

# Project Completion Report

## User's Guide

for beneficiaries of the Swiss-Polish Cooperation Programme



## 1. Introduction

The Project Completion Report (PCR), of which the Final Financial Report (FFR) is a part, is an instrument developed in order to strengthen result-orientation of the Executing Agency, the National Coordination Unit and Donor's operations (projects/programmes) and to document results for reasons of accountability.

The PCR reports against key planning and contractual documents established with the Executing Agency. It is based on the monitoring system of the project/programme as well as on the experiences made during the implementation, also partially reflected in the Annual Reports by the Executing Agency and in Reviews.

The PCR delivers comprehensive and verifiable information (based on qualitative and quantitative data) on results (outputs and outcomes) of the project/programme in relation to its planning, including financial considerations and key information on supporting or impeding factors for the achievement of results. The report has to be short, concise, objective and critical. It has to be self-explanatory, clear and comprehensible.

The PCR, including the FFR, together with the last Interim Report, and the conclusions of the Final Financial Audit, are the basis for the final reimbursement from Switzerland to Poland.

The Executing Agency is responsible for elaborating the PCR. It shall present a general overview, backed with analytical considerations. The EAs are requested to comment on core issues of the project implementation and achievements, and about possible gained experiences. The level of details should be carefully adapted – information already presented in IRs and ARs should not be simply repeated.

This User's Guide describes in detail how to fill in the PCR template and specifies information required in particular fields.

Detailed requirements concerning deadlines for the submission of the PCR are stipulated in Project Agreements and Project Implementation Agreements.

## 2. Instructions

### PART I – Project/Programme/ Grantschemes summary

#### 2.1. Basic information

##### *[0.1] Project number*

The project number assigned by the NCU on registration of the Application.

##### *[0.2] Project title*

The project title as defined in the Project Agreement\*.



\* Project Agreement, wherever mentioned in this User Guide, means the agreement signed between SECO/SDC and the Polish Ministry of Regional Development.

*[0.3] Priority*

As defined in the Framework Agreement.

*[0.4] Focus area*

As defined in the Framework Agreement.

*[0.5] Executing Agency*

As defined in the Project Agreement.

## **2.2. PART I – Project/Programme/Grant Scheme Summary**

*Project realized under the Agreement no*

Please, indicate the number and the signing date of the Project Agreement, as well as the number of the Annex (approved project budget) which is referred to in the Project Completion Report.

*[1.1] Project start date*

As indicated in the Project Agreement - the month and the year in which the project actually started.

*[1.2] Project realization date*

The planned project realization date, as indicated in the Project Agreement. This date corresponds with the implementation of the physical scope of the project.

*[1.3] Final cost eligibility date*

As indicated in the Project Agreement. This date corresponds with the project completion date defined in the Project Agreement and is equal with the final date for eligibility of costs for reporting, auditing and evaluation.

*[1.4] Total grant awarded (Swiss contribution)*

The total grant awarded to be paid by the Swiss state budget in CHF, as defined in the Project Agreement.

*[1.5] Total grant rate awarded*

The ratio of the grant awarded (Swiss contribution) in relation to the total eligible costs of the project, as defined in the Project Agreement.

*[1.6] Source(s) of co-financing*

Please, indicate full names of institutions/entities providing co-financing (co-financing from the Polish state budget and/or own contribution of the EA/beneficiary), always indicating the source of that co-financing (public funds, private funds, bank loan etc.), e.g.:

Marshal's Office of LubelskieVoivodeship – public funds.



**NOTE:** This field does not concern the own-contribution of the final beneficiaries of re-granting schemes.

*[1.7] Total co-financing rate*

The ratio of project co-financing (co-financing from the Polish state budget and/or own contribution of the EA/beneficiary) in relation to the total eligible costs of the project, as defined in the Project Agreement.

*[1.8] Total co-financing*

The amount of project financing other than the grant paid from the Swiss state budget (co-financing from the Polish state budget or own contribution of the EA/beneficiary, corresponds to the total eligible costs minus the total grant awarded).

*[1.9] Total eligible cost\**

As indicated in the Project Agreement.

*[1.10] Total estimated non-eligible cost\**

As estimated and indicated in the Project Agreement.

*[1.11] Total estimated project cost\**

As estimated by the Operator/EA/beneficiary and indicated in the Project Agreement.

\* Total eligible, total estimated non-eligible and total estimated project cost are indicated in CHF in the Project Agreement. They are calculated based on the project budget in PLN annexed to the Project Agreement and converted into CHF using the agreed exchange rate.

## **PART II – Final Financial Report**

Table [2.1] enables comparison of actual and budgeted expenses within all activities, as well as informs about the percentage of the budget spent up to the end of the implementation and the remaining budget of the project.

Field [2.2] is for comments on the actual expenses of the whole project in comparison to budget. Bigger shifts between main cost categories should be mentioned here, as well as bigger exchange rate gains (or losses, if applicable).

Table [2.3] should serve as recapitulation of all payments received and all funds provided as co-financing both in PLN and CHF. It will also provide information about relations of the grant and the co-financing at the moment of the report's submission, and if all payments are settled.

Table [2.4] shows the total retention amount in PLN and CHF, total incurred eligible expenses of whole project (i.e. expenses incurred during the project's physical realization and after the end of the physical scope) and total funds to cover eligible expenses (i.e. all payments – done, pending and final payment). It will (automatically) check if the amount of total eligible expenses equals the total amount of all funds –



Swiss grant and Polish co-financing - that will be provided to cover these expenses (sum of funds already provided and those to be claimed/provided).

Table [2.5] shows expenses borne after the end of physical scope broken down by the appropriate proportion of Swiss contribution and co-financing applicable to the project.

In field [2.6] expenses borne after the end date of the physical scope (reporting, auditing and evaluation) should be indicated and briefly justified.

## **PART III – Information on the project outputs and outcomes**

This part should provide information on and analysis of the achieved outputs and outcomes.

Table [3.1] should provide detailed quantitative and qualitative description of outputs of the Project, accompanied by explanatory comments. The EA should compare achieved outputs with quantified output indicators as specified in the Project logframe attached to the Project Agreement (including possible amendments).

It shall indicate and comment in detail any deviation from the target figures, specifying the reasons for the deviation and possible impact on the outcomes of the Project.

Table [3.2] should provide detailed quantitative and/or qualitative description of the outcomes of the Project which clearly result from the Project's outputs as specified in the Project logframe attached to the Project Agreement; indicate measurement/observation/appraisal method. The EA should compare achieved outcomes with (where possible) quantified outcome indicators as specified in the logframe of the Project attached to the Project Agreement (including possible amendments).

It shall indicate and comment in detail any deviation from the target figures, specifying the reasons for the deviation and possible effects on the impact(s) of the Project.

Field [3.3] should include summarizing analysis, further comments and general value statement on actual achievement of the project based on the information provided in tables 3.1 and 3.2, including comparison with project assumptions, and possible expected impact. Furthermore, if the project achieved any additional unexpected results, not included in the project logframe, the EA should describe them here.

## **PART IV – Most important issues, lessons learnt, and recommendations**

Part IV summarizes crucial issues at project level. Please describe here chronologically risks, challenges, difficulties and opportunities which in your opinion had significance for and/or influenced performance within the project. This point is **not devoted** to listing all the project changes and risks previously included in the project interim and annual reports. Selective and analytical approach is required.

Table [4.1] should list most significant challenges, difficulties, and opportunities encountered throughout the project's implementation. Information should be limited to



the selected matters, which in the EA's opinion were the most significant for the project implementation. Last column is to formulate conclusions and possible recommendations for ventures of similar scope or nature, e.g. brief opinion on modification to the scope, target groups or implementation system based on current experiences.

All the above information should be rather condensed and brief, presenting clear picture of the main issues in the given activity. Nevertheless, its aim is to allow to draw valuable conclusions not only on the given project, but also on particular focus area of the Swiss-Polish Cooperation Programme, and finally on the whole Programme.

## **PART V – General statements and post-completion obligations**

In this final analytical part, the EAs are requested to give value statements.

Field [5.1] provides general assessment of partnership within the project (if applicable) – if it was of relevance to the project, contributed to its success, was cost-efficient, has potential for continuation, etc.

In field [5.2] the EA shall introduce general opinion of the EAs on how the project has been perceived from the outside – if it was met with interest and attention from external stakeholders or audience (if yes – what kind of stakeholders and audience), if it was perceived positively or raised controversies etc.

In field [5.3], the EAs are requested to provide comments on and analysis of sustainability of results, e.g.:

- possible continuation of the project or its parts;
- replication of project's solutions;
- application of project's solutions in any kind of practices or systemic regulations;
- scaling-up or follow-up activities;
- informational and promotional activities on results or project itself;
- experience or lessons learnt sharing;
- acquiring other funds for continuation of project activities, etc.

All the above applies to i) obligations imposed by the Project Implementation Agreement, and ii) follow-up, taken up on the own initiative of the EAs.

The EAs are requested to provide a value statement on sustainability of project results (how they perceive this issue and to which extent in their opinion these results are sustainable).

In field [5.4] information should be provided on any post-completion obligations based on the Project Implementation Agreement, if applicable.

## **PART VI –Executing Agency**

This section of the Completion Report is provided for signature and coordinates of the person responsible for the report preparation. The person signing the report certifies that:

- he/she is authorized to sign the report,
- the report has been thoroughly reviewed and filled out correctly and in good faith,
- if applicable, the procurement conducted within the respective project was in accordance with the national law and regulations and in compliance with the respective EU directives,
- if applicable, the tender documentations and the contracts awarded contain the integrity clause.

