

# eDeposit Ireland

## Public Spending Code : Quality Assurance Process

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**An Roinn Caiteachais  
Phoiblí agus Athchóirithe**  
Department of Public  
Expenditure and Reform

# **Public Spending Code**

## Quality Assurance Process

## Document Update Schedule

<b>Date</b>	<b>Content Updated</b>	<b>Section</b>
September 2019	Checklists for Capital Expenditure updated – previous Capital checklists moved to Section 4.2.	4.1
	Publication date for QA report revised to May.	1.1
	Sample templates included.	4.4

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# 1 Introduction

The Public Spending Code (PSC) imposes obligations, at all stages of the project/programme lifecycle on organisations that spend public money. These obligations apply to the **Sponsoring Agencies** (bodies with primary responsibility for evaluating, planning and managing public investment projects/programmes) and **Approving Authorities** (bodies funding projects/programmes, usually Government Departments). It is the responsibility of the relevant Accounting Officer/Accountable person to ensure compliance with the relevant requirements of the Public Spending Code.

**An additional obligation of the Public Spending Code is that each Approving Authority (bodies funding projects, usually Government Departments) should put in place an internal, independent, Quality Assurance Process (QAP) involving annual reporting on how organisations are meeting their Public Spending Code obligations.**

The annual quality assurance report is compiled by the **Approving Authority**.

## 1.1 Brief Overview of Steps Involved in the QAP

The Quality Assurance Process is made up of five steps:

1. Draw up an inventory of projects/programmes at the different stages of the project lifecycle. It is expected that the Organisation's Finance Unit is best placed to draw up this inventory. They may have to consult with others to ensure that they have the full picture on projects that have yet to incur expenditure. The person responsible for the Quality Assurance process should be satisfied that they have a full and complete inventory. Sample inventory templates are included in Appendix 4.6.
2. The organisation's Finance Unit should publish summary information on its website of all procurements in excess of €10m, related to projects in progress or completed<sup>1</sup> in the year under review. A new project may become a "project in progress" during the year under review if the procurement process is completed and a contract is

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<sup>1</sup> Completed projects/programmes are those where no outstanding financial commitments remain.

signed. Departments should also publish details of the website references where its agencies have placed information on procurements over €10m.

3. Complete the checklists contained in Appendix 4 of this guidance document. Only one of each checklist per Sponsoring Agency is required. Checklists are not required for each project/programme. The QA process is based on a sample.
4. Carry out a more in-depth check on a small number of selected projects/programmes. Sample template for more in-depth check is included in Appendix 4 of this guidance document.
5. Complete a short summary report. The report, which will be generated as a matter of course by following steps 1-4, involves minimum administrative burden and should be signed by the Accounting Officer and published on the Approving Authorities website by the end of **May** in respect of the previous calendar year.

The set of checklists to be completed for Step 3 serve as prompts that allow Departments to self-assess how compliant they are at a general level and will allow Departments to identify areas that need attention. Progress can also be measured from one year to another.

Step 4 is the most detailed step. Departments are required to look in detail at a small number of projects/areas of expenditure. The detailed checks will verify whether the assessments made when completing the checklists are accurate or not. Departments may think that they are very compliant based on the initial high level checks but find that when the detailed checks are undertaken the practice does not live up to the theory or vice-versa. This may prompt a revisit to the checklist assessments.

## 1.2 Roles and Responsibilities for the QAP

The Quality Assurance requirement rests mainly with Sponsoring Agency. The questions in the self-assessment questionnaires must be answered by the organisation that is responsible for the appraisal or management of an area of expenditure i.e. the Sponsoring Agency.

Departments may be an Approving Authority in respect of one part of their budget and a Sponsoring Agency for the remainder. Where the Department is the Sponsoring Agency it carries out Steps 1-5 of the QA process in respect of that part of its expenditure.

Departments in their role as Approving Authority must choose how they will implement the QA process for agencies that they fund. The Department/Approving Authority could require those that they fund to complete the QA process and report into them or the Approving Authority could decide to take a hands-on role in part of the QA process particularly Step 4 where the Approving Authority chooses to undertake one or more of the in-depth reviews.

### **1.3 Who Quality Assures compliance with the Public Spending Code**

The Quality Assurance process should be undertaken by internal staff that are as independent as possible of the areas responsible for appraisal, planning and implementation e.g. staff from the economic/evaluation units, financial management units, internal audit, staff from an evaluation unit in another Department or academics on a pro bono basis. The process should be led by a small group chaired at senior level (minimum PO).

### **1.4 Supplementary Quality Assurance**

In addition to the quality assurance checks undertaken by Approving Authorities/Departments, the Department of Public Expenditure & Reform may undertake its own quality assurance checks from time to time. This exercise, which aims to promote a consistent approach to Quality Assurance and VFM enforcement across the public service, will not replicate the internal quality assurance process but may instead involve in-depth reviews of the Quality Assurance Report and the processes followed for specific projects or programmes.

## 2 Five Steps in the Quality Assurance Procedure

### 2.1 Quality Assurance Procedure Five Steps

The five steps in the Quality Assurance process are described in more detail below.

#### **Step 1. Drawing up Inventories of projects/programmes**

For Departments to know that they are compliant with the Public Spending Code they first need to be aware of the areas of expenditure to which the Code applies in their Department. The first step in the process is to draw up or update inventories **for the year under review** of:

##### **(i) Expenditure being considered:**

- Capital projects (> €0.5m) that are or were under consideration during the year.
- Grant schemes for capital purposes should also be included.
- New Current expenditure programmes or significant extensions to existing programmes that will involve annual expenditure of €0.5m or more.

##### **(ii) Expenditure being incurred**

- Capital projects (> €0.5m) that are at the implementation stage and incurring expenditure.
- Capital Grant Schemes (> €0.5m) that are incurring expenditure.
- Current expenditure schemes or programmes (> €0.5m) that are incurring expenditure.

##### **(iii) Expenditure that has recently completed**

- Capital projects (> €0.5m) that were completed in the year being reviewed.
- Capital Grant Schemes (> €0.5m) that were completed or were discontinued in the year under review.
- Current expenditure schemes or programmes (> €0.5m) that were completed or were discontinued in the year under review.

It is expected that the Organisation's Finance Unit is best placed to draw up this inventory. They may have to consult with others to ensure that they have the full picture on projects that have yet to incur expenditure. The person responsible, for the Quality Assurance process, should be satisfied that they have a full and complete inventory.

**Step 2. Publish summary information of all procurements in excess of €10m, whether new, in progress or completed.**

Drawing from the inventory compiled or updated in Step 1 the organisation should publish, annually on its website, summary details (see table below) of all procurements (capital and current) in the year under review where the value exceeds €10m.

This information should appear under the standard heading **PROCUREMENTS/PROJECT PROGRESS** on all Departmental websites. This information should be published concurrently with the quality assurance report i.e. by the end of May each year. The table below should be published for **each** project/procurement where the value exceeds €10m:

Project Details:	
Year	
Parent Department	
Name of Contracting Body	
Name of Project/Description	
Procurement Details:	
Advertisement Date:	
Tender advertised in:	
Awarded to:	
EU contract award notice date	
Contract Price:	
Progress:	
Start Date:	
Expected Date of Completion per Contract:	
Spend in Year under Review:	
Cumulative Spend to end Year:	
Projected final Cost:	
Value of Contract variations:	
Date of Completion:	
Outputs:	
Expected Output on completion (e.g. X km of road, No. units)	
Output achieved to date (e.g. Y km of road, no. units)	

There should be an entry for all new projects and projects still in progress. Completed projects feature for the last time in respect of the year that they were completed. The presentation of this information can be in tabular or spreadsheet if that is more convenient.

### **Step 3. Checklists to be completed in respect of the different stages.**

Step 3 involves completing a set of basic checklists (see Appendix 4) covering all expenditure. These are high level checks that should be readily completed within each organisation. The objective of the exercise is to provide local and senior management, and the public more generally, with a self-assessment summary overview of how compliant the organisation is with the Public Spending Code. More in-depth checks are carried out as part of Step 4.

The first checklist captures obligations/good practice that apply to the organisation as a whole. Each of the remaining checklists contained in Appendix 4.1 might apply to a number of projects/areas of expenditure. Only one of these checklists is required for each organisation.

Organisations are asked to estimate their compliance on each item on a 3 point scale (Scope for significant improvements = a score of 1, compliant but with some improvement necessary = a score of 2, broadly compliant = a score of 3).

This self-assessed estimate of compliance can be based on an appropriate sample of the projects/areas of expenditure that are relevant to the checklist. The sample could be 5-10% of projects/programmes. The sample should rotate from year to year. Using a sample to form a view on what should be included for the organisation in the Checklist answers, is in keeping with the intention that the QA process does not become over burdensome for the organisation.

<u>Checklist 1:</u>	General Obligations not specific to individual projects/programmes
<u>Checklist 2:</u>	Capital Projects or Capital Grant Schemes being considered
<u>Checklist 3:</u>	Current expenditure being considered
<u>Checklist 4:</u>	Capital Expenditure being incurred
<u>Checklist 5:</u>	Current Expenditure being incurred
<u>Checklist 6:</u>	Capital Expenditure completed
<u>Checklist 7:</u>	Current expenditure completed

### **Step 4. Carry out more in-depth check on a small number of selected projects/programmes**

Parts 1 & 3 of the Public Spending Code Quality Assurance process will give an organisation a good overview of how compliant its processes are with the Public Spending Code. Quality Assurance Step 4 is about examining in more detail a small subset of its practices to see if the practices used are of a high standard. This step requires a higher level of analysis and judgement than previous steps in the QA process. It may for example involve drawing

conclusions on whether the CBA used to appraise a proposal for a large project was satisfactory or not.

### **Selection of a subset for closer examination**

Over a 3-5 year period every organisation should ensure that every stage of the project/programme life-cycle and every scale of project/programme is subject to a closer examination.

In any given year this may involve looking at a couple of large projects/programmes that are at an early stage (have yet to incur expenditure), some projects/programmes that are at implementation or review stages or looking at a larger selection of smaller projects/programmes.

Not every organisation has a large project every year so where large projects, in the year under review, are at an early stage (yet to incur expenditure), implementation stage or have recently been completed it is opportune to select them for closer examination. In other years when large projects may not be a feature there is an opportunity to select a number of smaller scale projects.

The value of the projects selected per annum, should be **at least 5%** of the total value of all projects in the inventory. This includes projects at an early stage that have yet to incur expenditure. A subset of **more than 5%** may be needed for large organisations, or when, because of the way that expenditure is divided a 5% sample would not give good coverage. To allow flexibility the minimum of 5% can be achieved as an average over a three year period e.g. 8%, 4%, 3%. The same projects should not be selected more than once in a three year period unless it is as a follow-up to serious deficiencies discovered previously.

Where there is a scheme/programme that involves a large number of grants then it is the scheme/programme itself that is the unit that is examined, not all of the individual grants i.e. it will not be necessary as part of this QA process to check 5% of all grants paid. The appraisal work on the scheme/programme itself might be reviewed i.e. was there sufficient analysis to reach a conclusion that introducing the scheme/programme was the best option to meet the objectives pursued. A small number of individual grants might be checked to confirm (i) that the conditions attaching to a grant matched the scheme/programme design e.g. is this the subset of the population that we intended to target, and (ii) that there was reasonable evidence that the scheme/programme conditions were complied with.

This approach leaves organisations the greatest flexibility to cover the whole spectrum of programme/projects and life-cycle phases over a number of years but also allows organisations to focus on large items at the most appropriate time.

### **What is expected of a more in-depth check**

Step 3 looks for basic indicators of compliance with the Public Spending Code, Step 4 will look at a small subset and probe the quality of the work carried out. Step 4, looks in more detail at the quality of the appraisal, planning/preparation for implementation or implementation work done. This may mean:

- examining the appraisal of a project/programme,
- looking at how the outputs and outcomes for a current expenditure programme are defined and whether the data exists for on-going monitoring and evaluation.
- examining how a large project/programme was managed.
- looking at a project completion report and making a judgement on whether the business case, project completion report etc. was of an acceptable standard.

Adverse findings might be that the estimated number of users of the proposed project was too optimistic, that the value of the benefit was overstated or unfounded, that other realistic options were not considered, that all costs including lifetime costs were not included, that the outputs were not defined prior to implementation or that data was not gathered during implementation to allow ongoing monitoring etc.

Step 4 may highlight, that while processes are in place and the organisation looks very compliant as per the checklists, there are deficiencies when more detailed checks are made.

Step 4 is an in depth look at how the organisation complies with the Public Spending Code. It is different from an ex post evaluation or a Value for Money Policy Review (VFMPR). Step 4 looks at how the decision was made initially, was it soundly based, was it well managed and reviewed in more depth when necessary.

The ex post evaluation or the VFMPR looks at whether the intervention chosen worked, was appropriate or not or whether it was efficiently implemented. An organisation can do everything right as per the Public Spending Code and come through this Quality Assurance check with a clean bill of health but an intervention it has chosen to fund may be shown in an ex post evaluation or a VFMPR to have failed in spite of the best appraisal, planning and management. They are two separate exercises. If an ex post evaluation or a VFMPR found that an intervention failed then continued compliance with the Public Spending Code should mean that the intervention is either abandoned or redesigned to address the deficiencies.

### **Step 5. Complete a short overview report**

The final step in the Quality Assurance process is the completion of a short overview report to be certified by the Accounting Officer and published on the Approving Authorities web site by the **end of May in respect of the previous calendar year**. The Quality Assurance report should contain:

- the Department's judgement on the adequacy of the business case, appraisal/planning, implementation or review work that it examined as part of Step 4 and the reasons why the Department formed these judgements; and
- the Department's proposals to remedy any inadequacies found during the Quality Assurance process.
- the inventory of project/programmes, as compiled by the organisation's Finance unit;
- the website reference where details of procurements over €10m are published;
- completed checklists as per Step 3;

**This report should be certified by the Accounting Officer and published on the Approving Authorities website.**

The Quality Assurance Process should serve as an aid to each Approving Authority/Department in its ongoing task of achieving the best value for money and takes stock of how well an organisation does its job as steward of a significant element of public expenditure. It is also an opportunity for each authority to critically self-review its own performance, with a view to constant improvement in its work.

The Quality Assurance Report reflects the Approving Authorities/Departments annual assessment of their compliance with the Public Spending Code.

## 2.2 Review of Quality Assurance Reports

The Department of Public Expenditure & Reform may make an annual assessment of each Department's compliance with the Public Spending Code and may publish this assessment on its website. The assessment will be based on the Approving Authorities/Departments' Quality Assurance Reports.

### 3. QA Checklist Completion

When completing the checklists, organisations should consider the following points.

- ❖ The scoring mechanism for the checklists is as follows:
  - Scope for significant improvements = a score of 1
  - Compliant but with some improvement necessary = a score of 2
  - Broadly compliant = a score of 3
  
- ❖ For some questions, the scoring mechanism is not always strictly relevant. In these cases, it may be appropriate to mark as N/A and provide the required information in the commentary box as appropriate.
  
- ❖ The focus should be on providing descriptive and contextual information to frame the compliance ratings and to address the issues raised for each question. It is also important to provide summary details of key analytical outputs covered in the sample for those questions which address compliance with appraisal/evaluation requirements, i.e. the annual number of formal evaluations, economic appraisals, project completion reports<sup>2</sup> and ex post evaluations. Key analytical outputs undertaken but outside of the sample should also be noted in the report.

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<sup>2</sup> Project completion reports (previously called post project reviews) – see Department of Public Expenditure & Reform, Circular 06/2018 available [here](#)

## 4 Appendices

### 4.1 QA CHECKLISTS

Checklists in respect of Capital investment are updated to reflect Public Spending Code: *A Guide to Evaluating, Planning and Managing Public Investment, December 2019*, for the previous checklists please see section 4.2.

**Checklist 1 – To be completed in respect of general obligations not specific to individual projects/programmes.**

	<b>General Obligations not specific to individual projects/programmes.</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
Q 1.1	Does the organisation ensure, on an ongoing basis, that appropriate people within the organisation and its agencies are aware of their requirements under the Public Spending Code (incl. through training)?		
Q 1.2	Has internal training on the Public Spending Code been provided to relevant staff?		
Q 1.3	Has the Public Spending Code been adapted for the type of project/programme that your organisation is responsible for, i.e., have adapted sectoral guidelines been developed?		
Q 1.4	Has the organisation in its role as Approving Authority satisfied itself that agencies that it funds comply with the Public Spending Code?		
Q 1.5	Have recommendations from previous QA reports (incl. spot checks) been disseminated, where appropriate, within the organisation and to agencies?		
Q 1.6	Have recommendations from previous QA reports been acted upon?		

Q 1.7	Has an annual Public Spending Code QA report been submitted to and certified by the Approving Authorities Accounting Officer and published on the Approving Authorities website?		
Q 1.8	Was the required sample of projects/programmes subjected to in-depth checking as per step 4 of the QAP?		
Q 1.9	Is there a process in place to plan for ex post evaluations?		
Q 1.10	How many formal evaluations were completed in the year under review? Have they been published in a timely manner?		
Q 1.11	Is there a process in place to follow up on the recommendations of previous evaluations?		
Q 1.12	How have the recommendations of reviews and ex post evaluations informed resource allocation decisions?		

**Checklist 2 – To be completed in respect of capital projects/programmes & capital grant schemes that were under consideration in the year under review.**

	<b>Capital Expenditure being Considered – Appraisal and Approval</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
Q 2.1	Was a Strategic Assessment Report (SAR) completed for all capital projects and programmes over €10m?		
Q 2.2	Were performance indicators specified for each project/programme which will allow for a robust evaluation at a later date?  Have steps been put in place to gather performance indicator data?		
Q 2.3	Was a Preliminary and Final Business Case, including appropriate financial and economic appraisal, completed for all capital projects and programmes?		
Q 2.4	Were the proposal objectives SMART and aligned with Government policy including National Planning Framework, Climate Mitigation Plan etc?		
Q 2.5	Was an appropriate appraisal method and parameters used in respect of capital projects or capital programmes/grant schemes?		
Q 2.6	Was a financial appraisal carried out on all proposals and was there appropriate consideration of affordability?		
Q 2.7	Was the appraisal process commenced at an early enough stage to inform decision making?		
Q 2.8	Were sufficient options analysed in the business case for each capital proposal?		
Q 2.9	Was the evidence base for the estimated cost set out in each business case?		

	<p>Was an appropriate methodology used to estimate the cost?</p> <p>Were appropriate budget contingencies put in place?</p>		
Q 2.10	<p>Was risk considered and a risk mitigation strategy commenced?</p> <p>Was appropriate consideration given to governance and deliverability?</p>		
Q 2.11	Were the Strategic Assessment Report, Preliminary and Final Business Case submitted to DPER for technical review for projects estimated to cost over €100m?		
Q 2.12	Was a detailed project brief including design brief and procurement strategy prepared for all investment projects?		
Q 2.13	Were procurement rules (both National and EU) complied with?		
Q 2.14	Was the Capital Works Management Framework (CWMF) properly implemented?		
Q 2.15	Were State Aid rules checked for all support?		
Q 2.16	Was approval sought from the Approving Authority at all decision gates?		
Q 2.17	Was Value for Money assessed and confirmed at each decision gate by Sponsoring Agency and Approving Authority?		
Q 2.18	Was approval sought from Government through a Memorandum for Government at the appropriate decision gates for projects estimated to cost over €100m?		

**Checklist 3 – To be completed in respect of new current expenditure proposals under consideration in the year under review.**

	<b>Current Expenditure being Considered – Appraisal and Approval</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
Q 3.1	Were objectives clearly set out?		
Q 3.2	Are objectives measurable in quantitative terms?		
Q 3.3	Was a business case, incorporating financial and economic appraisal, prepared for new current expenditure proposals?		
Q 3.4	Was an appropriate appraisal method used?		
Q 3.5	Was an economic appraisal completed for all projects/programmes exceeding €20m or an annual spend of €5m over 4 years?		
Q 3.6	Did the business case include a section on piloting?		
Q 3.7	Were pilots undertaken for new current spending proposals involving total expenditure of at least €20m over the proposed duration of the programme and a minimum annual expenditure of €5m?		
Q 3.8	Have the methodology and data collection requirements for the pilot been agreed at the outset of the scheme?		
Q 3.9	Was the pilot formally evaluated and submitted for approval to the relevant Vote Section in DPER?		
Q 3.10	Has an assessment of likely demand for the new scheme/scheme extension been estimated based on empirical evidence?		
Q 3.11	Was the required approval granted?		
Q 3.12	Has a sunset clause been set?		
Q 3.13	If outsourcing was involved were both EU and National procurement rules complied with?		

Q 3.14	Were performance indicators specified for each new current expenditure proposal or expansion of existing current expenditure programme which will allow for a robust evaluation at a later date?		
Q 3.15	Have steps been put in place to gather performance indicator data?		

**Checklist 4 – To be completed in respect of capital projects/programmes & capital grants schemes incurring expenditure in the year under review.**

	<b>Incurring Capital Expenditure</b>	<b>Self- Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
Q 4.1	Was a contract signed and was it in line with the Approval given at each Decision Gate?		
Q 4.2	Did management boards/steering committees meet regularly as agreed?		
Q 4.3	Were programme co-ordinators appointed to co-ordinate implementation?		
Q 4.4	Were project managers, responsible for delivery, appointed and were the project managers at a suitably senior level for the scale of the project?		
Q 4.5	Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality?		
Q 4.6	Did projects/programmes/grant schemes keep within their financial budget and time schedule?		
Q 4.7	Did budgets have to be adjusted?		
Q 4.8	Were decisions on changes to budgets / time schedules made promptly?		
Q 4.9	Did circumstances ever warrant questioning the viability of the project/programme/grant scheme and the business case (exceeding budget, lack of progress, changes in the environment, new evidence, etc.)?		
Q 4.10	If circumstances did warrant questioning the viability of a project/programme/grant scheme was the project subjected to adequate examination?		

Q 4.11	If costs increased or there were other significant changes to the project was approval received from the Approving Authority?		
Q 4.12	Were any projects/programmes/grant schemes terminated because of deviations from the plan, the budget or because circumstances in the environment changed the need for the investment?		

**Checklist 5 – To be completed in respect of current expenditure programmes incurring expenditure in the year under review.**

	<b>Incurring Current Expenditure</b>	<b>Self-Assessed Compliance Rating: 1 -3</b>	<b>Comment/Action Required</b>
Q 5.1	Are there clear objectives for all areas of current expenditure?		
Q 5.2	Are outputs well defined?		
Q 5.3	Are outputs quantified on a regular basis?		
Q 5.4	Is there a method for monitoring efficiency on an ongoing basis?		
Q 5.5	Are outcomes well defined?		
Q 5.6	Are outcomes quantified on a regular basis?		
Q 5.7	Are unit costings compiled for performance monitoring?		
Q 5.8	Are other data compiled to monitor performance?		
Q 5.9	Is there a method for monitoring effectiveness on an ongoing basis?		
Q 5.10	Has the organisation engaged in any other 'evaluation proofing' of programmes/projects?		

**Checklist 6 – To be completed in respect of capital projects/programmes that completed during the year & capital grant schemes discontinued in the year under review.**

	<b>Capital Expenditure Recently Completed</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
Q 6.1	How many Project Completion Reports were completed in the year under review?		
Q 6.2	Were lessons learned from Project Completion Reports incorporated into sectoral guidance and disseminated within the Sponsoring Agency and the Approving Authority?		
Q 6.3	How many Project Completion Reports were published in the year under review?		
Q 6.4	How many Ex-Post Evaluations were completed in the year under review?		
Q 6.5	How many Ex-Post Evaluations were published in the year under review?		
Q 6.6	Were lessons learned from Ex-Post Evaluation reports incorporated into sectoral guidance and disseminated within the Sponsoring Agency and the Approving Authority?		
Q 6.7	Were Project Completion Reports and Ex-Post Evaluations carried out by staffing resources independent of project implementation?		
Q 6.8	Were Project Completion Reports and Ex-Post Evaluation Reports for projects over €50m sent to DPER for dissemination?		

**Checklist 7 – To be completed in respect of current expenditure programmes that reached the end of their planned timeframe during the year or were discontinued.**

	<b>Current Expenditure that (i) reached the end of its planned timeframe or (ii) was discontinued</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
Q 7.1	Were reviews carried out of current expenditure programmes that matured during the year or were discontinued?		
Q 7.2	Did those reviews reach conclusions on whether the programmes were efficient?		
Q 7.3	Did those reviews reach conclusions on whether the programmes were effective?		
Q 7.4	Have the conclusions reached been taken into account in related areas of expenditure?		
Q 7.5	Were any programmes discontinued following a review of a current expenditure programme?		
Q 7.6	Were reviews carried out by staffing resources independent of project implementation?		
Q 7.7	Were changes made to the organisation's practices in light of lessons learned from reviews?		

#### 4.2 QA CHECKLISTS FOR CAPITAL EXPENDITURE PRIOR TO JANUARY 2020

**Checklist 2(A) – To be completed in respect of capital projects/programmes & capital grant schemes that were under consideration in the year under review and prior to January 2020.**

Capital Expenditure being Considered – Appraisal and Approval	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Was a preliminary appraisal undertaken for all projects > €5m?		
Was an appropriate appraisal method used in respect of capital projects or capital programmes/grant schemes?		
Was a CBA/CEA completed for all projects exceeding €20m?		
Was the appraisal process commenced at an early stage to facilitate decision making? (i.e. prior to the decision)		
Was an Approval in Principle granted by the Approving Authority for all projects before they entered the planning and design phase (e.g. procurement)?		
If a CBA/CEA was required was it submitted to the relevant Vote Section in DPER for their views?		
Were the NDFA consulted for projects costing more than €20m?		
Were all projects that went forward for tender in line with the Approval in Principle and if not was the detailed appraisal revisited and a fresh Approval in Principle granted?		
Was approval granted to proceed to tender?		

Were procurement rules complied with?		
Were State Aid rules checked for all supports?		
Were the tenders received in line with the Approval in Principle in terms of cost and what is expected to be delivered?		
Were performance indicators specified for each project/programme which will allow for a robust evaluation at a later date?		
Have steps been put in place to gather performance indicator data?		

**Checklist 4(A) – To be completed in respect of capital projects/programmes & capital grants schemes incurring expenditure in the year under review and prior to January 2020.**

Incurring Capital Expenditure	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Was a contract signed and was it in line with the Approval in Principle?		
Did management boards/steering committees meet regularly as agreed?		
Were programme co-ordinators appointed to co-ordinate implementation?		
Were project managers, responsible for delivery, appointed and were the project managers at a suitably senior level for the scale of the project?		
Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality?		
Did projects/programmes/grant schemes keep within their financial budget and time schedule?		
Did budgets have to be adjusted?		
Were decisions on changes to budgets / time schedules made promptly?		
Did circumstances ever warrant questioning the viability of the project/programme/grant scheme and the business case incl. CBA/CEA? (exceeding budget, lack of progress, changes in the environment, new evidence, etc.)		
If circumstances did warrant questioning the viability of a project/programme/grant scheme was the project subjected to adequate examination?		

If costs increased was approval received from the Approving Authority?		
Were any projects/programmes/grant schemes terminated because of deviations from the plan, the budget or because circumstances in the environment changed the need for the investment?		

**Checklist 6 (A) - To be completed in respect of capital projects/programmes that completed during the year & capital grant schemes discontinued in the year under review and prior to January 2020.**

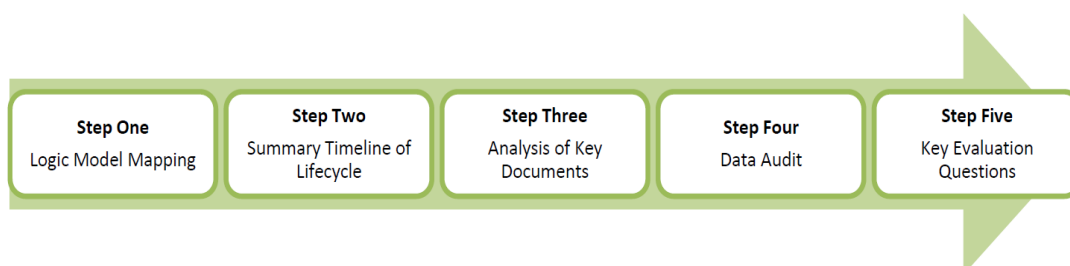
Capital Expenditure Recently Completed	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
How many post project reviews were completed in the year under review?		
Was a post project review completed for all projects/programmes exceeding €20m?		
Was a post project review completed for all capital grant schemes where the scheme both (1) had an annual value in excess of €30m and (2) where scheme duration was five years or more?		
Aside from projects over €20m and grant schemes over €30m, was the requirement to review 5% of all other projects adhered to?		
If sufficient time has not elapsed to allow for a proper assessment, has a post project review been scheduled for a future date?		
Were lessons learned from post-project reviews disseminated within the Sponsoring Agency and to the Approving Authority? (Or other relevant bodies)		
Were changes made to practices in light of lessons learned from post-project reviews?		
Were project reviews carried out by staffing resources independent of project implementation?		

### 4.3 EXAMPLE OF AN IN-DEPTH CHECKS METHODOLOGY

This section sets out an example of an in depth check methodology that organisations may use in their Quality Assurance (QA) reports. The methodology is based on the principles and guidance within the Public Spending Code (PSC) and best practice evaluation tools. The methodology, if used, should be done in conjunction with the in depth checks template (see section 4.4). The methodology and template were developed by the Strategic Research and Analysis Division (SRAD) in the Department of Transport, Tourism and Sport (DTTAS) but have applicability across many organisations.

#### Steps Involved in the in depth checks

There are 5 steps involved in carrying out an in depth check.



#### Step 1. – Logic Model Mapping

Each programme or project is mapped to a Logic Model and as such the principles of a Programme Logic Model (PLM), a standard evaluation tool, are applied. A PLM defines the objectives, inputs, activities, outputs and impacts of a process into a coherent framework and facilitates best practice evaluation. PLMs are standard practice in Irish evaluation and are utilised as a means of distilling information.

#### Step 2. Summary Timeline of Project /Programme Lifecycle

The timeline of the project is outlined along the project lifecycle – expenditure being considered, expenditure being incurred and expenditure that has recently completed. The types of major events considered include the dates associated with decisions to proceed with certain analysis, project options, policies that are published during the period that supported the programme/project, finalisation of relevant reports, etc.

### **Step 3. Analysis of Key Documents**

Having outlined the project stages through the lifecycle, the in-depth check examines in detail all material that has been compiled in order to plan, assess or implement the programme. In practice this involves reviewing and analysing key documentation such as any business cases, cost-benefit analyses, evaluations or post-project reviews. The assessment of these documents will assist in the completion of the key evaluation questions in Step 5.

### **Step 4. Data Audit**

Step 4 of the in-depth check evaluates whether appropriate data are available for a future evaluation of the project/programme. This involves thinking about three key things:

1. What key data would be required to evaluate the programme;
2. Why those data would be useful; and
3. Whether those data are available.

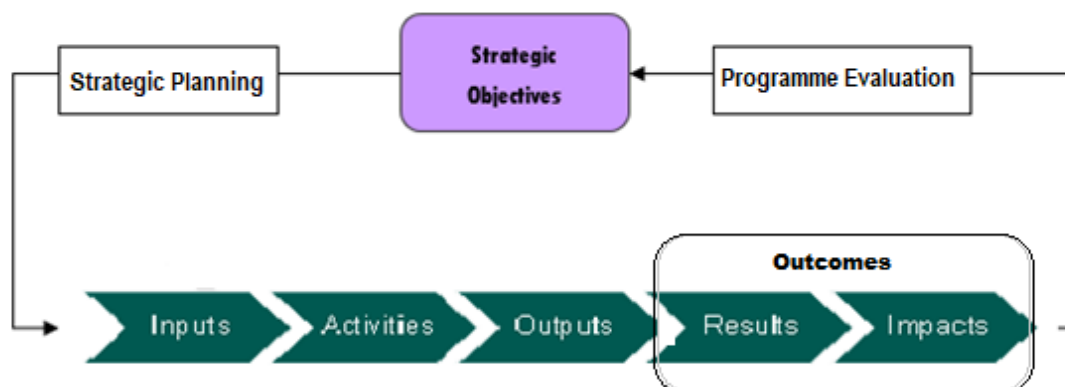
The output from this step would usually be a table of key data, how they would be used in an evaluation (e.g., to measure benefits) and their availability. Doing this exercise assists in the identification of any data gaps. Where such gaps exist, steps to alleviate any issues should be set out. The findings from this section could also be used to inform organisation strategies (e.g., data and statistical plans/strategies).

### **Step 5. Key Evaluation Questions**

The final step of the in-depth check assesses the programme/project on the basis of three key evaluation questions. The answers will be informed by the findings from the previous steps. The three key questions are:

1. Does the delivery of the project/programme comply with the standards set out in the Public Spending Code? (Business case, implementation and review);
2. Are the necessary data and information available such that the project/programme can be subjected to a full and robust evaluation at a later date?; and
3. What improvements are recommended such that future processes and management is enhanced?

#### 4.4 LOGIC PATH MODEL



<b>Inputs</b>	There are many inputs to programmes – physical inputs like buildings and equipment, data inputs like information flows, human inputs (grades of staff) and systems inputs like procedures. The financial input is the budget made available to the programme. Inputs are sometimes referred to as resources.
<b>Activities</b>	Activities, also called processes, are the actions that transform inputs into outputs. Activities are collections of tasks and work-steps performed to produce the outputs of a programme.
<b>Outputs</b>	The outputs are what are produced by a programme. They may be goods or services.
<b>Results</b>	The results are the effects of the outputs on the targeted beneficiaries in the immediate or short term. Results can be positive or negative.
<b>Impacts</b>	Impacts are the wider effects of the programme, from a sectoral or national perspective, in the medium to long term. They include the medium to long term effects on the targeted beneficiaries.

#### 4.5 SAMPLE IN-DEPTH CHECK TEMPLATE

This section sets out a sample template to assist completing an in-depth check as part of the Quality Assurance Process (QAP).

**The template has the following sections:**

*Section A: Introduction*

*Section B: Evaluation*

1. Logic Model Mapping
2. Summary Timeline of Life Cycle
3. Analysis of Key Documents
4. Data Audit
5. Key Evaluation Questions

*Section C: Summary and Conclusions*

##### **Summary and Use**

The templates once completed will be the in-depth check and may be attached as an appendix to the Quality Assurance report. The Summary and Conclusions section, usually no longer than two paragraphs, should be copied into the main report under the In-Depth Check section.

**Note: All information in Red is for example purposes and should be replaced or deleted as appropriate.**

## Quality Assurance – In Depth Check

### Section A: Introduction

This introductory section details the headline information on the programme or project in question.

<b>Programme or Project Information</b>	
<b>Name</b>	City Centre Resignalling – Phases 3 and 4
<b>Detail</b>	Capital investment programme to renew and upgrade infrastructure on the main heavy rail lines in Dublin City Centre with the objective of improving capacity and speeds
<b>Responsible Body</b>	National Transport Authority
<b>Current Status</b>	Expenditure Being Incurred
<b>Start Date</b>	First Proposed in 2005
<b>End Date</b>	Currently in Construction
<b>Overall Cost</b>	€50 million

**Project Description**

(Insert text with overview of scheme and context to give more detail than summary table above)

---

**Section B - Step 1: Logic Model Mapping**

---

As part of this In-Depth Check, [Unit Name] have completed a Programme Logic Model (PLM) for the **Project Name**.

Objectives	Inputs	Activities	Outputs	Outcomes

## Description of Programme Logic Model

(Note: One paragraph each here if possible)

*Objectives:* The objectives of the City Centre Resignalling Project were to enhance capacity on the main commuter heavy rail lines and increase speeds. In doing this, it aimed to improve the level of service for rail passengers and increase the number of people using rail on these lines.

*Inputs:* The primary input to the programme was the capital funding of €50 million which was provided for by.....

*Activities:* There were a number of key activities carried out through the project including.....

*Outputs:* Having carried out the identified activities using the inputs, the outputs of the project are for higher rail capacity on the lines in question and increased train speeds.


*Outcomes:* The envisaged outcomes of the project:- to increase the level of service for train users and, increase the number of overall rail passengers on these lines.

---

### Section B - Step 2: Summary Timeline of Project/Programme

---

The following section tracks the **Project Name** from inception to conclusion in terms of major project/programme milestones



Early 1980's	Original signalling equipment installed at time of DART system construction
2001	Dublin Transport Office Strategy recommends City Centre Resignalling and upgrade
January 2008	Transport 21 includes a number of measures similar to those related to Resignalling in the 2001 DTO Strategy
Etc.	Etc.
Etc.	Etc.
Etc.	Etc.
Etc.	Etc.
Etc.	Etc.

---

### Section B - Step 3: Analysis of Key Documents

---

The following section reviews the key documentation relating to appraisal, analysis and evaluation for the **Project Name**.

Project/Programme Key Documents	
Title	Details
Original Business Case	An Ex-Ante Appraisal of the City Centre Resignalling Project
Monthly Management Reports	On-Going Project Management Reports for the City Centre Resignalling Project
Post-Project Review	Final Close Out Report for the City Centre Resignalling Project

#### Key Document 1: **Original Business Case**

(Insert section reviewing the quality of the document in question)

#### Key Document 2: **Monthly Management reports**

(Insert section reviewing the quality of the document in question)

#### Key Document 3: **Original Business Case**

(Insert section reviewing the quality of the document in question)

---

**Section B - Step 4: Data Audit**

---

The following section details the data audit that was carried out for the **Project Name**. It evaluates whether appropriate data is available for the future evaluation of the project/programme.

<b>Data Required</b>	<b>Use</b>	<b>Availability</b>
Number of Trains Passing Through Rail Lines	Assess difference in number of trains	Yes, held by XXX
Average Speed of Trains Passing Through Rail Lines	Assess difference in speed of trains	No
Number of Heavy Rail Passengers	Assess difference in train use	No

**Data Availability and Proposed Next Steps**

(Summarize data availability and agree next steps with unit/division/agency to fill data gaps)

---

### Section B - Step 5: Key Evaluation Questions

---

The following section looks at the key evaluation questions for **Project Name** based on the findings from the previous sections of this report.

**Does the delivery of the project/programme comply with the standards set out in the Public Spending Code? (Appraisal Stage, Implementation Stage and Post-Implementation Stage)**

(Insert Text on Overall Assessment)

**Is the necessary data and information available such that the project/programme can be subjected to a full evaluation at a later date?**

(Insert Text on Overall Assessment)

**What improvements are recommended such that future processes and management are enhanced?**

(Insert Text on Overall Assessment)

---

### Section: In-Depth Check Summary

---

The following section presents a summary of the findings of this In-Depth Check on the **Project Name**

**Summary of In-Depth Check**

(Insert two paragraphs summarizing report and copy to body of quality assurance report)

## 4.6 SAMPLE EXPENDITURE INVENTORY TEMPLATE

The template in the following pages was devised to assist in drawing up an inventory of all expenditure on projects and programmes over €0.5m. This template classifies expenditure - current, capital and capital grant amounts under the 3 stages as set out in Section 2.1 of this document:

(i) Expenditure being Considered, (ii) Expenditure being Incurred and (iii) Expenditure that has Recently completed.

### **Expenditure Being Considered:**

Any new capital or current expenditure proposals considered in the year under review. Note, in the case of current expenditure this includes significant extensions or alteration made to existing programmes.

### **Expenditure Being Incurred:**

Capital projects, capital grant schemes or current expenditure schemes or programmes that incurred expenditure in the year under review.

### **Expenditure Recently Completed:**

Capital projects, capital schemes or current expenditure schemes or programmes that were completed (no outstanding financial commitments) and/or discontinued in the year under review.

The template tables should be populated to include all expenditure projects, schemes or programmes which are above €0.5m in value. For expenditure being considered, where a programme/project/grant scheme represents less than €0.5m in one year but it is anticipated that expenditure will vastly exceed this in subsequent years, it should be included.

The information required is expenditure in the year under review, projected lifetime expenditure, start / completion dates, and expenditure to date. Departments with agencies under their aegis should request those bodies to complete the inventory templates.





