



## Public Spending Code Report 2021

NOAC Report No. 51 – November 2022

NOAC (the National Oversight and Audit Commission) was established in July 2014 under the 2014 Local Government Reform Act to provide independent oversight of the local government sector. The statutory functions assigned to NOAC include the scrutiny of the Operation of Audit Committees in Local Government.

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Circulated with this report were three documents:

<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 and Reform (DPER). The Code applies to both current and capital expenditure and to all public bodies in receipt of public funds. According to DPER, 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 Finance Committee, in agreement with the DPER.<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 eighth Public Spending Code report compiled and published by NOAC for the local government sector. The original letter issued on 8 February 2022 to local authority Chief Executives (Appendix 1) requested them to submit their 2021 Quality Assurance reports to NOAC by Friday 27 May 2022. The deadline was later extended to Tuesday 31 May. Of the 31 local authorities, 27 submitted their reports by this deadline. The following 4 councils submitted their reports after the deadline:

Local Authority	Submission Date
Cork City Council	01/06/2022
Mayo County Council	07/06/2022
Dublin City Council	08/06/2022
Louth County Council	22/06/2022

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.

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<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

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 so NOAC requested Chief Executives or Deputy/Acting Chief Executives to certify the reports. Chief Executives certified 29 Quality Assurance Reports while two Quality Assurance Reports were certified by Acting/Interim Chief Executives.

The Code requires that the Quality Assurance reports be published on the organisation's website. Of the 31 local authorities, 29 have complied with 2 local authorities yet to publish their reports. These are Kilkenny County Council and Monaghan County 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, 17 had procurements in excess of €10m and provided a link publication details on their respective websites.

Local Authority	Link to report on local authority website
Carlow	<a href="https://www.carlow.ie/wp-content/documents/uploads/Procurements%20in%20Excess%20of%20%E2%82%AC10Million%20During%20Year%20Ended%202021.pdf">https://www.carlow.ie/wp-content/documents/uploads/Procurements%20in%20Excess%20of%20%E2%82%AC10Million%20During%20Year%20Ended%202021.pdf</a>
Cork City	<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>
Cork County	<a href="https://www.corkcoco.ie/sites/default/files/2022-07/procurement-contracts-in-excess-10m-2021.pdf">https://www.corkcoco.ie/sites/default/files/2022-07/procurement-contracts-in-excess-10m-2021.pdf</a>
Dublin City	<a href="https://www.dublincity.ie/council/budgets-and-finance/public-spending-code">https://www.dublincity.ie/council/budgets-and-finance/public-spending-code</a>
Dún Laoghaire - Rathdown	<a href="https://www.dlrcoco.ie/sites/default/files/atoms/files/blackglenn_road_improvement_scheme.pdf">https://www.dlrcoco.ie/sites/default/files/atoms/files/blackglenn_road_improvement_scheme.pdf</a>
Fingal	<a href="https://www.fingal.ie/council/service/public-spending-code">https://www.fingal.ie/council/service/public-spending-code</a>
Galway County	<a href="https://www.galway.ie/en/services/yourcouncil/finance/publicspendingcode/">https://www.galway.ie/en/services/yourcouncil/finance/publicspendingcode/</a>
Kerry	<a href="https://www.kerrycoco.ie/finance/financial-documents/">https://www.kerrycoco.ie/finance/financial-documents/</a>
Kildare	<a href="https://kildare.ie/countycouncil/YourCouncil/GovernanceandCompliance/PublicSpendingCode/">https://kildare.ie/countycouncil/YourCouncil/GovernanceandCompliance/PublicSpendingCode/</a>
Limerick	<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>
Mayo	<a href="https://www.mayo.ie/finance/public-spending-code-compliance">https://www.mayo.ie/finance/public-spending-code-compliance</a>
Meath	<a href="https://www.meath.ie/system/files/media/file-uploads/2022-05/2021%20Public%20Spending%20Code%20Quality%20Assurance%20Report.pdf">https://www.meath.ie/system/files/media/file-uploads/2022-05/2021%20Public%20Spending%20Code%20Quality%20Assurance%20Report.pdf</a>
Monaghan	<a href="https://monaghan.ie/public-spending-code/">https://monaghan.ie/public-spending-code/</a>
Roscommon	<a href="https://www.roscommoncoco.ie/en/About_Us/Business-Units/Finance/Procurement/Procurement-over-%E2%82%AC10-million/PSC-QA-Report-2021-details-of-any-single-procurement-in-excess-of-%E2%82%AC10-Million.xlsx">https://www.roscommoncoco.ie/en/About_Us/Business-Units/Finance/Procurement/Procurement-over-%E2%82%AC10-million/PSC-QA-Report-2021-details-of-any-single-procurement-in-excess-of-%E2%82%AC10-Million.xlsx</a>
Sligo	<a href="http://www.sligococo.ie/publicspendingcode/">http://www.sligococo.ie/publicspendingcode/</a>
Waterford	<a href="https://www.waterfordcouncil.ie/media/financial/reports.htm">https://www.waterfordcouncil.ie/media/financial/reports.htm</a>
Westmeath	<a href="http://www.westmeathcoco.ie/en/ourservices/finance/procurement/publicspendingcode/">http://www.westmeathcoco.ie/en/ourservices/finance/procurement/publicspendingcode/</a>



**Step 3: Completion of Seven Checklists**

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

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

All 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 DPER 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 DPER 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. All 31 local authorities carried out in-depth checks.

**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 NOAC letter to local authorities re: Public Spending Code 2021



08 February 2022

### Public Spending Code - Quality Assurance Reporting 2021

Dear Chief Executive,

Thank you for submitting the 2020 Quality Assurance reports required under the Public Spending Code to NOAC in accordance with the Department of Public Expenditure and Reform (D/PER).

The Report was published November 2021 and is available on the NOAC website at <https://noac.ie/wp-content/uploads/2021/11/Final-PSC-2020-Report-211112.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
- DPER Checklist
- DPER Inventory

DPER have confirmed that there have been no changes since last year's report and thus, 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 2021 QA report is Friday 27 May 2022<sup>4</sup>. The inventory is to be completed and returned as EXCEL spreadsheets in the attached format. The checklists should be completed and returned as a WORD document. Please note the following:

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<sup>4</sup> The deadline was later extended to Tuesday 31 May 2022.

- 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 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 Friday 31 May 2022.

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

NOAC Secretariat

Cc: Local Authority Public Spending Code QA staff from 2020 report.

## Appendix 2 Compliance Checklist

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

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	No Procurements fell within the category in year 2021	Yes	Yes	Yes
Clare	Yes	No Procurements fell within the category in year 2021	Yes	Yes	Yes
Cork City	Yes	Yes - Links provided	Yes	Yes	Yes
Cork County	Yes	Yes - Links provided	Yes	Yes	Yes
Donegal	Yes	No Procurements fell within the category in year 2021	Yes	Yes	Yes
Dublin City	Yes	Yes - Links provided	Yes	Yes	Yes
Dun Laoghaire Rathdown	Yes	Yes - Links provided	Yes	Yes	Yes
Fingal	Yes	Yes - Links provided	Yes	Yes	Yes
Galway City	Yes	No Procurements fell within the category in year 2021	Yes	Yes	Yes
Galway Co	Yes	Yes - Links provided	Yes	Yes	Yes
Kerry	Yes	Yes - Links provided	Yes	Yes	Yes
Kildare	Yes	Yes - Links provided	Yes	Yes	Yes
Kilkenny	Yes	No Procurements fell within the category in year 2021	Yes	Yes	Yes
Laois	Yes	No Procurements fell within the category in year 2021	Yes	Yes	Yes
Leitrim	Yes	No Procurements fell within the category in year 2021	Yes	Yes	Yes
Limerick City and County	Yes	Yes - Links provided	Yes	Yes	Yes
Longford	Yes	No Procurements fell within the category in year 2021	Yes	Yes	Yes
Louth	Yes	No Procurements fell within the category in year 2021	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 Procurements fell within the category in year 2021	Yes	Yes	Yes
Roscommon	Yes	Yes - Links provided	Yes	Yes	Yes
Sligo	Yes	Yes - Links provided	Yes	Yes	Yes
South Dublin	Yes	No Procurements fell within the category in year 2021	Yes	Yes	Yes
Tipperary	Yes	No Procurements fell within the category in year 2021	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 Procurements fell within the category in year 2021	Yes	Yes	Yes
Wicklow	Yes	No Procurements fell within the category in year 2021	Yes	Yes	Yes

Appendix 3: Summary of 2021 Detailed Inventories

Summary of 2021 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	€1,560,589	€0	€0	€179,741,157	€56,012,004	€16,438,961	€0	€25,592,827	€35,102,908	€0	€4,267,055	€0	€7,191,212
Cavan County Council	€1,482,092	€0	€0	€270,685,603	€71,159,022	€13,638,473	€0	€93,422,808	€403,461,166	€0	€1,983,734	€0	€8,943,500
Clare County Council	€3,572,189	€0	€0	€64,932,873	€123,890,324	€1,510,432	€29,957,791	€79,688,705	€251,524,814	€0	€519,836	€5,058,934	€19,782,902
Cork City Council	€9,716,172	€1,369,694	€0	€282,091,200	€235,709,046	€115,582,145	€0	€278,650,396	€553,885,511	€1,751,765	€4,626,880	€0	€64,231,169
Cork County Council	€24,025,586	€0	€0	€315,531,823	€343,186,415	€207,282,602	€0	€529,408,814	€635,926,043	€0	€30,184,389	€0	€125,288,360
Donegal County Council	€4,867,699	€3,000,000	€0	€337,917,603	€178,387,861	€73,601,011	€0	€399,726,413	€1,660,652,609	€0	€0	€0	€18,406,010
Dublin City Council	€0	€0	€0	€528,855,060	€1,165,043,000	€202,577,896	€0	€495,206,332	€3,028,726,419	€0	€37,631,468	€0	€123,875,629
Dun Laoghaire Rathdown County Council	€3,973,710	€16,233,138	€0	€626,746,243	€237,060,049	€23,792,538	€0	€57,657,636	€129,717,626	€0	€28,288,155	€0	€44,812,307
Fingal County Council	€0	€0	€0	€154,720,576	€359,714,524	€54,940,025	€0	€575,203,018	€618,248,743	€0	€725,000	€0	€13,268,394

Galway City Council	€600,000	€10,321,234	€0	€37,600,000	€108,217,801	€28,026,271	€6,328,401	€224,031,072	€166,700,000	€974,074	€11,635,920	€5,166,957	€37,155,175
Galway County Council	€0	€0	€269,481	€334,180,180	€148,233,290	€960,015	€50,074,221	€185,295,345	€1,101,391,466	€0	€183,923	€11,289,691	€63,638,846
Kerry County Council	€4,759,916	€0	€0	€496,863,787	€185,905,898	€53,438,859	€0	€274,739,147	€1,035,455,565	€0	€948,576	€0	€26,990,274
Kildare County Council	€0	€555,182	€0	€310,705,946	€198,592,755	€83,371,883	€0	€197,336,196	€383,669,292	€0	€1,582,644	€0	€16,819,903
Kilkenny County Council	€2,891,214	€663,625	€0	€86,330,744	€101,125,064	€10,539,365	€0	€39,866,107	€182,421,633	€0	€13,049,273	€0	€49,043,549
Laois County Council	€11,804,377	€1,307,000	€0	€122,651,550	€73,234,471	€20,871,402	€1,485,288	€129,023,158	€130,144,064	€0	€4,205,388	€0	€30,552,654
Leitrim County Council	€0	€0	€0	€47,280,000	€40,345,275	€0	€10,740,000	€20,000	€190,530,000	€0	€0	€3,180,000	€3,180,000
Limerick City and County Council	€98,214,478	€2,983,807	€122,557,972	€374,202,073	€909,870,907	€10,484,804	€76,706,164	€207,597,218	€298,794,927	€0	€0	€21,971,906	€43,385,465
Longford County Council	€2,524,626	€0	€0	€25,004,540	€55,901,367	€0	€19,871,100	€30,624,550	€70,350,537	€61,583	€430,705	€8,898,414	€18,475,616
Louth County Council	€0	€126,593,002	€0	€544,245,743	€130,573,890	€49,904,442	€0	€5,056,926,676	€129,580,219	€0	€10,672,507	€0	€22,891,841
Mayo County Council	€1,657,449	€5,140,759	€0	€379,310,083	€182,232,508	€86,974,626	€0	€252,134,383	€431,122,174	€0	€1,843,709	€0	€17,096,201
Meath County Council	€5,985,643	€6,159,724	€0	€430,351,271	€147,775,501	€33,582,342	€0	€69,370,662	€182,856,618	€0	€0	€20,443,864	€60,819,164
Monaghan County Council	€0	€0	€1,783	€183,339,985	€74,346,699	€1,625,744	€14,671,771	€52,800,575	€185,042,874	€0	€0	€2,781,947	€6,096,851

Offaly County Council	€6,833,041	€53,326	€329,615	€46,904,801	€74,375,624	€2,293,457	€16,204,261	€21,632,099	€123,291,451	€0	€2,596,655	€8,607,404	€22,619,203
Roscommon County Council	€0	€0	€0	€33,515,180	€71,017,777	€32,170,221	€0	€90,424,280	€425,466,922	€0	€796,624	€0	€2,906,928
Sligo County Council	€0	€0	€0	€126,372,675	€65,447,177	€44,434,860	€0	€257,329,115	€988,472,163	€0	€2,649,448	€0	€14,459,267
South Dublin County Council	€17,208,200	€785,525	€0	€114,011,901	€303,023,267	€81,686,636	€0	€299,904,028	€606,943,711	€0	€807,694	€0	€19,880,431
Tipperary County Council	€6,835,228	€1,504,404	€0	€178,506,658	€201,287,189	€36,969,129	€0	€85,788,447	€232,133,870	€0	€163,799	€0	€6,352,464
Waterford City and County Council	€9,420,405	€2,047,170	€0	€87,279,490	€152,873,202	€27,402,225	€0	€80,730,736	€170,651,061	€0	€13,827,458	€0	€24,496,688
Westmeath County Council	€0	€0	€0	€110,326,463	€84,624,529	€9,638,997	€0	€102,152,829	€185,480,000	€617,180	€5,364,893	€0	€41,995,298
Wexford County Council	€0	€361,502	€0	€244,472,000	€146,945,251	€28,034,599	€0	€85,521,822	€289,954,997	€0	€16,541,389	€0	€32,327,016
Wicklow County Council	€9,205,896	€2,738,482	€0	€328,191,730	€129,151,094	€57,782,039	€126,697	€270,134,029	€305,666,220	€0	€23,462,459	€0	€473,594,577



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