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Sheachadadh PFN agus Athchóirithe  
Department of Public Expenditure  
NDP Delivery and Reform

# Infrastructure Guidelines: Post Completion Review and Benefit Realisation

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# 1. Post Completion Review and Benefits Realisation

This stage is the last stage of the project lifecycle and is critical for identifying lessons learned and driving the process of continuous improvement in how public bodies evaluate, plan and manage public investment projects. The Stage translates the lessons learned from an individual project or programme back into the bank of learning to inform sectoral and national guidance and future projects.

**These recommendations reflect best practice in project development. It is the responsibility of the Accounting Officer of the Department funding the project to ensure that these guidelines are adopted.**

## 1.1 Purpose of the Project Completion Report Review

The purpose of the review is to assess if an investment proposal was delivered in line with its intended scope and budget and in line with the Infrastructure Guidelines. The wider purpose is to ensure lessons learned from the project or programme translate into improved knowledge for the sector and wider public service. Reviews are done systematically and feed into sectoral and national guidance as appropriate. The output of the review is the Project Completion Report.

Public bodies build up a baseline of data from Project Completion Reports to inform cost and risk profiling for similar projects or programmes and similar elements across investment proposals. Standardisation of Project Completion Reports for similar sectoral projects and programmes would contribute to the development of common performance metrics and benchmarking tools. Each Approving Authority identifies project types which would benefit from a standard Project Completion Report template and develop and disseminate templates in their sectors.

Where a programmatic approach has been undertaken, the lessons learned from each constituent project are identified as well as the lessons learned from the programme as a whole.

## 1.2 Preparing a Project Completion Report

A Project or Programme Completion Report is carried out on all projects and programmes. The aim of the review is to determine if:

- The basis on which the project was undertaken proved correct
- The business case and management procedures were satisfactory
- The operational performance and initial benefits have been realised
- The conclusions that can be drawn which are applicable to other projects, to the ongoing use of the asset, or to associated projects.

The review assesses whether the Infrastructure Guidelines and sector-specific requirements were followed at each stage of the project lifecycle. The Completion Report is conducted as the project or programme is being completed. It is important to conduct the review before final completion to allow the reviewer access to feedback from the contractor and project team as well as the monitoring reports.

Where a programmatic approach is undertaken, the Project Completion Report is completed for each

constituent project and the overall programme. The Programme Completion Report addresses issues such as the selection and structuring of the constituent projects which make up the overall programme.

The Project Completion Report is carried out in line with the methodology set out in the project's Evaluation Plan. This methodology could include desk- based analysis of monitoring reports, review of project documentation, revisiting the financial and economic appraisals in the Final Business Case to see if the assumptions were correct and if the estimated costs and provisional benefits materialised, interviews with key stakeholders, and focus group workshops with key stakeholders.

The review utilises the data on the project's key performance indicators first set out in the Strategic Assessment and developed during the business case stages. This data is available from monitoring reports such as unit costs, duration of different project or programme stages, project specification, and characteristics which impacted on costs and scope.

The following subsections set out the type of considerations and questions that are answered in the project completion report.

### 1.2.1 Basis for the project

The Project Completion Report considers if the investment proposals objectives and scope were correctly identified. The review assesses if the investment proposal is strategically aligned with government policy (nationally and/or regionally).

The key performance indicators are reviewed to determine if the metrics chosen were appropriate and sufficient to measure implementation and performance of the investment proposal to date.

### 1.2.2 Business case and management procedures

Table 1.1 sets out some of the key questions that are considered in the assessment of the efficiency and effectiveness of business case and management.

**Table 1.1 Consideration in assessing the Business Case and management procedures**

<b>Business Case</b>	Were the requirements of the Infrastructure Guidelines and sector-specific guidance met? Were all necessary approvals obtained at key decision points?
	Was the appropriate appraisal methodology chosen?
	How accurate was the financial analysis and profiling of project costs?
	How accurate were the project assumptions as set out in the business case?
	Was there sufficient identification of feasible options to achieve the objective? Did other potential options become apparent as the project developed?
	How effective was scenario analysis in anticipating potential changes to the project conditions?
	Were the Infrastructure Guidelines and sector-specific guidance followed? Were all necessary approvals obtained at key decision points?
<b>Design &amp; Planning</b>	Was the scope as set out in the Detailed Business Case fully implemented? Was there active management of scope change?
	Were all statutory requirements including planning obligations and state aid rules complied with?
	Were project design requirements fully met?
	Was the Procurement Strategy appropriate? Was the Procurement Strategy implemented in line with EU and national rules?
	Were the requirements of the Infrastructure Guidelines and sector-specific guidance met? Were all necessary approvals obtained at key decision points?
<b>Implementation</b>	Was the project delivered in line with the time and cost milestones set out in the Project Execution Plan?
	Were budget contingencies used and why?
	Did project governance and management structures function in an effective manner? Were reporting lines clear? How long did it take for potential issues and issues to be identified, discussed and resolved?
	How effectively was contact with and between the Sponsoring Agency and Approving Authority managed?
	Were monitoring reports timely and comprehensive; were they forward looking?
	Was the contract actively managed? Were all contract obligations met? How effective was post-contract cost control?
	Was there active management of risk and implementation of risk mitigation measures as set out in the Risk Register?
	Were dispute management procedures effective?

### 1.2.3 Operational performance and realisation of initial benefits

The review assesses the extent to which:

- the investment proposals objectives were achieved
- if the final output is “fit for purpose” the outputs as identified were achieved
- What the short term impacts were on project or programme beneficiaries
- How successfully the delivered solution addressed the identified need.

### 1.2.4 Conclusions that are applicable to other projects

Where a lessons learned log has been maintained by the Project Manager, this will form the basis for setting out the conclusions that are applicable to other projects. As part of the review, any other findings with wider applicability are identified in the report to support ease of dissemination to the sector and across the wider public service.

## 1.3 Reviewing the Project Completion Report

The Project Completion Report is sent to the Approving Authority for review. The Accounting Officer and Approving Authority must check the completeness of the Project Completion Report in terms of the guidelines set out here and relevant sector specific guidance.

Where appropriate, the findings and lessons learned from the review are incorporated into sectoral guidance.

Project Completion Reports are published and disseminated to support a culture of continuous improvement in the evaluating, planning and managing of public investment. It is recommended that a library of sectoral Completion Reports is hosted by each department with its sector-specific guidance.

For projects over €50m, the Project Completion Report is sent to the Department of Public Expenditure, National Development Plan Delivery and Reform for dissemination and the findings and lessons learned will be incorporated into the Infrastructure Guidelines as appropriate.

## 1.4 Ex-Post Evaluation

The purpose of the Ex-Post Evaluation is to determine if the intended benefits and outcomes materialised and to judge the impact of the investment proposals intervention. The wider purpose is to translate the lessons learned on investment proposals into sectoral and national guidance to support public bodies in delivering public investment projects with the desired identified outcomes.

Public bodies build up a baseline of data from Ex-Post Evaluations to inform outcome profiling and performance metric identification for similar investment proposals and similar elements across projects and programmes. Standardisation of Ex-Post Evaluations for similar sectoral projects would contribute to the development of common performance metrics and benchmarking tools. Each

Approving Authority identifies investment proposal types which would benefit from a standard Ex-Post Evaluation template and develop and disseminate templates in their sectors.

**For proposals with an estimated capital cost of less than €20 million, Approving Authorities are not required to conduct Ex-Post Evaluations on all projects, a representative sample will suffice**

## 1.5 Preparing an Ex-Post Evaluation

### 1.5.1 Approach

The aim of the evaluation is to determine whether:

- The expected benefits and outcomes materialized including operational performance
- The planned outcomes were the appropriate responses to actual public needs
- The conclusions that can be drawn which are applicable to other projects or programmes, to the ongoing use of the asset, or to associated investment proposals.

For capital projects and programmes, benefits will not be seen until after the proposal is completed. The Ex-Post Evaluation are conducted once sufficient time has elapsed for the benefits and outcomes to materialise. Depending on the investment proposal, this could vary from three to five years after completion of the project or programme.

Where an investment proposal has been carried out as a programme of works, it is recommended that a single ex-post evaluation be conducted for the overall programme which incorporates assessments of each of the constituent projects. In addition, it is important that an ex-post evaluation of a programme examines the selection and structuring of the constituent projects and how this impacted the realised benefits and outcomes of the programme to date.

The Ex-Post Evaluation is completed in line with the methodology set out in the proposal's Evaluation Plan. This methodology could include a combination of:

- Revisiting the financial and economic appraisal in the Final Business Case to see if the assumptions were correct and if the anticipated benefits and costs materialised over time
- Use of Value for Money Review or Focused Policy Assessment methodologies to look at the efficiency, effectiveness and/or impact of the proposal
- Interviews with key stakeholders and/or focus group workshops with key stakeholders.

The review utilises the investment proposal's key performance metrics for the project, developed in the project's monitoring and evaluation plan, and collected and reported on as the project was implemented.

The following subsections set out the type of considerations and questions that are answered in the Ex-Post Evaluation.

### 1.5.2 Expected Benefits and Outcomes

The Ex-Post Evaluation assesses if the expected benefits and outcomes materialised:

- Were the outcomes, operational performance and benefits as identified in the Final Business Case, Detailed Project/Programme Brief and Benefits Realisation Strategy achieved?
- How effective was the benefits management process?

- Was the benefits management process proportionate to the size and scale of the investment proposal?
- How accurate were the benefits models and assumptions?
- Did the management of risk have an impact on expected benefits and outcomes?
- What the medium to long term impacts were on targeted beneficiaries?
- Lessons learned for other projects/sectoral and/or national guidance.

### 1.5.3 Outcomes as the appropriate response to public needs

The Ex-Post Evaluation reveals if the type of intervention chosen was effective, efficient and the appropriate response to public needs.

The Ex-Post Evaluation revisits the Project Completion Report and particularly the assessment of the basis for the investment proposal. The evaluation reassesses if the proposal's objectives and scope were correctly identified and if the project was strategically aligned with government policy given the time that has passed since project completion.

The Ex-Post Evaluation also reassesses whether the key performance indicators were the appropriate metrics and sufficient to measure implementation and performance of the project or programme in respect of outcomes and impacts.

### 1.5.4 Conclusions that are applicable to other projects or programmes

As part of the Ex-Post Evaluation, any findings with wider applicability are identified in the report to support ease of dissemination sectorally and in the wider public service. The findings of Ex-Post Evaluations inform future decision making.

## 1.6 Reviewing the Ex-Post Evaluation

The Ex-Post Evaluation is to be sent to the Approving Authority for review. The Accounting Officer and Approving Authority check the completeness of the report in terms of the requirements set out here and relevant sector-specific guidance.

Where appropriate, the findings and lessons learned from the report are incorporated into sectoral guidance.

Ex-Post Evaluations are published and disseminated to support a culture of continuous improvement in the evaluating, planning and managing of public investment. It is recommended that a library of sectoral evaluations is established for each department with its sector-specific guidance.

For projects over €50 million, the Ex-Post Evaluation is sent to the DPENDR for dissemination and the findings and lessons learned will be incorporated into the Infrastructure Guidelines as appropriate. The findings are incorporated into the Strategic Assessment elements of the next similar proposal in the sector.