



Guidance on Planning for and Undertaking Project Close-out and Review (PAG Phase 7)

*(Transport Planning & Investment /
Capital Programme Office)*

July 2026

Planning and Undertaking

Project Close-Out and Review



PAG Phase 7

OVERVIEW

Purpose: Assess what worked well, what worked less well, and whether the project's intended benefits were achieved.

Why? Lessons learned can inform future project development and national and sectoral policy and guidance



PLANNING

Why? Early planning is essential to ensure project success can be quantified and data is available for later.

When? From project inception onwards, with formal plans at Preliminary and Final Business Cases.

What? Planning covers evaluation type, scale, timings, methodological approach and data sources



GUIDING PRINCIPLES

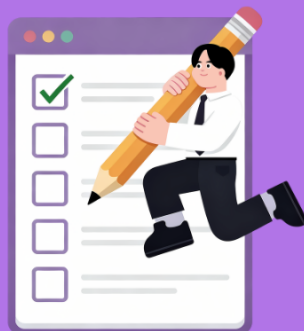
Evidence-based

Proportionality

Transparency

Collaboration

Learning



PROJECT COMPLETION REPORT

Why? To assess the success of project planning and delivery.

When? Begin immediately prior to project completion.

What? Utilise NTA Project Completion Report template. Typically below 10 pages in length.



EX-POST EVALUATION REPORT

Why? To evaluate the impacts and value for money of the project.

When? Baseline report prior to implementation. Full Ex-Post Evaluation once outcomes stabilise (typically 3-5 years post completion)

What? Utilise NTA Ex-Post Evaluation Report template. Typically below 20 pages in length.





Document History

Version	Date	Description
1.0	20 September 2024	First Version of the PCR and EPE Guidance
2.0	July 2026	Second Version of the PCR and EPE Guidance

Approvals

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1. Introduction

This document is a guide for sponsoring agencies (SAs) in the planning for and completion of phase 7: close out and review of the National Transport Authority (NTA) Project Approval Guidelines (PAG), and the deliverables required at phase 7: the project completion report (PCR) and the ex-post evaluation (EPE) report.

This guidance was developed to complement existing guidance contained within the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation (DPER) Infrastructure Guidelines (IG): Post Completion Review and Benefit Realisation¹ and the Department of Transport's (DoT's) Transport Appraisal Framework (TAF) Module 9 – Project Implementation, Review and Ex-Post Evaluation².

The PAG phase 7 approach is intended to be flexible for different types of projects, transport mode(s) or connectivity enhancements being considered, scale, complexity and level of innovation.

This document is structured as follows:

- **Section 2** introduces phase 7, outlining deliverables, thresholds, guiding principles and overarching processes.
- **Section 3** introduces phase 7 planning.
- **Section 4** outlines phase 7 execution.
- **Section 5** provides further resources and contact details.

2. Overview of PAG Phase 7

Phase 7 seeks to:

1. Confirm that the project or programme has been delivered as specified, as well as determining if the project's intended benefits and outcomes materialised.
2. Explore the benefits and issues which arose as a result of the project to understand what worked well or went wrong, and capture lessons that can be shared across Irish transport projects to improve future delivery.
3. Over time and with increased completion rates, inform and improve sectoral and national policy and guidance.

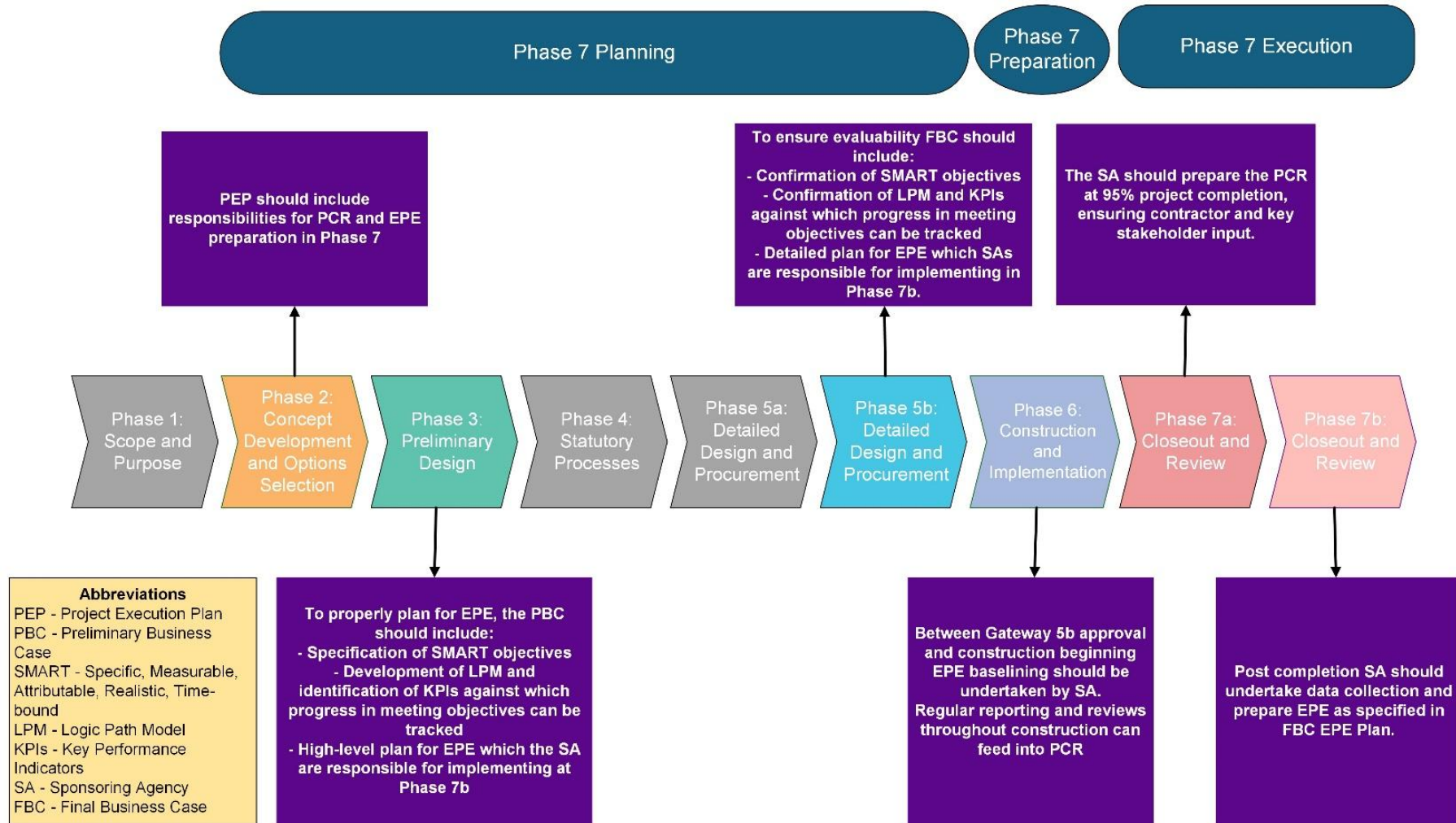
SAs are responsible for planning and carrying out Phase 7 activities, while the NTA, as the approving authority, is responsible for collecting and sharing the lessons learned.

Figure 2-1 below displays a roadmap for how phase 7 should be approached and the relevant steps which must be taken at preceding stages of the project lifecycle to ensure phase 7 is successful.

¹ [Infrastructure Guidelines: Post Completion Review and Benefit Realisation](#).

² [TAF 2024 Module 9 - Project Implementation, Review and Ex-Post Evaluation](#).

Figure 2-1: Roadmap for the Planning, Preparation and Execution of PAG Phase 7



2.1. PAG Phase 7 Deliverables

Table 2-1 summarises the purpose of each phase 7 deliverable.

Table 2-1 - Overview of PCR and EPE

PCR
1. Assesses whether the project was delivered in line with its intended scope, timeframe and budget; and in line with the PAG requirements in place at the time. 2. Examines what worked well and what did not during delivery, who benefited or experienced issues, and why. It also considers how wider contextual factors may have influenced delivery. These insights are used to extract lessons and highlight good practice for future projects.. 3. Ensures early lessons from project delivery are captured and shared to inform future projects and policy decisions.
EPE Report
1. Assesses whether the project's intended benefits and outcomes materialised, and evaluates the impact that the intervention had. 2. Examines if the scheme appraisal, including economic and financial appraisals, were appropriately prepared, adhered to guidance, and accurately forecasted projects costs and benefits. 3. Applies value for money (VfM) review methodologies to assess the effectiveness and efficiency of the scheme in terms of delivering positive impacts. 4. Includes consultation findings from key project or programme stakeholders. 5. Evaluates whether the scheme was successful in meeting its objectives and/or attained unintended benefits or disbenefits. 6. Like the PCR, the EPE supports wider learning with lessons learned available to inform sectoral and national guidance and improve future investment planning.

Further details regarding PCR and EPE planning and execution are detailed in sections 3 and 4.

2.2. Guiding Principles

When developing PCRs and EPE reports, SAs should consider the guiding principles displayed in Table 2-2 below.

Table 2-2 - Phase 7 Guiding Principles

Guiding Principles
Evidence-based evaluations: As with all project phases EPE should be grounded in evidence. The evidence gathered as part of one projects EPE can be used to ensure future interventions are informed by best practices and lessons learned from prior schemes. Policies and projects should be grounded in real evidence, best practices, and lessons learned. This increases the chances of successful outcomes, and the likelihood that objectives and stakeholder needs are met.
Objectivity and Transparency: Phase 7 must be conducted objectively, honestly and transparently. Lessons learned from both successes and failures should inform future initiatives. It is essential to collectively instil a culture of transparency and eliminate angst when evaluating projects or elements of projects that failed to meet some or all objectives and KPIs, or time and budget targets. The intent is not to criticise the work of project teams, but rather to improve processes and enhance the value delivered by public spending on future projects. In this context, the NTA encourages SAs undertaking PCRs and EPEs to include within the lessons learned section a statement or indication as to how conclusive the findings of the deliverable are. This section is

expected to acknowledge objectively and transparently any challenges or limitations that were encountered during the evaluation process that might unavoidably limit the robustness/accuracy of the evaluation.

For projects that are abandoned during delivery or part way through the intended intervention period, post mortem evaluations should be conducted to better understand the reasoning for the decision (whether or not as a result of external factors).

Proportionality and Evaluability:

Evaluations should align with the principle of proportionality, which seeks to ensure that the evaluation process is appropriate and commensurate to the intervention, including:

- The importance of the intervention
- The type of intervention
- The complexity and / or innovativeness of the intervention
- The length of time since implementation
- The expected or observed impacts of the intervention.

Evaluability is a closely related concept, which refers to the extent to which a programme, project or intervention can be credibly evaluated. Establishing evaluability involves assessing whether the necessary conditions and resources are in place to deliver an effective evaluation. This will depend on the availability of relevant data, clarity of the intervention's objectives and the feasibility of measuring outcomes. Only extenuating circumstances shall be grounds to cancel or negate an EPE from being completed and proper planning for evaluation prior to implementation should ensure evaluability later.

Stakeholder Collaboration:

Both phase 7 deliverables require significant collaboration among various stakeholders to ensure success, the evaluating team must therefore work closely with other stakeholders (including the AA), to progressively discuss and develop the necessary inputs, ensuring agreement before drafting the reports.

2.3. Dissemination and Continual Improvement

The SA shall develop and submit a draft PCR and EPE report to the AA for review at agreed timescales, as specified in the FBC. The AA is then responsible for ensuring that the report is appropriately reviewed, approved and published.

Reports for all projects are required to be sent to the Accounting Officer within the DoT, whilst for projects over €50 million, reports are also required to be sent to the DPER.

The NTA has developed a repository where published PCRs and EPE reports are stored centrally and accessed by relevant groups. This repository, the 'NTA capital investment library'³ (CIL) is currently being populated. The repository features subdivisions by various project characteristics such as mode and is expected to assist evaluators in accessing and assessing EPE reports from similar schemes.

3. Planning for PAG Phase 7

3.1. Overview of PCR and EPE planning

Although phase 7 marks the end of the project, it is critical that the process is planned at an early stage in the project life cycle. As shown in Figure 2-1 robust planning begins at the project outline and PBC stage with the development of scheme objectives and KPIs that are SMART, and allow for baselines to be developed for each objective and KPI.

Although EPE planning is intended to occur before project implementation, this section may also be consulted for additional guidance when it is necessary to prepare an EPE plan retrospectively, appendix G provides additional detail.

³[NTA Capital Investment Library](#)

3.1.1. PAG Phase 7 Planning Considerations

Identifying relevant information that is needed to undertake phase 7 early will help to ensure its satisfactory completion. Considerations for the PCR and EPE are displayed in Table 3-1.

Table 3-1 - Considerations during PCR and EPE planning

Category	Description	Rationale
Timeline and Milestones	Original timeline, actual completion dates, and analysis of delays or accelerations.	Assesses scheduling effectiveness and highlights lessons for managing timelines.
Budget and Costs	Original budget, actual expenditures, and explanations for variances.	Ensures financial accountability and aids in forecasting for similar projects.
Performance Metrics	Achievement against Project Execution Plan (PEP) or success criteria set at project start.	Evaluates project success and the effectiveness of planning and execution strategies.
Risk Management	Summary of identified risks, mitigation strategies employed, and unforeseen risks encountered.	Provides insights into risk assessment practices and their real-world effectiveness.
Quality Assurance	Information on quality checks, standards achieved, and issues resolved.	Confirms that deliverables met agreed-upon standards and highlights quality control improvements.
Stakeholder Feedback	Feedback from stakeholders, including clients, sponsors, and team members, on project outcomes and processes.	Ensures stakeholder satisfaction is assessed and informs future stakeholder engagement strategies.
Lessons Learned	Challenges, successes, and recommendations for future projects.	Promotes continuous improvement by leveraging past experiences.
Handover and Closeout	Description of the transition to operational use.	Facilitates smooth operational integration and records for operational readiness and informs future schemes handover processes via lessons learned.

3.1.2. PAG Phase 7 Evaluation types

There are three main types of evaluation expected of Phase 7, each assessing different but complementary project areas. Process evaluation is a component of both a PCR and an EPE, whereas EPE increasingly assesses impact evaluation and economic evaluation – see Table 3-2.

Table 3-2 - Evaluation types for PCR and EPE

Evaluation	PCR	EPE	Description
Process	✓	✓	Attempt to understand whether the delivery of the intervention was successful, what worked well and less well, for whom and why, together with whether changes to the context influenced the delivery process. Process evaluation focuses on what can be learned from how the intervention was delivered, and improvements to delivery which may enhance similar interventions in the future. It is particularly useful for complex or innovative interventions, where no or few prior examples exist.
Impact		✓	Attempt to determine the difference(s) that the intervention has made, and to what extent. 1. Impact evaluation should include an assessment of whether the changes seen can be attributed to the intervention. 2. Assumptions made as part of the business case should be tested using relevant data and reported as to whether they were correct. 3. Assess whether there were any unintended consequences resulting from the intervention, both good and bad. 4. Assess whether the impact of the intervention varied across different areas or impacted different groups of people differently. If the intended impacts were not achieved the impact evaluation should aim to explain why, so lessons can be learned for similar projects in the future .
Economic		✓	As an extension to impact evaluation, economic evaluation should be undertaken where possible. It should assess whether VfM was achieved; whether the intervention was a good use of resources compared with alternatives or doing nothing; and should be compared to expectations at the appraisal stage. A description of the VfM position should be explained to provide project insight, and to help refine appraisal processes and modelling practices of future business cases. Note: VfM is not a benefit cost ratio (a benefit cost ratio may be one measure to consider).

3.2. PAG Phase 7a - Project Completion Report Planning

Planning for a PCR should commence early in the project lifecycle. The following points highlight the need and expectations of early planning:

1. **At PBC:** This is when the scope, objectives, and success criteria are defined. Integrating PCR requirements into the initial planning ensures that critical data (for example costs, schedules, risks, and outcomes) can be tracked throughout the project lifecycle.
2. **Within the PEP:** It is recommended to incorporate a framework for PCR preparation into the PEP. This may include assigning responsibilities for report preparation, determining performance metrics, and establishing data collection methods.
3. **Throughout project implementation (PAG phase 6):** Regular progress reports (see PAG paragraph 10.3) should feed into the final PCR, making it more comprehensive. This approach reduces the burden of last-minute data collection.
4. **At project handover:** Drafting the PCR should begin when the project delivery is about 95% complete,

usually just before handover for operational use. By this stage, most of the required information should already be collected. The project team are best placed to ensure the information is accurate and up to date.

3.2.1. *Programmatic Approach to Project Completion Reporting*

The TAF module 11 states that where the delivery of several constituent projects is taking place via a programme, a PCR must be completed for each constituent project and for the programme as a whole. The programme PCR should assess issues such as the success of selection and structuring of the constituent projects which make up the overall programme⁴.

3.3. PAG Phase 7b - Ex-Post Evaluation Planning

In order for EPE to be successful evaluation planning must be embedded throughout scheme design and an ex-post evaluation plan is required at both PBC and FBC.

Early planning ensures that there is clarity from the outset about what the project is aiming to achieve and how success will be measured. Effective evaluation planning can aid evaluators by establishing evaluability risks or data issues/concerns early on in the process. This allows project teams to plan for these challenges and to mitigate the impact that evaluability (or lack thereof) has on the quality of the evaluation and on the lessons that are learned.

The EPE should reflect the focus of the business cases in terms of the expected benefits occurring as a result of the scheme and measured as KPI achievement.

3.3.1. *Evaluation Timelines and Duration*

The EPE should be conducted once sufficient time has elapsed for the benefits, outcomes and impacts to materialise and stabilise. It is often considered that an EPE should be completed within 3-5 years of project completion.

1. The SA should express when an EPE will be completed as part of evaluation plan included within the PBC and FBC.
2. Timing may vary greatly depending on the project context: for some projects, this might be as early as the first-year post completion, whilst for others, it may take much longer for outcomes to materialise.
3. The evaluation should be conducted as soon as feasible. A longer evaluation timeframe increases the risk that other factors complicate the exercise, for example unrelated land use changes or the completion of other projects.

The duration of the EPE can vary from weeks to years, depending on the nature of the project, the data requirements and the methodologies to be used. This is subjective and should be determined on a project-by-project basis at the planning stage. This should also take into account the baseline period(s) and hence the most appropriate period(s) for the EPE for example timing of ex-post surveys by month / season to be consistent with the baseline, if appropriate.

3.3.2. *Scale of Evaluation*

The evaluation approach should be proportionate to the scale, complexity, and level of innovation of the project. Two broad categories are outlined below.

1. **Light-touch – typical (non-innovative) projects costing <€20 million (band 2).** In practice this means greater reliance on qualitative assessment, for example user surveys or stakeholder feedback, or mixed methods (using qualitative and quantitative analyses). Some basic / lighter touch economic and financial evaluations will be suitable.
2. **Full evaluation – innovative, technically complex projects and / or those costing >€20 million (band 3).** Such evaluations may require undertaking primary data collection at suitable times during the project lifecycle. Comprehensive economic, financial and VfM analyses should be prepared alongside reporting of

⁴ [TAF 2025 Module 11 Programme Guidance](#)

process and impact evaluations, and robust lessons learned.

The scale of the evaluation should be closely tied to the scale, cost, complexity and novelty (level of innovation) of the scheme (refer to proportionality and evaluability in Table 2-2). Outline budgets and potential evaluation returns are provided in Table 3-3 – in general, resources invested into project evaluation ultimately enhance learning and VfM on future projects.

Table 3-3 - Scale of EPE evaluation in relation to project cost

EPE Budget (Scope)	Outline/ indicative proportion of cost* (of project budget)	Outline evaluation return
Low	0.1%-0.25%	Use of existing data, primarily qualitative assessment, some quantification if evaluable.
Medium	0.25% - 0.5%	Use of existing data, supplemented by minimal primary data collection, quantification if evaluable.
High	>0.5%	Use of existing data, primary data collection, substantial analysis and quantification.

* A “low” scale evaluation budget for a band 2 project⁵ that is €5,000,000 would result in an evaluation budget of around €5,000 to €12,500, which is likely low for a quality evaluation. However, applying the same range to a Band 3 project with a capital cost of €100,000,000 yields an evaluation budget between €100,000 and €250,000, for the same lower scope of analysis, which may be too high for an expected intervention. Therefore, percentages should be considered as indicative and contextual.

3.3.3. Logic Mapping, ‘SMART’ Objectives and KPIs

An important step in EPE planning is the development of a logic path model (LPM). LPMs may be refined as the project progresses through each appraisal stage or decision gate. The LPM should identify the context / investment rationale, objectives, inputs, activities, outputs, results / outcomes and impacts which are expected to come about as a result of the intervention.

The LPM indicates how the SMART objectives are intended to materialise as KPIs by identifying relationships across the system in question. An example LPM (for an active travel scheme) included in Figure D-1 in appendix D.

Measuring success in achieving the objectives, benefits and outcomes (which can be measured by the KPIs) is the ultimate goal of EPE, supported by an LPM.

3.3.4. The Concept of Additionality and Counterfactual Analysis

Additionality is a key concept in the planning and execution of EPE. It refers to the extent to which the observed benefits are attributable to the intervention. This is best assessed by comparing actual outcomes with a counterfactual—that is, what would have happened in the absence of the project (see appendix C for more detail).

To establish the counterfactual, evaluators must account for outcomes that would have occurred anyway (known as deadweight). Removing deadweight from observed impacts helps determine the net additional effect of the project—its true contribution.

In ex-ante appraisal, the counterfactual is typically represented by a “do-minimum” or “do-nothing” scenario. The project’s impact is estimated by comparing this with a “do-something” scenario, where the only difference is the inclusion of the proposed intervention.

In EPE, establishing the counterfactual is more challenging, as it requires estimating what would have happened without the project. This is essential for proving causality—linking observed benefits directly to the intervention. However, isolating the project’s impact from other external influences can be difficult, especially in transport projects.

⁵ Band 1: projects up to €5 million, band 2: projects between €5 million and €20 million band 3: projects greater than €20 million.

Appendix C outlines various methods for counterfactual analysis. The most commonly used in transport contexts is before/after analysis, which is suitable when control groups are impractical and randomised delivery is not feasible. While this method has limitations in proving causality on its own, its validity can be strengthened by incorporating multiple data points.

Further definitions, methodologies, and considerations are provided in appendix C.

3.3.5. Data Sources

EPE planning should consider data requirements and sources early - these should be quantitative where possible and may include both published and survey data. Qualitative data can also add value, for example information collected as part of stakeholder engagement exercises – this data can be especially useful to aid the narrative where a scheme is expected to lead to behavioural change as it captures peoples' lived experiences.

A key point for EPE planning relates to accessing and recording the 'required data' as part of baselining, and whether the data is publicly available (open) or not (closed). The data necessary for the evaluation of an intervention should be identified from the intervention's objectives, KPIs and its intended/unintended benefits/impacts as outlined in the intervention's FBC document. The evaluation plan should detail how to access and record the data, as well as any contingencies in the event that data becomes inaccessible. Planning for collection and analysis of data is important, with inaccessible data considered as one of the main barriers to EPE completion.

Table 3-4: Phase 7 Outline Data Sources

Data Type	Description	Rationale	Examples
Management Data	Information related to the overall management of the project.	Ensures accountability in project execution and provides insights into financial control and risk handling.	Project manager notes Meeting minutes Risk mapping & mitigation decisions
Monitoring Data	Data collected to monitor progress during implementation.	Tracks project performance and alignment with planned objectives.	Cost forecasts and spend Project milestones achieved / missed
Direct Beneficiary Data	Data for assessing the impacts on the direct beneficiaries of the intervention such as the scheme users	Captures the primary impacts of the scheme, informing evaluators of the achievement of primary scheme objectives	Data measuring the performance of each of the KPIs achieved at a certain date – this will vary from project to project
Indirect Beneficiary Data	Data for assessing broader groups benefits from the intervention, such as local residents.	Captures secondary impacts and informs assessments of wider economic, community or peripheral benefits.	Data measuring the impact of the scheme in the wider locality and on the overall population that is impacted by the scheme for example car ownership, deprivation indices.
New Data Requirements	Includes survey data and qualitative feedback collected from stakeholders.	Addresses gaps in existing data, enabling comprehensive evaluation and stakeholder engagement.	Survey data on impact of scheme

3.3.6. Development of an EPE Baseline Report

A considerable challenge to the successful delivery of EPEs is the failure to correctly baseline a project, leading

to knowledge loss between project completion and EPE. This may occur where:

- Staff and project teams are no longer available (reallocated to other projects, retirement, redeployment, etc.)
- There is a failure to record baseline data.
- There is a failure to set up data collection (for comparison as part of a later EPE).

SAs are strongly encouraged to complete a 'baseline report', before commencing the project implementation. This report should follow the structure of the EPE report, as outlined in appendix B. The baseline report will form a substantial component of the first draft of the EPE report and will also help guide its development. The purpose of the report is to establish the baseline KPI values, which will later be used for comparison in the final EPE report.

This may be considered as a deliverable following the approval of the FBC but prior to construction and implementation of the intervention. Where the baseline report is a project deliverable, it may feasibly be linked to project payment(s).

3.3.7. Programmatic Approach to Evaluation

The TAF states that where an investment proposal has been carried out as a programme of works, it is recommended that a single EPE be conducted for the overall programme which incorporates assessments of each of the constituent projects. The programme EPE should examine the selection and structuring of the constituent projects and how this impacted the realised benefits and outcomes of the programme to date. Where a programme level FBC has been developed, EPE should be built on the expectations in that document⁴. Further information is included in appendix F.

3.3.1. Peer Review/Academic Validation

SAs may wish to consider including a peer review or academic validation in their EPE plan. Whilst a proportionate approach should be taken when considering engaging such specialists, specialist input can strengthen confidence in both the evaluation approach and its findings, thereby enhancing the overall robustness and conclusiveness of the results.

4. Phase 7 Execution

4.1. Phase 7a Execution – Project Completion Report

Drafting the PCR should begin when the project delivery is nearing completion, before handover for operational use. This ensures input from the delivery team is available. The PCR is intended to be a short, comprehensive document. It shall typically be under 10 pages in length, unless the project is complex. Strategic documentation and prior appraisal steps shall be referenced, but not included, unless there have been notable changes.

Indicative report contents are provided in appendix A – these are provided as a guide only, matching the PCR template, and may be amended depending on the project's specific characteristics.

The completed PCR report should be submitted to the programme managers within the relevant NTA investment team during an agreed window following project completion.

4.2. Phase 7b Execution – Ex-Post Evaluation Report

The EPE should be produced at a time specified in the ex-post evaluation plan agreed at FBC. It should be a concise focused report of typically under 20 pages in length, unless the project is particularly complex, and should reference earlier documentation and appraisal material rather than include it, unless material changes have occurred. The EPE should follow the proposed evaluation methodology as closely as possible to the plans set out in the FBC (or otherwise most recent business case). When executing an EPE it is sometimes the case that some or all of the necessary preparatory work of developing an EPE plan prior to project implementation was not completed, or was completed without sufficient detail. Where this is the case appendix G provides detail on how to plan for an EPE retrospectively.

Evaluators are to assess the scheme appraisal by applying current frameworks and assumptions, that is observing the contents of the TAF or the IGs at the time of writing, rather than by revisiting the frameworks that were in place at the time of appraisal. Evaluators should note the discovery of any gaps that arise due to the evolution of appraisal frameworks between appraisal and evaluation. For any identified gaps, evaluators must clearly state what the gap is and why it has arisen (in the lessons learned section), the chosen approach to address this gap within the evaluation, and how the project would have been appraised if prepared with the contemporary guidance document. This approach ensures that the evaluation remains relevant to current policy while acknowledging the historical context of the project's appraisal. Further detail, by way of an example is provided in appendix E.

Indicative report headings and descriptions are provided in appendix B - these are provided as a guide only, matching the EPE template, and may be amended depending on the project's specific characteristics.

The completed EPE report should be submitted to the programme managers within the relevant NTA investment team during an agreed window several years following project completion.

5. Resources, contacts and glossary of terms

5.1. Resources

This guidance has been produced following review of, and alignment with:

- [Infrastructure Guidelines](#) (Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation (DPER))
- [Transport Appraisal Framework](#) (TAF) Module 9 (Department of Transport (DoT))
- [NTA Project Approval Guidelines](#)
- TII Guidance on [EPE](#) and [LPM](#)
- National and international case studies and best practice.
- A programme of Approving Authority and Sponsoring Agency feedback.

Resources provided to support completion include the following:

- [NTA PCR Report Template](#)
- [NTA EPE Report Template](#)

5.2. Contact

Comments and questions may be submitted to the inbox below:

NTA Capital Programme Office – capitalprogrammeoffice@nationaltransport.ie

Appendix A – Indicative Project Completion Report

Table 5-1 - Indicative headings for a Project Completion Report (select as appropriate)

Indicative Report Heading (select as appropriate)	Description (Content and Purpose)
Summary of Project Information	Key information about the project including: • Project name • Name of sponsoring agency (SA) • NTA PRS reference • Date of substantial completion • Final cost of scheme
Relevant Metrics	Detailed metrics/specifications regarding what has been delivered.
Project Background	Summary of the intervention, project background and the rationale for intervention.
Project objectives	List of the objectives of the project (as described at FBC stage)
Project Planning Stage Summary	Review of the project documentation, including FBC, assessing: • Whether the rationale, scope, identified need and objectives were correctly identified. • If the delivered project remains strategically aligned with current government policy. • The suitability of project assumptions. • Review of scheme appraisals including the economic and financial appraisals to assess if they were satisfactory. • The effectiveness of scenario analysis in anticipating changes to project conditions (for example the counterfactual, and the project completion scenario including other concurrent projects). • The appropriateness of the KPIs identified for measuring performance to date. • Compliance with current guidance (IGs, TAF, PAG) .
Total Scheme Costs	Detailed comparison of estimated (at phase 5b) and actual costs, inclusive of VAT. Details of contingency and risk fund utilisation. Lessons from the project in the control and possibly limiting the utilisation of those.
Design Summary	Review the success of the design of the project including: • Any challenging/interesting/non-standard elements. • Any changes to the scope set out in the Detailed Business Case (DBC). • An assessment of whether statutory requirements were complied

	with and design requirements were met.
Outstanding Work	Details of any outstanding work (if applicable).
Tender and Construction Summary	Review the success of the tender and construction stage including: • Whether or not the procurement strategy was appropriate and what could have been procured differently. • Effectiveness of contract management, including dispute management and whether all contract obligations were met. • Alignment with milestones as set out in the project execution plan. • Effectiveness of governance and management structures. • Effectiveness of project cost control. • Effectiveness of risk identification and management. • Major changes agreed at construction stage. • Contingency fund management and utilisation. • Risk fund utilization and key changes. Feedback from contractors and project management team should be included. Analysis and commentary of progress reports from the implementation stage should be included.
Details of Safety File Handover and As-Built Drawings	Summarise safety file handover and provide as-built drawings.
Project Outcomes	Discuss the outcomes of the project, as known at this stage, including: • Whether the final output is fit for purpose. • Whether the outputs identified were achieved. • Initial project benefits. • How initial project outcomes compare against the project objectives Include summary details of any pre/post implementation surveys and/or traffic counts conducted and stakeholder/user feedback available.
Conclusions and Lessons Learned	Details of lessons learned from the scheme which may benefit future schemes, for example aspects of the contract which worked well, which did not work well, or which could be changed or improved, and any lessons learned from contractual claims.
Before Photographs	Images of the site prior to construction works commencing.
Completed Scheme Photographs	Images of all major elements of the completed scheme.

Appendix B – Indicative Ex-Post Evaluation Report Headings

Table 5-1 - Indicative headings for an Ex-Post Evaluation Report (select as appropriate)

Indicative Report Heading (select as appropriate)	Description (Content and Purpose)
Executive summary (1-page)	Summary of the EPE, answering the following questions and providing the following details: - What were the main findings and insights generated by the evaluation? - Did the intervention successfully deliver on the objectives stated in FBC? - Did the project deliver VfM? Explicitly, compared against the VfM position forecast at the FBC stage, was the project successfully delivered on time, on budget and within the specified scope? - Was the project the appropriate response to the identified need? - What were the main lessons learned by the evaluation?
Project summary	Short-hand summary of the project, detailing its rationale for investment (the problems that are to be addressed and/or the opportunities to realise), objectives sought and the implemented intervention. Note whether a project or programme is being assessed – references to ‘project’ hereafter remain applicable for a project or programme. Summarise the project’s outturn costs (CAPEX and OPEX), the date which it became fully operational and the scope of the intervention that was delivered. This data should be compared with FBC forecasts. Any variance between what was forecast at FBC and what was actually delivered should be clearly stated and the rationale for this variance should be explained. Explain the rationale for undertaking the EPE at the current point in time. Has sufficient time passed for benefits to be realised? Outline the type and purpose of the EPE which is undertaken, including whether this EPE aligns with the evaluation plan included in the FBC. Timeline depicting project lifecycle from conception, through design, planning applications, approval, construction and implementation.
Logic Path Model (LPM) and Key Performance Indicators (KPIs)	Show the relevant outline of the project and how the inputs were intended to translate into outputs and outcomes (results) by presenting and commenting on an existing LPM. Where one has not been developed prior, a simplified, retrospective LPM should be developed. The KPIs should be revisited in terms of their appropriateness in the context of the evaluation. Explain how the EPE shall meet the evaluation objectives (where stated in prior project appraisal stages).
Strategic fit review	Assess whether the intervention is still strategically aligned with relevant, current policy. While continued alignment is positive, this is acknowledged to

	be out of the control of the SAs control.
Process evaluation	Provide a detailed description of the process evaluation methodology, including where quantitative and qualitative approaches were adopted, as well as the sources of data. Much of the work required for the process evaluation may have been completed as part of the PCR, evaluators shall summarise the prior findings as applicable. The process evaluation should answer / reconfirm the following details: • Where the evaluation process deviates from prior plan(s), the reasons for this should be explained. • If applicable, outline shortcomings of the appraisal process which may better inform future projects • Was the intervention implemented as intended? • Did the intervention work (inc. operational performance)? • Commentary on risks and opportunities identified throughout the evaluation period. • Note whether the procurement and governance arrangements were successful. • Note whether risk management was successful. • Note whether data collection was setup appropriately, and whether suitable data was gathered to evaluate impacts. • Did the project meet stakeholder expectations and objectives at relevant milestones, if applicable.
Impact evaluation	Provide a detailed description of the impact evaluation methodology, including where quantitative and qualitative approaches were adopted, as well as the sources of data. The impact evaluation should answer / reconfirm the following details: • Whether the assumptions applied at prior appraisal stages were correct? • Were the outcomes, impacts, operational performance and benefits achieved, as identified in the FBC? • To what degree can the changes observed, including the scale of impact, be directly attributed to the intervention? That is, are project impacts (benefits) truly additional or can 'contributory analysis' provide more detail? • Performance of the intervention (as assessed against KPIs and project objectives) • Detail any unrealised benefits, or unintended consequences.
Economic evaluation	Provide a detailed description of the economic evaluation methodology, including where quantitative and qualitative approaches were adopted, as well as the sources of data. The economic evaluation should answer / reconfirm the following details: • Comparison of the economic and financial outcomes with the most recent appraisal (since the FBC). For example, if cost benefit analysis (CBA) or cost effectiveness analysis (CEA) was conducted in the PCR (or FBC), this section shall compare with the ex-post

	equivalent (updated CBA or CEA). • Has VfM⁶ been achieved? That is do attributable benefits exceed the costs associated with delivery? • How does the VfM position (on completion and over the whole life of the intervention) compare with the VfM position forecasted in the FBC? • Was the economic and financial appraisal methodology suitable?
Lessons learned	Retrospectively review and comment on aspects below (these may be captured in a table or a log, as appropriate): • Were the objectives and scope of the intervention correctly defined? • Was the intervention correct? • What were the strengths and weaknesses of the concept, intervention and implementation? • Were the KPIs (used to measure the performance of the intervention) appropriate? • Were any lessons learned that are applicable to aide future decision making identified? This may include policy direction, appraisal improvements, benchmarking, building public trust and confidence, strategy updates, etc. • Note strengths, weaknesses and /or difficulties in undertaking the EPE. • As a SA, how confident are you that the findings of the EPE can be relied upon? That is what degree of conclusiveness can be attributed to the EPE report, with regard to challenges during the evaluation process, limitations that were discovered, and any negative lessons learned that unavoidably limit the robustness/accuracy of the evaluation. -

⁶ [TAF Module 10](#) defines Value for Money as referring to the use of public resources in a way that creates and maximises public value, including economic, social, and environmental impacts. Value for Money is driven by the economy of inputs, the efficiency of the conversion of inputs to outputs and the effectiveness of outputs in achieving outcomes.

Appendix C – The Concept of Additionality, the Counterfactual and Evaluation Approaches

The concept of additionality is crucial in EPE planning and execution. Additionality of a project refers to the assessment of whether an intervention has generated additional benefits in comparison to a reference scenario (the counterfactual). Understanding and establishing the counterfactual – what would have happened in the absence of the intervention – is essential to evaluating the project's impact.

In order to establish and understand the counterfactual, it is important to consider the deadweight relevant to an intervention – deadweight in this context refers to those outcomes and impacts which would have occurred regardless of whether an intervention was delivered or not. By deducting the deadweight from the overall estimated impact of an intervention, evaluators can obtain the net additional impact of the intervention, which is defined as additionality.

However, establishing the counterfactual and deadweight impacts present for a particular scheme can be challenging in practice, as in the context of capital infrastructure projects it is often not possible to disentangle impacts that are observed from other interacting projects. This can make it very challenging for evaluators to prove causality.

A number of concepts that evaluators may consider and implement when selecting a counterfactual analysis approach are defined below:

1. **Spillover effects:** Impacts that extend beyond the target group or area, which can be both positive and negative.
2. **Displacement impacts:** When an improved outcome for the target group or area results in a corresponding deterioration in outcomes elsewhere.
3. **Agglomeration impacts:** Productivity benefits which are derived due to the location of people/firms in close proximity to one another.
4. **Multipliers:** The degree to which spending on an intervention causes additional (or reduced) spending by external parties elsewhere in the economy. For example, a transport intervention might increase usership of a certain street, resulting in increased economic activity in that street and surrounding streets.
5. **Externalities:** Unintended or indirect consequences of an economic activity or intervention that can be either positive or negative. These effects impact third parties who are not directly involved or considered part of the decision-making process and are not accounted for in the costs or benefits considered as part of this process.

When selecting a counterfactual analysis approach (and data sources), it is imperative that evaluators consider the existence of any potential spillovers or displacement effects that are relevant to the intervention. Additionally, factors such as the presence of agglomeration benefits, multipliers and externalities will influence the most suitable counterfactual analysis approach. Additionality may be further informed by review of the project's Transport and Accessibility Appraisal (TAA), if prepared as part of its PBC.

The most appropriate counterfactual analysis approach in the context of transport infrastructure projects is often a before/after comparison, though in isolation this methodology cannot be used to prove causality.

This approach is most useful for situations such as transport interventions where control groups cannot be realistically identified. The addition of as many data points as possible can strengthen the approach but external influences and difficulties in proving project causality can affect its validity and robustness. The development of the EPE Baseline Report, described in section 3.3.6, will be particularly important as it establishes the baseline against which an intervention's 'performance' ought to be measured.

Other identified common counterfactual analysis approaches that may be used, where they are appropriate or better suited for a given project, are included in Table C-2. This is not comprehensive, and advice on evaluation and statistical techniques from relevant specialists may be needed depending on the approach that is adopted.

Table C-2: Common Counterfactual Analysis Approaches

Approach	Description
Randomised Control Trials (RCT)	RCT is generally regarded to be the most robust method of impact evaluation as they offer the best answer on the efficacy of a new treatment or intervention. RCT involves the random allocation of individuals, or locations, into two groups – the treatment group who received the intervention and the control group who does not. Provided the sample is large enough, and correct randomisation procedures are used, the difference in outcomes between the two groups can be attributed to the intervention. This approach is rarely suitable for transport interventions due to challenges of randomisation. Randomisation is not necessarily possible or suitable when it comes to transport interventions, in particular the difficulty of deciding, at random, who or where receives an intervention and who/where does not. If this randomisation issue can be overcome, RCT should be preferred.
Staggered Rollout, pipeline or stepped-wedge trial	This approach is possible when an intervention is rolled out in waves/steps over time, allowing for the comparison of the outcomes of the group that receives the intervention early to be compared with the one receiving the intervention later. Traditionally in order to perform a staggered rollout analysis, the intervention must be rolled out randomly in order to prove causality. In practice it is not likely that a policy decision to rollout an intervention will be taken at random, meaning that any uses of this methodology would have to be heavily caveated by this fact and be limited in its causal explanatory power.
Regression Discontinuity Design (RDD)	This is a quasi-experimental method which can be used where RCT is not possible and involves use of a control based on conditions before a cut-off point representing the point of intervention.
Difference-in-Differences (DID)	This approach involves the comparison of before/after intervention differences in the intervention group (for example location) being compared to the before/after difference in the comparison group (an otherwise similar location), with any difference between the two differences being attributed to the intervention effect. The parallel trends assumption must hold between the control and treatment locations in order for DID to be performed, meaning that in the absence of the intervention, treatment and control groups would have experienced parallel trends in the outcome of interest. This is the major difficulty with this approach as failure to prove the fulfilment of the parallel trends assumption will harm the explanatory power of this approach.
Matched Comparison at Individual Level	This is similar approach and can be used in conjunction with the difference in differences approach but is much more granular by zooming in on individual participants within the

intervention and comparison group.	
Before / After Comparison	This approach is regularly used in EPEs where a suitable control or comparison cannot be identified and involves a simple comparison of data collected before and after the intervention. When taking this approach SAs should be mindful of the impact of external influences which may also have resulted in change. One way to strengthen the approach is to add more data points. If an outcome measure of interest follows a stable trajectory for some time only to change after the intervention has been introduced, this may indicate an effect of the intervention on that specific outcome measure. However, even considering additional data points analyses can be significantly affected by major changes occurring between relevant data collection points. Two recent examples include the 2008 recession and the COVID-19 pandemic, both of which caused significant changes in transport use and therefore affected the validity of analytical comparisons over the relevant periods.
Interrupted Time Series	This is a type of before/ after comparison that is useful when a large amount of data can be collected consistently over a period of time to capture any fluctuations in the outcome of interest after the introduction (and the end) of an intervention.

Appendix D – Ex-Post Evaluation for Active Travel Projects

As mentioned in section 3.2.1, the TAF recommends that where the delivery of several constituent projects is taking place via a programme, it is recommended that a single EPE be conducted for the overall programme, incorporating the assessment of each of the constituent projects. Therefore, the EPE of active travel programmes will be conducted in line with this recommendation, with a single EPE conducted for the programme as a whole. It will consider and assess each of the constituent projects of that programme.

A similar approach should also be applied to individual active travel projects that might have been delivered outside of a programme as a standalone project. This is a contextual issue, as the goal of the EPE is to assess whether the intended benefits and outcomes of a project materialised in reality, and therefore the EPE should only be conducted once the conditions exist and sufficient time has elapsed for the benefits, outcomes and impacts of an intervention to materialise and stabilise in society. The timing of this 'materialisation' can therefore vary greatly depending on the project context. For some projects this might be as early as the first-year post completion, whilst for others, it may take much longer for these outcomes to fully materialise.

For individual active travel projects, considering the context of the project is particularly important. Whilst the timing of the EPE is an important consideration, this is not the most important item at play. The nature of an individual active travel project is such that much of the benefits that are to materialise, will arise from the project's interaction with other active travel projects, and the development of network effects. For this reason, it is logical to deliver active travel projects as part of programmes, and as previously mentioned, when this is the case the TAF mandates that the EPE be conducted for the programme as a whole. However, this context does not change for active travel projects that are not necessarily delivered as part of a programme. These projects will still heavily rely on the development of network effects if the project's benefits are to materialise. Therefore, since the EPE should only be performed once the conditions exist that allow for the benefits, outcomes and impacts of an intervention to materialise, the EPE of the individual active travel project should only be conducted when sufficient other active travel projects have been conducted in the locality/area that allow for an adequate active travel network to be developed, as failure to allow for network development may set up these individual projects for failure (from an EPE perspective) and contradicts the guidance in the TAF and IG (in the manner stated above).

In practice, network development could take any amount of time, depending on the context of the constituent projects, and other indeterminable factors from the point of view of the SA (the evaluator) and the NTA. In the event that network effects are only expected to develop over a longer period of time (for example 5-10 years), the SA, in consultation with the NTA, should consider the undertaking of mid-term EPEs/reviews, in order to monitor the progress of the programme and their intended benefits.

Example of why standalone active travel schemes should be evaluated at a network level using a programmatic approach:

Consider a single cycle lane of 1km delivered as an individual project in town/settlement A. A single cycle lane cannot be reasonably expected to evoke meaningful behavioural change in terms of the entire population of residents of location A. Therefore, the single cycle lane cannot be evaluated in isolation if the conditions are to be allowed to develop to allow the benefits of that cycle lane to fully materialise and stabilise in society. However, if other individual cycle lanes are also delivered (as individual projects) in location A, over a 5-year time period, behavioural change through the network effects of these cycle lanes interacting with each other is more likely to occur as these cycle lanes are interdependent in terms of their utilisation. Therefore, whilst they were not necessarily delivered as part of a programme, they should be evaluated at the network level and, hence using a programmatic approach. At the network level, the materialisation of the benefits and impacts of the projects can then be objectively assessed, and the success or failure of the "network" as a whole, and its constituent projects can be adequately assessed.

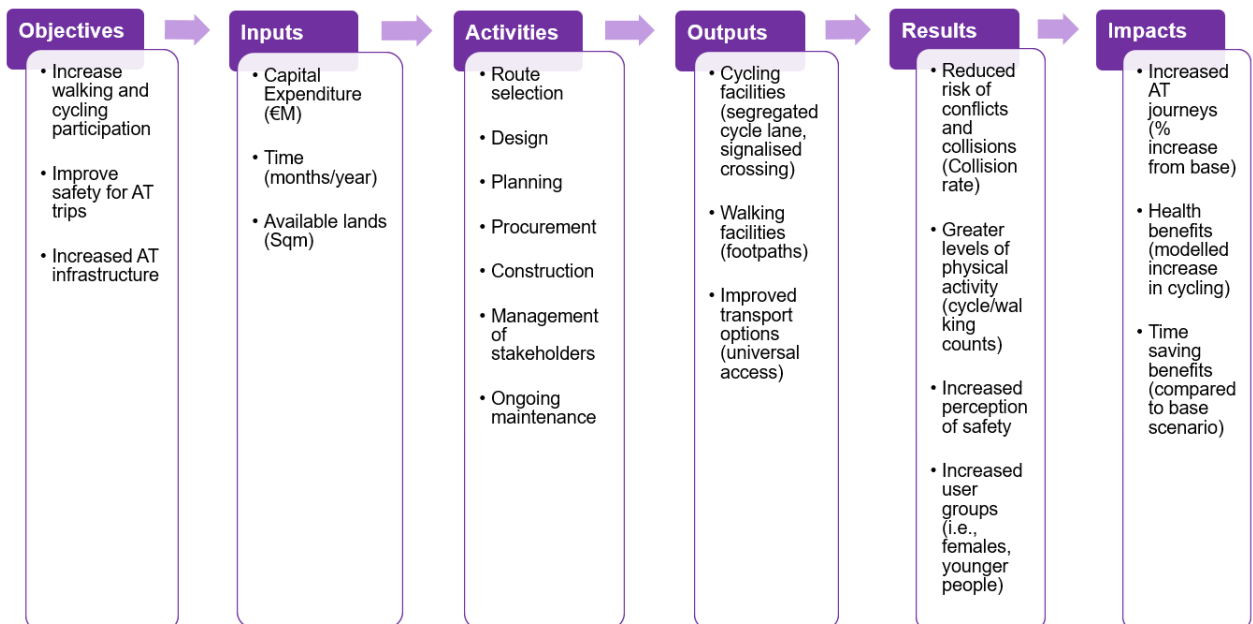
Other considerations when evaluating active travel projects are detailed below:

- **Objective setting:** For all projects, not only active travel projects, the setting of realistic objectives is hugely important as neglecting to do so can set up a project to be deemed a failure from an evaluation point of view. Therefore, project level objectives must be SMART in nature, focussing on setting objectives that are achievable for the individual project rather focussing rigidly on delivering specific trip numbers that can be influenced by a multitude of external factors. For example, enhancing accessibility via active modes should be a specific objective of all active travel schemes. A sample active travel LPM

has been developed as part of this guidance and is included below. The evaluation should also give a degree of focus to the 'softer' objectives and impacts of active travel schemes such as enhancing urban spaces and biodiversity, and other benefits that are not dependant on network effects. These softer objectives and benefits should not be overanalysed as they must not form the sole basis for the justification of investment, which will generally centre on network and programme level trip rates and the inducement of behavioural change.

- **Decoupling of impacts:** For all interventions that are delivered in an urban setting, it can be increasingly difficult to decouple the impacts of a scheme and the magnitude of the observed benefits from the impacts of other schemes and other external sources. This is of particular relevance to active travel schemes for which it can be particularly challenging to establish additionality and decouple the benefits from other schemes in the area and from socio-economic factors. Authors of EPE for such projects must apply due consideration to these factors when conducting an evaluation and must be transparent about the challenges that have occurred. These challenges should then be noted in the Lessons Learned section of the EPE, as well as how these challenges have affected the analysis of the conclusiveness of the EPE.
- **Data issues and the value of and need for more surveying:** Conducting surveys is costly and time-consuming, necessitating central organisation and support. In order to effectively evaluate active travel schemes and on the behavioural change aspects associated with these projects and programmes, the development of consistent local survey data is of huge value. Such data is crucial for strategy development. Furthermore, census data can already be used to reveal network effects of active travel schemes, but regular and more location specific data would be beneficial to determining scheme specific benefits. Regular survey data, such as the Canal Cordon count, can be used to provide annual insights into local trends.
- **Lessons learned are not restricted to EPE:** Lessons learned (from previous active travel schemes) are constantly being collected and incorporated into the design of new schemes. Project management and design standards are constantly evolving. There tends to be a misconception that all lessons learned must be learned in the EPE, which is not the case. The PCR is equally important when it comes to lessons learned as well as the lessons learned through the process of implementing and delivering active travel schemes. Active travel projects delivered today are vastly different to those delivered 10 years ago, thanks to the development of this feedback loop. The EPE focus is on benefits realisation and justifying investment. The evaluators and those reading the EPE reports must not lose sight of this.

Figure D-1: Sample Active Travel LPM (Suitable SMART Objectives to be refined in final iteration)



Appendix E – Appraisal Framework Selection

As mentioned in section 3.3, the evolution of appraisal frameworks presents the following challenge to the evaluator: **As time passes appraisal frameworks evolve and change, raising the question of which should be used to evaluate a project.**

Two options are available to evaluators:

1. Assess the project using its initial assessment framework to provide a direct comparison with earlier project parameters.
2. Use current appraisal framework if there have been significant changes in policy, strategy, implementation, or evaluation methods.

Further context is provided by way of an example below, indicating the pros and cons of selecting the 'original' or current framework for evaluation.

Example of considerations for a project's EPE assessment framework:

To prescribe an evaluation approach and provide a clear rationale for that approach, consider a fictitious project: project A. The FBC for project A was produced and approved in 2019. Construction took two years, and the project was fully completed and operational in 2021. The capital budget for project A was €30 million, meaning that, in line with this guidance, TAF and the IG, an EPE is required. In 2019, when the FBC was prepared, the overarching guidance documents at the time was the Common Appraisal Framework (CAF) and the Public Spending Code (PSC). Therefore, appraisal assumptions and methodologies used were developed to align with the CAF and the PSC.

In 2025, when the EPE is due, the overarching appraisal guidance documents are the TAF (superseding the CAF) and the IG (superseding the PSC). In theory, the best approach would be to apply the original frameworks for assessment and to evaluate the project's performance in line with the CAF and the PSC. This would allow the evaluators to compare like-with-like, as the appraisal and methodologies included in the project's FBC would have been sourced from the CAF and PSC. However, this option presents challenges as evaluators may need to familiarise themselves with outdated guidance documents, as well as having to apply and assess potentially superseded appraisal criteria and methodologies. Following this approach could result in a lower quality evaluation and lessons learned that are not wholly relevant to current policy.

Therefore, the advised approach for project A is to evaluate it in line with the TAF and the IG, noting the discovery of any gaps that have arisen due to the evolution of the appraisal framework. For any identified gaps, evaluators must clearly state what the gap is and why it has arisen (in the lessons learned section), the chosen approach to address this gap within the evaluation, and how the project would have been appraised if prepared with the contemporary guidance document.

Appendix F – Programmatic Approach to Ex-Post Evaluation

The TAF states that where the delivery of several constituent projects in taking place via a programme, the necessary resources must be in place to ensure an appropriate plan to manage and monitor the multiple constituent investment projects. Under a programme, the SA should report and monitor the progress of each individual constituent project and the programme as a whole. Where a programmatic approach is undertaken the PCR must be completed for each constituent project and the overall programme. The programme completion report should address issues such as the selection and structuring of the constituent projects which make up the overall programme⁷.

Where an investment proposal has been carried out as a programme of works, it is recommended that a single EPE be conducted for the overall programme which incorporates assessments of each of the constituent projects. In addition, it is important that an EPE 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. Where a programme level FBC has been developed, EPE should be built on the expectations in that document⁴.

A programmatic approach to evaluation can also be particularly important when assessing the impact of smaller-scale interventions whose benefits are reliant on the implementation of other interventions elsewhere and through the establishment of network effects. The benefits attributed to active travel projects are particularly reliant on the development of network effects. While some active travel projects (a single stretch of cycle lane for example) might not necessarily be delivered as part of a programme, in order for the benefits to materialise, the intervention will be reliant on the delivery of other interventions elsewhere and the development of an active travel network. For this reason, these active travel projects should be evaluated using a programmatic approach, with the EPE conducted on the network as a whole, rather than on the individual active travel project. Though the EPE will be conducted once for the programme, the contribution of constituent projects (individual schemes) should be considered. Further information is available in appendix D.

⁷ [TAF 2025 Module 11 Programme Guidance](#).

Appendix G – Retrospective EPE Planning

When executing an EPE it is sometimes the case that some or all of the necessary preparatory work of developing an EPE plan prior to project implementation was not completed or was completed without sufficient detail. This may be because the guidelines and frameworks in place at the time did not require such work. Where this occurs, the steps set out in Section 3 should be applied retrospectively.

This process usually begins with reviewing the project's documentation relating to planning and approval, ideally the final business case, but other comparable documents may also be used.

If a sufficiently detailed EPE plan is not available, some or all of the following should be considered. The relevance of each step will depend on the extent of planning originally undertaken:

- **Evaluation timelines and duration:** If no timeline was specified, the SA should assess—typically three years after implementation—whether enough time has passed for benefits, outcomes, and impacts to materialise and stabilise. If not, the SA should determine when the EPE can reasonably be undertaken.
- **Scale of evaluation:** If the scale was not defined, the SA should determine it retrospectively, taking a proportionate approach that reflects the project's scale and complexity.
- **Objectives:** Some projects may have objectives that were not formally documented or were not SMART. In such cases, the SA could infer objectives from the project rationale and from key modelling and appraisal assumptions and findings.
- **LPM and KPIs:** Developing a retrospective LPM can help the SA identify expected outcomes and impacts. The SA may then define suitable KPIs and data sources. In cases where the ideal KPIs cannot be monitored, such as where primary data collection would have been required, appropriate proxy KPIs based on available secondary data could be used. In such cases the use of proxy KPIs should be taken into account when assessing the conclusiveness of the evaluation exercise.
- **Evaluation methodology and counterfactual analysis:** Counterfactual analysis remains essential when planning an EPE retrospectively. Appendix C outlines a range of methodologies that may be considered.

Peer review/academic validation: Where proportionate a peer review or academic validation will strengthen confidence in both the evaluation approach and its findings, thereby enhancing the overall robustness and conclusiveness of the results. This is particularly appropriate where the EPE has been planned retrospectively and it has been necessary to use proxy data.

Appendix H – Glossary of terms and definitions

Term	Definition
Additionality	Refers to the assessment of whether an intervention generated benefits beyond what would have occurred in the absence of the intervention
Appraisal	Appraisal (ex-ante) refers to the evaluation or assessment of a project or investment before it is implemented. The purpose is to predict its potential outcomes, costs, benefits, and risks to guide decision-making.
AA	The Approving Authority is typically the organisation or department providing the capital funding for a project. The AA holds ultimate responsibility for approving key stages of the project lifecycle and ensuring compliance with the applicable guidelines.
CPO	Capital Programme Office
DoT	Department of Transport
DPER	Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation
Economic Evaluation	Assesses whether VfM was achieved. Also, whether the intervention was a good use of resources compared with alternatives or doing nothing, and in comparison, to its appraisal stage expectation.
EPE	Ex-post evaluation
Evaluation	Evaluation (ex-post) refers to the assessment of a project, investment, or policy after it has been completed or implemented. The goal is to analyse what happened, compare it with the original objectives or forecasts, and draw lessons for the future.
Evaluability	Evaluability refers to the extent to which a project, program, or policy can be realistically and effectively evaluated. It assesses whether the necessary conditions are in place to carry out a meaningful evaluation.
FBC	Final Business Case
IG	Infrastructure Guidelines
Impact Evaluation	Attempt to determine the difference(s) that an intervention has made, and to what extent. If the intended impacts were not achieved the impact evaluation should also aim to explain why, so lessons can be learned for future delivery of similar policies.
KPIs	Key Performance Indicators
LPM	Logic Path Model
NTA	National Transport Authority
PAG	Project Approval Guidelines
PBC	Preliminary Business Case
PCR	Project Completion Report

PEP	Project Execution Plan
Proportionality	Proportionality in the context of evaluation means that the scale, scope, and complexity of an evaluation should be appropriate to the size, significance, and risk of the project or intervention being evaluated.
Process Evaluation	Attempt to understand whether the delivery of the intervention was successful, what worked well and less well, for whom and why, together with whether changes to the context influenced the delivery process.
SMART Objectives	Objectives that are Specific, Measurable, Attributable, Realistic, Time-bound
SA	The Sponsoring Agency is the government department, statutory body, or public sector entity that identifies the need for a project, develops the proposal, and drives it through the planning and appraisal process. It is essentially the "project owner" from concept to approval.
TAF	Transport Appraisal Framework
VfM	Value for money