

GRACE

Grants
Administration
and Collaboration
Environment

Submit Interim Financial Report

Grace User manual for PO, FO, NFP and CA.

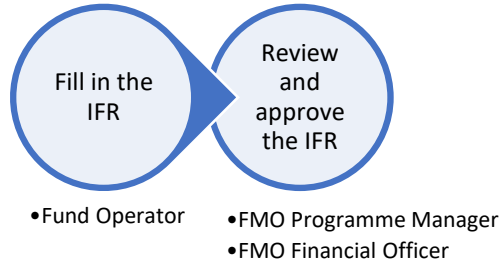
Version 4.0, February 2021

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Once the IFR has been approved by the FMO, the payment will be processed within a month and transferred to the CA who is responsible for transferring the funds to the PO/NFP.

For Fund Operators:



The IFR is composed of the following main sections, of which the first two are also editable by the certifying body.

1. Part A – Incurred expenditure
2. Part B – Proposed expenditure
3. Outcomes (only applicable for the September IFR)
4. Certification by the Fund Operator

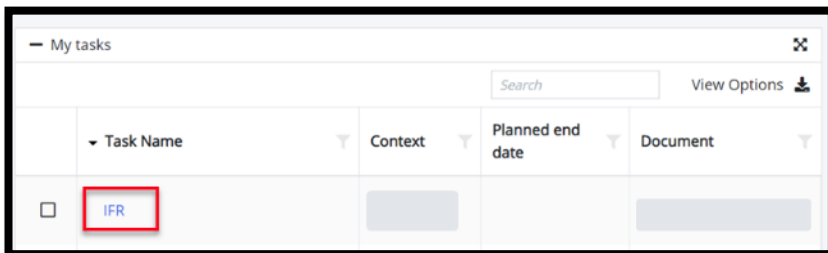
Once the IFR has been approved by the FMO, the payment will be processed within a month and transferred to the FO.

2. Submit Interim Financial Report

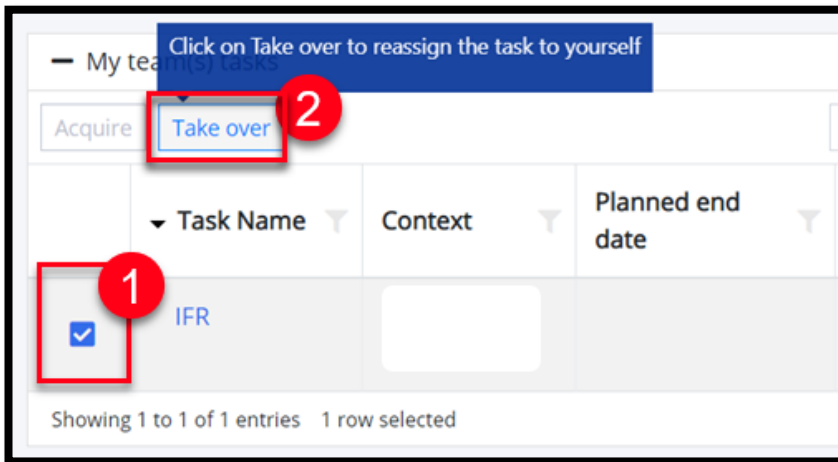
The task for the preparation of the Interim Financial Report is available under the “My tasks” section, located on the top left side of your GrACE dashboard. If there are multiple users in your organisation, the task will be in “My Tasks” section for the user registered as primary contact in GrACE for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

Provided the previous IFR has been paid, the next IFR will be automatically created on the 1st of January / 1st of July, depending on which IFRS is next to be submitted.

Click on the name of the task to open it. Always access the task by clicking on the task name and not on the document name.



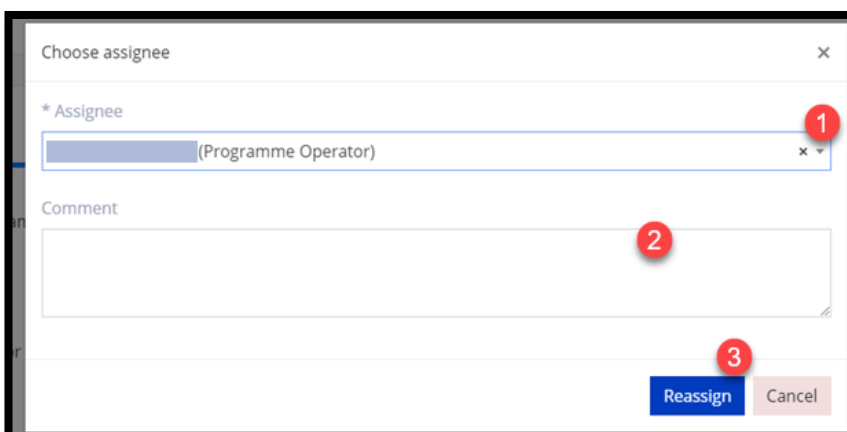
The task can be acquired by other users from the same organisation under “My team(s) tasks” in the Dashboard, by clicking the checkbox in front of the task (1) and then “Take over” (2).



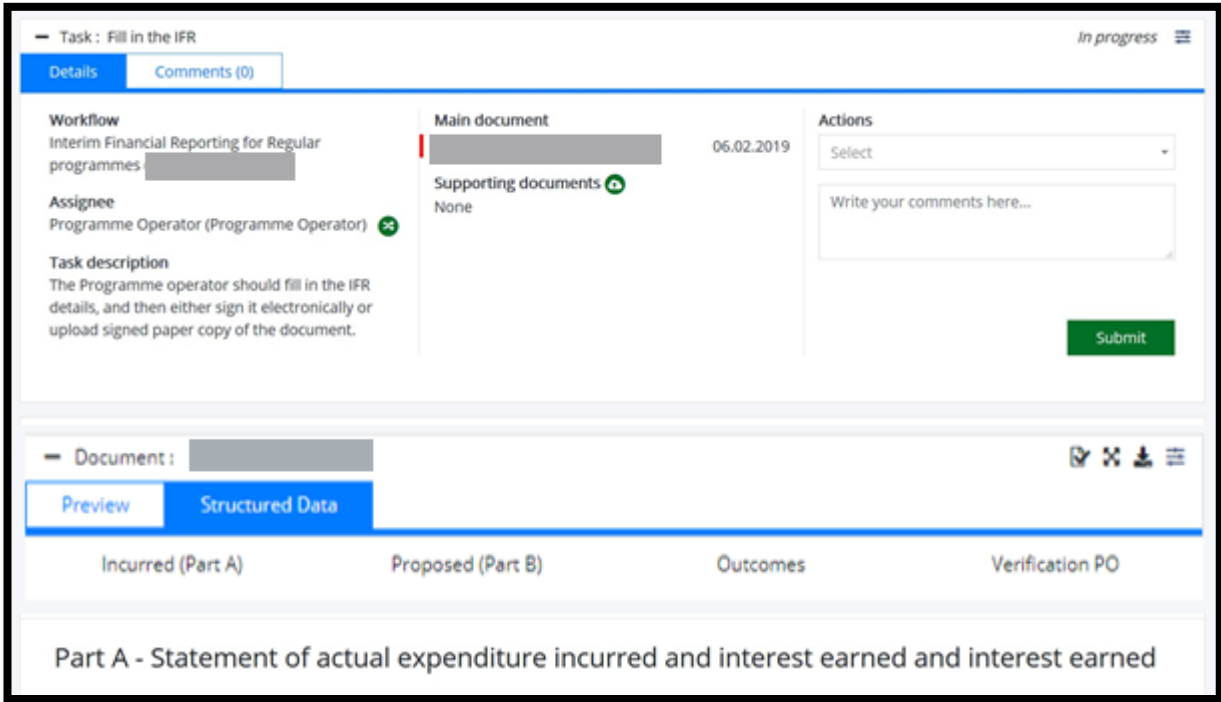
Reassigning the IFR task to another person within the organisation can be achieved by opened task screen as shown in the image below:



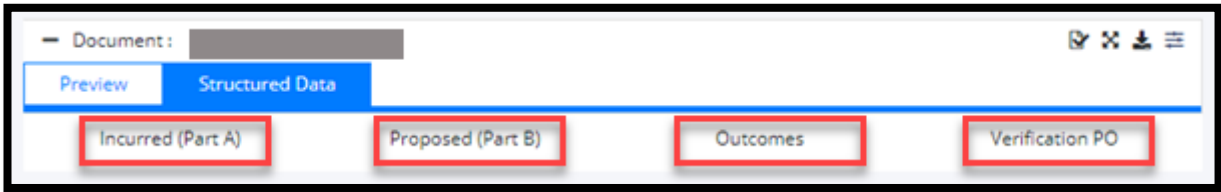
A new window will then open where you can choose which colleague to reassign the task (1). A message can be relayed if you prefer (2) before reassigning (3).




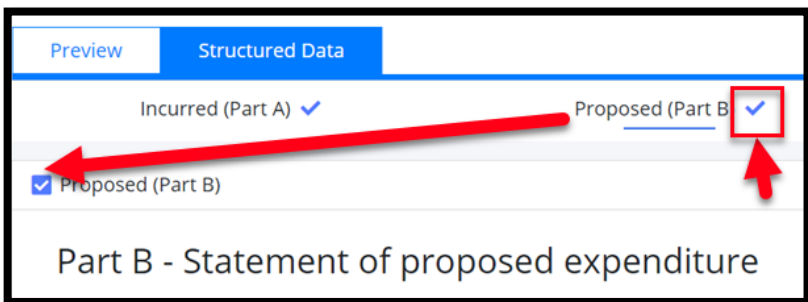
After opening the task, you can view and edit the report. In order to fill in the template, you will edit the Structured Data tab:



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



 It is important to register projects in GrACE before starting the IFR task, otherwise it will not be possible to report incurred expenditure for those projects. The user manual for Project Level Information can be found [here](#).



GrACE has a tool for helping you remember to fill in every section of the IFR. Each time you have completed a section you can mark it as done.

When all sections in a tab is marked as done, there will be a checkmark next to the tab header. This is simply an indicator for your own use and has no significant purpose other than a visual reminder, and so it is not required in any way. This is only visible for you when you fill it in, not to the FMO.

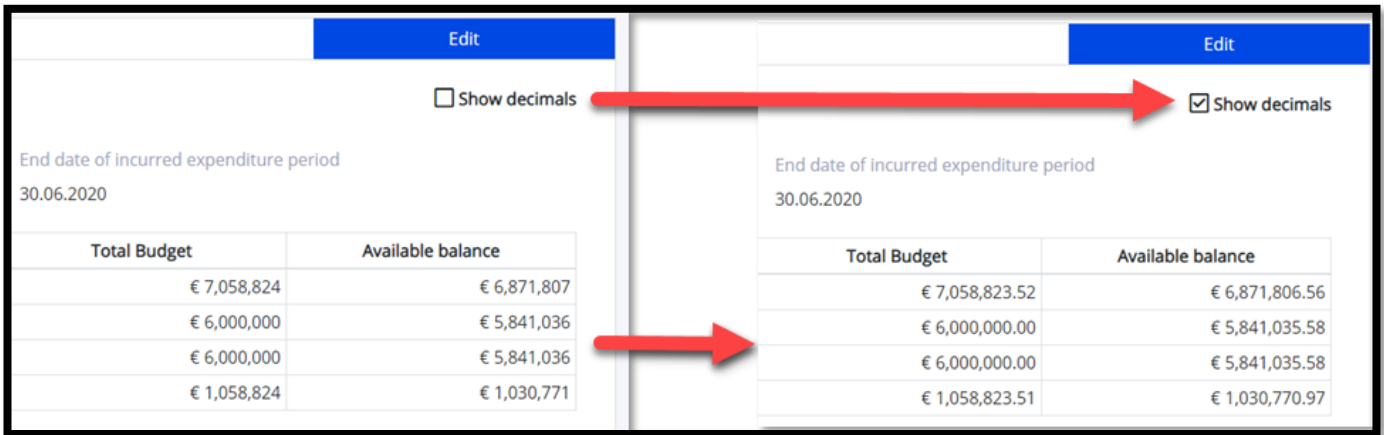
2.1. Navigate IFR sections and tabs

2.1.1. Incurred (Part A)

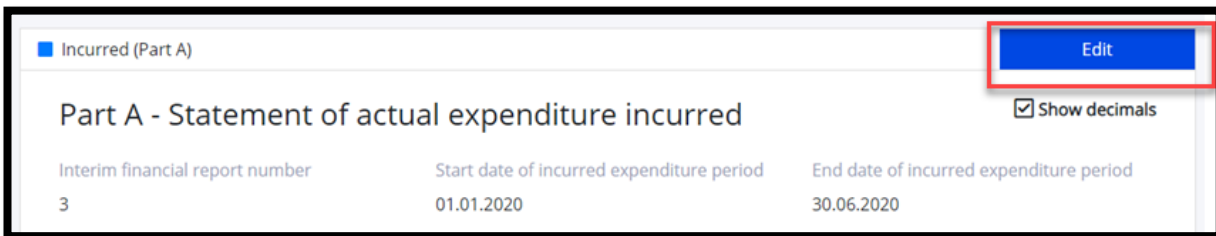
In part A, the user shall report on incurred expenditures¹ for each of the budget lines approved for the programme. Part A is split into several sections: programme management, one section per outcome and interest earned². Information can be entered in the respective fields by clicking “Edit” in each of these sections. To start editing, the user 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. When de-selecting the ‘show decimals’ button Grace displays figures on the basis of the conventional rounding method. Whether the ‘show decimals’ box is ticked or not, the calculations are done on the basis of unrounded figures.

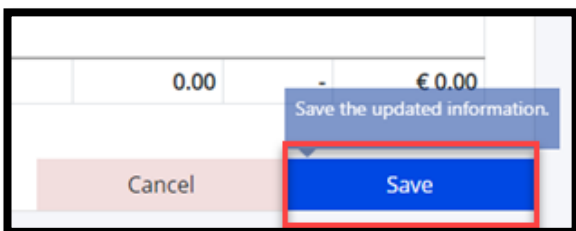
The preview and IFR document itself shows decimals or not depending on what was selected here during the editing.



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

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

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.



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 / Management Fee

This section is only applicable for the PO/FO: 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 PO/FO, 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 / Fund Operator to report corrections of incurred costs reported in the previous IFR’s periods or report on corrections due to irregularity cases, recovery of unspent balances or amounts not previously reported in the IFR.

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

Adjustments	Month	Adjustment type	Description	Adjustment (CZK)	EUR/CZK	Adjustment (EUR)
	October 2017	Irregularity not reported yet	Irregularity regarding reporting	400	26.041	€ 15
	Add new adjustment					

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	Adjustment (EUR)
	January 2020	Irregularity not reported yet	Irregularity regarding reporting	400.00	25.463	€ 15.71

Total	Month	Eligible expenditure (CZK)	EUR/CZK	Eligible expenditure (EUR)
		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.

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		March 2020	50	4.81	€ 10		
		Select month			€ 0		
	Add new project eligible expenditure						
Adjustments	Payment to project	Payment Date	Adjustment type	Description	Adjustment (RON)	EUR/RON	Adjustment (EUR)
	Add new project adjustment						
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 programme 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)

This section is only applicable to PO and NFP: The interest generated in the accounts established by the PO/NFP 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 PO/NFP 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 user 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.

2.1.2. Proposed (Part B)

The PO/FO shall provide a statement for proposed expenditure denominated in euro for the reporting period immediately following the relevant payment date of the report. The proposed expenditure should be consistent with the amounts proposed in the Forecast of Likely Payments submitted to the FMO. Part B follows the same structure 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//FO 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 will approve the IFR, setting the amount to be disbursed to zero. More details on such modifications where negative amounts are requested in IFRs included in the next section.

The user 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. The information is required to help the FMO assessing the relevance and realism of the proposed activities and amounts for the 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
= 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.

2.1.3. Outcomes

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. This step is mandatory for the completion of the September IFR.

The user 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 user. Click on the “Edit” button and fill in the required fields. The achievements should always represent the latest (cumulative) status of a particular indicator – since the start of programme implementation until 30th of June of the year in which the September IFR is being submitted.

For example, if the PO/FO 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 1st of January and 30th of June of the current year, then they would report “250” in the column “Achievements until end of June” in the September IFR.

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

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

2.1.4. (Programme Operator): Verification PO

This section is only applicable for the Programme Operator. 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. Programme Operators need to mention and explain deviations from the programme planning. This information will help the FMO review the IFR.

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”.

2.1.5. (National Focal Point): Verification NFP

This section is only applicable for the National Focal Point for IFRs for Technical Assistance Agreements and Bilateral Fund Agreements. This part consists of three sections: Information on the NFP and contact person, a questionnaire, and the signature section.

National Focal Point information

First the NFP 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".

The screenshot shows a form titled "National Focal Point" with an "Edit" button in the top right corner. The form contains the following fields and text:

- Full legal name:** A text input field with a greyed-out placeholder.
- Contact Person:** A dropdown menu currently showing a hyphen (-).
- National Focal Point signature:** A text area containing a declaration: "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 Technical Assistance 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 the Technical Assistance is carried out as described in the Technical Assistance Agreement and that the incurred expenditure is correctly represented."

Questionnaire

In this part the National Focal Point 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 NFP shall assess the progress of implementation, taking into consideration the milestones plan submitted to the FMO prior to signing the Programme Agreement. The NFP need to mention and explain deviations from the programme planning. This information will help the FMO review the IFR.

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".

The screenshot shows a form titled "Questionnaire" with the following sections:

- Overall implementation status (including milestones):** A large text input field with a yellow border and a "Required for submission." label below it.
- Questions:** A list of questions. The first question is: "1. Management and control systems established by the Beneficiary State are set up fulfilling the general principles set out in the Regulations and approved by the Financial Mechanism Committee (Chapter 5)".
- Answer:** A dropdown menu with "Yes" selected.
- Comment:** A text input field with a "/" character entered.

Signatures

In the signature part the NFP 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 “+”.

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

2.1.6. (Fund Operator): Certification FO

This section is only applicable for Fund Operator for Directly contracted programmes. This part consists of three sections: Information on the Fund Operator and contact person, a questionnaire, and the signature section.

Fund Operator information

First the Fund 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”.

Questionnaire

In this part the Fund 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 Fund Operator shall assess the progress of implementation, taking into consideration the milestones plan submitted to the FMO prior to signing the Programme Agreement. Fund Operators need to mention and explain deviations from the programme planning. This information will help the FMO review the IFR.

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”.

The screenshot shows a web form titled "Questionnaire". At the top, there is a text input field for "Overall implementation status (including milestones)", marked as "Required for submission". Below this, there are three questions:

- 1. Management and control systems of the Fund Operator set up under Art. 2.1 b) of the Programme Implementation Agreement**
Answer: Yes
Comment: Innovation Norway has set up a joint management and control systems for the EEA and Norway Grants programmes.
- 2. Separate interest-bearing bank accounts dedicated to the funds intended for regranteeing established and maintained**
Answer: Yes
Comment: A separate interest-bearing bank account (in Euro-currency) has been set up and is jointly used for all EEA and Norway Grants programmes operated by Innovation Norway.
- 3. Information and publicity obligations fulfilled**
Answer: A dropdown menu is open, showing "Yes" selected. The comment field is empty and marked as "Required for submission".

At the bottom of the form, there is a label "ations conducted to ensure quality and/or regularity of implementation".

Signatures

In the signature part the FO 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 “+”.

The screenshot shows a form titled "Signatures". It is for the "Fund Operator".


Fields include:

- Signed in:** A text input field.
- Signed on:** A date input field with a calendar icon.
- Signed by:** A text input field.
- Role/Organisation:** A text input field.

There is a "+" icon below the "Signed by" field to add more signatures. At the bottom right, there are "Cancel" and "Save" buttons.

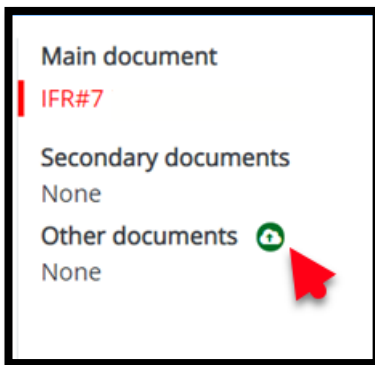
Once done, the section is saved by clicking “Save”.

2.2. Submit 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. A copy can be downloaded by clicking  in the corner.



Further documentation can be added if needed by clicking on the green button behind “Other documents” as below:



The next step is to upload a signed copy, either a digitally signed PDF or signed by hand. From the dropdown menu, select “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 user has an option to provide a comment, which will be visible to the Certifying Authority (only if PO) and the FMO. Once the action is selected and comment entered (if any), click “Submit”.

Actions

Upload signed paper copy

In order to complete this action, please:

1. Please make sure you have reviewed the document and you are ready for signing.
2. On the next step you will be instructed to download the document and sign it outside GrACE. There are three ways to sign:
 - sign electronically with a signer-held signature
 - sign electronically with a cloud-based (DocuSign or similar) signature
 - print, sign by hand and scan signed document
3. Click "Submit" to proceed with the download and signing.

Write your comments here...

Submit

If there required any information missing from the IFR, an error message will appear in a red box, and prevent the submission of the IFR:

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 there are warnings (displayed in a yellow box) a warning pop-up box will appear.

As mentioned in chapter 2.1 "Navigate IFR", there are section checkboxes to help the user make sure everything is filled in. If the user has started using these checkboxes but have not marked all, the system alerts that there are sections still not marked as done. Either tick the rest of the checkboxes as completed or ignore the warning and continue. The FMO does not see these checkboxes, they are only there to help the user fill in the IFR.

There are sections not marked as ready.

Document: IFR#6

Preview | **Structured Data**

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

Proposed (Part B) Edit

Click "Cancel" to close the box and view the warning messages or "Continue" if the warnings can be ignored and the IFR will be submitted as it is.

Please, confirm action

There is a warning. Click "Cancel" to review it or click "Continue" to ignore the warning and submit.

Continue
Cancel

Task: IFR

Details | Comments (1)

Workflow: Interim Financial Reporting for Regular programmes | IFR#7 | 01.01.2021 | Upload

The total amount to be paid is negative therefore it will result in no payment.

2.2.1. Signing

If everything is correct, a new screen appears, allowing the Programme Operator/Fund Operator to download the document to sign and then upload the signed IFR. Only a PDF version is allowed.

Before the IFR can be submitted to the CA/FMO, the signature entered in the structured data has to be linked to the uploaded copy.

For scanned and non-electronically signed documents: Chose the Signing Party and fill in the fields required. Click “Link Signatures” to sign and submit the document.

* Signing Party	* Signed by	* Signed on	Signed in	Role/Organisation
<input checked="" type="checkbox"/> For the Programme Operator	Grace support	02.02.2021	Brussels	FMO
<input type="checkbox"/> For the Certifying Authority		-		

Buttons: Add new signing party, Cancel, Link Signatures

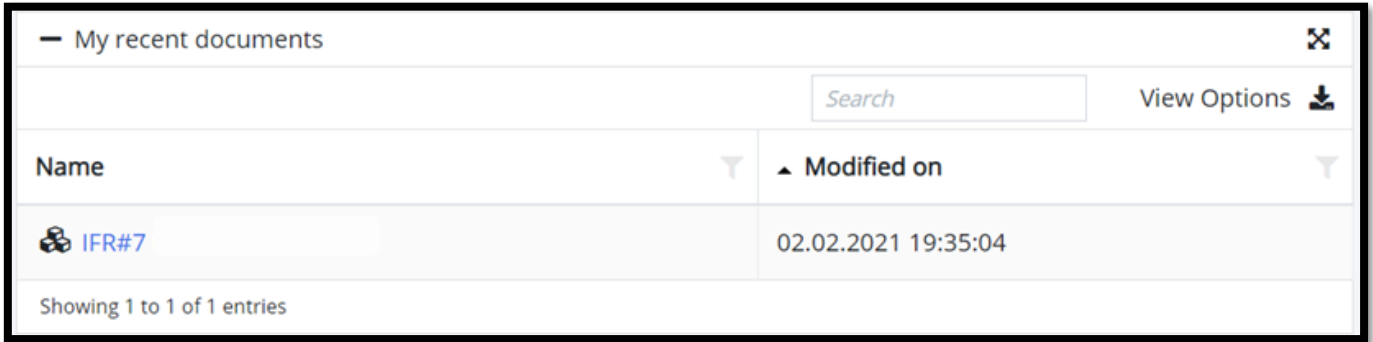
For digital signatures: Choose the correct Signing Party and fill in the fields. Then click “Link Signature” to sign and submit the document.

E-signed on 02.10.2020 with DocuSign, Inc., content not automatically validated

* Choose Signing Party	* Signed by	* Signed on	Signed in	Role/Organisation
<input checked="" type="radio"/> For the Programme Operator	Grace support	02.10.2020 with DocuSign, Inc.	Brussels	FMO
<input type="radio"/> For the Certifying Authority		-		
<input type="radio"/> Signing party not on the list				

Buttons: Cancel, Link Signature

Once this is done, the IFR is submitted to the Certifying Authority, or the FMO in the case of the FO. This step cannot be reversed. You can view a copy of the report you sent in, from your dashboard, under “My recent documents”:



2.3. 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.

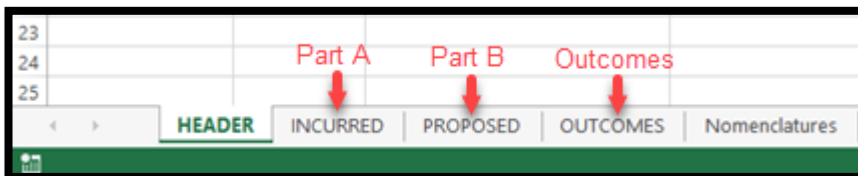
It is possible to only use Excel only for one topic and not the others. For example, you may choose to only use Excel for the Incurred part and manually fill the others directly in Grace. You can upload the whole Excel book, if uploaded in Part A, GrACE will only look for "Incurred".

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):

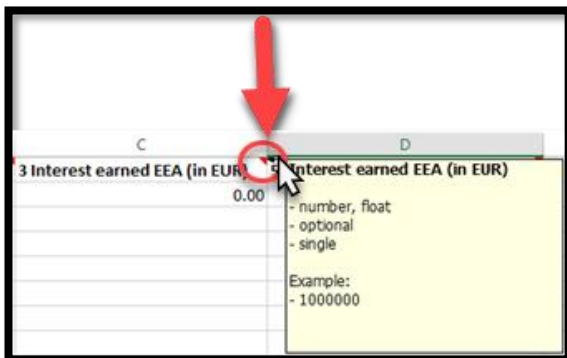


FMO%20Excel%20template%20IFR.xlsx

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

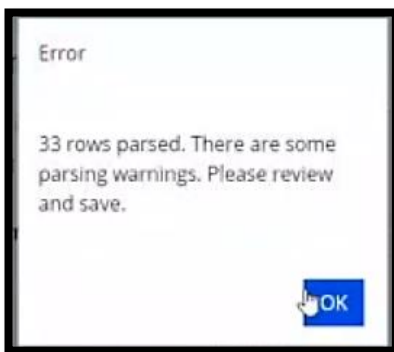
Interim financial report number: 4 Start date of incurred expenditure period: 01.01.2020 End date of incurred expenditure period: 30.06.2020

	Previously incurred expenditure	Incurring 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

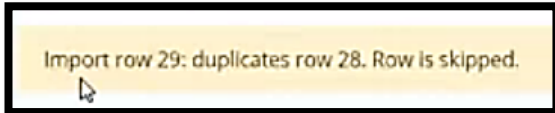
+ Expand all / - Collapse all

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

Once the PO has completed the IFR task, a task is sent to the “My task” list of the Certification Authority for certification³. The task can be acquired by any CA user from the “My team(s) tasks” in the Dashboard. **Please see section 2.1 “Navigate IFR sections and tabs” for detailed instructions on how to acquire or delegate a task between team members.**

3.1. Navigate IFR sections and tabs

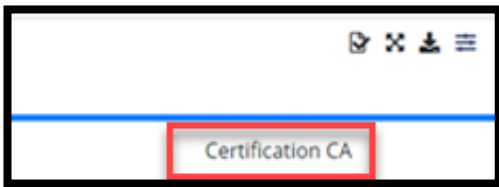
The CA can view and edit the information filled in by the PO/NFP by clicking the Structured Data view. The information provided in Part A, Part B, Outcomes and Verification PO/NFP is the same as described in the PO section in this user manual previously.



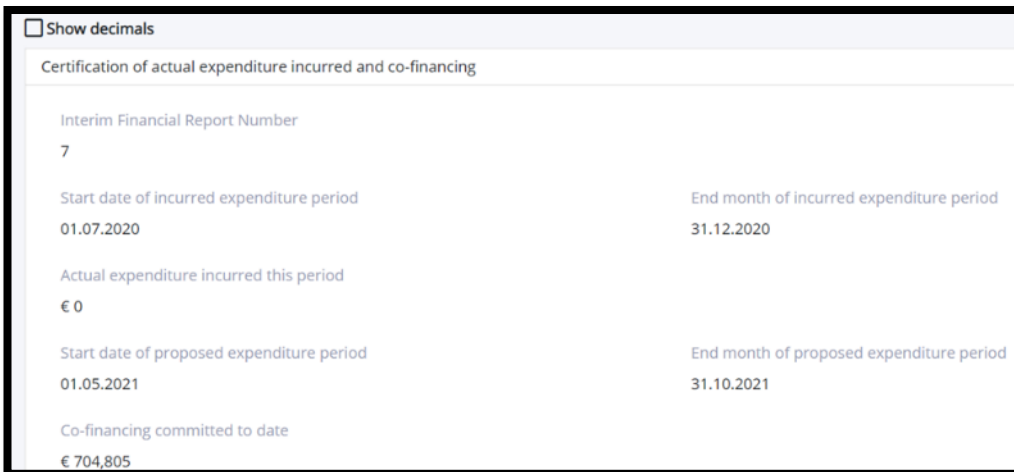
It is important to note that the history of the changes made by the CA are saved in GrACE. The FMO only receives the final version of the IFR as certified and submitted by the CA.

3.1.1. 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.



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

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.

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=""/>

+

3.2. Submit the IFR

When ready to submit the task, the CA has the option to “Upload signed paper copy” which will lead to submitting the IFR to the FMO after upload of the document. The other option, “Return to Programme Operator” will return the IFR to the PO/NFP. The CA can insert additional comments in the box before doing either selection, but it is mandatory before returning it to the PO/NFP. Click “Submit” when ready.

Actions

Select

Return to Programme operator

Upload signed paper copy

Submit

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

3.2.1. Signing

The last step is signing the IFR. A signature is mandatory and the IFR cannot be approved without this upload.

For step by step instructions on how to upload and sign the IFR, please see section 2.2.1 “Signing”.

3.3. Modification of pre-financing amount

The FMO can make changes to proposed expenditure in the IFR (for example in case the proposed expenditure is judged too high by the FMO). In the event that changes are proposed, the FMO will inform the CA//FO/NFP. Any changes made to the IFRs received can be reviewed by the CA or FO through the read-only view of the IFR accessible through the programme summary.

As mentioned in section 2.1.2 "Proposed (Part B)", negative "amounts to be paid" per budget heading are allowed in section B of the IFR.

As shown in the table below as an example, this means it is possible that the total amount reported in the column "Interim payment this period" can be:

- 1) Negative with negative amounts to be paid reported across all budget headings.
- 2) Negative with positive and negative amounts to be paid reported across budget headings.
- 3) Positive with positive and negative amounts to be paid reported across budget headings.

Example	1	2	3
Eligible Expenditure (interim payment this period)	-2,000,000	-2,000,000	2,000,000
Programme Management / Management Fee	-500,000	-1,000,000	-500,000
Outcome 1	-1,000,000	1,000,000	3,000,000
Outcome 2	-500,000	- 2,000,000	-500,000

Depending on the case different actions will be taken by the FMO. The different responses are outlined below:

- 1) The total amount of the "Interim payment this period" reported in the IFR is negative and the amounts requested under each budget heading are negative. In this case the amount to be paid will be set to zero, no matter the type of programme (i.e. applies to regular or directly contracted programmes).
- 2) The total amount of the "Interim payment this period" reported in the IFR is negative and the amounts requested under the budget headings are negative and positive. In this case, the default action taken by the FMO will be to set the overall amount requested to zero by adjusting one or more of the negative 'amounts to be paid' this will be done in the coordination with CA⁴ to decide which negative amounts are to be adjusted. (i.e. applies to regular programmes and for RF-YOUTH and RF-COOPERATION programmes)

However, it may be the case that the CA/NFP/PO or FO may wish for positive amounts under certain budget headings to be paid while the negative ones are set to zero. This may be the case where a payment from the FMO may be destined to separate bank accounts at programme level e.g. TA and BF. These cases must be notified to the FMO beforehand.

Where a directly contracted programme is concerned, a negative management fee/costs amount requested will systematically be set to zero. If in setting the management fee/costs amount to zero the overall remaining amount of the IFR becomes positive, no further modification will be made to the IFR amounts by the FMO.

- 3) The total amount of the "Interim payment this period" reported is positive and the amounts requested under the budget headings are positive in some cases and negative in other cases. The FMO will not make any modifications to the IFR unless specifically requested by the CA/PO or FO. However, it may be the case that the CA/NFP/PO or FO may wish for amounts requested under certain budget heading to be paid and others to be set to zero e.g. TA and BF. This may be the case where a payment from the FMO may be destined to separate accounts at programme level (regular programmes and for RF-YOUTH and RF-COOPERATION programmes).

Where a directly contracted programme is concerned the management fee/cost amount requested will systematically be set to zero.

⁴ Done in coordination with the FO where the RF-YOUTH and RF-COOPERATION programmes are concerned.

Where modifications as indicated above have been carried out by the FMO they can be viewed by the CA/FO through the payments tab then navigating to the modification of pre-financing tab in the structure data section of the IFR. This information becomes available once the IFR is approved by the FMO.

Version 3.0 (latest final version)

Signed copy | Preview | **Structured Data**

Incurred (Part A) | Proposed (Part B) | Verification PO | Certification CA | **Modification of pre-financing amount**

General Data

Do you wish to adjust the pre-financing request?
Yes

Start date of proposed expenditure: 01.05.2021 | End date of proposed expenditure: 31.10.2021

Summary	Previous advance and interim payments	Interim payment this period	Total to date
Eligible expenditure	€ 9,226,301.12	€ 0.00	€ 9,226,301.12
Financial mechanisms	€ 7,842,355.95	€ 0.00	€ 7,842,355.95
EEA Grants	€ 7,842,355.95	€ 0.00	€ 7,842,355.95
Co-financing	€ 1,383,945.17	€ 0.00	€ 1,383,945.17

Budget heading	Requested in IFR	Amount to be approved FMO
Programme management	€ -46,870.14	€ 0.00
Outcome 1: Support for children's mental health and well-being enhanced (EEA Grants)	€ -1,863,164.12	€ 0.00
Outcome 2: Measures for prevention of diseases strengthened (EEA Grants)	€ 2,168,000.00	€ 0.00
Outcome 3: Civil society empowered in the health sector (EEA Grants)	€ -757,328.24	€ 0.00
Total	€ -499,362.50	€ 0.00

Reason for adjustment
Negative IFR AMOUNT raised to zero.

4. Update the IFR

In case further changes are needed, the CA or FMO might return the IFR to the PO/FO. The IFR will then become editable again for the party required to update it and it can be done as before by following the steps in this user manual.

5. View submitted IFRs

You can view submitted IFRs by going to the programme's main page and click "Payments" under the Finance header. Here you will see advanced payments and IFRs.

Statuses:

- Stub: An IFR that is scheduled to be started in the future.
- Created: The document for the IFR is created but still not submitted to the FMO.
- Submitted: The IFR is under review with the FMO.
- Paid: The IFR has been marked as paid. If the payment amount was 0 it will also be set as Paid.

Legal Framework | **Finance** | Modalities | Results & Reports | Documents

MoU Data | **Payments** | Calls | Results Framework | Documents
PA | FMO Audits | Projects | APRs
Modifications | Bilateral Initiatives
Irregularities
Contacts

Advance payments and IFRs

Search | View Options

Type	Start	Length	End	Status	Bank Transfer Order	Payment date	Paid	In-house
<input type="checkbox"/> IFR#1	Oct 2016	15	Dec 2017	Paid		27.04.2018		-

You can download a copy of the IFR by clicking on the name to open them (see 2 above), then click on the download symbol in the corner and select your preferred file type:

