

FMs 14-21 - Guide for completing the IFR

General remarks:

The IFR is composed of 6 sections. Sections 1, 2 and 3 should be completed by the PO and submitted¹ for the certification purposes to the CA. Section 4 should be signed by the CA. Sections 5 and 6 do not require certification by the CA and are relevant only for the IFRs due in September each year. This short guide focuses on sections 1 to 4.

Only the textboxes in blue are to be filled in.

Section 1: PO

- ✓ Provide the PO name and contact details of a person authorised to sign the IFR.
- ✓ Report in the textbox on the overall status and progress of the programme.
- ✓ Complete the checklist in order to verify and demonstrate to the CA/FMO that the PO has fulfilled its main responsibilities and complies with the programme conditions.
- ✓ Once sections 1, 2 and 3 are finalised, print the IFR and make sure that section 1 is dated and signed by the authorised person(s) before submission to the CA.

Section 2: PART A - STATEMENT OF ACTUAL EXPENDITURE INCURRED AND INTEREST EARNED

- ✓ Provide a brief narrative description of actual expenditures reported as incurred and adjustments (if any).
- ✓ **Programme Management:** fill in the eligible expenditures column per each month of the reporting period.
- ✓ **Outcomes:** report on payments/transfers made to each project² indicating the payment date³.
- ✓ Use your local currency. If your reporting currency is not euro, all the amounts will be automatically converted to euro based on the EC monthly accounting rate of the euro⁴.
- ✓ The amounts reported in this section should be whole numbers (no decimals required).
- ✓ Remember to include national co-financing when reporting on expenditures incurred.
- ✓ 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) under **Adjustments**.
- ✓ **Interest earned:** in IFRs due in March each year, do not forget to report on interest generated on the FM(s) account(s) during the previous calendar year. (e.g. the interest generated during the calendar year 2018 should be reported in the March 2019 IFR). For the bilateral fund IFR, interest generated should be reported for the NFP account and the POs accounts for regranting of bilateral funds.

Section 3: PART B - STATEMENT OF PROPOSED EXPENDITURE

- ✓ Insert proposed expenditures including national co-financing in euro for each budget heading.
- ✓ Briefly describe planned activities to be financed.
- ✓ Amount to be transferred by the FMO will be automatically calculated taking into account the proposed expenditure less the expected cash balance at the start of the period for the proposed expenditure. **Please note that the amount to be transferred is the “amount to be paid” and not the “proposed amount”.**

¹ Timing of the submission should allow the CA to meet the IFR deadlines as defined in Reg. Art. 9.3.

² Additional lines for payments to projects can be inserted if needed

³ Please use the format dd/mm/yyyy

⁴ [InforEuro](#)

Example:

		Total
Proposed for period Nov 18 - Apr 19		€ 370,850
Amount paid in previous payments	€ 400,000	
- Reported incurred - 14 Oct 16 - 30 Jun 18	€ 299,110	
- Expected to be incurred - 01 Jul 18 - 31 Oct 18	€ 165,000	
- Expected cash balance at the start of period for the proposed expenditure	-€ 64,110	-€ 64,110
= Amount to be paid		€ 434,960

Section 4: Certification of actual expenditure incurred and co-financing

- ✓ After completion of the certification process, make sure that the IFR certification section is dated and signed by the authorised person(s) of the CA.
- ✓ Submit the IFR to the FMO within the deadlines defined in Reg. Art. 9.3.