

GrACE

User manual for

Interim Financial Report

Programme Operator and Certifying Authority
February 2019 – V.1

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Disclaimer:

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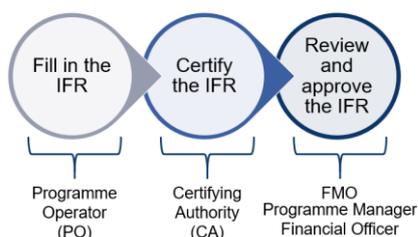
This document will be updated to reflect modifications in Grace. In case of any inconsistency, the provisions of the legal framework shall apply.

Introduction to Interim Financial Reports

The purpose of this manual is to help Programme Operators (POs), National Focal Points (NFP) and Certifying Authorities (CAs) to complete and submit Interim Financial Reports (IFR) in GrACE.

This manual describes the layout of the Interim Financial Reports (IFRs) and how they shall be completed by the PO and the CA.

According to the Regulation, the Programme Operator is responsible for preparing and submitting the IFR to the Certifying Authority, and the Certifying Authority is responsible for certifying and submitting the IFR to the FMO.



The purpose of the IFRs is to report on incurred eligible expenditure and request interim payment per programme. Each IFR is customised to the specific programme, i.e. the report contains programme specific data, such as financial information from previously submitted reports, applicable exchange rate, etc.

The IFR is composed of four main sections, of which the first two are also editable by the CA when they receive the IFR.

1. Part A – Incurred expenditure
2. Part B – Proposed expenditure
3. Outcomes (only applicable for the September IFR)
4. Milestones (only applicable for the September IFR)
5. PO Certification
6. CA Certification

Section 5 and 6 provides general information on the PO and CA certification. The main sections of the IFRs listed above are further described in sections 5 and 6 of the manual.

The IFR shall be submitted twice a year, covering the following reporting periods in each calendar year:

- 1 January – 30 June for actual expenditure incurred and 1 November – 30 April for proposed expenditure, with a deadline for submission to the FMO on 15 September.
- 1 July – 31 December for actual expenditure incurred and 1 May - 31 October for proposed expenditure, with a deadline for submission to the FMO on 15 March

Once the IFR has been approved by the FMO, the payment will be processed and transferred to the CA who is responsible for transferring the funds to the PO. For IFRs received after the due date but on, or before, the following due date, payments shall be due as if the IFR was received on its following deadline.

In case of technical problems during the completion, please contact grace.support@efta.int.

1 IFR reporting and verification by Programme Operator

The IFR template will be populated in Grace and will appear on the POs Dashboard under 'My Tasks'. The task is assigned to the person designated by the PO as the main contact for the programme, but it can be acquired by other persons designated as the programme's contacts. The task can be acquired by other users from the same organisation under "My team(s) tasks" in the Dashboard.

My Dashboard > My Tasks > Fill in the IFR

The screenshot shows the GRACE dashboard interface. At the top, it says 'GRACE' and 'FUNDING PERIOD 2014-2021'. On the left is a blue sidebar with navigation icons. The main content area is titled 'My tasks' and contains a table with the following data:

<input type="radio"/>	Task Name	Planned end date	Document
<input type="radio"/>	Fill in the IFR		IFR#1 [REDACTED]

Below the table, it says 'Showing 1 to 1 of 1 entries'.

The screenshot shows the 'My team(s) tasks' section of the dashboard. It has a search bar and 'View Options'. The table below has the following data:

<input checked="" type="checkbox"/>	Task Name	Planned end date	Document
<input checked="" type="checkbox"/>	Fill in the IFR		[REDACTED]

Below the table, it says 'Showing 1 to 1 of 1 entries 1 row selected'.

 Always access the task with pressing on the task name and not on the document name.

Reassigning the IFR task to another person within the organisation:

Task : Fill in the IFR

Details Comments (0)

Workflow
Interim Financial Reporting for Regular programmes ([redacted])

Assignee
Programme Operator (Programme Operator) 

Task description
The Programme operator should fill in the IFR details, and then either sign it electronically or upload signed paper copy of the document.

The 'Fill in the IFR' task:

Task : Fill in the IFR In progress

Details Comments (0)

Workflow
Interim Financial Reporting for Regular programmes ([redacted])

Assignee
Programme Operator (Programme Operator) 

Task description
The Programme operator should fill in the IFR details, and then either sign it electronically or upload signed paper copy of the document.

Main document
[redacted] 06.02.2019

Supporting documents 
None

Actions
Select
Write your comments here...
Submit

Document : IFR#1 CZ-HUMANRIGHTS

Preview Structured Data

Incurred (Part A) Proposed (Part B) Certification PO

Total Incurred (Part A) -

Part A - Statement of actual expenditure incurred and interest earned and interest earned

Navigating between parts of the IFR

Document : [redacted]

Preview Structured Data

Incurred (Part A) Proposed (Part B) Certification PO



It is important to register projects in the Grace before starting the IFR task, otherwise it will not be possible to report incurred expenditure for those projects.

1.1 Part A - Incurred expenditure

In part A, the PO shall report on incurred expenditures¹ for each of the budget lines approved for the programme. Part A is split into several sections: programme management, one section per outcome and interest earned². Information can be entered in the respective fields by clicking 'Edit' in each of these sections. To start editing the user selects 'Edit' and once it is done the progress is saved by selecting 'Save'. Only one section at a time can be edited and the sections must be saved before moving to another.

Editing parts of the IFR

■ Programme management
Edit

FM
Norway Grants

	Previously incurred	Incurred this period	Total to date	Budget	Available balance
Eligible expenditure	€ 0	€ 0	€ 0	€ 1,864,706	€ 1,864,706
Grant rate (85.00 %)	€ 0	€ 0	€ 0	€ 1,585,000	€ 1,585,000
Co-financing (15.00 %)	€ 0	€ 0	€ 0	€ 279,706	€ 279,706

Brief description of actual expenditure incurred

Saving your work

Total

Total (CZK)	Total (EUR)
0	€ 0

Cancel
Save

The top part of the section shows IFR information and financial data, including the period covered by the IFR. The summary table shows incurred expenditure previously reported, expenditure reported for this period as well as a total to date and the available balance for each budget line. The reported expenditure is split in accordance with the allocation of the EEA and Norway financial mechanism (FMs) and the co-financing in the programme agreement for each budget heading. The amounts shall be whole numbers (no decimals required).

¹ Expenditure reported in the IFR shall be incurred in accordance with Regulation and provisions of the programme agreements

² Interest earned shall only be reported in the March IFRs



Incurred expenditure reported shall include the programme co-financing in accordance with Annex I to the programme agreement. The reporting period will be in accordance with the Regulation as described above.

1.1.1 Programme management

A summary table with financial information is visible on the top of each budget heading. The summary table provides the grant rate and the co-financing at programme level. The expenditure is automatically calculated pro-rata between the FMs (EEA and Norwegian) according to the allocation as provided in Annex I to the Programme Agreement in case of programmes financed by both FMs.

The column “Previously incurred” indicates the total amount of expenditure incurred to date (as reported and approved within all previous IFRs), followed by the column for the expenditure incurred within the current period. The third column “Total to date” is the sum of the first and the second column. The last column “Available balance” indicates the amount available for this budget heading (“Budget” minus “Total to date”).

	Previously incurred	Incurred this period	Total to date	Budget	Available balance
Eligible expenditure	€ 0	€ 64,398	€ 64,398	€ 2,330,294	€ 2,265,896
Grant rate (85.00 %)	€ 0	€ 54,738	€ 54,738	€ 1,980,750	€ 1,926,012
Co-financing (15.00 %)	€ 0	€ 9,660	€ 9,660	€ 349,544	€ 339,884

A text box for providing the brief description of the incurred expenditure appears below. The description is mandatory. The text shall provide to the FMO a short overview of the main activities and costs incurred by the Programme Operator according to article 8.10.4 of the regulation, see example below:

* Brief description of actual expenditure incurred

Within the programme management there were expenditures regarding salary for 2 PO employees (from 5804) in the amount of EUR 10,000. Also the assistance for on-the-spot monitoring check was paid in the amount of EUR 2,551 and organization of a seminar on public procurement in the amount of EUR 3,000.

The following table provides a breakdown of the incurred expenditures per month. The incurred expenditure reported shall include the co-financing.

If the reporting currency is euro there will be one input field for “Eligible expenditure”. For expenditure in other currencies, (see example below) the amounts shall be inserted in local currency on a monthly basis. The system automatically converts the amounts to euro using the monthly exchange rate of the European Commission. All fields must be filled, either with an amount or zero, if no expenditure was incurred in that month.

Amounts will have to be inserted without decimals and amounts converted will be rounded to the closest integer. The incurred expenditure reported must include the programme co-financing.

Month	Eligible expenditure (RON)	Exchange for 1 Euro	Eligible expenditure (EUR)
October 2016	100,000	4.453,000	€ 22,457
November 2016	10,000	4.500,500	€ 2,222
December 2016	50,000	4.517,200	€ 11,069
January 2017	130,000	4.537,500	€ 28,650
February 2017	0	4.500,800	€ 0
March 2017	0	4.512,900	€ 0

The “Adjustments” part allows the Programme Operator to report corrections of incurred costs reported in the previous IFR's periods or report on corrections due to irregularity cases.

Adjustments are added by selecting ‘Add’.

Adjustments

<input type="radio"/>	Month	Adjustments (RON)	EUR/RON	Adjustments (€)
No entries found				
<input type="button" value="Add"/>				

To add an adjustment the user must select the month of the adjustment from the drop-down list (only the months of the current reporting period are possible to select) and enter the amount of the adjustment (in local currency if the reporting currency is not euro). The amount of the adjustment must be a negative value in case of a recovery of funds and positive in case of reporting eligible expenditure. The adjustment is added by selecting ‘Save’. The total amount under “Adjustments” is directly deducted from the amount of the incurred expenditures reported for the period.

* Month
October 2016

* Adjustment
RON -25,000

EUR/RON
4.453

Adjustment (EUR)
€ -5,614

Information on the nature of the adjustments shall be provided in the following boxes.

* Adjustments description
Adjustment due to correction on the staff cost reported on the previous IFR #3. And an adjustment due to a financial correction relating to irregularity IR-1254.

Return of unspent funds
N/A

Recovery due to irregularity
Financial correction due to the irregularity IR-1245 in the amount of EUR 1,500.

The description of the adjustment (box 1) is mandatory. The adjustments due to a return of unspent funds should be explained in the second text box. And the third text box is for a comment if the adjustment is due to a recovery to irregularity.

Once the information in the programme management section is complete the progress is saved by selecting 'Save'. By selecting 'Cancel' the information entered will be lost.

1.1.2 Outcomes

On the top of each outcome the name of the outcome is indicated and the Financial Mechanism from which the outcome is financed (EEA or Norwegian).

■ Cultural heritage management enhanced (EEA Grants)

FM

EEA Grants

The following table provides information on the previously incurred amount, incurred in this period, the total to date, available budget and the balance.

	Previously incurred	Incurred this period	Total to date	Budget	Available balance
Eligible expenditure	€ 0	€ 11,228	€ 11,228	€ 18,185,000	€ 18,173,772
Grant rate (85.00 %)	€ 0	€ 9,544	€ 9,544	€ 15,457,250	€ 15,447,706
Co-financing (15.00 %)	€ 0	€ 1,684	€ 1,684	€ 2,727,750	€ 2,726,066

A description of the incurred expenditure and activities performed in the period for the given outcomes is to be provided in the text box following the table. The description is mandatory.

* Brief description of actual expenditure incurred for the outcome

The payments of EUR 200,000 relate to the advance payment under the first call for 20 projects. Projects were contracted in February 2018. And advance payments up to 30% of the project grant were paid in line with the programme agreement.

The incurred expenditure in the outcomes section is reported per project. Expenditure is considered as incurred at programme level when payments have been made to project promoters. The amount to be reported is the payments/transfers made to each project indicating the payment date. The amount to be reported includes the programme co-financing.

A project is added by selecting 'Add'.

Eligible expenditures period

October 2016 - December 2018

Eligible expenditures

<input type="radio"/>	Project	Month	Eligible expenditure (RON)	EUR/RON	Eligible expenditure (€)
No entries found					

Add

In the form shown below the project can be selected from the drop-down list. Only projects financed under that specific outcome are included in the drop-down list. The month in which the expenditure was incurred is selected next from the drop-down list and the amount is entered in the following field (in local currency if the reporting currency is not euro). The project-related expenditure is added by selecting 'Save'. Another entry is required if you report expenditure for the same project over more than one month.

* Project
Select

* Month
December 2016

* Eligible expenditure
RON 50,000

EUR/RON
4.517,200

Eligible expenditure (EUR)
€ 11,069

The outcomes section also includes adjustments. This part is the same as the adjustments in the programme management section (see program management adjustments). In case of adjustments needed due to any returns of unspent funds from projects and/or recoveries which took place during the reporting period, indicate the amounts with negative values). See example below.

* Adjustments description
The adjustment is related to a recovery due to a cancellation of a project BS-PROGRAMME-0001.

Return of unspent funds
Return of unspent fund of advance payment #1

Recovery due to irregularity
N/A

The outcome section is saved by selecting 'Save'.

1.1.3 Interest earned (only applicable for the March IFR)

The interest generated in the accounts established by the Programme Operator for funds intended for re-granting (Reg. Art. 9.7.b) during the previous year (e.g. the interest generated during the calendar year 2018 shall be reported in the March 2019 IFR) shall be reported in the IFR. The interest is reported by Financial Mechanism.

The interest earned appears on the bottom of the Part A page. These will only appear in the March IFR. The amount of interest earned shall be entered in euro and further comments shall be provided to describe the nature of the interest. The comment is mandatory, even when no interest has been accumulated.

■ Interest Earned

Interest generated on accounts established by the Programme Operator for funds intended for regranting for 2016, 2017, 2018

EEA Grants	Total
€ 100	€ 100

Cumulative interest generated on accounts established by the Programme Operator for funds intended for regranting

EEA Grants	Total
€ 100	€ 100

Comments

In the last reporting period EUR 100 of interest was generated on the PO's account.

This section shows two levels of information.

- Interest generated on accounts established by the Programme Operator for funds intended for the reporting year (for manual completion); and
- Interest total to date accumulated for the current and previous years (calculated automatically).

A text box is available for the PO and CA to provide relevant additional information relating to the interest.

For Technical Assistance, the interest to be reported is the interest earned (according to Reg. Art. 9.7.1 a.) generated on the bank accounts held in the BS for funds for the FMs 14-21 programmes.

The interest earned reported through the IFRs will be accounted for in the calculation of the final balance referred to in Reg. Art. 9.4.1.

1.2 Part B – Proposed Expenditure

The PO shall provide a statement for proposed expenditure denominated in euro for the reporting period immediately following the relevant payment date of the report (see Reg. Art. 9.3.1.).

In part B the reporting is identical across budget headings, including programme management.

The summary table at the top of the proposed section (see table below) shows previous advance and interim payments, interim payment for the current period as well as a total to date, the budget, and the available balance for each budget line. The proposed expenditure is split in accordance with the allocation of the EEA and Norwegian Financial Mechanism) and the co-financing in the programme agreement for each budget heading.

	Previous advance and interim payments	Interim payment this period	Total to date	Budget	Available balance
Eligible expenditure	€ 0	€ 109,784	€ 109,784	€ 2,330,294	€ 2,220,511
Grant rate (85.00 %)	€ 0	€ 93,316	€ 93,316	€ 1,980,750	€ 1,887,434
Co-financing (15.00 %)	€ 0	€ 16,468	€ 16,468	€ 349,544	€ 333,077

The amount to be paid is equal to the proposed expenditure minus funds left from previous disbursements and the expected cash balance. Following the approval of the IFR, the FMO will disburse the amount to be paid, unless expenditure proposed by the PO is considered unjustified or unrealistic.

Please note that negative amounts are allowed per budget heading but in cases where the total amount to be paid (sum of amount to be paid for all the budget headings), following the calculation above, is negative, the FMO will not make any disbursement and the system will make the amount to be paid equal to zero.

The PO shall enter proposed expenditure for each budget heading and provide a justification for the expenditure proposed in the assigned text box (see example below). The euro amounts proposed shall include programme co-financing. In the summary table the system will automatically calculate the split of total, grant and co-financing amounts.

Information is entered by editing each of these sections. To start editing the user selects 'Edit' and once it is done the progress is saved by selecting 'Save'. Only one section at a time can be edited and must be saved before editing another section/budget line.

The user shall fill in the fields "proposed for period ...", which is the period covered by the requested proposed expenditure and "expected to be incurred ...", which is the gap period between the current period of incurred expenditure and the period of the proposed expenditure.

The remaining fields are pre-filled. The "amount to be paid" at the very bottom of the table for proposed expenditure is calculated by subtracting the expected cash balance at the start of the proposed expenditure period from the proposed expenditure. The expected cash balance is calculated by subtracting the previously incurred expenditure and the expenditure expected to be incurred in up until the next payment date from the total of previous payments.

For each budget line there is a mandatory field where the user shall provide a brief description of the activities to be financed in the proposed expenditure period.

		Total	
Proposed for period 01 May 19 - 31 Oct 19		€	1,000
Amount paid in previous payments		€ 0	
- Reported incurred 14 Oct 16 - 31 Dec 18		€ 58,784	
- Expected to be incurred 01 Jan 19 - 30 Apr 19	€	50,000	
- Expected cash balance at the start of period for the proposed expenditure		€ -108,784	€ -108,784
= Amount to be paid			€ 109,784

Brief description of activities to be financed

The requested amount will cover the interim payments for call number 2. Expected in November 2019. In total around EUR 200,000 are expected in interim payments in the next period. In addition advance payment of EUR 150,000 to PdP1 (BS-PROGRAMME-0002) is expected in September 2019. Total proposed expenditure is EUR 350,000.

Once the information in the section is complete the progress is saved by selecting 'Save'. By selecting 'Cancel' the information entered will be lost.

1.3 Outcomes (Only in the September IFR)

This step of the IFR shall only be completed in the September IFR and it does not require certification by the CA. It provides information on the progress towards achieving outputs and outcomes (Reg. Art. 9.3.6 c). This step is normally mandatory for completion once the projects are up and running.

In the 2014-2021 FMs, a staggered reporting approach has been introduced. Once the projects are up and running, reporting on output, and outcome, achievements are added subsequently to the Annual Programme Report and to the Strategic Report.

The results framework table will be pre-populated from the system, except for the "Achievements" column which shall be completed by the PO. The PO needs to fill in the achievements' column by outcome and output for the period covered by the IFR. The last part of the table concerns the bilateral outcome and outputs.

1.4 Milestones (Only in the September IFR)

This part of the IFR shall only be completed in the September IFR and **only applies to the PO's input**. It does not require certification by the CA. There are several columns that need to be completed: description of the milestone, status (achieved: yes/no), conclusion or expected date of achievement (depending if achieved), additional comments with descriptive text and proposed action depending on the status.

1.5 PO Certification

This part consists of three sections: Information on the Programme Operator and contact person, a questionnaire, and the signature section.

1.5.1 Programme Operator information

First the Programme Operator is requested to provide information on the contact person. The contact person is selected from a drop-down list. Once done, the section is saved by selecting 'Save'.

Full legal name
Ministry of Culture and National Identity - Romania (RO)

* Contact Person
Programme Operator

Job Title
Email
ro.culture@romani.ro

Telephone
Mobile

Programme Operator signature
I certify that I am duly authorised to sign this interim financial report and that the proposed expenditure described in Part B from which this interim payment is calculated is a realistic estimate of the expenditure that will actually be required by the Programme in the period referred to in Part B. I have thoroughly reviewed the actual expenditure incurred declared in Part A, and co - financing provided in Part B of this report, and confirm that the information provided is accurate. I confirm that this Programme is carried out as described in the Programme Agreement and that the incurred expenditure is correctly represented.

1.5.2 Questionnaire

In this part the Programme Operator shall comment on the overall implementation status and reply to specific questions regarding the programme. Replies are provided by selecting Yes, No or N/A from a drop-down list of each of the questions and providing a comment.

For some of the questions, e.g. no. 1 and 2, the question will have to be answered in each IFR until the reply is positive ("Yes"). When a positive reply has been entered, the questionnaire in subsequent IFRs will be prepopulated with the positive reply. Once done, the section is saved by selecting 'Save'.

■ Questionnaire

* Overall implementation status
Overall the programme is progressing well the first call was lunched in September 2018. A total number of 15 projects were contracted during the reporting period. Additional call will be launched in March 2019 from which 8 projects are expected. In addition PdP1 started implementation.

Questions
1. Management and control systems of the Programme Operator set up fulfilling the general principles set out in the Regulation and approved by the National Focal Point (Art 5.7)

Answer
Select
Yes
No
N/A

Comment
st-bearing bank accounts dedicated to the funds intended for regranting established and maintained (Art 5.6.1)

1.5.3 Signatures

In the signature part the PO enters the name, role and organisation of the signing party and includes the place and date of signature. If needed, one or more signatures can be added by selecting '+'.

■ Signatures

For the Programme Operator

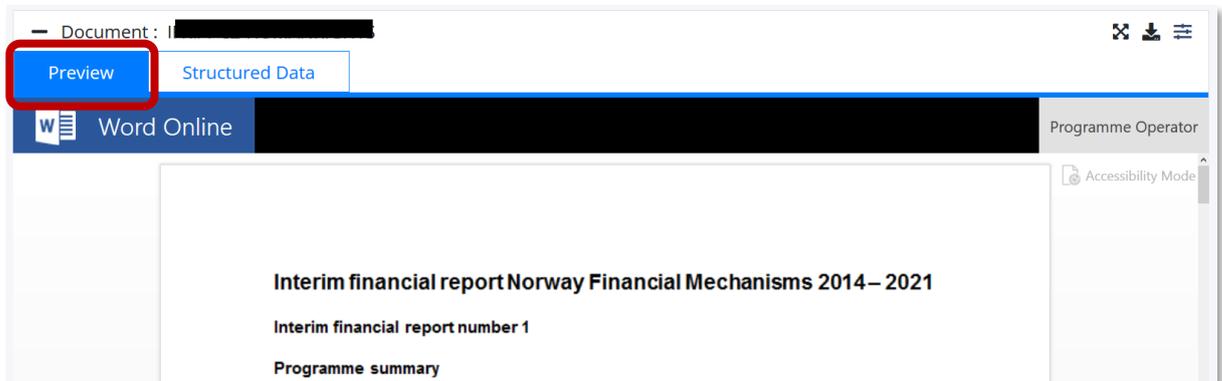
Signed in	Signed on
<input type="text"/>	<input type="text" value=""/>
Signed by	Role/organisation
<input type="text"/>	<input type="text" value=""/>

+

Once done, the section is saved by selecting 'Save'.

1.6 Finalising and submitting the IFR

Once all the information is filled in, the user can see a preview of the IFR by selecting the preview button on top of the IFR page. The structured data can still be edited if needed.



Supporting documents can be added if needed by selecting . The uploaded documents become visible underneath.



Due to technical restrictions at the moment the signed copy of the IFR should be uploaded under the supporting documents in addition to the way described below.

Once the IFR is finalized the PO may download and print a copy. This is done by selecting . The next step is to upload a signed paper copy. That is done by selecting 'Upload signed paper copy' in the actions part of the task.



Error message will appear and prevent the submission of the IFR in case of missing information.

The description for "Improved access to and quality of health services in Malta (EEA Grants)" is missing at incurred tab.
 The description for "Improved access to and quality of health services in Malta (Norway Grants)" is missing at incurred tab.
 The description for "Improved well-being of vulnerable children and youths (EEA Grants)" is missing at incurred tab.

The Programme Operator has an option to provide a comment, which will be visible to the Certifying Authority and the FMO. Once the action is selected and comment entered (if any) 'Submit' is selected and a window opens allowing the Programme Operator to upload a scan of the signed IFR. Only PDF version is allowed.

Upload signed copy

Upload one file

Or drag and drop a file here

Cancel

Before the IFR can be submitted to the FMO the signature entered in the structured data has to be linked to the uploaded paper copy. The entered signature appears after the document has been uploaded. To link the signature the empty box before the signature must be ticked. The final step is to select 'Link Signatures'. Once this is selected the IFR is submitted to the Certifying Authority. This step cannot be reversed.

No Signatures Found

Linked	Party	Signed by	Signed on	Signed in	Role/organisation
<input checked="" type="checkbox"/>	For the Programme Operator	Prof. Programm	20.02.2019	Narnia	Programme Manager / Ministry of Finance
<input type="checkbox"/>	For the Certifying Authority		-		

New

Cancel
Link Signatures

2 Certification and submission by Certifying Authority

Once the PO has completed the IFR task, a task is sent to the 'My task' list of the CA for certification³. The task can be acquired by any CA user from the "My team(s) tasks" in the Dashboard.

Accessing the task

The screenshot shows the GRACE dashboard for the funding period 2014-2021. On the left is a blue navigation sidebar with icons for user profile, dashboard, currency, and a building. The main content area is titled 'My tasks' and contains a search bar, 'View Options', and a table. The table has columns for 'Task Name', 'Planned end date', and 'Document'. One task is listed: 'Certify the IFR' with a planned end date of 05.02.2019 and a document ID of IFR#1 [REDACTED]. The 'Certify the IFR' text in the table is circled in red. Below the table, it says 'Showing 1 to 1 of 1 entries'.

The 'Certify the IFR' task

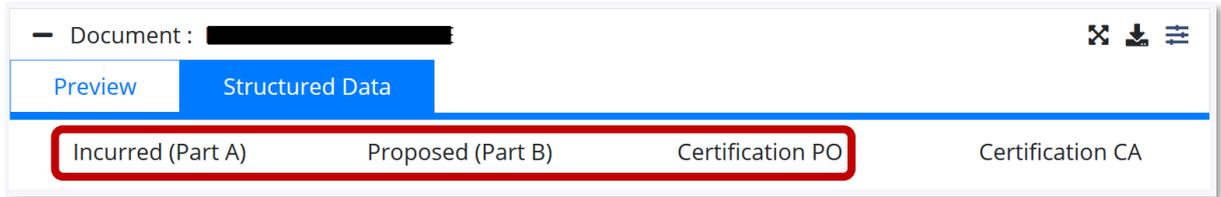
The screenshot shows the details of the 'Certify the IFR' task. The task is in progress. The workflow is 'Interim Financial Reporting for Regular programmes'. The assignee is 'Certifying Authority (Certifying Authority)'. The task description states: 'The Certifying authority should review the IFR details, and then either return it back to the Programme operator for changes or sign it electronically or upload signed paper copy of the document.' The main document is [REDACTED] with a date of 05.02.2019. There are 019 supporting documents. The actions section includes a dropdown menu, a comment box, and a 'Submit' button. Below the task details, there is a section for the document 'IFR#1 CZ-GOVERNANCE' with tabs for 'Preview' and 'Structured Data'. The 'Structured Data' tab is active, showing a table with columns: 'Incurred (Part A)', 'Proposed (Part B)', 'Certification PO', and 'Certification CA'.

The task can be reassigned to another person within the organisation with .

The IFR information is visible under the Structure Data and the Preview tab.

³ The responsibilities of the Certifying Authority are listed in the article 5.4.1 of the Regulations..

Viewing and editing the information filled in by the Programme Operator



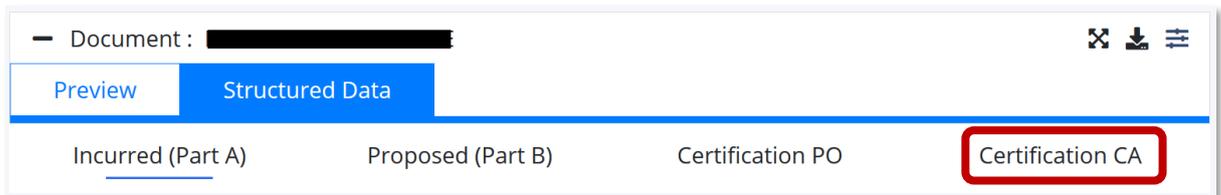
The CA can view and edit the information filled in by the PO by selecting the Structure Data view. The information provided in Part A, Part B and the PO certification is the same as described in the PO section.



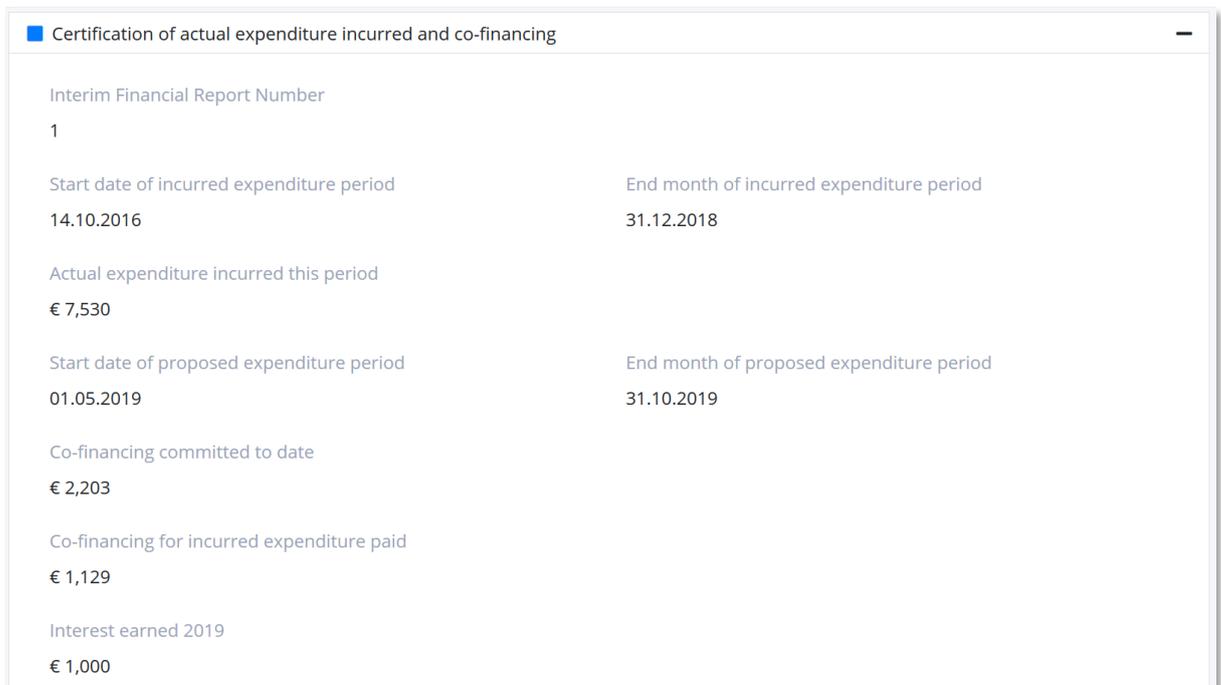
It is important to note that the history of the changes made by the CA are saved in GrACE.

The FMO only receives the final version of the IFR as certified and submitted by the CA.

The certification tab is only available for the CA.



At the top of this tab, there is a summary of data from the IFR and a certification text. The text is standard and cannot be changed by the CA.



The Certifying Authority hereby certifies that:

- (i) the summary of eligible expenditure submitted by the Programme Operator is in full conformity with the supporting documents;
- (ii) the supporting documents have been examined and found to be authentic, correct and accurate;
- (iii) the summary of eligible expenditure is based on verifiable accounting which is in compliance with generally accepted accounting principles and methods;
- (iv) the summary of eligible expenditure falls within eligible expenditure under the Regulation for the implementation of the EEA / Norwegian Financial Mechanisms 2014-2021;
- (v) the summary of expenditure is incurred as part of the implementation of the Programme in accordance with the Programme Agreement;
- (vi) sufficient audit trail exists;
- (vii) co-financing committed to date has been made available;
- (viii) co-financing in relation to incurred expenditure has been paid;
- (ix) when relevant, that the interest earned at PO account is correct.

At the end of this view the name of the CA staff member certifying and signing the IFR shall be included.

Signing the IFR

■ Signatures

For the Certifying Authority

Signed in	Signed on
<input type="text"/>	<input type="text" value=""/>
Signed by	Role/organisation
<input type="text"/>	<input type="text" value=""/>

+

The CA has the option to “Approve” or “Return the IFR” to the PO. The CA can insert additional comments in the box before approving or returning the IFR.

Task : Certify the IFR In progress

Details Comments (0)

Workflow
Interim Financial Reporting for Regular programmes (██████████)

Assignee
Certifying Authority (Certifying Authority) ✕

Task description
The Certifying authority should review the IFR details, and then either return it back to the Programme operator for changes or sign it electronically or upload signed paper copy of the document.

Main document
██████████ 05.02.2019

Supporting documents 📎
019

Actions

Select ▾

Write your comments here...

Submit

Document : IFR#1 CZ-GOVERNANCE 🗕 📄 ☰

Preview Structured Data

Incurred (Part A)
Proposed (Part B)
Certification PO
Certification CA

Return the IFR to the PO or submit the IFR to the FMO

Actions

Select ▾

Return to Programme operator

Sign electronically

Upload signed paper copy

Submit

Actions

Select ▾

Return to Programme operator

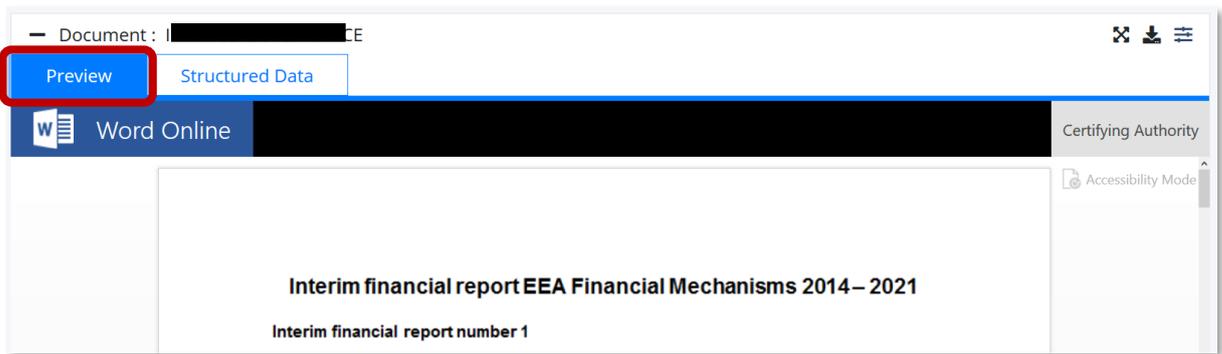
Sign electronically

Upload signed paper copy

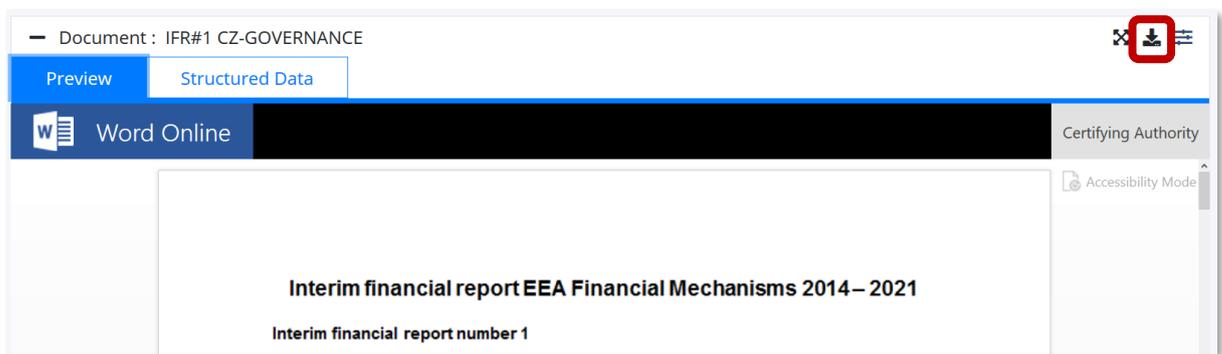
Submit

Before submitting the IFR to the FMO, the CA shall sign the IFR. The PDF of the IFR can be retrieved through the "Preview IFR" button (see screen above). The signature is mandatory and the IFR cannot be approved without this upload. The uploading of the signed IFR and linking the signatures are the last steps of the IFR submission.

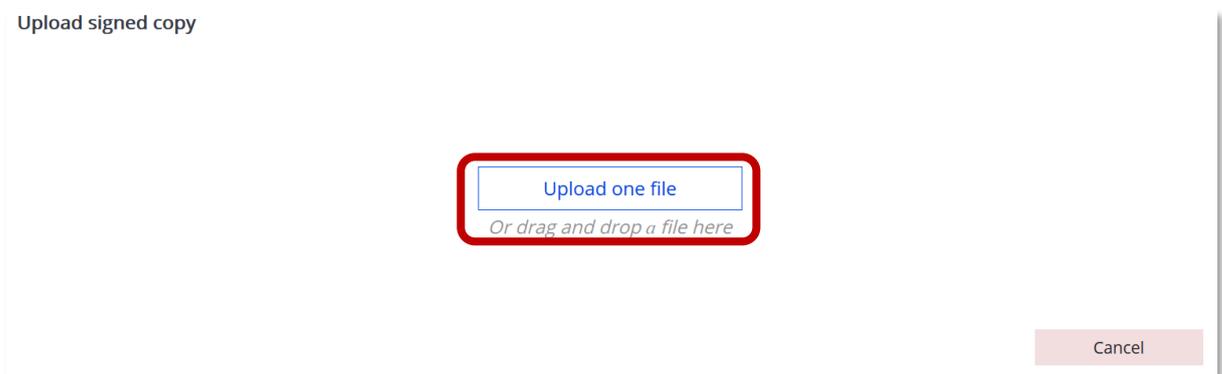
See print preview of the IFR



Downloading the finalised IFR



Upload signed paper copy



Linking the signatures to the signed paper copy

No Signatures Found

Linked	Party	Signed by	Signed on	Signed in	Role/organisation
<input type="checkbox"/>	For the Programme Operator		-		
<input checked="" type="checkbox"/>	For the Certifying Authority	Dr Certifying Au	20.02.2019	Narnia	Financial Officer / Ministry of Finance

[New](#)

[Cancel](#) [Link Signatures](#)

The 'Link signatures' button is the last step. After this step, the IFR is submitted to the FMO and it will not appear under 'My tasks'.

The IFR will be assessed by the FMO. In case of errors or incomplete information the IFR could be returned to the PO or CA for correction or clarification.

The FMO can make changes to proposed expenditure in the IFR. in case changes are proposed, the FMO will inform the CA/NFP. Any changes made to the IFRs received can be reviewed through the read-only view of the IFR accessible through the programme summary.

After the IFR has been approved by the FMO, the payment will be processed within a month and transferred to the CA. The IFRs received after their due date but on, or before, the following due date will be processed by the FMO as the report would have been received on its following due date. If an IFR has not been received within twelve months from the end of the reporting period in which expenditure has been incurred by the PO, the expenditure for that period will be declared ineligible and cancelled.

In case of problems during the completion, please contact grace.support@efta.int for technical problems or the relevant Financial Officer for questions related to the IFR content.