

## Consultation of Closure guidance and Final Programme Report template FMs 14-21

### Comments from Beneficiary States / Answers from FMO

No	Country	Comment	FMO answers
Closure guidance Section: Purpose and scope			
1	PT	With the consultation on the amendments to the 8.10.1 of the Regulation in progress, the management costs of the Programme Operators become eligible until 30/04/2025. Therefore, how can these management costs be reported by the PO if the submission deadline for the FPR is the same? (NFP already raised this question in our response to the FMO consultation in the Amendment to the Regulations.)	The Donors provide flexibility to the POs for using the management budget but it is up to the BS authorities to plan accordingly and respect the FPR submission deadline. In practice in this concrete case, the POs should finalize their work on FM 14-21 sufficiently in advance to account for and report all its management costs in the FPR before allowing sufficient time to the CA to certify and submit the FPR by 30 April 2025. The MCS of at national and programme could reflect this.
2	PT (AA)	Given the planned schedule, the AA considers that the timeframe for conducting audit work is insufficient, particularly regarding TA expenses. As for FBR and management costs expenses, the reporting deadline to the FMO does not appear clear in this schedule.	Similarly as for the FPR, the BS authorities need to plan and coordinate in view of respecting the final audit report submission deadline. For example, if the AA needs more time to prepare the final audit report, an earlier cut-off date for using the TA or preparing the final TA report could be agreed among national authorities. Regarding the comment on FBR and management costs in the timeline, they will be adjusted accordingly.
3	CZ	How can be programme management costs eligible until 30 April 2025 reported in the FPR which has the same deadline? (This comment also refers to relevant parts of the FPR template.)	Same reply as above.
4	EE	When the final date of eligibility of programme management costs changes, the document needs to be updated accordingly. Our response to the proposed Regulation modification was sent on the 12th of January 2024.	Same reply as above.
5	EE	It should be noted that when the absolute deadline for the Final Strategic Report is 31.08.2025, it cannot include the final data regarding Technical	Yes, the TA reporting should be done in a final TA report which has as deadline 15.11.2025.

		Assistance. As I understand the final TA data will be presented with the final TA report (15.11.2025) which has the same format as the TA Annex in Final Strategic Report.	
6	RO	If the proposed amendment to the Regulation regarding the extension of the eligibility end date for management costs will be adopted, we presume that the relevant deadlines in the Closure Guidance will be correlated	Same answer as above.
7	PL	The proceeding change of the final date of eligibility for program management costs should be taken in to account. Accordingly, the Closure Guidance should be revised to align with the updated rules and deadlines. The Polish side's comments on amendment to the Regulations were communicated to the FMO in a letter dated 12/01/24. Extension of the eligibility period for management costs for Operators until the end of April 2025 in the proposed format, without prolonging time for FPR submission, seems to be only apparent. The requirement to submit the Final Program Report (FPR) within the unchanged timeframe will not allow Programme Operators taking advantage of the extended eligibility period.	On the fact that the same date should be respected for both the FPR and the final deadline of the POs' management costs, please consider the reply provided under point 1 above.  The POs need to submit their last APR in 2024. Reporting covering 2024 should be included in the FPR.
8	PL	Please provide clarification in the Guidance on whether, when submitting the final program report in 2025, the Operator will need to submit Annual Report for 2024. Information for 2024 could be integrated into the Final Program Report. Information on the schedule of the last IFR submission would also be good to have on the timeline of the most important dates presented in the Guidelines.	There is no provision for APR for the year 2024. The last APR is the one corresponding to 2023 and submitted in Feb 2024.
9	PL	According to the information shown in the graph 1, it appears that the Programme Operator may agree that under ongoing EEA FM projects, expenditure may be considered eligible for services or goods provided between 30.04.2024 and 31.12.2024, if invoices were paid up to 30.04.2024 (as the advance payment). In the light of the above it is assumed that PO will make payments to the project promoters after 30/04/2024.	The PO can make payments to PPs after 30/04/2024. The PPs need to respect the date of 30 April for making payments to third parties /providers.

#### Closure guidance: Section Project completion

10	PL	<p>There are projects whose formal features do not fit into any of the indicated statuses. These project promoters have not terminated the project contract before the project reached its planned end date and any planned activities have been completed. Therefore we propose adding a fourth status "unimplemented" or please indicate how such projects should be defined.</p>	<p>If projects have been cancelled on the PO's or PP's side before even starting, the project may be marked as cancelled. The option "cancelled" exists in GrACE. Otherwise please mark projects as terminated if not implemented after the project contract has been signed and they were supposed to start implementation but haven't. The option cancelled exists in GrACE and is used for PDPs where the project contract has never been signed. If the project contract has been signed, the projects can only be completed, partially completed or terminated</p> <p>Text amended to add the status "Cancelled" for projects. Status 'unimplemented' is not foreseen.</p>
11	PL	<p>Please specify/clarify: do the examples given in the text of the Guidelines refer to exemplary decisions that may, or may not be taken by the Operator, which may de facto limit the deadlines for incurring expenses and delivering services and goods in relation to those given in the Graph and in the EEA FM Regulations, or are they examples of how the Graph given on page No. 4 and the provisions of the Regulations regarding permissible and final deadlines for payment of invoices issued within the projects should be understood?</p> <p>In the Regulations, prior to their recent modifications, the payment provisions at the end of the project specified that invoices issued by the end of the last month of expenditures eligibility could be paid by the end of the following month. The examples given on page 6 narrow the expenditures eligibility in relation to the "standard" provisions of the Regulations, which allow invoices issued by 30.04.2024 to be paid by 30.05.2024 if the products or services have been delivered by 30.04.2024. We consider the introduction of such provisions as inconsistent, leading to an impediment to entry into the flexibility mode set out in the latest amendments to the Regulations.</p> <p>In the examples and in the text of the Guidelines, it should be also noted whether the flexibility provisions correspond to the expenditure to be reimbursed under other funds made available by the Programme Operator. In our opinion the other funds should be managed separately</p>	<p>The FMO has replied to the PL NFP with a letter dated 16 February 2024. The two exceptions in Art.8.2.3. apply distinctively and not cumulatively.</p>

		from the EEA flexibility provisions to facilitate smooth projects implementation in the period after 30.04.2024.	
12	PT (CA)	It is important to clarify what is the final date foreseen in the projects contract, namely if it is the final date of eligibility of expenditures or if refers to the finalisation of all project activities of the project, including the final payment from the PO to the beneficiary. It's also important to have this information aligned with GrACE.	The text has been further clarified to underline that only project costs incurred by 30 April 2024 may be considered eligible and claimed for payment to the PO. The PO may make payments to the project promoter after 30 April 2024.
13	SK	We recommend to modify the wording of this sentence as it evokes that if the service was delivered after 30 April 2024, it is considered not eligible, but in the examples below, delivery of services after 30 April under certain circumstances is also considered eligible.	Exceptions to the definition of 'incurred expenditures' have now been clarified.
14	BG	It will be useful to have more guidance on the accounting of expenditures in case the option for "late delivery" has been used – in this case the final project report will be submitted but without proof for the technical implementation regarding activities and indicators that are postponed for implementation by the end of 2024	It is the POs' responsibility to confirm project completion, including late delivery of goods or services and related administrative procedures.
15	GR	There is a difference between delivered by, for instance of a public contract, a economic operator and accepted by the awarding body, usually the project promoter. Because no expenditure declared can be considered as normal and legal cost (that is on top incurred) if it has not been accepted by the Project Promoter, caution must be taken not to confuse POs, by unwillingly place them in the shoes of the PPs and thus loose track of accountability, ownership and responsibility of securing sound public financial management & governance.	If delivered goods or performed services are not acceptable to the project promoter, this situation is to be considered in accordance with the project contract that should allow for possible remedies. These administrative details are not covered by the Regulation and should be covered by the project contract or any PO's instructions.
16	PT	In Portugal, according to national legislation, it will not be possible to receive a product and service until December 31, 2024. The advance payment regime could only be applied in exceptional situations, analyzing each case individually and providing a reasoned justification, making its practical application extremely challenging	Noted.
17	LV (CA)	1) Please explain in details how this expenditure should be included in FPR. Is our understanding correct, that although expenditure was made till 30.04.2024, it can be included in FPR only when the works are completed/services provided.	1) Yes. Also clarified in intro to section 1 where we say which statuses the project can have when the FPR is being submitted.  2) Covered by the added text.

		<p>2) Please include the explanation and conditions about possibility to transfer funding to escrow account.</p> <p>3) Please add additional condition that such payments where there is only invoice till 30.04.2024 should be in line with project agreement and procurement contract, as well as procurement legislation.</p>	3) Covered by the added text.
18	GR	What happens with the contents of an audit report itself, that is the expected proof of expenditure of the partnership, if the report is not paid by May 2024 and thus not eligible? Can they be used?	If the cost of the report is not eligible, it has to be supported from other financing, but this does not mean that its content(substance) is not acceptable. The PP is under the obligation based on the project contract to submit some type of final reporting to the PO and the PO has to assess that reporting (it doesn't matter how that is paid).
19	GR	it is not clear what it means (section 1.1.1)	Text revised to provide more clarity.
20	PL	If the project is completed with other funds, how, if so, the PO should indicate it in the Final Programme Report. Is the information in the final registration of the PLI is sufficient.	The project should be marked completed and the amount of other funding is to be indicated in the PLI. PLI is adjusted accordingly to allow PPs to indicate the amount of other funding.
21	CZ	<p>What is meant by “funds are made available to complete the project in a timely matter”? Is this related to the ex-post financing? In our case (CZ-RESEARCH) we provide advance payments for the relevant year according to the planned budget - do we therefore comply with this rule by default? Or how should we understand it, that “funds are made available” - it is not possible for us as the PO to provide additional funding from other sources.</p> <p>Does it mean the PO is OBLIGED to provide more time for the project completion? Some obstacles might arise as this was not provisioned before and our current procedures on final evaluation and contractual conditions do not allow such flexibility.</p> <p>What is “timely manner” in this situation?</p> <p>There will be discrepancies between the status as “completed project” according to the PO procedures and the Donors. How will it be evaluated</p>	Once the deadline of eligibility elapsed and the project being not finalized, the PO should find other funds to make sure the project is finalized by the time the final programme report needs to be submitted. "In a timely manner" means by the time of the submission of the final programme report.

		that PO complied with these rules or should reimburse to the Donors their financial contribution to the project?	
22	PL	In case of partially completed projects, should the PO monitor the activities which weren't completed, if they were completed in later period?	The PO should verify the status of the project and the possibility of continuation of activities with other funds. If the promoter continues activities with other funds, then the PO should follow and report it as completed in the Final Programme report. If the promoter does not continue implementation, then the project is to be set to partially completed.
23	HR	Proposal: to specify the period with dates	Period added (section 1.1.2)
24	PT (CA)	This means that the final eligible expenditure to be reported in the financial annex could be lower than the contracted amount. Should the Certifying Authority develop any additional confirmation when the project is concluded by using other funding sources or the information provided in the PLI (GrACE) will be enough?	Each PLI can have a lower project eligible expenditure indicated in the completion part of the form than the initial registration. We currently do not use this amount to cross-check what they enter in the FPR. We may add a validation for it but we need to define it The FMO does not require the Certifying Authority to develop any additional confirmation when the project is concluded by using other funding sources and no other information than those required in GrACE are needed.
25	LV (CA)	Please explain, in which column of PLI this information should be indicated.	Where applicable (based on the indicated end date for the project), a specific question appears in the PLI under "Project finalisation details" below total project eligible expenditure. The label of the question is "Was additional funding made available after 30 April 2024 to complete the project?" This is available in GrACE since end of January only
26	HR	Please specify if this is applicable if additional funding was allocated from project promoter's own funds, or from the funds of project partners, or by the funder of the project promoter/project partner.	This is covered in the previous sentence where we say 'There are no restrictions or conditions...'. Footnote has been added to enhance clarity.
27	HR	Please clearly specify if it permitted for projects to implement activities funded by other sources until 30, April 2025. These provisions stipulate that this is permitted, but, on the other hand, this is in collision with earlier provisions that the projects must be reported as completed in the Final Programme Report, since, as defined later in the text, the FPR takes time to draft and it needs to be pre-approved by other bodies (eg. DPP).	If a project partially completed by 30.04.24 continues with other funding after but it's not finalized by the time of the final programme report, the PO should report it as partially completed. The assessment of the viable and identifiable components should be presented. What will be considered is what has been achieved by 30.04.2024. However, in the assessment presented providing information on the situation of

			a partially completed project, the PO can inform on the situation of the project, continuation with other funding etc
28	PT	We believe that this document could benefit from greater clarity in defining and specifying the requirements for categorizing projects as "partially completed," "terminated," or "cancelled." Therefore, we would like to suggest presenting the criteria in a more explicit manner. It would also be important to align with the status outlined in GrACE	The text and definitions have been further clarified.
29	PT	<p>(1): When, at closure, the CA identify a project in a different status than completed, partially completed or terminated (ex. signed) the project total expenditure will be not eligible?</p> <p>(2): What should be the status for projects with pending judicial matters at closure or when the unduly paid amounts are not yet recovered by the PO at closure?</p> <p>(3): By now, there are projects in GrACE with the contract status as "Cancelled". This is the same as Terminated?</p>	<p>Re. CA (1): A project cannot have the status 'signed' in the FPR. One of four available statuses has to be selected.</p> <p>Re. CA (2):</p> <p>The status of the project in the FPR is determined on the basis of completed activities, not in relation to the amount of incurred costs. Conditions for marking a project as 'completed' are set at the beginning of section 1.</p> <p>If an amount is not recovered from a project before the end of the project eligibility period, it will need to be included in the Final Programme Report independently of its recovery.</p> <p>Therefore, the risk of actual recovery remains with the Programme Operator.</p> <p>CA (3) Cancelled is used for projects where the project contract was never signed - In practice it's for predefined projects which never started.</p>
30	GR	If an identifiable, viable and completed part (subproject) of a project contract is completed before the final date of eligibility while other subprojects have not initiated and are cancelled due to their inability to be concluded before the end of the eligibility period, with adequate justification on the impact to the results expected in the project contract and the respective PA, will the PO still need to reimburse to the Donors their financial contribution to the project if no request has been made through the IFR beyond the completed subprojects? Further explanation with an example is needed.	As long as the project is only partially completed (only some activities have been completed), the PO will have to prepare an assessment as described in point 1.2.1 of the Guidance. For PDPs the assessment is to be provided using the template in Annex 1 of the Guidance. Only costs associated with completed viable and identifiable components can be considered eligible.

31	LV (CA)	Please specify before this condition - the Program Operator is responsible for providing all information about the amounts recovered or to be recovered from the project to the Certifying Authority before the interim financial report or project final report is submitted to the FMO.	The text has been clarified to underline that the POs are responsible for providing all the information about the amounts to the Certifying Authority.
32	GR	At what point in time will this assessment happen by the FMO? How will the PO and the PPs be engaged? Will it happen close to the submission of the FPR ie. Feb 2025? What does the FMO needs to know to make a positive assessment?	The FMO needs to receive the assessment of the PO in line with the template annexed (Annex 1) to this Guidance and the information needs to be presented clearly. On the Donors' side the assessment will be made based on the information presented in and with the FPR.
33	PL	Does EUR 2,000,000 mean a) the total grant allocated from the programme to the respective project or b) the total grant utilized/spent (costs incurred) from the programme to the respective project?	Thank you for this interesting question. The Guidance clarifies now in a footnote the term "receiving". This should be understood the amount of the grant as stipulated in the project contract. So, what matters is the contracted value of the grant.
34	HR	This is in collision with the examples listed below: "Fully completed components of infrastructure deliverables (e.g., a floor or a wing of a building, energy generation units, heat exchangers, green/ blue infrastructure elements) that are ready to be put to intended use without further works". Please specify if finised components of unfinished construction in whole are identifiable.	The definition of identifiable is maintained, however clarity on the infrastructure is provided in the table below under point 1.2.1 of the Guidance. Therefore, the sentence "unfinished construction should not been included" which was placed after the definition of identifiable components is deleted.
35	CZ	Is it intentional that there are the same examples in the column of Examples of what CANNOT be counted as completed, viable and identifiable besides the first one?	Yes, in order to show by opposition where partially completed components cannot be taken into account in order to accept the eligibility of the full costs.
36	GR	"the depreciation of equipment are considered to have been incurred when they are recorded on the accounts of the Project Promoter and/or project partner" This means in order the depreciation of equipment to be eligible it needs to be recorded on the accounts of the Project Promoter and/or project partner before 30.4.2024?	Yes. It needs to be recorded before the contracted end date of the eligiblity of costs for a specific project, what can be before 30/04/2024. This is mentioned at the end of section 1.1.1.
37	GR	Usually physical object is first delivered, then accepted (according to the public contract) and then paid by the project promoter. So if all invoices of all delivered goods and services can be accepted by the project before 30.4.2024 and paid	The way the notion of "delivery of goods" and "performance of works and /or services" is under the responsibility of the PO and PP to define in the applicable legal arrangements they have (for example, as agreed in the project contract).
38	GR	In the sense of a legally binding contract signed between a Project Promoter and a contractor. In this case, all "delivered" should be	The way the notion of "delivery of goods" and "performance of works and /or services" is under the responsibility of the PO and PP to define in the applicable legal arrangements they have (for example, as agreed



		replaced by accepted by the Project Promoter (and consequently analogously paid)	in the project contract). The PO should obtain sufficient assurance that the goods and services were delivered.
39	GR	The author/s of this guideline is addressing the project as if he/she is coming from the awarding body point of view. Guidelines should be based assuming all potential stakeholders that will use it so the correct level should be the above. What if the trainings are indeed delivered but do not comply to the contractual terms, agreed in the public contract? This could lead in the worst case in court if there is an advance made and value not delivered (not subject matter but subject matter of equal value requested through the tender)	The PO should obtain sufficient assurance on the delivery of goods or performance of services and should only accept as eligible reported costs, project costs that have been incurred within the last date of eligibility and which are regular. Irregular costs are not eligible.
40	SK	From this part of sentence is not clear, if ineligible costs are related only to costs of construction of the roof and window or all costs of building construction.	Text revised to provide additional clarifications even though the notion should have been clear from the preceding text and examples. This is an example of a non-viable construction component.
41	GR	We do hope that these guidance arrive not too late to be useful and do take the Greek administrative culture and the MCS as it has evolved and been updated via memos sent to Managing Authorities and reflect changes happening at relevant and connected legal frameworks, in order POS can safely guide also PPs to their closure of their projects.	Noted. The main information was provided through already provided concrete guidance and letters (as for example for partially completed projects - letter from October 2022) or it's based on existing rules and agreements. The Closure guidance only puts together all the information and tries to further clarify.
42	GR	When is this advised to happen, especially to avoid delays to any final settlement between the EEA Grants and the Public Investment Programme?	The Annexes will be submitted with the FPR and this is clearly stated in the guidance.
43	CA	In this specific situation, the CA will certify the expenditure as regular and eligible with no restrictions. The analysis by the Donors will not impact in the assessment by the CA at closure	The CA should proceed in line with the Regulation, this Guidance and national MCS. The certified FPR will serve as input to the Donors for their assessment. If the Donors assess part or the whole project expenditure as ineligible and return the FPR for resubmission, the PO and CA should take into account the Donors assessment when re-submitting the FPR.
44	PL	(1) The Donors' assessment of viable and identifiable components in partially completed projects will be made based on the information submitted with the Final Programme Report. Therefore, the assessment must first be made by the PO in order to accept or not the payments for	(1) If the Donors' assessment requires a modification of the final balance after the final project report is accepted, the PO should ensure that all changes are documented and substantiated so that a proper audit trail is ensured.

		<p>eligible costs and the final project report. If the Donors' assessment will be different, the final balance must be corrected. Is it possible to change the final project report after the acceptance?</p> <p>(2) Another question is, in case of correction of the final balance by the FMO, should the PO submit once again corrected Final Report?</p>	<p>(2) The Donors may ask the national authorities to resubmit the FPR.</p>
45	HR	<p>HR: Please specify does this includes any additional co-financing which could be potentially allocated to the project from other funds after 30 April 2024?</p>	<p>No additional co-financing from any sources after 30 April 2024 can be considered towards the threshold of 2 M.</p>
46	GR	<p>When is this assessment is expected to start and finish?</p>	<p>Text revised accordingly. The length of the assessment will depend on the complexity of the file, the need for any potential additional information etc.</p>
47	HR	<p>HR: We propose to add: of the Final Programme Report</p>	<p>Agreed to insert this possibility.</p>
48	GR	<p>This is same paragraph as before. Check for consistency to avoid repetitions</p>	<p>The text in point 1.2.2. although similar to the text under the point above refers to the assessment of the Donors.</p>
49	SK	<p>Based on the Article 1.3 the projects are considered terminated when the project contract has been terminated before the project reached its planned end date. However, if some costs can be considered eligible by the PO, the project will be treated as partially completed – does it mean that the PO will update the project contract only for the amount of eligible expenditure or the contract will be terminated as well in these cases? If the project is to be partially completed then the project contract should not be terminated. Please elaborate, it is not clear from the text.</p>	<p>The fact that the project is treated as a partially completed project is for the purpose of providing an assessment of the viable and identifiable components of the costs accepted as eligible, but this does not affect the legal situation of the project contract that has been terminated and stays terminated.</p>
50	PT (CA)	<p>If a project is classified as terminated, the CA should withdraw all the previous certified paid amounts even if the unduly paid amounts are not yet recovered?</p>	<p>The text of the Guidance has been slightly modified to underline project registered as terminated but which have incurred costs will require an assessment of the viable and identifiable components. Non-eligible expenditure already paid to the project must be reported in the Final programme report as an adjustment even if not yet recovered by the PO, as mentioned in sections 1.2 and 2.2.1.</p>
51	GR	<p>PDPs have been setup and designed to get implemented through sub projects. They are defined as sub projects because while they are projects on their own merit (implemented through mostly public contracts) they were grouped under one PDP, making the PDP a Programme. "A</p>	<p>This has been replied as it was also asked in previous comments. In addition, a project will not be considered completed if only some sub-projects/activities have been completed. A sub-project is not a project in accordance with the Programme Agreement.</p>

		programme is defined as a number of related projects grouped together to facilitate a level of management which allows objectives and benefits to be achieved that would have been impossible if the projects were managed individually". <a href="https://www.pm2alliance.eu/wp-content/uploads/2019/05/PM%C2%B2-project-management-methodology.pdf">https://www.pm2alliance.eu/wp-content/uploads/2019/05/PM%C2%B2-project-management-methodology.pdf</a> . In the case where some subprojects are cancelled due to objective reasons and only the major, the main subproject is complete after the project contract is modified we can consider the PDP complete because the activities/ components of this subproject are not related but the core of the PDP.	
52	CZ	The projects, where the project contract was terminated, but some costs were considered eligible, should be treated as partially completed in which sense? Should those be also reported with a status "partially completed" alongside possible other projects or as "terminated"?	Clarified in the text that these are 'partially completed' and should be recorded in GrACE as such, thus requiring an assessment of viable and identifiable components of the project.
53	CZ	In this case, is the grant amount counted according to the plan or actually provided funding? E.g. a project with a planned budget over EUR 2,000,000 was terminated during its implementation, therefore not all planned payments were made (project terminated in 2023 did not receive the funding planned for 2024) and the project thus did not receive over EUR 2,000,000.	Thank you for this interesting question. The Guidance clarifies now in a footnote the term "receiving". This should be understood the amount of the grant as stipulated in the project contract. So, what matters is the contracted value of the grant.
54	GR	This is the same paragraph at the beginning of the previous page	This is to clarify the assessment for projects which were terminated with incurred costs.
55	GR	Where else should this information be reported and when? Are other administrative decisions prior to submissions of the FPR needed to be made and what are they?	The information is to be reported as specified in the text in annex 7 of the FPR using the templates annexed to this Guidance.
56	LV (AA)	Please supplement the Closure Guidelines by clarifying what actions are to be taken after the completion of the project in respect of project revenues and/or economic benefits (Article 6.4.2 of the EEA FM/NFM Regulations). The question has arisen during the examination of the LV-Research programme projects where the Innovation Centres projects open	The PO may specify in the final Report that, in case benefits were obtained, these have been used to support the objectives of the programme in line with the Regulation requirement in Art. 6.4.2. However, this is what is expected and does not require further reporting. Also please note that any such benefits are not to be deducted in the final balance.

		exhibitions and charge money for entrance tickets and participation in workshops	
57	GR	When is this recommended to happen estimating the time the Certifying needs to submit the FPRs, the time needed from the PO etc? Before 9/2024?	This is up to the national authorities to decide and possibly define in the national and programme MCS. This is clarified in section 1.4.2.
58	PL	Proposal to substitution sentence as follows: "must provide on-demand access to all information, documents, persons, locations and facilities, public or private, relevant to the audit or the verification." (vide Articles 11.4 of the Regulation).	The text is updated to refer to the text of the Regulation.
59	GR	Which contracts are you referring to? Project contracts? This is usually a decision which covers all obligations by the Project Promoter, including the enactment of the MCS relevant process on completing the project	It has been clarified within the text what is meant by "project contracts".
60	PL	Taking into account information from page 15 whether cases of irregularities not closed should be detailed in the final report?	Detailed information on any not closed irregularities has to be provided in the irregularities follow-up reports in GrACE.
61	PT (CA)	When, at closure, a project level audit or monitoring is not finalised, the sample amount should be deducted from the eligible expenditure? The date for the submission of closure documents is established. If, on that date, there are audits, controls, on-site inspections, or similar activities without a final report issued, it is crucial to understand how these situations will be addressed. Is the expense that constitutes the sample removed? Is an alternative procedure employed?	The cut-off date for incurring any programme management costs is defined in the Regulation (moved recently to 30/04/2025). The definition of incurred expenditure from Article 8.2.3 is applicable also to programme management costs, meaning in practice that any cost which does not meet the 3 criteria (invoiced, paid and delivered) before the FPR is submitted will not be considered eligible. In an example of a project audit or monitoring being carried out by a contractor on behalf of the PO, the cost of the audit/monitoring will not be eligible if the final audit/monitoring report has not been delivered, the activity invoiced by the contractor and paid by the PO. A similar clarification has been added to section 2.1.1 on Eligibility of expenditures in programmes.
<b>Closure guidance Section: Programme Closure</b>			
62	LV (CA)	LV CA: Please describe the situation if there will be the extension of the final date of the eligibility for management costs (i.e. till 30.04.2025), because this scheme in case of extension will not work (the last IFR will be till 31.12.2024 and CA to our understanding should submit it to FMO till 15.03.2025)	Response has been provided in the text.

63	GR	Paid by the EEA Grants to the Beneficiary State / Programme accounts? How many IFRs should be done in 2024? According to the Regulation 2, that is 15/3 and 15/9/2024. The FPR will act as a final IFR meaning that all adjustments and settlements would need to be reflected there. So overall there will be 3 opportunities to finalise the accounts of the Beneficiary State regarding final eligible expenditures per Programme and inflows or reimbursements from and to the EEA Grants FM, right?	That is correct.
64	CA	CA comment: Is such possibility provided for FRP, as far as we understand for IFR there is not such possibility, all IFRs should be sent only by the CA	Yes the idea is that in the FPR we provide more options than in the current IFR. An explanatory footnote has been added.
65	SK	The CA requests to always be notified via GrACE in cases, where the FMO sends the FPR back to the PO for the revision (both for the revision of the narrative part and financial part). The CA also requests to be notified via GrACE in cases, when the corrections are to be made only in the narrative part of the FPR and the PO resubmits the FPR directly to the FMO.	Graph included in the Programme Closure section.
66	CZ	We propose that the last reporting period included in the FPR will be 1.7.2024 – 30.4.2025 (last IFR until 30.6.2024). Please note that in order to prepare the financial part of the FPR and make all the steps towards it certification by the CA and submission to the FMO by 30.4.2025, the Programme Operators can incur their management costs only until 28 February 2025 (date to be discussed between the NFP and CA). Therefore, we asked for extension of the deadline for submission of the FPR to 31 July 2025 in the Regulation (as the comments to the amendment of the Regulation).	Extension of eligibility of management costs beyond 31 December 2024 has been carefully considered by the Donors and any further extensions are unfortunately not possible.
67	CZ	Based on the Regulations amendment, it should be 30 April 2025. Related to this, is it possible to include management costs for April (paid in May)? How this should be reported (FPR deadline 30 Apr 24)? In the final balance together with the interest earned? (Art. 2.2.1.3, pg 16)	Text revised to provide more clarity.
68	CZ	(1) If the proposed change of Regulation on the final date of eligibility of the management costs of POs (30. 4. 2025) is approved, the time periods covered by the last IFR and by the last reporting period might be confusing and should be defined precisely, according to the proposed	(1) Further clarified in section 2. (2) The new deadline has been referred to throughout the document.

		<p>change.</p> <p>(2) In the text of the Guideline it is stated that the final date of eligibility of programme management costs is 31 December 2024. As the Regulation will be amended (extension of the management costs till April 2025) please refer it in the text of the Guideline.</p>	
69	GR	Is this the IFR with a statutory obligation to be submitted by 15.9.2024 regarding the period 1.1.2025 - 30.6.2025?	This is the IFR with a statutory obligation to be submitted by 15.9.2024 regarding the period 1.1.2024 - 30.6.2024. This has also been clarified in the text in section 2.
70	PT (CA)	The management costs must be incurred and paid and goods/services delivered when the PO submit the Final Financial Report to the CA in a calendar to be define between the CA, the OPs and the NFP.	It is de facto not possible to include in the Final Programme Report costs that have not been paid by the Programme Operator by the time of the FPR and therefore cannot be certified by CA.
71	PT	Question already raised on how can management costs can be reported by the PO till 30/04/2025 if the submission deadline for the FPR is the same?	Idem (as above)
72	CZ	In connection with extending the eligibility of management costs, we would like to ask whether there will be submitted two reports: the IFR for the period from 07/24 to 12/24 and the FPR/FB for the period from 01/25 to 04/25?	This last IFR will have to be submitted by 15.9.2024 regarding the period 1.1.2024 - 30.6.2024. This has also been clarified in the text in section 2.
73	PT (CA)	Clarify the procedure for pending irregular amounts not reported to the FMO.	This has been addressed to the extent possible in sections 1.2 and 2.2.1.1.
74	CZ	In the event that an irregularity is reported to the national financial administration authorities, the final decision on the irregularity may take up to few years before it is issued. Such an irregularity may be reported even in 2024 after the projects are ended, which would cause that FM needs to stay open f.e. until 2026. We suggest waiving this requirement.	These specific cases, if existent, will have to be discussed. Eventually if the cases can not be settled under national procedures and a solution for closure proposed to the Donors, the FMO and NFP need to find a solution as to the eligibility of costs that is still not clarified at national level so that the irregularity case can be closed by the FMO in GrACE.
75	PT (CA)	<p>The irregular amounts not recovered and not justified could be withdraw by the CA.</p> <p>As a general principle, all irregular amounts should be corrected, and the resulting improperly paid amounts should be recovered. Certification accounts for payments made by Programmes to beneficiaries, so the</p>	The CA is expected to certify the totality of the expenditure in financial reports, including the non-eligible and non-recovered amounts.

		<p>recovery of improperly paid amounts should be completed and deducted upon closure. Irregular amounts not recovered will be deducted by the CA, regardless of their recovery status.</p> <p>Considering European Union Funds rules, unrecoverable amounts are excluded from expenditure certification and assumed by the national budget. It is important to understand and confirm whether there is a differentiated understanding in the case of the EEA Grants and assess the consequences of retaining these amounts in certification.</p>	
76	GR	<p>What does finalised mean? Is there a reporting on this that should be done standalone? In the sense of the MCS, does these mean also the on-the-spot verifications to projects?</p>	<p>We mean specifically monitoring of projects (see Results Guideline, p. 35), not verifications nor audits. By finalized, we simply mean completed - and reported on in a standard manner that a Beneficiary State had decided and had been doing so far.</p>
77	GR	<p>This does not apply to all POs. How are NFPs engaged in the fulfillment of this direction?</p>	<p>According to Article 10.1 "The Beneficiary State shall carry out evaluations of all programmes". Depending on the Beneficiary State, the level of engagement of the NFPs vary. In some cases, the NFPs contract omnibus evaluations covering multiple programmes in a country. This being said, the PO should be engaged and aware of the results of the evaluations pertaining to their programme.</p>
78	GR	<p>All obligations or suggestions could be depicted in a workflow with an indicative timeline so to allow for visualizing when the preparatory actions should start ie. information from Project Promoters. This will help in presentations and trainings to the Project Promoters</p>	<p>Workflows and timelines added.</p>
79	SK	<p>Based on the text in paragraph 2, the FMO will ask the PO for any additional interest earned from the submission of the FPR until the reimbursement date and this amount will be included in the debit note or offset against any amount due.</p> <p>This provision is in contrast with the information on interest required from the CA/PO in the FPR template (PART A, Interest earned, page 11 and Certification part, page 13) where the CA should certify only the amount of interest earned in 2024.</p> <p>The Guidance on Closure does not contain the process on how to include</p>	<p>The FPR template has been modified to include reporting on interest earned as of 1 January 2025 until the submission of the FPR. Reporting of interest after the submission of the FPR has been further clarified in the text of the Guidance.</p>



		and declare interest earned from January 2025 until submission of FPR to the FMO (it only includes interest earned in 2024 and from the submission of the FPR).	
80	SK	<p>The CA proposes the FMO to ask the CA (instead of the PO) for any additional interest and the CA will coordinate the response with the respective POs.</p> <p>Based on the Regulations (5.4 c)), the CA is responsible for declaring to the FMC any interest earned as referred to in Article 9.7 and therefore should be included in this process of declaration of additional interest.</p>	Text has been modified accordingly.
81	SK	<p>Based on the text in paragraph 2, the FMO will ask the PO for any additional interest earned from the submission of the FPR until the reimbursement date and this amount will be included in the debit note or offset against any amount due.</p> <p>For example, if the FMO will ask for additional interest in mid-June 2025, it is only possible to provide info about the amount of the interest earned until the end of the previous month, i.e. until May 2025. The interest earned from the time of the FMO request for any additional interest until final reimbursement date will therefore not be included (maybe few cents or Euros). Therefore we suggest to add paragraph on how to approach this amount of interest.</p>	The FMO will take into account for the final payment/reimbursement any amount of interest communicated by the Certifying Authority and make every effort to make the payment as soon as possible after the CA communicates the amount. In this respect, it is possible that minor amounts of interest will remain unaccounted for.
82	PL	There is a difference in timing. Documents should be kept for 3 years however the Programme Agreement is binding for 5 years following Donors approval of the Final Programme Report (Art. 5.4 PA). It is sth confusing.	The rule of maintaining documents available in order to ensure an audit trail is part of the Regulation. Article 5.4. of the Programme Agreement refers to the time the Programme Agreement is in force.
83	LV	What is meant by this, should Irregularity Authority check Irregularity cases before FPR is submitted to the CA?	The Irregularity Authority should indeed follow up on all open irregularity cases and their follow up and to ensure that the necessary reporting was done in GrACE so that the latest data is available to the FMO to allow for a timely closure of irregularities.
84	PT	<p>To be clarified who is responsible for the irregularities monitoring: the NPF, the IA or both.</p> <p>The CA are not informed about the irregularities monitoring/follow-up</p>	The PO is the main responsible for dealing with irregularities under its programme. The PO has to ensure the proper information and reporting to the Irregularities Authority. The PO has to provide all the



		<p>procedures.</p> <p>The treatment and monitoring of irregularities goes beyond collecting information from PO and reporting irregularities to the FMO. There are other issues related to the treatment of irregular amounts (e.g., extrapolation of sampling errors, addressing systemic errors, delineating errors and audit recommendations), as well as ensuring follow-up on known irregularities.</p>	<p>necessary information to the Certifying Authority that is in connection to the irregularities to help the Certifying Authority in its role of certifying the financial information in programmes.</p>
85	GR	<p>Are synergies and co-hosting opportunities between the NFP and Programmes (Projects) closing events encouraged? To maximise impact and reach?</p>	<p>Yes, they are encouraged. The FMO Communications team organizes regular meetings with Beneficiary States' communication counterparts, and regular Communications workshops where such issues are discussed. It will also be touched upon during the closure training.</p>
86	EE	<p>The NFP must publish the approved Final Programme Reports on their website within a month of the reports being approved by the Donors, including a summary for the general public and excluding its Annexes (also evaluation report). Under article 10.1.4 to the Regulation the final evaluation report and a summary for the general public shall be published.</p> <p>So do we understand correctly – the evaluation reports will not be published together with Final Programme Reports but will nevertheless be published separately when received (Regulation Article 10.1.4).</p>	<p>Yes, this is correct.</p>
87	PL	<p>What period of time is proposed here and is the decision up to the PO or the NFP?</p>	<p>No limitation in time.</p>
88	SK	<p>Please elaborate more the text in the second bullet: “providing timely follow-up reports on the progress made in the investigation and remedy of previously reported irregularities” – it is not clear what is meant under “providing timely follow-up reports” - if the IA should follow the provisions of the Article 12.6 of Regulations or should the Irregularities Authority after the submission of the FPR submit the follow-up reports to the FMO right after they are available?</p>	<p>Towards the closure period, it would be recommendable that if information becomes available on the outcome of any remaining opened irregularity, this information is provided as soon as it is known in a follow up report on the irregularity without waiting for the deadline of the quarterly reporting (art.12.5.2). This is not a requirement in Article 12.5.2 but it would be beneficial in the spirit of cooperation in order to help with the closure of the programmes.</p>
89	CZ	<p>In connection with the change in the article 6.12.2 of the Regulation and with reference to this paragraph in Closure Guidance, we would like to</p>	<p>The time needed for the CA to perform its tasks should be clarified at national level with the NFP and POs. New text added in the Guidance about this matter.</p>

		point out that the certifying authority needs enough time for the certification process.	
90	SK	A clear mechanism for delivery of revenues that arise after the submission of the Final program report („FPR“) to the Financial Mechanism Office („FMO“) is needed. In the 2009 – 2014 programming period, the time period from the submission of the FPR to its approval and subsequent issuance of the debit note was quite long, which also resulted in an increase of interest on the interest-bearing accounts. The additional interests were reported to the FMO by an e-mail (in some cases the request came from the FMO, in other cases not) always with the balance at the end of the previous month. The CA suggests that the Closure Guideline covers this issue as well as specifies what to do with the remaining interest left on the interest-bearing accounts (e.g. the CA will declare the interests to the FMO in mid-November with a balance as of 31.10.2023, but the debit and credit note will arrive in December and will be paid in January. There will be interest left for November, December, and partly for January);	The issue of interests is responded above.
91	SK	General comment – the CA considers necessary to be included in all communication between the FMO/PO/NFP regarding the final balance since the CA is responsible for reimbursement of the amounts to the FMC.	The CA will be informed of any problems with the final balance, will be required for clarifications if necessary.
92	PT	The final programme report is forwarded to the Donors by the CA. This means that the final report content will not be verified by the CA.	The CA has to certify all points referred to in Article 5.4.1.a of the Regulations before submitting the final programme report. This implies that the CA confirms that the financial part of the report is in line with the narrative part.
93	SK	The AA proposes to clarify, whether it is necessary to deal with all irregularities or only those that are recorded in the GrACE. I.e. in relation to cases of irregularities that do not need to be reported in accordance with the Article 12.5(3) of the Regulation and cases of irregularities reported quarterly in accordance with the Article 12.5(2) of the Regulation.	Comment replied to in the FPR template.

94	SK	Please, could you specify in more details the AA tasks in closure procedure – e.g. if it is necessary to verify uncompleted projects bellow 2 mil. eur	Text revised.
95	SK	As the final audit report and closure declaration should include information related to all programmes as well as the TA and BF (the Final Programme Report for Technical Assistance shall be submitted no later than 15 November 2025) the AA will be able to finalise its documents only in December 2025.	Noted. The deadline for submitting the declaration is by 31.12.2025.
96	SK	If Donors decide to reopen FPR, will the FMO require any additional work from the Audit Authority?	It is likely that this may happen before the AA has to submit the closure declaration. It is clarified within the text of the Guidance that resubmission of the closure declaration and/or the final audit report by the Audit Authority is not required if the Donors reopen the FPR.
97	CZ	Do we understand correctly that there won't be submitted the FPR/FB within the programme CZ-BF? And the programme will be financially settled as a part of the Strategic Report? From our point of view we strongly recommend to follow the standard FPR/FB used in all other programmes. At the moment we can not imagine how it would work if the final financial reporting would be done via Annex to the final Strategic report. And If so, we assume that it will have the same form as the FB in the sent FPR as this is crucial for us because of our information system that is already set up for the submission of financial reports.	The content of the template of the Strategic Report is shared together with the Guidance.
98	EE	Under point 2.2.1.1 it is brought out "All the tasks related to the management costs (including for the management of bilateral activities at programme level) must be completed and reported in the final balance." Under FPR template Annex 3 the most important results achieved from bilateral initiatives under the programme funded from the fund for bilateral relations should be analysed and described. Under point 3 "Final Strategic Report and the closure of the Bilateral Fund" it is brought out that the final narrative reporting on the Bilateral Fund is done in the relevant section of the final Strategic Report. The final financial reporting on the Bilateral Fund is done via an Annex to the final Strategic Report. When programme level bilateral activities end 31.12.2024, this means	The final payment from the Donors to the NFP for the BF will be made after the FSR is approved. All payments to bilateral initiatives at programme level should be made within the eligibility period of the respective programme, as these POs will incur costs from their programme management budget for verifying and making those payments.

		<p>that in reality reporting/submitting costs regarding these activities to NFP has to be done after that and final payments will be made also after that. PO-s can then only describe and analyse the activities done in the FPR, the final financial data will be in the Final Strategic Report. I hope I understand these 3 points together correctly and reporting of financial data regarding Bilateral Fund both programme and national level initiatives is only the responsibility of NFP and the PO will only describe and analyse the programme level Bilateral Fund activities/initiatives. Perhaps the wording could be more clear.</p>	
Closure guidance section: Closure of the Bilateral Fund			
99	SK	<p>We insist to elaborate more on processes regarding closure of Bilateral Fund since from this relatively short chapter it is not clear.</p> <p>In Article 6.6.3 of the Bilateral Guideline it is provided, that the Certifying Authority shall submit to the Donors certified final balance in the last IFR. However in GrACE “Payments” section under SK-BF programme there is FPR provided in the list of all the IFRs that already were/are about to be submitted to be FMO. It is very unclear whether the final balance for Bilateral Fund will be included in the standard FPR or the last IFR and what are the final deadlines. Moreover in the second paragraph of Article 3 of the Guidance on Closure it is provided that final financial reporting on the Bilateral Fund is done via Annex to the final Strategic Report. The Bilateral Guideline does not mention anything about Final Strategic report.</p> <p>We ask to precisely describe in this paragraph the process of closure of Bilateral Fund including all the necessary deadlines for the final balance (whether it will be done via IFR or FPR, what is the final deadline of submission of final balance to the FMO, if the template of the final balance would be the same for Bilateral fund as for the standard programmes, if it should be submitted via GrACE, what is the role of Certifying Authority regarding closure of Bilateral fund, what is meant under final financial reporting in the Annex to the final Strategic report and who is responsible for preparing this Annex)?</p>	<p>Template will be provided and guidance has been updated accordingly.</p>

		<p>The Guidance on Closure only provides the info on final date of eligibility for Bilateral Fund, not the final deadline for submission of final balance for Bilateral Fund.</p> <p>Without these information it is not possible to prepare processes at national level regarding closure of Bilateral Fund. Please, also provide template for Final Strategic report.</p>	
100	SK	CA suggests to add a link to a template of Strategic Report or to a document to which this report is attached.	The template will be provided, as part of the Closure package. Important – since 31 Aug is only four months after 31 April
101	EE	Since this is not a regular Annex to the Strategic Report then in which format is this? Like IFR?	The template will be provided, as part of the Closure package.
102	CZ	<p>Does it mean that there is no Final Programme Report for the Fund for bilateral relations nor any final financial report for the last reporting period of the BF? Do we understand it correctly that there will be no “national control/certification” of the last reporting period of the BF (the Strategic Report is not submitted to the FMO through the CA, but directly by the NFPR)?</p> <p>Will this “Annex to the final Strategic Report” be similar to the financial report in the standard FPR (Annex 1 to FPR)?</p> <p>Could you please provide us with the template of this “Annex to the final Strategic Report” in advance?</p>	The paragraph was expanded to provide additional clarity.
103	CZ	We propose that the last reporting period included in the FPR for Technical Assistance will be 1.1.2025 – 31.8.2025 (last IFR for TA until 31.12.2024).	A clarification confirming the deadlines proposed has been added to section 4 of the Closure Guidance.
<b>Closure guidance section: Closure of the Technical Assistance Fund</b>			
104	LV	Will separate template for TAF be provided?	Yes, a separate template will be provided.
105	SK	CA suggests to correct this reference to this article because article 8.11.10 is not mentioned in the TA Agreement but in the Regulations. Date for submission of Final Programme Report to FMO is defined in article 2.5 of the TA Agreement.	A reference to Article 2.5. of the TA Agreement was included.

106	SK	Certifying Authority/Audit Authority: CA suggests to add a request for these information because of identification of project to which the individual document will be related.	The Link to the PLI and the name of the project should be indicated in Annex 6 of the FPR (automatically extracted data form GrACE), but that is fine to have it also here in the top of the Assessment to help the POs' preparation of this document
107	PL	Many projects have already ended as partially completed but they were assessed as any other projects and all the elements were verified in Polish. Also, the definition of components in relation to the assessment appeared in the guidelines for the first time, so final reports and their assessment may not be fully in line with such approach, therefore it may be challenging to fill in this field as expected.	Noted. However, please note that Article 8.13.4. of the Regulation was the same also under the previous FM, it's not new. The Article includes the reference to "clearly identifiable and viable components". In addition, the letter dated of 28 October 2022 sent by the FMO to NFPs provided clarifications and guidance on the eligibility of costs for partially completed projects (which project deliverables and activities can or cannot be counted as completed, viable and identifiable components).

#### Final Programme Report template Comments

1	EE	Which regular APR-s and IFR-s will be the final ones before the FPR? Do we understand correctly that the final APR will be for 2023 (submission date to FMO this February) and the final IFR-s will be for first half of 2024 (submission date to FMO this September)?	Yes, that is correct. In case of doubt the 'Payments' tab available for each programme in GrACE provides an overview of the remaining IFRs
2	CZ	Will the amounts of "Final incurred amount in EUR" in Executive Summary and the amounts of "Amount incurred (EUR)" in Programme Results calculated automatically from the Annex 1 to the FPR or calculated manually by the POs?	They will be automatically calculated based on the information entered in Annex 1
3	PL	Information required for this point on pages 2 and 3 overlaps. We propose rephrasing this point in one place so that there is no unnecessary repetition of information.	Section revised
4	EE	Given that this executive summary is intended to be for a wider public, maybe it would be better to focus on the results, impact, added value and bilateral relations. Lessons learnt can be described under the following point and they already are covered there. Instead maybe programme level horizontal evaluation findings, recommendations and PO reaction to the evaluation findings/recommendations could be covered here? Or if not covered here then there is recommendation to cover evaluation findings, recommendations and PO reaction to the	Section revised

		evaluation findings/recommendations somewhere else (perhaps in the evaluation report Annex)? Under FPR template outcomes there is reference to the evaluation findings but it should be stressed that only mentioning the findings is not enough, there should be PO reaction/analysis also.	
5	CZ	If a complex feedback is required, 300 words may not be sufficient. We suggest at least 500 words as the maximum	Proposed word limits are soft. You can introduce more words.
6	RO	Increase the maximum number of words allowed in the first part of the Programme Results section to 500 and 800 respectively, as the current 300/500 limits have been deemed too strict	Idem
7	LV	Will these amounts be automatically generated by GRACE?	Yes
8	PL	Please indicate how many projects' examples should be referred to in each point for the report to be considered correct.	This can be discussed in the Closure training. Different programmes have different numbers of projects. Project examples are to illustrate and evidence the POs text, not as a fixed number.
9	AA	We suggest to specify what types of irregularities should the Programme Operator put in the table below, regarding the article 12.5.2 a 12.5.3 regulations (in order to ensure clear and uniform procedure) – is it necessary to verify all irregularities or only irregularities mentioned in these regulations?	The list of irregularities added here will be extracted from GrACE based on reported irregularities. The PO should verify that it has reported all irregularities for which the legal framework requires reporting. The PO should provide information on an estimated date for the final decision should there be any open irregularities at the time of the FPR reporting and should update relevant follow up irregularities reports in GrACE. General numbers and trends concerning irregularities should be provided in the strategic report. In addition, the Registry of Irregularities should be up to date at national level (as per Article 12.4. of the Regulations).
10	CZ Ca	We would like to ask for an explanation of the field "Decision". What should be filled in the field? And where and when should be the data entered into the IS GrACE (referring to the note "Text form GrACE").	This field is pulled from GrACE and has been used through the FM. Only the blue field is editable (estimated decision date) This information is generated by FMO when a case is closed in GrACE. You can see an example of this column in the annexed tables to the report on closed fraud and error cases <a href="https://eeagrants.org/resources/annual-report-2022-closed-fraud-and-other-irregularity-cases-eea-and-norway-grants">https://eeagrants.org/resources/annual-report-2022-closed-fraud-and-other-irregularity-cases-eea-and-norway-grants</a>

			When it comes to the FPR, this column is prefilled automatically for all Closed cases.
11	PL	Please confirm the correctness of understanding, if the budget flexibility measures have been applied in the programme, the PO fills the table in Annex 1 with the budget after all the re-allocations (as it was on 31st December 2024) and those budget is then applied in the Final Balance and all of the financial tables (not the one from the PA).	Confirmed. That's how it will be implemented in GrACE
12	SK CA/IA	Please provide also the template for the Technical Assistance and Bilateral Fund final balance.	The two templates will be provided separately
13	SK	Certifying Authority/Irregularities Authority: Based on Article 9.1.6 of Regulations, in case of discrepancies in payments which are due to rounding errors and which cumulatively do not exceed € 50, the relevant amounts shall be taken into account in the calculation of the final balance. The template of the final balance does not include "Adjustments to final balance" section as it was for example included in the final balance template in programming period 2009-2014. Therefore we suggest to add "Adjustment to final balance" to final balance on page 8 or to add new "Adjustment type" under Adjustment section in PART A of the FPR which would cover specifically these discrepancies.	Any adjustments should be reported in the Financial report for the last reporting period (Annex 1). We have now indicated this in Annex 1 and added relevant clarifications.
14	LV CA	We could not find in FPR section "Adjustments"?	Any adjustments should be reported in the Financial report for the last reporting period (Annex 1). We have now indicated this in Annex 1 and added relevant clarifications.
15	PL	How should the item „Any co-financing from sources other than the Donors/national” be understood/interpreted? Can you give examples? Will the table on page 8 be filled automatically by the GrACE system?	Explanations provided in a footnote. The table should be prefilled and non-editable by the POs.
16	CZ	In Part A the table of expenditures according to months is missing. Could you please explain how to fill the respective expenditures in national currency and how to convert them to EUR using the monthly exchange rate?	GrACE provides the split per month only for the programmes using a currency different from the Euro. It does not appear in the template shared here but it will show for the CZ programmes in the GrACE version, like in regular IFRs



17	CZ	If the proposed change of Regulation on the final date of eligibility of the management costs of POs (30. 4. 2025) is approved, the time periods covered by the last IFR and by the last reporting period described in FPR template do not correspond to this change and should be modified accordingly.	FPR template will be kept aligned to the regulations (if Regulations change, we change the template)
18	SK	<p>In Slovakia for some programmes the Modifications of Programme Agreements are not yet finalised for some programmes following the reallocations approved in Memoranda of Understanding. Our question is: Is the Modification of the Programme Agreement based on reallocation in the MoUs required to be completed before programme closure so the reallocated amounts are correctly reflected in GrACE and in the FPR? If the Modification of the Programme Agreement based on reallocation in the MoUs is not required to be completed before programme closure, should these reallocations be reflected in the budget flexibility measures as well or not? Should the budget flexibility measures be applied only after taking into account the new allocation of the programme based on the MoUs? The point is, that for some programmes the overall allocation was increased and for some decreased.</p> <p>The instruction in the template regarding the flexibility measures is to tick box – shouldn't the PO provide both the amounts of budget before and after flexibility measures have been applied? Or is it only required to tick a box under the Outcome where the flexibility was applied?</p>	<p>Reply to question a): Agreed modifications of the MOUs should be reflected in the PAs (PAs should be updated). Therefore, the first column will be a mirror of the data in GrACE and should be reflect the latest updated PAs figures.</p> <p>Reply to question b): Reallocations in programmes based on MOU reallocations should not be reflected in the second column on the flexibility measures. The second column wishes to capture flexibility transfers made by the POs based on the clarification letters sent to NFPs on 6 September 2022 (allowing for transfers without a PA modification). Once the box is ticked (in general for a programme) the PO should modify only the lines that have been benefiting of the flexibility (for example, if under a programme only two out of three outcomes have been impacted, the final figures should be provided for the two impacted outcomes).</p>
19	PL	What does „Budget after the flexibility measures have been applied” mean? What amounts should be reported in this column? Does this apply to the increase in the allocation for the program through the latest annex to the program agreement? Can you give examples?	Note, we changed the label since the version commented. Now it's 'Programme eligible expenditure' It should be fairly clear. These amounts are used in all financial tables in the FPR instead of the amounts coming from the PA
20	LV	Please provide detailed explanation: what kind of information it is	If a programme has flexibility of budget within outcomes, You should enter here the actual budget used after applying the flexibility measures. This information is then used in the rest of the financial annex to calculate the columns "Total budget" and "Available balance"
21	CZ	Referring to the footnote in the Calculation of the final balance, there isn't any field for entering the amount of adjustment.	Fields to enter adjustments under each outcome will be available in the GrACE version of the template, like it is in regular IFRs

22	CZ	Do we understand correctly that there won't be entered expenditures within each month in the national currency as it is in the IFR and the expenditures will be entered only in the total amount in euros?	The FPR will be in local currency like it is for regular IFRs
23	LV	There is no table where PO can input the information about eligible expenditure and Adjustments under all Outcomes. The same discrepancy is under Interest Earned	The template in GrACE for this section is the same as the regular IFR so yes there will be the possibility to add the adjustments under each outcome
24	CA/IA	<p>Based on the wording in PART A, Interest earned (page 11) and Certification part (page 13) the CA should certify in the FPR only the amount of interest earned in 2024.</p> <p>Does the CA understand correctly, that in FPR the CA should include and certify only the interest earned in 2024? If not and the FMO expects to include in FPR also the interest earned from January 2025 until the submission of FPR, please provide in the Guidance on Closure the process of declaration of interest earned from January 2025 until the submission of FPR and correct the wording in FPR Template (where relevant) correspondingly.</p> <p>The same applies on the interest earned for Bilateral fund and Technical assistance.</p>	<p>Interest for 2025 should be reported in a separate table, to maintain the same approach as in previous years and ensure clarity of the amounts reported per FM.</p> <p>A footnote has been added to clarify how interest will be handled after the FPR submission.</p>
25	PL	As the report itself concerns the closure of the programme, we do not see the point in indicating the overall implementation status for a programme that has already been closed. We propose to limit the point to indicating milestones in the implementation of the programme	The content of the section will be discussed during the Closure trainings.
26	PL	PL: What amount will be reported in the „Co-financing committed to date” item? Will it be the amount from the summary table, part B of the previous IFR (from the Total to date column and the Co-financing row)?	Co-financing committed to date = (total eligible expenditure incurred by the programme to date + any planned payment to the programme to date) x programme grant rate.
27	PL	Is it an obligation to provide this data?	Yes, POs report it every year in the APR.

28	PL	We suggest that this annex is not mandatory – BF is to be reported by NPF while FSR. The issue was raised at a recent workshop organised by the FMO.	Annexes have been revised
29	CZ	We feel that this Annex 3 should be called “Bilateral relations” as it is not only focused on the bilateral fund dedicated to programmes, but also to the bilateral relations in the projects within programme. Programme Operator will not be able to insert the “Amount incurred (EUR)” as it is not responsible for the preparation of the IFR/FPR for the BF and in the time of FPR submission the payments of the POs for bilateral ambitions will be still proceeding (possible until August 2025). This comment is interconnected with the comment to the Closure Guidance related to the final financial reporting of the BF.	Bilateral relations should be discussed under ‘Bilateral Outcome’. Annexes have been revised
30	PL	For BF final date of eligibility is 30 April 2025, and the CA must submit the Final Programme Report for programmes no later than 30 April 2025. So how the PO can include all incurred expenditures if this two dates are the same.	Annexes have been revised

