



PROJECT CLOSURE GUIDANCE

INTERREG VA

CROSS-BORDER PROGRAMME FOR TERRITORIAL CO-OPERATION 2014-2020 NORTHERN IRELAND, BORDER REGION OF IRELAND AND WESTERN SCOTLAND

&

PEACE IV

EU PROGRAMME FOR PEACE AND RECONCILIATION 2014-2020, NORTHERN IRELAND AND THE BORDER REGION OF IRELAND

Version 1: 9 February 2022

Contents

- 1. Introduction**
- 2. Project Management – Closure**
- 3. Closure Process – Diagram 1: Project Closure Steps**
- 4. Overview of Closure process**

STEP 1: Formal end of all project work.

- a. Compliance with Letter of Offer
- b. Formal end of all Project work

STEP 2: Complete payments to suppliers and/or partners

STEP 3: Collate, index, and archive all project evidence/information/data and create an Asset Inventory (if relevant)

- a. Retention of key records and documents.
- b. Document Management and Retention
- c. Records Management Policy/Procedure
- d. Project Management Records
- e. Inventory of Assets

STEP 4: Post Project Evaluation (PPE)

- a. Project Monitoring and Evaluation of Project Indicators
- b. What is Post Project Evaluation?
- c. What is the purpose of evaluation?
- d. Evaluation
- e. Pro Forma
 - i. PART A: PROJECT EVALUATION REVIEW (PER)
 - ii. PART B: POST PROJECT REVIEW (PPR)
- f. Post Closure Activity and Monitoring
 - i. Revenue-generating projects
 - ii. State Aid
 - iii. Post Closure Audits, Monitoring and other Visits
- g. Post Closure Responsibilities

STEP 5: Complete the Final Consolidated Progress Report on eMS and upload PPE

STEP 6: Final Verification – Diagram 2: The SEUPB Final Verification Process

STEP 7: Project Final Report

STEP 8: Payment of the final balance

Appendix 1 Post Project Evaluation General Pro Forma

Appendix 2 Project Final Report

1. Introduction

This guidance document outlines areas to consider and best practice to follow when closing your project. It should be read in conjunction with the SEUPB Programme Rules¹, Letter of Offer (LoO), Output Indicator Guidance and eMS Manual.

It is essential Lead Partners are familiar with the content of this guidance note and Programme Rules, as they are responsible for all project phases from development to closure.

Closure must be undertaken in collaboration with your Joint Secretariat (JS) Case Officer who will advise you on the core closure requirements for your project. As far as possible references to source documents should be included.

2. Project Management – Closure

Project closure is a key step in the life cycle of a project and should be considered and planned carefully.

An important factor to consider when approaching the closure of a project is that all projects that have received funds from the SEUPB may be selected for a future audit.

3. Closure Process

There are key steps you should take to close your project successfully. These steps are illustrated in the diagram below. The remainder of this guidance will provide detailed information on each step of the closure process.

¹ https://seupb.eu/sites/default/files/styles/SEUPB_Policies/Programme%20Rules__Version8__2021-08-02.PDF

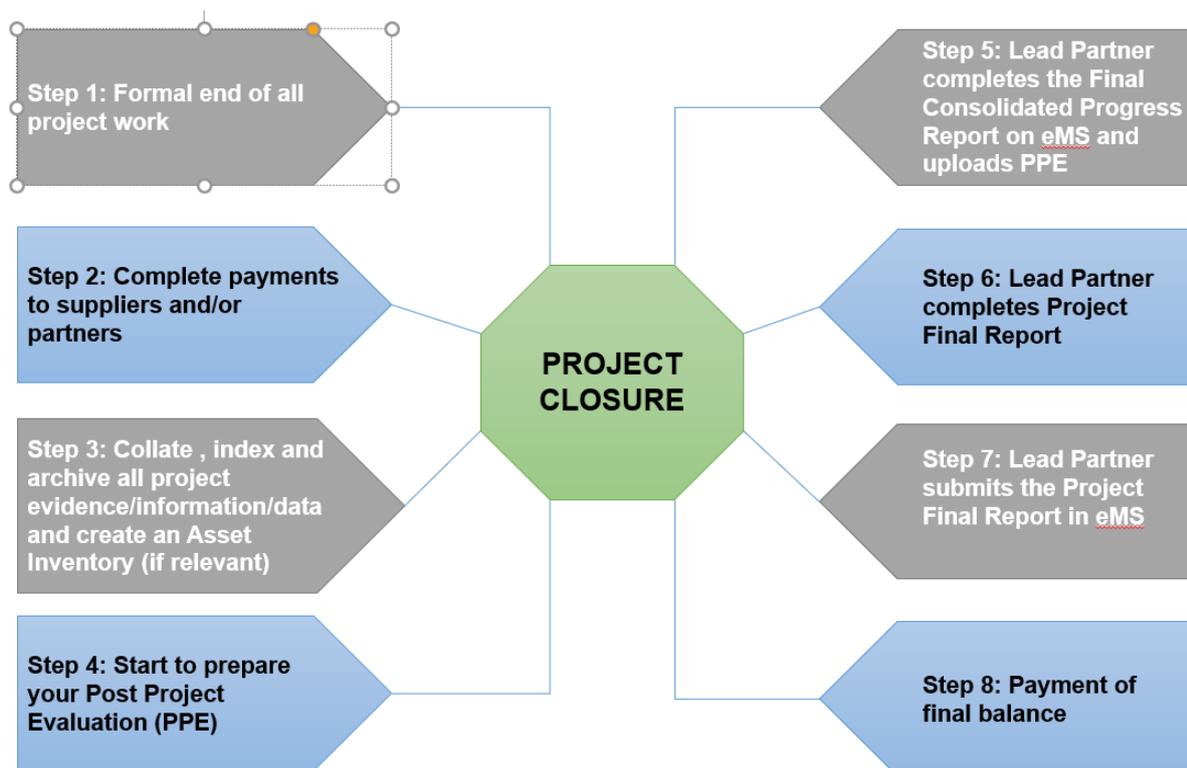


Diagram 1: Project Closure Steps

4. Overview of Closure process

STEP 1: Formal end of all project work.

a. Compliance with Letter of Offer (LoO)

You will have been ensuring compliance with the conditions of grant set out in your LoO (and any subsequent Variation of LoO, which amended the original) throughout the life of the project, as this is the contractual agreement between the Lead Partner and the SEUPB. As you approach the end date and closure, you should double check that all pertinent evidence and actions have been identified, put in place or are being carried out to ensure full compliance. You must comply with the full range of conditions in your LoO or a penalty may be applied. Lead Partners must ensure that any special conditions of grant included in the project's LoO have been complied with, signed off by the SEUPB, and that the relevant evidence is retained as part of the project records.

b. Formal end of all Project work

All delivery activity and the collection of financial and output indicators should have finished prior to the project end date, for the final claim. The ending of staff contracts or departure of staff from the project may have commenced in the run up to the project's end date. It is essential that key staff are retained to ensure the smooth closure of the project as well as any limited post-end date closure activity that may be required e.g., staff need to be available to input the final claim and complete the final implementation report.

Partners, staff, and participants should all now be aware of the date for the end of delivery activity. It is a good time to recognise and celebrate the impact of the project. It is also a time to capture what people thought went well, what could have gone better and identify the long-term effects of the project. Project Lead Partners should work closely with the JS Case Officers to ensure all requirements are met.

The Lead Partner is responsible for communications, and this includes closure events.

In rare cases a project may continue beyond the Programme end date of December 2023. These cases will be exceptional and will involve specific conditions, which are prescribed for under EC rules on Non-functioning operations. Non-functioning projects will only be permitted with the express agreement of the SEUPB.

STEP 2: Complete payments to suppliers and/or partners

All eligible expenditure should be incurred and defrayed from both project partners' and Lead Partners' bank accounts before the approved project completion date (as stated in the Letter of Offer) and before the final claim is submitted. All claims for reimbursement must be submitted on eMS at the partner level. These consist of an itemised list of expenditure, under the relevant budget line per partner. Only expenditure that has been incurred on eligible activity, and defrayed from the project's bank account, should be included in the final claim. Care should be taken to ensure expenditure items are submitted against the correct budget line or the processing of the claim will be delayed.

If your project procured goods and/or services, you should ensure that all records relating to procurement are available for the retention period (detailed

in Step 3 below) and identify where records are kept by a third party. The project's Lead Partner should satisfy themselves that those records will be available for the scrutiny by audit for the same period. This should include records relating to the activity and monitoring.

Step 3: Collate, index and archive all project evidence/information/data and create an Asset Inventory (if relevant)

a. Retention of key records and documents.

You should consider creating an archive for your project. The project archive should include the location of key records and documents relating to your project activity. If records are kept on different media and in other locations the archive should indicate the access to these and where these records are located for future inspection.

The project archive should include

- your initial application
- the evidence presented to the SEUPB to support your application,
- the LoO, any variation to your LoO,
- any other information relating to the SEUPB decisions and documentation relating to claims submission.

b. Document Management and Retention

Lead Partners are responsible for maintaining adequate records (IT, paper, and other recording media) to fully document all project records, including financial and accounting records and for making them available, as required, to the SEUPB and to auditors. Failure to provide supporting documentation relating to PEACE IV funding may result in a clawback of grant funding. Documents should be retained as detailed in paragraph 11.6 of the SEUPB Programme Rules:

*Beneficiaries/Recipients shall keep available all records and supporting documents, including statistical records and other records related to the project, as well as records and documents in an electronic format, **for a period of five years from 31 December following the submission of the accounts to the European Commission**, in which the final expenditure claim of the project is included. This period shall be three years where the funding is of an amount lower than or equal to EUR 60 000. Records and documents pertaining to audits, appeals, litigation, and the pursuit of claims relating to legal commitments or pertaining to OLAF (EU Anti-Fraud) investigations shall be retained until such audits, appeals, litigation, pursuit of claims or investigations have been closed. The Joint Secretariat will inform the Lead Partner of the start date.*

Records and documents shall be kept either in the form of the originals, or certified true copies of the originals, or on commonly accepted data carriers including electronic versions of original documents or documents existing in electronic version only. Where electronic versions exist, no originals shall be required where such documents meet the applicable legal requirements in order to be considered as equivalent to originals and to be relied on for audit purposes.^{2 3}

c. Records Management Policy/Procedure

Your project should have a document management policy. The policy should include storage instructions, retention dates and provide details of any protocols for management of sensitive data. It should also provide details of the location of documents especially in circumstances where the project lead is working with partners and/or where a project has procured services and the records are not being kept by the Lead Partner. Where records are kept electronically, they should be available in a form that can be fully retrievable for the required retention period. This should form part of the project archive.

The Lead Partner is responsible for the retention of all the records for a project, so the policy should also detail the systems in place for the retrieval of those records/documents from a third-party contractor in circumstances where they are unable to keep the records/documents.

² Regulation (EU) No. 1046/2018 – The Financial Regulation, *Article 132*

³ Regulation (EU) No 1303/2013 of the European Parliament and of the Council, Art 140

Where a Lead Partner cannot obtain a guarantee of this from other parties the project sponsor must retrieve all records for retention and audit purposes.

d. Project Management Records

A final review should be undertaken on your project management records and they should form part of your project archive. As well as including the evidence to show how the project was managed (such as minutes of meetings, project governance) the archive should include the financial records such as original invoices and electronic financial records to evidence your activity and expenditure. The archive should also include evidence of project monitoring such as:

- Full audit trails of actual costs;
- Additional Match funding;
- In kind match;
- Staff recruitment and job descriptions;
- Other appointments;
- Timesheets and evidence of pay rates used; and
- A copy of any apportionment methodologies for overhead rates and the agreement by the SEUPB of these rates should also be retained.

e. Inventory of Assets

The archive should include an assets register/inventory detailing the assets purchased and the location for future audits and monitoring visits, a copy will be required as part of the closure process. Project managers should check that the project asset register is up-to-date and, at a minimum, includes all assets valued at more than €1,000/£1,000. The inventory/register must include all project assets, even if located within and/or acquired by a partner organisation.

Organisations who operate a policy of recording lower value items in their asset registers should follow their policy.

The Lead Partner is responsible for establishing and maintaining an inventory of all assets valued at more than €1,000/£1,000⁴, whether owned by the Lead Partner or a third party.

The inventory should show the:

- Date of purchase of the Asset;
- Description of the Asset;
- Price paid net recoverable VAT;
- Amount of Grant paid;
- Location of the title deeds;
- Serial or identification numbers;
- Location of the Asset;
- Date of disposal; and
- Sale of proceeds net of VAT.

⁴ Programme Rules Version 8: 2 August 2021, Paragraph 4.59

STEP 4: Post Project Evaluation (PPE)

a. Project Monitoring and Evaluation of Project Indicators

Lead Partners must ensure when reporting their final results against the indicators deemed necessary for their project that these are accurate, are supported by the appropriate evidence, and that they have met and continue to meet relevant Indicator Definitions. Timing of the ending of project activity is therefore important in ensuring that all relevant results can be captured and provided in time for the submission of the Post Project Evaluation (PPE) Report.

What is Post Project Evaluation?

Post Project Evaluation (PPE) is an examination of a project, which takes place after it has been implemented, and is concerned with assessing whether or not objectives were met. A PPE will compare estimated and actual factors (i.e., objectives, costs, benefits, risks etc.). PPE is in effect a retrospective appraisal. A pro forma is provided for projects and in some instances an independent PPE is conducted (PPE pro forma attached at Appendix 1). The requirement for an independent PPE will be articulated in your respective LoO.

b. What is the purpose of evaluation?

The main purpose of the PPE is to ensure that lessons are learned that can be applied to the preparation of future appraisals and management of future projects.

c. Evaluation

Projects should have outlined and agreed evaluation proposals with the SEUPB during the project lifetime; this will usually be in the form of a monitoring and evaluation plan. **In all cases, a final PPE is required before a final payment is made.** Projects should plan accordingly to make sure that any delay in payment will be minimal. A final payment will be released following authorisation of the Consolidated Progress Report and Project Final Report, on the condition that the SEUPB are content and that all aspects of project delivery and achievement are met.

Lead Partners therefore need to carefully consider the delivery date of their Final Evaluation as the Final Consolidated Progress Report and PPE must be submitted on eMS within 38 days of approved project completion date (as stated in the Letter of Offer).

d. Pro Forma

The Lead Partner is responsible for completing PPE General Pro-forma attached at Appendix 1.

The design of this Pro Forma is based on the principle of proportionate effort and has been tailored to examine the key elements of an evaluation in one assessment.

PART A: PROJECT EVALUATION REVIEW (PER)

Section A assesses the effectiveness of project management arrangements up to the point of project closure. Led by the project manager, this section should be completed at project closure i.e., on implementation of the operational stage.

PART B: POST PROJECT REVIEW (PPR)

Section B is the main substance of the PPE. It compares outturn against estimated costs and benefits, and generally reviews success in achieving objectives. It must be submitted within 38 days of the end date of the project. The PPR should be led by an individual independent of the Project Board and Project Team.

e. Post Closure Activity and Monitoring

There are likely to be elements of activity that will need to take place after the project end date, but the SEUPB will work with you to keep these to a minimum as there will be a cost e.g., staff salaries, which will need to be borne by the lead partner and / or others who have been engaged in the project's delivery.

At project end, the SEUPB will inform Lead Partners of any post closure monitoring requirements for your project and the process for submission. This will normally take place as part of the final monitoring meeting/discussion but will likely also have been discussed in the 12 months approaching the project's end date. Lead Partners will need to ensure that the project has resources in place with the appropriate knowledge to provide assistance for any post closure activity. It will need to arrange the appropriate access to the SEUPB Online eMS Service to submit this information.

Lead Partners will need to provide the SEUPB, via the JS Case Officer, with details of the contacts who will be available to process the final claim and address any queries, and/or the SEUPB requirements that must be actioned by the Lead Partner to ensure project closure.

The Designated Officer must remain in place and all changes to project contracts, whether registered in eMS or otherwise, must be notified to the SEUPB so that contact information can be updated in our system. Areas that the SEUPB will monitor as part of closure are detailed below.

i. Revenue Generating Projects (RGP) and Net Revenue

At the time of project assessment, the amount of funding to be awarded will be determined by the potential of the project to generate net revenue over a specific reference period. European funding is offered on the basis that the grant covers the minimum amount of funding necessary to enable the project to proceed. Where net revenue can be anticipated, the grant offered from the Programme shall be reduced in advance, to take into account the project's ability to generate net revenue. Net revenues should be determined in advance. However, where it is objectively not possible to determine net revenue in advance, the Programme will monitor the actual amount of revenue generated by the project. The net revenue generated within three years of the completion of a project, or by 2024 whichever is the earlier, will be deducted from the grant award.

Article 61 of Regulation EU 1303/2013 (the Common Provisions Regulation), sets out the requirements for projects which generate net revenue during and after their completion. Wherever possible the eligible expenditure of the operation should be reduced in advance taking into account the potential of the operation to generate net revenue over a specific period covering both implementation and the period after its completion. This is known as the reference period.

Article 61(3) sets out two alternative methods for calculating the potential net revenue, either using a flat rate (usually applicable to large infrastructure projects) or a calculation of the discounted net revenue taking into account the reference period.

Article 61(6) states that where it is not possible (this must be justified and can only be accepted where for example a market rate cannot be determined) to determine the revenue in advance, the net revenue generated within three

years of the completion of a project or the deadline for submission of OP closure documents, whichever is earlier, shall be deducted from the expenditure declared to the Commission. Circumstances under which this option is used will be limited as in most cases revenues can be estimated. It may prove difficult to forecast revenues objectively when the project activity is innovative or involved in an emerging or new market where market rates have not been established. This method will be used in limited, justified and exceptional circumstances.

Operations excluded from Article 61:

- Technical assistance;
- Repayable assistance subject to full repayment;
- Financial Instruments;
- Where operation activities are 100% de minimis aid or compatible State Aid;
- Operations with total eligible expenditure not exceeding €1,000,000 (using the exchange rate at the time the funding agreement is issued).

For further detail on RGP and Net Revenue requirements see the SEUPB Programme Rules, Budgeting and Accounting for Revenue Sections 6.21 – 6.34.

ii. State Aid

State Aid is defined as an advantage, in any form whatsoever, conferred on a selective basis to undertakings (projects) by national public authorities. State Aid would have been reviewed as part of your project assessment process. If State Aid was assessed as applicable to your project, then various notification requirements and obligations would have formed part of your LoO. For further information on State Aid see Section 8 of the SEUPB Programme Rules.

iii. Post Closure Audits, Monitoring and other Visits

Your project may be subject to audit and monitoring visits at any time up to the end of the retention period of the programme. The SEUPB will inform your organisation in good time to allow preparation and will expect to find all the evidence relating to the project activity and management available for scrutiny.

f. Post Closure Responsibilities

It is important to note that responsibilities of the project partners, do not stop with the finalisation of a project, they also continue after project closure. In general, grant must be paid back in full if any of the following occurs within five years of the final payment being made to the Lead Partner, or within the period set out in State Aid rules (whichever is most applicable):⁵

- I. Cessation or relocation of a productive project activity outside the programme area;
- II. A change in ownership of an item of project infrastructure which gives to a firm or a public body an undue advantage;
- III. A substantial change in the project outputs affecting its nature, objectives (approved list of outputs as detailed in the LoO) or implementation conditions which would result in undermining its original objectives.

Where applicable, project partners should be familiar with the specific requirements regarding ownership modifications, revenue generating activities, legal charges and state aid rules relating to their project. Any changes should be reported to the relevant JS Case Officer.

STEP 5: Complete the Final Consolidated Progress Report on eMS and upload PPE

Only expenditure which has already been incurred and defrayed (paid) can be claimed. "Defrayed or Paid" is defined as when a cheque has been cashed or a payment transaction has been cleared from the organisations bank account.

Expenditure incurred after the approved project completion date (as stated in the Letter of Offer) is not eligible. Please note that all expenditure must be incurred and defrayed before the end of the programme period (i.e., 31 December 2023).

Any underachievement of project indicators must be addressed with relevant explanations provided and agreed with JS Case Officer.

⁵ https://seupb.eu/sites/default/files/styles/SEUPB_Policies/Programme%20Rules__Version8__2021-08-02.PDF

STEP 6: Final Verification

All final claims for reimbursement are submitted on eMS at the partner level. The diagram below outlines the final verification process.

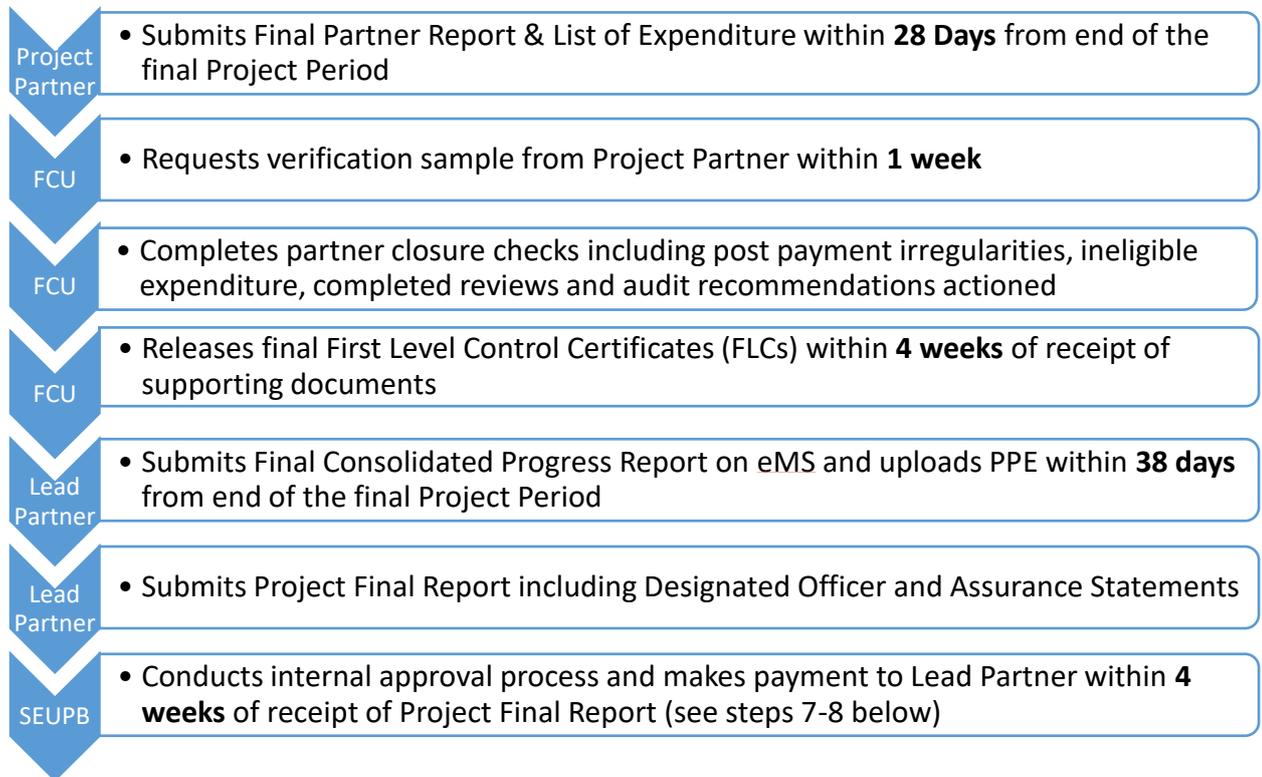


Diagram 2: The SEUPB Final Verification Procedure

STEP 7: Project Final Report

The Lead Partners should answer all the questions fully in the Project Final Report. A template of Project Final Report is attached at Appendix 2. Lead Partners should ensure that they respond and address all the outstanding actions raised by the SEUPB.

STEP 8: Payment of the final balance

Once the Project Final Report is submitted in eMS, the SEUPB reviews the report, PPE and any outstanding issues. When fully approved payment of the final balance is made, and the project is closed in eMS. The Project is now inactive on eMS and no further changes can be made.

Appendix 1



Special EU Programmes Body
Foras Um Chláir Speisialta An AE
Boord O Owre Ocht UE Projecks

Post Project Evaluation

GENERAL PRO FORMA

Project Title:		
Project Manager:		
Project Start Date:		
Project Completion Date:		

PART A: PROJECT EVALUATION REVIEW (PER)

Completed by:	
Name:	
Grade:	

Date:	
Signed:	

PART B: POST PROJECT REVIEW (PPR)	
Completed by:	
Name:	
Grade:	
Date:	
Signed:	

Authorised by:	
Grade:	
Date:	

WHAT IS POST PROJECT EVALUATION?

Post Project Evaluation (PPE) is an examination of a project, which takes place after it has been implemented. Therefore, a PPE is concerned with comparing estimated and actual factors (i.e. objectives, costs, benefits, risks etc). PPE is in effect a retrospective appraisal and so the principles of the NI Guide to Expenditure Appraisal and Evaluation apply. Evaluation plays a role complementary to appraisal. Evaluation is an ex post activity which examines the outturn of the project and is designed to ensure that the lessons learned are fed back into the decision-making process. Business areas should make arrangements to measure outturns and record them.

Importantly, the principle of proportionate effort applies equally to economic appraisal and ex-post evaluation.

WHAT IS THE PURPOSE OF EVALUATION?

The main purpose of PPE is to ensure that lessons are learned that can be applied to the preparation of future economic appraisals and management of future projects.

THIS PRO FORMA

The design of this Pro Forma is based on the principle of proportionate effort. It can therefore be used for all projects both above and below the delegated limit. The Pro Forma has been tailored to examine the key elements of an evaluation in one assessment.

PART A: PROJECT EVALUATION REVIEW (PER)

This section assesses the effectiveness of project management arrangements up to the point of project closure. Led by the project manager, this section should be completed **at project closure** i.e., on implementation of the operational stage.

PART B: POST PROJECT REVIEW (PPR)

This section is the main substance of the Post Project Evaluation (PPE). It compares outturn against estimated costs and benefits, and generally reviews success in achieving objectives. It should be conducted **38 days after project closure**. However, this timescale may be influenced by when the project benefits are expected to be achieved. The PPR should be led by an individual independent of the Project Board and Project Team.

Important Note: All the boxes in this form can be expanded and the size of the box bears no relation to the amount of information required. Sufficient information should be included in each box. Also, please add rows to the tables as necessary.

If any help is required in completing the Pro Forma please contact the SEUPB on 02890266660.

PART A: PROJECT EVALUATION REVIEW

This section assesses the effectiveness of the project management up to the point of project closure i.e. on implementation. It should be completed by the Project Manager.

1. Background

Provide a brief description of the project including:

- What was the purpose of the project?
- What was the need identified in the original economic appraisal?

2. Project Timetable

Project Start Date (estimated):		Project Start Date (actual):	
Project Completion Date (estimated):		Project Completion Date (actual):	

If there was a delay in completing the project, please provide details below:

3. Project Management

The purpose of this section is to identify factors that went well or did not go well with respect to the management of the project, and which can be applied to future projects. Please answer the following questions:

a) What aspects of the project management structure worked well?

b) Were there any aspects that worked poorly or were lacking?

c) Is there anything that could have been done differently?

d) Did any unforeseen issues arise that affected the project management process?

e) How well were the risks managed?

f) Are there any remaining issues which need to be addressed?

g) Did the scope of the project change during implementation?

h) Were there problems with the contractor/contracted party?

i) Were quality expectations met?

4. Lessons Learned and Recommendations (up to project closure)

Summarise the lessons learned with respect to the implementation of the project. You should document any abnormal events, consider performance methods and tools, recommend future enhancements and state what went well and what went badly.

Identify factors which can be usefully applied to future projects. Also make recommendations as to how to improve future appraisals and future management of projects.

Table 4.1: *Lessons Learned at PER Stage*

Lesson Learned	Recommendations

PART B: POST PROJECT REVIEW

This section of the PPE is typically completed 6-12 months post-completion of the project. However, the timescale for completing the PPR may be influenced by when project benefits are expected to be achieved. This section of the PPE should be completed by someone independent of the project.

5. Project Objectives

Assess to what extent the objectives outlined in the economic appraisal were achieved using the key provided below and give a short explanation.

Table 5.1: *Assessment of Project Objectives*

Objective	Extent Achieved	Explanation

KEY	++ Fully Achieved	+ Partially Achieved	/ Not Achieved
------------	--------------------------	-----------------------------	-----------------------

Assess to what extent the targets identified in the economic appraisal were achieved using the key provided below and give a short explanation.

Table 5.2: Assessment of Targets

Target	Extent Achieved	Explanation

KEY	++ Fully Achieved	+ Partially Achieved	/ Not Achieved
------------	--------------------------	-----------------------------	-----------------------

Please include any additional information below (if applicable):

6. Assessment of Cost

In this section, it is necessary to show how the estimated costs in the original appraisal compared to the actual outturn costs and provide an explanation for any variation in costs. Remember to include all capital costs associated with a project, even those that were not included in the original appraisal and provide an explanation as to why these costs were not estimated in the original appraisal.

i. Capital Cost

Table 6.1: *Assessment of Capital Cost*

Total Estimated Capital Cost (excluding OB)	Total Estimated OB Adjusted Capital Cost (A)*	Actual Cost (B)	Variation between A and B (%)

*If no Optimism Bias was applied, please calculate the variation between the Capital Cost (excl. OB) and the Actual Cost.

Please give an explanation for any variation in capital cost below:

ii. Recurrent Cost

Table 6.2: *Assessment of Recurrent Cost*

Year	Estimated Cost per annum (A)	Actual Cost per annum (B)	Variation between A and B (%)
TOTAL			

Please give an explanation for any variation in recurrent cost below:

iii. Monetary Benefits (if applicable)

Table 6.3: Assessment of Monetary Benefits

Year	Estimated Monetary Benefit (A)	Actual Monetary Benefit (B)	Variation between A and B (%)
	£	£	%
	£	£	%
	£	£	%
	£	£	%
	£	£	%
TOTAL	£	£	%

Please give an explanation for any variation in monetary benefits below:

7. Non-Monetary Benefits

Evaluate the extent to which the non-monetary benefits identified in the economic appraisal have been achieved.

If possible, please include evidence of how the non-monetary benefits have been achieved. If non-monetary benefits have not been realised, please explain why.

Table 7.1: Assessment of Non-Monetary Benefits

Benefit (as specified in economic appraisal)	Extent Achieved	Description of how benefit was achieved? Explanation of why benefit was not achieved

--

--	--	--

Community Benefit/Social Clause (as specified in the contract)	Description of how community benefit/social clause will be monitored and evaluated
-------------------------------------------------------------------	------------------------------------------------------------------------------------

KEY	++ Fully Achieved	+ Partially Achieved	/ Not Achieved
-----	-------------------	----------------------	----------------

Identify any additional non-monetary benefits in the box below. These are non-monetary benefits that accrued as a result of the project, that were not anticipated in the original appraisal. Also provide information on any dis-benefits that accrued.

Specify the community benefits/social clauses included in the contract and explain how the delivery of these will be monitored and evaluated.

8. Risk

Assess to what extent the risks identified in the original appraisal occurred and the effectiveness of mitigation measures. Also, identify any additional risks associated with the project that were not foreseen in the economic appraisal.

Table 8.1: *Assessment of Risk and Mitigation Measures*

Risk	Extent Mitigated Against	Explanation of the effectiveness of Risk Mitigation Measures

KEY	++ Fully Achieved	+ Partially Achieved	/ Not Achieved
-----	-------------------	----------------------	----------------

9. Project Management

Please provide a summary of project managements arrangements during the operational stage of the project. Identify any elements that worked particularly well, aspects that proved ineffective or could have been done differently.

--

10. Lessons Learned and Recommendations (operational stage)

Summarise the lessons learned and identify recommendations for that could be applied to future projects.

Table 10.1: *Lessons Learned and Recommendations at PPR Stage*

Lessons Learned	Recommendations

Please provide details as to how lessons learned and recommendations will be disseminated.

11. Conclusion

Provide a summary of the overall project and assess whether, on balance, value for money was achieved.

Appendix 2

Project Final Report

Project identification

Project ID		<i>(Populated from eMS)</i>
Project title		<i>(Populated from eMS)</i>
Name of Lead Partner organisation		<i>(Populated from eMS)</i>
Project Duration	Start date	<i>(Populated from eMS)</i>
	End date	<i>(Populated from eMS)</i>
Programme priority		<i>(Populated from eMS)</i>
Programme priority specific objective		<i>(Populated from eMS)</i>
Completed by (User ID)		<i>(Populated from eMS)</i>

Final Lead Partner Post Project Questions to be completed and returned to JS Case Officer (in eMS)

- Who will be responsible for responding to issues on the project post closure? Please detail name, email and telephone number

- Did the project involve construction? If yes:
 - Does a retention payment for defects remain to be paid?
 - Does the property have a legal charge?

- What mechanism has been put in place to manage the Programme's document retention requirement & adherence to GDPR rules

- Does the project have an asset register and are you disposing of the assets in accordance with the asset disposal register Please provide details?

5. Please can you confirm you have been responsible for ensuring that the project was implemented in accordance with the LoO, standard terms and conditions issued by the Special EU Programmes Body (SEUPB), that public money is safeguarded and properly accounted for and used for activities set out I the LoO, and that appropriate safeguarding measures are in place to protect the safety and well-being of children, young people & other vulnerable participants on the project. In discharging this accountability, you as Lead Partner have been responsible for putting in place appropriate policies, risk management processes and controls to ensure the proper stewardship of the downstream partners, resources, and funding.

6. Please also confirm you have been responsible for maintaining a system of good governance sound internal controls and risk management processes within your area of responsibility (as set out in Section 9 in the Standard Conditions of Grant) that support the achievement of all conditions in the LoO and for reviewing their effectiveness. The systems of controls are based on a continual process designed to identify the principal risks to the achievement of the project objectives, to evaluate the nature and extent of those risks and to manage them efficiently, effectively, and economically. This includes the selection and management of any/all downstream partners.