Guidelines for Completion of Programmes and Projects

September 2015

GUIDELINES FOR COMPLETION OF PROGRAMMES AND PROJECTS

1. INTRODUCTION

The Danida Aid Management Guidelines, including Guidelines for Country Programmes and Guidelines for Programmes and Projects up to and above 37 million DKK, highlight a strong commitment to demonstrate development results and to generate lessons learned. The objective of the programme and project completion process is to document such results and lessons learned.

In these guidelines, the term 'project' covers both programmes and projects. The expression 'the project's executive body' covers any formal grouping of personnel who are authorized to make decisions on behalf of a given project, such as a Board or a Steering Committee. The expression 'representation/department' covers the relevant Danish Embassy or representation abroad, or a department within the Danish Ministry of Foreign Affairs in Copenhagen. The expressions 'Danish Ministry of Foreign Affairs' and 'Danida' are inter-changeable.

Finally, please note that the term 'completion report' refers to both Project Completion Report (PCR) and Final Results Report (FRR) prepared internally, whereas the 'Final report' refers to the final report prepared by the implementing partner. The Final Results Report was introduced with the revised set of guidelines in 2014 and replaces PCR for all programme and project grants approved under the revised guidelines.

1.1 The completion process as part of Danida's overall results framework

Danish development cooperation is generally prepared, implemented, monitored and evaluated jointly with other partners. During project implementation, the progress in reaching set objectives and targets is monitored on a day-to-day basis by the implementing partner. In most cases, the relevant representation/department participates in the project's executive body, e.g. a steering committee, which monitors project progress at regular intervals, and which is also informed by annual reports and reviews, among others. All annual reports, reviews and relevant study reports must on a regular basis be uploaded in PDB.

When a project is completed, the implementing partner must submit a final report which is approved by the project's executive body. The report must assess to what extent the original objectives - as described in the agreement with the implementing partner - have been reached, and must assess lessons learned. This report must also be uploaded in PDB.

The reports uploaded in PDB form the basis of the general completion process and the development of the completion report that is prepared by the responsible representation/department. The completion report should not be a copy of the final report(s), rather it must briefly summarise project achievements vis-a-vis the given objectives as described in the project document or agreement.

The approved completion report becomes an important source of summarized information for the evaluation of completed projects and for planning effective development engagements in new programmes. The users of this information include, among others, the responsible unit, the technical advisory service department (TAS), the department for technical quality assurance (KFU), and the evaluation department (EVAL).

The completion process is designed to ensure, among others, that:

- development results are documented and acknowledged by the involved parties
- lessons learned are generated, disseminated and integrated in future programming
- the administrative, financial and technical closure of projects is completed in a coherent and uniform manner
- general principles of financial transparency and management of public resources are followed
- overall reporting on the results of Danish development cooperation is done in a coherent and uniform manner.

2. WHEN IS A COMPLETION REPORT PREPARED - AND BY WHOM?

2.1 Projects subject to the development of a completion report

With a few exceptions, all programmes and projects must be formally closed with a completion report. This applies to all bilateral and many multilateral activities, including earmarked support to multilateral organisations and civil society organisations, sector programme support and activities funded by Danida Business Partnerships, Danida Business Finance, the Danish Peace and Stabilisation Fund, and the Climate Fund. The following section describes the general procedures whereas chapter 3 and 4 describe different stages of the completion process for bilateral assistance and for multilateral assistance respectively.

Exemptions from the requirement to develop a completion report include but may not be limited to:

1. Projects with a grant up to DKK 500,000 or whose total expenditure does not exceed DKK 500,000 - unless such projects have 'lessons learned' that would benefit a wider audience.
2. General Budget Support.
3. Core support to multilateral organisations, e.g. the UN system. In this case the annual reports from the organisation that together cover the grant period suffice as documentation for the use of funds disbursed.
4. Support to NGOs and INGOs that operate under a Framework Agreement (§ 06.33.01.10.), e.g. the Danish Red Cross, or framework-resembling agreements, e.g. IMR and IMS. Note that earmarked support to these organisations is not exempted from completion reports.

5. Partnership agreements with Danish civil society organisations (§ 06.39.03.10.), e.g. DanChurchAid. Earmarked support to these organisations is not exempted from completion reports.
6. Pooled arrangements for NGO-support (§ 06.33.01.10.), e.g. CISU.
7. Grants for physical constructions or procurement of bulk materials, e.g. for the building of a school or a hospital or procurement and distribution of school books, do not require completion report. However, if such grants include targets on the use and measurable impact of such materials, e.g. the number of children benefitting from such procurements measured over a period of time, then a completion report must be developed with a focus on such effects.
8. Grants of a logistical character, e.g. for seminars or conferences, including grants with the primary purpose to provide funds to deploy personnel, including for technical assistance and humanitarian response. That is unless the seminars or posting agreements have formulated concrete outcomes and set quantifiable targets.
9. Minor research study grants (udredningsbevillinger). According to the guidelines, the results of the study are published and presented at a workshop hence the completion report's objective to disseminate lessons learned is met. This final reporting should be uploaded to PDB after completion of the study.

In the above cases, the established reporting procedures suffice for a completion report. Thus relevant documentation must be uploaded in PDB. Questions regarding the above listed exceptions can be addressed to KFU by mail to pcr@um.dk.

An individual grant to a new phase of a project, which is based on a new appropriation with a new project document and agreement, is considered to be a new 'project' altogether, and is therefore subject to the development of a separate completion report.

2.2 Responsibilities in the completion process

It is the responsibility of the implementing partner to make a final report at the end of an activity, and the report must include an assessment as to whether the Danish contribution has been utilized effectively and efficiently. The report must document to what extent the activities have reached the objectives of the project, provide a financial statement for the grant, and draw up lessons learned for future reference. Implementing partners may have their own report formats and procedures, and although Danida requires a certain minimum level of reporting, as a general rule the partner's format should be used. The requirements regarding a final report are outlined in chapter 3 on bilateral assistance.

Based on the implementing partner's final report, and e.g. minutes from programme and component steering committee meetings or similar bodies, it is the responsibility of the representation/department to prepare the completion report and to ensure that a signed version is uploaded as PDF in PDB together with relevant supporting documentation. The representation/department can 'complete' the project in PDB once the financial closure has been approved by KFU – provided that all relevant documents, including the completion report, have been uploaded in PDB.

For programmes with several components, e.g. sector programmes, each component should be assessed individually, be signed off by the executive body, and be uploaded in PDB. Likewise, for programmes approved under the more recent Guidelines for Programmes and Projects (March 2014), the engagement should be assessed individually; however, the completion report must cover the programme as a whole. While the completion report must contain brief reference to each component/engagement, focus should be on an assessment of results and lessons learned at the overall programme level.

There are two templates for the completion report; one applies to projects above DKK 10 million and another to projects up to DKK 10 million. Templates are available under Completion reports on AMG. Note that templates vary depending on which guidelines the grants have been prepared under.

The following sections describe different stages of the completion process for bilateral assistance and for multilateral assistance respectively.

3. BILATERAL ASSISTANCE: THE COMPLETION PROCESS

The process of closing a bilateral programme or project implies that 1) the implementing partners present a final report to the project's executive body; 2) the responsible representation/department ensures that a completion report is prepared and submitted to KFU for quality assurance with 6 months of termination and 3) financial closure is done in PDB. All three processes must be documented in PDB.

3.1 Partner's final report

Upon finalization of a project, the implementing partner(s) must produce a final report describing the activities accomplished and the results achieved vis-a-vis the objectives described in the programme/project documentation.

The partner's final report must be approved by the project's executive body at least three months before the agreement expires, in order to allow key staff involved in the project to contribute to the completion process.

The Final report establishes a common understanding of what has been accomplished amongst the participating partners and ensures a transparent documentation of results. The partner's final report must:

- represent a mutual understanding between the participating partners of the results of the cooperation and the level of sustainability
- represent a common understanding of follow-up activities to be implemented by the partners
- generate lessons learned, for the benefit of Danida, partners and other organisations
- represent the formal closure of the agreement
- provide background material and documentation for the completion report

The format and timing of the implementing partner's final report should as far as possible be aligned to the partner's own reporting systems, but Danida should provide guidance on the following minimum requirements to the contents:

Minimum requirements to the contents of the implementing partner's final report:

- Status of documented results at outcome and output levels vis-à-vis those targeted in the Development Engagement Document or other programme documentation
- Assessment of deviations from set objectives
- Description of how the results accomplished will be sustained, including an assessment of further capacity development requirements (e.g. the relevance of further technical assistance)
- Lessons learned

All final reports must be uploaded in PDB by the responsible representation/department.

3.2 Completion reports (PCRs and FRRs)

As stated above, the term 'completion report' refers to both Project Completion Report (PCR) and Final Results Report (FRR). In a transition period, i.e. until all projects and programmes approved under the previous Guidelines for Programme Management have been completed, the PCR format will still be in place. The FRR format was introduced with the revised set of guidelines in 2014 and should be applied for all programme and project grants approved under the revised guidelines.

The completion report is a Danida document and it is the responsibility of the representation/department to prepare it. The completion report should be finished and uploaded in PDB within six months from the agreement expires or the last disbursement has been made.

It is expected that the members of the project's executive body will clearly address the issues outlined in the relevant completion report template, and that the conclusions are recorded in the minutes of the final meeting. It is the responsibility of the representation/department to summarize the conclusions in the completion report and to upload the signed completion report in PDB.

The completion report must assess the achievements at output, outcome - and if possible - impact level, discuss the sustainability of the inputs, assess capacity development and highlight main lessons learned. The completion report must also summarize the project's financial status vis-a-vis the funds provided.

3.3 Responsibilities and work flow for bilateral assistance

- The project's executive body must ensure that the findings of the latest review of the project are reflected in the partner's final report.
- It is the responsibility of the project's executive body to discuss and endorse the partner's final report at least three months before the commitment letter/agreement expires.
- It is the responsibility of the representation/department that all final reports are filed in PDB, together with relevant minutes from meetings of the project's executive body.
- It is the responsibility of the representation/department to develop the completion report, to upload it in PDB, and to notify KFU via mail to pcr@um.dk that the PCR is available for quality assurance.
- It is the responsibility of KFU to approve the incoming completion reports based on a technical quality check. Completion in PDB must await KFUs approval of the completion report.

4. MULTILATERAL ASSISTANCE: THE COMPLETION PROCESS

Most of the requirements associated with the development of a PCR as described in Chapter 3 on bilateral assistance are also applicable to multilateral assistance. A number of exceptions are listed below.

4.1 Implementing partner's final report

For earmarked contributions to multilateral and international organizations, as well as for contributions to trust funds, the completion report shall be aligned to the time frame of the organisation's own reporting, i.e. the development of the PCR shall await the organisation's own evaluation, as e.g. described in Annual Reports, and/or as described in the organisation's 'Final report' if such a report is made.

It is the responsibility of the organisation to conduct an evaluation/assessment of the activities supported by Denmark, irrespective of the type of assistance provided.

4.2 Completion reports (PCRs and FRRs)

The PCR is a Danida document and it is the responsibility of the project responsible representation/department to develop it. The PCR should be completed and uploaded in PDB within six months after the agreement expires or the last disbursement has been made.

The PCR must assess the achievements at output, outcome - and if possible - impact level, discuss the sustainability of the inputs, assess capacity development and highlight main lessons learned. The PCR must also summarize the project's financial status vis-a-vis the funds provided.

The completion report must be finalised within six months after the agreement has expired. It may be shared with the partner.

If Denmark contributes several times to the same strategy of the organisation, all contributions are registered as one project in PDB and the totality of support may be contained in a single completion report when the final disbursement has been made.

4.3 Responsibilities and workflow for multilateral assistance

- It is the responsibility of the organisation to develop Annual Reports, a final report, or similar documentation covering the agreement period.
- It is the responsibility of the representation /department to ensure the financial closure of the project.
- It is the responsibility of the representation/department to draft the completion report upon expiry of the agreement.
- It is the responsibility of the representation/department to upload the completion report in PDB.
- It is the responsibility of KFU to make a technical quality check of the incoming completion reports. Completion in PDB must await KFU's approval of the completion report.