs							
22100057 - N3 Virginia Bypass	Design, Construction Works and Associated costs	€0.00	€ 989,797.66		2018 - 2034 (approx.)	€ 4,631,490	€ 250,000,000	100% funded by Government Grant Note - The scheme is currently at the Planning and Design Stage. The project costs are yet to be confirmed but it is estimated that they will fall within Category 'C' €100M - €250M, of the National Development Plan 2021 - 2030 Project Cost Ranges. The Upper limit of Category 'C' has been provided for information purposes only.
22101N55 - N55 Ballinagh Traffic Relief Scheme	Design, Construction Works and Associated costs	€0.00	€ 437,154.74		2022-2032 (approx)	€ 503,791	€ 40,000,000	100% funded by Government Grant
22111N3L - N3 Dublin Road Roundabout	Design, Construction Works and Associated costs	€0.00	€ -		2018-2030 (approx)	€ 104,603	€ 7,500,000	100% funded by Government Grant

Expenditure being Incurred - Greater than €0.5m (Capital and Current)								
Project/Scheme/Programme Name	**Short Description**	**Current Expenditure Amount in Reference Year**	**Capital Expenditure Amount in Reference Year (Non Grant)**	**Capital Expenditure Amount in Reference Year (Grant)**	**Project/Programme Anticipated Timeline**	**Cumulative Expenditure to-date**	**Projected Lifetime Expenditure (Capital Only)**	**Explanatory Notes**
Housing & Building								
11502240 64 UNITS AT SWELLAN LOWER	Design, Construction Works and Associated costs	€ -	€ 48,374		2028-2029	€ 857,412.13	€ 17,000,000	
11504929 3 units at AUGHNASKERRY, CAVAN	Design, Construction Works and Associated costs	€ -	€ 38,334		2027	€ 55,306.87	€ 1,000,000	
2221155C - N55 -Corduff To South Of Killydoon - Section B	Design, Construction Works and Associated costs	€0.00	€ 2,516,885.85		2011-2027 (approx)	€ 31,070,704	€ 33,921,300	100% funded by Government Grant
22211550 - N55 -Corduff To South Of Killydoon - Section A	Design, Construction Works and Associated costs	€0.00	€ -		2012 - 2026	€ 11,152,328	€ 11,409,422	100% funded by Government Grant
28700312 - Rampart River Footbridge (River Blackwater Footbridge)	Design, Construction Works and Associated costs	€0.00	€ 10,977.75		2022 - 2030 (approx.)	€ 177,271	€ 2,800,000	100% funded by Government Grant
28700319 - Cavan Urban Greenway - Phase 2	Design, Construction Works and Associated costs	€0.00	€ 42,693.29		2021-2029 (approx)	€ 123,595	€ 3,200,000	100% funded by Government Grant
28700429 - R191 Station Road Cootehill Pedestrian & Cycleway	Design, Construction Works and Associated costs	€0.00	€ 508,598.03		2022 - 2027 (approx.)	€ 810,823	€ 2,000,000	100% funded by Government Grant

Expenditure being Incurred - Greater than €0.5m (Capital and Current)								
Project/Scheme/Programme Name	**Short Description**	**Current Expenditure Amount in Reference Year**	**Capital Expenditure Amount in Reference Year (Non Grant)**	**Capital Expenditure Amount in Reference Year (Grant)**	**Project/Programme Anticipated Timeline**	**Cumulative Expenditure to-date**	**Projected Lifetime Expenditure (Capital Only)**	**Explanatory Notes**
Housing & Building								
11502240 64 UNITS AT SWELLAN LOWER	Design, Construction Works and Associated costs	€ -	€ 48,374		2028-2029	€ 857,412.13	€ 17,000,000	
11504929 3 units at AUGHNASKERRY, CAVAN	Design, Construction Works and Associated costs	€ -	€ 38,334		2027	€ 55,306.87	€ 1,000,000	
28700430 - Cavan Town Light Segregation Cycle Scheme A (Renamed: Bus Station to Cavan Hospital Active Travel Scheme)	Design, Construction Works and Associated costs	€0.00	€ -		2022 - 2028 (approx.)	€ 96,877	€ 2,000,000	100% funded by Government Grant
28700431 - Cavan Town Light Segregation Cycle Scheme B (Renamed: Loreto school to Cavan Town Active Travel Scheme)	Design, Construction Works and Associated costs	€0.00	€ 1,053,608.19		2022 - 2028 (approx.)	€ 1,706,722	€ 2,500,000	100% funded by Government Grant
28702216 - Cavan Flood Relief Scheme	Design, Construction Works and Associated costs	€0.00	€ 279,124.79		2020-2033 (approx)	€ 1,380,455	€ 7,500,000	100% funded by Government Grant
28702220 - Multi Storey Refurbishment	Design, Construction Works and Associated costs	€0.00	€ 2,597,411.13		2023-2026 (approx)	€ 4,433,970	€ 4,600,000	100% funded by the Local Authority
22202N54 - Butlersbridge to Border Phase 2	Design, Construction Works and Associated costs	€0.00	€ 133,947.05		2024 - 2026 (approx.)	€ 2,496,939	€ 2,650,000	100% funded by the Local Authority

Expenditure being Incurred - Greater than €0.5m (Capital and Current)								
Project/Scheme/Programme Name	**Short Description**	**Current Expenditure Amount in Reference Year**	**Capital Expenditure Amount in Reference Year (Non Grant)**	**Capital Expenditure Amount in Reference Year (Grant)**	**Project/Programme Anticipated Timeline**	**Cumulative Expenditure to-date**	**Projected Lifetime Expenditure (Capital Only)**	**Explanatory Notes**
Housing & Building								
11502240 64 UNITS AT SWELLAN LOWER	Design, Construction Works and Associated costs	€ -	€ 48,374		2028-2029	€ 857,412.13	€ 17,000,000	
11504929 3 units at AUGHNASKERRY, CAVAN	Design, Construction Works and Associated costs	€ -	€ 38,334		2027	€ 55,306.87	€ 1,000,000	
2221N554 - N55 Cashel Cross	Design, Construction Works and Associated costs	€0.00	€ 33,371.14		2022 - 2026 (approx)	€ 1,021,189	€ 1,100,000	100% funded by Government Grant
28700478 - Kingscourt Town Urban Greenway/Permeability Link	Design, Construction Works and Associated costs	€0.00	€ 3,433.38		2023 - 2028 (approx.)	€ 149,771	€ 2,000,000	100% funded by Government Grant
N87 North of Bawnboy & Swanlinbar (North & South)	Design, Construction Works and Associated costs	€0.00	€ 1,410,962.03		2024 - 2026	€ 1,410,962.03	€ 2,500,000	100% funded by Government Grant
22100N3R N3 Cavan Crystal to Kilmore Roundabout Safety Scheme	Design, Construction Works and Associated costs	€0.00	€ 3,223.40		2023 - 2028 (approx.)	€ 239,290	€ 3,000,000	100% funded by Government Grant
28880018 R188 Safety Improvement Measures at Rathkenny	Design, Construction Works and Associated costs	€0.00	€ -		2023 - 2030 (approx.)	€ 1,746,374	€ 20,000,000	100% funded by Government Grant

Expenditure being Incurred - Greater than €0.5m (Capital and Current)								
Project/Scheme/Programme Name	**Short Description**	**Current Expenditure Amount in Reference Year**	**Capital Expenditure Amount in Reference Year (Non Grant)**	**Capital Expenditure Amount in Reference Year (Grant)**	**Project/Programme Anticipated Timeline**	**Cumulative Expenditure to-date**	**Projected Lifetime Expenditure (Capital Only)**	**Explanatory Notes**
Housing & Building								
11502240 64 UNITS AT SWELLAN LOWER	Design, Construction Works and Associated costs	€ -	€ 48,374		2028-2029	€ 857,412.13	€ 17,000,000	
11504929 3 units at AUGHNASKERRY, CAVAN	Design, Construction Works and Associated costs	€ -	€ 38,334		2027	€ 55,306.87	€ 1,000,000	
28702217 - RMO Public Lighting Energy Efficiency Project	RMO Public Lighting Energy Efficiency Project	€0.00	€38,886.67		TBD	€170,696.77	€2,600,000.00	10% funded by Government Grant
B01 - NP Road - Maintenance and Improvement	B01 - NP Road - Maintenance and Improvement	€1,905,125.56			ongoing	N/A	N/A	
B03 - Regional Road - Maintenance and Improvement	B03 - Regional Road - Maintenance and Improvement	€7,593,756.99			ongoing	N/A	N/A	
B04 - Local Road - Maintenance and Improvement	B04 - Local Road - Maintenance and Improvement	€18,267,496.74			ongoing	N/A	N/A	
B05 - Public Lighting	B05 - Public Lighting	€842,495.64			ongoing	N/A	N/A	
B07 - Road Safety Engineering Improvement	B07 - Road Safety Engineering Improvement	€630,358.33			ongoing	N/A	N/A	

Expenditure being Incurred - Greater than €0.5m (Capital and Current)								
Project/Scheme/Programme Name	**Short Description**	**Current Expenditure Amount in Reference Year**	**Capital Expenditure Amount in Reference Year (Non Grant)**	**Capital Expenditure Amount in Reference Year (Grant)**	**Project/Programme Anticipated Timeline**	**Cumulative Expenditure to-date**	**Projected Lifetime Expenditure (Capital Only)**	**Explanatory Notes**
Housing & Building								
11502240 64 UNITS AT SWELLAN LOWER	Design, Construction Works and Associated costs	€ -	€ 48,374		2028-2029	€ 857,412.13	€ 17,000,000	
11504929 3 units at AUGHNASKERRY, CAVAN	Design, Construction Works and Associated costs	€ -	€ 38,334		2027	€ 55,306.87	€ 1,000,000	
B09 - Car Parking	B09 - Car Parking	€964,643.02			ongoing	N/A	N/A	
B11 - Agency & Recoupable Services	B11 - Agency & Recoupable Services	€1,442,620.03			ongoing	N/A	N/A	
Water Services								
C01 - Water Supply	C01 - Water Supply	€2,173,777.10			ongoing	N/A	N/A	
C02 - Waste Water Treatment	C02 - Waste Water Treatment	€1,558,102.71			ongoing	N/A	N/A	
C05 - Admin of Group and Private Installations	C05 - Admin of Group and Private Installations	€6,677,995.20			ongoing	N/A	N/A	
C07 - Agency & Recoupable Services	C07 - Agency & Recoupable Services	€677,134.55			ongoing	N/A	N/A	
Development Management								
45000016 - Destination Towns (including overall Town Hall Public Realm)	Design, Construction Works and Associated costs		€0.00		2022-2026	€520,264.89	€1,000,000.00	25% funded by Local Authority

Expenditure being Incurred - Greater than €0.5m (Capital and Current)								
Project/Scheme/Programme Name	**Short Description**	**Current Expenditure Amount in Reference Year**	**Capital Expenditure Amount in Reference Year (Non Grant)**	**Capital Expenditure Amount in Reference Year (Grant)**	**Project/Programme Anticipated Timeline**	**Cumulative Expenditure to-date**	**Projected Lifetime Expenditure (Capital Only)**	**Explanatory Notes**
Housing & Building								
11502240 64 UNITS AT SWELLAN LOWER	Design, Construction Works and Associated costs	€ -	€ 48,374		2028-2029	€ 857,412.13	€ 17,000,000	
11504929 3 units at AUGHNASKERRY, CAVAN	Design, Construction Works and Associated costs	€ -	€ 38,334		2027	€ 55,306.87	€ 1,000,000	
45000012 and 45000019- Abbeylands Project	Design, Construction Works and Associated costs	€0.00	€698,842.39	€ -	2020-2027	€3,983,370.65	€31,000,000.00	25% funded by the Local Authority
D01 - Forward Planning	D01 - Forward Planning	€670,917.41			ongoing	N/A	N/A	
D02 - Development Management	D02 - Development Management	€1,764,485.88			ongoing	N/A	N/A	
D05 - Tourism Development and Promotion	D05 - Tourism Development and Promotion	€1,122,313.12			ongoing	N/A	N/A	
D06 - Community and Enterprise Function	D06 - Community and Enterprise Function	€3,853,441.70			ongoing	N/A	N/A	
D09 - Economic Development and Promotion	D09 - Economic Development and Promotion	€5,806,685.78			ongoing	N/A	N/A	
D11 - Heritage and Conservation Services	D11 - Heritage and Conservation Services	€1,093,723.25			ongoing	N/A	N/A	

Expenditure being Incurred - Greater than €0.5m (Capital and Current)								
Project/Scheme/Programme Name	**Short Description**	**Current Expenditure Amount in Reference Year**	**Capital Expenditure Amount in Reference Year (Non Grant)**	**Capital Expenditure Amount in Reference Year (Grant)**	**Project/Programme Anticipated Timeline**	**Cumulative Expenditure to-date**	**Projected Lifetime Expenditure (Capital Only)**	**Explanatory Notes**
Housing & Building								
11502240 64 UNITS AT SWELLAN LOWER	Design, Construction Works and Associated costs	€ -	€ 48,374		2028-2029	€ 857,412.13	€ 17,000,000	
11504929 3 units at AUGHNASKERRY, CAVAN	Design, Construction Works and Associated costs	€ -	€ 38,334		2027	€ 55,306.87	€ 1,000,000	
Environmental Services								
E01 - Landfill Operation and Aftercare	E01 - Landfill Operation and Aftercare	€816,023.77			ongoing	N/A	N/A	
E05 - Litter Management	E05 - Litter Management	€832,704.61			ongoing	N/A	N/A	
E06 - Street Cleaning	E06 - Street Cleaning	€660,089.31			ongoing	N/A	N/A	
E07 - Waste Regulations, Monitoring and Enforcement	E07 - Waste Regulations, Monitoring and Enforcement	€1,972,197.23			ongoing	N/A	N/A	
E10 - Safety of Structures and Places	E10 - Safety of Structures and Places	€508,268.29			ongoing	N/A	N/A	
E11 - Operation of Fire Service	E11 - Operation of Fire Service	€7,106,669.78			ongoing	N/A	N/A	
E13 - Water Quality, Air and Noise Pollution	E13 - Water Quality, Air and Noise Pollution	€803,204.02			ongoing	N/A	N/A	

Expenditure being Incurred - Greater than €0.5m (Capital and Current)								
Project/Scheme/Programme Name	**Short Description**	**Current Expenditure Amount in Reference Year**	**Capital Expenditure Amount in Reference Year (Non Grant)**	**Capital Expenditure Amount in Reference Year (Grant)**	**Project/Programme Anticipated Timeline**	**Cumulative Expenditure to-date**	**Projected Lifetime Expenditure (Capital Only)**	**Explanatory Notes**
Housing & Building								
11502240 64 UNITS AT SWELLAN LOWER	Design, Construction Works and Associated costs	€ -	€ 48,374		2028-2029	€ 857,412.13	€ 17,000,000	
11504929 3 units at AUGHNASKERRY, CAVAN	Design, Construction Works and Associated costs	€ -	€ 38,334		2027	€ 55,306.87	€ 1,000,000	
E15 - Climate Change and Flooding	E15 - Climat Change and Flooding	€508,322.76			ongoing	N/A	N/A	
Recreation and Amenity								
Cavan Sports Campus-6030004/60300007	Design, Construction Works and Associated costs	€0.00	€263,764.00		2023-2028	€2,026,544.79	€36,610,000.00	15% funded by the Local Authority
Ballyjamesduff Regeneration Project Phase 2 Percy French-81101737	Design, Construction Works and Associated costs	€0.00	€380,568.00		2023-2028	€872,739.42	€9,809,584.00	22% funded by the Local Authority
64800514 - Cootehill C&E Hub (BOI)	Design, Construction Works and Associated costs	€0.00	€227,505.00		2023-2026	€283,123.77	€600,000.00	10% funded by the Local Authority
64802383 - Burren/Shannon Pot Project	Design, Construction Works and Associated costs	€0.00	€1,462,328.40		2022-2026	€3,261,441.09	€10,328,059.30	28% funded by the Local Authority

Expenditure being Incurred - Greater than €0.5m (Capital and Current)								
Project/Scheme/Programme Name	**Short Description**	**Current Expenditure Amount in Reference Year**	**Capital Expenditure Amount in Reference Year (Non Grant)**	**Capital Expenditure Amount in Reference Year (Grant)**	**Project/Programme Anticipated Timeline**	**Cumulative Expenditure to-date**	**Projected Lifetime Expenditure (Capital Only)**	**Explanatory Notes**
Housing & Building								
11502240 64 UNITS AT SWELLAN LOWER	Design, Construction Works and Associated costs	€ -	€ 48,374		2028-2029	€ 857,412.13	€ 17,000,000	
11504929 3 units at AUGHNASKERRY, CAVAN	Design, Construction Works and Associated costs	€ -	€ 38,334		2027	€ 55,306.87	€ 1,000,000	
St Michaels Hall Community Centre 81101467	Design, Construction Works and Associated costs	€0.00	€259,964.00		2025-2027	€259,964.00	€6,810,491.11	10% funded by the Local Authority
64801002 Kingscourt Town Centre Regeneration Scheme	Design, Construction Works and Associated costs	€0.00	€12,449.06		2021-2029 (approx)	€1,682,948.64	€13,976,868.00	22% funded by the Local Authority
64802385 - Cavan Greenway Project (Renamed to 'Cavan North West Greenway')	Design, Construction Works and Associated costs	€0.00	€1,706.00		2021-2035 (approx)	€212,472.66	€30,000,000.00	25% funded by the Local Authority
64820040 - Dun an rí Forest upgrade work and development of a Natural play Area	Design, Construction Works and Associated costs	€0.00	€288,475.44		2022-2026 (approx)	€425,038.07	€501,435.00	10% funded by the Local Authority
F02 - Operation of Library and Archival Service	F02 - Operation of Library and Archival Service	€3,353,311.80			ongoing	N/A	N/A	

Expenditure being Incurred - Greater than €0.5m (Capital and Current)								
Project/Scheme/Programme Name	**Short Description**	**Current Expenditure Amount in Reference Year**	**Capital Expenditure Amount in Reference Year (Non Grant)**	**Capital Expenditure Amount in Reference Year (Grant)**	**Project/Programme Anticipated Timeline**	**Cumulative Expenditure to-date**	**Projected Lifetime Expenditure (Capital Only)**	**Explanatory Notes**
Housing & Building								
11502240 64 UNITS AT SWELLAN LOWER	Design, Construction Works and Associated costs	€ -	€ 48,374		2028-2029	€ 857,412.13	€ 17,000,000	
11504929 3 units at AUGHNASKERRY, CAVAN	Design, Construction Works and Associated costs	€ -	€ 38,334		2027	€ 55,306.87	€ 1,000,000	
F03 - Outdoor Leisure Areas Operations	F03 - Outdoor Leisure Areas Operations	€602,603.50			ongoing	N/A	N/A	
F04 - Community Sport and Recreational Development	F04 - Community Sport and Recreational Development	€2,533,600.11			ongoing	N/A	N/A	
F05 - Operation of Arts Programme	F05 - Operation of Arts Programme	€3,138,131.46			ongoing	N/A	N/A	
Agriculture, Education, Health and Welfare								
G04 - Veterinary Service	G04 - Veterinary Service	€549,734.41			ongoing	N/A	N/A	
Miscellaneous Services								
88800023 - Refurbishment Offices, Farnham Street, Cavan	Design, Construction Works and Associated costs		€64,490.15		ongoing	€1,706,232.11	€11,500,000.00	100% funded by the Local Authority
H03 - Administration of Rates	H03 - Administration of Rates	€3,501,291.84			ongoing	N/A	N/A	

Expenditure being Incurred - Greater than €0.5m (Capital and Current)								
Project/Scheme/Programme Name	**Short Description**	**Current Expenditure Amount in Reference Year**	**Capital Expenditure Amount in Reference Year (Non Grant)**	**Capital Expenditure Amount in Reference Year (Grant)**	**Project/Programme Anticipated Timeline**	**Cumulative Expenditure to-date**	**Projected Lifetime Expenditure (Capital Only)**	**Explanatory Notes**
Housing & Building								
11502240 64 UNITS AT SWELLAN LOWER	Design, Construction Works and Associated costs	€ -	€ 48,374		2028-2029	€ 857,412.13	€ 17,000,000	
11504929 3 units at AUGHNASKERRY, CAVAN	Design, Construction Works and Associated costs	€ -	€ 38,334		2027	€ 55,306.87	€ 1,000,000	
H09 - Local Representation & Civic Leadership	H09 - Local Representation & Civic Leadership	€1,282,449.32			ongoing	N/A	N/A	
H10 - Motor Taxation	H10 - Motor Taxation	€594,976.00			ongoing	N/A	N/A	
H11 - Agency & Recoupable Services	H11 - Agency & Recoupable Services	€585,364.77			ongoing	N/A	N/A	
Totals		**€107,426,868.85**	**€33,502,971.34**	**€ -**		**€170,058,125.28**	**€757,220,931.86**	

Projects/Programmes Completed or discontinued in the reference year - Greater than €0.5m (Capital and Current)							
Project/Scheme/Programme Name	**Short Description**	**Current Expenditure Amount in Reference Year**	**Capital Expenditure Amount in Reference Year (Non Grant)**	**Capital Expenditure Amount in Reference Year (Grant)**	**Project/Programme Completion Date**	**Final Outturn Expenditure**	**Explanatory Notes**
Housing & Building							
11506522 HOUSING SCHEME AT ELM GROVE CAVAN	Design, Construction Works and Associated costs		€75,012.22		2025	€3,530,443.67	
11506635 PURCHASE OF SITE FAIRYMOUNT	Design, Construction Works and Associated costs		€17,567.18		2025	€844,161.75	
11506640 TURNKEY SCHEME - 32 UNITS WOODLANDS BALLYJAMESDUFF (part completion)	Turnkey Development Acquisition	€ -	€5,792.54		2025	€3,668,266.74	
11506690 CACS ST KILLIANS HOUSING MULLAGH	CAS Loan for AHB Construction Works	€ -	€120,127.77		2025	€830,521.64	
11506798 PURCHASE OF 5 & 6 CREIGHAN MANOR (Part V)	Part V Acquisition	€ -	€2,718.36		2025	€528,372.11	
11506799 TURNKEY DEVELOPMENT OF 6 NO. UNITS CAVAN RD, ERRIGAL, COOTEHILL	Turnkey Development Acquisition	€ -	€1,896,733.92		2025	€2,123,660.07	
11506800 TURNKEY DEVELOPMENT OF 4 NO. UNITS, TAOIBH COILLE, YEW PARK, VIRGINIA	Turnkey Development Acquisition	€ -	€863,549.92		2025	€1,338,442.94	
11506861 TURNKEY DEVELOPMENT AT CARRICKLECK VIEW, LISATURRIN, KINGSCOURT	Turnkey Development Acquisition	€ -	€3,000,957.54		2025	€10,798,672.37	
11506910 HOUSING DEVELOPMENT AT KILNAVARA (3 NO UNITS)	Turnkey Development Acquisition	€ -	€907,430.24		2025	€995,942.96	

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**
11506962 PURCHASE OF DEVELOPMENT SITE - KILCONNY, BELTURBET (9 UNITS)	Design, Construction Works and Associated costs	€ -	€18,021.99		N/A	€18,021.99	Project aborted
11507023 Turnkey Development - 2 Units at Main Street, Killeshandra	Turnkey Development Acquisition	€ -	€547,431.27		2025	€547,431.27	
11506922 SLI NA COILLE ACC CALF	Design, Construction Works and Associated costs	€ -	€485,521.22		2025	€833,581.42	
Road Transportation and Safety							
221008N3 - N3 Virginia Town Safety and Pavement Scheme	Design, Construction Works and Associated costs	€ -	€7,951.95		2025	€1,542,235.94	
21100134- N3 Killygrogan Pavement Scheme (discontinued)	Design, Construction Works and Associated costs	€ -	€0.00		N/A	€48,079.52	Discontinued
28700433 Active Travel 2022- L1512 DRUMELIS	Design, Construction Works and Associated costs	€ -	€536,516.73		2025	€570,791.12	
22202N54 - Butlersbridge to Border Phase 2	Design, Construction Works and Associated costs	€ -	€133,947.05		2025	€2,496,939.00	
Development Management							
81100506 - Cootehill Industrial Park	Design, Construction Works and Associated costs	€0.00	€0.00		December 2025	€1,182,145.73	
Recreation and Amenity							
62201701 - Virginia Library	Design, Construction Works and Associated costs	€0.00	€140,439.99		2025	€6,787,930.78	
64800507 - Con Smith Park	Design, Construction Works and Associated costs	€0.00	€258,373.42		2025	€560,643.27	
81101465 - Bailieboro Courthouse Regeneration	Design, Construction Works and Associated	€0.00	€202,359.00		December 2025	€2,083,176.00	

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**
Project	costs						
81101464- Ballyconnell Markethouse Regeneration Project	Design, Construction Works and Associated costs	€0.00	€374,247.11		2025	€1,296,189.74	
Totals		**€**	**€ 9,594,699.42**	**€**		**42,625,650.03**	

Appendix 2

All Self-Assessment Checklists
(1 – 7)

For 2025

Cavan County Council

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 a 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[5] 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.

[5] [5] Project completion reports (previously called post project reviews) – see Department of Public Expenditure & Reform, Circular 06/2018 available here

<u>**Cavan County Council**</u>

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

	General Obligations not specific to individual projects/programmes.	**Self-Assessed Compliance Rating: 1 - 3**	**Comment/Action Required**
Q 1.1	Does the organisation ensure, on an ongoing basis, that appropriate people within the organisation and its agencies are aware of their requirements under the Public Spending Code (incl. through training)?	**3**	All relevant staff & agencies are notified of their obligations under the PSC, and each Head of Section is required to confirm their compliance by completing an Annual Assurance of Compliance form.
Q 1.2	Has internal training on the Public Spending Code been provided to relevant staff?	**3**	2025 is the 12th year of the PSC in Local Government. The PSC, the QA guidance (version 4) & the relevant Documents for 2025 were circulated to all relevant staff & they were instructed & advised on same. A National training course/programme on the PSC specific for the Local Government Sector would be welcomed.
Q 1.3	Has the Public Spending Code been adapted for the type of project/programme that your organisation is responsible for, i.e., have adapted sectoral guidelines been developed?	**3**	Where applicable the PSC is adapted, and each Head of Section is required to confirm their compliance by completing an Annual Assurance of Compliance form.
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?	**3**	Each Head of Section is required to confirm their compliance with same in completing an Annual Assurance of Compliance form.
Q 1.5	Have recommendations from previous QA reports (incl. spot checks) been disseminated, where appropriate, within the organisation and to agencies?	**3**	Yes - Quality Assurance (QA) exercises, in-depth checks and additional Internal Auditor spot checks are sent to relevant Sections for review & application.
Q 1.6	Have recommendations from previous QA reports been acted upon?	**3**	Yes – Internal Auditor conducts spot checks outside of the PSC. Inventory list is updated annually and assurance of compliance with the PSC is sought on an annual basis from the heads of each Section / Departments / Agencies.
Q 1.7	Has an annual Public Spending Code QA report been submitted to and certified by the Chief Executive Officer, submitted to NOAC and published on the Local Authority's website?	**3**	Yes – QA Report has been certified by the Chief Executive, submitted to NOAC and published on the authority's website.
Q 1.8	Was the required sample of projects/programmes subjected to in-depth checking as per step 4 of the QAP?	**3**	Yes - Required sample reviewed.
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**	Yes – A formal process is in place to schedule and carry out ex-post evaluations for applicable project. Where post project evaluations are part of the process, close out reports, and post project annual progress reports are submitted to the relevant Approving Authority as and when requested/required.
Q 1.10	How many formal evaluations were completed in the year under review? Have they been published in a timely manner?	**3**	11 out of the 11 projects/programmes that ended in 2025 had a certificate of compliance or completion report or similar carried out in 2025. Under the programme for Housing Adaptation Grant Schemes - All completed jobs were inspected after completion and prior to payment of the grants to ensure that works were done in accordance with the grant approval
Q 1.11	Is there a process in place to follow up on the recommendations of previous evaluations?	**2**	Historically - each evaluation/post project review is very much project specific, and where applicable findings are noted for future consideration.
Q 1.12	How have the recommendations of reviews and ex post evaluations informed resource allocation decisions?	**2**	Historically - outcomes and findings are shared in a lesson learned to make staff more aware of the importance of pre-project planning, realistic budgeting, and post project assessment.

Self-Assessed Ratings:
1 = Scope for significant improvements, **2** = Compliant but with some improvement necessary,
3 = Broadly Compliant. Or where appropriate - N/a

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?	**N/A**	Not Applicable
Q 2.3	Was a Preliminary and Final Business Case, including appropriate financial and economic appraisal, completed for all capital projects and programmes?	**3**	Yes – where applicable
Q 2.4	Were the proposal objectives SMART and aligned with Government policy including National Planning Framework, Climate Mitigation Plan etc?	**3**	Yes – where applicable in accordance with the relevant Approving Authority guidelines and requirements.
Q 2.5	Was an appropriate appraisal method and parameters used in respect of capital projects or capital programmes/grant schemes?	**3**	Yes – where applicable in accordance with the relevant Approving Authority guidelines and requirements.
Q 2.6	Was a financial appraisal carried out on all proposals and was there appropriate consideration of affordability?	**3**	Yes – where applicable in accordance with the relevant Approving Authority guidelines and requirements.
Q 2.7	Was the appraisal process commenced at an early enough stage to inform decision making?	**3**	Yes – where applicable in accordance with the relevant Approving Authority guidelines and requirements.
Q 2.8	Were sufficient options analysed in the business case for each capital proposal?	**N/A**	Not Applicable.
Q 2.9	Was the evidence base for the estimated cost set out in each business case? Was an appropriate methodology used to estimate the cost? Were appropriate budget contingencies put in place?	**3**	Yes – where applicable in accordance with relevant Approving Authority guidelines and requirements.
Q 2.10	Was risk considered and a risk mitigation strategy commenced? Was appropriate consideration given to governance and deliverability?	**2**	Yes – where applicable.
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**	Not Applicable.
Q 2.12	Was a detailed project brief including design brief and procurement strategy prepared for all investment projects?	**N/A**	Not Applicable, however where required this will be conducted in accordance with relevant Approving Authority guidelines and requirements.
Q 2.13	Were procurement rules (both National and EU) complied with?	**N/A**	Not Applicable, however where applicable, the relevant procurement rules (both National and EU) will be complied with.
Q 2.14	Was the Capital Works Management Framework (CWMF) properly implemented?	**N/A**	Not Applicable, however where required the CWMF will be implemented.
Q 2.15	Were State Aid rules checked for all support?	**N/A**	Not Applicable, however where required this will be conducted in accordance with relevant Approving Authority guidelines and requirements.
Q 2.16	Was approval sought from the Approving Authority at all decision gates?	**3**	Yes – where applicable.
Q 2.17	Was Value for Money assessed and confirmed at each decision gate by Sponsoring Agency and Approving Authority?	**3**	Yes – where applicable in accordance with relevant Approving Authority guidelines and requirements.
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**	Not Applicable,

Self-Assessed Ratings:
1 = Scope for significant improvements, **2** = Compliant but with some improvement necessary,
3 = Broadly Compliant. Or where appropriate - N/a

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**	Yes – Projects/Programmes have a clear objective.
Q 3.2	Are objectives measurable in quantitative terms?	**3**	Yes – where applicable in accordance with the relevant Agreements and Approving Authority guidelines and requirements.
Q 3.3	Was a business case, incorporating financial and economic appraisal, prepared for new current expenditure proposals?	**3**	Yes – where applicable in accordance with the relevant Approving Authority guidelines and requirements.
Q 3.4	Was an appropriate appraisal method used?	**N/A**	Not Applicable.
Q 3.5	Was an economic appraisal completed for all projects/programmes exceeding €20m or an annual spend of €5m over 4 years?	**N/A**	Not Applicable.
Q 3.6	Did the business case include a section on piloting?	**N/A**	Not Applicable.
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**	Not Applicable.
Q 3.8	Have the methodology and data collection requirements for the pilot been agreed at the outset of the scheme?	**N/A**	Not Applicable.
Q 3.9	Was the pilot formally evaluated and submitted for approval to the relevant Vote Section in DPER?	**N/A**	Not Applicable.
Q 3.10	Has an assessment of likely demand for the new scheme/scheme extension been estimated based on empirical evidence?	**N/A**	Not Applicable.
Q 3.11	Was the required approval granted?	**3**	Yes – where applicable in accordance with the relevant Agreements and Approving Authority guidelines and requirements.
Q 3.12	Has a sunset clause been set?	**N/A**	Not Applicable.
Q 3.13	If outsourcing was involved were both EU and National procurement rules complied with?	**N/A**	Not Applicable, however historically where required, procurement rules (both National and EU) are complied with.
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?	**3**	Yes – where applicable in accordance with the relevant Agreements and Approving Authority guidelines and requirements.
Q 3.15	Have steps been put in place to gather performance indicator data?	**3**	Yes – where applicable in accordance with the relevant Agreements and Approving Authority guidelines and requirements.
Self-Assessed Ratings: **1** = Scope for significant improvements, **2** = Compliant but with some improvement necessary, **3** = Broadly Compliant. Or where appropriate - N/a			

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**	Yes – where applicable, contracts were signed and where necessary approval from the relevant Approving Authority was acquired.
Q 4.2	Did management boards/steering committees meet regularly as agreed?	**3**	Yes – Regular meetings did take place
Q 4.3	Were programme co-ordinators appointed to co-ordinate implementation?	**3**	Yes – this is done by Council Staff or outsourced to Consultants/Contractors when required.
Q 4.4	Were project managers, responsible for delivery, appointed and were the project managers at a suitably senior level for the scale of the project?	**3**	Yes – the Project Managers appointed were at a suitably senior level for the scale of the project.
Q 4.5	Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality?	**3**	Yes – where applicable, regular meetings and progress reports were carried out in accordance with the relevant Approving Authority guidelines and requirements.
Q 4.6	Did projects/programmes/grant schemes keep within their financial budget and time schedule?	**3**	Yes – however where applicable, budgets and programmes were adjusted.
Q 4.7	Did budgets have to be adjusted?	**3**	Yes – where applicable budgets were adjusted.
Q 4.8	Were decisions on changes to budgets / time schedules made promptly?	**3**	Yes – where applicable
Q 4.9	Did circumstances ever warrant questioning the viability of the project/programme/grant scheme and the business case (exceeding budget, lack of progress, changes in the environment, new evidence, etc.)?	**3**	Yes – where applicable, as part of the development of a project / scheme various types of assessments were carried out e.g. Economic, Environmental, Accessibility, Social Inclusion, etc
Q 4.10	If circumstances did warrant questioning the viability of a project/programme/grant scheme was the project subjected to adequate examination?	**3**	Yes – where applicable in accordance with the relevant Approving Authority guidelines and requirements.
Q 4.11	If costs increased or there were other significant changes to the project was approval received from the Approving Authority?	**3**	Yes – where applicable
Q 4.12	Were any projects/programmes/grant schemes terminated because of deviations from the plan, the budget or because circumstances in the environment changed the need for the investment?	**N/A**	Not Applicable

Self-Assessed Ratings:
1 = Scope for significant improvements, **2** = Compliant but with some improvement necessary,
3 = Broadly Compliant. Or where appropriate - N/a

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**	Yes – there are clear objectives defined as part of the Annual Budget process, relevant Service Level Agreements, Schemes / Programmes / Strategies, KPI's, various plans e.g. Development Plans, Corporate Plan, Annual Service Delivery Plans, Business Plans, etc, and relevant Statutory Regulations/Acts and Requirements etc.
Q 5.2	Are outputs well defined?	**3**	Yes – outputs clearly defined in the relevant Statutory Regulations / Acts, Service Level Agreements, Schemes / Programmes / Strategies, Team Meetings, Annual Budget process, LECP, and Annual Service Delivery Plans.
Q 5.3	Are outputs quantified on a regular basis?	**3**	Yes – outputs quantified regularly and reported to the relevant Approving Authority as required e.g. monthly/quarterly/annually.
Q 5.4	Is there a method for monitoring efficiency on an ongoing basis?	**3**	Yes – through Service Level Agreements, monitoring budgets, expenditure and performance, recording lessons learned, using online systems and various databases, e.g. debt management systems and through various reports, e.g. budgetary progress reports.
Q 5.5	Are outcomes well defined?	**3**	Yes – outcomes are well defined as part of the relevant Statutory Regulations / Acts, Annual Service Delivery Plans and other relevant plans, strategies, schemes / programmes, annual budget process and through various reports, e.g. Annual Reports.
Q 5.6	Are outcomes quantified on a regular basis?	**3**	Yes – outcomes quantified regularly and reported to the relevant Approving Authority as required e.g. monthly/quarterly/annually.
Q 5.7	Are unit costings compiled for performance monitoring?	**3**	Yes – where applicable, in accordance with the relevant Service Level Agreements and KPI's.
Q 5.8	Are other data complied to monitor performance?	**3**	Yes – in team meetings, CE Monthly Reports and other various reports/returns to the relevant Approving Authorities as required.
Q 5.9	Is there a method for monitoring effectiveness on an ongoing basis?	**3**	Yes – through compliance with statutory requirements, Service Level Agreements, reviewing lessons learned, debt management systems and other budgetary tools, KPI's, surveys, Annual Service Delivery Plans and using online systems and various databases, etc.
Q 5.10	Has the organisation engaged in any other 'evaluation proofing' of programmes/projects?	**3**	Yes – through Service Level Agreements, Schemes / Programmes / National Initiatives, Annual Reports to NOAC, KPI's, Internal Audits, etc.
Self-Assessed Ratings: **1** = Scope for significant improvements, **2** = Compliant but with some improvement necessary, **3** = Broadly Compliant. Or where appropriate - N/a			

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?	**3**	12 out of the 11 projects/programmes that ended in 2025 had a certificate of compliance or completion report or similar carried out in 2025. (Note one project was aborted) Under the programme for Housing Adaptation Grant Schemes - All completed jobs were inspected after completion and prior to payment of the grants to ensure that works were done in accordance with the grant approval.
Q 6.2	Were lessons learned from Project Completion Reports incorporated into sectoral guidance and disseminated within the Sponsoring Agency and the Approving Authority?	**N/A**	Not Applicable.
Q 6.3	How many Project Completion Reports were published in the year under review?	**N/A**	Not Applicable.
Q 6.4	How many Ex-Post Evaluations were completed in the year under review?	**N/A**	Not Applicable.
Q 6.5	How many Ex-Post Evaluations were published in the year under review?	**N/A**	Not Applicable.
Q 6.6	Were lessons learned from Ex-Post Evaluation reports incorporated into sectoral guidance and disseminated within the Sponsoring Agency and the Approving Authority?	**N/A**	Not Applicable.
Q 6.7	Were Project Completion Reports and Ex-Post Evaluations carried out by staffing resources independent of project implementation?	**3**	12 out of the 11 projects/programmes that ended in 2025 had a certificate of compliance or completion report or similar carried out in 2025. (Note one project was aborted) Under the programme for Housing Adaptation Grant Schemes - All completed jobs were inspected after completion and prior to payment of the grants to ensure that works were done in accordance with the grant approval.
Q 6.8	Were Project Completion Reports and Ex-Post Evaluation Reports for projects over €50m sent to DPER for dissemination?	**N/A**	Not Applicable
Self-Assessed Ratings: **1** = Scope for significant improvements, **2** = Compliant but with some improvement necessary, **3** = Broadly Compliant. Or where appropriate - N/a			

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**	No programmes relevant to PSC in 2025
Q 7.2	Did those reviews reach conclusions on whether the programmes were efficient?	**N/A**	No programmes relevant to PSC in 2025
Q 7.3	Did those reviews reach conclusions on whether the programmes were effective?	**N/A**	No programmes relevant to PSC in 2025
Q 7.4	Have the conclusions reached been taken into account in related areas of expenditure?	**N/A**	No programmes relevant to PSC in 2025
Q 7.5	Were any programmes discontinued following a review of a current expenditure programme?	**N/A**	No programmes relevant to PSC in 2025
Q 7.6	Were reviews carried out by staffing resources independent of project implementation?	**N/A**	No programmes relevant to PSC in 2025
Q 7.7	Were changes made to the organisation’s practices in light of lessons learned from reviews?	**N/A**	No programmes relevant to PSC in 2025
Self-Assessed Ratings: **1** = Scope for significant improvements, **2** = Compliant but with some improvement necessary, **3** = Broadly Compliant. Or where appropriate - N/a			

Appendix 3

Audit Assurance Categories and Criteria

ASSURANCE CATEGORY	ASSURANCE CRITERIA	
SUBSTANTIALLY	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 noncompliance 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.

Appendix 4

Quality Assurance - In - Dept Checks and Reviews

Cavan County Council

Internal Audit Department

Public Spending Code Quality Assurance Appraisal 2025

In-depth Review of the Revenue Programme

(A09 - Housing Grants Revenue Expenditure Programme)

- **1. Croí Cónaithe Towns Fund**

- **2. Housing Adaptation Grants for Older People and People with a Disability comprises of three distinct schemes, namely:**
    - **Housing Adaption Grant for People with a Disability**
    - **Mobility Aids Grant**
    - **Housing Aid for Older People Grant**

Revenue Expenditure Incurred

Quality Assurance – In Depth Check

Cavan County Council

Section A: Introduction

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

Programme Information	
Name	**A09 - Housing Grants Revenue Expenditure Programme**
Detail	A range of grants housing grants to support older people, people with disabilities and those refurbishing vacant properties, includes: • **1. Croí Cónaithe Towns Fund** • **2.0 Housing Adaption Grant for People with a Disability** • **2.1 Mobility Aids Grant** • **2.2 Housing Aid for Older People Grant**
Responsible Body	Cavan County Council
Current Status	Revenue Expenditure being incurred – Ongoing
Start Date	01/01/2025
End Date	31/12/2025
Overall Cost- Annual Programme Expenditure per the 2025 AFS	**€7,769,508**

A09 Revenue Expenditure Programme Overview

This Revenue Expenditure Programme Housing Grants (A09) relates to all housing grant schemes operated and managed by Cavan County Council including:

- Croí Cónaithe Towns Fund
- Housing Adaption Grants for People with a Disability
- Mobility Aid Grants
- Housing Aid for Older People Grants

The various schemes are primarily funded by the Department of Housing, Local Government and Heritage (DHLGH) with grants applications processed and approved by the Local Authority. Cavan County Council also provides additional financial supports or match funding (15%-20%) as required under the terms of the schemes. The particulars of individual schemes including the related revenue expenditure are outlined separately in this PSC In-depth Review.

Breakdown of the Related Gants Expenditure- ASF Figures 2025

A0904- Revenue Programme Other Housing Grants Expenditure 2025				
Job	Expenditure Details	Total	Type 1	Type 2
13630001	Croi Conaither Town Fund	3,854,618.00	3,854,618.00	
13630002	Croi Conaither Town Fund Salaries	71,493.00	71,493.00	
13500004	(HAP) Housing Adapt Grant for People	1,727,850.00		1,727,850.00
13630003	Council's Housing Grant (15% /20%) Contribution	762,469.00		762,469.00
13800004	(MAG) Mobility Aids Housing Grants	49,108.00		49,108.00
13900004	(HOP) Housing Aid for Older People	1,061,369.00		1,061,369.00
Total Housing Grant Expenditure 2025		**€7,526,907.00**	**€3,926,111.00**	**€3,600,796.00**

In addition to the payment of the housing grant payments charged to the Revenue Expenditure Programme A09 the standard apportionment of the Councils central administration charges of €242,601 was applied.

Summary of A09 Housing Grants Revenue Expenditure Programme for 2025

	Actual 2025
A0904 - Other Housing Grant Payments	7,526,907
A0999 - Service Support Costs	242,601
A09 - Housing Grants	**7,769,508**

A09 HOUSING GRANT TYPE 1 - THE CROÍ CÓNAITHE TOWNS FUND

This section of the review examines the Housing Grants that supports the Refurbishment of Vacant Properties through THE CROÍ CÓNAITHE TOWNS FUND.

The Croí Cónaithe Towns Fund - Vacant Property Refurbishment Grant, is a key initiative which underpins policy set out in Housing for All - Pathway 4 i.e. addressing vacancy and efficient use of existing stock.

The objective of the scheme is to revitalise towns and villages across Ireland by encouraging the refurbishment of vacant properties in cities (Croí Cónaithe Cities Scheme), towns, villages and rural parts of the country, which, if brought back into use, could add real vibrancy and provide new accommodation in those areas. It provides people with a grant to support the refurbishment of vacant properties.

- The €50m Scheme was launched on 14th July 2022 to benefit those who wish to turn a former vacant property into their principal private residence; expanded in November 2022 to include eligible vacant properties in cities, towns, villages and rural parts of the country; and further expanded from 1st May 2023, to provide for applications for one property which will be made available for rent, in addition to one property which will be a principal private residence of the owner.
- The target was to deliver some 2,000 homes by 2025 with LA's prioritising applications in areas where the level of vacancy or dereliction is high.
- The Department of Housing, Local Government and Heritage (DHLGH) Housing for All Q1 2024 Update highlights that the Scheme has been incredibly popular across the country. By Q2 2024, 8,000 applications had been received and 5,000 (62.58%) approved.
- The Scheme is administered by the Local Authority on behalf of the DHLGH. The Department has funded the LA a one-off payment of €180,000 based on the level of applications received.
- The LA's recoup the grants from the DHLGH via the standard recoupment process.
- Key to delivery is engagement with Vacant Housing Officers (VHO's) already in situ in each LA and supported annually with a DHLGH allocation of €60k. The VHO provides advice and assistance guided by Circulars, Scheme Outline, FAQ's and Application Form prepared and issued by the DHLGH.
- The Scheme is kept under continuing review by the Department.

Financial Information

- **Vacant Property Refurbishment Grant** - A grant of up to €50k is available. Refurbishment requirements for each property will differ depending on the type / size / condition of the existing property. Cost threshold levels are set out in Scheme Outline and Application Form based on a typical two storey, 3 bed semi-detached house. These are subject to reasonable cost assessment by the LA. The grant is inclusive of the VAT cost of the works.
- **Derelict Property Top Up Grant** - If the refurbishment costs exceed the standard rate of €50k, a top-up grant amount of up to €20k is available. To get this top-up grant you must confirm that the property is derelict. This means that the property is structurally unsound and dangerous. The property can also be deemed derelict if it is on CCC's Derelict Site Register (DSR). The total grant available for a derelict property is therefore €70k.

- **Clawback** - It is required that applicants will live in or rent the qualifying property for a period of at least five years from the date of payment of the grant. If at any time they sell the property, or it ceases to be their principal private residence, or the property is no longer rented within ten years, they must reimburse the LA an element of the full value of the Grant, as follows :
  Up to 5 years = 100% of the monetary amount of the grant

  Over 5 years and ≤ 10 years = 75% of the monetary amount of the grant

  Over 10 years = No Clawback

- **Legal Charge** - To secure the LA's interest, and to ensure the integrity of the Scheme, a charge will be placed against the property as security. The charge will be registered with Tailte Éireann, equal to the amount of the grant paid and remain in place for 10 years.
- **An Agreement** - Comprising of a signed Application Form, signed Letter of Approval and signed Charge Document must be concluded between the LA and the applicant which contains the clawback agreement, including a charge on the property, which shall be binding on the applicant upon drawdown.

Regulations, Policies & Procedures

- The DHLGH and LAs publicly announce and advertise the Scheme. A Scheme Outline, FAQ's and Application Form contain information regarding scheme objectives, eligibility, grant levels, how the scheme works, types of work covered, timelines, grant conditions, clawback, letters of approval, charge document, appeals, operation & management of the fund.
- The operation of the grant is delegated to LAs who administer the Scheme.
- The grant process involves the LA receiving, reviewing and validating applications and arranging for a qualified person to visit the property to check that it is possible to do the work and to assess the proposed cost.
- To qualify for the grant, you must :
  - have proof of ownership or evidence of active negotiations to buy the property (that is, confirmation of engagement from the estate agent or owner of the property) where you are seeking approval in principle for the grant;
  - live in the property as your principal private residence or make it available for rent; and
  - have proof that the property was vacant for at least two years and that it was built up to and including 2007.
- Other evidence and documentation required :
  - a quotation(s) in respect of works proposed;
  - an independent report confirming the property is structurally unsound and dangerous (if seeking top up grant for works to a derelict property) or confirmation that it is on the LA's Derelict Sites Register;
  - any other supporting documentation that your LA may request to support your application i.e. :
  - where appropriate, evidence of planning permission or declaration of exemption;
  - applicants must provide evidence of tax compliance, with tax clearance from Revenue;
  - Local Property Tax to be in order where applicable;
  - applicants must agree to clawback conditions;
  - for property available to rent Applicants must provide :

- signed affidavit that the grant has not been applied for previously for rental purposes;
    - proof of registration with the RTB before drawdown;
    - evidence of annual registration of tenancy with the RTB must be submitted to the LA which awarded the grant for a period of 10 years following receipt of the grant;
    - all rental landlords are required by law to comply with the standards for rental housing and should ensure their properties are fully compliant with fire safety and minimum standards regulations for rental properties.
- Once a grant application receives approval, a letter of approval will issue to applicants and will include the approved grant amount. Approval is granted from the date of issue of the letter and is valid for a period of 13 months. Circular 38/2023 outlines circumstances in which an extension can be considered.
- The level of grant will be contingent on the works approved by the LA and will be paid on vouched expenditure following a final inspection by the LA.
- The LA must satisfy themselves that proposed works are not claimed for under any other grant e.g. SEAI.

Cavan County Council Grant Statistics

Year	**2022**	**2023**	**2024**	**2025**
Total Applications Received	30	183	191	147
				551
Status of Applications				
Appealed				
Approved	17	50	**117**	**115**
Further Information Requested	3	2	14	16
Finalised	7	90	41	1
Incomplete		0	0	0
In Progress	1	2	3	11
Rejected	1	8	4	2
Withdrawn	1	31	12	2
	30	183	191	147
				551

Source: Housing Construction CCC

Year	2022	2023	2024	2025
Number of Application Paid		**4**	**37**	**69**
	€	€	€	€
Amount Paid	0	269,409	1,998,414.56	3,854,618.68
DHLGH Grants Recouped	0	269,409	1,998,414.56	3,854,618.68
Outstanding Recoupment	0	0	0.00	0.00
DHLGH VHO Support Claimed	50,000	60,000	60,000	60,000
DHLGH Admin Support Claimed		60,000	120,000.00	0.00

Source: CCC Agresso @ 27.04.2026

A09 – Revenue Expenditure Programme - Vacant Property Refurbishment Grant –

Croí Cónaithe (Towns) Fund

Croí Cónaithe Grants	No	€
Croí Cónaithe Grants Paid 2025	69	3,854,618.68
Total Grants Expenditure 2025		**€ 3,854,618.68**
Programme Salaries 2025		71,493.00
Total Croi Cónaithe Grants Exp 2025		**€3,926,111.68**

Due to the demand for the grant, and the expansion of the scheme, Cavan County Council decided to migrate from the paper-based application format to an online portal. They partnered with MyCoCo.ie which is an established build to share digital solution that enables Local Authorities to provide online services to the public.

MyCoCo.ie developed Phase I of the platform for the Vacant Property Refurbishment Grant which was piloted in Cavan County Council in June 2025 to great success with processing times cut by up to 50% since the introduction of the online portal.

Phase II of the platform came on stream later in 2025 which dealt with the processing of grant claims and progress applications to final inspection and payment.

Section B - Step 1: Logic Model Mapping- Housing Grant Type 1

As part of this In-Depth Check, the Housing Construction Department and Internal Audit Unit have completed a Programme Logic Model (PLM) on the **A09 - Housing Grants Revenue Expenditure Programme** - **Vacant Property Refurbishment Grant – Croí Cónaithe (Towns) Fund** undertaken by Cavan County Council – 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
• Bring vacant and derelict properties back into use as homes • Increase housing supply through refurbishment of existing buildings • Revitalise towns and villages by reducing vacancy and dereliction • Promote sustainable and compact development • Encourage living in town and village centres • Support local communities, services, and businesses • Make better use of existing housing stock and infrastructure	• Government funding • Local authority administration and oversight • Grant applicants (homeowners, purchasers, or landlords) • Vacant and derelict residential properties in towns and villages • Technical expertise • Construction and refurbishment contractors	• Identifying vacant and derelict properties in towns and villages • Promoting and communicating the scheme to potential applicants • Receiving and processing grant applications • Assessing eligibility and property vacancy/dereliction status • Carrying out property inspections and technical assessments	• Number of grant applications approved • Amount of grant funding allocated and paid • Number of vacant or derelict properties refurbished • Number of homes brought back into residential use • Refurbishment works completed (structural, energy efficiency, compliance upgrades)	• Increased availability of homes in towns and villages • Reduced vacancy and dereliction in town and village centres • Improved quality and safety of housing stock • Revitalised town centres with increased residential activity • Strengthened local communities and social cohesion • Greater use of existing infrastructure and services • Support for sustainable, compact growth and reduced urban sprawl • Positive economic impact through construction activity and local spending

	• Planning, building control, and heritage guidance (where applicable) • Legislative and policy framework supporting vacancy and regeneration objectives	• Approving and administering grant funding • Supporting applicants with planning, heritage, and building control requirements • Overseeing and monitoring refurbishment and renovation works • Ensuring compliance with scheme conditions • Facilitating the return of refurbished properties to residential use	• Increased occupied housing stock in towns and villages • Reduced levels of vacancy and dereliction in targeted areas	

Description of Programme Logic Model

Objectives: The objective of the Scheme is to revitalise towns and villages across Ireland by encouraging the refurbishment of vacant properties in cities (Croí Cónaithe Cities Scheme), towns, villages and rural parts of the country, which, if brought back into use, could add real vibrancy and provide new accommodation in those areas. It provides people with a grant to support the refurbishment of vacant properties.

Inputs: The scheme's inputs consist of government funding administered by local authorities, eligible vacant or derelict properties, applicants, technical, regulatory and construction resources needed to refurbish homes.

Activities: The scheme's activities involve promoting the scheme, assessing and approving applications, inspecting eligible properties, administering grants, and overseeing refurbishment works to bring vacant or derelict homes back into use.

Outputs: The outputs of the scheme are the approval and payment of grants, completion of refurbishment works, and the return of vacant or derelict properties to active residential use.

Outcomes: The outcomes of the scheme are more homes available in towns and villages through reduced vacancy and dereliction, improved housing quality, revitalised town centres, and stronger, more sustainable local communities.

Section B - Step 2: Summary Timeline of Project/Programme- Housing Grant Type 1

The following section tracks from inception of the **A09 - Housing Grants Revenue Expenditure Programme** – **Vacant Property Refurbishment Grant – Croí Cónaithe (Towns) Fund** as managed by Cavan County Council

September 2021	**Housing for All** (a new housing plan for Ireland) published which establishes **Pathway 4** addressing vacancy, efficient use of existing housing stock and town centre regeneration committing to developing a new funding scheme to tackle vacancy and dereliction in towns and villages which later becomes **Croí Cónaithe (Towns) Fund**	
February 2022	**Town Centre First Policy** published announcing **Croí Cónaithe (Towns) Fund** as a core action, an explicit link between vacancy, regeneration and residential reuse in towns and villages	
June 2022 – Budget 2023 announcements	Government **announces funding** to support refurbishment of vacant and derelict homes in towns and villages. Croí Cónaithe (Towns) Fund positioned as an implementation mechanism for Housing for All and Town Centre First	
14th July 2022	Croí Cónaithe (Towns) Fund **formally launched**	The operation of the grant is delegated to LAs who advertise and administer the Scheme.
July – August 2022	**Scheme Outline & FAQs** issued by Department of	**Scheme Outline & FAQs** adapted locally by

	Housing	Housing Authorities
November 2022	**Scheme Expanded** to cover rural areas (including remote rural locations), in addition to towns and villages	**Scheme Expanded** adapted locally by Housing Authorities
1st May 2023	**Scheme Enhancements** – significant national revisions introduced – updated guidance circulated to all Local Authorities and reflected in revised Scheme Outlines and FAQs	**Scheme Enhancements** adapted locally by Housing Authorities
2023 – 2024	**Operational Guidance Rolled Out to Local Authorities** : - Implementation & Clarifications - Standardised application, approval-in-principle and payment stages implemented nationally	**Operational Guidance** adapted locally by Housing Authorities
December 2024	**New Rule Introduced :** To reflect compliance with EU Energy Performance of Buildings Directive (EU/2024/1275) Standalone fossil fuel boilers no longer grant eligible for new applications **Updated guidance** issued to Local Authorities	**New Rule Updated Guidance** adapted locally by Housing Authorities
November 2024	Updated **Scheme Outline & FAQs** issued by Department of Housing	**Scheme Outline & FAQs** adapted locally by Housing Authorities

2025 – Scheme Continuation	**High National Uptake Acknowledged** **No National Closing Date** Continued Local Authority administration and ongoing refinements of the scheme i.e. ongoing dissemination of all scheme guidance by relevant staff, advertising scheme, dealing with queries, validating applications, checking eligibility, checking supporting documentation (quotes, proof of vacancy, tax clearance, etc), arranging site inspections, assessing cost of works, internal reporting, dealing with appeals, approval & payment of grant, drawdown of funding, application of legal requirements, GDPR requirements, etc.	Introduction of **Online Application Portal** by Cavan County Council Continued Local Authority administration and ongoing refinements - adapted locally by Housing Authorities
March 31st 2026 – Launch	Government launches three new schemes under Croí Cónaithe: • Vacant above shop grant • Conversion of a commercial/public building grant • Expert advice grant	https://www.gov.ie/en/department-of-housing-local-government-and-heritage/campaigns/bring-a-vacant-or-derelict-property-back-into-use/

Section B - Step 3: Analysis of Key Documents- Housing Grant Type 1

The following section reviews the key documentation relating to appraisal, analysis and evaluation of the **A09 - Housing Grants Revenue Expenditure Programme** - **Vacant Property Refurbishment Grant – Croí Cónaithe (Towns) Fund** as managed by Cavan County Council.

Project/Programme Key Documents	
Title	**Details**
Cavan County Council's **Corporate Plan 2024-2029** **Housing Construction Annual Service Plan 2025** **Adopted Budget for 2025** **Annual Financial Statement 2025** **Housing Construction General Operating Procedures**	The Organisational Policy Documents which provide the overall housing construction objectives, actions and funding to deliver the Vacant Property Refurbishment Grant – Croí Cónaithe (Towns) Fund as managed by Cavan County Council
Department of Housing, Local Government and Heritage - Vacant Property Refurbishment Grant : Croí Cónaithe (Towns) Fund **Scheme Outline & FAQs**	Scheme Outline & FAQ's contain information regarding scheme objectives, eligibility, grant levels, how the scheme works, types of work covered, timelines, grant conditions, clawback, letters of approval, charge document, appeals, operation & management of the fund. Updated periodically by the Department of Housing and reflected across local authorities.
Application Forms & Supporting Guidance	Standard national application form plus supporting documentation guidance. Hosted centrally on **gov.ie** and mirrored by local authorities.

Government Circulars	Housing 30/2022 July 2022 – Launch of Scheme Housing 38/2022 October 2022 – Vacant Homes Office, Funding Drawdown Procedures for 2022 Housing 42/2022 November 2022 – Administrative Costs Finance 12/2022 December 2022 – Accounting Treatment Housing 03/2023 March 2023 – Outlines Operational Guidance Housing 38/2023 October 2023 – Outlines Operational Guidance Housing 25/2024 July 2024 - Local Authority Purchase and Renovation Loan (LAPR) Housing 34/2024 November 2024 - Change to the Vacant Property Refurbishment Grant to comply with the Energy Performance of Buildings Directive (EU/2024/1275) - Withdrawal of Vacant Property Refurbishment Grant funding for standalone fossil fuel boilers with effect from 1st December 2024. Housing 16/2026 April 2026 - Expansion of the Vacant Property Refurbishment Grant
Housing Agency Legal Framework	Solicitors Framework - pre-approved legal service providers appointed following a public procurement process to provide legal services for the Croí Cónaithe Charge

Key Document 1: Cavan County Council Organisational Policy Documents

This framework enables Cavan County Council to lawfully, strategically and effectively administer the Vacant Property Refurbishment Grant to increase housing supply and revitalise towns and villages across the county.

Key Document 2: Department of Housing, Local Government and Heritage - Vacant Property Refurbishment Grant : Croí Cónaithe Towns Fund Scheme Outline & FAQs This document has been prepared to provide a clear and accurate overview of the Vacant Property Refurbishment Grant under the Croí Cónaithe (Towns) Fund. It is based on the most up-to-date scheme outlines, publicly available guidance and official sources from the Department of Housing, Local Government and Heritage and local authorities as of April 2026.

While the document provides a high-level summary and clarification of key aspects of the scheme, it does not supersede official circulars, scheme terms and conditions or determinations made by individual local authorities. Applicants are advised to consult their relevant local authority for case-specific requirements or interpretations.

This document may be updated periodically to reflect policy changes, legislative amendments, or operational clarifications as the scheme continues to evolve.

Key Document 3: Department of Housing, Local Government and Heritage - Vacant Property Refurbishment Grant : Croí Cónaithe Towns Fund Application Forms & Supporting Guidance

This document is a key reference resource, providing clear, reliable guidance to support accurate applications and consistent administration of the Croí Cónaithe Vacant Property Refurbishment Grant.

Key Document 4: Department of Housing, Local Government and Heritage - Vacant Property Refurbishment Grant : Croí Cónaithe Towns Fund Government Circulars

Circulars issued by the Department of Housing, Local Government and Heritage and the Department of Finance are prepared as focused and reliable reference documents relating specifically to the Vacant Property Refurbishment Grant : Croí Cónaithe Towns Fund. These Circulars accurately set out policy intent, scope, and administrative requirements and are presented in a clear and structured manner to support consistent interpretation and application by local authorities. The content is compiled with due regard to clarity, completeness, and alignment with current Government policy, and is considered fit for purpose as a supporting reference. These Circulars constitute the definitive source of policy direction and scheme governance.

Key Document 5: Housing Agency Legal Framework

Local Authorities rely on the Housing Agency's national legal and governance frameworks when processing the legal charge / clawback mechanism, to ensure legal robustness, national consistency and compliance with public expenditure and state aid principles. This represents framework alignment, not direct operational involvement.

Section B - Step 4: Data Audit – Housing Grant Type 1

The following section details the data audit that was carried out on the **A09 - Housing Grants Revenue Expenditure Programme** - **Vacant Property Refurbishment Grant – Croí Cónaithe (Towns) Fund** as managed by Cavan County Council. It evaluates whether appropriate data is available for the future evaluation of the project/programme.

Data Required	Use	Availability
Cavan County Council's Corporate Plan 2024-2029 Housing Construction Annual Service Plan 2024 Adopted Budget 2024 Annual Financial Statement 2023 Housing Construction General Procedures	To ensure the Service Delivery Plan supports the objectives of Cavan County Council's Corporate Plan. To ensure adequate funding and financial controls are in place to deliver on organisational obligations and objectives.	Yes
Scheme Outlines / FAQs / Application Form / Guidance	The Scheme Outline, FAQs, Application Form, and supporting Guidance documents are used to define the policy framework, eligibility criteria, application process, and administrative requirements of the Croí Cónaithe Towns Fund. They guide applicants in preparing compliant applications and support local authorities in the consistent assessment, approval, and administration of the Vacant Property Refurbishment Grant in accordance with Government policy.	Yes

Financial & Funding Records • Funding Applications & Supporting Documentation • Funding Certification • VHO Administrative Costs Claim Forms • Administrative Costs Claim Forms • Financial Income & Expenditure Records • Grant Recoupment Documentation	Supporting documentation for grant applications Returns and Reporting documents enabling for yearly budgeting and monitoring. Financial Information and Grant Recoupment Documentation	Yes
Legal Records	To secure the LA's interest, and to ensure the integrity of the Scheme, a charge will be placed against the property as security. The charge will be registered with Tailte Éireann.	Yes

Data Availability and Proposed Next Steps

This in-depth review found that all of the necessary information and documentation relating to the operations of A09 - Housing Grants Revenue Expenditure Programme - Vacant Property Refurbishment Grant – Croí Cónaithe (Towns) Fund as managed by Cavan County Council was available for inspection.

Going forward the objective is to continue to offer funding under the Vacant Property Refurbishment Grant – Croí Cónaithe (Towns) Fund in response to demand.

Section B - Step 5: Key Evaluation Questions- Housing Grant Type 1

The following section looks at the key evaluation questions for **A09 - Housing Grants Revenue Expenditure Programme** - **Vacant Property Refurbishment Grant – Croí Cónaithe (Towns) Fund** as managed by Cavan County Council 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)

On completion of this In-depth Review Internal Audit can provide reasonable assurance that the A09 - Housing Grants Revenue Expenditure Programme - Vacant Property Refurbishment Grant – Croí Cónaithe (Towns) Fund as operated by Cavan County Council is effectively managed, in accordance with the terms of the scheme and adheres to the standards set out in the Public Spending Code.

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

Yes, all relevant information is available to facilitate a full evaluation of the programme at a later date.

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

Internal Audit is satisfied that the Housing Construction Section of Cavan County Council strive to comply with all necessary regulations and programme guidelines.

A09 HOUSING GRANT TYPE 2 - Housing Adaption Grants for Older People and People with a Disability

This section of the review examines Housing Adaption Grants for Older People and People with a Disability, namely:

1. Housing Adaption Grant for People with a Disability
2. Mobility Aids Grant
3. Housing Aid for Older People Grant

The Programme for Government commits to maintaining support for the Housing Adaptation Grants for Older People and People with a Disability which is ultimately a commitment to ensure the grants remain fit for purpose including the levels of funding, access to the grants regarding income thresholds etc. More broadly, the Programme for Government supports older people to live in their own homes with dignity and independence for as long as possible, recognising the close connection between healthcare supports and housing options. This means meeting the diverse needs of our older citizens which is the Government's recognition that the desires and needs of older people are no less diverse than families and children.

These grants are designed to assist with necessary modifications, repairs or improvements to make accommodation more suitable for older and disabled persons.

These grants are a lifeline for many families and individuals, allowing them to live independently and in the comfort of their own communities for as long as possible.

Statutory Basis

The statutory basis for the grants is set out in Statutory Instruments, namely:

- Housing (Adaptation Grants for Older People and People with a Disability) Regulations, 2007 (S.I. 670 of 2007);
- Housing (Adaptation Grants for Older People and People with a Disability) (Amendment) Regulations, 2014 (S.I. 104 of 2014); and
- Housing (Adaptation Grants for Older People and People with Disability) (Fixed Track Hoists) Regulations, 2023 (S.I. 361 of 2023).
- Housing (Adaptation Grants for Older People and People with Disability) (Fixed Track Hoists) Regulations, 2024 (S.I. 612 of 2024).

Grant Requirements

The person who the grant is for must:

- have the grant application approved before the work starts on the home;
- live in the home when the work is completed;
- have their tax affairs in order;
- have tax clearance from Revenue if the grant is for more than €10,000;

• show that the Local Property Tax for the home is in order.

Housing Grants Revised Regulations changes December 2024

The Housing (Adaptation Grants for Older People and Disabled People) Regulations 2024 (S.I. 612 of 2024) consolidated and revoked the previous Regulations governing the schemes – the Housing (Adaptation Grants for Older People and People with a Disability) Regulations 2007 (S.I. No. 670 of 2007); the Housing (Adaptation Grants for Older People and People with a Disability) (Amendment) Regulations 2014 (S.I. No. 104 of 2014); and the Housing (Adaptation Grants for Older People and People with Disability) (Fixed Track Hoists) Regulations 2023 (S.I. No. 361 of 2023).

Revised Scheme The Housing (Adaptation Grants for Older People and Disabled People) Regulations 2024 (S.I. No. 612 of 2024) introduces the following changes:

- **Increases in grant limits** and income thresholds summarised as follows (detailed breakdown in Appendix 1):

  - **Housing Adaptation Grant for Disabled People** - The Housing Adaptation Grant for a Person with a Disability is revised to maximum grant of €40,000 (an increase of €10,000 from €30,000). In addition, there is a minor amendment to the percentage of costs at this maximum grant level is increased to 100% (from 95%). For those applicants who qualify at the lower end of the scale, the revised grant limit amounts to €12,000 (increase of €3,000 from €9,000).
  - **Housing Aid for Older People Grant** - The Housing Aid for Older People revised maximum grant is €10,700 (increase of €2,700 from €8,000). In addition, the percentage of costs at this maximum grant level is increased to 100% (from 95%). For those applicants who qualify at the lower end of the scale, the revised grant limit amounts to €3,210 (increase of €810 from €2,400).
  - **Mobility Aids Grant** - The Mobility Aids Grant revised maximum grant is €8,000 (increase of €2,000 from €6,000). Income Thresholds: the revised yearly household income ranges from up to €37,500 (previously €30,000) to qualify for the maximum grant across all the grant schemes and no grant is payable for yearly household incomes over €75,000 (previously €60,000) in the case of the Housing Adaptation Grant for Disabled People and Housing Aid for Older People Grant.

- **Local authority contribution** reduced to **15% (from 20%)** thus increasing the Exchequer contribution to **85% (from 80%)**. The two schemes are running in concert for 2025 and 2026.

Cavan County Council Housing Grants Report 2025- Old Scheme			
	Max Grant Available		
Housing Adaptation Grants for People with a Disability	95%	€ 30,000	
Mobility Aids Housing Grant Scheme	100%	€ 6,000	
Housing Aid for Older People Grant Scheme	95%	€ 8,000	

Cavan County Council Housing Grants Report 2025 - New Scheme			
	Max Grant Available		
Housing Adaptation Grants for People with a Disability	100%	€ 40,000	
Mobility Aids Housing Grant Scheme	100%	€ 8,000	
Housing Aid for Older People Grant Scheme	100%	€ 10,700	

1. HOUSING ADAPTATION GRANT FOR PEOPLE WITH A DISABILITY

This grant is for people with a physical, sensory, mental health or intellectual disability who need to make significant changes to their home (whether privately owned or rented). The grant is to improve access by adding:

- a ramp or other ways to access your home;
- grab rails;
- bathroom facilities like an accessible shower or a downstairs toilet;
- a stair lift or through floor lift;
- fixed track hoists (excluding any servicing, maintenance and training costs);
- space for wheelchair access;
- an extension (e.g. for a bedroom and/or bathroom to accommodate a disabled person).

Your home can qualify for this grant if it is any of the following:

- privately owned (you or your family own it);
- rented from a landlord with a current tenancy agreement registered with the Residential Tenancies Board (RTB) and you have the landlord's permission to make the changes;
- provided by an Approved Housing Body;
- a communal residence – accommodation where people live together in group homes with support

An occupational therapist (OT) will need to assess any applications for:

- a big change to the use of a room in your home;
- a stair lift or through floor lift;
- a fixed track hoist;
- an extension.

Applicants can get this assessment report from a private occupational therapist. If their grant application is successful, the relevant local authority will pay the Applicant up to €300 towards the cost of this assessment as part of the grant. If the Applicant has not been assessed by an occupational therapist, the relevant local authority can arrange an assessment for you after the application is received.

The grant covers some of the cost of the work needed, but not all of it. The amount of money you get depends on your household income for the previous tax year (or the current tax year in some special cases). There are some disregards and deductions that can reduce the amount of household income that your local authority takes into account.

The maximum is €40,000 or 100% of the total cost of the work approved by the local authority (whichever is less).

Note: A grant is not available if the household income is more than €75,000, after the disregards and deductions are applied. If the owner (and their spouse) of the home earn €75,000 or less, after the disregards and deductions are applied, the table below shows information on how much of a grant you can get

Yearly household income	Percentage of costs	Maximum grant for homes built more than 12 months ago	Maximum grant for homes built within the last 12 months
Up to €37,500	100%	€40,000	€20,000
€37,501 – €43,750	85%	€34,000	€17,000
€43,751 – €50,000	75%	€30,000	€15,000
€50,001 – €62,500	50%	€20,000	€10,000
€62,501 – €75,000	30%	€12,000	€6,000
Over €75,000	No grant payable		

The grant does not cover the VAT cost of the work. Applicants may be able to reclaim some of the VAT from Revenue after they have paid for the work.

AFS Financial Expenditure Details for 2025

HGD 80% Housing Adaptation Grants for People with a Disability	No	€
HGD Grants Paid	173	1,722,570.00
Occupational Therapy Assessments	33	5,280.00
Total Expenditure 2025		**€ 1,727,850.00**

2. MOBILITY AIDS GRANT SCHEME

The Mobility Aids Grant is for older people and/or people with a disability who find it hard to move around their home (whether privately owned or rented) due to mobility issues. The grant is to improve access by adding:

- grab rails;
- a ramp;
- an accessible shower;
- fixed track hoists (excluding any servicing, maintenance and training costs);

- a stair lift

Your home can qualify for this grant if it is any of the following:

- privately owned (you or your family own it);
- rented from a landlord with a current tenancy agreement registered with the Residential Tenancies Board (RTB) and you have the landlord's permission to make the changes;
- provided by an Approved Housing Body;
- a communal residence – accommodation where people live together in group homes with support

An occupational therapist (OT) will need to assess any applications for:

- a fixed track hoist; or
- a stair lift

Applicants can get this assessment report from a private occupational therapist. If their grant application is successful, the relevant local authority will pay the Applicant up to €300 towards the cost of this assessment as part of the grant. If the Applicant has not been assessed by an occupational therapist, the relevant local authority can arrange an assessment for you after the application is received.

The maximum grant is €8,000 or the total cost of the work approved by the relevant local authority (whichever is less). This grant can cover 100% of the cost of the work, up to a maximum of €8,000. It does not cover the VAT cost of the work, some of which may be claimed back from Revenue. There are some disregards and deductions that can reduce the amount of household income that the local authority takes into account.

No grant is payable where the yearly household income for the previous tax year is more than €37,500, after disregards and deductions are applied (e.g. Carer's Benefit/Allowance, Carer's Support Grant, Child Benefit etc.).

Yearly household income	Percentage of costs	Maximum grant
Up to €37,500	100%	€8,000

The grant does not cover the VAT cost of the work. Applicants may be able to reclaim some of the VAT from Revenue after they have paid for the work.

AFS Financial Expenditure Details for 2025

MAG 80% of the Housing Mobility Grants	No	€
MAG Grants Paid	15	47,505.00
Occupational Therapy Assessments	10	1,600.00
Total Expenditure 2025		**€ 49,105.00**

3. THE HOUSING AID FOR OLDER PEOPLE SCHEME

This grant is for people 66 years old or more to do essential repairs, so that they can continue to live in their own home. Sometimes this grant can be paid to people under 66 years old, but only in cases of hardship. The grant can be used to do essential repairs, this could be to:

- help repair or replace the roof;
- upgrade the electrical wiring;
- repair or replace doors and windows;
- repair heating where it is broken or provide heating where there is no heating. **Grants are not available to buy new fossil fuel boilers**, for example oil or gas boilers.

Your home can qualify for this grant if it is any of the following:

- a home that is privately owned where the older person owns the home; or
- has a right to live in the home (right of residence) where the work will be done.

Special Requirements of the Grant

No medical documents are needed for this grant, as it is based on the condition of your home, and how urgently the repairs are needed. However, if your application is urgent due to a medical condition, you will need to complete the Doctor's Certificate section as per the application form.

If you need to:	you need to send your local authority ...
1 **Repair or replace your roof**	... a **letter** from your insurance company stating that the repairs are not covered under your policy.
2 **Upgrade the electrical wiring**	... a **Periodic Inspection Report** from an electrician describing the condition of the existing wiring. This electrician must be registered with Safe Electric.
3 **Repair or provide heating**	... a **report** from a heating contractor describing the condition of the existing heating system.

The grant covers **some** of the cost of work needed, but not all of it. The amount of money you get depends on your household income for the previous tax year (or the current tax year in some special cases). There are some disregards and deductions that can reduce the amount of household income that your local authority takes into account.

The maximum grant is €10,700 **or** 100% of the total cost of the work approved by your local authority (whichever is less). This grant **can** go towards the total cost of the work including the VAT.

Note: A grant is **not available** if the household income is more than €75,000, after the disregards and deductions are applied.

If the owner (and their spouse) of the home earn €75,000 or less, after the disregards and deductions are applied, the table below shows information on how much of a grant you can get.

Yearly household income	Percentage of costs	Maximum grant
Up to €37,500	100%	€10,700
€37,501 - €43,750	85%	€9,095
€43,751 - €50,000	75%	€8,025
€50,001 - €62,500	50%	€5,350
€62,501 - €75,000	30%	€3,210
Over €75,000	No grant payable	No grant payable

AFS Financial Expenditure Details for 2025

HOP Housing Assistance for Older People Grants	No	€
HOP Grants Paid	209	1,061,369.00
Total Expenditure 2025		**€ 1,061,369.00**

Exchequer Funding

The operations of the Housing Adaptation Grants Scheme are ongoing from year to year with expenditure commitments dependent on the level of funding allocated by the Dept. Since 2024, local authorities could no longer rely upon Internal Capital Receipts (ICRs) towards supporting the 20 percent funding and needed to allocate the matched funding from other sources. During 2025 the Council's contribution towards the various housing grant payments amounted to **€762,469**, inclusive of the old and new schemes percentages.

Council Matched Funding Allocations – Approved Housing Grants in 2025

Local authority contribution reduced to **15% (from 20%)** thus increasing the Exchequer contribution to **85% (from 80%)**. The two schemes are running concurrently for 2025 and 2026.

Council Matched Funding Allocations- Approved Housing Grants in 2025				
Cavan County Council	Additional Allocation	Exchequer Funding 85%	Council Funding 15%	Combined Funding
Initial Allocation		1,862,107.00	328,607.00	2,190,714.00
Jul-25	251,310.00	2,113,417.00	372,956.00	2,486,373.00
Oct-25	987,244.00	3,100,661.00	547,175.00	3,647,836.00
Dec-25	143,825.00	3,244,486.00	572,556.00	3,817,042.00
Overall Totals		**€3,244,486.00**	**€572,556.00**	**€3,817,042.00**

Section B - Step 1: Logic Model Mapping – Housing Grant Type 2

As part of this In-Depth Check, the Housing Department and Internal Audit Unit have completed a Programme Logic Model (PLM) on the **A09- Housing Grants Revenue Expenditure Programme - Housing Adaptation Grants for Older People and People with a Disability** to be undertaken by Cavan County Council – 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
• Improved housing safety and accessibility • Independent living sustained • Health and institutional care demand reduced • Public funding effectively targeted	• Exchequer funding allocation • Local Authority housing grants budget • Housing grants administrative staff • Technical staff / housing inspectors • Occupational Therapist assessments and reports • Medical documentation where required • National grant regulations and application framework	• Application intake and Assessment Process • Medical, technical and housing inspections • Prioritisation and approval of works • Oversight of works and payment processing • Monitoring, compliance and reporting • Communications to applicants and other stakeholders i.e. HSE, Age Friendly Ireland, OTs, etc. • Communications by way of letter, adverts in press,	• Grants awarded & paid (HGD, MAG, HOP) • Homes adapted or repaired to high standards • Households supported • Grant Funding availed of from the Department.	• Safer, more accessible homes • Sustained independent living • Reduced institutional care demand • Improved quality of life and wellbeing • Long-term cost avoidance for public services • Age focused supports

	• Contractor estimates and specifications • Inspection and compliance resources • ICT systems for processing and monitoring applications	social media, council meetings. • Recoupments from Department • Compliance and reports delivered • Reply to Members representations.		

Description of Programme Logic Model

Objectives: The overall objective of the Housing Adaptation Grant for People with a Disability, the Mobility Aids Grant and the Housing Aid for Older People Grant is to support older people and people with disabilities to live safely, independently and with dignity in their own homes for as long as possible, by improving the accessibility, safety and condition of private housing through targeted, means-tested interventions, while reducing housing-related health and safety risks, preventing premature entry into institutional care, supporting sustainable communities, and enabling the Local Authority to deliver national housing, social inclusion and equality objectives in a cost-effective and preventative manner.

Inputs: The delivery of the Housing Adaptation Grant for People with a Disability, the Mobility Aids Grant and the Housing Aid for Older People Grant is supported by Exchequer funding allocations, Local Authority budget provision, dedicated housing grants administrative and technical staff, Occupational Therapist and medical assessments where required, national scheme regulations and application frameworks, applicant financial and property documentation, contractor estimates and specifications, inspection and compliance resources, inter-agency liaison with health and community services, and ICT systems for application processing, monitoring, financial control and statutory reporting.

Activities: The Local Authority delivers the Housing Adaptation Grant for People with a Disability, the Mobility Aids Grant and the Housing Aid for Older People Grant through a coordinated programme of activities including providing public information and application support, receiving and assessing applications, verifying eligibility and means testing, obtaining and reviewing medical and Occupational Therapist reports where required, carrying out technical and housing condition inspections, prioritising applications based on need and available funding, approving eligible works, liaising with applicants, contractors and relevant agencies, overseeing and inspecting works to ensure compliance with approvals, processing grant payments, managing budgets and expenditure, maintaining records for audit and accountability purposes, handling queries and appeals, and compiling monitoring and statutory reports to support effective programme management and policy delivery.

Outputs: The combined delivery of the Housing Adaptation Grant for People with a Disability, the Mobility Aids Grant and the Housing Aid for Older People Grant results in a measurable number of applications assessed and processed, eligibility and means tests completed, medical and Occupational Therapist reports reviewed, housing condition and technical inspections carried out, grant approvals issued, adaptations, mobility works and essential repairs completed, grant payments made to eligible households, post-completion inspections undertaken, and statutory financial and performance reports prepared and submitted, culminating in a defined number of homes improved to a safer, more accessible and habitable standard for older people and people with disabilities.

Outcomes: The combined delivery of the Housing Adaptation Grant for People with a Disability, the Mobility Aids Grant and the Housing Aid for Older People Grant results in safer, more accessible and suitable homes, enabling older people and people with disabilities to remain living independently in their own communities for longer, with improved quality of life, dignity and wellbeing, reduced risk of accidents and housing-related health issues, delayed or avoided admission to hospital or institutional care, stronger community stability through continued local residence, and effective, targeted use of public funding that contributes to national ageing-in-place, social inclusion and equality objectives while delivering long-term value for money through preventative housing intervention.

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

The following section tracks from inception of **A09 - Housing Grants Revenue Expenditure Programme** - **Housing Adaptation Grants for Older People and People with a Disability** as managed by Cavan County Council

Q1 2025	Initial Funding - €2,190,714 (85/15%). €1,862,107 Exch €328,607 LA Applications validated, processed & paid Grant Recoupments
Q2 2025	Applications validated, processed & paid Grant Recoupments Temporary pause of general acceptance of new applications for Housing Adaptation Grants for Older People and Disabled People (HAGs), Mobility Aids Grants (MAGs), and Housing Aid for Older People (HOPs). This measure was with immediate effect on 28 May 2025. <u>Priority 1</u> housing grant applications continued being assessed.

Q3 2025	July 2025: Additional Exch. Allocation - €251,310 Revised Funding - €2,486,373 (85/15%). €2,113,417 Exch. €372,956 LA Applications validated, processed & paid Grant Recoupments
Q4 2025	October 2025: Additional Exch. Allocation - €987,244 Revised Funding - €3,647,836 (85/15%). €3,100,661 Exch. €547,175 LA Applications validated, processed & paid Grant Recoupments **TOTAL 2025**
Ongoing	December 2025: Additional Exch. Allocation - €143,825 Revised Funding - €3,817,042 (85/15%). €3,244,486 Exch. €572,556 LA Inspections by GSS and Occupational Therapists. Applications Assessments – Priority 1.

Section B - Step 3: Analysis of Key Documents – Housing Grant Type 2

The following section reviews the key documentation relating to appraisal, analysis and evaluation of the **A09 - Housing Grants Revenue Expenditure Programme - Housing Adaptation Grants for Older People and People with a Disability** as managed by Cavan County Council.

Project/Programme Key Documents	
Title	**Details**
Housing Department General Procedures	The Organisational Policy Documents which provide the overall housing construction objectives, actions and funding to deliver the Housing Adaptation Grants for Older People and People with a Disability as managed by Cavan County Council.
Cavan County Council's **Corporate Plan 2024-2029**	Cavan County Council Corporate Plan includes: - Continue provision of private Housing Grants for older people and/ or those with a disability to increase the longevity of private homes and to allow for independent living. - Through successful bids for grant applications, we have secured financial opportunities which will benefit our County greatly. The Council must provide match funding to leverage the maximum amount of funding from national schemes which will ensure that the long-term investment in the county will deliver on those objectives. -
Housing Annual Service Plan 2025	Continue provision of private Housing Grants for older people and/or those with a disability to increase the longevity of private homes and to allow for independent living.

Financial Records	Adopted Annual Budget 2025. Ensuring allocation of funding to deliver the Housing Adaptation Grants for Older People and People with a Disabilities as set out in the Annual Budget.
Housing Circular 41/2019	Circular 41/2019 is a key document for the appraisal, analysis and evaluation of the Housing Adaptation Grants for Older People and People with a Disability as it sets out the revised policy objectives of supporting older people and people with disabilities to remain living independently in their own homes. The circular details eligibility criteria, income thresholds, grant maxima and priority arrangements, which enables appraisal of how effectively the scheme targets those with the greatest need. It also provides guidance to local authorities on administration, assessment, financial controls and reporting, allowing analysis of consistency, efficiency and value for money across local authorities. In evaluating the scheme, Circular 41/2019 acts as the authoritative benchmark against which implementation, expenditure and outcomes are measured.
Application Forms containing Guidance	The Application Form and supporting Guidance documents are used to define the policy framework, eligibility criteria, application process, and administrative requirements Housing Adaptation Grants for Older People and People with a Disability. They guide applicants in preparing compliant applications and support local authorities in the consistent assessment, approval and administration of these grants in accordance with Government policy.
Circular: Housing 36/2024	Housing (Adaptation Grants for Older People and Disabled People) Regulations 2024 – S.I. No. 612 of 2024. These regulations, which apply to applications made from 1 December 2024 onward, increase the maximum grant amounts, revise the income thresholds, and offer 100% funding for lower-income households.

2025 Allocation - Housing Adaptation Grants for Older People and Disabled People Scheme	Allocation by Minister for Housing, Local Government and Heritage, Mr. James Browne, T.D., to Cavan County Council for the payment of the Housing Adaptation Grants for Older People and Disabled People scheme for private homes in 2025 is €1,862,107.
Department additional funding for 2025 - July 2025	Department approved request for additional funding for 2025 on 14 July 2025 - €251,310.
Department additional funding for 2025 – October / November 2025	Department approved request for additional funding for 2025 on 3 November 2025 - €987,244
Department additional funding for 2025 - December 2025	Department approved request for additional funding for 2025 on 3 December 2025 - €143,825. **Total funding for 2025 - €3,817,042.**
Press Release 28 May 2025	Cavan County Council will temporarily pause the general acceptance of new applications for Housing Adaptation Grants for Older People and Disabled People (HAGs), Mobility Aids Grants (MAGs), and Housing Aid for Older People (HOPs). This measure will take place with immediate effect.
Members Letter 28 May 2025	Only Priority 1 housing grant applications will be assessed. This will be done on a case-by-case basis and will be funding dependent. Priority 1 applications relate to cases where the person is terminally ill or primarily dependent on family or a carer or where adaptations to the home would support them leaving hospital/residential care.

Key Document 1:

The **Organisational Policy Documents** supporting the delivery of the Housing Adaptation Grants for Older People and People with a Disability provide a clear and coherent framework for implementation at local authority level. They align national housing and adaptation objectives with local actions, funding arrangements and governance structures, ensuring the scheme is delivered in accordance with Government policy. The documents support effective planning, financial management and oversight by clearly outlining roles, responsibilities and procedures within Cavan County Council. Overall, these documents are fit for purpose and support consistent, accountable and effective delivery of the Housing Adaptation Grants programme.

Key Document 2:

Housing Circular 41/2019 is a high-quality policy document that clearly sets out revised guidance for the operation of the Housing Adaptation Grants for Older People and People with a Disability. It provides clear direction to local authorities on policy objectives, eligibility criteria, grant limits, prioritisation and administrative arrangements, supporting consistency in the assessment and delivery of the scheme nationwide. The circular strengthens governance and transparency by clarifying decision-making responsibilities and reinforcing compliance with Government policy. Overall, Circular 41/2019 is fit for purpose and provides a robust policy and operational framework to support effective appraisal, administration and evaluation of the scheme.

Key Document 3:

The **Application Form containing Guidance** is of a high standard and is appropriate to its purpose. It clearly articulates the policy framework and objectives of the Housing Adaptation Grants for Older People and People with a Disability, while setting out eligibility criteria, qualifying works, and administrative requirements in a clear and structured manner. The document provides practical guidance to applicants, supporting the submission of complete and compliant applications which enables local authorities to assess, approve and administer grants consistently and transparently. Overall, the documentation supports good governance, effective administration, and alignment with Government policy objectives.

Key Document 4:

2025 Allocation by Minister for Housing, Local Government and Heritage, Mr. James Browne, T.D., to Cavan County Council for the payment of the Housing Adaptation Grants for Older People and Disabled People scheme for private homes in 2025 is €1,862,107 along with additional funding in July, October/November & December totalling €3,817,042. Match funding is integral to the council’s capacity to provide Grants targeting essential works only, in order that optimum benefit is received from the available resources. As set out in the guidelines, applications should be prioritised based on the medical needs of the applicant.

Key Document 5:

Communications with the applicants and public through press and other media outlets to ensure up-to-the-minute information on Housing Adaptation Grants for Older People and People with a Disability availability. In particular informing the public of temporary pauses to the scheme.

Key Document 6:

Clear communications to the members on availability of Housing Adaptation Grants for Older People and People with a Disability.

Section B - Step 4: Data Audit- Housing Grant Type 2

The following section details the data audit that was carried out on the **A09 - Housing Grants Revenue Expenditure Programme** - **Housing Adaptation Grants for Older People and People with a Disability** as managed by Cavan County Council. It evaluates whether appropriate data is available for the future evaluation of the project/programme.

Data Required	Use	Availability
Cavan County Council's Corporate Plan 2024-2029 Housing Annual Service Plan 2024 Adopted Budget 2024 Annual Financial Statement 2024	To ensure the Service Delivery Plan supports the objectives of Cavan County Council's Corporate Plan. To ensure adequate funding and financial controls are in place to deliver on organisational obligations and objectives.	Yes
Application Forms containing Guidance	The Application Form containing supporting Guidance documents are used to define the eligibility criteria, application process, and administrative requirements of the Housing Adaptation Grants for Older People and People with a Disability. They guide applicants in preparing compliant applications and support local authorities in the consistent assessment, approval, and administration of the Housing Adaptation Grants for Older People and People with a Disability in accordance with Government policy.	Yes

Funding Records • Application & Supporting Documentation • Certification • Claim Forms	Returns and Reporting documents enabling for yearly budgeting and monitoring	Yes
GSS/ Clerk of Works Reports	Initial Inspection Report	Yes
Agresso Financial Information & Supporting Documents	Payments & Transactions processing.	Yes
Grants Database	Stores, manages, and secures data, allowing for efficient retrieval, updates and processing of applications. Enables report generation and access to accurate data.	Yes

Data Availability and Proposed Next Steps

This in-depth review found that all of the necessary information and documentation relating to the operations of A09 - Housing Grants Revenue Expenditure Programme - Housing Adaptation Grants for Older People and People with a Disability as managed by Cavan County Council was available for inspection.

Cavan County Council Housing Department follows Housing (Adaptation Grants for Older People and Disabled People) Regulations 2024 – S.I. No. 612 of 2024. These regulations, which apply to applications made from 1 December 2024 onward, increase the maximum grant amounts, revise the income thresholds, and offer 100% funding for lower-income households. Applications for Housing Adaptation Grants for Older People and People with a Disability are received by the Haouing Department. Forms include data that is stored on the Housing Grants database. Documents supplied include annual income documents (Employment Detail Summary, Dept of Social Protection Statements / receipts), Local Property Tax documents (including Property ID & PIN), Medical Information from GR and shared with OT prior to OT visits and reports.

Potential data gaps or improvement is access to the DEASP API database. This would ensure accuracy and transparency regarding income and income sources.

Section B - Step 5: Key Evaluation Questions- Housing Grant Type 2

The following section looks at the key evaluation questions for the **A09 - Housing Grants Revenue Expenditure Programme** - **Housing Adaptation Grants for Older People and People with a Disability** as managed by Cavan County Council 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)

On completion of this In-Depth Review Internal Audit can provide reasonable assurance that the **A09 - Housing Grants Revenue Expenditure Programme** - **Housing Adaptation Grants for Older People and People with a Disability** as operated by Cavan County Council is effectively managed and adheres to the standards set out in the Public Spending Code.

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

Yes, all relevant information is available to facilitate a full evaluation of the programme at a later date.

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

Internal Audit is satisfied that the Housing Section of Cavan County Council strive to comply with all necessary regulations and programme guidelines.

Section: In-Depth Check Summary

The following section presents a summary of the findings of this In-Depth Check on the **A09 - Housing Grants Revenue Expenditure Programme** - as managed by Cavan County Council in 2025.

Summary of In-Depth Check

Under section 4 of the Quality Assurance Provisions contained in the Public Spending Code Cavan County Council is required to carry out an in depth review on a minimum of 1% of the total value of all Revenue Expenditure Projects on the PSC inventory list, averaged over a three-year period. In line with this requirement an in-depth review of the Council's **A09 - Housing Grants Revenue Expenditure Programme** was undertaken. The value of this revenue programme with expenditure incurred was **€7,769,508** which represents approximately **7%** of the total value of the Council's Revenue Expenditure Projects of **€113,463,572** in 2025. On this basis over the last 3 years an average of **3%** of the Council's Revenue Expenditure Programmes were selected for In-depth Reviews.

This Revenue Expenditure Programme Housing Grants (A09) relates to all housing grant schemes operated and managed by Cavan County Council including:

- Croí Cónaithe Towns Fund
- Housing Adaption Grants for People with a Disability
- Mobility Aid Grants
- Housing Aid for Older People Grants

The various schemes are primarily funded by the Department of Housing, Local Government and Heritage (DHLGH) with grants applications processed and approved by the Local Authority. While the Croi Conaithe Town Fund is fully funded by the Exchequer Cavan County Council also provide additional financial supports or match funding (15%-20%) as required under the terms of the Housing Grant Aid for people with disabilities and older people schemes.

The **Croí Cónaithe Towns Fund -** Vacant Property Refurbishment Grant, is a key initiative which underpins policy set out in Housing for All - Pathway 4 i.e. addressing vacancy and efficient use of existing stock. The objective of the Croí Cónaithe Towns Scheme is to revitalise towns and villages across the country by encouraging the refurbishment of vacant properties which if brought back into use, could add real vibrancy and provide new accommodation in those areas. The scheme provides people with a grant of up to €50K to support the refurbishment of vacant properties. Cost threshold levels are set out in the scheme outline which are subject to reasonable cost assessments by the LA. In addition to this a Derelict Property Top Up Grant of up to €20k is available if the refurbishment costs exceed the standard rate of €50k. Cavan County Council received **551** Croí Cónaithe Towns Fund applications and paid out a total **€6,122,442.24** in grants since 2002. In 2025 the Council approved payments totalling **€3,854,618.68** to **69** derelict properties grant applicants.

The **Housing Adaptation Grants for Older People and Disabled People Scheme including the Mobility Aids Grants** also falls under the remit of the Council. This Programme aims to support older people and people with disabilities to live in their own homes with dignity and independence for as long as possible, recognising the close connection between healthcare supports and housing options. These grants are designed to assist with necessary modifications, repairs or improvements to make accommodation more suitable for older and disabled persons. The grant details including maximum amounts available and income thresholds are clearly outlined under the terms and conditions of the scheme which form apart of the application process. As set out in the guidelines, applications are prioritised based on the medical needs of the applicant.

The initial Exchequer funding allocation for 2025 was **€1,862,107.** Given the demand for these grants additional funding was provided to the Local Authority in July, October, November & December which increased the allocation to **€3,817,042** with the Council to provide matched funding amounting to **€572,556** at 15% allocation. The scheme supported **455** beneficiaries in 2025 with grants payments totalling **€3,600,796** inclusive of the Council's (20/15%) contribution**.**

This In-depth Review of A09 - Housing Grants Revenue Expenditure Programme examined the overall governance procedures of the various elements the housing grant schemes operated by the Council to determine compliance with the Department's regulatory requirements including an assessment of a sample of the related applications, supporting documentation, verifications processes, grant recoupment details and the financial management records.

On completing the review Internal Audit formed the opinion that the A09 - Housing Grants Revenue Expenditure Programme of Cavan County Council appears to be effectively managed. Based on the findings of the In-depth Review Internal Audit is of the opinion that this Revenue Expenditure was **Broadly / Substantially** compliant with the relevant requirements of the Public Spending Code.

Cavan County Council

Internal Audit Department

Public Spending Code Quality Assurance Appraisal 2025

In-depth Review of the

(Cavan Town Flood Relief Scheme)

Capital Project

Expenditure Being Incurred

Quality Assurance – In-depth Check

Cavan County Council

Section A: Introduction

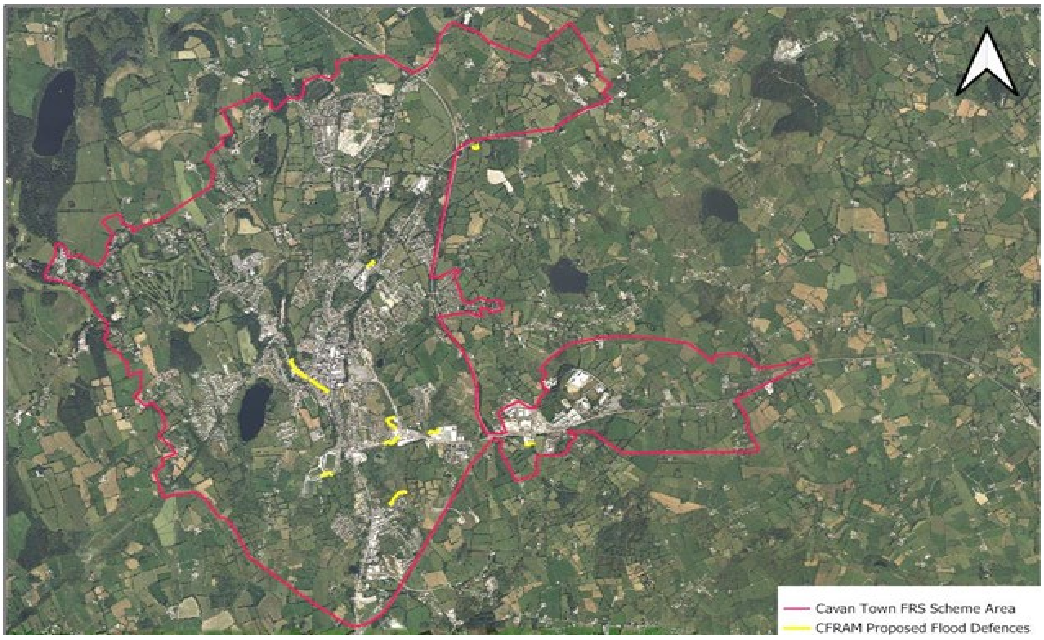
This introductory section details the headline information on the programme or project in question.

Programme or Project Information	
Name	**Job No 28702216 - Cavan Town Flood Relief Scheme Roads Capital Project**
Detail	This project involves the identification, design and submission (for planning consent) of a flood relief scheme, that is technically, socially, environmentally and economically acceptable, to alleviate the risk of flooding to the community of Cavan Town to a determined Standard of Protection (1 in 100), and to procure, manage and oversee the construction of that scheme.
Responsible Body	The Office of Public Works (OPW) manages the development and delivery of flood relief schemes in Ireland and are the Sanction Authority for this scheme. Cavan County Council are the Lead Authority for the scheme's delivery.
Current Status	Capital Expenditure being incurred. Currently in Stage 1 (Option Assessment, Scheme Development and Design) of OPW's Project Management Guidelines for Flood Relief Scheme Development.
Start Date	Cavan County Council commenced work on the scheme in Jan 2020. Technical Advisors were appointed in June 2022 to progress the scheme through Stages 1 to 5 of the OPW's Project Management Guidelines for Flood Relief Scheme Development.
End Date	At this stage the overall completion date is difficult to predict however it is currently programmed for Q3 2034.
Overall Estimated Lifetime Cost-	**€7,500,000**

Project Description / Background of Section

The Catchment Flood Risk Assessment and Management (CFRAM) Programme, the largest ever flood risk study carried out in the State, culminated with the launch in May 2018 of 29 flood risk management plans which proposed 118 new outline flood relief projects which following further assessment were to be delivered through the capital works programme of the Office of Public Works (OPW).

The OPW recommended the development of a Flood Relief Scheme for Cavan Town as a result of the work previously completed on the North Western-Neagh Bann Flood Risk Assessment and Management Study. The North Western-Neagh Bann CFRAM Study Area included Cavan Town as an Area for Further Assessment (AFA) and concluded that a flood relief scheme would be viable and effective for the community.



Cavan County Council confirmed in mid-2019 that the Council would act as lead agency on the management and delivery of the proposed flood relief scheme in Cavan Town. A steering group, comprising of representatives from the Office of Public Works and Cavan County Council, was put in place to progress the Scheme.

The objective of this project is the identification, design and submission (for planning consent) of a Flood Relief Scheme, that is technically, socially, environmentally and economically acceptable, to alleviate the risk of flooding to the community of Cavan Town and to procure, manage and oversee the construction of that Scheme.

Potentially viable flood relief works for Cavan, to be implemented as appropriate after project-level assessment and planning, will include Fluvial Flood Defences comprising of walls and embankments.

In July 2021 Cavan County Council issued the tender documentation for the procurement of Engineering & Environmental Consultants using an open procedure tender competition. This followed a previous unsuccessful restricted tender prosses which was run utilising the OPW's consultancy framework and resulted in no tender submissions being received. The closing date for receipt of tenders from the open procedure was Oct 2021.

Ayesa (formerly ByrneLooby Consulting Engineers) were identified as having submitted the most economically advantageous tender and were appointed to commence work on Stage l of the project - Identification and Development of a Preferred Scheme in June 2022.

The Project is to be delivered over five stages

• Stage I: Identification and Development of a Preferred Scheme

• Stage II: Planning Process

• Stage III: Detailed Construction Design, Compilation of Work Packages and the Preparation of Tenders for Contracts

• Stage IV: Construction Supervision & Project Management Services

• Stage V: Handover of the completed Works

Stage I - the Identification and Development of a Preferred Scheme commenced in June 2022. It primarily comprises of Hydrometric and Environmental Surveys, Hydrological and Hydraulic Analysis of the watercourses, flood relief options appraisal and selection, all environmental assessments and public consultation.

To date in progressing Stage I of the scheme an opening Public Consultation has been held, all Topographical, Hydrometric, Drainage and Utility surveys have been completed, Baseline environmental surveys including an Invasive Species Management Plan and an invasive species treatment programme have been undertaken, Hydrological & Hydraulic modelling of the existing scenario and the production of Hydrological & Hydraulics Reports have also now been completed.

A Ground Investigation works contractor has been procured and site works will commence Q2 2026.

Ayesa, the schemes engineering and environmental consultants, have begun the options development phase of the scheme. This initially involves the review of all potential flood relief measures to identify a list of potential viable measures which could be implemented in Cavan Town to provide the required level of flood protection for 1 in 100-year flood events.

Hydraulic modelling will be carried out in the coming months to assess the effectiveness of different flood defence measures. Measures under consideration include flood defence walls, earthen embankments and the provision of upstream storage areas.

The various measures will be assessed in relation to their technical, social, environmental and economic benefits to identify the best flood defence scheme to be implemented.

Stage I, Option Assessment, Scheme Development & Design is anticipated to conclude in Q2 2027.

Stage II of the process, Planning/Development Consent will follow with a submission for Part 10 planning to An Board Pleanala anticipated in Q4 2027.

Stage IV, Construction is currently anticipated to commence Q2 2029 but this will be subject to planning approval.

Section B - Step 1: Logic Model Mapping

As part of this In-depth Check, the Roads Department and Internal Audit Unit have completed a Programme Logic Model (PLM) on the **Cavan Town Flood Relief Scheme Capital Project** undertaken by Cavan County Council – A PLM is a standard evaluation tool and further information on their nature is available in the Public Spending Code.

Objectives	Inputs	Activities	Outputs
• Alleviate flood risk to the town of Cavan and surrounding environs. • Protect an anticipated 54 homes and 56 non-residential properties against a 1% Annual Exceedance Probability (AEP) or "1-in-100 year" flood event. • Support Project Ireland 2040 and the National Development Plan. • Support delivery of Cavan County Council objectives set out in the councils Climate Action Plan.	• Partnership between Cavan County Council and the Office of Public Works (OPW) • Project funding from the Office of Public Works (OPW) • Cavan County Council's staffing and technical resources. • Buy-in by stakeholders including landowners, community, business and other groups • Management of the Project by the Council in conjunction with the project steering group. • Consultant engineering and environmental specialists' expertise for project development. • Management of Technical Advisors throughout the project to date	• Appraisal of the project • Clearly defined need and objective of project • Relevant OPW approvals for progressing the schemes development • Procurement of relevant Consultants. • Procurement of the relevant services / works required during the Identification and Development of a Preferred Scheme stage. • Hydrological and hydraulic modelling of the Cavan Town catchment and it's 13 sub-catchments. • Public consultation and stakeholder engagement • Preparation of Environmental Impact Assessment Reports (EIAR),	• Completed Hydrology and Hydraulics Reports and a Scheme Climate Change Adaptation Plan • Updated flood zone mapping • Cost Benefits Analysis on the preferred scheme option • Structural Defences with approximately 2km of flood embankments and walls installed with an average height of 1.4m. •

		Natura Impact Statements (NIS), and Invasive Alien Species (IAS) treatment. • Continue to progress the scheme in accordance with the OPW's Project Management Guideline Stages.	

Description of Programme Logic Model

The proposed scheme is well aligned with major national planning policy statements such as the National Planning Framework, obligations under the EU Floods Directive, OPW National Flood Risk Management Policy and the various National Climate Action Plans (2019 – 2025), as well as objectives set out in the Cavan County Development Plan (2022-2028), Cavan County Councils Climate Action Plan 2024-2029 and other policy statements. The rationale for supporting the proposed scheme arises from flood risk in Cavan Town being formally identified in the North Western–Neagh Bann CFRAM Study. This study recommended the development of a Flood Relief Scheme. The town experiences recurring flood events affecting homes, businesses, transport routes, and critical public infrastructure. Without intervention, climate-driven increases in rainfall intensity will further exacerbate these risks, with substantial economic, social and environmental consequences.

Objectives:

The Cavan Town Flood Relief Scheme's objectives show the link between national funding, technical analysis, community engagement, flood-protection infrastructure, and the long-term goal of reducing flood risk and increasing resilience. The scheme aims to deliver a solution that will protect Cavan town into the future. The high-level objective of the scheme is to alleviate the risk of flooding in the Cavan Town area through the delivery of a flood relief solution that is technically, socially, environmentally, and economically acceptable.

Other specific, measurable objectives include interventions to:

- Reduce the frequency and severity of flood events affecting Cavan Town through appropriate structural and non-structural interventions.
- Protect residential properties, commercial premises, public infrastructure, and essential services within the modelled flood-risk areas.
- Ensure compliance with statutory environmental requirements, delivering a scheme that is environmentally acceptable.
- Deliver an economically justified intervention in line with OPW cost–benefit requirements for Flood Relief Schemes.

- Engage the public transparently, ensuring local understanding, social acceptability, and support for the preferred option.
- Support local climate-adaptation obligations under national policy (e.g., Climate Action Plan, National Adaptation Framework).
- Improve long-term community and economic resilience by reducing disruption from flood events.
- Provide a foundation for sustainable spatial planning by reducing constraints associated with flood risk.

Inputs:

- National Funding from the Irish Government's €1.3bn Flood Relief Programme.
- Cavan County Council (Lead Authority) capacity, governance structures, project management staff, administrative resources, statutory process supports, IT systems, and stakeholder engagement.
- OPW technical oversight and national policy framework for flood-risk management.
- Specialist consultancy services (Ayesa/ByrneLooby) for engineering design, environmental assessment, option development, and project delivery.
- Data, hazard mapping and hydraulic modelling derived from CFRAM study.

Activities:

The programme will deliver:

- Detailed hydrological and hydraulic modelling to refine understanding from the CFRAM study.
- Option development and multi-criteria appraisal (technical, economic, social, and environmental).
- Environmental Assessment, including EIA/AA as required.
- Stakeholder and public consultation, including newsletters and engagement events.
- Preparation of design documentation, planning submissions and statutory approvals.
- Procurement and contract management for construction.
- Construction of flood-relief measures and associated environmental/amenity works.

Outputs:

Direct Deliverables of the Scheme will include:

- A final approved, publicly consulted Flood Relief Scheme design for Cavan Town.
- Constructed flood-protection infrastructure (e.g., walls, embankments, channel works, culvert upgrades or other measures depending on final option).
- Updated flood-hazard, flood-risk and hydraulic model datasets.
- Environmental reports and statutory compliance documentation.

- A project governance, monitoring and maintenance framework.

Outcomes:

- Significant reduction in flood risk levels for properties, businesses and public assets in Cavan Town.
- Reduced economic disruption, including avoided damages, business interruption costs and emergency response costs.
- Greater community confidence, owing to clear communication and visible risk-reduction measures.
- Delivery of a scheme considered technically, socially, environmentally and economically acceptable, as required by national standards.
- Improved planning certainty for future development and investment in Cavan Town.
- Enhanced climate resilience for Cavan Town in line with national climate-adaptation policy.
- Long-term protection of local economic activity, tourism, town-centre vitality and regional connectivity.
- Reduced public-expenditure liabilities associated with emergency response, recovery and uninsured damage.
- Improved quality of life and safety for residents and communities within the flood-risk catchment.
- Contribution to national and EU objectives for flood-risk reduction, sustainable water-management, and resilient urban development.

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

The following section tracks from inception of the **Cavan Town Flood Relief Scheme Roads Capital Project** as managed by Cavan County Council

Pre-2018	CFRAM study identifies need for Cavan FRS.	Complete
2018	Government assigns funding under €1.3bn national programme.	Complete
2019 – 2020	Cavan County Council agree to act as lead agency on the management and delivery of the proposed flood relief scheme for Cavan Town.	Complete
2020 – 2022	Project initiation, consultant appointment process, initial studies.	Complete
2022 – Present	Option development, public communications, technical analysis.	Ongoing
Future Est Est Completion Q3 2034	Emerging Preferred Option Public consultation on preferred option Final Preferred Option selection Statutory approvals Detailed Design Procurement of Contractor Construction phase Completion, handover & maintenance	Upcoming

Section B - Step 3: Analysis of Key Documents

The following section reviews the key documentation relating to appraisal, analysis and evaluation of the **Cavan Town Flood Relief Scheme Capital Project** as managed by Cavan County Council.

Project/Programme Key Documents	
Title	**Details**
1. Scheme Identification and Prioritisation	The national Catchment Flood Risk Assessment and identifies Cavan Town as an AFA (Area for Furthe viable structural and non-structural measures wit published in 2018 as part of the Neagh – Bann CFRAI
2. OPW & Local Authority Partnership Formation	Once the Cavan Town Flood Relief Scheme (FRS) was • OPW committed to progressing the scheme. • The local authority is designated to deliver th • Formal Project Agreement is signed. Cavan County Council is the Lead Authority becom Scheme. The OPW is the Approving Authority & fund
3. Procurement of Engineering Consultants	The local authority procures a consulting engineerin • Feasibility studies • Engineering design • Environmental assessment • Public consultation
4. Feasibility Study & Option Development	The consultants carry out: • Hydraulic modelling • Hydrology analysis • Surveying • Assessment of environmental constraints • Multi-criteria option analysis • Economic appraisal (BCR test) Outputs: • Preferred option • Preliminary cost estimate • Environmental screening

	Public consultation on Options.

Key Document 1:

Scheme Identification and Prioritisation

The final results from the CFRAM Study & Flood Risk Management Plans were published in May 2018. This is the primary national evidence base used by the OPW to decide which communities should receive investment under the OPW Flood Relief Capital Programme. The CFRAM Study provided the risk data, economic justification and engineering basis that underpins the prioritisation process for a scheme to progress. The following full versions of these documents which relate to the identification and prioritisation of a scheme for Cavan Town are available to view on the website floodinfo.ie:

North Western-Neagh Bann CFRAM Study UoM36 - Preliminary Options Report, AFA Final Designation Report, UOM36 Flood Risk Management Plan for the Erne River Basin, NWNB AA NIS - UoM36, North Western-Neagh Bann CFRAM AA Screening Report & NWNB SEA Statement UoM36.

Key Document 2:

OPW & Local Authority Partnership Formation

31st May 2018 - Letter from Principal Officer OPW Re - Flood Risk Management Plans – Implementation of Proposed Projects, to CEO of CCC advising that the Cavan Town Scheme was included in the initial phase of implementation and advising that a Project Steering Group should be formed.

18th Oct 2018 – Minutes from initial Steering Group meeting on proposed flood relief schemes in County Cavan held in the library building in Cavan Town.

13th May 2019 – Letter from CCC to OPW confirming CCC will lead the management and delivery of the Cavan Town Flood Relief Scheme and that the Flood Risk Management Plans were noted by elected members at previous council meeting held 8th March 2019.

13th May 2019 – Letter from CCC to OPW requesting approval for OPW funding of staffing resources for the Cavan Town Flood Relief Scheme.

16th July 2019 – OPW letter confirming sanction to proceed with the appointment of 1 Senior Executive Engineer (100%) and 1 Clerical Officer (50%) to work on the scheme.

10th Dec 2019 – OPW letter issuing draft of the Memorandum of Understanding and Deed of Adherence to CCC for signing.

22/01/2020 – Signed Project Agreement - Memorandum of Understanding (LA–OPW).

Jan / Feb 2020 - Appointment of Internal LA Project Manager & Clerical officer. Confirmed Steering Group Minutes - Flood Relief Scheme in County Cavan 29/01/2020 & 14/09/2020

Key Document 3:

Procurement of Engineering Consultants

The Procurement Strategy was to utilise the OPW's existing Framework for the provision of Engineering Consultancy Services for Flood Risk Management Projects where the estimated value is less than €5m. On 06/02/2020 the signed Deed of Adherence was co-signed by the Commissioners of Public Works in Ireland and Cavan County Council allowing CCC to use this framework.

Tender documents were developed initially for utilising the OPW's consultancy framework. This suite of tender documents was published on Friday 5th March 2021 and the date for submissions was 15th April 2021. No submissions were received. The Steering Group agreed to retender using an open procedure and a second suite of tender documents were developed for this. The tender was published on etenders on 30/07/2021 and closing date for submissions was 29/10/2021 (Contract Notice TED). One submission was received.

March 2022 – A Tender evaluation report (technical & financial) was completed for the open tender procedure. Included within the report appendices are the following - Contract Notice (TED), Tenders Received Record Sheet, Tender Opening Records - Suitability Criteria Response Documents, Tender Opening Record – Quality and Financial Submission, Tender Assessment Scoring Sheet, Post Tender Clarifications (at Tender Stage), Post Tender Clarification Letters, Completed Non-Disclaimer Agreements - Conflict-of-Interest Declarations & Draft Correspondence to Successful Tenderer.

28th March 2022 – Letter to OPW requesting funding approval for Consultancy Team appointment.

04/04/2022 – Letter of intent issued to ByrneLooby Consultant Engineers, no unsuccessful tenderer notifications.

20/04/2022 – Letter OPW formal approval to appoint Byrne Looby/Arcadis as Consultant Engineer for Cavan Town Flood Relief Scheme

11/05/2022 – CEO no CTA/22/00157 signed for acceptance and award of tender competitions for services re procurement of engineering and environmental consultancy services for Cavan Town Flood Relief Scheme.

26th May 2022 - Signed consultancy contract and letter of acceptance.

Key Document 4:

Feasibility Study & Option Development

May 2022 – CCC Letter to Byrne Looby appointing them as PSDP for the Cavan Town Flood Relief Scheme. Acceptance received from Byrne Looby on 12th May 2022.

June 2022 – Client notification to HSA Approved Form (AF1)

Nov 2022 – Opening public consultation event report.

Surveys / Investigations contracts – procurement and reports available.

Hydrology & Hydraulic modelling - reports & output data available.

Environmental baseline studies including for Bats, Tree's, Otters, Birds (both Summer nesting and Winter foraging) and Aquatic Ecology have been completed. Baseline Heritage & Environmental constraints assessments completed. Invasive species management plan in place and treatment programme being carried out. Reports available.

Stakeholder engagement logs on submissions received by the consultants included as appendix to each progress report from the consultants.

Site investigation reports, Multi-criteria analysis (MCA) of options, Economic appraisal (incl. BCR calculations), Cost estimates, Preferred Option Report, EIAR Report & OPW approval are all items to be completed later in this stage.

The following section details the data audit that was carried out on the **Cavan Town Flood Relief Scheme Capital Project** as managed by Cavan County Council. It evaluates whether appropriate data is available for the future evaluation of the project/programme.

d	Use	Availabil
isk Management Plan Erne River Basin - Appendix e measure of developing a flood relief scheme for AFA through appraisal outcomes for MCA to quate cost benefit ratio for the scheme to be one of those to be brought forward for on.	Evidence that the proposed project was identified as meeting the criteria for progression by OPW in accordance with PSC regulations.	Available
ct Agreement - Memorandum of Understanding –OPW.	Evidence that a formal agreement is in place between OPW acting as sponsoring agency and CCC acting as lead body in respect of the management and delivery of the Cavan Town Flood Relief Scheme.	Available
f Approval documenting progression to undertake nent of external engineering & environmental	Verification that OPW Approval was given to the Council to proceed to stage 1 of the Proposed Project and that funding would be made available by OPW to cover the scheme's development costs in line with the relevant PSC Regulations	Available
Procurement /Tendering Documentation and ised Consultancy Services Tendering Information eme to date.	To provide assurance that best procurement practice was applied and that OPW Approval was provided where necessary to appoint contracts to the Most Economically Advantageous Tenders (MEAT).	Available
nvoices / Project Expenditure profiles and Details rawdowns	Assessment of Project Record Management, Accounts/ Budget Procedures	Available

Data Availability and Proposed Next Steps

Internal Audit is satisfied that the documentation outlined in the above table was provided on request from the Roads & Transportation Dept of the Council. Assurance is provided that the initial project appraisal stages to Gate 0 were undertaken in line with the Public Spending Code and the Project Management Guidelines. The necessary supporting documentation is available and will be retained on file for future audit trail purposes.

Section B - Step 5: Key Evaluation Questions

The following section looks at the key evaluation questions for **Cavan Town Flood Relief Scheme Capital Project** as managed by Cavan County Council 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 rationale for supporting the proposed scheme arises from flood risk in Cavan Town being formally identified in the North Western–Neagh Bann CFRAM Study. The proposed scheme is well aligned with major national planning policy statements such as the National Planning Framework, obligations under the EU Floods Directive, OPW National Flood Risk Management Policy and the various National Climate Action Plans (2019 – 2025), as well as objectives set out in the Cavan County Development Plan (2022-2028), Cavan County Councils Climate Action Plan 2024-2029 and other policy statements. This study recommended the development of a Flood Relief Scheme for Cavan. Currently the scheme is in the midst of Stage 1 (Option Assessment, Scheme Development and Design) as set out in OPW's Project Management Guidelines for Flood Relief Scheme Development. To-date this project appears to comply with the standards set out in the Public Spending Code Guidelines with the necessary agreements and OPW approvals sought, and the appropriate appointment of the consultants to undertake the required initial appraisal assessments.

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

Yes, all the necessary data and information is available to substantiate key decisions taken during the initial appraisal of Cavan Town Flood Relief Scheme Capital Project. As the project progresses the related data will be retained to facilitate a full evaluation at a later date.

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

There were no major issues identified as the Council progresses through Stage 1- the Identification and Development of a Preferred Scheme (Decision Gate 1) of the PSC. It is advised that as the project moves forward the project management team continue to adhere to control procedures as recommended by the OPW Flood Relief Schemes Project Management Guidelines and the Public Spending Code Regulations.

Section: In-depth Check Summary

The following section presents a summary of the findings of this In-depth Check on the **Cavan Town Flood Relief Scheme Capital Project** as managed by Cavan County Council.

Summary of In-depth Check

Under Section 4 of the Quality Assurance Provisions contained in the Public Spending Code Cavan County Council is required to carry out an In-depth review on a minimum of **5%** of the total value of all Capital Projects on the PSC inventory list averaged over a three-year period. The overall estimated lifetime value of Cavan County Council's Capital Projects in 2025 amounts to **€866,826,434.89**. In-depth Reviews were carried out on two capital projects with a combined value of **2.83%** of all Capital Projects identified in the inventory list. The average % over a 3-year period of Capital Projects selected for In-depth Check(s) (based on value) is **11%.**

An In-depth Review was undertaken on the Cavan Town Flood Relief Scheme Capital Project (Expenditure Incurred). The estimated lifetime cost of this project is **€7,500,000** which represents approximately **0.87%** of the overall value of the Council's Capital Projects. A second In-depth Review was undertaken on the Housing Development- Project 64 Units at Swellan Lower, Cavan (Expenditure Incurred) with an estimated lifetime value of **€17,000,000** which represents approximately **1.96**% of the total value of the Capital Projects in 2025.

This Flood Relief Project was identified as a priority in Catchment Flood Risk Assessment and Management (CFRAM) Programme, the largest ever flood risk study carried out in the State, culminated with the launch in May 2018 of 29 flood risk management plans. The OPW recommended the development of a Flood Relief Scheme for Cavan Town as a result of the work previously completed on the North Western-Neagh Bann Flood Risk Assessment and Management Study. The proposed scheme is well aligned with major national planning policy statements such as the National Planning Framework, obligations under the EU Floods Directive, OPW National Flood Risk Management Policy and the various National Climate Action Plans (2019 – 2025), as well as objectives set out in the Cavan County Development Plan (2022-2028), Cavan County Councils Climate Action Plan 2024-2029 and other policy statements.

The town experiences recurring flood events affecting homes, businesses, transport routes, and critical public infrastructure. Without intervention, climate-driven increases in rainfall intensity will further exacerbate these risks, with substantial economic, social and environmental consequences. Ultimately the objective of this project is the identification, design and submission (for planning consent) a Flood Relief Scheme, that is technically, socially, environmentally and economically acceptable, to alleviate the risk of flooding to the Community of Cavan Town and to procure, manage and oversee the construction of that Scheme that will include Fluvial Flood Defences comprising of walls and embankments.

Cavan County Council are the Sponsoring Agency / Lead Authority for the scheme's delivery. A steering group, comprising of representatives from the Office of Public Works and Cavan County Council, was put in place to progress the Scheme.

The necessary project agreement / Memorandum of Understanding between the Council and the OPW was put in place and the Dept approval obtained documenting progression to undertake the appointment of the external engineering and environment consultants.

In July 2021 Cavan County Council issued the tender documentation for the procurement of Engineering & Environmental Consultants with Ayesa Consulting Engineers identified as having submitted the most economically advantageous tender and were appointed to commence work on Stage l of the project - Identification and Development of a Preferred Scheme in June 2022. The Project is to be delivered over five stages.

To date in progressing Stage I of the scheme an opening Public Consultation has been held, all Topographical, Hydrometric, Drainage and Utility surveys have been completed, Baseline environmental surveys including an Invasive Species Management Plan and an invasive species treatment programme have been undertaken, Hydrological & Hydraulic modelling of the existing scenario and the production of Hydrological & Hydraulics Reports have also now been completed. A ground investigation works contractor has been procured and site works will commence Q2 2026. Ayesa, the schemes engineering and environmental consultants have begun the options development phase of the scheme.

As required by the Public Spending Code Regulations and the OPW Flood Relief Project Management Guidelines the initial Project Appraisals Stage 1 or Gate 1 of the PSC appear to have been strategically managed to date with the view of achieving the prime objectives of this Scheme and maximising the proposed outputs and outcomes.

Based on findings of the In-depth review on the Cavan Town Flood Relief Scheme Capital Project the audit opinion is that Cavan County Council appears to be ***broadly/substantially compliant*** with the relevant requirements of the Public Spending Code.

Cavan County Council

Internal Audit Department

Comhairle Contae an Chabháin
Cavan County Council

Public Spending Code Quality Assurance Appraisal 2025

In-depth Review of the Housing Development Capital Project

64 Units at Swellan Lower, Cavan.

Expenditure Incurred

Quality Assurance – In Depth Check

Cavan County Council

Section A: Introduction

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

Programme or Project Information	
Name	**Housing Development - 64 Units at Swellan Lower, Cavan** **Agresso No 11502240**
Detail	Cavan County Council- Construction of 64 No. residential units at Swellan Lower, Cavan Town on a 6.4 Hectare Site. Currently there is a demand for 388 houses in Cavan town.
Responsible Body	Department of Housing Local Government and Heritage - Sanction Authority - 100% Funded Housing Construction Department Cavan County Council - Sponsoring Agency.
Current Status	Capital Expenditure being incurred
Start Date	Q1 2024
End Date	Q3 2029
Overall Estimated Lifetime Cost	**€ 17,000,000**

Project Description / Background of Section

Cavan County Council proposes to construct 64 no. residential units at Swellan Lower, Cavan Town on a 6.4 Hectare Site. The site is located along the L-1519 in the townland of Swellan Lower.

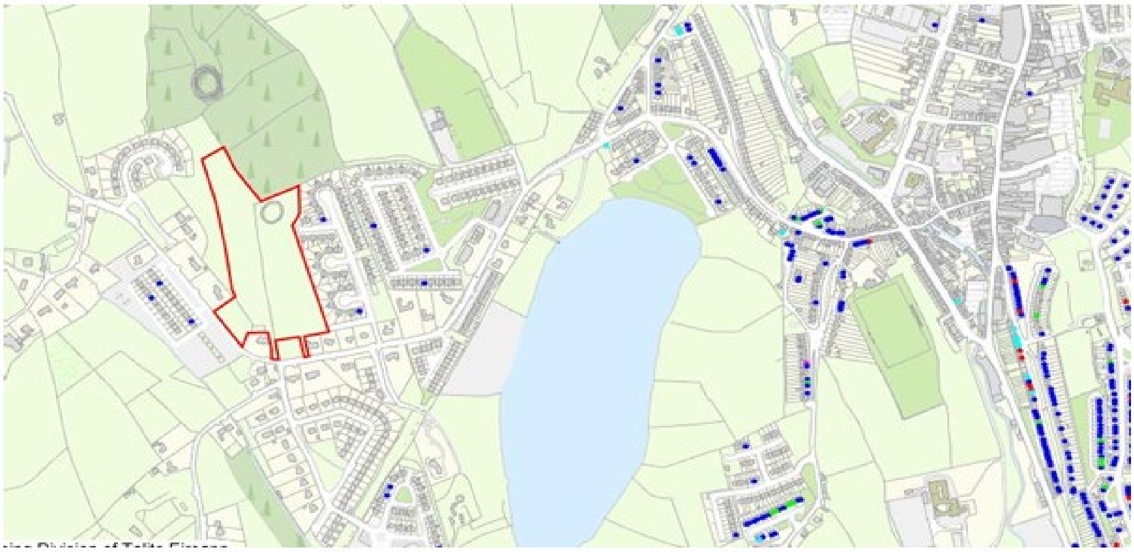


Figure 1: Ordnance Survey Site Location Map of Swellan Lower, Co. Cavan. The blue points/area illustrate LA Social Houses in surrounding area.

There is currently a housing need in Cavan Town, Co. Cavan of 388 no. applicants with a 35% (136 no.) need for 1 bed units, a 35% (135 no.) need for 2 bed units, a 23% (89 no.) need for 3 bed units and a 5% (20 no.) need for 4 bed units (as of 01/12/2023 Social Housing Need List) with a population of 11,741 (CSO 2022).

This development will therefore meet the need of 64 applicants from the waiting list. When this proposed development is completed, it would potentially alleviate the needs of up to 16.5% of applicants on the current housing list for Cavan Town.

Ongoing reviews by the allocations team encountered considerable difficulties in identifying alternative means of meeting the housing need in Cavan Town. No suitable properties are available in the neighbourhood for renting or for sale.

It is proposed to construct 20 no. 3 bed two-storey semi-detached and terrace units, 18 no. 2 bed two-storey terrace units, 3 no. 4 bed two-storey semi-detached and detached units, 1 no. 5 bed two-storey detached units, 1 no. 4 bed single-storey detached unit, 12 no. 1 bed two-storey apartments, 8 no. 2 bed single-storey semi-detached units and 1 no. single storey detached community units. The house type is to be designed in accordance with the guidelines for space requirements and room size contained in the Quality Housing for

Sustainable Communities Document. It will be designed in compliance with current standards such as the Building Regulations, Quality Housing for Sustainable Development 2007, Sustainable Residential Development in Urban Areas 2009 and the Design Manual for Urban Roads and Streets 2013.

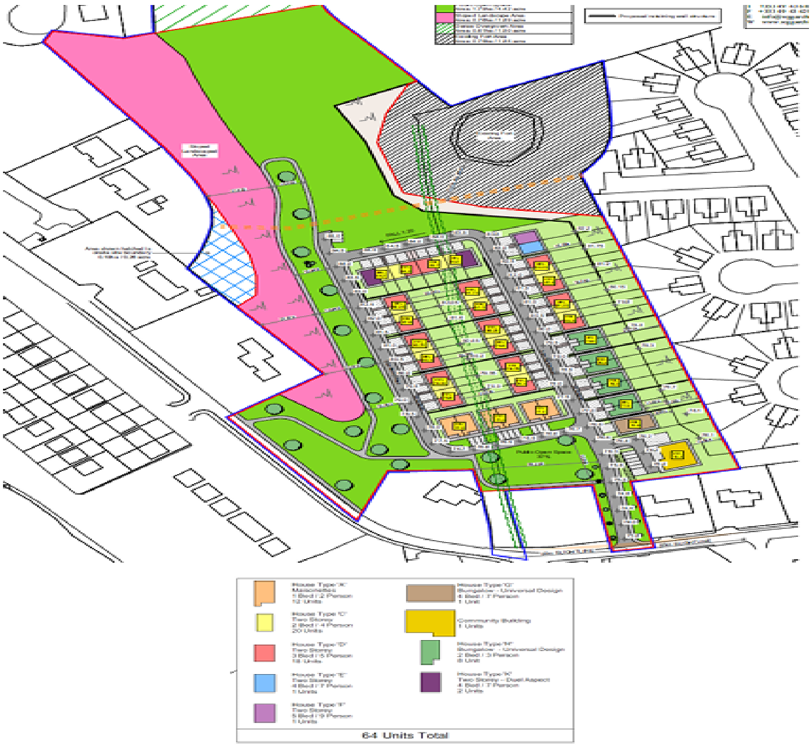


Figure 2: Proposed Site Layout at Swellan Lower, Co. Cavan.

This development of 64 no. units at this location will result in the enhancement of the visual amenities of the area and revitalise and regenerate this area of Swellan Lower. The site is owned by Cavan County Council and was purchased in 2016.

The development of the site for residential use will offer an appropriate location for social housing and would contribute to the creation of sustainable mixed communities, in accordance with national and local statutory planning policy, and raises no major concerns as to sustainable community proofing. The project is therefore in accordance with national and local statutory planning policy. Therefore, it is concluded that a proposal for 64 no. social houses on this site would be acceptable from a sustainable community perspective.

In Cavan County Council's Development Plan 2022-2028 the area in which the site is located is zoned as "Proposed Residential". Adjoining land uses include residential houses (predominantly private) and a local shop, hairdressers, doctor's surgery, all located within walking distance (500m) from the site.

This proposal is in line with Pathway 3 – Increasing New Housing Supply under Housing for All, A New Housing Plan for Ireland 2021-2030.

Tender documents were prepared by Cavan County Council and a tender invitation was issued by Cavan County Council on the 13th of May 2023 for the Procurement of an Architect led Design Team for the proposed construction works stages (i) to (v) for Housing Schemes at Swellan Lower, Cavan. An RFT number 240868, three architects submitted tenders electronically before the deadline including 2 fully compliant submissions. Based on the combined award scores, Wynne Gormley Gilsenan Architects & Surveyors submitted the Most Economically Advantageous Tender were awarded the contract in July 2023 for the tendered price of €810,400 exclusive of VAT.

The Preliminary Capital Appraisal was submitted to the Department on 12th February 2024 with approval in principle sought for a total All in Cost of €16,978,000.37 as set out in the completed Form Stage 1 SWMF PRO1 dated 9th February 2024. The application included the Project Appraisal, The CWMF PRO1 Form, Site Location Map, The Site Layout Map and the Topographical Survey.

Stage 1 Approval for the Development of 64 New Socal Homes at Swellan Lr was granted by the Department of Housing Local Government and Heritage on 8th March 2024 subject to the necessary pre-stage 2 submissions by 31 May 2024.

It is envisaged that the Development will be completed within 24 months from signing of contract. The date of commencement will be agreed subject to all approvals required from the Department of Housing, Local Government and Heritage.

The project will be managed by an Architect Led Design Team appointed via e-Tenders with an estimated construction cost of €17 million. The project will be delivered using the traditional employer's design and using the Form of Contract PW-CF1: Public Works Contract for Building Works designed by the Employer.

Cavan County Council intend to seek Part 8 Planning in Mid-2026 with the envisaged completion date of the capital works set at Q1 of 2029.

Section B - Step 1: Logic Model Mapping

As part of this In-Depth Check, the Roads Department and Internal Audit Unit have completed a Programme Logic Model (PLM) on **the Housing Development Capital Project – 64 Units, Swellan Lower, Cavan** undertaken by Cavan County Council – 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
• Reduction of housing need in Cavan. • Increase Housing Supply. • Increase social and economic activity in Cavan. • Promote Social Inclusion.	• CCC owned property. • Ongoing funding from Dept. • Management of Project by Cavan County Council. • External Sub-Consultants and Contractors. • Staff Resources. • Legal Services.	• Set a Programme for Planning and Design Phases. • Procurement of Multi-Disciplinary Team for each phase of project. • Appoint Project Management Team to oversee project. • Tendering / Procurement of External Consultants & Building Contractor. • Project Management. • Financial Management.	• Preliminary Business Case completed. • Council purchased land. • Going for Part 8 Planning in the next few weeks. • Completion of 64 New Affordable Social Homes.	• Reduction of the housing waiting list for Cavan. • Provision of energy efficient housing units which will reduce energy consumption. • Provision of Affordable Housing. • Stimulates Economic Benefits to the local businesses and community. · • Enhanced welling of social housing residents. • Promotes Social Inclusion for diverse groups within the locality.

Description of Programme Logic Model

Objectives: Cavan County Council proposes to address the large demand for social housing in Cavan Town. To provide social housing that provides affordable rental options for low-income families, helping to reduce housing insecurity and homelessness.

Inputs: € 16,978,000 funding from the Department of Housing Local Government and Heritage as well as the Project Management / Staff Resources from Cavan County Council, External Consultants / Sub Consultant and Construction Company.

Activities: Navigation of the Project through the various approval stages. This includes identification and clarification of the main objectives and expected outcomes of the project, securing and drawdown of approved funding, procurement appointment and management of consultants, reporting and meetings, consultations with elected members, design of the project, completion of the project, Part 8 Planning process and appointment of contractors for the construction phase and management of the overall project and project budget. Cavan County Council to apply for funding to Department which has approved a grant funding in excess of €16,978,000.

Outputs: Completion of 64 Social Houses that are sustainable. Reduction of the housing waiting list in Cavan Town.

***Outcomes**:* The outcomes of this project will reduce the housing waiting list in Cavan Town and enhance the social and economic fabric of the area. The construction of 64 social energy efficient housing units which feeds into Cavan County Council's Climate Action Plan of providing low energy housing units. It should also stimulate Economic Benefits to the local businesses and community.

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

The following section tracks from inception of **the Housing Development Capital Project - 64 Units, Swellan Lower, Cavan** as managed by Cavan County Council.

2016	• Site Purchase
13th May 2023	• Tendered through e-tenders for Architect Lead Design Team
16th June 2023	• 3 Tenders submitted electronically, with winning tender was WGG being the successful tender for a figure of €810,400 ex Vat
10th July 2023	• Appointment of Architect
12th February 2024	• Submitted Capital Appraisal to Dept CWMF P.R.01 Form Stage 1
8th March 2024	• Stage 1 Approval from Dept €16,978,000 for 64 Houses inclusive of VAT
Mid-2026	• Part 8 Planning Submission

Section B - Step 3: Analysis of Key Documents

The following section reviews the key documentation relating to appraisal, analysis and evaluation of the **Housing Development Capital Project - 64 Units, Swellan Lower, Cavan** as managed by Cavan County Council.

Project/Programme Key Documents	
Title	**Details**
Capital Project Appraisal / Submission to Dept **CWMF P.R.01 Form** Stage 1 – 12th February 2024 Dept Stage 1 Approval - 8th March 2024	Project Appraisal & Business Plan submission to Dept including estimated costings. Stage one approval from the Dept.
Procurement Records- Appointed of Architect Led Design Team – 10th July 2023	Procurement / Tender Records for the appointment of the Architect Lead Design Team, CE Order, Award Notice, Letter of Acceptance / Contract
Part 8 Planning Documentation	Application for Part & Planning for Council Approval. Currently in progress.
Financial Management Records & Monthly Project Construction Progress Management Reports	Income & Expenditure Financial Records and the Recoupment Documentation for funds claimed from the Dept, Monthly Project Construction Progress Reports & Lead Team Meeting Minutes

Key Documents 1:

Capital Project Appraisal Documentation - the initial appraisal provides a Project Brief, Estimated Costings, Identifies the Social Housing Need, Assesses Alternative Means of Meeting the Need, the Density Standards for Edge of Centre Sites, the Accommodation Brief, Sustainable Community Proofing, outline of the Site Constraints and Site Abnormalities and the particulars of the Project Management and Delivery. Department Stage 1 Approval confirmation 8th March 2024.

Key Documents 2:

Procurement / Tender Records for the appointment of the Architect Lead Design Team, CE Order, Award Notice, Letter of Acceptance / Contract Awarded 10th July 2023 to Wynne, Gormley Gilsenan.

Key Document 3: Part 8 Planning Documentation (In Progress) **:** The Part 8 Planning Application and the granting of same by Cavan County Council.

Key Document 4: Income & Expenditure Financial Records as per the Agresso System, the Recoupment Documentation for Drawdown of Department as agreed, Monthly Project Construction Progress Reports and the Minutes of the Lead Team Meeting.

Section B - Step 4: Data Audit

The following section details the data audit that was carried out on **the Housing Development Capital Project - 64 Units, Swellan Lower, Cavan** as managed by Cavan County Council. It evaluates whether appropriate data is available for the future evaluation of the project/programme.

Data Required	Use	Availability
Project Capital Appraisal and Approval Letters from Dept	Verification of the project appraisal and Business Case, Estimated Costings Submissions and Department Approval Stage 1	Yes
Procurement Records - Professional Consultants /Architect Lead Design Team	Evidence that all procurements relating to the project were in accordance with National / EU Procurement Guidelines and that VFM was achieved	Yes
Part 8 Planning Documentation- In Progress	Verification Part 8 Planning Process was applied and granted to this Capital Project as set out under Part 11 Section 179 of the Planning & Development Regulations Act.	No (In Progress)
Financial Management Records & Monthly Project Construction Progress Management Reports	Supporting documentation that the Capital Project is appropriately managed. These include: the Income & Expenditure Financial Records and the Recoupment Documentation for Drawdown of Funds.	Yes

Data Availability and Proposed Next Steps

Internal Audit is satisfied that the documentation outlined in the above table was provided on request from the Housing Construction Dept of Cavan County Council. Assurance is provided that the appraisal stages up Stage (1) of the project appear to be undertaken in line with the Public Spending Code Regulations, Procurement Regulations, the Capital Works Management Framework and the Programme for Delivering Homes Sustaining Communities. The necessary supporting documentation will be retained on file for future audit trail purposes.

Section B - Step 5: Key Evaluation Questions

The following section looks at the key evaluation questions for **the Housing Development Capital Project - 64 Units, Swellan Lower, Cavan** as managed by Cavan County Council based on the findings from the previous sections of this report.

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

Yes, as per the findings of the in-depth review all stages of the housing development up the current stage (1) would appear to comply with the standards set out in the Public Spending Code Regulations, the Capital Works Management Framework and the Programme for Delivering Homes Sustaining Communities.

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

Yes, all the necessary data and information is available to substantiate key decisions taken up to the stage (I) of the Housing Development Capital Project - 64 Units at Swellan Lower, Co Cavan. As the project progresses the related data will be retained to facilitate a full evaluation at a later date.

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

As the Housing Construction Department of the Council progress through the initial appraisal stages of the project lifecycle, they appear to be undertaken in accordance with the Capital Works Management Framework and the PSC Regulations with no major issues were identified. It is advised that Project Management and Delivery Phases be undertaken in accordance with the necessary guideline and on completion of the construction works of the housing development that the Lead Project Team of the Council conduct a Project Design Review to evaluate the outcomes, output and the value achieved as recommended by the Public Spending Code Regulations.

Section: In-Depth Check Summary

The following section presents a summary of the findings of this In-Depth Check on **the Housing Development Capital Project - 64 Units, Swellan Lower, Cavan** as managed by Cavan County Council.

Summary of In-depth Check

Under Section 4 of the Quality Assurance Provisions contained in the Public Spending Code Cavan County Council is required to carry out an in-depth review on a minimum of **5%** of the total value of all Capital Projects on the PSC inventory list averaged over a three-year period. The overall estimated lifetime value of Cavan County Council's Capital Projects in 2025 amounts to **€866,823,434.89**. In-depth Reviews were carried out on two capital projects with a combined value of **2.83%** of all Capital Projects identified in the inventory list. The average % over a 3-year period of Capital Projects selected for In-depth Check(s) (based on value) is **11%.**

An In-depth Review was undertaken on the Swellan Lower Housing Development in Cavan, Co. Cavan. (Expenditure Incurred). The estimated lifetime cost of this project is **€17,000,000** which represents approximately **1.96%** of the overall value of the Council's Capital Projects. A second in-depth review was undertaken on the proposed Cavan Flood Relief Scheme (Expenditure Incurred) with an estimated lifetime value of **€7,500,000** which represents approximately **0.87%** of the total value of the Capital Projects in 2025.

This capital project relates to the development of 64 Housing Units at Swellan Lower, Cavan, Co Cavan. The main objective of the project is to assist in meeting the social housing needs in the Cavan Town area which currently has a waiting list of 388. This development of 64 No. units at this location will result in the enhancement of the visual amenities of the area and revitalise and regenerate this area of Swellan Lower. The site is owned by Cavan County Council and was purchased in 2016.

The development of the site for residential use will offer an appropriate location for social housing and would contribute to the creation of sustainable mixed communities, in accordance with national and local statutory planning policy, and raises no major concerns as to sustainable community proofing. The project is therefore in accordance with national and local statutory planning policy. Therefore, it is concluded that a proposal for 64 no. social houses on this site would be acceptable from a sustainable community perspective.

The housing development has progressed from Capital Appraisal Stage (1) of the project with preliminary approval received from the Dept to proceed to Stage 2. All areas of the appraisal appear to be undertaken in accordance with the Public Spending Code Regulations, the Capital Works Management Framework Processes and support the Programme for Delivering Homes & Sustaining Communities. The initial Project Appraisals, Project Briefs, Cost Estimations and Forms were all submitted to the Department of Housing Local Government and Heritage as the Sanction Authority and the relevant approvals were sought for Stages 1-2 of the Development together with a funding allocation of €16,978,000 to complete the project.

The procurement and appointment of Wynne Gormley Gilsenan as the Architects Consultants Lead Project Team and were undertaken in accordance with National / EU Regulations. It is envisaged that Part 8 Planning Approval will be sought by the Council by mid-2026. On receipt of the necessary Department approvals to progress through stages 2 and 3 then the construction works will be subsequently put out to tender. Ultimately on receipt of Stage 4 approval the building contractor will be appointed to allow the building works to commence in 2027 with an estimated completion date of Q3 of 2029. As required the Income & Expenditure supporting documentation including the Financial Management System and the Funding Drawdown Records are retained on file for audit trail purposes.

This project appears to have been strategically managed to date with the view of achieving the prime objectives and maximising the proposed outputs and outcomes. Based on the findings of the In-depth Review of Stages 1-2 of the Housing Development Capital Project at Swellan Lower, Co Cavan the audit opinion is that Cavan County Council appears to be ***broadly/substantially*** compliant with the relevant requirements of the Public Spending Code.