



Public Spending Code Report 2024

NOAC Report No. 75 – September 2025

The National Oversight and Audit Commission (NOAC), established under the Local Government Reform Act 2014, is the independent statutory body that provides oversight for the local government sector in Ireland.

Its functions are wide ranging and cover all local authority activities, involving the scrutiny of performance generally, and financial performance specifically. NOAC also has a role in supporting best practice, overseeing implementation of national local government policy and monitoring and evaluating implementation of corporate plans, adherence to service level agreements and public service reform by local government bodies.

The work of NOAC is carried out, mainly, through its four Working Groups. These are:



The collation and preparation of the Local Government Quality Assurance Report under the Public Spending Code falls within the remit of the Financial Management and Performance Working Group, or Working Group 4. The Report was developed by the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation (DPEIPSRD) and it applies to all public bodies in receipt of public funds and ensures that the best possible value for money is obtained whenever public money is being spent or invested.

NOAC carries out its oversight role in many other ways such as through its recently updated individual review of local authorities which are available to view on the NOAC website, its expanded annual Performance Indicator report, its review of corporate plans of local authorities and regional assemblies and other thematic issues such as Internal Audit in Local Authorities, Customer Satisfaction, Finance, Corporate Plans, Housing Maintenance and Share Services, to name a few.

NOAC also highlights instances of good practice in the local government sector such as through its annual Good Practice Seminar and a variety of workshop events that are held throughout the year.

All NOAC reports, along with the minutes of the NOAC board meetings, are published online and available to the public at www.noac.ie.

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Three documents were circulated with this report:

- Appendix 4: Compilation of Detailed Inventories
- Appendix 5: Compilation of In-Depth Check Summaries
- Appendix 6: Compilation of Checklists



Introduction

The Public Spending Code¹ (PSC) was developed by the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation (DPEIPSRD).

The Code applies to both current and capital expenditure and to all public bodies in receipt of public funds. According to DPEIPSRD, the Code brings together, in one place, details of the obligations of those responsible for spending public money.

The PSC was written specifically with Government Departments in mind and some of the terminology is very specific to that sector. The requirements in the PSC are based on employing good practices at all stages of the expenditure life cycles.

Departments and other public service organisations also need to assure themselves that the expenditure practices employed by organisations reporting to them and to whom they may provide funding are of an appropriate standard.

As local authority funding derives from a number of sources, including grants from several Government Departments, it was decided that the Chief Executives of individual local authorities should be responsible for carrying out the quality assurance requirements in Part A04² of the Code and that their reports should be submitted to NOAC for incorporation in a composite report for the local government sector.

Local authorities completed their reports in accordance with the guidance issued by the County and City Management Association (CCMA) Finance Committee, in agreement with the DPEIPSRD³.

This is the eleventh Public Spending Code report compiled and published by NOAC for the local government sector.

For the 2024 report, NOAC Working Group 4 issued the first letter on 23 January 2025 to local authority Chief Executives (Appendix 1). This letter requested them to submit their 2024 Quality Assurance reports to NOAC by **Friday, 30 May 2025**. Of the 31 local authorities, 28 submitted their reports by this deadline.

Email reminders of the submission date were sent to all local authorities on:

2025

Friday 9 May

Friday 16 May

Friday 23 May

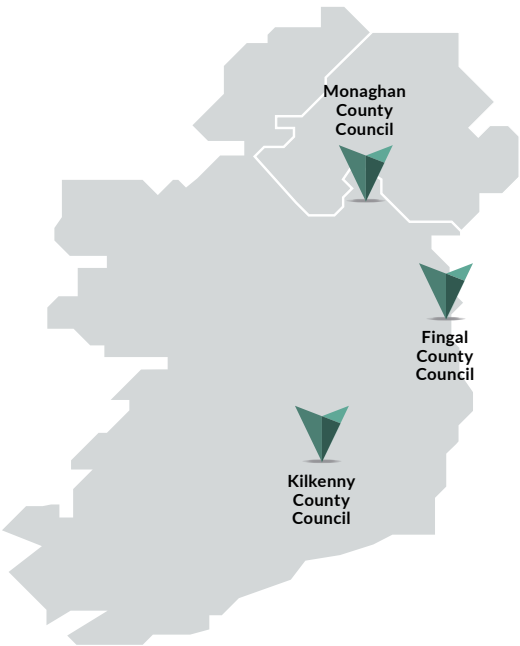
Due to unforeseen circumstances Kilkenny County Council, contacted NOAC on the 23rd May and requested an extension to the deadline, with an agreed date of 13th June 2025.

A further email reminder was sent on 6th June, to Fingal County Council and Monaghan County Council for the submission of their reports.

Three local authorities submitted their reports after the 30 May 2024 deadline.

Local Authority	Submission Date
Fingal County Council	06/06/2025
Kilkenny County Council	13/06/2025
Monaghan County Council	16/06/2025

1. <https://www.gov.ie/en/publication/public-spending-code/>
2. Quality Assurance – Compliance with the Public Spending Code
3. <https://noac.ie/wp-content/uploads/2021/03/CCMA-PSC-QA-Guidance-February-2021.pdf>



The Quality Assurance reporting requirement consists of the following five steps:

- 1. Local authorities should draw up an inventory of projects/programmes at the different stages of the Project Life Cycle, in respect of all capital and current expenditure projects to a value greater than €0.5m. Routine administrative budgets already in place are not included in the inventory as only new or extended current expenditure to the value of €0.5m or greater is subject to the application of the Code. This is done under the headings of:

a)	Expenditure being considered
b)	Expenditure being incurred
c)	Projects/Programmes completed or discontinued in the reference year

- 2. Confirm publication on the local authority’s website of summary information on all procurements in excess of €10m related to projects in progress or completed in the year under review and provide a link to the relevant website location. 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.

- 3. Complete the seven specified checklists. Only one of each type of checklist per local authority is required and not one per each project/programme. The completion of the checklists is to be based on an appropriate sample of the projects/areas of expenditure relevant to that checklist.
- 4. Carry out a more in-depth review of selected projects/programmes such that, over a 3-5 year period, every stage of the project life cycle and every scale of project will be subject to a closer examination. Revenue projects selected for in- depth review must represent a minimum of 1% of the total value of all revenue projects in the inventory, while the requirement in respect of capital projects is 5% of the total value of all capital projects in the inventory.
- 5. Complete a short summary report consisting of the inventory, procurement reference and checklists referenced in steps 1 to 3 and the local authority’s judgment as to the adequacy of the appraisal/planning, implementation or review work that it examined as part of step 4, the reasons why it formed that judgment and its proposals to remedy any inadequacies found during the entire quality assurance process.

While the Code requires certification of the reports by Accounting Officers, this formal position does not normally exist in the local government sector. Therefore, NOAC requested Chief Executives or Interim Chief Executives to certify the reports. Chief Executives certified 31 Quality Assurance Reports.

The Code requires that the Quality Assurance reports be published on the organisation’s website.

As of 11th July, all 31 local authorities had published their reports.

Summary

A compliance checklist of each local authorities Public Spending Code Quality Assurance report is included in **Appendix 2**.

The overall position is as follows:

Step 1: Inventory of projects/programmes at different stages of Project Life Cycle

The requirement to submit an inventory of all projects/programmes costing greater than €0.5m distinguishing between capital and current expenditure and categorised by expenditure being considered, expenditure being incurred and projects/programmes completed or discontinued in the reference year, was met without exception.

The summary inventory of all 31 local authorities is at **Appendix 3**.

The combined inventories in full can be found at **Appendix 4**.

The Code requires the inventory to break down capital expenditure being considered, incurred and completed or discontinued between capital projects and capital grant schemes. The treatment of Capital Grant Schemes within the Project Inventory can therefore be clarified as follows:

1. Where a Capital Grant Scheme is 100% funded by Government Grant – Project Cost to be included under Capital Programme.
2. Where a Capital Grant Scheme is 100% funded by the Local Authority – Project Cost to be included under Capital Grant Scheme.
3. 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. For example, includes 20% local funding.

4. 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.
5. The explanatory column can be used to confirm where projects are joint funded by the Exchequer and from the local authorities' own resources. It should be used in all instances where it applies.

Step 2: Publish Summary Information on Procurements in Excess of €10m

The Code requires public bodies to publish summary information on their websites of all procurements in excess of €10m. Local authorities are required to furnish NOAC with a link to where this summary information on procurement is available on their respective websites.

Of the 31 local authorities, 19 had procurements in excess of €10m and provided a link to the publication details on their respective websites.

There was a combined total of 96 procurements in excess of €10 million published for 2024. These ranged from housing, roads, swimming pools, crèche and community services, traffic maintenance, public lighting, public realms and event centers.

Of the 96 procurements published for 2024, 50% are for Dublin City Council, with 21 of these procurements alone for emergency accommodation which had a combined projected final cost of €723,460,654.67.

Overall, of the 19 local authorities with procurements in excess of €10 million, over 70% had procurements for social, affordable and rental housing units. The expected output delivery of 3252 units, included ancillary works, bicycle and bin stores, car parking and landscaping.

Over 40% of the local authorities had procurements for road development. Of the five procurements published by Cork County Council for 2024, four of these are for road development, which had a combined projected final cost of €296,488,863.16 excluding VAT.

Below is a summary of the local authorities with procurements in excess of €10m in 2024:

Cavan County Council	
Procurements in excess €10 m	Projected Final Cost
1. N3 Butlersbridge Belturbet	€27,528,091
2. N55 Corduff to South of Killydoon Realignment Scheme - Section B	€26,350,000 (incl.AF (C) and VAT
3. Construction of 45 no. housing units, installation of wastewater treatment plant and all associated site works at Pairc Na Teile, Becks court, Bailieborough, Co. Cavan	€11,010,023
https://www.cavancoco.ie/business/corporate-procurement/procurement-over-10-million/	

Cork City Council	
Procurements in excess €10 m	Projected Final Cost
1. Poulavone Housing Project	€19,113,320.41
2. Clover Hill Court and Westside Court Apartments	€46,571,311.11
https://www.corkcity.ie/media/21tpkum5/procurement-projects-over-10m-2025.docx	

Cork County Council

Procurements in excess €10 m	Projected Final Cost
1. M28 Cork to Ringaskiddy Project- Construction of the protected road section of the M28 project from Barnahely to Ringaskiddy	€15,444,932.72 excl VAT
2. N22 Baile Bhuirne Macroom Road Development	€232,011,474.00 excl VAT
3. Public Lightening Energy Efficiency Project – South West Region	€25,781,360.59 excl VAT
4. M28 Cork to Ringaskiddy Project – Technical Advisory Services Phase 5, Phase 6, and Phase 7	€16,045,459 excl VAT
5. N73 Annakisha Road Improvement Scheme	€21,145,374.44 excl VAT
6. M28 Cork to Ringaskiddy Project – ESB Double Circuit 110KV Diversion at Shanbally	€11,841,623 excl VAT
https://www.corkcoco.ie/en/council/accessibility-maps-and-publications/public-spending-code	

Donegal County Council

Procurements in excess €10 m	Projected Final Cost
1. Construction of 54 no. Social Housing units and all associated site development works at Baile na Carrraige, Ballymacarry, Buncrana, Co. Donegal, (Rockytown phase2)	€13,500,000.00
2. Construction of 43 no Social housing units and all associated site development works at Loinnir an Locha, Chapel Road, Dungloe, Co Donegal	€11,500,000.00
https://www.donegalcoco.ie/en/services/other-services/finance/procurement/	

Dublin City Council

Procurements in excess €10 m	Projected Final Cost
1. Royal Canal Greenway Project Phase 3 DCC/12/0007	€25,000,000.00 excl VAT at 13.5% (estimated)
2. St. Finbar's Court Housing Project	Project no yet completed
3. Cornamona, Ballyfermot	€21,612,145.93 excl VAT
4. Sean Foster Place, North King Street	€11,049,202.09 excl VAT
5. Clontarf to City Centre Project	€62.5m excl VAT (estimated)

6. Waste Enforcement Service	€160,000,000
7. Mixed Use Development at Dominick Street Lower	€46,753,328.40 inc VAT
8. Glin Court Housing Project	€12,918,465.73 excl VAT
9. D-B Framework Lot 2 Initial Project: Bonham Street	€29,360,057.84 excl VAT
10. D-B Framework Lot 2 Initial Project: Bunratty Road	€34,328,124.28 excl VAT
11. D-B Framework Lot 2 Initial Project: Cork Street	€28,964,389.50 excl VAT
12. D-B Framework Lot 2 Initial Project: Springvale	€36,048,721.79 excl VAT
13. Traffic Equipment Maintenance Contract	€14,000,000
14. Multi-Party Framework Agreement for Works Contractors in relation to non-residential projects, including cultural, recreational and community services with an estimated value in excess of €5,000,000 with an initial contract for the Rutland Street School Redevelopment and Refurbishment Project. RFT 218113	€21,666,779.08 excl VAT - Protem
15. Dorset Street & St. Mary's Place Renewal Project	€65,674,000 excl VAT
16. College Green Dame Street Public Realm Project	€10,637,680.83 inc VAT
17. Housing Land Initiative - O'Devaney Gardens	€245,753,787.00 (Development costs of residential)
18. Depot Consolidation Project - Works Contractor and Project Supervisor Construction Stage for the construction of a North City Operations Depot on St. Margaret's Road, Ballymun, Dublin 11	€56,340,773.84
19. Enforcement of On-Street Parking Services	€36,677,984
20. Belmayne Main Street and Belmayne Avenue Scheme	€14,222,744.22
21. Quayside Buildings Project	€23,138,687
22. Redevelopment of 8-9 Merchant's Quay	€10,000,000
23. Local Government Electoral Registration System (LGERS) Project Upgrade and development of Voter.ie and implementation as the national electoral registration system	€4,464,545 incl. VAT (initial call-off contract)
24. Procurement of security Services for DCC	€8,000,000.00 (Estimated)
25. Provision of Emergency Accommodation	€18,980,000.00
26. Provision of Emergency Accommodation	€17,885,000.00

27. Provision of Emergency Accommodation	€22,958,500.00
28. Provision of Emergency Accommodation	€13,248,500.00
29. Provision of Emergency Accommodation	€24,199,500.00
30. Provision of Emergency Accommodation	€123,078,000.00
31. Provision of Emergency Accommodation	€28,265,600.40
32. Provision of Emergency Accommodation	€86,596,250.00
33. Provision of Emergency Accommodation	€22,985,500.00
34. Provision of Emergency Accommodation	€13,887,004.67
35. Provision of Emergency Accommodation	€40,880,000.00
36. Provision of Emergency Accommodation	€41,594,000.00
37. Provision of Emergency Accommodation	€17,319,250.00
38. Provision of Emergency Accommodation	€25,440,500.00
39. Provision of Emergency Accommodation	€29,740,200.00
40. Provision of Emergency Accommodation	€11,201,850.00
41. Provision of Emergency Accommodation	€37,668,000.00
42. Provision of Emergency Accommodation	€13,578,000.00
43. Provision of Emergency Accommodation	€24,747,000.00
44. Provision of Emergency Accommodation	€53,640,400.00
45. Provision of Emergency Accommodation	€55,567,599.60
http://www.dublincity.ie/PublicSpendingCode	

Dún Laoghaire/Rathdown County Council

Procurements in excess €10 m	Projected Final Cost
1. Housing and New Library, St. Laurence's Park, Stillorgan	€37,953,098.15 incl VAT
https://www.dlrco.ie/finance/public-spending-code-reports-psc	

Fingal County Council

Procurements in excess €10 m	Projected Final Cost
1. Public Realm & redevelopment works at Quay St. Balbriggan FCC/052/22	€18,590,057.00
2. Multi-Unit Residential Development Seatown Rd, Swords FCC/010/23	€20,116,740.00
3. Swords Cultural Quarter FCC/010/23	€51,399,343
https://www.fingal.ie/council/service/public-spending-code	

Kerry County Council

Procurements in excess €10 m	Projected Final Cost
1. Housing Construction – Lohercannon Phase 1	€12,810,242.68 incl VAT
2. Housing Construction – Ballybeg Dingle	€10,530,536.09 excl VAT
3. N69 Listowel Bypass Scheme	€47,400,000.00 excl VAT
https://www.kerrycoco.ie/finance/financial-documents/	

Limerick City & County Council

Procurements in excess €10 m	Projected Final Cost
1. N/M20 Cork to Limerick Road Improvement Scheme – Technical Consultancy Services (Planning and Design Phases 1 to 4)	€16,875,762.00 incl VAT
2. Foynes to Limerick Road (including Adare Bypass) Archaeological Consultancy Services Contract Stage (I)-(IV) Services	€14,000,000.00
3. Adare Bypass Design and Construction Contract	€154,522,661.58
https://www.limerick.ie/council/services/business-and-economy/procurement/procurements	

Louth County Council

Procurements in excess €10 m	Projected Final Cost
1. Narrow Water Bridge Project	€102,962,053.00 excl VAT
https://www.louthcoco.ie/en/publications/finance_reports/public-spending-code/final-lcc-procurement-greater-than-10m-ref-year-2024-.pdf	

Mayo County Council

Procurements in excess €10 m	Projected Final Cost
1. N5 Westport to Turlough Road Project	€156,000,000.00 excl VAT and including ex Gratia payments
2. N60 Balla to Claremorris Road Realignment at Heathlawn	€14,817,051 excl VAT
3. Golf Course Road - 50 Unit Housing Development, Westport, Co Mayo - A578	€11,561,659,65 excl VAT est.
https://www.mayo.ie/finance/public-spending-code-compliance	

Monaghan County Council

Procurements in excess €10 m	Projected Final Cost
1. Monaghan Peace Campus	€16,149,405.88
https://monaghan.ie/finance/wp-content/uploads/sites/10/2025/06/2024-Procurements-in-Excess-of-E10m-1-1.pdf	

Sligo County Council

Procurements in excess €10 m	Projected Final Cost
1. Construction of 62 no. Social Housing Units at Robbers Lane, Maugheraboy, Sligo	€18,944,316.78 incl VAT
2. Regional Framework Agreement for the Provision of Design and Build Projects with Values over €5,000,000 Type 3 Projects Including Associated Works for the Provision of Social and Affordable Residential Developments Established on Foot of Initial Contract Of Development of 39 Social Housing Units at Camross, Ballymote, Co. Sligo	€11,405,054.31 incl VAT
3. Western Distributor Road Phase 2	€14,868,475.00 incl VAT
4. N4 Collooney to Castlebaldwin Road Project (Design & Build) – Main Construction Contract	€88,200,000.00 incl VAT
5. N16 Lugatober (Drumkilsellagh to Lugnagall) Award of Main Contract Works 2022	€21,340,617.98 incl VAT
https://www.sligococo.ie/publicspendingcode/Procurement%20in%20excess%20of%2010m%20-%20Project%20Details%202024.pdf	

South Dublin County Council

Procurements in excess €10 m	Projected Final Cost
1. Design and Delivery of a Sustainable Integrated Mixed Tenure Housing Development at Kilcarbery, Clondalkin, Dublin 22	€58,355,702.00
2. Design and Delivery of a Sustainable Social Housing Development at Nangor Road, Clondalkin, Dublin 22	€25,861,334.00
3. Design and Delivery of a Sustainable Social Housing Development at Balgaddy, Lucan, Co. Dublin	€27,009,105.00
4. Design and Delivery of a Sustainable Social Housing Development at Riversdale, Clondalkin, Dublin 22	€13,075,012.51
5. Design and delivery of a sustainable integrated mixed tenure housing development at Killinarden Hill Tallaght, Dublin 24	€38,087,000.00
6. Design and delivery of mixed tenure housing development at Clonburris (Phase 2), Clondalkin, Dublin 22	€38,987,750.00
7. Design and delivery of a cost rental housing at Belgard Square, Tallaght, Dublin 24	€55,000,000.00
8. Main Contractors for Lucan Swimming Pool	€16,109,032.00
9. New North Stand, and Improved Corporate Areas of existing Main Stand and improved accessibility to existing South Stand, Tallaght Stadium	€14,298,087.48 incl VAT
10. Innovation Centre Tallaght	€17,159,163.44 incl VAT
https://sdcc.ie/en/our-performance/public-spending-code/procurements-over-10m-psc-report-2024.docx	

Tipperary County Council

Procurements in excess €10 m	Projected Final Cost
1. Construction of 47 Units at Radharc na Carraige, Roscrea, Co. Tipperary	€11,892,400.00
https://www.tipperarycoco.ie/finance/procurement-data-publication	

Waterford City & County Council

Procurements in excess €10 m	Projected Final Cost
1. Construction of 50 Units at An Garran, Tramore, Co. Waterford	€12,599,896.00
2. Construction of 49 Units at Ballygunner, Co. Waterford	€14,098,413.03 (Construction costs)
3. Construction of 38 Dwelling and community centre at Shandon, Dungarvan	€10,249,854.08 (Construction costs)
4. Waterford City- North Quays Project	€123,694,234 incl VAT
5. Consultants for Project Delivery of Transportation Proposals	€18 million excl VAT
https://waterfordcouncil.ie/documents/procurements-over-e10-million/#2024	

Westmeath County Council

Procurements in excess €10 m	Projected Final Cost
1. Design & Construction of 62 Housing Units at 4 sites in Co. Westmeath	€22,114,340
http://www.westmeathcoco.ie/en/ourservices/finance/procurement/publicspendingcode/	

Wicklow County Council

Procurements in excess €10 m	Projected Final Cost
1. Lott Lane (Ballydonarea Drive)	€22,047,000.70
https://www.wicklow.ie/Portals/0/adam/Documents/_mA358RdAU-rW-It8BsQ2A/Link/Project%20Details%20Individual%20Contracts%20over%2010m.pdf	

Wexford County Council

Procurements in excess €10 m	Projected Final Cost
1. 30 Social Housing Units at Wexford Street, Gorey	€10,777,960.00
https://www.wexfordcoco.ie/council-and-democracy/procurement-finance-and-credit-control/council-spend	

Step 3: Completion of seven Checklists

The requirement to complete and submit a set of seven self-assessment checklists was fulfilled by 31 local authorities. The compilation of checklists is available in Appendix 6.

Step 4: Carry out an in-depth review of selected projects/programmes

31 local authorities have carried out the in-depth check of a selection of projects from their inventories and have provided information pertaining to the reviews for the purposes of Step 5. The information submitted included reports structured in accordance with the template provided in Appendix D of the 'Public Spending Code Quality Assurance Requirements – A Guidance Note for the Local Government Sector' prepared by DPEIPSRD with the Finance Committee of the CCMA. The proportion of the inventory represented by the expenditure on the projects selected for in-depth review was amended by DPEIPSRD for 2016 to an average of 5% of the value of capital projects and 1% of the value of revenue projects to be achieved over a three-year period.

In November 2021, circular 25/2021 updated the Public Spending Code as it applies to guidelines for the External Assurance Process for Major Public Investment Projects.

In March 2023, the Minister for Public Expenditure, National Development Plan Delivery and Reform informed Government of changes to the capital appraisal guidelines as part of package of significant actions aimed at enhancing delivery of the NDP. Circular 06/2023 outlines key changes to the Public Spending Code including an increase to thresholds for major projects and the requirements for major projects at different stages in the project lifecycle.

Step 5: Complete a short summary report consisting of the inventory, procurement references and judgment as to the adequacy of the appraisal/planning, implementation or review work examined by the local authority in step 4

All 31 local authorities complied with Step 5.





Public Spending Code - Quality Assurance Report 2024

23 January 2025

Dear Chief Executive

Thank you for submitting the 2023 Quality Assurance report required under the Public Spending Code to NOAC in accordance with the requirements set out by the Department of Public Expenditure, National Development Plan and Reform (DPENDPR).

The Report was published in September 2024 and is available on the NOAC website at <https://cdn.noac.ie/wp-content/uploads/2024/09/Noac-Public-Spending-Report-2023-3.pdf>

For this year, the requirements are similar. Accompanying this letter is the:

1. CCMA Guidance Note for the Local Government Sector on the Public Spending Code (PSC) Quality Assurance Requirement Version 4.
2. DPENDPR: Public Spending Code Checklists 1-7.
3. DPENDPR Inventory Spreadsheets for-
Expenditure being Considered – Greater than €0.5m (Capital and Current)
Expenditure being Incurred – Greater than €0.5m (Capital and Current)
Projects/Programs completed or discontinued in the reference year – Greater than €0.5m (Capital and Current).

The CCMA Finance Committee has advised that no changes have been made since last year's report and therefore, no update is required for the documentation or guidelines. If you have any queries on the methodology of the Public Spending Code, please contact finance&business@lgma.ie.

The deadline for submission of the 2024 QA report is **Friday 30 May 2025**.

Please note the following;

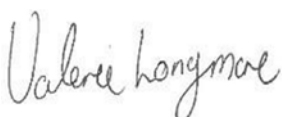
- ▲ The inventory spreadsheets are to be completed and returned as Excel spreadsheets.
- ▲ The Public Spending Code checklists 1 – 7 are to be completed and returned in a Word document.
- ▲ Cells and headings should not be amended or moved. Additional cells or headings should not be inserted into the documents. Any additional information should be provided by way of a detailed note.
- ▲ If there is no information to provide for a particular question, this should be left blank or marked as N/A, where indicated.
- ▲ Ensure that procurements in excess €10 million are published on the local authority website and a link provided by 31st May 2025.
- ▲ Ensure the report is published on the local authority website and a link provided by 31st May 2025.

Submissions that do not follow the above criteria will be returned.

Please ensure that the required documents are submitted by email to info@noac.ie by the deadline of **Friday 30 May 2025**.

Thank you again for your co-operation in this matter.

Yours faithfully



Valerie Longmore
NOAC Secretariat

Appendix 2:

NOAC Public Spending Code Quality Assurance Report for Local Authorities – Compliance Checklist 2024.

Local Authority	Step 1: Project Inventories	Step 2: Online Publication of Summary Information of all Procurements in Excess of €10m	Step 3: 7 Checklists Completed	Step 4: In-Depth Check on selected projects/ programmes	Step 5: Summary Report
Carlow	YES	No Procurements in excess €10m for 2024	YES	YES	YES
Cavan	YES	YES	YES	YES	YES
Clare	YES	No Procurements in excess €10m for 2024	YES	YES	YES
Cork City	YES	YES	YES	YES	YES
Cork County	YES	YES	YES	YES	YES
Donegal	YES	YES	YES	YES	YES
Dublin City	YES	YES	YES	YES	YES
Dun Laoghaire - Rathdown	YES	YES	YES	YES	YES
Fingal	YES	YES	YES	YES	YES
Galway City	YES	No Procurements in excess €10m for 2024	YES	YES	YES
Galway County	YES	No Procurements in excess €10m for 2024	YES	YES	YES
Kerry	YES	YES	YES	YES	YES
Kildare	YES	No Procurements in excess €10m for 2024	YES	YES	YES
Kilkenny	YES	No Procurements in excess €10m for 2024	YES	YES	YES

Local Authority	Step 1: Project Inventories	Step 2: Online Publication of Summary Information of all Procurements in Excess of €10m	Step 3: 7 Checklists Completed	Step 4: In-Depth Check on selected projects/ programmes	Step 5: Summary Report
Laois	YES	No Procurements in excess €10m for 2024	YES	YES	YES
Leitrim	YES	No Procurements in excess €10m for 2024	YES	YES	YES
Limerick City and County	YES	YES	YES	YES	YES
Longford	YES	No Procurements in excess €10m for 2024	YES	YES	YES
Louth	YES	YES	YES	YES	YES
Mayo	YES	YES	YES	YES	YES
Meath	YES	No Procurements in excess €10m for 2024	YES	YES	YES
Monaghan	YES	YES	YES	YES	YES
Offaly	YES	No Procurements in excess €10m for 2024	YES	YES	YES
Roscommon	YES	No Procurements in excess €10m for 2024	YES	YES	YES
Sligo	YES	YES	YES	YES	YES
South Dublin	YES	YES	YES	YES	YES
Tipperary	YES	YES	YES	YES	YES
Waterford City and County	YES	YES	YES	YES	YES
Westmeath	YES	YES	YES	YES	YES
Wexford	YES	YES	YES	YES	YES
Wicklow	YES	YES	YES	YES	YES

Appendix 3:

Summary of 2024 Detailed Inventories

Local Authority	Current Expenditure Amount in Reference Year	Capital Expenditure Amount in Reference Year (Non Grant)	Capital Expenditure Amount in Reference Year (Grant)	Projected Lifetime Expenditure
Carlow County Council	€2,324,879	€208,084	€872,334	€265,515,564
Cavan County Council	€13,609,486	€ -	€ -	€54,670,651
Clare County Council	€9,382,301	€ -	€ -	€137,055,000
Cork City Council	€28,759,900	€ -	€ -	€585,913,278
Cork County Council	€59,909,071	€ -	€ -	€817,023,051
Donegal County Council	€13,294,592	€ -	€ -	€697,279,938
Dublin City Council	€ -	€ -	€ -	€794,582,247
Dun Laoghaire Rathdown County Council	€11,643,986	€9,758,677	€ -	€778,662,465
Fingal County Council	€29,881,109	€330,914	€ -	€633,876,288
Galway City Council	€950,000	€5,780,000	€18,020,000	€103,624,899
Galway County Council	€ -	€ -	€4,154,135	€763,267,178
Kerry County Council	€17,928,938	€ -	€ -	€499,531,647
Kildare County Council	€ -	€2,948,061	€ -	€397,202,740
Kilkenny County Council	€ -	€ -	€1,199,918	€287,397,460
Laois County Council	€7,312,337	€1,334,272	€ -	€132,191,105
Leitrim County Council	€ -	€ -	€ -	€67,984,840

Local Authority	Current Expenditure Amount in Reference Year	Capital Expenditure Amount in Reference Year (Non Grant)	Capital Expenditure Amount in Reference Year (Grant)	Projected Lifetime Expenditure
Limerick City and County Council	€13,889,289	€3,025,000	€41,360,503	€231,477,367
Longford County Council	€2,747,431	€ -	€ -	€68,062,887
Louth County Council	€13,742,222	€20,416,500	€ -	€83,269,905
Mayo County Council	€12,356,410	€8,031,866	€ -	€631,092,950
Meath County Council	€19,799,653	€12,348,684	€ -	€614,111,541
Monaghan County Council	€ -	€1,230	€ -	€216,749,673
Offaly County Council	€9,466,581	€ -	€201,431	€57,844,859
Roscommon County Council	€ -	€ -	€512,676	€55,376,641
Sligo County Council	€1,878,688	€ -	€ -	€143,080,783
South Dublin County Council	€53,948,800	€545	€ -	€789,550,648
Tipperary County Council	€13,793,039	€70,381	€ -	€212,330,992
Waterford City and County Council	€9,904,465	€304,966	€ -	€46,959,778
Westmeath County Council	€ -	€ -	€ -	€256,836,400
Wexford County Council	€ -	€2,929,998	€ -	€799,183,217
Wicklow County Council	€2,596,907	€13,423,000	€59,252,709	€234,133,225

Local Authority	Current Expenditure Amount in Reference Year	Capital Expenditure Amount in Reference Year (Non Grant)	Capital Expenditure Amount in Reference Year (Grant)	Cumulative Expenditure to- date	Projected Lifetime Expenditure (Capital Only)
Carlow County Council	€71,222,048	€4,011,382	€10,644,707	€2,079,167	€22,675,451
Cavan County Council	€100,552,518	€48,166,497	€ -	€160,192,879	€728,722,235
Clare County Council	€107,728,049	€ -	€80,597,838	€200,015,696	€345,981,683
Cork City Council	€323,278,843	€182,787,914	€ -	€342,485,693	€744,119,602
Cork County Council	€680,739,565	€19,234,838	€209,711,657	€716,547,626	€875,211,707
Donegal County Council	€217,664,256	€134,560,434	€ -	€563,706,060	€3,330,807,761
Dublin City Council	€1,433,371,000	€403,831,062	€ -	€1,271,774,685	€5,173,895,969
Dun Laoghaire Rathdown County Council	€292,302,843	€109,707,412	€10,480,822	€193,151,426	€397,480,648
Fingal County Council	€379,947,102	€373,768,265	€ -	€638,187,029	€1,478,681,739
Galway City Council	€139,577,043	€2,266,793	€36,736,804	€291,742,295	€363,921,211
Galway County Council	€184,672,737	€ -	€38,176,915	€55,608,438	€184,257,918
Kerry County Council	€228,090,165	€60,254,900	€ -	€338,338,238	€1,335,063,029
Kildare County Council	€273,782,516	€159,480,608	€ -	€417,170,943	€588,935,007

Local Authority	Current Expenditure Amount in Reference Year	Capital Expenditure Amount in Reference Year (Non Grant)	Capital Expenditure Amount in Reference Year (Grant)	Cumulative Expenditure to- date	Projected Lifetime Expenditure (Capital Only)
Kilkenny County Council	€123,461,129	€205,859	€37,501,897	€95,604,925	€276,536,168
Laois County Council	€116,736,764	€42,999,794	€1,527,642	€249,686,144	€215,383,118
Leitrim County Council	€55,605,538	€828,280	€20,051,206	€65,678,717	€465,732,125
Limerick City and County Council	€935,536,621	€4,420,065	€219,026,829	€605,030,162	€760,480,344
Longford County Council	€68,059,862	€3,272,522	€3,866,848	€13,885,195	€69,140,319
Louth County Council	€162,290,685	€174,907,780	€ -	€484,588,095	€1,035,984,793
Mayo County Council	€230,881,679	€82,434,857	€ -	€436,584,634	€574,250,090
Meath County Council	€208,932,147	€77,005,385	€ -	€314,849,366	€571,828,464
Monaghan County Council	€93,287,405	€932,253	€20,840,162	€44,600,953	€334,660,220
Offaly County Council	€117,890,866	€633,078	€12,289,359	€45,952,806	€64,303,460
Roscommon County Council	€82,959,428	€87,075,413	€1,820,821	€196,510,468	€858,969,894
Sligo County Council	€74,902,764	€43,920,706	€ -	€274,622,789	€1,173,837,564

Local Authority	Current Expenditure Amount in Reference Year	Capital Expenditure Amount in Reference Year (Non Grant)	Capital Expenditure Amount in Reference Year (Grant)	Cumulative Expenditure to- date	Projected Lifetime Expenditure (Capital Only)
South Dublin County Council	€362,288,680	€328,759,273	€5,067,720	€1,032,279,206	€1,613,052,097
Tipperary County Council	€248,748,423	€48,662,956	€ -	€196,311,934	€562,950,829
Waterford City and County Council	€198,889,586	€123,973,458	€ -	€271,082,610	€404,068,085
Westmeath County Council	€84,923,959	€16,399,931	€ -	€116,313,250	€222,140,000
Wexford County Council	€187,348,565	€71,995,773	€ -	€136,335,839	€332,186,668
Wicklow County Council	€166,762,427	€183,915	€52,735,975	€163,871,123	€494,929,414

Local Authority	Current Expenditure Amount in Reference Year	Capital Expenditure Amount in Reference Year (Non Grant)	Capital Expenditure Amount in Reference Year (Grant)	Final Outturn Expenditure
Carlow County Council	€5,587,924	€754,940	€16,867,276	€36,109,196
Cavan County Council	€ -	€3,234,866	€ -	€30,267,840
Clare County Council	€ -	€ -	€10,107,859	€20,706,720
Cork City Council	€ -	€58,123,087	€ -	€247,728,744
Cork County Council	€53,159,429	€6,781,466	€46,385,342	€479,892,604
Donegal County Council	€ -	€ -	€ -	€39,223,338
Dublin City Council	€ -	€10,182,130	€ -	€80,006,349
Dun Laoghaire Rathdown County Council	€ -	€25,634,513	€ -	€78,359,393
Fingal County Council	€ -	€15,464,311	€ -	€75,023,855
Galway City Council	€720,099	€595,099	€3,364,453	€27,243,792
Galway County Council	€ -	€ -	€33,231,167	€65,301,371
Kerry County Council	€ -	€5,173,495	€ -	€101,138,165
Kildare County Council	€ -	€160,380	€ -	€8,759,664
Kilkenny County Council	€ -	€ -	€6,247,553	€29,611,417
Laois County Council	€ -	€13,177,902	€ -	€24,962,474
Leitrim County Council	€229,782	€ -	€2,362,864	€6,673,026
Limerick City and County Council	€ -	€ -	€15,457,492	€32,809,686

Local Authority	Current Expenditure Amount in Reference Year	Capital Expenditure Amount in Reference Year (Non Grant)	Capital Expenditure Amount in Reference Year (Grant)	Final Outturn Expenditure
Longford County Council	€ -	€1,821,757	€9,166,684	€39,251,516
Louth County Council	€338,788	€21,478,117	€ -	€64,860,509
Mayo County Council	€ -	€7,857,350	€ -	€70,058,900
Meath County Council	€ -	€38,023,018	€ -	€113,624,260
Monaghan County Council	€ -	€809,933	€25,485,455	€60,607,720
Offaly County Council	€24,536,953	€80,366	€24,456,587	€38,187,064
Roscommon County Council	€ -	€ -	€3,244,185	€32,954,119
Sligo County Council	€ -	€7,997,925	€ -	€88,389,443
South Dublin County Council	€ -	€5,962,632	€ -	€170,888,566
Tipperary County Council	€79,901	€11,786,105	€ -	€51,776,028
Waterford City and County Council	€ -	€13,216,329	€ -	€35,368,167
Westmeath County Council	€ -	€28,020,724	€ -	€56,562,424
Wexford County Council	€ -	€16,164,900	€ -	€96,605,308
Wicklow County Council	€ -	€ -	€26,517,029	€126,836,054

Links to Local Authorities PSC Report on Website 2024

Carlow	https://carlow.ie/information-technology/statistics-and-reports/financial-reports
Cavan	https://www.cavancoco.ie/business/corporate-procurement/quality-assurance-reports/
Clare	https://www.clarecoco.ie/your-council/publications/annual-reports-corporate/public-spending/
Cork City	https://www.corkcity.ie/media/dxelbyvv/quality-assurance-report-2024.pdf
Cork County	https://www.corkcoco.ie/en/council/accessibility-maps-and-publications/public-spending-code
Dublin City	http://www.dublincity.ie/PublicSpendingCode
Donegal	https://www.donegalcoco.ie/media/gquecwhv/public-spending-code-2024.pdf
Dún Laoghaire/Rathdown	https://www.dlrcoco.ie/sites/dlrcoco/files/2025-05/DLR%20PSC%20Quality%20Assurance%20Report%202024_0.pdf
Fingal	https://www.fingal.ie/council/service/public-spending-code
Galway City	https://www.galwaycity.ie/services/finance-services/budgets-and-financial-publications
Galway County	https://www.galway.ie/en/services/yourcouncil/finance/publicspending-code/
Kerry	https://www.kerrycoco.ie/finance/financial-documents/
Kildare	https://kildarecoco.ie/YourCouncil/GovernanceandCompliance/PublicSpendingCode/Final%20PSC%20QA%20report%202024.pdf
Kilkenny	https://kilkennycoco.ie/eng/services/finance/quality-assurance-reports.html
Laois	https://laois.ie/sites/default/files/2025-05/Quality%20Assurance%20Report%202024%20-%20Public%20Spend%20Code.pdf
Leitrim	https://www.leitrim.ie/Council/Services/Finance/Procurement/Public-Spending-Code/Quality-Assurance-Report-2024.pdf
Limerick	https://www.limerick.ie/sites/default/files/media/documents/2025-05/2025.05.30-public-spending-code-quality-assurance-report-2024_final-signed-by-dg.pdf
Longford	http://www.longfordcoco.ie/Services/Finance/Finance-Documents/Compliance/
Louth	https://www.louthcoco.ie/en/publications/finance_reports/public-spending-code/

Mayo	https://www.mayo.ie/finance/public-spending-code-compliance
Meath	https://www.meath.ie/council/your-council/finance-and-procurement/public-spending-code-quality-assurance-reports
Monaghan	https://monaghan.ie/finance/public-spending-code/
Offaly	https://www.offaly.ie/app/uploads/Council/Council_Services_A-Z/Government_Administration/PSC-Assurance-Report-2024.pdf
Roscommon	https://www.roscommoncoco.ie/en/download-it/finance-publications/audit_reports/quality-assurance-reports/
Sligo	https://www.sligococo.ie/publicspendingcode/
SDCC	https://sdcc.ie/en/our-performance/public-spending-code/public-spending-code.html
Tipperary	https://www.tipperarycoco.ie/governance-and-administration/public-spending-code-quality-assurance-report-publication
Waterford	https://waterfordcouncil.ie/documents/quality-assurance-reports/
Westmeath	https://www.westmeathcoco.ie/en/media/PSC_2024_QualityAssuranceReport.pdf
Wexford	https://www.wexfordcoco.ie/council-and-democracy/procurement-finance-and-credit-control/public-spending-code
Wicklow	https://www.wicklow.ie/Living/Your-Council/Finance/Procurement/Public-Spending-Code



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