



## **The National Oversight and Audit Commission (NOAC) publishes its 11<sup>th</sup> Public Spending Code for the local government sector.**

***96 procurement contracts, each exceeding €10 million awarded by 19 local authorities are detailed in the 11th NOAC Public Spending Code Report 2024, a key report was published today. This report provides valuable insights and data and serves as a vital resource for the local government sector, as well as Government departments and the wider public.***

The Public Spending Code (PSC) was developed by the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation (DPEIPSRD) and applies to all public bodies in receipt of public funds.

The Code brings together, in one place, details of the obligations of those responsible for spending public money and aims to ensure that all Irish public bodies treat public funds with care and that the best possible value for money is obtained whenever public money is being spent or invested.

This is the eleventh such report published by NOAC, which is a composite report for the local authority sector.

NOAC collates a huge volume of data across all local authorities and reviews this information for compliance with the PSC process, compiles the material and publishes it on a yearly basis. This data is also reviewed by NOAC and areas of interest are highlighted that are of great significance to the local authorities, government departments and the public.

NOAC built on its work from previous reports and outlined in further detail the summary information on procurements made by local authorities in excess of €10m.

Key highlights included:

- Of the 31 local authorities, 19 had procurements in excess of €10m.
- There were a combined total of 96 procurements across local authorities that exceeded €10m. These ranged from housing, roads, swimming pools, crèche and community services, traffic maintenance, public lighting, public realms and event centres.

- For housing projects which exceeded €10m, there was a combined total of over €1.9 billion.
- Roads projects also featured prominently among procurements, with a grand total of nearly €1.2 billion of investment under this heading.
- Three of the largest procurements included:
  - A housing land initiative at O'Devaney Gardens in Dublin City Council, for €245,753,787.
  - The N22 Baile Bhuirne Macroom Road Development, under Cork County Council, which amounted to €232,011,474 (excluding VAT).
  - Mayo County Council is undertaking the N5 Westport to Turlough Road Project procurement, with a projected final cost of €156,000,000 (excluding VAT and including ex gratia payments).
- Of the 96 procurements published for 2024, 50% were for Dublin City Council, with 21 of these procurements alone for emergency accommodation which had a combined projected final cost of approximately €723m.
- Of the 19 local authorities with procurements in excess of €10 million, over 70% had procurements for social, affordable and rental housing units.
- Over 40% of the local authorities had procurements for road development.

To view the Public Spending Code Report, please use the link provided below:

[https://cdn.noac.ie/wp-content/uploads/2025/09/NOAC-Public-Spending-Code-Report-2024\\_V3.pdf](https://cdn.noac.ie/wp-content/uploads/2025/09/NOAC-Public-Spending-Code-Report-2024_V3.pdf)

For further information regarding the Public Spending Code Report, or any of NOAC's reports, please do not hesitate to contact [noac@housing.gov.ie](mailto:noac@housing.gov.ie).

Ends.