



BCoP REPORT TO PEMPAL: STUDY VISIT *SPENDING REVIEWS IN IRELAND* NOVEMBER 11-14, 2013

Distribution: PEMPAL website, PEMPAL Steering Committee, participants' governments.

Each participating country provided written inputs for this Report during the last wrap-up session of the Study Visit in Ireland, which was collated and consolidated into one Report by the BCoP Resource Team who coordinated this Study Visit (Naida Čaršimamović Vukotić).

Background

a. Purpose of Study Visit

Based on interest expressed by numerous countries during the Tirana 2013 BCoP plenary meeting, expenditure monitoring and evaluation emerged as a priority reform topic in BCoP countries and, based on subsequent decision of the BCoP Executive Committee, this will be the topic of the 2014 BCoP plenary meeting.

Most PEMPAL countries have only recently adopted program budgeting thus they have little experience in results-based evaluation. Therefore, many PEMPAL countries are interested in exploring options of performing effective evaluation, including comprehensive and targeted spending reviews which would be results-based (taking into account program budget information) to inform the decision-making process on budget restructuring/consolidation. Having this in mind, the BCoP Executive Committee also specifically requested a study visit for the Executive Committee countries, with a topic of spending reviews, to a country which has effectively used an evaluation system to produce spending reviews resulting in concrete spending cuts. The participants were interested to hear about concrete budgetary improvements resulting from previous spending reviews, as well as about procedural lessons learnt from undertaking reviews.

The main objectives of the Spending Review Study Visit to Ireland were: i) to examine Irish experience in performing comprehensive and targeted results-based spending reviews, ii) to examine how Irish spending reviews inform the decision-making process on budget restructuring/consolidation (resulting in concrete budgetary improvements), and iii) to examine Irish lessons learnt from the experience with spending reviews which participants can consider for a potential similar reform in their own countries.

The Study Visit was organized so that the participants could get the views of, and discuss with, numerous stakeholders as to their experience of the spending review/expenditure cut process in Ireland, including, Department of Finance (in charge of budgetary and economic policy, overall macroeconomic projections and policies, strategic planning, including setting up total expenditure ceiling for the Government), Department of Expenditure and Public Reform (in charge of public expenditure policy including the setting of department-level expenditure ceilings, as well as being in charge of public service reform), Department

of Transport, Tourism and Sport (which represented a Spending Unit¹), Services, Industrial, Professional and Technical Union, SIPTU, (which represents the largest share of unionized public sector employees in Ireland and which participated in the negotiations for pay cuts with the Government), and the Irish Fiscal Advisory Council (which independently assess, and comment publicly on, the appropriateness and soundness of the Government's macroeconomic projections, budgetary projections and fiscal stance).

b. Participants

Twelve participants from seven PEMPAL countries (which also represent seven out of eight countries represented in the BCoP Executive Committee) took part in this Study Visit – Albania, Armenia, Belarus, Croatia, Kyrgyz Republic, Russia and Turkey. They were accompanied by the four interpreters and one Resource Team expert. They were also accompanied by an independent consultant Tom Ferris, from Ireland, who was engaged through the World Bank to liaise with the Irish Government and other stakeholders, to assist in arranging the meetings.

c. Overview of Agenda²

All materials from the Ireland Study Visit, including the agenda and presentations, can be located at <http://www.pempal.org/event/read/93>. Annex A to this Report outlines the additional material gathered from the Irish authorities based on the PEMPAL participants' requests after the Study Visit (note that these additional reports/documents includes total material of around 2,000 pages), which will be posted on BCoP Wiki for internal use.

The first day of the workshop was devoted to getting to know the Irish budget planning system.

Based on the BCoP members' feedback from previous events, the first session was devoted to participants' presentation of the evaluation/spending review reform status in their countries and the particular concrete aspects of the Irish system they were interested to find out about from this Study Visit. Overall, most participating countries are performing some kind of initial monitoring and evaluation, but on average, challenges include more effective use of performance information in evaluation and finding the optimal involvement and cooperation of different stakeholders (including the Finance Ministry, Development/Planning Ministry, Government Cabinet, and Spending Units) in evaluation processes.

Some of the specific interests of the participants for this Study Visit included: the extent to which budget analysts from the Finance Ministries are involved in evaluation processes; concrete criteria development for spending reviews and saving identification; implementation of spending reviews and saving identification in particular in social sector (which is a major spending sector in most BCoP countries, as well as in Ireland); mobilizing political will; training and capacity building of Finance Ministries and especially spending units; link between the strategic plans of spending units with budgets and spending reviews; how to install process of regular spending reviews following initial review; balance between fiscal discipline and allowing flexibility to managers based more strongly on performance attainment rather than spending category compliance; treatment of public procurement across the Government within the spending reviews and making it more efficient; sharing spending reviews and savings information with public; connecting

¹ Spending units refer to ministries and units of ministries (may be referred to as budget holders/budget users in different countries depending on terminology used).

² Agenda is included in Attachment A. All Power Point presentations and two additional Word background documents from this Study Visit are available for BCoP membership at <http://www.pempal.org/event/read/93>, so this Report just gives a short overview of main elements in the section of the Irish System for Spending Reviews.

spending review process and findings to medium-term budget planning; involvement of private sector in public sector saving options; identification of savings while protecting investment, innovation and other private sector growth inducing spending; dealing with spending units which have not developed optimal performance indicators and/or lack good data on performance; and concrete composition of teams working on spending reviews, step-by-step process they used, and the final outcome – spending review report - in terms of structure. Some of the participating countries are more advanced than others in terms of steps already taken in spending reforms (e.g. Russia, Turkey and Albania).

Following this session, an independent consultant who assisted in organization of this Study Visit and liaison with the Irish authorities (former Senior Economist of the Department of Transport, Tourism and Sport and independent Chair of several Value-for-Money Reviews in Ireland, Tom Ferris) gave a presentation on overall budget system in Ireland, including some main macro-fiscal data, change of budget level and composition since 2008, overview of some of the key drivers of reform in Ireland, brief outline of budget calendar, and overview of main elements/documents which are used for budgetary reform in Ireland; EU regulations which are reflected in the Irish fiscal management system; and brief overview of main documents/process used for expenditure appraisal, monitoring and evaluation in Ireland.

Next, two officials – one from the Department of Finance and one from the Department of Public Expenditure and Reform - made a presentation on interconnections of overall strategic policy planning and budgeting in Ireland. Main elements of their presentation included review of key general and specific objectives and policy parameters of overall budget framework in Ireland, fiscal rules (including reflections of EU regulations), specific data on expenditure reforms and the underlying policies for integrated approach to expenditure management including spending reviews. First day concluded with a presentation from a representative from the Irish Fiscal Advisory Council, who provided information on background and rationale of establishment of the Council, the Council's mandate and membership, its main activities and deliverables to date, and future plans.

The second day included four presentations. First presentation of the day was presentation and discussion of the work of the Department of Transport, Tourism and Sport, including overview of main responsibilities, and strategic goals by area of responsibility; public service reform results as implemented by this Department; key statistics (including expenditure cuts in current and in capital expenditure); and key steps in process of spending review for this Department for current and for capital expenditure. Next, Department of Expenditure and Public Reform delivered two sessions, first of which focused on how spending unit budget requests are analyzed by the Department of Expenditure and Public Reform. Duties and critical success factors of Vote Sections in Department of Expenditure and Reform were explained (comparable to budget analyst departments in some of the PEMPAL countries) including main elements of work on analyzing spending unit budget requests, as well as the division of expenditure management responsibility between the Department of Expenditure and the Accounting Offices (usually the Head of the Department/Office) for each budget area.

The second presentation of the Department of Expenditure and Public Reform focused on how the Department of Expenditure and Reform analyses information received from the spending units in preparation of spending reviews and overview of the Irish spending review - Comprehensive Review of Expenditure 2012-2014 (CRE). Presentation included background and rationale for the CRE and data on budgetary/consolidation pressure and expenditure profile objectives and main features of CRE including process in preparation of this document, value-for-money template used in this process by the spending units, differentiation between capital and current expenditure, cross-cutting reviews undertaken by the

Department of Expenditure and Reform; CRE report structure, examples of summary measures identified in the CRE; main lessons learnt and next steps planned by the Department of Expenditure. Final presentation was given by the Services, Industrial, Professional and Technical Union, which provided its perspective on the economic crisis in Ireland, the fiscal consolidation experience, crisis-induced reforms of public service, lessons learnt and future challenges for budgetary process in Ireland.

Throughout the two main days of the Study Visit, participants took the opportunity to engage in detailed technical discussions with all of the speakers.

The final day of the Study Visit was developed to a wrap-up closing meeting in which the participants discussed lessons learnt in Ireland and other feedback from the Study Visit, and also provided written input for this Study Visit Report to be shared with wider BCoP membership.

Overview of the Irish System for Spending Reviews and the Roles of Main Stakeholders

Irish budget planning process starts with the Government's decision on Budgetary Strategy Memorandum, setting overall macro-fiscal outlook, which includes overall budgetary targets for the following year and the implication for overall tax and expenditure policy. Next, each Government Department (comparable to Ministries/Spending Units in most PEMPAL countries) prepare budget requests taking into account overall expenditure parameters included in the Budgetary Strategy Memorandum. Following the process of estimation of budget ceilings by the Department of Expenditure and Reform, discussions are held with the Spending Departments on final expenditure allocations, which Government decides on within the document "Estimates of Receipts and Expenditure". Next, White Paper on Receipts and Expenditure is published showing pre-budget position for next year. Finally, the proposed annual budget sets out final Estimates of Expenditures and tax policy decisions in detail and is submitted to Parliament for adoption. The Budget and updated Stability Program is also submitted to the EU.

The system for spending reviews is part of an integrated system of expenditure management, which includes several process/regulations: Public Spending Code, Departments' Strategy Statements, on-going evaluations in terms of value-for-money reviews and cost-benefit analyses, expenditure ceilings setting, Public Service Reform, performance budgeting and public accountability principles, and Comprehensive Expenditure Reviews. Overall, key budgetary reform measures in Ireland include (ordered from macro to micro reforms): Fiscal Responsibility Bill and associated fiscal rules; Medium Term Expenditure Framework supported by the CRE process, value-for-money reviews and focused evaluations and appraisals; and performance budgeting.

Since the onset of the economic crisis, Ireland has had spending reviews of both current and capital expenditure. In the area of current expenditure there have been two large-scale exercises resulting in the Special Group on Public Service Numbers and Expenditure Report (2009) and the Comprehensive Expenditure Report 2012-2014. Both Reports set out recommendations for making savings that informed subsequent Budgets and involved line Departments producing their own evaluations and savings proposals which were taken into account by the Department of Expenditure and Reform. In support of both spending reviews, the Central Expenditure Evaluation Unit in the Department of Public Expenditure and Reform provided evaluations of cross-cutting issues that were relevant to a number of Departments (e.g. labor market activation, enterprise supports, science and innovation funding).

In relation to Government capital expenditure, there have been a number of reviews in Ireland, the most recent of which was carried out in parallel with the Comprehensive Review of Expenditure. This review was led by the Department of Public Expenditure and Reform and involved a Government-wide review of the Exchequer Capital Program in 2011. It contributed to a re-prioritization of capital investment and the publication of Infrastructure and Capital Investment 2012-2016: Medium Term Exchequer Frameworks in November 2011 and November 2012.

In terms of specific roles of different stakeholders in preparation of the CRE, the process was initiated with a Letter from the Secretary General of the Department of Public Expenditure and Reform to all Departments, followed by seminars, consultations, workshops held by Department of Expenditure and Reform for all Departments. There were two separate streams for capital and current expenditure, capital expenditure stream resulted in preparation of Infrastructure and Capital Investment 2012-2016: Medium Term Exchequer Framework, while the current expenditure stream resulted in the preparation of the CRE. Reports received by the Vote Section of the Department of Expenditure from each Department were based on Value for Money templates supplied by the Department of Expenditure and Reform followed by intense dialogue between the Department of Expenditure and Line Departments.

A strong internal process within each Department was crucial to success. Each individual department divides its expenditure into programs (e.g. Department of Transport, Tourism and Sport has 30 programs). The Divisions within the Department were invited to review these programmes on the basis of the review template prescribed by the Department of Public Expenditure and Reform. The State-owned Non-commercial Bodies/Enterprises were invited to a briefing by the Secretary General and invited to make submissions to the Department based on the review template. An Internal Cross-Cutting Team chaired by the Finance Division of the Department was established and tasked to review the various programme reports. The Team was briefed at its first meeting by the nominated liaison officer from the Department of Public Expenditure and Reform. The assessment of the cross-cutting Team informed the deliberations of the Management Board which in turn made recommendations to the Minister culminating in the Department's published submission of the Departmental Expenditure Report with suggested savings to the Department of Expenditure of Public Reform.

These Expenditure Reports submitted by each Department represented a line-by-line examination of the spectrum of public services designed to refocus delivery and achieve better value for money. Emphasis is on service delivery and final impacts, as opposed to simple financial inputs. Government Departments were provided with a standard method for assessing spending areas, using three Value for Money 'Tests', which include detailed test of rationale, objectives and relevance, effectiveness and efficiency.

In turn, the Department of Expenditure and Reform used Departmental Expenditure Reports of all Departments along with its own cross-cutting evaluations to prepare the Comprehensive Expenditure Review with savings measures and ceilings for each Department. Other issues considered were for example: agency rationalisation; shared services, e-government, limiting demand schemes, abolition of schemes, user charges, and outsourcing.

In the creation of the overall CRE, the two-fold interaction of public expenditure and the reform agenda was recognized: the need to reform how essential public services are delivered to reduce unit costs, and the need for structural budgetary reforms in order to manage the economy, to allocate scarce resources and to evaluate performance. The CRE process was thus designed to provide the Government with a complete set of decision options which can: re-align spending with the priorities set out in the Government Program; meet

the overall fiscal consolidation objectives, both in terms of total expenditure and staffing numbers reduction targets; and explore new and innovative ways of delivering Government policy in a reformed public service³.

The next round of spending reviews will start in the coming months, which will build on the experience of conducting the previous spending reviews and will further increase focus on performance indicators.. Elements of performance budgeting have existed for many years already within the Strategy Statements of Departments and within evaluations based on value-for-money reviews (detailed policy reviews which cover 5% of expenditure on annual basis) and cost-benefit analysis (used in budget request process). In next years, performance budgeting will be further strengthened and stream-lined. The next round of spending reviews will inform Government decisions on future budgetary matters and allow for the Government's reviews and recalibration of ministerial expenditure ceilings in light of changing priorities and evaluations of expenditure. In parallel with this process, a review of the medium term capital investment program will also take place over this period.

Lessons Learned

a. Summary of Reform Lessons Learnt as Identified by Presenters from Ireland

Some of the lessons learnt identified by presenters from Ireland include:

1. Spending reviews have proven themselves to be a useful means of identifying specific savings options and informing expenditure prioritization and decision making.
2. There has also been significant progress in putting in place a systematic way of collecting and presenting performance information to inform all stakeholders, including the public. But, there is still a need to improve the quality and usefulness of the information.
3. Very positive that Ireland's budgetary architecture is shifting the focus of Government budgetary planning to the resources actually available, and away from the traditional 'bottom up' processes (whereby expenditure total for a year only became apparent once all of the demands had been catered for).
4. Specialized training is being provided in the public sector which has proven essential in CRE process and more is planned to further increase capacities. In addition to training in areas such as evaluation techniques, project appraisal, and policy analysis, professional courses and training are provided (e.g. Masters in Policy Analysis and Higher Diploma in Policy Analysis).
5. The Public Service Evaluation Network was recently established to enhance the capacity of the public sector to undertake evaluations of public expenditure, to provide economic analysis, and to improve the analytical resources available in the design and formulation of policy. The Network is being led by the Department of Public Expenditure and Reform and it brings together officials from across Government Departments and Agencies and includes outside experts.

³ Source: Comprehensive Expenditure Review 2012-2012, <http://www.budget.gov.ie/budgets/2012/Documents/CER%20-%20Estimates%20Final.pdf>.

6. The task of budgetary reform is not yet complete. The changes that have been introduced are transformational in nature and need to become more fully embedded into the culture and the processes of the various institutions.
7. Key themes of Irish integrated expenditure management framework are: greater reliance on evaluation and appraisal, deeper engagement with parliament, stronger emphasis on independent, expert viewpoints, and clearer medium-term dimension to budgeting. Focus in the following period will be on further strengthening of performance reporting and evaluation. Further improvement of spending will require ongoing critical analysis of the efficiency, staffing and service-delivery models. All areas of spending will be subject to continued evaluation to ensure that scarce resources are directed towards areas of greatest impact and value-for-money.
8. The reforms being introduced provide greater opportunities for parliamentarians to play a more substantive role throughout the entire budgetary process, from initial allocation of funds, through to holding ministers and public service managers to account for the achievement – or non-achievement – of stated performance targets.
9. The Irish Government is moving to a new ‘whole of year’ budgetary timetable that allows for greater, more meaningful engagement by Parliamentary Committees in contributing to public expenditure discussions in advance of the allocations being finalized.
10. Specific additional lessons for Department of Public Expenditure and Reforms were:
 - Clear, manageable timely process required with a focus on areas with highest spending shares
 - Openness to radical, service-wide reforms is necessary
 - Savings options must be specific and substantive
 - It is important to develop motivation and serious engagement at Departmental (i.e. Spending Unit) level at the beginning of the spending review process
 - Full, proactive engagement required
 - Flexibility is necessary
 - Quality of input is key; trained evaluators preferable
 - Analyses of the cross-cutting issues by central budgeting unit (Department of Public Expenditure and Reform) add value. Top management support is crucial e.g. proposal launched by the Secretary General of the Department of Public Expenditure and Reform
 - Government/political support important
 - Clear communication of objectives with all stakeholders is very important. IT system is important for facilitating spending review and performance budgeting process – Department for Expenditure and Reform is currently working on improving this aspect of the system.

b. Summary of Lessons Learnt/Useful Irish Experiences as Identified by PEMPAL BCoP Participants to this Study Visit

Characteristics of Irish system which were interesting/useful for the participants include⁴:

1. Focus placed on value-for-money analysis with detailed template for those analyses, used both in process of CRE preparation and detailed value-for-money reviews.
2. Interconnection of performance budgeting with strategic planning by spending units and at overall Government levels and overall integrated public expenditure management are crucial, and is also grounded in Cabinet Handbook in Ireland. This Handbook is an internal Government (Cabinet) guide for Ministers, which includes Instruction for the Preparation and Submission of Memoranda for Government, the central policy co-ordination mechanism.
3. Close connection between strategic planning and budgeting, and political will for budgetary reforms at all levels (including at Parliament level) is crucial for successful spending review process and implementation of the recommendations stemming from the spending reviews.
4. Performance budgeting is optimally effective only if a good monitoring and evaluation system is in place, which takes time and is best achieved through a gradual approach. In the cases when the Finance Ministries collecting some performance indicator information from the spending units but do not use it effectively, they can lose credibility with those spending units, which will not take the process seriously. Ireland has a gradual but clear approach to integrated public expenditure and performance budgeting in terms of strategic planning, spending reviews, and budget planning that ensures that this is not the case.
5. Existence of independent Fiscal Council contributes to the fiscal stability and political accountability of the Government with the public, which in turns facilitates easier and more effective work of Finance Ministries.
6. Separate treatment of current and capital expenditures in Ireland is unusual from the perspective of PEMPAL countries. To some extent this distinction does make the budget execution process easier given that these two categories of expenditure have different consideration in terms of execution.
7. Having strict expenditure ceilings in the medium term expenditure framework which are adhered to in budget process is important.
8. Cooperation between the Government and the Unions in the process of public sector rationalization and pay cuts in Ireland is impressive and was instrumental in securing public support of difficult reforms. It was very interesting for the participants to hear independent perspective of the Union. Overall, active approach is important in ensuring understanding of the economic situation by all stakeholders, including the spending units, civil servants, Unions, and the public, which makes the implementation of reforms easier.
9. It is crucial to clearly set out sectoral prioritization at Government level (e.g. safeguarding specific social categories) before spending review process.

⁴Note: This represent a list of separate points provided by each participating country, so not all points are necessarily interesting/useful for all participants. Several listed points were identified by multiple participants.

10. Spending reviews should be used not only for identifying saving options, but also for spending prioritization.
11. Good IT system and data collection and monitoring system are crucial for a successful spending review process and performance budgeting.
12. Differentiation of vote and non-vote expenditure is interesting, as well as the fact that the Parliament only adopts the overall budget limits per Department, which gives flexibility to spending unit Managers within budget execution, as some in-year restructuring of the expenditure (within overall limit) can be done without Government or Parliament approval. Furthermore, certain carry-overs of savings into the next year by spending units are possible. However, pre-requisite for these elements is strong spending accountability by spending unit/Program managers. It is also impressive that the Irish budget can be planned without reserves because in the case of emergencies, the whole procedure of Parliament approval can be implemented in a day, which is not implementable for most of the PEMPAL countries, which have complex adoption procedures.
13. Good comprehensive and constant cooperation between the Department of Expenditure/Finance Ministries and spending units/Line Departments is crucial and is at high level in Ireland.
14. The fact that the Spending Departments in Ireland prepare two scenarios in the case of expenditure cuts to show the service level with and without spending cuts are crucial, as it ensures that the Government, and the Parliament are well informed in the budget allocation decision making process. Such good analyses and spending review process minimizes the need for “bargaining” for the budget allocations. Furthermore, such serious approach to spending cuts ensures that the basic and most important services are upheld.
15. It is important that Government takes responsibility in making final decisions on spending cuts on good quality analysis, which can prevent the cases in which some Governments take on external advice for spending cut structure which may not be optimal for country circumstances (e.g. excessive tax increases) or in which linear spending cuts are performed which do not result in optimal impact on the economic and social development of the country.
16. Organization of continuous education for employees from all stakeholder institutions is crucial in ensuring quality.
17. Information on EU macro-fiscal regulations/standards as reflected in Irish system was also interesting for the participants.

Overall conclusion of the participants was that, while the Irish system has many specificities which are not applicable in most PEMPAL countries, the Study Visit was very useful in offering a diapason of different aspects used in Ireland, some of which are implementable in PEMPAL countries even in short-term. Thanks to this Study Visit, participating countries which are moving forward with spending review reforms will be able to take into account Irish experiences in designing the reforms and will contact the Irish authorities if further advice is needed.

In the follow-up from the Study Visit, additional materials from the Irish authorities will be collected and shared with the Study Visit participants, which the participants themselves identified as key additional documents during the wrap-up Study Visit session.

It is suggested that this Study Visit Report and all of the materials from the Irish Study Visit are shared with the wider BCoP membership.

ANNEX A: List of Additional Material Gathered from the Irish Authorities Based on the PEMPAL Participants' Requests after the Study Visitthe additional material gathered from the Irish authorities based on the PEMPAL participants' requests after the Study Visit (note that these additional reports/documents includes total material of around 2,000 pages), which will be posted on BCoP Wiki for internal use.

1. **Three additional background notes** (6 pages in total) which were prepared based on our request on additional information about 1) Overall public sector and budget preparation process in Ireland in more details and 2) More details on how ceilings are decided on both at the level of total budget and later at the level of individual departments. These three notes are: Summary of Budgetary Reform in Ireland, Outline Timetable of Budgeting in Ireland, and Spending Departments Working with Government Budgetary Constraints.
2. **Comprehensive Expenditure Report, 2012-2014** (220 pages). This is the overall document prepared by the Department of Expenditure, based on Expenditure Reports prepared by each Department. The document contains explanation of rationale and process of the Review, savings and ceilings for each Department, as well as explanation/plans for Irish public expenditure reform (including MTEF, value for money reviews, and performance budgeting).
3. **Expenditure Report of Ministry of Transport, 2012-2014** (160 pages). This is the document prepared by Department of Transport and submitted to the Department of Expenditure for the purpose of Comprehensive Expenditure Report (based on guidelines for Departmental Expenditure Reports sent to all Departments by the Department of Expenditure). It gives overall review and savings by program of Department of Transport. All Departments prepared submitted such documents.
4. **Infrastructure and Capital Investment 2012-2014: Medium Term Exchequer Framework** (51 pages). This documents complements the Comprehensive Expenditure Report, which only covers current expenditure. It sets ceilings/planned allocation for capital expenditure by policy area. The documents outlines the budgetary context which sets the scene for this review, presents the findings of the review in relation to medium-term capital investment priorities and details the planned allocations by policy area over the period. It also discusses the potential of alternative sources of funding for investment to complement budget-funded and semi-State delivered infrastructure.
5. **2014 Budget Publications** (311 pages in total). This includes seven documents.
6. **Public Spending Code** (244 pages in total). It represents the set of rules of procedures that apply to public money spending in Ireland. It is published by the Department of Expenditure (and regularly maintained and updated) and in force since September 2013. It includes four parts - 1) General provisions, which set out the core principles of the Code, general provisions (which apply in principle to all types of spending at different stages of the expenditure life-cycle, in line with structure of Public Spending Code), general conditions for capital projects and quality assurance provisions 2) Appraisal and Planning of Expenditure, which includes standard appraisal steps, the planning phase, approvals required, procurement guidelines, PPPs, current expenditure appraisal, and regulatory impact assessment 3) Expenditure Implementation and Post-Implementation, which includes sections on management, periodic evaluation/post-project review and reviewing and assessing expenditure programs, 4) Standard Analytical Procedures, which includes Overview of Appraisal Methods, Carrying out Financial Appraisal, and Carrying out Economic Appraisal – Cost-Benefit Analysis
7. **Value for Money Guidelines** (235 pages in total). Includes three documents: General Value-for-Money Guidelines, Value-for-Money Guidelines for Construction, and Value-for-Money for PPPs

8. **Capital Appraisal Guidelines** (53 pages). Prepared by Department of Finance, it addresses capital expenditure processes in every budgeting stage.
9. **Public Financial Procedures** (382 pages). Details principles of Government accounting and the ways they are applied in the day-to-day operations of Government Departments and Offices (including procedures for in-year expenditure restructuring). The guide also outlines the essential features of financial management. It consists of five sections. Section A describes the constitutional principles governing the State's finances and the financial management roles of relevant State institutions. Section B outlines the financial procedures concerning Government receipts and expenditure. Section C sets out the main Government accounting procedures and then deals with individual types of receipts and expenditure in more detail. Section D covers elements of financial management such as the Value-for-Money framework, Procurement and Capital Appraisal. Section E outlines the accountability framework surrounding receipts and expenditure in relation to EU funds.
10. **MTEF Circular** (9 pages). The purpose of this Circular is to set out for Departments/Offices the rules and procedures in relation to three year ceilings for current expenditure.
11. **Other Reports of Department of Transport** (50 pages in total). This includes three documents: 1) Department of Transport's Submission on Capital Review (Transport Investment), which was used for preparation of Infrastructure and Capital Investment 2012-2014, 2) Department of Transport Statement of Strategy, and 3) Department of Transport Data Strategy.
12. **Public Service Reform** (69 pages). Includes public sector employee rationalization plan.
13. **Cabinet Handbook** (91 pages). This is internal Handbook for Ministers, which includes instructions for the preparation and submission of Memoranda on Government.
14. **Fiscal Council Fiscal Assessment Report** (136 pages).
15. **Public Service Stability Agreement 2013-2016** (48 pages), including agreement with the Trade Union.