



## Public Spending Code Report 2022

NOAC Report No. 57

The National Oversight and Audit Commission (NOAC) was established in July 2014 under the 2014 Local Government Reform Act as an independent statutory body to provide oversight of 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 on Local Government Governance, Efficiency and Reform, Performance Indicators, Communications and Customer Survey, and Financial Management and Performance. The preparation and production of the Public Spending Code report is the responsibility of the Financial Management and Performance Working Group.

NOAC carries out its oversight role in many ways such as through its Scrutiny Process of individual local authorities, its annual Performance Indicator report, its annual Good Practice Seminar and through other work including the publication of this annual Public Spending Code Report which provides a composite report based on the Department of Public Expenditure, NDP Delivery and Reform's Public Spending Code Quality Assurance Requirements.

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

## **Contents**

<b>Introduction</b>	Section 2
<b>Summary</b>	Section 4
<b>Appendix 1: Communications with Chief Executives</b>	Section 7
<b>Appendix 2: Overall Compliance Checklist</b>	Section 9
<b>Appendix 3: Summary of Detailed Inventories</b>	Section 10

Three documents were circulated with this report:

<b>Appendix 4: Compilation of Detailed Inventories</b>
<b>Appendix 5: Compilation of In-Depth Check Summaries</b>
<b>Appendix 6: Compilation of Checklists</b>

## Introduction

The Public Spending Code<sup>1</sup> (PSC) was developed by the Department of Public Expenditure, National Development Plan Delivery and Reform (DPENDPDR). The Code applies to both current and capital expenditure and to all public bodies in receipt of public funds. According to DPENDPDR, the Code brings together, in one place, details of the obligations of those responsible for spending public money. 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 DPENDPDR.<sup>2</sup>

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 A04<sup>3</sup> of the Code and that their reports should be submitted to NOAC for incorporation in a composite report for the local government sector.

This is the ninth Public Spending Code report compiled and published by NOAC for the local government sector. The original letter issued on 10 March 2023 to local authority Chief Executives (Appendix 1) requested them to submit their 2022 Quality Assurance reports to NOAC by Wednesday 31<sup>st</sup> May 2023. Of the 31 local authorities, 26 submitted their reports by this deadline. Email reminders of the submission date were sent to all local authorities on Wednesday 17 May 2023 and on Wednesday 24 May 2023. Frequent email reminders were sent to Roscommon County Council, Galway County Council and Galway City Council after the deadline of 31<sup>st</sup> May 2023 until submission of their reports were received by NOAC.

Five local authorities submitted their reports after the deadline:

Local Authority	Submission Date
Cork City Council	02/06/2023
Cork County Council	02/06/2023
Roscommon County Council	06/07/2023
Galway County Council	10/08/2023
Galway City Council	21/08/2023

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.) under the headings of:
  - a) Expenditure being considered.
  - b) Expenditure being incurred.
  - c) Projects/Programmes Completed or discontinued in the reference year.

<sup>1</sup> <https://www.gov.ie/en/publication/public-spending-code/>

<sup>2</sup> <https://noac.ie/wp-content/uploads/2021/03/CCMA-PSC-QA-Guidance-February-2021.pdf>

<sup>3</sup> Quality Assurance – Compliance with the Public Spending Code

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 so NOAC requested Chief Executives or Interim Chief Executives to certify the reports. Chief Executives certified 28 Quality Assurance Reports while 3 Quality Assurance Reports were certified by Interim Chief Executives.

The Code requires that the Quality Assurance reports be published on the organisation's website. As of 22/08/2023, 23 of the 31 local authorities had complied and the eight local authorities indicated below had yet to publish their reports.

Local Authority
Carlow County Council
Cork City Council
Cork County Council
Meath County Council
Monaghan County Council
Roscommon County Council
Offaly County Council
Galway City Council

## **Summary**

A compliance checklist of each local authorities Public Spending Code Quality Assurance report is included at 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 e.g. 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 publication details on their respective websites.

## Links to Local Authorities Procurement in respect of 10m published on the Website 2022

<b>Carlow</b>	<a href="https://www.carlow.ie/wp-content/documents/uploads/Procurements%20Housing%20Cois%20Dara%20.pdf">https://www.carlow.ie/wp-content/documents/uploads/Procurements%20Housing%20Cois%20Dara%20.pdf</a> <a href="https://www.carlow.ie/wp-content/documents/uploads/Procurements%20Rivercourt.pdf">https://www.carlow.ie/wp-content/documents/uploads/Procurements%20Rivercourt.pdf</a> <a href="https://www.carlow.ie/wp-content/documents/uploads/Procurements%20Housing%20.pdf">https://www.carlow.ie/wp-content/documents/uploads/Procurements%20Housing%20.pdf</a>
<b>Cavan</b>	<a href="https://www.cavancoco.ie/business/corporate-procurement/procurement-over-10-million/">https://www.cavancoco.ie/business/corporate-procurement/procurement-over-10-million/</a>
<b>Clare</b>	<a href="https://www.clarecoco.ie/services/business/procurement">https://www.clarecoco.ie/services/business/procurement</a>
<b>Cork City</b>	<a href="https://www.corkcity.ie/en/media-folder/finance/procurement-project-details.pdf">https://www.corkcity.ie/en/media-folder/finance/procurement-project-details.pdf</a>
<b>Donegal</b>	<a href="https://www.donegalcoco.ie/services/procurement/">https://www.donegalcoco.ie/services/procurement/.</a>
<b>Dublin City</b>	<a href="http://www.dublincity.ie/PublicSpendingCode">http://www.dublincity.ie/PublicSpendingCode</a>
<b>Fingal</b>	<a href="https://www.fingal.ie/council/service/public-spending-code">https://www.fingal.ie/council/service/public-spending-code</a>
<b>Kerry</b>	<a href="https://www.kerrycoco.ie/finance/financial-documents/">https://www.kerrycoco.ie/finance/financial-documents/</a>
<b>Kildare</b>	<a href="#">Kildare County Council - Public Spending Code</a>
<b>Kilkenny</b>	<a href="https://www.kilkennycoco.ie/eng/services/finance/procurement/contracts-awarded-exceeding-10-million.html">https://www.kilkennycoco.ie/eng/services/finance/procurement/contracts-awarded-exceeding-10-million.html</a>
<b>Limerick City &amp; Council</b>	<a href="https://www.limerick.ie/council/services/business-and-economy/procurement/procurements">https://www.limerick.ie/council/services/business-and-economy/procurement/procurements</a>
<b>Louth</b>	<a href="https://www.louthcoco.ie/en/publications/finance_reports/public-spending-code/public-spending-code-procurement-over-10-million-lcc-reference-year-2022.pdf">https://www.louthcoco.ie/en/publications/finance_reports/public-spending-code/public-spending-code-procurement-over-10-million-lcc-reference-year-2022.pdf</a>
<b>MAYO</b>	<a href="https://www.mayo.ie/finance/public-spending-code-compliance">https://www.mayo.ie/finance/public-spending-code-compliance</a>
<b>Meath</b>	<a href="https://www.meath.ie/council/your-council/finance-and-procurement/public-spending-code-quality-assurance-reports">https://www.meath.ie/council/your-council/finance-and-procurement/public-spending-code-quality-assurance-reports</a>
<b>Monaghan</b>	<a href="https://monaghan.ie/wp-content/uploads/2023/05/2022-Procurements-in-Excess-of-E10m-1-1.pdf">https://monaghan.ie/wp-content/uploads/2023/05/2022-Procurements-in-Excess-of-E10m-1-1.pdf</a>
<b>South Dublin</b>	<a href="https://www.sdcc.ie/en/services/business/procurement/public-spending-code-2022">https://www.sdcc.ie/en/services/business/procurement/public-spending-code-2022</a>
<b>Sligo</b>	<a href="http://www.sligococo.ie/publicspendingcode/">http://www.sligococo.ie/publicspendingcode/</a>
<b>Waterford</b>	<a href="https://www.waterfordcouncil.ie/media/financial/reports.htm">https://www.waterfordcouncil.ie/media/financial/reports.htm</a>
<b>Westmeath</b>	<a href="http://www.westmeathcoco.ie/en/ourservices/finance/procurement/publicspendingcode/">http://www.westmeathcoco.ie/en/ourservices/finance/procurement/publicspendingcode/</a>
<b>Wicklow</b>	<a href="https://www.wicklow.ie/Living/Your-Council/Finance/Procurement/Public-Spending-Code">https://www.wicklow.ie/Living/Your-Council/Finance/Procurement/Public-Spending-Code</a>

### **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 at 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 DPENDPDR with the Finance Committee of the County and City Managers' Association. The proportion of the inventory represented by the expenditure on the projects selected for in-depth review was amended by DPENDPDR 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.

### **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.

10 March 2023

**Public Spending Code - Quality Assurance Report 2022**

Dear Chief Executive

Thank you for submitting the 2021 Quality Assurance reports required under the Public Spending Code to NOAC in accordance with the requirements set out by the Department of Public Expenditure and Reform (DPER).

The Report was published November 2022 and is available on the NOAC website at <https://noac.ie/wp-content/uploads/2022/11/Public-Spending-Code-Report-2021.pdf>.

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

- CCMA Guidance Note for the Local Government Sector on the Public Spending Code(PSC) Quality Assurance Requirements Version 4
- DPER: Public Spending Code Checklists 1-7
- DPER: 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).

DPER have confirmed that no changes have been made since last year's report and therefore, no update is required to the documentation or guidelines.

If you have any queries on the methodology of the Public Spending Code please contact [finance&business@lgma.ie](mailto:finance&business@lgma.ie)

The deadline for submission of the 2022 QA report is Wednesday 31 May 2023.

The inventory spreadsheets are to be completed and returned as EXCEL spreadsheets in the attached format.

The Public Spending Code checklists 1-7 should be completed and returned as a WORD document.

Please note the following:

Only the Excel and Word documents provided by DPER should be returned and they should be editable with whole unrounded figures recorded i.e. €1,000,058.00 not “€1m”.

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.

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](mailto:info@noac.ie) by the deadline of Wednesday 31 May 2023.

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

Yours faithfully



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Claire Gavin

Principal Officer

National Oversight: Local Government and Water

## Appendix 2 Compliance Checklist

### NOAC Public Spending Code Quality Assurance Reports for Local Authorities - Compliance Checklist 2022

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	YES - Links Provided	YES	YES	YES
Cavan	YES	YES - Links Provided	YES	YES	YES
Clare	YES	YES - Links Provided	YES	YES	YES
Cork City	YES	YES - Links Provided	YES	YES	YES
Cork County	YES	NO Procurement fell within the category in year 2022	YES	YES	YES
Donegal	YES	YES - Links Provided	YES	YES	YES
Dublin City	YES	YES - Links Provided	YES	YES	YES
Dun Laoghaire - Rathdown	YES	NO Procurement fell within the category in year 2022	YES	YES	YES
Fingal	YES	YES - Links Provided	YES	YES	YES
Galway City	YES	NO Procurement fell within the category in year 2022	YES	YES	YES
Galway Co	YES	NO Procurement fell within the category in year 2022	YES	YES	YES
Kerry	YES	YES - Links Provided	YES	YES	YES
Kildare	YES	YES - Links Provided	YES	YES	YES
Kilkenny	YES	YES - Links Provided	YES	YES	YES
Laois	YES	NO Procurement fell within the category in year 2022	YES	YES	YES
Leitrim	YES	NO Procurement fell within the category in year 2022	YES	YES	YES
Limerick City and County	YES	YES - Links Provided	YES	YES	YES
Longford	YES	NO Procurement fell within the category in year 2022	YES	YES	YES
Louth	YES	YES - Links Provided	YES	YES	YES
Mayo	YES	YES - Links Provided	YES	YES	YES
Meath	YES	YES - Links Provided	YES	YES	YES
Monaghan	YES	YES - Links Provided	YES	YES	YES
Offaly	YES	NO Procurement fell within the category in year 2022	YES	YES	YES
Roscommon	YES	NO Procurement fell within the category in year 2022	YES	YES	YES
Sligo	YES	YES - Links Provided	YES	YES	YES
South Dublin	YES	YES - Links Provided	YES	YES	YES
Tipperary	YES	NO Procurement fell within the category in year 2022	YES	YES	YES
Waterford City and County	YES	YES - Links Provided	YES	YES	YES
Westmeath	YES	YES - Links Provided	YES	YES	YES
Wexford	YES	NO Procurement fell within the category in year 2022	YES	YES	YES
Wicklow	YES	YES - Links Provided	YES	YES	YES

Appendix 3: Summary of 2022 Detailed Inventories

Summary of 2022 Detailed Inventories													
	Expenditure being Considered - Greater than €0.5m (Capital and Current)				Expenditure being Incurred - Greater than €0.5m (Capital and Current)					Projects/Programmes Completed or discontinued in the reference year - Greater than €0.5m (Capital and Current)			
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	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)	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	€ 2,231,661	€ -	€ -	€ 272,296,148	€ 56,176,631	€ 13,214,239	€ -	€ 14,526,477	€ 33,800,249	€ -	€ 3,430,034	€ -	€ 46,718,643
Cavan County Council	€ 3,161,480	€ -	€ -	€ 269,672,614	€ 74,460,709	€ 22,835,397	€ -	€ 104,575,081	€ 499,635,400	€ -	€ 4,180,021	€ -	€ 15,308,851
Clare County Council	€ 9,241,672	€ -	€ -	€ 103,199,873	€ 86,163,680	€ 2,661,621	€ 17,582,395	€ 55,164,524	€ 160,118,042	€ -	€ -	€ 39,287,699	€ 83,699,522
Cork City Council	€22,731,300	€ 700,473	€ -	€ 345,188,958	€ 259,211,970	€ 137,643,316	€ -	€ 326,133,693	€ 648,264,579	€ -	€ 16,480,961	€ -	€ 96,199,247
Cork County Council	€24,993,596	€ -	€ -	€ 561,857,285	€ 374,092,328	€ 193,004,844	€ -	€ 610,577,828	€ 1,150,587,979	€ -	€ 33,548,835	€ -	€ 181,580,364
Donegal County Council	€ 9,601,572	€ 3,081,000	€ -	€ 477,084,117	€ 180,882,367	€ 83,205,331	€ -	€ 446,403,994	€ 1,854,229,117	€ -	€ -	€ -	€ 33,343,642
Dublin City Council	€ -	€ -	€ -	€ 934,939,726	€ 1,143,571,000	€ 201,982,281	€ -	€ 639,983,940	€ 3,447,201,231	€ -	€ 34,812,909	€ -	€ 137,212,765
Dun Laoghaire Rathdown County Council	€17,671,000	€ 4,502,944	€ -	€ 469,459,741	€ 225,741,721	€ 44,530,101	€ -	€ 90,105,354	€ 268,246,906	€ -	€ 42,340,465	€ -	€ 57,337,042
Fingal County Council	€ -	€ -	€ -	€ 184,918,131	€ 330,254,184	€ 107,015,795	€ -	€ 632,767,289	€ 1,189,139,937	€ -	€ -	€ -	€ -
Galway City Council	€ 1,207,697	€ -	€ 1,192,724	€ 7,184,211	€ 99,753,577	€ 23,253,213	€ 3,984,141	€ 206,825,055	€ 208,371,450	€ -	€ 5,749,077	€ -	€ 55,144,852

Galway County Council	€ -	€ -	€ 1,999,897	€ 438,204,893	€ 148,722,691	€ -	€ 59,175,059	€ 191,800,981	€ 980,031,733	€ -	€ -	€ 4,972,092	€ 51,216,008
Kerry County Council	€13,129,748	€ -	€ -	€ 408,103,187	€ 183,401,340	€ 77,830,135	€ 309,580	€ 316,644,478	€ 1,240,426,792	€ -	€ 7,350,960	€ -	€ 42,594,470
Kildare County Council	€ -	€ 2,328,825	€ -	€ 395,607,873	€ 179,826,867	€ 133,037,184	€ -	€ 169,539,227	€ 313,247,766	€ -	€ 4,984,566	€ -	€ 92,936,846
Kilkenny County Council	€ 1,844,000	€ 13,777	€ 82,280	€ 118,164,539	€ 99,122,650	€ 4,736,029	€ 15,955,723	€ 44,079,784	€ 240,847,053	€ -	€ 384,121	€ 20,032,820	€ 34,990,650
Laois County Council	€ 4,457,288	€ 1,677,550	€ -	€ 145,564,327	€ 86,972,685	€ 33,836,969	€ 2,822,475	€ 175,476,925	€ 156,305,108	€ -	€ 3,677	€ -	€ 5,653,739
Leitrim County Council	€ -	€ -	€ -	€ 73,915,500	€ 43,048,987	€ -	€ 15,850,613	€ 15,230,333	€ 200,932,134	€ -	€ -	€ 6,070,000	€ 6,070,000
Limerick City and County Council	€18,259,743	€ -	€ 51,714,799	€ 136,954,699	€ 820,511,674	€ -	€ 98,247,183	€ 231,066,899	€ -	€ -	€ -	€ 13,746,927	€ 25,846,467
Longford County Council	€ 890,247	€ -	€ -	€ 46,399,486	€ 56,786,160	€ 1,788,506	€ 3,176,550	€ 17,602,465	€ 55,387,953	€ -	€ 1,298,192	€ 6,911,612	€ 23,727,330
Louth County Council	€ -	€118,412,703	€ -	€ 469,089,952	€ 129,806,788	€ 43,560,410	€ -	€ 295,941,916	€ 199,238,537	€ -	€ 19,656,099	€ -	€ 26,463,083
Mayo County Council	€ 6,459,562	€ 8,422,907	€ -	€ 545,256,697	€ 179,294,918	€ 106,132,568	€ -	€ 314,262,170	€ 450,254,364	€ -	€ 8,149,985	€ -	€ 39,600,557
Meath County Council	€18,157,942	€ 13,105,816	€ -	€ 518,291,612	€ 154,579,619	€ 60,876,838	€ -	€ 139,576,210	€ 306,892,808	€ -	€ 24,066,390	€ -	€ 26,911,314
Monaghan County Council	€ -	€ -	€ -	€ 182,486,177	€ 74,802,940	€ 6,412,353	€ 8,979,240	€ 34,854,545	€ 192,036,107	€ -	€ -	€ 25,986,519	€ 64,087,499

Offaly County Council	€ 1,153,795	€ 2,599	€ 636,782	€ 75,097,826	€ 98,548,818	€ 951,513	€ 16,653,321	€ 31,153,895	€ 62,725,993	€ 11,041,911	€ 66,750	€ 10,975,161	€ 41,964,222
Roscommon County Council	€ -	€ -	€ -	€ 37,945,536	€ 79,908,135	€ 8,739,814	€ 10,858,219	€ 98,708,998	€ 574,462,352	€ -	€ -	€ 869,684	€ 869,684
Sligo County Council	€ -	€ -	€ -	€ 126,023,792	€ 60,181,485	€ 24,116,154	€ -	€ 278,446,480	€ 1,052,747,615	€ -	€ 3,499,793	€ -	€ 6,284,873
South Dublin County Council	€16,227,300	€ 1,183,000	€ -	€ 113,191,800	€ 179,894,927	€ 118,083,819	€ 3,418,448	€ 407,045,949	€ 853,845,268	€ -	€ 3,683,300	€ -	€ 20,832,821
Tipperary County Council	€11,429,232	€ 1,273,847	€ -	€ 307,610,361	€ 196,991,363	€ 61,299,582	€ -	€ 149,816,432	€ 322,312,723	€ -	€ 1,533,182	€ 500,000	€ 15,908,519
Waterford City and County Council	€ 8,117,606	€ 1,700,853	€ -	€ 54,615,761	€ 133,205,837	€ 44,623,257	€ -	€ 82,206,554	€ 324,154,161	€ -	€ 10,547,350	€ -	€ 64,046,563
Westmeath County Council	€ -	€ -	€ -	€ 135,204,292	€ 82,562,278	€ 17,988,447	€ -	€ 112,390,060	€ 189,590,000	€ -	€ 24,043,476	€ -	€ 32,020,009
Wexford County Council	€ -	€ 1,347,641	€ -	€ 269,169,645	€ 151,195,724	€ 38,091,630	€ -	€ 112,378,763	€ 331,822,624	€ -	€ 20,783,407	€ -	€ 28,365,594
Wicklow County Council	€ 2,689,752	€ 5,470,698	€ 5,409,804	€ 191,864,577	€ 126,511,801	€ 6,661,119	€ 70,847,838	€ 323,549,928	€ 506,764,112	€ -	€ 1,943,729	€ 45,256,546	€ 127,767,381



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

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