



The National Oversight and Audit Commission (NOAC) publishes the Public Spending Code and Infrastructure Guidelines 2025 report for the local government sector.

Today, the NOAC Public Spending Code and Infrastructure Guidelines report was published detailing a combined total of 109 procurement contracts awarded by local authorities in 2025, in excess of €10 million. This key report provides valuable insight and data, and serves as an essential resource for the local government sector, as well as Government departments and the wider public.

This is the 12th 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 reviewed by NOAC, and areas of interest are highlighted that are of great importance to local authorities, government departments and the public.

The Public Spending Code and infrastructure Guidelines report 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.

NOAC identified some key highlights in this year's report:

- 29 of the 31 local authorities submitted their reports by the **deadline of Friday, 29 June 2026**.
- All 31 authorities submitted and completed the **seven checklists**, with all **Quality Assurance** reports being certified.
- There was a combined total of **88 in-depth checks** carried out by the 31 local authorities
- **20** local authorities had procurement in excess of **€10m** of which **75%** related to social, affordable and rental housing to deliver **3,064** housing units.

- All procurements in excess of €10 million published by Donegal County Council, Louth County Council, Westmeath County Council, Wexford County Council, South Dublin County Council, and Galway City Council related **exclusively to housing projects**.
- There was a total of **109** procurements more than **€10m**.
- More than **50%** of the local authorities publishing procurements related to **road infrastructure**.
- Of the 109 procurements exceeding €10 million that were published for 2025, **none related to Information and Communications Technology (ICT)**.

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

[Report 84: Public Spending Code and Infrastructure Guidelines Report 2025 - National Oversight & Audit Commission](#)

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.

Ends.