



# **Submit Interim Financial Report**

## **Grace User manual for PO, NFP and CA.**

Version 3.0, June 2020

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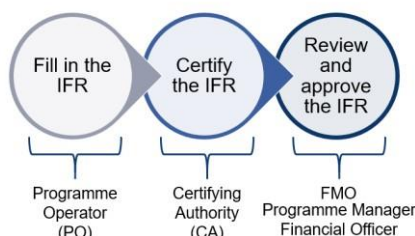
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## 1. Introduction to Interim Financial Reports

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 (IFRs) 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 three 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. Verification by the Program Operator
5. Certification Authority's Certification

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

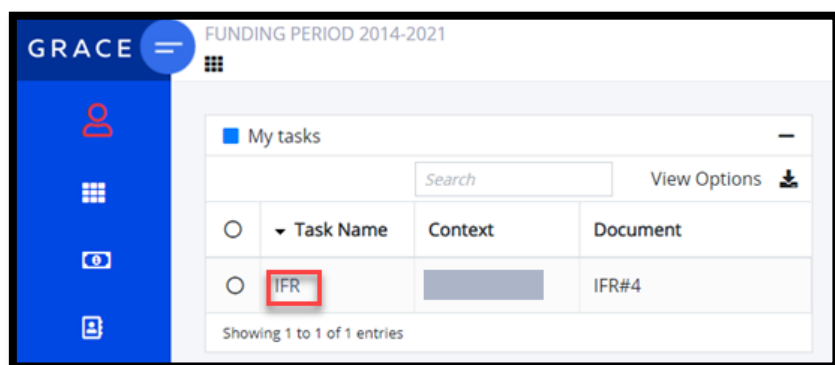
Once the IFR has been approved by the FMO, the payment will be processed and transferred to the CA who is responsible for transferring the funds to the PO. For IFRs received after the due date but on, or before, the following due date, payments shall be due as if the IFR was received on its following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

In case of technical problems during the completion, please contact [grace.support@efta.int](mailto:grace.support@efta.int).

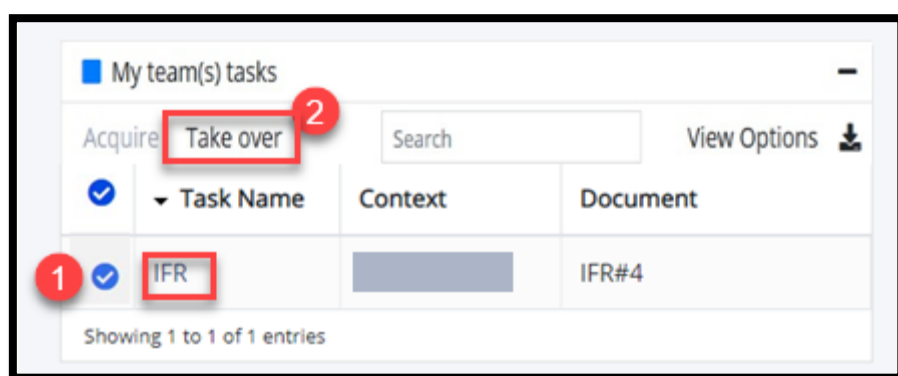
## 2. IFR reporting and verification by PO in GrACE

### 2.1. The IFR Task

The task for the preparation of the Interim Financial Report is available under the My tasks section, located on the top left side of your GrACE dashboard. If there are multiple users in your organisation, the task will be in My Tasks section for the user registered as primary contact in GrACE for your organisation.



The task can be acquired by other users from the same organisation under “My team(s) tasks” in the Dashboard, by clicking the circle in front of the task (1) and then “Take over” (2).



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 can be achieved by opened task screen as shown in the image below:



A new window will then open where you can choose which colleague to reassign the task (1). A message can be relayed if you prefer (2) before reassigning (3).

Choose assignee

\* Assignee

(Programme Operator)

Comment

Reassign Cancel

After opening the task, you can view and edit the report. In order to fill-in the template, you will edit the Structured Data tab:

Task: Fill in the IFR In progress

Details Comments (0)

Workflow  
Interim Financial Reporting for Regular programmes

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  
06.02.2019

Supporting documents  
None

Actions  
Select  
Write your comments here...

Submit

Document:

Preview Structured Data

Incurred (Part A) Proposed (Part B) Outcomes Verification PO

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

Navigating between parts of the IFR can be done by clicking on the header titles:

Document:

Preview Structured Data

Incurred (Part A) Proposed (Part B) Outcomes Verification 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.

## 2.2. Incurred Expenditure (Part A)

In part A, the PO shall report on incurred expenditures<sup>1</sup> 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 earned<sup>2</sup>. Information can be entered in the respective fields by clicking “Edit” in each of these sections. To start editing the user clicks “Edit” and once it is done the progress is saved by clicking “Save”.

By ticking the box “Show decimals” you can see the cents and exact figures in the system. This can be turned on and off as you please and is simply a viewing preference, it does not impact your report.

Left Panel (Show decimals: <input type="checkbox"/> )		Right Panel (Show decimals: <input checked="" type="checkbox"/> )	
Total Budget	Available balance	Total Budget	Available balance
€ 7,058,824	€ 6,871,807	€ 7,058,823.52	€ 6,871,806.56
€ 6,000,000	€ 5,841,036	€ 6,000,000.00	€ 5,841,035.58
€ 6,000,000	€ 5,841,036	€ 6,000,000.00	€ 5,841,035.58
€ 1,058,824	€ 1,030,771	€ 1,058,823.51	€ 1,030,770.97

To edit the IFR:

To save your work, scroll to the end of the page and click “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

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

<sup>2</sup> Interest earned shall only be reported in the March IFRs

of the EEA and Norway financial mechanism (FMs) and the co-financing in the programme agreement for each budget heading.



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.

## 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").

Norway Grants	Previously incurred	Incurred this period	Total to date	Budget	Available balance
Eligible expenditure	€ 172,956.86	€ 215.73	€ 173,172.59	€ 705,882.35	€ 532,709.76
Grant rate (85.00 %)	€ 147,013.33	€ 183.37	€ 147,196.70	€ 600,000.00	€ 452,803.30
Norway Grants	€ 147,013.33	€ 183.37	€ 147,196.70	€ 600,000.00	€ 452,803.30
Co-financing (15.00 %)	€ 25,943.53	€ 32.36	€ 25,975.89	€ 105,882.34	€ 79,906.45

A text box for providing a brief description of the incurred expenditure is presented after the summary of the balances. This 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.

Eligible expenditure	Month	Eligible expenditure (CZK)	EUR/CZK	Eligible expenditure (EUR)
	January 2020	5,093	25.463	€ 200.02
	February 2020	0	25.25	€ 0.00
	March 2020	0	25.283	€ 0.00
	April 2020	0	27.315	€ 0.00
	May 2020	0	27.125	€ 0.00
	June 2020	0	27.275	€ 0.00

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.

New adjustments are added by clicking on “Add new adjustment”:

	Month	Adjustment type	Description	Adjustment (CZK)	EUR/CZK	Adjustment (EUR)
Adjustments	October 2017	Irregularity not reported yet	Irregularity regarding reporting	400	26.041	€ 15
	<a href="#">Add new adjustment</a>					

To add an adjustment the user must first select the month of the adjustment from the drop-down list (only the months of the current reporting period are possible to select) and then the type of adjustment. Provide a short description of the adjustment. 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 recovery of funds and positive in case of reporting eligible expenditure. Several adjustments can be added if necessary. The adjustment, as well as all other info entered on this form, is saved by clicking “Save” at the end of the page.

The total amount under “Adjustments” is directly deducted or added from the amount of the incurred expenditures reported for the period.

Eligible expenditure	Month			Eligible expenditure (CZK)	EUR/CZK	Eligible expenditure (EUR)
	January 2020			5,093.00	25.463	€ 200.02
	February 2020			0.00	25.25	€ 0.00
	March 2020			0.00	25.283	€ 0.00
	April 2020			0.00	27.315	€ 0.00
	May 2020			0.00	27.125	€ 0.00
	June 2020			0.00	27.275	€ 0.00
	Adjustments	Month	Adjustment type	Description	Adjustment (CZK)	EUR/CZK
January 2020		Irregularity not reported yet	Irregularity regarding reporting	400.00	25.463	€ 15.71
Total				5,493.00	-	€ 215.73

Once the information in the programme management section is complete the progress is saved by clicking “Save” at the end of the page. By clicking “Cancel” the information entered will be lost.

## Outcomes

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

– Outcome 1: Enhanced cooperation in the criminal justice and social system (Norway Grants)



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

— Outcome 1: Enhanced cooperation in the criminal justice and social system (Norway Grants)					
Norway Grants	Previously incurred	Incurred this period	Total to date	Budget	Available balance
Eligible expenditure	€ 0.00	€ 13,645.29	€ 13,645.29	€ 802,000.00	€ 788,354.71
Grant rate (85.00 %)	€ 0.00	€ 11,598.50	€ 11,598.50	€ 681,700.00	€ 670,101.50
Norway Grants	€ 0.00	€ 11,598.50	€ 11,598.50	€ 681,700.00	€ 670,101.50
Co-financing (15.00 %)	€ 0.00	€ 2,046.79	€ 2,046.79	€ 120,300.00	€ 118,253.21

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 the 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 clicking "Add new project eligible expenditure", see red box in the picture below.

Eligible expenditures period  
January 2020 - June 2020

	Payment to project	Payment Date	Eligible expenditure (RON)	EUR/RON	Eligible expenditure (EUR)		
Eligible expenditure	<div><div></div><div>March 2020</div></div>		50	4.81	€ 10		
	<div><div></div><div>Select month</div></div>				€ 0		
	<div>Add new project eligible expenditure</div>						
Adjustments	<div>Payment to project</div>	<div>Payment Date</div>	<div>Adjustment type</div>	<div>Description</div>	<div>Adjustment (RON)</div>	<div>EUR/RON</div>	<div>Adjustment (EUR)</div>
	<div>Add new project adjustment</div>						
Total			50	-	€ 10		

In the form shown above the project can be selected from the drop-down list, see the green box. 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). Another entry is required if you report expenditure for the same project over more than one month. The project-related expenditure is added by clicking "Save" at the bottom of the page.

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, click "Add new project adjustment" (red box) and fill in the details in the green box.

Eligible expenditures period  
January 2020 - June 2020

Eligible expenditure	Payment to project	Payment Date	Eligible expenditure (RON)	EUR/RON	Eligible expenditure (EUR)		
Add new project eligible expenditure							
	Payment to project	Payment Date	Adjustment type	Description	Adjustment (RON)	EUR/RON	Adjustment (EUR)
		February 2017	Recovery due to irregularity	Adjusted	5,000	4.5008	€ 1,111
Adjustments			Select irregularity case				
Add new project adjustment							
Total					5,000	-	€ 1,111

The outcome section is saved by clicking "Save" at the bottom of the page.

## 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 2019 shall be reported in the March 2020 IFR) shall be reported in the IFR. The interest is reported by the 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.

## 2.3. Proposed Expenditure (Part B)

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 as part A, 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 by 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	€ 2,191,477	€ -2,004,460	€ 187,017	€ 7,058,824	€ 6,871,807
Financial Mechanisms	€ 1,862,755	€ -1,703,791	€ 158,964	€ 6,000,000	€ 5,841,036
Norway Grants	€ 1,862,755	€ -1,703,791	€ 158,964	€ 6,000,000	€ 5,841,036
Co-financing	€ 328,722	€ -300,669	€ 28,053	€ 1,058,824	€ 1,030,771

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. However, when 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 does **not** make any disbursement, and the system sets the amount to zero. For Bilateral IFR's a budget line with payments to a PO that has a negative cash balance will not be included in the calculation of the disbursement.

The PO shall enter the 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 automatically calculates 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" at the top right of the page.

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 clicking “Save” at the bottom of the page. By clicking “Cancel” the information entered will be lost.

## 2.4. Outcome Achievements

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 mandatory for the completion of the September IFR.

The PO needs to report on the achievements for those indicators which have a frequency of reporting set to “semi-annual” (in Annex I of the Programme Agreement/Programme Implementation Agreement).

The results framework table will be pre-populated by the system, except for the “Achievements” column which shall be filled in by the PO. The PO needs to fill in the achievements” column by clicking on the “Edit” button and filling in the required fields. The achievements should always represent the latest (cumulative) status of a particular indicator – since the start of programme implementation until 30 June of the year in which the September IFR is being submitted.

For example, if the PO had previously reported an achievement of 200 for the indicator “Number of beneficiaries of services” (period ending 31 December the previous calendar year), and 50 additional beneficiaries received services between 1 January and 30 June of the current year, then the PO would report “250” in the column “Achievements until end June” in the September IFR.

Document: IFR#3

Preview | Structured Data

Incurred (Part A) | Proposed (Part B) | Outcomes

Report achievements Yes

Objective: Improved correctional system

Outcome 1: Enhanced cooperation in the criminal justice and social system

Indicator	Unit of measurement	Baseline	Achievements until end of previous reporting period	Achievements until end June	Target	Comment
Common educational system for inter-departmental training related to prison and post-prison care set up	Binary	No	No (APR 2019)	Reported Annually (APR)	Yes	-

By clicking on “Edit”, the achievements column becomes editable.

Output 1.1 : Local development plans elaborated	Number of municipalities provided with a technical assistance to elaborate Development Plans	0		50
	Number of local professional staff trained in preparing Development Plans	0	150	

## 2.5. Verification by Programme Operator (PO)

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

## 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 clicking "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.

## Questionnaire

In this part the Programme Operator shall:

- 1) comment on the overall implementation status, and
- 2) reply to specific questions regarding the programme.

In commenting on the overall implementation status, the Programme Operator shall assess the progress of implementation, taking into consideration the milestones plan submitted to the FMO prior to signing the Programme Agreement.

Replies to specific questions are provided by clicking 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. However, you will be able to change later if needed. Also notice that the comment section is mandatory.

Once done, the section is saved by clicking "Save".

Questionnaire

\* Overall implementation status

Overall the programme is progressing well the first call was launched 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)

## 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 clicking “+”.

Signatures

For the Programme Operator

Signed in

Signed on

Signed by

Role/organisation

+


Once done, the section is saved by clicking “Save”.




## 2.6. Finalising and submitting the IFR


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



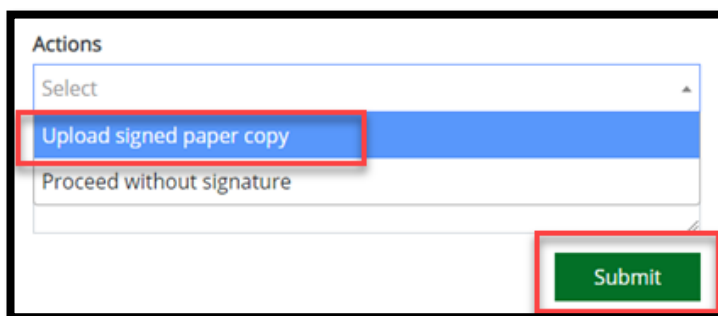
Supporting documents can be added if needed by clicking: 

The uploaded documents become visible below.

 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 clicking . The next step is to upload a signed paper copy. That is done by clicking "Upload signed paper copy" in the actions part of the task. For information, the proceed without signature is only used in special cases so it can be disregarded for now.

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), click "Submit".



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.

Correct the errors and try to submit the report again.

If everything is correct, a new screen appears, 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

<input type="checkbox"/>	Party	Signed by	Signed on	Signed in	Role/organisation
<div style="border: 2px solid red; padding: 2px;">Linked</div>	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

This is the last step, and after you clicked "Link Signatures", the IFR is sent to the Certification Authority.

You can view a copy of the report you sent in, from your dashboard, under "My recent documents":

My recent documents			
		Search	View Options
<input type="radio"/>	Name	Modified on	
<input type="radio"/>	IFR#3		03.06.2020 14:41:44



## 2.7. Excel import

You can import data through an Excel file for Part A (Incurred), Part B (Proposed) and Outcomes. The Excel file has a sheet per section. You do not need to use the Excel for all the sections, while the first tab is common for all the tabs.

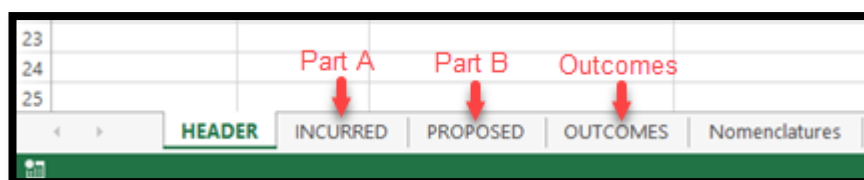
It is possible to only use Excel only for one topic and not the others. For example, you may choose to only use Excel for the Incurred part and manually fill the others directly in Grace. You can upload the whole Excel book, if uploaded in Part A, GrACE will only look for "Incurred".

Attached to this PDF, you will find the Excel template. Download this user manual to your computer and you will be able to see that there is an attachment in the PDF. This is the name of it (note, you cannot double click on this image, it is just for illustration):

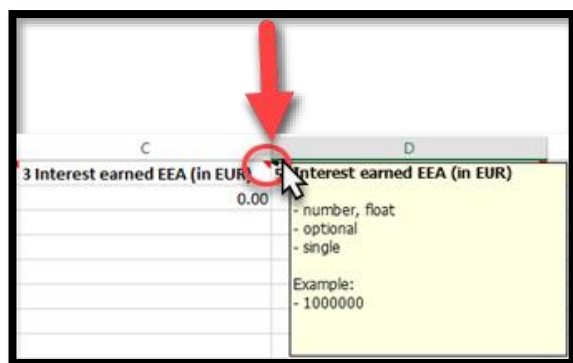


FMO%20Excel%20te  
mplate%20IFR.xlsx

### Instructions:



The column headers in the Excel book has red corners where you can hover the mouse pointer in order to receive helpful instructions, see picture below. Therefore, this user manual will not cover the Excel import in detail as this can be found in the template directly.



When the Excel file is ready for import, you can upload it through the relevant part (Part A, Part B, Outcomes) by clicking Edit and then Import, see example below:

Incurring (Part A)

Part A - Statement of actual expenditure incurred

Show decimals

Interim financial report number

Start date of incurred expenditure period

End date of incurred expenditure period

4

01.01.2020

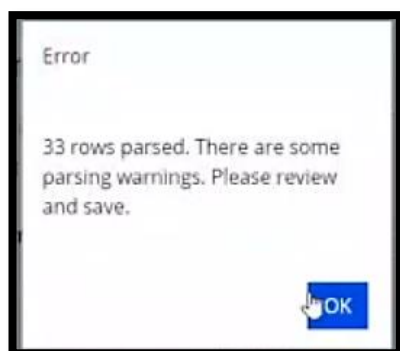
30.06.2020

	Previously incurred expenditure	Incurred expenditures this period	Total to date	Total Budget	Available balance
Eligible expenditure	€ 1,208,268	€ 10	€ 1,208,278	€ 29,015,294	€ 27,807,016
Financial Mechanisms	€ 1,027,028	€ 9	€ 1,027,037	€ 24,663,000	€ 23,635,963
EEA Grants	€ 1,027,028	€ 9	€ 1,027,037	€ 24,663,000	€ 23,635,963
Co-financing	€ 181,240	€ 2	€ 181,242	€ 4,352,294	€ 4,171,052

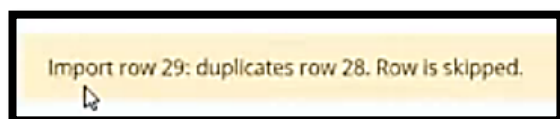
+ Expand all / - Collapse all

Import

After the upload, the system will tell you how many rows it imported and if it found any errors to warn you about.



Any warning messages will be highlighted by yellow sections.



Note; if there is any error in one of the rows, the whole row will be skipped. Correct the error and upload the Excel file once more. If you chose to use Excel import for the Outcomes section, beware of special characters that might be hidden.

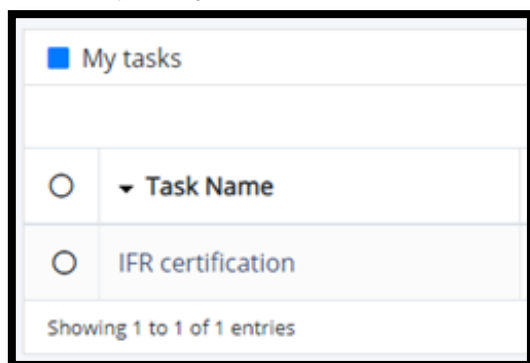
You can review and change the information directly in the system now, as if you edited it all manually. Click Save when finished.

### 3. Certification and submission by CA in GrACE

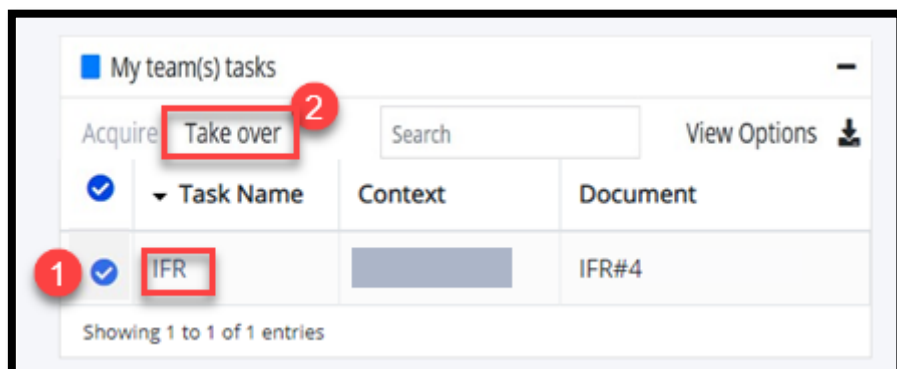
Once the PO has completed the IFR task, a task is sent to the “My task” list of the Certification Authority for certification<sup>3</sup>. The task can be acquired by any CA user from the “My team(s) tasks” in the Dashboard.

#### 3.1. The IFR Task

The task is available under the My tasks section, located on the top left side of your GrACE dashboard. If there are multiple users in your organisation, the task will be in My Tasks section for the user registered as primary contact in GrACE for your organisation.



The task can be acquired by other users from the same organisation under “My team(s) tasks” in the Dashboard, by clicking the circle in front of the task (1) and then “Take over” (2).



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 can be achieved by opened task screen as shown in the image below:

<sup>3</sup> The responsibilities of the Certifying Authority are listed in the article 5.4.1 of the Regulations.

Task: Certify the IFR In progress

Details Comments (0)

**Workflow**  
Interim Financial Reporting for Regular programme:

**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**  
Reassign to another user

05.02.2019  
ini 06.02.2019

**Actions**  
Select  
Write your comments here...

Submit

Document: IFR#1

Preview Structured Data

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

A new window will then open where you can choose which colleague to reassign the task (1). A message can be relayed if you prefer (2) before reassigning (3).

Choose assignee X

\* Assignee  
(Certifying Authority)

Comment

Reassign Cancel

After opening the task, you can view the IFR information under the Preview tab.

Document: IFR#1

Preview Structured Data

Incurred (Part A) Proposed (Part B)

### 3.2. Headers in the report

The CA can view and edit the information filled in by the PO by clicking the Structured Data view. The information provided in Part A, Part B, Outcomes and Verification PO is the same as described in the PO section in this user manual previously.

Document: IFR#3

Preview Structured Data

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



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.

### 3.3. Certification CA

The Certification CA tab is only available for the CA.



At the top of the Certification CA 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.

Certification of actual expenditure incurred and co-financing	
Interim Financial Report Number 1	
Start date of incurred expenditure period 14.10.2016	End month of incurred expenditure period 31.12.2018
Actual expenditure incurred this period € 7,530	
Start date of proposed expenditure period 01.05.2019	End month of proposed expenditure period 31.10.2019
Co-financing committed to date € 2,203	
Co-financing for incurred expenditure paid € 1,129	
Interest earned 2019 € 1,000	

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

Signed by

Role/organisation

+

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

**Actions**

Select

Return to Programme operator

Upload signed paper copy

Submit

From here, the CA can choose to return the IFR to the PO or sign and submit the IFR to the FMO.

### 3.4. Finalising and submitting the IFR

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.

You can see a print preview of the IFR by clicking on the Preview tab. Download the finalized IFR by clicking on the download arrow, see picture below.

Document IFR#1

Preview Structured Data

Word Online

Interim financial report EEA Financial Mechanisms 2014 – 2021

Interim financial report number 1

Certifying Authority

Accessibility Mode

When ready, upload the signed IFR.

Upload signed copy

Upload one file

Or drag and drop a file here

Cancel

Link the signatures to the signed paper copy:

No Signatures Found

Linked	Party For the Programme Operator	Signed by	Signed on	Signed in	Role/organisation
<input 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. You can view a copy of the report that was sent in, from your dashboard, under "My recent documents":

My recent documents			
		Search	View Options
<input type="radio"/>	Name	Modified on	
<input type="radio"/>	IFR#3		03.06.2020 14:41:44

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](mailto:grace.support@efta.int) for technical problems or the relevant Financial Officer for questions related to the IFR content.