



Interreg



Co-funded by
the European Union

Lithuania – Poland

Project Reporting

General Rules, Types of Reports, Checks

Responsibilities

Interreg



Co-funded by
the European Union

Lithuania – Poland

Institution	Action
Partners (including LP)	To prepare Partner Report <u>for their own part</u> of the project, and submit it for verification to the Control
Control	To verify Partner Reports. To generate the Control Reports and Control Certificates .
Lead Partner (LP)	To prepare Project Report <u>for the whole Project</u> on behalf of the partnership, submit it for approval to JS . After receipt of the ERDF payment, to transfer the ERDF funds to the PPs participating in the Project and to inform the JS about that.
Joint Secretariat (JS)	To check and approve Project Reports
Managing Authority (MA)	Final approval of the Project Reports, payment (reimbursement) of ERDF to LP.

General rules (1)

Interreg



Co-funded by
the European Union

Lithuania – Poland

Submission of Project Reports and their approval by the MA is a pre-requisite for reimbursement of ERDF funding (Subsidy Contract, § 4).

Project Reports cover **both** the project activities and the financial implementation.

Main objective - to monitor whether projects are implemented in line with their objectives, outputs, results, activities, deliverables and budget.

Project Reports are prepared **in English**, submitted **in JEMS** to the JS.



General rules (2)

Use of Euro

Interreg



Co-funded by
the European Union

Lithuania – Poland

- Financial reporting of a project is conducted in Euro and the Programme will reimburse ERDF contributions in Euro.

Cost category	Declared amount	Currency	Conversion rate	<u>Euro</u> Declared amount in EU...	Attachments
Equipment	86.373,51	PLN	4.2898	20.134,62	S
Externalexpertisea...	36.190,00	PLN	4.2898	8.436,29	R

- Costs incurred in currencies other than Euro shall be converted into Euro using the monthly accounting exchange rate of the European Commission in the month during which that expenditure was submitted for Control's verification.

https://commission.europa.eu/funding-tenders/procedures-guidelines-tenders/information-contractors-and-beneficiaries/exchange-rate-infoeuro_en



General rules (3)

Reporting periods and Deadlines

Interreg



Co-funded by
the European Union

Lithuania – Poland

Reporting periods, and deadlines for Project Report submission (i.e. within 3 months after the end of the reporting period) – indicated in the JEMS, section “Project reporting schedule”.

Contracting
Project reporting schedule

Project reporting deadlines

In this section, the reporting schedule is defined. For the period, in case the report covers more than one period, please indicate the last one of them. In the date column please set the date when the report shall be delivered.

Start date (DD.MM.YYYY) 01.12.2024 End date, calculated automatically (DD.MM.YYYY) 30.11.2025 Project duration in months 12

ID	Type of report	Period	Date	Final report	Comment	Linked reports
1	☒ Only Content ☒ Only Finance ☒ Both	* Period Period 1, month 1 - 6, 01.12.2024 - 31.12.2024	* Date 31.8.2025	Yes No		
2	☒ Only Content ☒ Only Finance ☒ Both	* Period Period 2, month 7 - 12, 01.06.2025 - 31.12.2025	* Date 28.2.2026	Yes No		

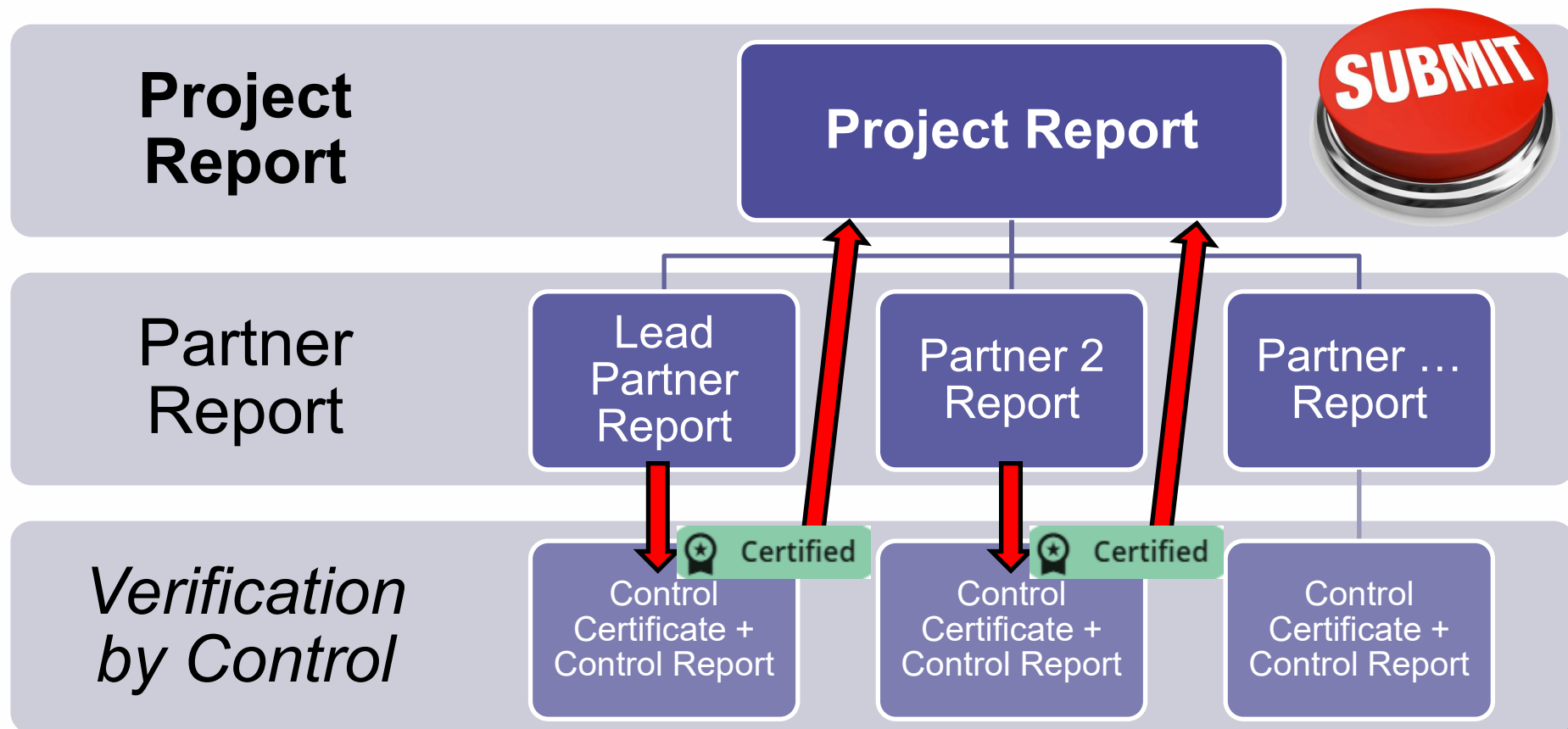
Partner report AND Project report

Interreg



Co-funded by
the European Union

Lithuania – Poland



Partner Report (1)

Interreg



Co-funded by
the European Union

Lithuania – Poland

Partner Report contains both activity and financial information that is necessary to verify individual Lead Partner or Project Partner expenditure.

Each Project Partner (LP and all PPs) is responsible to complete their Partner Reports in JEMS according to the JEMS rules, and to submit their Partner Reports to the Controller in JEMS (within **5 working days** after the end of the reporting period).

During verification, the Controller can request corrections, clarifications, missing documents. Lead Partner or Project Partner provides documents and information in JEMS, section “**Control Communication**”.



Partner Report (2)

Interreg



Co-funded by
the European Union

Lithuania – Poland

Result of the Controller's check: the Partner Report status changes to "**Certified**" and in section "Overview and Finalize" there will be generated Control **Certificate** and **Control Report**. The both documents – **shall be in English!**



The Controller verifies the reported costs as (1) eligible, or (2) ineligible and deducted from Partner Report or (3) postponed for later check ("parked expenditure").

If Lead Partner or Project Partner has no costs to report, the Partner Report shall be prepared and submitted via JEMS (as a "zero costs report") by the set deadline. Even if no costs were paid, some project tasks should be done and therefore explained in the report.

Information and guiding documents for Control (1)

Interreg



Co-funded by
the European Union

Lithuania – Poland

<https://lietuva-polska.eu/controllers/>



[Programme](#) [Documents](#) [Application ▾](#) [Implementation ▾](#) [Contacts ▾](#) [2014 – 2020](#)

Controllers

Menu

- > Programme
- > 3 Call for Proposals
- > Joint Secretariat

In this section, you will find information and guiding documents for controllers:

-  [Methodology for controllers on risk-based management verification of expenditures](#)
-  [JEMS Manual for Controllers](#)

Detailed information on control for Lithuanian partners is published [here](#).

In Poland, control is performed by Voivodeship offices. For detailed information please contact your [controller](#).



Information and guiding documents for Control (2) - LT

Interreg



Co-funded by
the European Union

Lithuania – Poland

<https://www.esbendradarbiavimas.lt/kontroles-sistema/>

EUROPOS SAJUNGOS
TERITORINIS
BENDRADARBIAVIMAS

Interreg



2021–2027 M. INTERREG

ETBT (INTERREG 2014-2020)

TEISĖS AKTAI

KONTROLĖS SISTEMA

KONTA



Kontrolės sistema

KONTROLĖS
SISTEMA

RENGINIAI

VISI RENGINIAI



2024 Liepa



Pr

An

Tr

Ke

Pe

Še

Se

KONTROLĖS SISTEMA

2021–2027 m. INTERREG programų 1-ojo lygio kontrolės sistema Lietuvoje

Rekomendacijos 2021–2027 metų Europos Sąjungos finansinio laikotarpio Europos teritorinio bendradarbiavimo tikslo (Interreg) programų Lietuvos partneriams dėl minimalių kvalifikacinių reikalavimų tikrintojui, tikrintojo paslaugų pirkimo techninės užduoties ir sutarties su tikrintoju parengimo

Priedas Minimalūs kvalifikaciniai reikalavimai 2021–2027 m. Europos Sąjungos finansinio laikotarpio Europos teritorinio bendradarbiavimo tikslo (Interreg) programos tikrintojui

Information and guiding documents for Control (3) - LT

Interreg



Co-funded by
the European Union

Lithuania – Poland

Page 7 of the
Recommendations

REKOMENDACIJOS
2021–2027 METŲ EUROPOS SĄJUNGOS FINANSINIO LAIKOTARPIO EUROPOS TERITORINIO
BENDRADARBIAVIMO TIKSLO (INTERREG) PROGRAMŲ
LIETUVOS PARTNERIAMS
DĖL MINIMALIŲ KVALIFIKACINIŲ REIKALAVIMŲ TIKRINTOJUI, TIKRINTOJO PASLAUGŲ PIRKIMO
TECHNINĖS UŽDUOTIES IR SUTARTIES SU TIKRINTOJU PARENGIMO

INTERREG LIETUVOS IR LENKIJOS BENDRADARBIAVIMO PER SIENĄ PROGRAMA

<u>Dokumentas</u>	<u>Nuoroda į dokumentą</u>
Programos reikalavimai:	
Programos vadovo dalis - <i><u>IV.2. Reporting and payment procedure</u></i>	Programos vadovas
Programos tikrinimo atrankų metodologija	<i><u>Methodology for controllers on Risk based management verification of expenditure of the projects of the (Interreg VI-A) Lithuania – Poland Cooperation Programme</u></i> paskelbta programos svetainėje: https://lietuva-polska.eu/wp-content/uploads/2024/06/Risk-based-management-verification-for-Controllers.pdf
Lietuvos partneris tikrintojo patvirtinimui gauti teikia:	
Informaciją apie pasirinktą tikrintoją	Įgyvendinimo taisyklių priedas – forma Informacija apie pasirinktą tikrintoją

For 3rd Call LT Partners
– Programme Manual
for the 3rd Call for
Proposals: https://lietuva-polska.eu/wp-content/uploads/2025/03/2024_05_06_Programme-manual-for-the-3rd-call-Projects_APPROVED.pdf

Information and guiding documents for Control (4) - PL

Interreg



Co-funded by
the European Union

Lithuania – Poland

<https://lietuva-polska.eu/contacts-2/firstlevelcontrol/>

Control

Menu

- > Programme
- > 3 Call for Proposals
- > Joint Secretariat

Control in Lithuania is decentralised.

More information about control in Lithuania:

<http://www.esbendradarbiavimas.lt/kontroles-sistema/>

Control in Poland is performed by Voivodeship offices.

PODLASKIE

Podlaskie Voivod's Office

Department of Government Programmes and European Funds

Ul. Adama Mickiewicza 3, 15-213 Białystok, Poland

Contact persons:

Ms. Katarzyna Matys

Phone: +48 85 743 92 63 Fax: +48 85 743 92 20

kgornow@bialystok.uw.gov.pl

Ms. Beata Kurant

Phone: +48 85 743 92 20 Fax: +48 85 743 92 20

bkurant@bialystok.uw.gov.pl

WARMIŃSKO – MAZURSKIE

Warminsko-Mazurskie Voivodeship Office in Olsztyn

Infrastructure and Estate Department

Aleja Piłsudskiego 7/9, 10-575 Olsztyn, Poland

Contact persons:

Ms. Telimena Sołoducha

Phone: +48 89 52 32 708

telimena.soloducha@uw.olsztyn.pl

Ms. Grażyna Ejsmont

Phone: +48 89 52 32 756

grazyna.ejsmont@uw.olsztyn.pl

Ms. Dorota Banasiak

Phone: +48 55 23 74 541

dorota.banasiak@uw.olsztyn.pl



Project Report (1) Types

Interreg



Co-funded by
the European Union

Lithuania – Poland

Project Report

- contains both activity and financial information at **project level**;
- is necessary to claim funds from the Programme;
- includes information on the achievements of all project activities and incurred expenditures during the respective reporting period;
- Lead Partner is responsible to compile all necessary information from the Project Partners to prepare the Project Report;
- Lead Partner submits the Project Report in JEMS according to the schedule in section “Contracting” /“Project reporting schedule”.

Project Final Report

- it is a **Project Report** for the last reporting period
- + integrated additional questions on the achievement of the project objectives, main outputs, results, durability.

Project Report (2) Preparation

Interreg



Co-funded by
the European Union

Lithuania – Poland

After the Control issues Certificates for Partner Reports (Partner Report status becomes “**Certified**”), Lead Partner prepares a Project Report.

Lead Partner shall fill-in the Project Report’s sections according to the rules in the **JEMS Implementation Manual** <https://lietuva-polska.eu/wp-content/uploads/2025/09/LTPL-JEMS-Implementation-Manual.v2.pdf>

Partners’ Control Certificates and Control Reports are generated and listed in JEMS.

Economic classification in case of **Lithuanian partners** shall be submitted <https://lietuva-polska.eu/wp-content/uploads/2024/10/Economic-Classification-Form-2024.doc>

The Lead Partner presses the button “Submit project report”. After that, the status of the report changes to “**Submitted**”. After submission, the Project Report is locked and all corrections are stopped by LP. The verification work by the Joint Secretariat is started.

Delays in submission of Reports

Interreg



Co-funded by
the European Union

Lithuania – Poland

In case the Lead Partner is late in submitting the Project Report, they should contact the Joint Secretariat and inform about the reasons the delay and indicate new date for submitting the Project Report.

Lead Partner shall inform immediately the MA via JS in writing about any circumstances that may affect the results of the Project implementation, Project procrastination or improper implementation (SC art. 5.1.17).



Check of Project Reports. Payments.

Interreg



Co-funded by
the European Union

Lithuania – Poland

Stage I: within 10 calendar days after reception the Project Report in JEMS, the JS checks the **administrative conformity**. If complete – e-mail is sent to LP and within 10 working days, the MA makes a transfer **70%** of reported ERDF funds to LP.

Stage II: after that, **the contents** of the Project Report and of the annexes are thoroughly examined. If the Project Report is correct and complete, the JS notifies the MA and requests to transfer the remaining **30%** of ERDF to the Lead Partner.

Examination of each Report by JS and MA, together with payment of the amount of ERDF due to the Lead Partner shall not exceed 80 calendar days from the date of submission of the Project Report to the JS.
However, in case the clarifications or corrections are needed, this period is suspended until the proper documents are submitted to the JS for assessment.

Stage I: Administrative conformity of the Project Report

Interreg



Co-funded by
the European Union

Lithuania – Poland

The following main points will be checked:

- ☐ The Control Certificates and Control Reports for all partners are present in JEMS, the List of Partner Certificates in JEMS includes the Control Certificates of all partners for the reporting period.
- ☐ The Economic classifications of expenditure for Lithuanian partners are present in JEMS, the expenditures of Lithuanian partners are in line with the reported amounts and the codes are correctly assigned.
- ☐ The Project Report, the Partner Reports, the Control Certificates and Control Reports **are filled-in in English.**
- ☐ All the relevant sections of the Project Report, in the Control Certificates and Control Reports, in Economic classifications for Lithuanian partners are filled-in. In Section “Part of sample” in JEMS, some expenditures are marked.
- ☐ Whether any deductions related to the previous reporting periods shall be made.



Stage II: check of the contents. Main procedure

Interreg



Co-funded by
the European Union

Lithuania – Poland

Work-plan monitoring:

- ☐ The JS compares the Activity part and project implementation indicators of the Project Report with the information in the approved JEMS Application Form, taking into account the approved modifications,
- ☐ The JS checks if all the required annexes supporting the achieved deliverables, outputs and results were enclosed.

Financial monitoring:

- ☐ The JS compares the financial tables with the ones in the AF, taking into account the approved modifications (if applicable), check the deliverables, outputs and results achieved as described in the AF and Project Report (parts related to finances and indicators).

Other checks:

- ☐ JS takes into account any information received during the checks-on-spot by the JS or by other institutions (Controllers, MA, NA, AA), if such were performed. The JS can request the LP to submit additional information on actions taken after such checks-on-spot.

Stage II: check of the contents of the Project Report. Requirements (1)

Interreg



Co-funded by
the European Union

Lithuania – Poland

The following main points will be checked:

- ☐ All obligatory annexes and additional required documents are uploaded to the JEMS Project Report for each partner.
- ☐ In the Work-plan part, all necessary fields are properly filled in.
- ☐ Reported activities/ deliverables / outputs / results are in line with original plans; if there are deviations they are justified.
- ☐ The problems, if occurred, pose no risk to project implementation and to achievement of the project objectives/results.
- ☐ The project complies with the rules of the EU policies, e.g. public procurement, State aid, etc. and is in line with the horizontal principles.



Stage II: check of the contents of the Report. Requirements (2)

Interreg



Co-funded by
the European Union

Lithuania – Poland

- ☐ Financial Overview part is fully completed, i.e., all necessary fields are properly filled in.
- ☐ Reported expenditure corresponds to activities implemented, it is in line with the Subsidy Contract, with its annexes, including JEMS Application Form, and with approved modifications.
- ☐ Reported expenditure by budget items / general progress of project is in line with original plans. If there are deviations, they are justified.
- ☐ There are no deductions/ suspensions that should be made in total amount of reported costs before payment of 30% of requested ERDF co-financing.
- ☐ There is no over-spending, except for justified modifications. There is no significant under-spending.



Stage II: check of the contents of the Final Report.

Interreg



Co-funded by
the European Union

Lithuania – Poland

- ☐ Overview of performed on-spot checks (if any) including information on implementation of recommendation.
- ☐ List of long-term assets resulted from project activities is submitted.
- ☐ The project's impact (in terms of solving the problems, implementing the key solutions, bringing benefits to the target groups and target regions) on the addressed territorial challenges is positive.
- ☐ The cooperation between the partners was important for achieving the project objectives, outputs and results.





Joint Secretariat
Project Management Agency
of the Ministry of the Interior
Šventaragio str. 2, LT-01510
Vilnius, Lithuania
Phone: +370 614 32 126
E-mail: info@vilniuspva.lt
www.lietuva-polska.eu

