



Public Spending Code and Infrastructure Guidelines Report 2025

NOAC Report No. 84
August 2026

The National Oversight and Audit Commission (NOAC) is the independent statutory body that provides oversight for the local government sector in Ireland.

It was established under the Local Government Reform Act 2014 and has a wide range of functions that cover all local authority activities such as 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 by four Working Groups and 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, its expanded Performance Indicator report and its review of the corporate plans of local authorities and regional assemblies. It also reviews other thematic issues such as Internal Audit in Local Authorities, Customer Satisfaction, Finance, Corporate Plans, Housing Maintenance and Share Services, to name a few.

Further, NOAC also highlights instances of good practice in the local government sector through its annual Good Practice Seminar and a variety of workshop events with recent ones covering customer service in local authorities and engaging the Audit Committees of local authorities.

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).

While the Public Spending Code continues to apply to current expenditure, as of the end of 2023, the Infrastructure Guidelines have replaced the Public Spending Code for the appraisal of capital projects/programmes and applies 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 twelfth Public Spending Code report compiled and published by NOAC for the local government sector.

For the 2025 report, NOAC Working Group 4 issued the first letter on 12 February 2026 to local authority Chief Executives (Appendix 1). This letter requested local authorities to submit their 2025 Quality Assurance reports to NOAC by Friday, 29 May 2026. 29 of the 31 local authorities submitted their reports by this deadline.

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

- Friday 8 May 2026
- Friday 15 May 2026
- Friday 22 May 2026

Further email reminders issued to Mayo County Council on the 3 June, and to Monaghan County Council on the 3 and 16 June for the submission of their reports.

Two local authorities submitted their reports after the 29 May 2026 deadline.

Local Authority	Submission Date
Mayo County Council	04/06/2026
Monaghan County Council	25/06/2026

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>

Key Highlights

29



of the 31 local authorities submitted their reports by the deadline of Friday 29 June

2



of the 31 local authorities submitted their reports late

20



local authorities had procurements in excess of €10 million

31



All 31 local authorities submitted and completed the seven checklists

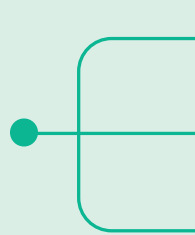
88

There was a combined total of 88 in-depth checks carried out by the 31 local authorities



31

Total Quality Assurance Reports were certified



29

of which were certified by Chief Executives



1

was certified by a Director General



1

was certified by a Deputy Chief Executive

109

There was a combined total of 109 procurements in excess of €10 million published for 2025



20

local authorities published procurements with an estimated value in excess of €10 million

50%

of local authorities publishing procurements in excess of €10 million having projects related to road infrastructure



75%

of these were related to the delivery of social, affordable, and rental housing developments



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

All 31 local authorities submitted their combined inventories.

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.

20 local authorities had procurements in excess of €10 million. 19 published on their local authority website by the 31 May 2026, except for Cavan County Council who published on 8 July 2026.

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.

All 31 local authorities submitted and completed the seven checklists.

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.

There was a combined total of 88 in-Depth checks carried out by the 31 local authorities.

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.

31 Total Quality Assurance Reports were certified

- 29 of which were Certified by Chief executives
- 1 was Certified by a Director General
- 1 was Certified by a Deputy Chief Executive

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

30 local authorities published their reports by the 4 of June 2026, while Cavan County Council's remains unpublished as of 27 July.

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, 20 had procurements in excess of €10m and provided a link to the publication details on their respective websites.

There was a combined total of 109 procurements in excess of €10 million published for 2025. These ranged from housing, roads, crèches, community and waste services, traffic equipment maintenance, public lighting, public realms, cycle schemes, Greenways and event centers and emergency services.

Of the 44 procurements listed for Dublin City Council over 47% are for emergency accommodation – providing for 3,213 emergency beds at a combined projected final cost of €643,133,595

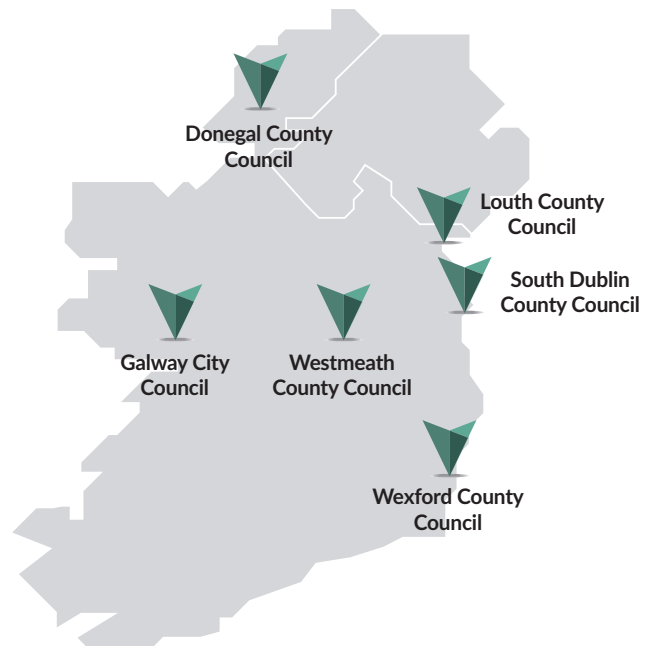
20 local authorities published procurements with an estimated value in excess of €10 million. 75% of these were related to the delivery of social, affordable, and rental housing developments, highlighting emphasis being placed on increasing housing supply across the sector.

Collectively, these projects are expected to deliver approximately 3,064 housing units and include a range of associated infrastructure and ancillary works. These additional works encompass bicycle and bin storage facilities, car parking provision, landscaping, and other site development elements necessary to support sustainable and well-functioning residential communities.

Road development was another significant area of high-value procurement activity, with more than 50% of the local authorities publishing procurements in excess of €10 million having projects related to road infrastructure. This reflects the ongoing investment being made in improving transport networks, enhancing connectivity, and supporting economic and residential growth across local authority areas.

Cork County Council was particularly active in this regard. Of the seven procurements published by the council for 2025, five were related to road development projects. These five procurements have a combined projected final cost of €275.9 million, demonstrating the scale of investment being directed towards transport infrastructure within the county.

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. This indicates that the entirety of high-value procurement activity within these local authorities was focused on the delivery of housing, reflecting the priority being given to addressing housing demand and increasing residential supply.



Of the 109 procurements exceeding €10 million that were published for 2025, none related to Information and Communications Technology (ICT). This indicates that, within the cohort of high-value procurement opportunities advertised during the year, there were no ICT projects or contracts that met or exceeded the €10 million threshold.

Below is a summary of the local authorities with procurements in excess of €10m in 2025:

Cavan County Council	
Procurements in excess €10 m	Projected Final Cost
1. N3 Butlersbridge Belturbet	€27,244,341
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, Beckscourt, Bailieborough, Co. Cavan	€14,131,169
https://www.cavancoco.ie/business/corporate-procurement/procurement-over-10-million/	

Cork City Council	
Procurements in excess €10 m	Projected Final Cost
1. Beamish and Crawford Quater	To be determined
2. Clover Hill Court and Westside Court Apartments	€46,716,784.68
3. CNWQR Phase 3B Housing Contract	€26,521,923.58 – ex VAT
4. Glashaboy River (Glanmire/Sallybrook) Drainage Scheme Main Works Contract	€ 31,374,348.43 (incl. VAT)
5. Lehenaghmore Road Improvement Scheme	€14,741,929.46
6. Mahon Cycle Scheme	€13,050,156.52 (ex. VAT)
7. Public Lighting Column – Upgrade Project	€14,000,000
https://www.corkcity.ie/media/skybfvwn/projects-over-10-million-2025-final-003.pdf	

Cork County Council	
Procurements in excess €10 m	Projected Final Cost
1. Public Lighting Energy Efficiency Project – Southwest Region	€27,851,029
2. N73 Annakisha Road Improvement Scheme	€22,416,306
3. M28 Cork to Ringaskiddy Project - Technical Advisory	€16,153,826
4. M28 Cork to Ringaskiddy Project – ESB Double Circuit 110KV Diversion at Shanbally	€13,440,242
5. M28 Cork to Ringaskiddy Project – Construction of the protected road section of the M28 project from Barnahely to Ringaskiddy	€17,449,355
6. M28 Cork to Ringaskiddy Main Contract	€206,409,586
7. Delivery of Social Housing, on privately owned sites	€16,331,000
https://www.corkcoco.ie/sites/default/files/2026-05/procurement-contracts-in-excess-of-eu10m-2025-pdf.pdf	

Donegal County Council

Procurements in excess €10 m

Projected Final Cost

1. 60 Units at Ard Lao, Lifford Common

€13,281,168.85

<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 €32,314,769.51 incl. vat @ 13.5%

2. St. Finbar's Court Housing Project €19,838,294.64

3. Cornamona, Ballyfermot €22,885,090 ex vat

4. Clontarf to City Centre Project €62,315,478 (excl. VAT) estimated

5. Waste Enforcement Service €16,000,000

6. Mixed Use Development at Dominick Street Lower €46,756,210.00 incl VAT

7. Glin Court Housing Project €13,299,350.03(Ex.Vat)

8. D-B Framework Lot 2 Initial Project: Bonham Street €28,082,498.76 ex vat*

9. D-B Framework Lot 2 Initial Project: Bunratty Road €35,933,537.03 ex vat*

10. D- B Framework Lot 2 Initial Project: Cork Street €27,430,757.55 ex vat*

11. D-B Framework Lot 2 Initial Project: Springvale €36,053,206.55 ex vat

12. Traffic Equipment Maintenance Contract €24,500,000

13. 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 €21,701,189.20 excl VAT

14. Dorset Street & St. Mary's Place Renewal Project €65,674,000 ex vat

15. Grow College Green (formerly College Green Dame Street Public Realm) Project €10,637,680.83 inc VAT

16. Housing Land Initiative - O`Devaney Gardens €245,753,787.00

17. Belmayne Main Street and Belmayne Avenue Scheme €14,587,430.01

18. Quayside Buildings Project € 24,175,880

19. Merchant's Quay Arts and Community Centre € 10,500,000

20. Local Government Electoral Registration System (LGERS) Project € 4,464,545 incl. VAT (initial call-off contract) €20,000,000 excl. VAT (10-year Framework Agreement)

21. Procurement of security Services for DCC €32,304,338.00

22. Provision of Emergency Accommodation €18,980,000.00

23. Provision of Emergency Accommodation	€17,885,000
24. Provision of Emergency Accommodation	€22,958,500.00
25. Provision of Emergency Accommodation	13,248,500.00
26. Provision of Emergency Accommodation	€24,199,500.00
27. Provision of Emergency Accommodation	€123,078,000
28. Provision of Emergency Accommodation	€28,265,600.40
29. Provision of Emergency Accommodation	€86,596,250
30. Provision of Emergency Accommodation	€22,958,500.00
31. Provision of Emergency Accommodation	€13,887,004.68
32. Provision of Emergency Accommodation	€40,880,000
33. Provision of Emergency Accommodation	€41,594,000
34. Provision of Emergency Accommodation	€17,319,250.00
35. Provision of Emergency Accommodation	€25,440,500.00
36. Provision of Emergency Accommodation	€29,740,200
37. Provision of Emergency Accommodation	€11,201,850
38. Provision of Emergency Accommodation	€50,223,940.00
39. Provision of Emergency Accommodation	€13,578,000
40. Provision of Emergency Accommodation	€24,747,000
41. Provision of Emergency Accommodation	€46,092,200.00
42. Provision of Emergency Accommodation	€55,567,599.60
43. Provision of Emergency Accommodation	€47,540,854 (estimate)
44. Provision of Emergency Accommodation	TBC – expected to be in excess of €12m Excl. VAT
http://www.dublincity.ie/PublicSpendingCode	

Dún Laoghaire/Rathdown County Council

Procurements in excess €10 m

Projected Final Cost

1. Beckett Link Road Phase 1

€23,764,467.22 (Ex VAT)

<https://www.dlrcoco.ie/finance/public-spending-code-reports-psc>

Galway City Council

Procurements in excess €10 m

Projected Final Cost

1. Design & Build of 84 residential units together with a new central community/neighbourhood plaza area, local centre units, café and crèche facility at Ballyburke, Galway

€28,500,000 Excl. VAT.)

<https://www.galwaycity.ie/services/finance-services/budgets-and-financial-publications>

Galway County Council

Procurements in excess €10 m	Projected Final Cost
1. Design & Build - Inis Óírr Pier Improvement	€26,861,255.00
2. The construction of a total of 88 residential units, and creche at Droim na Gaoithe, Baile an Chlair, Co Galway - Stage 1 of a 2 stage process Construction Contract	Final Account not Agreed
3. The construction of 56 new housing units	€19,518,071.00
https://www.galway.ie/en/finance/financial-publications/public-spending-code	

Kerry County Council

Procurements in excess €10 m	Projected Final Cost
1. Housing Construction – Chluain Uachtarach, Lohercannon Ph 2, Tralee, Co.Kerry	€27,270,370.95 ex VAT
2. Housing Construction – Ballybeg Dingle	€10,530,536.09 ex VAT
3. N69 Listowel Bypass Scheme	€47,400,000.00 exVAT
https://www.kerrycoco.ie/finance/financial-documents/	

Kildare County Council

Procurements in excess €10 m	Projected Final Cost
1. Maynooth Eastern Ring Road	€26,682,418.03 ex VAT
https://kildarecoco.ie/YourCouncil/GovernanceandCompliance/PublicSpendingCode/	

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)	€15,404,773.17 ex VAT
2. Foynes to Limerick Road (including Adare Bypass)	€15,000,000.00 ex VAT
3. Adare Bypass	€154,522,661.58 ex VAT
4. Kings Island Flood Relief Scheme	€41,000,000.00
5. Coonagh to Knockalisheen Distributor Road	€31,593,537.14
https://www.limerick.ie/council/services/business-and-economy/procurement/procurements	

Louth County Council

Procurements in excess €10 m	Projected Final Cost
1. Design and build of 97no. dwellings, incl. ancillary works at Ballymakenny Road, Drogheda, Co. Louth	To be determined
2. Design and build of 46no. dwellings, incl. ancillary works at Greenhills, Newtown Link Road, Drogheda, Co. Louth	To be determined
3. Design and build of 58no. dwellings, incl. ancillary works at Mullavalley, Louth Village, Co. Louth	To be determined
4. Design and build of 70no. dwellings, incl. ancillary works at Ravel, Dunleer, Co. Louth	To be determined
https://www.louthcoco.ie/media/an4nkzpc/lcc-procurement-greater-than-10m-ref-year-2025.pdf	

Mayo County Council

Procurements in excess €10 m	Projected Final Cost
1. Regeneration of the Sisters of Mercy Convent Site and Adjacent Lands, Westport for a new Public Library, Civic Office and Community Buildings	€21,387,713.06
2. N59 Derradda to Newport Road Project	TBC
3. N5 Westport to Turlough Road Project	€156,000,000 excluding VAT and including ex Gratia payments
4. N60 Balla to Claremorris Road Realignment at Heathlawn	€14,769,144.63 excluding VAT
5. Golf Course Road - 50 Unit Housing Development, Westport, Co Mayo - A578	Est: € 11,561,659.65 excluding VAT
https://www.mayo.ie/finance/public-spending-code-compliance	

Roscommon County Council

Procurements in excess €10 m	Projected Final Cost
1. N5 Ballaghaderreen to Scramoge Road Project	€259,823,500.00 ex VAT
https://www.roscommoncoco.ie/en/about_us/business-units/finance/procurement/procurement-over-%E2%82%AC10-million/	

Sligo County Council

Procurements in excess €10 m	Projected Final Cost
1. Development of 47 Social Housing units at Finisklin Sligo	€13,363,140 incl VAT
2. Development of 39 Social Housing units at Cambross	€11,405,054 incl VAT
3. N16 Lugatober (Drumkilsellagh to Lugnagal) Award of Main Contract	€22,013,702.96.
4. N4 Collooney to Castlebaldwin Road Project Design and Build – Main Construction Contract	€76,953,897.8 Ex Vat (€87,342,674 Incl Vat) Note: Contractor went into receivership during the Defects Period and subsequently liquidation. An outstanding retention amount of €1,154,308.47 Ex Vat (1,310,140.11 Incl Vat) is withheld as some defects works remain outstanding.
5. Western Distributor Road Phase 2	€14,868,475.00 incl VAT
6. Construction of 62 no. Social Housing Units at Robbers Lane, Maugheraboy, Sligo	€21,154,734.66 Incl. VAT
https://www.sligococo.ie/publicspendingcode/	

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	€55,354,659
2. Design and delivery of a sustainable integrated mixed tenure housing development at Killinarden Hill Tallaght, Dublin 24	€46,133,822
3. Design and delivery of mixed tenure housing development at Clonburris (Phase 2), Clondalkin, Dublin 22	€40,482,990
4. Design and delivery of a cost rental housing at Belgard Square, Tallaght , Dublin 24	€53,999,800
5. Design and Build of 284 Housing Units at Kishoge Gardens, Clonburris (Phase 1)	€98,089,400
6. Construction of 27 no. age friendly residential units & associated development works at Deansrath Melrose, Clondalkin, Dublin 22	€10,382,627
https://www.sdcc.ie/en/services/business/procurement/public-spending-code-2025/	

Tipperary County Council

Procurements in excess €10 m	Projected Final Cost
1. Housing Construction Turnkey Scheme @Blackthorn Close, Carrick on Suir Tipperary 32 units	€10,285,384
2. R498 Realignment at Latteragh	€19,778,350.00 ex VAT
https://www.tipperarycoco.ie/finance/financial-statistical-reports/publication-purchase-orders-greater-eu10000000	

Waterford City & County Council

Procurements in excess €10 m	Projected Final Cost
1. Construction of 50 Units at An Garra, Tramore, Co. Waterford	€17,862,455.04 (all in costs)
2. Construction of 49 Units at Ballygunner, Co. Waterford	€16,025,532.22 (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	€114,503,059 ex VAT
5. Consultants for Project Delivery of Transportation Proposals	€18 million excl VAT
https://waterfordcouncil.ie/documents/procurements-over-e10-million/#2025	

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	

Wexford County Council

Procurements in excess €10 m	Projected Final Cost
1. Acquisition of 410 Turnkey Houses at Gleann an Ghairdin, Gorey, Co. Wexford	€10,326,900.00
2. Acquisition of 39 Turnkey Houses at Tobar Muire, Gorey, Co. Wexford	€ 11,709,738.61
3. Killeens, Wexford Town	€18,964,887.85 ex VAT
4. Wexford St, Gorey	€9,496,000
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.

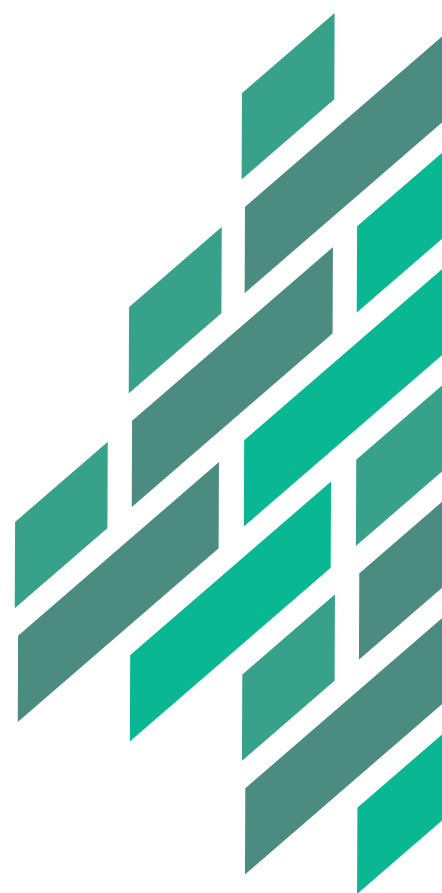
In November 2021, circular 25/2021 updated the Public Spending Code as it applies to guidelines for the External Assurance Process for Major Public Investment Projects.

In March 2023, the then Minister for the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation 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.



Appendix 1:

Communications with Chief Executives



Public Spending Code- Quality Assurance Report 2025

12 February 2026

Dear Chief Executive

Thank you for submitting the 2024 Quality Assurance report required under the Public Spending Code to NOAC in accordance with the requirements set out by the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation (DPEIPSRD)

The Report was published in September 2025 and is available on the NOAC website at https://cdn.noac.ie/wp-content/uploads/2025/09/NOAC-Public-Spending-Code-Report-2024_V3.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. DPEIPSRD: Public Spending Code Checklists 1-7.
3. DPEIPSRD: 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 through the Local Government Internal Audit Network (LGIAN) have 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 2025 QA report is **Friday 29 May 2026**.

Please note the following;

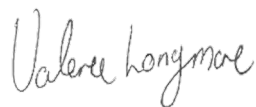
- ▲ The inventory spreadsheets are to be completed and returned as Excel spreadsheets.
- ▲ The Public Spending Code checklists 1 – 7 are to be completed and returned in a Word document.
- ▲ Cells and headings should not be amended or moved. Additional cells or headings should not be inserted into the 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 2026.
- ▲ Ensure the report is published on the local authority website and a link provided by 31st May 2026.

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 29 May 2026**.

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 2025

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 2025	YES	YES	YES
Cavan	YES	YES	YES	YES	YES
Clare	YES	No Procurements in excess €10m for 2025	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	No Procurements in excess €10m for 2025	YES	YES	YES
Galway City	YES	YES	YES	YES	YES
Galway County	YES	YES	YES	YES	YES
Kerry	YES	YES	YES	YES	YES
Kildare	YES	YES	YES	YES	YES
Kilkenny	YES	No Procurements in excess €10m for 2025	YES	YES	YES
Laois	YES	No Procurements in excess €10m for 2025	YES	YES	YES
Leitrim	YES	No Procurements in excess €10m for 2025	YES	YES	YES
Limerick City and County	YES	YES	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
Longford	YES	No Procurements in excess €10m for 2025	YES	YES	YES
Louth	YES	YES	YES	YES	YES
Mayo	YES	YES	YES	YES	YES
Meath	YES	No Procurements in excess €10m for 2025	YES	YES	YES
Monaghan	YES	No Procurements in excess €10m for 2025	YES	YES	YES
Offaly	YES	No Procurements in excess €10m for 2025	YES	YES	YES
Roscommon	YES	YES	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	No Procurements in excess €10m for 2025	YES	YES	YES

Appendix 3:

Summary of 2025 Detailed Inventories

Local Authority	Expenditure being Considered - Greater than €0.5m (Capital and Current)			
	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	€1,163,619	€ -	€ -	€150,812,775
Cavan County Council	€6,036,703	€ -	€ -	€66,976,853
Clare County Council	€9,581,435	€ -	€ -	€147,770,000
Cork City Council	€34,430,600	€647,147	€ -	€352,239,749
Cork County Council	€40,863,909	€ -	€ -	€713,704,696
Donegal County Council	€27,021,300	€ -	€ -	€696,205,346
Dublin City Council	€ -	€ -	€ -	€452,064,235
Dun Laoghaire Rathdown County Council	€36,230,597	€7,302,756	€ -	€1,073,300,255
Fingal County Council	€47,065,032	€3,989,756	€ -	€767,588,526
Galway City Council	€ -	€320,000	€ -	€75,208,008
Galway County Council	€ -	€83,844	€5,439,925	€747,831,898
Kerry County Council	€21,803,906	€ -	€ -	€421,125,387
Kildare County Council	€14,733,797	€1,754,522	€ -	€401,169,536
Kilkenny County Council	€ -	€ -	€63,270	€242,699,618
Laois County Council	€10,586,780	€461,463	€ -	€102,124,500
Leitrim County Council	€ -	€ -	€ -	€272,072,659
Limerick City and County Council	€33,385,802	€242,628	€1,507,621	€72,533,664

Local Authority	Expenditure being Considered - Greater than €0.5m (Capital and Current)			
	Current Expenditure Amount in Reference Year	Capital Expenditure Amount in Reference Year (Non Grant)	Capital Expenditure Amount in Reference Year (Grant)	Projected Lifetime Expenditure
Longford County Council	€634,647	€ -	€ -	€60,717,945
Louth County Council	€19,387,503	€22,363,366	€ -	€116,458,880
Mayo County Council	€12,371,315	€7,249,353	€ -	€836,439,396
Meath County Council	€22,837,945	€9,192,921	€ -	€650,674,878
Monaghan County Council	€ -	€372,098	€255,388	€322,077,864
Offaly County Council	€54,434,373	€800,000	€2,420,000	€147,365,659
Roscommon County Council	€ -	€ -	€ -	€30,322,798
Sligo County Council	€645,000	€23,793	€ -	€103,277,493
South Dublin County Council	€31,575,800	€ -	€ -	€553,085,000
Tipperary County Council	€23,186,268	€230,716	€ -	€278,560,735
Waterford City and County Council	€17,040,209	€1,018,579	€ -	€106,223,833
Westmeath County Council	€ -	€ -	€ -	€277,729,900
Wexford County Council	€ -	€3,788,129	€ -	€708,746,657
Wicklow County Council	€2,185,305	€13,733,257	€64,714,279	€254,194,037

Local Authority	Expenditure being Incurred - Greater than €0.5m (Capital and Current)				
	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	€68,696,013	€12,321,191	€ -	€11,686,241	€154,364,715
Cavan County Council	€107,426,868	€33,502,971	€ -	€170,058,125	€757,220,931
Clare County Council	€120,791,391	€ -	€38,319,914	€83,817,407	€182,340,695
Cork City Council	€332,572,197	€219,035,063	€ -	€523,740,619	€1,045,133,708
Cork County Council	€672,019,179	€11,159,225	€178,432,927	€748,576,784	€1,071,968,964
Donegal County Council	€224,951,725	€281,438,738	€ -	€681,750,853	€4,211,939,515
Dublin City Council	€1,515,393,000	€332,564,098	€ -	€1,433,589,134	€5,075,435,149
Dun Laoghaire Rathdown County Council	€286,399,649	€86,883,892	€ -	€183,901,700	€431,226,614
Fingal County Council	€384,855,222	€368,450,398	€ -	€597,929,912	€1,316,184,507
Galway City Council	€121,504,182	€5,708,911	€20,452,609	€223,895,007	€525,563,176
Galway County Council	€198,838,555	€772,734	€36,732,485	€69,287,465	€345,583,505
Kerry County Council	€228,622,503	€85,528,374	€ -	€371,705,974	€1,610,388,449
Kildare County Council	€280,092,398	€140,484,485	€ -	€441,940,374	€773,327,618
Kilkenny County Council	€128,882,677	€3,380,507	€25,620,814	€51,777,040	€253,152,838
Laois County Council	€117,436,022	€43,971,437	€247,429	€285,172,105	€237,298,450
Leitrim County Council	€56,512,502	€ -	€18,770,633	€84,210,828	€509,496,704
Limerick City and County Council	€912,856,213	€446,600	€257,840,948	€668,650,629	€711,387,527

Local Authority	Expenditure being Incurred - Greater than €0.5m (Capital and Current)				
	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)
Longford County Council	€68,565,216	€2,111,550	€3,575,794	€11,339,224	€96,118,149
Louth County Council	€177,911,654	€233,928,207	€ -	€657,847,009	€1,218,623,219
Mayo County Council	€228,827,356	€73,042,558	€ -	€517,819,830	€722,467,213
Meath County Council	€217,593,239	€68,094,515	€ -	€225,882,199	€357,293,970
Monaghan County Council	€92,852,955	€11,569,806	€30,865,574	€69,270,922	€328,426,893
Offaly County Council	€104,020,563	€ -	€ -	€29,946,273	€ 64,334,757
Roscommon County Council	€84,139,823	€128,533,399	€10,940,366	€320,402,721	€885,366,487
Sligo County Council	€79,785,470	€52,673,555	€ -	€307,700,511	€1,304,265,442
South Dublin County Council	€390,295,494	€112,198,792	€130,019,567	€873,749,445	€1,719,036,041
Tipperary County Council	€257,748,574	€47,249,577	€ -	€181,041,272	€610,294,087
Waterford City and County Council	€195,153,113	€112,144,706	€ -	€361,910,328	€550,476,303
Westmeath County Council	€108,156,465	€39,078,976	€178,596,490	€342,880,000	€ -
Wexford County Council	€184,835,840	€49,540,668	€ -	€144,586,039	€386,599,731
Wicklow County Council	€168,912,396	€ -	€65,221,957	€187,852,319	€540,218,922

Local Authority	Projects/Programmes Completed or discontinued in the reference year - Greater than €0.5m (Capital and Current)			
	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	€ -	€20,447,844	€ -	€22,981,796
Cavan County Council	€ -	€9,594,699	€ -	€42,625,650
Clare County Council	€ -	€ -	€ -	€183,483,387
Cork City Council	€ -	€59,172,492	€ -	€130,115,428
Cork County Council	€37,545,845	€7,012,187	€30,533,658	€116,980,611
Donegal County Council	€ -	€ -	€ -	€111,732,985
Dublin City Council	€ -	€12,014,663	€ -	€194,816,248
Dun Laoghaire Rathdown County Council	€ -	€12,376,670	€ -	€155,678,998
Fingal County Council	€ -	€77,122,855	€ -	€176,312,278
Galway City Council	€ -	€299,384	€39,305,996	€112,653,925
Galway County Council	€ -	€ -	€30,188,120	€59,301,483
Kerry County Council	€ -	€13,759,515	€ -	€68,112,146
Kildare County Council	€ -	€1,052,641	€2,990,367	€31,358,890
Kilkenny County Council	€ -	€ -	€12,297,334	€112,986,395
Laois County Council	€586,398	€30,089,314	€ -	€69,933,350
Leitrim County Council	€ -	€ -	€258,308	€7,770,984
Limerick City and County Council	€ -	€23,648,835	€ -	€29,472,657

Local Authority	Projects/Programmes Completed or discontinued in the reference year - Greater than €0.5m (Capital and Current)			
	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	€ -	€1,204,339	€4,450,070	€7,351,868
Louth County Council	€ 1,076,701	€3,915,647	€ -	€24,262,648
Mayo County Council	€ -	€3,777,932	€ -	€46,311,700
Meath County Council	€ -	€56,624,088	€ -	€242,860,043
Monaghan County Council	€ -	€57,794	€20,801,285	€56,828,381
Offaly County Council	€7,239,480	€ -	€ -	€39,488,540
Roscommon County Council	€ -	€11,542,415	€ -	€24,985,468
Sligo County Council	€ -	€3,336,260	€ -	€14,373,867
South Dublin County Council	€ -	€52,385,160	€ -	€316,419,173
Tipperary County Council	€ -	€20,822,878	€ -	€82,039,554
Waterford City and County Council	€ -	€7,166,355	€ -	€27,950,249
Westmeath County Council	€26,139,038	€ -	€ -	€33,745,000
Wexford County Council	€ -	€37,290,716	€ -	€110,258,260
Wicklow County Council	€ -	€ -	€40,100,873	€233,475,752

Links to Local Authorities PSC Report on Website 2025

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/council/governance-and-compliance/public-spending-code
Cork City	https://www.corkcity.ie/media/c2dec3pz/cork-city-council-quality-assurance-report-2025.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/pa3jwhq5/public-spending-code-quality-assurance-report-for-2025.pdf
Dún Laoghaire/Rathdown	https://www.dlrcoco.ie/finance/public-spending-code-reports-psc
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/finance/financial-publications/public-spending-code
Kerry	https://www.kerrycoco.ie/finance/financial-documents/
Kildare	https://kildarecoco.ie/YourCouncil/GovernanceandCompliance/PublicSpendingCode/
Kilkenny	https://kilkennycoco.ie/eng/services/finance/quality-assurance-report-2025.pdf
Laois	https://laois.ie/finance/statistics-and-reports/financial-statistical-reports
Leitrim	https://www.leitrim.ie/Council/Services/Finance/Procurement/Public-Spending-Code/Public-Spend-Code-Quality-Assurance-Report-2025.pdf
Limerick	https://www.limerick.ie/council/services/your-council/budgets-expenditure-and-financial-statements/public-spending-code
Longford	http://www.longfordcoco.ie/Services/Finance/Finance-Documents/Compliance/
Louth	https://www.louthcoco.ie/en/publications/finance_reports/public-spending-code/psc-qa-report-for-2025-final.pdf
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/public-spending-code-quality-assurance-report-publication/

Roscommon	https://www.roscommoncoco.ie/en/download-it/finance-publications/audit_reports/quality-assurance-reports/
Sligo	https://www.sligococo.ie/publicspendingcode/
South Dublin	https://www.sdcc.ie/en/services/business/procurement/public-spending-code-2025/
Tipperary	https://www.tipperarycoco.ie/governance-and-administration/public-spending-code-quality-assurance-report-publication/public
Waterford	https://waterfordcouncil.ie/documents/quality-assurance-reports/#2025
Westmeath	https://www.westmeathcoco.ie/en/ourservices/finance/procurement/publicspendingcode/
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



National Oversight and Audit Commission (NOAC)
An Coimisiún Náisiúnra Maoirseachta & Iniúchoóireachta

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