

**DPE 022/007/2018**

**26 March 2018**

**To: Heads of Departments/Offices**

**Circular 06/2018:**

**The Public Spending Code: Publication of Post Project Reviews**

**A Dhuine Uasail,**

1. Chapter 4 of the Comptroller and Auditor General's 2016 Annual Report – Overview of Public Private Partnerships (PPP's) – includes a recommendation that the Department of Public Expenditure and Reform should ensure that post project reviews of PPP projects are carried out after sufficient time has elapsed to allow the project to become fully operational and should ensure that the reviews are published.
2. In this Department's response to this recommendation, the Secretary General agreed to stress to Departments the importance of compliance with the Public Spending Code requirement to conduct post project reviews in the case of all large scale public investment projects, including PPPs. The Department of Public Expenditure and Reform also accepted the recommendation that such post project reviews should be published, and indicated that a requirement to this effect (subject to redaction of any commercially sensitive information) will be included in a revision of the Public Spending Code which is currently underway and in revised PPP guidance to be issued in the near future.
3. The Department of Public Expenditure and Reform is currently in the process of updating the Public Spending Code. The Department will also update and revise the existing Guidelines for the Provision of Infrastructure and Capital Investments through Public Private Partnerships: Procedures for the Assessment, Approval, Audit and Procurement of PPPs, issued in 2006, to reflect the recommendations of the recent PPP Review which is currently with the Minister for Public Expenditure and Reform, to the extent that the recommendations are accepted by the Minister. (The PPP Review also incorporated recommendations from the Report of the Public Investment Management Assessment of Ireland undertaken by the IMF in 2017).

4. The updated Public Spending Code and PPP Guidance, when published, will feature a number of reforms in terms of policy in relation to the publication of information on the appraisal and assessment of public investment projects, including PPPs. The intention behind the reforms is to improve transparency on the approach taken by public authorities in seeking to ensure value for money is achieved in the decision making process associated with the assessment of such investment projects. One of the requirements in this regard, in future, will be that post project reviews should be published (subject to redaction of any commercially sensitive information) at the earliest possible opportunity.
5. However, in advance of completion of the updated Public Spending Code and PPP Guidance, I wish to advise all Departments and Offices that this policy on publication of post project reviews for all public investment projects, including PPPs, is now being implemented with immediate effect. Accordingly, any post project reviews undertaken from this date should be published at the earliest possible opportunity, following completion.
6. Furthermore, in the case of any post project reviews already undertaken in respect of PPP projects, it is requested that such reviews also be published as soon as possible.
7. You are requested to bring this Circular to the attention of all bodies and/or agencies under the aegis of your Department and to ensure that arrangements are put in place for implementation.
8. This circular should be read in conjunction with the [Public Spending Code](#) and [DPER Circular 13/2013: The Public Spending Code: Expenditure Planning, Appraisal and Evaluation in the Irish Public Service - Standard Rules and Procedures](#).

#### **Enquiries**

9. Enquiries in relation to this Circular can be addressed to Government Accounting Unit, Department of Public Expenditure and Reform, telephone: +353 1 6767571, LoCall: 1890 661010 or email: [govacc@per.gov.ie](mailto:govacc@per.gov.ie).

Mise le meas,

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