

PUBLIC SPENDING CODE (PSC)

CHECKLISTS 1 - 7

Checklists in respect of Capital investment are updated to reflect Public Spending Code: *A Guide to Evaluating, Planning and Managing Public Investment, December 2019*

QA Checklists – Step 3

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 the annual number of formal evaluations, economic appraisals, project completion reports¹ and ex post evaluations. Key analytical outputs undertaken but outside of the sample should also be noted in the report.

Local Authority Notes

1. Capital Grant Schemes relate to Projects (recorded in the capital account) where expenditure relates to payments on the foot of grant applications from individuals/groups to the local authority e.g. Housing Aids for the elderly. It has been agreed with DPER that the Capital Grant Scheme element of the Project Inventory will only be used in exceptional circumstances where a LA commences its own grant scheme or primarily funds such a scheme as all other grant schemes are related to schemes commenced at Departmental level and are to be accounted for in the 'capital programmes' column of the QA inventory.

The treatment of Capital Grant Schemes within the Project Inventory can therefore be clarified as follows:

- a. Where a Capital Grant Scheme is 100% funded by Government Grant – Project Cost to be included under Capital Programme;
 - b. Where a Capital Grant Scheme is 100% funded by the Local Authority – Project Cost to be included under Capital Grant Scheme;
 - c. 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;
 - d. 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.
2. As noted in the general guidance above there may be questions where the scoring mechanism or indeed the question itself are not relevant to some or all local authorities. In such case it is acceptable to mark the answer as N/A and include commentary, where appropriate.

¹ Project completion reports (previously called post project reviews) – see Department of Public Expenditure & Reform, Circular 06/2018 available [here](#)

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

	General Obligations not specific to individual projects/programmes.	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
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 Chief Executive Officer, submitted to NOAC and published on the Local Authority's 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? Ex-post evaluation is conducted after a certain period has passed since the completion of a target project with emphasis on the effectiveness and sustainability of the project.		
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 past year.

	Capital Expenditure being Considered – Appraisal and Approval	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 2.1	Was a Strategic Assessment Report (SAR) completed for all capital projects and programmes over €10m?	N/A	No longer relevant
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? Was an appropriate methodology used to estimate the cost? Were appropriate budget contingencies put in place?		
Q 2.10	Was risk considered and a risk mitigation strategy commenced? Was appropriate consideration given to governance and deliverability?		
Q 2.11	Has the Preliminary Business Case been sent for review by the External Assurance Process and Major Project Advisory Group for projects estimated to cost over €200m?		
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 consent sought from Government through a Memorandum for Government to approve projects estimated to cost over €200m at the appropriate approval gates?		

See Note 2 in the opening guidelines in relation to the interpretation of Capital Grant Schemes in the context of Local Government

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

	Current Expenditure being Considered – Appraisal and Approval	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
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.

	Incurring Capital Expenditure	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
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?		

See Note 2 in the opening guidelines in relation to the interpretation of Capital Grant Schemes in the context of Local Government

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

	Incurring Current Expenditure	Self-Assessed Compliance Rating: 1 -3	Comment/Action Required
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 & capital grant schemes discontinued in the year under review.

	Capital Expenditure Recently Completed	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
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?		

See Note 2 in the opening guidelines in relation to the interpretation of Capital Grant Schemes in the context of Local Government

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.

	Current Expenditure that (i) reached the end of its planned timeframe or (ii) was discontinued	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
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?		