NEIGHBOURHOOD PROGRAMME
LITHUANIA, POLAND AND KALININGRAD REGION
OF RUSSIAN FEDERATION

Guidelines
on filling in and submitting

the Progress / Final Reports and (Joint) Applications for Payment of projects co-financed from European Regional Development Fund and TACIS Cross-border cooperation project facility

under
Lithuania, Poland and Kaliningrad Region of Russian Federation Neighbourhood Programme

Vilnius 2007-03-29

Introduction

These guidelines are only a recommendatory document.

The requirement of submitting regular (Joint) Progress/Final Reports and (Joint) Applications for Payment by projects co-financed under the Lithuania Poland Kaliningrad Region of Russian Federation Neighbourhood Programme derives from the provisions of:

- Subsidy Contract signed between the Lead Partner and the Managing Authority (hereinafter – the Subsidy Contract),
- Contract signed between the Lithuanian Financial Partner and the Managing Authority (hereinafter – the Contract with MA),
- Contract signed between the Polish Lead Partner/ Financial Partner and the relevant Intermediary Body (hereinafter – the Contract with Voivode),
- Programme Manual.

In case of any questions about filling in the Progress/Final Report and/or Application for Payment, one should turn to the Joint Technical Secretariat, 1st level controllers in Lithuania and Intermediary Bodies (IBs) in Poland. Regarding questions about filling in Joint Progress/Final Report and/or Joint Application for Payment please consult Joint Technical Secretariat.

It is necessary to prepare the (Joint) Progress/Final Report and (Joint) Application for Payment accurately. One has to fill in all points (if it is not specified otherwise) and the data supplied in them should be precise and thorough. A text of an answer provided under a given point shall relate strictly to the question asked under that point. Open questions shall be answered in a possibly short and concise way.

The (Joint) Progress/Final Reports and (Joint) Applications for Payment relate only to INTERREG projects and INTERREG parts of INTERREG/Tacis projects since reporting and funding of Tacis projects and Tacis parts of INTERREG/Tacis projects is managed by the European Commission Delegation to the Russian Federation. Only where it is clearly indicated, i.e. in points I.1. through I.4. of the Activity Report, relevant information concerning Tacis part of the project should also be provided in separate box.

The (Joint) Progress/Final Report and (Joint) Application for Payment should be filled in accordance with the following:

1. Default font Tahoma 12 shall be used;
2. Data shall be inserted into blank fields;
3. The set limits of characters shall be observed.

Whenever the Report is filled in English, the names of the institutions provided in the Reports shall correspond with the names of these institutions provided in the signed Subsidy Contracts.

Whenever the terms ‘year’, ‘quarter’, ‘month’ or ‘day’ are used in the Progress/Final Report or these Guidelines, they mean calendar year, quarter, month or day respectively.

Whenever the ‘copy’ is used in the description, it is meant a copy certified by a person authorised to do such certification in that institution.

The deadlines for submitting (Joint) Progress/Final Reports and (Joint) Applications for Payment are set in the Subsidy Contract and in the Contract with Voivode.

In order to receive reimbursement for expenditures incurred according to the signed Subsidy Contract, the Lead Partner has to submit to JTS the **Joint Progress/Final Report** and **Joint Application for Payment**, supported with the Progress/Final Reports and Applications for Payment for each country, certified by the 1st level controller, i.e. the following three steps should be followed:

I. Preparation of the Progress Report and Application for Payment in each country

The Progress Report and Application for Payment should be filled in by project Lead Partner / Financial Partner (if any) for the activities implemented by all project partners coming from respective country (Lithuania or Poland). The information and documents / certified copies of documents required for filling in Progress Report and Application for Payment in each country should be submitted by each project partner either to the Lead Partner or Financial Partner in that country. The form and language in which this information should be submitted to the Lead Partner / Financial Partner has to be agreed among the project partners.

The Lead Partner / Financial Partner, after receiving necessary information and documents from the project partners from its country, compiles Progress Report and Application for Payment for the activities implemented by the project partners coming from its country and submits these documents for verification and certification to the 1st level controller not later than in 30 calendar days after reporting period ends. Lithuanian Lead Partner / Financial Partner has to prepare the Progress Report and Application for Payment in English, while the Polish Lead Partner / Financial Partner prepares Progress Report and Application for Payment in Polish and after receiving certification of the 1st level controller translates the Progress Report and Application for Payment into English.

II. Submission of the Progress Report and Application for Payment to the 1st level controllers in each country

Institutions performing 1st level controls:

In Lithuania:

The institution performing 1st level control in Lithuania is the joint-stock audit company "IDG auditors".

Exception: Those Lead Partners / Financial Partners, which until 15 October 2006 have received a written permission from the Managing Authority to individually contract the audit company, may continue with their arrangements.

The Progress Report and Application for Payment by Lithuanian Lead Partner / Financial Partner have to be submitted to 'IDG auditors' in **2 originals and e-version.**

Lithuanian Financial Partners in accordance with the Rules, confirmed by the Minister of Finance on 25 October 2006, No. 1K-355, within 5 working days after receipt of the confirmation by the 1st level control have to submit to JTS copies of the supporting documents and economic classification table as per Annex 1 of the Rules.

In Poland:
Respective Voivodeship Offices of Podlaskie, Warmińsko – Mazurskie and Pomorskie Voivodeships.

The Progress Report and Application for Payment by Polish Lead Partner / Financial Partner have to be submitted to the relevant IB in **2 originals and e-version.**
The Progress Report and Application for Payment to be submitted by the Polish Lead Partner / Financial Partner shall be signed (*parafowane*) on each page by the person authorised to sign the Progress Report and Application for Payment.
The Financial Tables of the Progress Report and Application for Payment shall be stamped with a stamp with a name (*pieczęcią imienną*) of the person(s) who signed the Contract with Voivode or is (are) authorised to submit the Progress Report and Application for Payment on behalf of the Lead Partner / Financial Partner.

Preparation costs Progress Report and Application for Payment

Preparation costs Progress Report and Application for Payment have to be prepared separately, before preparing the first Progress Report and Application for Payment for the 'regular' Project activities. The Preparation costs Progress Report and Application for Payment shall be submitted *the 1st level controllers* with the first 'regular' Progress Report and Application for Payment.

Final Progress Report and Final Application for Payment

The Final Progress Report and Final Application for Payment shall be prepared as follows. In description boxes, information shall be given about project activities implemented since the beginning till the end of the project, i.e. activities reported in all previous reports and activities which have not been reported yet. In separate paragraph information shall be given about project activities implemented since end of last reporting period (i.e. activities which have not been reported yet).
In Financial Tables only amounts of expenditure incurred since end of last reporting period (i.e. expenditure which have not been reported yet) shall be inserted.
In Indicator Table only values of indicators achieved since end of last reporting period (i.e. values which have not been reported yet) shall be inserted.

Copies of the documents certifying activities implemented and expenditure incurred during project implementation in the reporting period should be enclosed to the Progress/Final Reports submitted to 1st level controllers. The **COPIES** of the following documents are needed:
- invoices (*copies - not originals! – like in all the below lines*);
- signed lists of participants, agendas and photos of project events;
- signed lists of participants, agendas, minutes and photos of project meetings;
- tangible outputs produced such as studies, technical documentation, strategies, training programmes etc.;
- pictures of infrastructure objects built and equipment purchased;
- information and publicity outputs (paper and/or digital, e.g. press articles, leaflets, CDs, websites print-outs);
- other documents

If no activities were implemented or no expenditure was incurred in the reporting period, the Progress Report and Application for Payment have to be submitted nevertheless. In such case, in description boxes it shall be clearly indicated that no activities were implemented and/or no expenditure was incurred in the reporting period - in Financial Tables and Indicator Table '0' (zeros) shall be inserted.
In case a monthly scheme of reporting and applying for payment for a certain type projects is introduced, if no activities were implemented or no expenditure was incurred in the reporting period, the Progress Report and Application for Payment shall not be submitted.

The Progress Reports and Applications for Payment shall be submitted to the 1st level control only after the Subsidy Contract has been signed. First Progress Report for 'regular' project activities should relate to the period from the beginning of the project to the end of the quarter in which the Subsidy Contract had been signed.

III. Submission of the Joint Progress/Final Report and Joint Application for Payment for the whole project

After receiving 1st level certification the Financial Partner sends its Progress/Final Report and Application for Payment (Lithuanian Financial Partner - in English; Polish Financial Partner - the Polish version and the translation into English) to the project Lead Partner.

The project Lead Partner prepares a Joint Progress/Final Report and Joint Application for Payment **in English** for the whole project, attaches to it the approved Progress/Final Reports and Applications for Payment in each country, and submits it to the Joint Technical Secretariat. The Joint Progress/Final Report and Joint Application for Payment, accompanied by the relevant annexes, have to be submitted to JTS in **1 original, 1 certified copy and e-version**. Please note that Original and Copy should not be bind together with each other.

Joint Application for Payment should be signed both by the person authorized to sign such documents in the Lead Partner institution submitting the Joint Application for Payment and by the Chief Accountant (or person holding similar position) of that Lead Partner institution. Names, surnames and positions of persons signing should be inserted in indicated places.

Joint Application should be **dated and stamped with company stamp**.

Progress/Final Reports and Applications for Payment, approved on the **Polish side** and prepared only in Polish language, have to be accompanied by the translations into English.

Lithuanian Lead Partners, while submitting their Joint Progress/Final Reports and Joint Applications for Payment, in accordance with the Rules, confirmed by the Minister of Finance on 25 October 2006, No. 1K-355, have to submit to JTS copies of the supporting documents of the expenditures incurred by the Lithuanian Partners and economic classification table as per Annex 1 of the Rules.

In case the project is national, i.e. partners from only one country participate in the project activities, the Joint Progress/Final Report in English and the Joint Application for Payment in English have to be submitted to JTS also. In such case, Lead Partner is required to fill-in Joint Progress/Final Report and Application for Payment forms and attach the approved Application for Payment and Progress/Final Report approved by the 1st level controller. In this case the Polish Lead Partners do not have to provide translation into English of their Progress/Final Reports and Applications for Payment submitted to the 1st level control, but

only have to state in the cover letter that the Joint Progress/Final Report and Joint Application for Payment in English complies with translation of the Progress/Final Report and Application for Payment.

EXPLANATIONS HOW TO FILL IN THE REPORTING FORMS

1. Construction of the number for (Joint) Progress/Final Report and (Joint) Application for Payment:

The number consists of 4 parts, i.e. A-B-C-D:

No. A-B-C-D

Example:

No. 2006/008/1VL-327- J - 1 - 1
[A - B - C - D]

A – full number of the Subsidy Contract (*in the example provided above the project No. 2006/008 has the signed Subsidy Contract No. 2006/008/1VL-327*).

B - indication of the country from which Progress/Final Report and Application for Payment come or whether it is a Joint Progress/Final Report and Application for Payment. This part of the number should be one of the following three options:

- **LT** – if Progress/Final Report and Application for Payment are for activities implemented by the project partners coming from Lithuania;
- **PL** – if they are for activities implemented by the project partners coming from Poland, or
- **J** – if they are a Joint Progress/Final Report and Joint Application for Payment for the whole project. Please note that this symbol applies to **ALL Reports submitted to JTS**, including the Reports of the national projects.

C - the number of the Report, starting with 1 for the Progress Report and Application for Payment related to Project preparation costs, if any; afterwards for the first Progress Report and Application for Payment for 'regular' Project activities the number shall be 2. In case there are no preparation costs in the Project, the number 1 shall be used for the first Progress Report and Application for Payment. For the Progress/Final Reports and Applications for Payment coming from Lithuania and Poland, as well as for the Joint Progress/Final Report and Joint Application for Payment **the same number has to be used** when reporting for **the same reporting period**.

Example:

Project No. 2006/008, according to the Subsidy Contract No. 2006/008/1VL-327, has preparation costs in Poland and no preparation costs in Lithuania. The Lead Partner is Polish institution and Financial Partner is Lithuanian institution. While the Project start date is 10 November 2006, the Subsidy Contract No. 2006/008/1VL-327 was signed on 15 January 2007.

The Progress Report and Application for Payment for preparation costs in ***Poland*** *to be submitted to the 1st level controller by the Lead Partner shall be numbered:*

*2006/008/1VL-327-**PL**-1-1*

*Afterwards the **Joint** Progress Report and **Joint** Application for Payment for preparation costs submitted to JTS by the Lead Partner shall be numbered:*

*2006/008/1VL-327-**J**-1-1*

*The Progress Report and Application for Payment for Project 'regular' activities prepared on the **Polish** side for the period from 10 November 2006 until 31 March 2007 to be submitted to the 1st level controller by the Lead Partner shall have the following number:*

*2006/008/1VL-327-**PL**-2-1*

*In the same project the Progress Report and Application for Payment for Project activities prepared on the **Lithuanian** side for the period from 10 November 2006 until 31 March 2007 to be submitted to the 1st level controller by the Financial Partner shall have the following number:*

*2006/008/1VL-327-**LT**-2-1*

*When the above Progress Reports / Applications for Payment are confirmed by the 1st level controller both in Poland and Lithuania, the Lead Partner shall combine them into a **Joint** Progress Report and **Joint** Application for Payment and submit these documents to JTS with the following number:*

*2006/008/1VL-327-**J**-2-1*

D - the number, indicating which version of the (Joint) Progress/Final Report and (Joint) Application for Payment is submitted, starting from 1. In case the 1st level controller, JTS or MA detects mistakes in the (Joint) Progress/Final Report and (Joint) Application for Payment and requests to provide the new one, the number 2 should be inserted. The same procedure should be used for all the versions of the reports submitted in the reporting period. This number can be different for the Progress/Final Reports and Applications for Payment submitted for the activities implemented by the project partners coming from different countries or for the Joint Progress/Final Report and Joint Application for Payment.

Example:

Later on, the Project No. 2006/008, in accordance with the Subsidy Contract No. 2006/008/1VL-327, is preparing the next Progress Report and Application for Payment for the second quarter of 2007, i.e. for the period from 1 April 2007 until 30 June 2007.

*The Progress Report and Application for Payment for the II quarter of 2007 in **Poland** to be submitted to the 1st level controller by the Lead Partner shall be numbered:*

*2006/008/1VL-327-**PL**-3-1*

The Progress Report and Application for Payment for II quarter of 2007 in ***Lithuania*** *to be submitted to the 1st level controller by the Financial Partner shall be numbered:*

*2006/008/1VL-327-**LT**-3-1*

The submitted Progress Report and Application for Payment No. 2006/008/1VL-327-LT-3-1, after checking by the 1st level controller, due to inaccuracies in the Financial Tables, is returned back to the Financial Partner.

After necessary corrections are made, the Progress Report and Application for Payment for II quarter of 2007 in Lithuania to be ***re-submitted*** *to the 1st level controller by the Financial Partner shall be numbered:*

*2006/008/1VL-327-LT-3-**2***

This second version of the Report is approved by the 1st level controller.

When both above Progress Reports / Applications for Payment No. 2006/008/1VL-327-PL-3-1 and No. 2006/008/1VL-327-LT-3-2 shall be combined into a ***Joint*** *Progress Report and* ***Joint*** *Application for Payment for the II quarter of 2007 to be submitted to JTS by the Lead Partner, these documents shall be numbered:*

*2006/008/1VL-327-**J**-3-1*

However, this submitted Joint Progress Report and Joint Application for Payment, after being checked by JTS, is returned back to the Lead Partner since significant adjustments are needed to be made.

After necessary corrections are made, the ***re-submitted*** *Report shall be numbered:*

*2006/008/1VL-327-J-3-**2***

2. Filling in the Progress/Final Report

PROGRESS REPORT

Cover Sheet

The Cover Sheet must be submitted with every Progress Report.

In case of Final Report, please mark the box ☒ next to the Final Report.

GENERAL INFORMATION

Number of Neighbourhood Programme Priority	

Number of the Programme Priority under which the project is co-financed shall be inserted, i.e. only the numeric identification of the Programme Priority - 1 or 2 - shall be inserted, but not the Title of the Programme Priority.

Number of the Neighbourhood Programme Measure	

Number of the Programme Measure under which the project is co-financed shall be inserted, i.e. only the numeric identification of the Programme Measure - 1.1, 1.2, 1.3, 1.4, 2.1 or 2.2 - shall be inserted, but not the Title of the Programme Measure.

Number of the project	

Number of the project given by the JTS upon registration of the project Application Form shall be inserted.

Title of the project	

Title of the project as indicated in para. 1.1. of the Subsidy Contract shall be inserted.

Acronym	

If written on the front page of the approved Application Form, same project acronym shall be inserted.

Project implementation period	mm/yyyy - mm/yyyy

Month and year of the project implementation start (as indicated in para. 1.2. of the Subsidy Contract) shall be inserted in place of mm/yyyy.
Month and year of the project implementation end shall be inserted in place of mm/yyyy. It should be calculated by adding the number of months of the project duration (as indicated in para. 1.2. of the Subsidy Contract) to the indicated project implementation start.

Example:

For project No. 2006/008 according to the Subsidy Contract No. 2006/008/1VL-327, the starting date is 10 November 2006 and the project duration is 11 months.

Therefore, the project implementation period is from 10 November 2006 until 9 October 2007, and in the form it has to be entered:

11.2006 - 10.2007

In case Progress/Final Report is submitted by the Polish Lead Partner / Financial Partner to the IB, the project implementation start and end dates indicated in §3 pt. 1.1 (start) and pt. 1.2 (end) of the Contract with Voivode shall be inserted in place of mm/yyyy - mm/yyyy.

Report submitted by	Name of the partner institution

Exact title in national language, in case Report is prepared by the Polish Lead Partner for submission to the IB, or exact title as indicated in the signed Subsidy Contract, in case Progress/Final Report is filled in English, of the partner institution submitting the Progress/Final Report shall be inserted.

Lead Partner (LP)		**Financial Partner (FP)**		**Other Partner of the project**	

An 'X' shall be inserted in relevant box depending on the role of Partner submitting the Progress/Final Report.

Address of the partner submitting the report	

Detailed address of the partner institution submitting the Progress/Final Report signed Subsidy Contract, shall be inserted: exact street address, postal code, city, country.

Contact person of the partner submitting the report	

Name, surname and position of contact person in the partner institution submitting the Progress/Final Report shall be inserted.

Phone and fax number of the partner submitting the report	

Phone and fax numbers (incl. country and area codes) of the contact person in the partner institution submitting the Progress/Final Report shall be inserted:

Example:

for Lithuanian partners: + 370 345 22 444

for Polish partners: + 48 87 584 88 66

e-mail of the partner submitting the report	

E-mail address of the contact person in the partner institution submitting the Progress/Final Report shall be inserted.

A. Activity Report

Year YYYY	Quarter I	II	III	IV
	From *dd/mm/yyyy* to *dd/mm/yyyy* /	From dd/mm/yyyy to dd/mm/yyyy /	From dd/mm/yyyy to dd/mm/yyyy /	From dd/mm/yyyy to dd/mm/yyyy /

'Year' column shall be filled in with a year number in place of YYYY.
One of 'Quarter' columns shall be filled in with two dates (i.e. calendar day of quarter beginning and calendar day of quarter end) in place of dd/mm/yyyy.

In case of the **Annual** Project Progress Report to be submitted by the **Polish** Lead Partner / Financial Partner to the IB, only the year column shall be filled in and the wording shall be added: '***Raport roczny'*** in the same column. This Report is submitted **to the Intermediary Bodies in Poland only**, and therefore translation into English of the Annual Project Progress Report or its transfer to the JTS is NOT required.

In case of the first Progress Report only column related to given reporting quarter shall be filled in, even if project activities were also implemented in previous quarters. Project implementation start date, as indicated in para. 1.2. of the Subsidy Contract, shall be inserted in place of 'From dd/mm/yyyy'.

Example:

Project No. 2006/008, according to the Subsidy Contract No. 2006/008/1VL-327, has preparation costs, which have been incurred in March – April 2006.

The Project start date is 10 November 2006, the Subsidy Contract No. 2006/008/1VL-327 was signed on 15 January 2007.

Immediately after the Subsidy Contract was signed, in January 2007 the project submits the Preparation costs Progress Report and Preparation costs Application for Payment, and then it would be for the II quarter of 2006:

Year *2006*	***Quarter*** ***I***	***II***	***III***	***IV***
	From ***dd/mm/yyyy*** ***to*** ***dd/mm/yyyy /***	***From*** ***dd/mm/yyyy*** ***to*** ***dd/mm/yyyy /***	***From*** ***dd/mm/yyyy*** ***to*** ***dd/mm/yyyy /***	***From*** ***dd/mm/yyyy*** ***to*** ***dd/mm/yyyy /***

		01/03/2006 – 30/04/2006		

When the first Progress Report and Application for Payment for 'regular' project activities will be prepared in April 2007 for the period 10 November 2006 – 31 March 2007, it would be for the I quarter of 2007:

	Quarter I	***II***	***III***	***IV***
Year 2007	***From dd/mm/yyyy to dd/mm/yyyy /***	***From dd/mm/yyyy to dd/mm/yyyy /***	***From dd/mm/yyyy to dd/mm/yyyy /***	***From dd/mm/yyyy to dd/mm/yyyy /***
	10/11/2006 – 31/03/2007			

In case of the **Final Progress Report**, dates of the last reporting period (not yet reported) shall be indicated, while the activities, as indicated on the page 4 of the Guidelines, shall be described separately both those implemented during the last reporting period and ALL the activities implemented during the whole project period.

In case of the Final Progress Report, the '**to *dd/mm/yyyy***' date shall indicate the end date of the project implementation period as per signed Subsidy Contract.

I. DESCRIPTION OF PROJECT IMPLEMENTATION AND GENERAL PROGRESS OF THE PROJECT

1. Description of the project activities planned for the reporting period (max 1000 characters for each point)

Project activities planned for the reporting period in accordance with the paragraphs III.7, III.8, III.9, III.11 of the approved Application Form should be described. When describing them, relevant points of the approved Application Form should be taken into account, in particular: detailed description of the main project activities, project stages and outputs to be achieved, action plan.

If applicable, TACIS part of activities must be described as well.

In case of Progress Report for Preparatory Costs this item should state "Not applicable".

2. Description of the project activities in the reporting period (max 1000 characters for each point)

Project activities implemented in the reporting period should be described, in relation to point 1 in which project activities planned for the reporting period have been described. Major deviations of the reported activities from the original plans should be emphasized, reasons for them explained and possible impact on achievement of planned outputs and results assessed. The description should reflect the general progress of the project in the reporting period.

If during the reporting period project events took place, copies of lists of participants, agendas, photos etc. of each event should be enclosed:

- together with copies of the invoices for the event, in case of Progress/Final Reports submitted to 1st level controllers,

- as additional annexes, in case of Joint Progress/Final Reports submitted to the JTS.

If a study, technical documentation etc. was produced during the reporting period, hard or electronic (in READABLE format!) copy of study, technical documentation etc. should be enclosed:
- together with copy of the invoice for the study, technical documentation etc., in case of Progress/Final Reports submitted to 1st level controllers,
- as additional annexes, in case of Joint Progress/Final Reports submitted to the JTS.

In this part of the description information on executed controls / internal audits has to be provided, indicating the title of the institution and its role in the Programme as well and the results of the control / internal audit. The copy of the Report can be submitted together with the supporting documents. Description should **not** include information on executed 1st level controls.

If applicable, TACIS part of activities must be described as well.

In case of Progress Report on Preparatory Costs this item should be FILLED IN.

3. Planned project activities in the next reporting period (max 600 characters for each points)

Project activities planned to be implemented in the next reporting period should be described. When describing them, paragraphs III.8, III.9, III.11of the approved Application Form should be taken into account, i.e. detailed description of the main project activities, project stages and outputs to be achieved, action plan. Major deviations of the planned activities from the original plans should be emphasized, reasons for them explained and possible impact on achievement of planned outputs and results assessed.

In case of Final Report or Progress Report on Preparatory Costs, this item should state "Not applicable".

If applicable, TACIS part of activities must be described as well.

4. A) Have any problems occurred having impact on project implementation? *	**Yes**	
	No	

An 'X' shall be inserted in relevant box thus indicating whether any problems have occurred having impact on the project implementation.

If the answer is 'Yes', points 4B and/or 4C should be filled in. If the answer is 'No', points 4B and 4C should state "Not applicable".

In case of Progress Report on Preparatory Costs this item should state "Not applicable".

4. B) description of the most frequent problems occurring during project implementation together with the information about the counter-measures undertaken by the beneficiary (max 500 characters for each point)

Major problems of internal character (related to the solutions applied in the project implementation system) which have occurred during the reporting period should be described, reasons for them explained and risks for project implementation or achievement of planned

outputs or results identified and assessed. Counter-measures undertaken / to be undertaken by the beneficiary should also be described.

If applicable, TACIS part of activities must be described as well.

4. C) problems occurring during project implementation in this reporting period due to the external circumstances not related to the solutions applied in the project implementation system (max 400 characters for each point)

Major problems of external character (not related to the solutions applied in the project implementation system) which have occurred during the reporting period should be described and risks for project implementation or achievement of planned outputs or results identified and assessed. Counter-measures undertaken / to be undertaken by the beneficiary should also be described.

If applicable, TACIS part of activities must be described as well.

5 A. Project implementation indicators

In case of Progress Report on Preparatory Costs this item should state "Not applicable".

In this table the indicators of the project progress should be presented. The table of 'Expected outputs and results of the project', paragraph III.7 of the approved Application Form, is a basis for filling in this point.

Output indicators

In column 1 (Indicator - number and name), names of output indicators should be inserted (one indicator per row). Names of indicators should be the same as in the approved Application Form and only indicators that are applicable to the Project and are included in the approved Application Form should be listed in this point in case of Joint Progress/Final Report. Subsequent numbering should be applied (i.e. 1, 2 etc.) and rows may be copied if needed (i.e. if more indicators were indicated in the approved Application Form).

In column 2 (unit of indicator), unit of each indicator (as defined in the approved Application Form) should be inserted.

In column 3 (Value of indicators in numbers) in the final Application Form, value of each indicator (target value as defined in the approved Application Form) should be inserted.

In column 4 (Value of indicators (in numbers) achieved in the reporting period), value of each indicator achieved in the reporting period should be inserted.

In case of the Final Report, column 4 should be filled in with not yet reported value of indicators (last reporting period).

In column 5 (Value of indicators (in numbers) achieved since the beginning of the project), value of each indicator achieved since the beginning of the project (including the value achieved in the reporting period) should be inserted. Values entered should be equal values reported in all previous Activity Reports plus values achieved in the reporting period. In case of first Activity Report, only values achieved in the reporting period should be entered.

In column 6 (% rate of indicator's implementation (quotient col.5/col.3*100%)), rate of each indicator's implementation from the beginning of the project to the end of the reporting period should be calculated in percentage of its target value. Value in column 5 should be divided by value in column 3 and multiplied by 100.

In column 7 (Value of indicators forecasted to be achieved in the next reporting period), value of each indicator forecasted to be achieved in the next reporting period should be inserted. In case of Final Report, column 7 should state 'Not applicable'.

Result indicators

Analogically, the table should be filled in for result indicators but only in case of Final Reports of projects worth above 50,000 EUR.

Please take into account that when filling the Progress/Final Reports to be submitted for the 1st level controllers one should use Output indicators which are applicable only for the partners' of the relevant side of the border (i.e. only for Lithuania or Poland)! When preparing Joint Progress/Final Report all pointed out indicators from the Application Form point III.7 must be in the reporting table 5A.

Example:

Project 2006/008 has indicated in the Application Form point III.7 that project shall create 1 database on cultural events (output indicator "Number of cross border relevant databases and networks"), organize 5 cross border cultural events (output indicator "Number of cross border events") and that 3000-3500 persons shall participate in these events (output indicator "Number of target persons participating in projects and events"). As well project shall make 5000 DVD discs about culture in small towns in the project area (output indicator "Other" specified as "Culture promotion products").

Database shall be in Polish and Lithuanian, but owned and maintained by Polish Lead Partner. Lithuanian Financial Partner shall only provide relevant information.
Polish Lead Partner shall organize 2 cultural events in Poland and Lithuanian Financial Partner 3 events in Lithuania. It is foreseen that 1800 persons shall participate in the events in Poland and 1200-1900 in Lithuania.
DVD's shall be released by Lithuanian Financial Partner and distributed with the help of project partners in all project area.

Project 2006/008 lasts for 11 months and till the end of the first project activity report Lithuanian Financial Partner has organized 1 cultural event, where 600 persons participated. Project partners have collected information for database, but it is still not created. Materials for DVD's was also started to be collected, but the DVD's are not released yet.
Partners plan that in the next reporting period Lithuanian partner shall organize a second event (300-500 participants foreseen) and Polish partner shall organize its first event (1000 participants foreseen). First edition of 2500 DVD's shall be released by Lithuanian partner.

The Progress Report and Application for Payment for Project 'regular' activities implemented on the **Polish** *side for the period from 10 November 2006 until 31 March 2007 to be submitted to the 1st level controller by the Lead Partner:*

Indicator title	Unit of indicator	Value of indicators (in numbers) defined in the Application form	Value of indicators (in numbers) achieved in the reporting period	Value of indicators (in numbers) achieved since the beginning of the project	% rate of indicator's implementation (quotient col.5/col.3*100%)	Values of indicators forecasted to be achieved in the next reporting period
1	2	3	4	5	6	7
Output indicator						
1. Number of cross border relevant databases and networks	database	1	0	0	0	0
2. Number of cross border events	event	2	0	0	0	1
3. Number of target persons participating in projects and events	persons	1800	0	0	0	1000
Result indicator* applies to the Final Report						
1. Name of the result indicator						
2.. Name of the result indicator						
Etc						

The Progress Report and Application for Payment for Project 'regular' activities prepared on the **Lithuanian** *side for the period from 10 November 2006 until 31 March 2007 to be submitted to the 1st level controller by the Financial Partner:*

Indicator title	Unit of indicator	Value of indicators (in numbers) defined in the Application form	Value of indicators (in numbers) achieved in the reporting period	Value of indicators (in numbers) achieved since the beginning of the project	% rate of indicator's implementation (quotient col.5/col.3*100%)	Values of indicators forecasted to be achieved in the next reporting period
1	2	3	4	5	6	7
Output indicator						
1. Number of cross border events	event	3	1	1	33,33%	1
2. Number of target persons participating in projects and events	persons	1200-1900	600	600	31,58% - 50,00%	300-500
3. Culture promotion products	DVD	5000	0	0	0	2500
Result indicator* applies to the Final Report						
1. Name of the result indicator						
2.. Name of the result indicator						
Etc						

The Joint Progress Report and Joint Application for Payment for Project 'regular' activities prepared by the Lead Partner for the period from 10 November 2006 until 31 March 2007 to be submitted to JTS:

Indicator title	Unit of indicator	Value of indicators (in numbers) defined in the Application form	Value of indicators (in numbers) achieved in the reporting period	Value of indicators (in numbers) achieved since the beginning of the project	% rate of indicator's implementation (quotient col.5/col.3*100%)	Values of indicators forecasted to be achieved in the next reporting period
1	2	3	4	5	6	7
Output indicator						
1. Number of cross border relevant databases and networks	database	1	0	0	0	0
2. Number of cross border events	event	5	1	1	20,00%	2
3. Number of target persons participating in projects and events	persons	3000-3500	600	600	17,14 – 20,00%	1300-1500
4. Culture promotion products	DVD	5000	0	0	0	2500
Etc						
Result indicator* applies to the Final Report						
1. Name of the result indicator						
2.. Name of the result indicator						
Etc						

5 B. Evaluation of the project impact effects (max. 400 signs)*

Project impact should be described only in case of Final Reports of projects worth above 50,000 EUR.

In case of Progress Report on Preparatory Costs this item should state 'Not applicable'.

6A. Partners

Please list all the partners and their role in the project including staff involved in project management. Has the role of any partner changed? Any developments in the composition or role of the management unit should be indicated.

Organization	Main tasks

When the Progress/Final Report is being prepared for the 1st level controller, titles of all project partners from the RELEVANT SIDE OF THE BORDER, i.e. either from Poland or from Lithuania (as in the approved Application Form), should be listed in first column (in the order used in the approved Application Form) and their tasks in the project (including staff involved in project management) in the reporting period should be described in second column.

When the **Joint** Progress/Final Report is being prepared for JTS, titles of ALL project partners from BOTH SIDES OF THE BORDER, as in the approved Application Form, should be listed in first column in the order used in the approved Application Form and their tasks in the project, including staff involved in project management, during the reporting period should be described in second column.

When describing the role of given partner, paragraphs III.8 & III.16 of the approved Application Form should be taken into account, i.e. detailed description of the main project activities, contribution by partners. Major deviations of the reported tasks/ role of given partner from the original plans should be emphasized, reasons for them explained and possible impact on project implementation or achievement of planned outputs and results assessed. Any developments in the composition or role of the project staff should be indicated.

In case of Progress Report on Preparatory Costs this item should be DESCRIBED as well.

6B. Partnership dynamics
Please evaluate the partnership during the period of reporting: division of work and functionality of responsibilities, difficulties encountered and how they were resolved as well as positive aspects of the partnership. (max. 600 characters)

The partnership during the reporting period should be evaluated, i.e. division of work and functionality of responsibilities, difficulties encountered and how they were resolved, positive aspects of the partnership. This point should be regarded complementary to point 6A and provide an overall view of partnership dynamics during the reporting period.

In case of Progress Report on Preparatory Costs this item should state "Not applicable".

II. INFORMATION ABOUT THE CONFORMITY OF THE PROJECT ACTIVITIES WITH THE RULES OF THE COMMUNITY POLICIES

In case of Progress Report on Preparatory Costs the following items 1 through 4 should state "Not applicable".

1. Conformity of the project with the rules on the public procurement

A question whether the breach of public procurement rules has taken place during the project implementation in the reporting period should be answered by ticking relevant box.
In case of a 'yes' answer, details on irregularities/ errors should be given, reasons for them explained and risks for project implementation assessed. Counter-measures undertaken/ to be undertaken by the beneficiary should also be described.

2. Conformity of the project with the environment protection policy

A question whether the breach of environment protection rules has taken place during the project implementation in the reporting period should be answered by ticking relevant box.
In case of a 'yes' answer, details on irregularities/ errors should be given, reasons for them explained and risks for project implementation assessed. Counter-measures undertaken/ to be undertaken by the beneficiary should also be described.

3. Conformity of the project with the equal opportunities policy

A question whether the breach of equal opportunities rules has taken place during the project implementation in the reporting period should be answered by ticking relevant box.
In case of a 'yes' answer, details on irregularities/ errors should be given, reasons for them explained and risks for project implementation assessed. Counter-measures undertaken/ to be undertaken by the beneficiary should also be described.

4. Conformity of the project with the public aid policy rules

A question whether the breach of state aid policy rules has taken place during the project implementation in the reporting period should be answered by ticking relevant box.
In case of a 'yes' answer, details on irregularities/ errors should be given, reasons for them explained and risks for project implementation assessed. Counter-measures undertaken/ to be undertaken by the beneficiary should also be described.

III. FULFILMENT OF THE COMMITMENTS IN THE FIELD OF PROJECT INFORMATION AND PUBLICITY ACTIVITIES

1. Description of the project activities performed in the field of information and publicity

Project information and publicity measures implemented in the reporting period should be described to provide the information on how the requirements of *the Commission Regulation (EC) No. 1159/2000 of 30 May 2000 on information and publicity measures to be carried out by the Member States concerning assistance from the Structural Funds* were met in the reporting period. When describing them, paragraphs III.8 & III.14 of the approved Application Form should be taken into account, i.e. detailed description of the main project activities, information and publicity measures. Major deviations of the reported information and publicity measures from the original plans should be emphasized, reasons for them explained and possible impact on project dissemination in the target group(s) and/or general public assessed.

Information and publicity outputs should be submitted: in case of items that can be sent easily - leaflets, brochures, books, CDs etc. please include the actual items, otherwise please include the photo (cups, pens, bags etc.) – either paper photo or digital one, for websites please include print-outs, etc.:

- together with copies of the invoices for the information and publicity outputs, in case of Progress/Final Reports submitted to 1st level controllers,
- as additional annexes, in case of Joint Progress/Final Reports submitted to the JTS.

In case of Progress Report on Preparatory Costs this item should state "Not applicable".

2. Description of the project activities in the field of information and publicity planned for the next reporting period

Project information and publicity measures planned to be implemented in the next reporting period should be described to provide the information on how the requirements of *the Commission Regulation (EC) No. 1159/2000 of 30 May 2000 on information and publicity measures to be carried out by the Member States concerning assistance from the Structural Funds* are planned to be met in the next reporting period. When describing them, paragraphs III.8 & III.14 of the approved Application Form should be taken into account, i.e. detailed

description of the main project activities, information and publicity measures). Major deviations of the planned information and publicity measures from the original plans should be emphasized, reasons for them explained and possible impact on project dissemination in the target group(s) and/or general public assessed.

In case of Progress Report on Preparatory Costs this item should state “Not applicable”.

In case of Final Report, this item should state “Not applicable”.

3. Filling in the Financial Report

The number of submitted Report shall be entered on each page of Financial Report in the indicated places (page header).

B. FINANCIAL REPORT

Cover Sheet

A. Reporting period

Year	200X	
Quarter	I - IV	**from** dd/mm/yyyy **to** dd/mm/yyyy

'200X' cell shall be filled in with a year number in place of 200X.
'I - IV' cell shall be filled in with a quarter number (i.e. either I, II, III or IV).

Cell '**from** dd/mm/yyyy **to** dd/mm/yyyy' shall be filled in with two dates (i.e. calendar day of quarter beginning and calendar day of quarter end) in place of *dd/mm/yyyy*.

In case of first Financial Report for 'regular' activities, project implementation start date (as indicated in para. 1.2. of the Subsidy Contract) shall be inserted in place of '**from** *dd/mm/yyyy*'.

In case of the Final Financial Report, end date of the project implementation period as per signed Subsidy Contract shall be inserted in place of '**to** *dd/mm/yyyy*'.

In case of Financial Report for Preparation Costs, period when the preparation costs have been incurred shall be indicated.

B. General information

Number of Neighbourhood Programme Priority	

Number of the Programme Priority under which the project is co-financed shall be inserted, i.e. 1 or 2.

Number of Neighbourhood Programme Measure	

Number of the Programme Measure under which the project is co-financed shall be inserted, i.e. 1.1, 1.2, 1.3, 1.4, 2.1 or 2.2.

Number of the project	

Number of the project (given by the JTS upon registration of the project Application Form) shall be inserted.

Title of the project	

Title of the project (as indicated in para. 1.1. of the Subsidy Contract) shall be inserted.

Project implementation period	mm/yyyy - mm/yyyy

Month and year of the project implementation start (as indicated in para. 1.2. of the Subsidy Contract) shall be inserted in place of mm/yyyy.
Month and year of the project implementation end shall be inserted in place of mm/yyyy. It should be calculated by adding the number of months of the project duration (as indicated in para. 1.2. of the Subsidy Contract) to the indicated project implementation start.

Example:

For project No. 2006/008, according to the Subsidy Contract No. 2006/008/1VL-327, the starting date is 10 November 2006 and the project duration is 11 months.

Therefore, the project implementation period is from 10 November 2006 until 9 October 2007, i.e.:

Project implementation period	*11.2006 – 10.2007*

In case of Financial Reports submitted by the **Polish** Lead Partner / Financial Partner to the IB the project implementation start and end dates indicated in §3 pt. 1.1 (start) and pt. 1.2 (end) of the Contract with Voivode shall be inserted in place of mm/yyyy - mm/yyyy.

Report submitted by	name of the partner institution

Exact name in national language, in case Report is prepared by the Polish Lead Partner submitted to first level control, or the name of the partner institution as indicated in the signed Subsidy Contract in English, in case Progress/Final Report in is filled in English, shall be inserted.

Lead Partner		**Financial Partner**		**Other partner**	

An ‘X’ shall be inserted in relevant cell depending on the role of partner submitting the Financial Report.

Address of the partner submitting the report	

Detailed address of the partner institution submitting the Financial Report shall be inserted.

Contact person of the partner submitting the report	Name/Surname/Position

Name and surname of contact person in the partner institution submitting the Financial Report shall be inserted together with the position of that person in the partner institution.

Phone and fax number of the partner submitting the report	

Phone and fax numbers (incl. area codes) of the contact person of the partner institution submitting the Financial Report shall be inserted.

Example:

for Lithuanian partners: *+ 370 345 22 444*

for Polish partners: *+ 48 87 584 88 66*

E-mail of the partner submitting the report	

E-mail address of the contact person of the partner institution submitting the Financial Report shall be inserted.

Report:	
Preparation costs	
First	
Progress	
Final	

An 'X' shall be inserted in relevant cell depending on the Financial Report submitted. Only one cell can be marked. In case First Report is at the same time both First and Final, only box 'Final' should be indicated.

I. VAT REIMBURSEMENT

A question whether all the project partners (as in the approved Application Form) have the right to alleviate VAT for the project expenses should be answered by entering 'Yes' or 'No' in a cell.

'**YES**' shall be entered if all the project partners are entitled to the recovery of VAT for the project expenses.

'**NO**' shall be entered if at least one of the project partners is not entitled to the recovery of VAT for the project expenses. In this case, project partner(s) not having this right should be listed below.

II. FINANCIAL PROGRESS OF THE PROJECT

It shall be stated whether financial progress of the project in the reporting period was in line with the original plans. Major deviations should be emphasized, reasons for them explained and possible impact on project implementation/ financing or achievement of planned outputs and results assessed.

Major problems connected with the acquirement of the funds for the project implementation which have occurred during the reporting period should be described, reasons for them

explained and risks for project implementation/ financing or achievement of planned outputs or results identified and assessed. Counter-measures undertaken / to be undertaken by the beneficiary should also be described.

Tables of Financial Report

Tables should be filled in EUR. Therefore no currency symbols should be inserted into cells. All cells, apart from those crossed-out highlighted in grey, should be filled in. If no value is reported in a given cell, '0' (zero) should be entered.

There are formulas inserted in some cells allowing for automatic calculations and they should not be modified.

In case of expenditures incurred in PLN, when converting PLN into EUR for reporting purposes the beneficiary shall apply the monthly exchange rate established by the European Central Bank. While reporting, the beneficiary shall use the monthly exchange rate established for the month successive to the last month of the reporting period (please see the example provided below). **The total sum of ALL expenses incurred during the reporting period in the Application for Payment shall be converted into EUR using this rate**, i.e. the beneficiary shall not convert the invoices into EUR using different daily rates for different invoices.

PLN monthly accounting rates may be found at:

http://ec.europa.eu/budget/inforeuro/index.cfm?fuseaction=currency_historique&currency=153&Language=en

Example:

In case the Report of expenditures incurred in PLN is prepared in October 2006 either for the third quarter or, in case of the first Report, for the longer period starting from the beginning date of the project and ending in September 2006, October 2006 rate of exchange, which can be found at the internet page indicated above, i.e. 3,978500, shall be used for converting into EUR the whole amount reported in the Financial Reports.

Table I
Breakdown of eligible and non-eligible expenditures of the project by sources of funding for the reporting period

The **Report number** shall be entered in the header of the Table.

Table should comprise expenditure, both eligible and non-eligible, incurred by the project partner(s) in the reporting period. Eligible expenditure should be listed in upper part of the table and non-eligible expenditure in the lower one.

Please note that in case expenditures by any of the Project Partner exceed Project eligible budget due to such reasons as exchange rate fluctuations, increase in the costs of activities or due to any other reason, the difference between the actual costs and those foreseen in the

Project budget has to be reported as **non-eligible expenditure**, i.e. in the lower part of the Table I.

In **column** 'Partner/ Source of funding', all project partners (as in the approved Application Form) should be listed. Rows may be added if needed. Only numbers of partners corresponding to those in the approved Application Form should be inserted, i.e. no names of partners' institutions should be entered. In case of the Financial Reports submitted to 1st level controllers, only partners from the side of the border concerned should be included into the table.

In **column 1** 'Total eligible costs', total public financing (as well as private and other expenditure in case of non-eligible expenditure in second part of the table) will be summed up automatically.

In **column 2** 'Total public financing', ERDF amount, in case of eligible expenditure in first part of the table, and total national public participation in expenditure will be summed up automatically.

Column 3 'ERDF' should be filled in only for eligible expenditure (in first part of the table). Amount of eligible ERDF expenditure should be entered. It should be calculated in accordance with a percentage indicated in para. 2.1.1. of the Subsidy Contract (different percentage may apply to Lithuanian and Polish partners, according to provisions of the Subsidy Contract). The percentage amount shall be rounded **at least 8 digits after the comma** – please see the example provided below.

In **column 4** 'Total', central, regional, local and other public expenditure constituting national public participation in expenditure will be summed up automatically.

In **column 5** 'Central', amount of expenditure financed from state budget should be entered.

In **column 6** 'Regional', amount of expenditure financed from regional budgets should be entered.

In **column 7** 'Local', amount of expenditure financed from local budgets should be entered.

In **column 8** 'Other', amount of expenditure financed from other public or public equivalent funds should be entered.

Column 9 'Private' should be filled in only for non-eligible expenditure (in second part of the table). Amount of non-eligible expenditure financed from private sources should be entered.

Column 10 'Other' should be filled in only for non-eligible expenditure (in second part of the table). Amount of non-eligible expenditure financed from other sources than stated in previous columns should be entered.

In **column 11** 'Loans from EIB', loan amounts by European Investment Bank, if any, used to finance expenditure included in previous columns should be entered. Amounts in column 11 should be included in amounts entered into columns 4-10.

In first part of the table, in a row 'Total for Lithuanian partners', total eligible expenditure incurred by the Lithuanian project partners in the reporting period should be entered. It should be calculated by summarising expenditures entered in Lithuanian partners rows above.

Analogically, in a row 'Total for Polish partners', total eligible expenditure incurred by the Polish project partners in the reporting period should be entered. It should be calculated by summarising expenditures entered in Polish partners' rows above.

In a row 'Total eligible expenditure', total eligible expenditure incurred by all the project partners in the reporting period should be entered. It should be calculated by summarising expenditures entered in 'Total for Lithuanian partners' and 'Total for Polish partners' rows.

In second part of the table, in 'Non-eligible expenditure' row, total non-eligible expenditure incurred by all the project partners in the reporting period should be entered. It should be calculated by summarising expenditures entered in partners' rows above.

Below please find an example of filling in the Table I and sample of calculating the ERDF percentage:

EXAMPLE: Table I (incorrectly filled in)

Breakdown of eligible and non-eligible expenditures of the project by sources of funding for the reporting period

Partner/ Source of funding	Total eligible costs	Public expenditure							Private	Other	Loans from EIB*
		Total public financing	ERDF	National public participation							
				Total	Central	Regional	Local	Other public			
	1=2+9+10	2=3+4	3	4= 5+6+7+8	5	6	7	8	9	10	11
Eligible expenditure											
Lead Partner	9.105,94	9.105,94	6.829,45	2.276,49	2.276,49	0,00	0,00	0,00			0,00
Financial Partner	104,96	104,96	78,72	26,24	0,00	0,00	26,24	0,00			0,00
Partner no. 2	263,81	263,81	197,86	65,95	0,00	0,00	0,00	65,95			0,00
Total for Lithuanian partners	9.369,75	9.369,75	7.027,31	2.342,44	2.276,49	0,00	0,00	65,95			0,00
Total for Polish partners	104,96	104,96	78,72	26,24	0,00	0,00	26,24	0,00			0,00
Total eligible expenditure	9.474,71	6.474,71	7.106,03	2.368,68	2.276,49	0,00	26,24	65,95			0,00
Non-eligible expenditure											
Lead Partner	0,00	0,00		0,00							
Financial Partner	0,00	0,00		0,00							
Partner no. 2	0,00	0,00		0,00							
Non-eligible expenditure	0,00	0,00		0,00							

The percentage of ERDF funding is calculated by dividing amount in the column 3 by the amount in the column 1, and the result is rounded ***at least 8 digits after the comma****, i.e. 75,00000000….% . Let's calculate percentage in all the lines of the above table:*

for the Lead Partner:
*(6.829,45 / 9.105,94) * 100% = 74,999999999%*

for the Financial Partner:
*(78,72 / 104,96) * 100% = 75,00000000%*

for the Partner No. 2:
*(197,86 / 263,81) * 100 % =* ***75,00094765 (!!!!) - the requested ERDF amount for this partner is too high.***

Total for Lithuanian partners:
*(7.027,31 / 9.369,75) * 100% = 74,99997332%*

Total for Polish partners:
*(78,72 / 104,96) * 100% = 75,00000000%*

Total eligible expenditure:
*(7.106,03 / 9.474,71) * 100% = 74,99997361%*

As provided in the example above, although requested ERDF amount in both 'Total for Lithuanian partners' and 'Total eligible expenditures' does not exceed 75.00%, but since ERDF amount is exceed for the Partner No. 2, the Table I should be corrected as follows:

EXAMPLE: Table I (CORRECTLY filled in – the adjusted figures are in bold)

Breakdown of eligible and non-eligible expenditures of the project by sources of funding for the reporting period

		Public expenditure									
				National public participation							
Partner/Source of funding	Total eligible costs	Total public financing	ERDF	Total	Central	Regional	Local	Other public	Private	Other	Loans from EIB*
	1=2+9+10	2=3+4	3	4= 5+6+7+8	5	6	7	8	9	10	11
Eligible expenditure											
Lead Partner	9.105,94	9.105,94	6.829,45	2.276,49	2.276,49	0,00	0,00	0,00			0,00
Financial Partner	104,96	104,96	78,72	26,24	0,00	0,00	26,24	0,00			0,00
Partner no. 2	**263,80**	**263,80**	**197,85**	65,95	0,00	0,00	0,00	65,95			0,00
Total for Lithuanian partners	**9.369,74**	**9.369,74**	**7.027,30**	2.342,44	2.276,49	0,00	0,00	65,95			0,00
Total for Polish partners	104,96	104,96	78,72	26,24	0,00	0,00	26,24	0,00			0,00
Total eligible expenditure	**9.474,70**	**6.474,70**	**7.106,02**	2.368,68	2.276,49	0,00	26,24	65,95			0,00
Non-eligible expenditure											
Lead Partner	0,00	0,00		0,00							

Financial Partner	*0,00*	*0,00*		*0,00*							
Partner no. 2	*0,00*	*0,00*		*0,00*							
Non-eligible expenditure	*0,00*	*0,00*		*0,00*							

Please note that percentage of ERDF amount in other Financial Tables shall be calculated in a similar way.

Table II. Breakdown of eligible expenditures of the project by categories of expenditure for the reporting period

The **Report number** shall be entered in the header of the Table.

Table should comprise eligible expenditure incurred by the project partners in the reporting period. Eligible expenditure should be broken down by categories of expenditures.

Column 'Category of expenditures' lists the categories of expenditures and should not be altered.

In **column** 'INTERREG co-financing %', percentage share of INTERREG funding in total eligible expenditure will be entered automatically.
Note: please make sure that the percentage is not higher than the percentage indicted in para. 2.1.1. of the Subsidy Contract (different percentage may apply to Lithuanian and Polish partners, according to provisions of the Subsidy Contract). Please note that the percentage should be calculated by taking into account at least 8 digits after the comma, i.e. *for example 75,00000000%*.

In **column** 'INTERREG funding in EUR', amount of INTERREG funding of eligible expenditure should be entered. It should be calculated in accordance with a percentage indicated in para. 2.1.1. of the Subsidy Contract (different percentage may apply to Lithuanian and Polish partners, according to provisions of the Subsidy Contract).

In **column** 'National co-financing in EUR', amount of national co-financing of eligible expenditure should be entered. It should be calculated in accordance with a percentage indicated in para. 2.1.2. of the Subsidy Contract.

In **column** 'Total eligible expenditure in EUR', amounts of INTERREG funding and national co-financing will be summed up automatically.

In row 'Total eligible project costs (1-8) for the reporting period', amounts from rows 1 - 8 should be summed up in 'INTERREG funding in EUR' and 'National co-financing in EUR' columns. Values in 'INTERREG co-financing %' and 'Total eligible expenditure in EUR' columns will be entered automatically.

Table III. Breakdown of eligible expenditures of the project by categories of expenditure EUR

The **Report number** shall be entered in the header of the Table.

Table should comprise eligible expenditure incurred by the project partners since the beginning of the project (including in the reporting period). Eligible expenditure should be broken down by categories of expenditures. The budget table of 'Project budget (eligible costs)' of the approved Application Form is a basis for filling in this point.

Column 1 'Category of expenditures' lists the categories of expenditures and should not be altered.

In **column 2** 'Total budget', total eligible cost of category of expenditure (as in the approved Application Form) should be inserted. In case of projects approved with budgets in PLN, amounts shall be converted from PLN into EUR applying the exchange rate which was applied when specifying the amounts to be placed into the Subsidy Contract. These EUR/PLN exchange rates are:

- 4.0893 for projects approved on 15 - 16 September 2005;
- 3.9895 for projects approved on 13 - 14 December 2005;
- 3.8186 for projects approved on 14 - 15 March 2006.

In **column 3** 'Reported (sum of all previous reports)', eligible cost per category of expenditure incurred since the beginning of the project till the beginning of the reporting period should be inserted. Amounts entered should be equal to eligible costs per category of expenditure reported in all previous Financial Reports. In case of first Financial Report, '0' (zeros) should be entered.

In **column 4** 'Current report', eligible cost per category of expenditure incurred in the reporting period should be inserted. Amounts should be the same as those in 'Total eligible expenditure in EUR' column in Table II.

In **column 5** 'Accumulated (3+4)', eligible costs per category of expenditure incurred since the beginning of the project (including in the reporting period) will be entered automatically.

In **column 6** 'Balance', difference between total eligible costs per category of expenditure (as in the approved Application Form) and eligible costs per category of expenditure incurred since the beginning of the project (including in the reporting period) will be entered automatically.

In **column 7** 'Balance in % (6/2*100)', percentage share of balance in total eligible costs per category of expenditure (as in the approved Application Form) will be entered automatically.

In row 'Total eligible project costs (1-8) for the reporting period', amounts from rows 1 - 8 should be summed up in columns 2, 3 and 4. Values in columns 5, 6 and 7 will be entered automatically.

Table IV. Monthly time schedule of financial project implementation for ERDF funds (to be filled by LP/FP)

The **Report number** shall be entered in the header of the Table.

Table should comprise prognosis of amounts of ERDF funding planned to be claimed in future Applications for Payments by months.

In ‘Priority… Measure…’ cell, number of the Programme Priority and Measure under which the project is co-financed, i.e. 1.1, 1.2, 1.3, 1.4, 2.1 or 2.2, shall be inserted.

In ‘Lead Partner/ Financial Partner’ cell, only relevant words (i.e. either Lead Partner or Financial Partner) should be left and non-relevant words should be deleted. In case of the Financial Reports submitted to 1st level controllers, prognosis of amounts of ERDF funding planned to be claimed only on one side of border concerned should be presented. In case of the Financial Reports submitted to the JTS, row for Lead Partner/ Financial Partner should be copied and added - prognosis of amounts of ERDF funding planned to be claimed on both sides of border should be presented separately, i.e. for Lead Partner and Financial Partner separately.

In second column ‘Total ERDF amount allocated to Lead / Financial Partner’, maximum amount of ERDF funds allocated to both Lead and/or Financial Partner (as indicated in para. 2.1.1. of the Subsidy Contract) should be inserted.

Subsequent columns should be filled in as follows: forecasted amounts of ERDF funding planned to be claimed on one side of border concerned should be entered in relevant cells, i.e. months of planned submission of Applications for Payment, starting from the Application for Payment for the next reporting period till last Application for Payment. The past months should not to be filled in, but only marked with dashes.

While preparing the Final Report, this Table should not be included.

Modifications to initial budget

Was the budget modified during the project?

YES	
NO	

An ‘X’ shall be inserted in relevant cell thus indicating whether or not the project budget was modified during the reporting period.

If the answer is ‘Yes’, in box below budget modifications (deviations of the reported eligible expenditures and their allocation from the original plans) should be described, reasons for them explained and possible impact on project implementation or achievement of planned outputs and results assessed.

If the answer is ‘No’, words ‘No changes’ should be entered in the text box below.

Declaration of the Partner

Declaration should be signed both by the person authorized to sign such documents in the partner institution submitting the Progress/Final Report and by the Chief Accountant of that partner institution (or person holding similar position). Names, surnames and positions of persons signing should be inserted in indicated places.

Name of the institution and its address where the documentation relating to the project will be kept should be indicated.

Declaration should be **dated and stamped with company stamp**.

Declaration should be submitted with each Progress/Final Report.

Declaration should contain number of the Report (please refer to the pages 7-9 of these Guidelines).

Date of the signature of the Declaration cannot be earlier or the date of the conclusion of the relevant Subsidy Contract.

Confirmation by 1st level controller

Confirmation should be filled in and signed by the person authorized in the institution performing the 1st level control for confirming the results of the control. Confirmation should be stamped with the official stamp of the institution performing the control.

Confirmation relates to the correctness of the project financial management, eligibility and amount of the expenditure duly incurred in the reporting period, revenues received during the reporting period and the compliance of the project financial implementation with the Subsidy Contract with annexes.

Blank confirmation (not filled in) should be attached to each Progress/Final Report submitted by Lead Partner / Financial Partner to 1st level controller. Once confirmation is filled in and signed by 1st level controller, it should be attached in original to each Progress/Final Report submitted to the JTS.

If check-on-spot was performed by 1st level controller during the reporting period, copy of the report of the check shall be enclosed to confirmation by 1st level controller submitted to the JTS.

Confirmation by 1st level controller should contain number of the Report (please refer to the pages 7-9 of these Guidelines).

Please note that no amendments to the standard text of the 1st level controller's Confirmation shall be done while all the empty spaces (in items 5, 6 and 7) after 'EUR' should be filled in – either with amounts or zeroes.

Date of the signature of the Confirmation cannot be earlier than the date of the conclusion of the relevant Subsidy Contract.

JOINT APPLICATION FOR PAYMENT No.

The Joint Application for Payment should be based on Application(s) for Payment checked and approved by first level control, therefore must be filled in solely by the Lead Partner and submitted to the Joint Technical Secretariat.

The number of the Joint Application for Payment has to be filled in following instructions for filling in the Progress/Final Report (see pages 7-9 of these 'Guidelines').

1.

To be filled by the Lead Partner

Application for payment submitted by the Lead Partner	Institution	
	Enterprise code	

The title of the Lead partner institution and its enterprise code (*'Registration code/NIP' from the Subsidy Contract)* should be filled in relevant cells.

2.

To be filled by the Lead Partner

2.1. Time period of the application for payment	From (dd/mm/yy)	
	To (dd/mm/yy)	

Cells on the right of '2.1. Time period of the Joint Application for Payment' cell shall be filled in with two dates: calendar day of month beginning the period of the Joint Application for Payment and calendar day of month ending the period of the Joint Application for Payment.
In case of the first Joint Application for Payment for the 'regular' project activities, in the upper line '*From*' project implementation start date, as indicated in para. 1.2. of the Subsidy Contract, shall be inserted in place of dd/mm/yy.

2.2. Project No	

Cell on the right of '2.2. Project No' cell shall be filled in with the project number which was given to the project by JTS.

2.3. Project title	

Cell on the right of '2.3. Project title' cell shall be filled in with the project title in para. 1.1. of the Subsidy Contract.

2.4. Measure	

Cell on the right of '2.4. Measure' cell shall be filled in with the measure number under which the project is approved, i.e. 1.1, 1.2, 1.3, 1.4, 2.1 or 2.2.

2.5. Subsidy contract No.	No	Date of signature (dd/mm/yy)	

'No' cell shall be filled in with a number of the Subsidy Contract (*example: 2006/008/1VL-327*).
'Date of signature (dd/mm/yy)' cell shall be filled in **with the day of the latest signature** put on the Subsidy Contract, i.e. the date of conclusion of the Subsidy Contract indicated on the last page of the Subsidy Contract. Please note that the date indicated on the top of the first page of the Subsidy Contract is not the date of conclusion of the Subsidy Contract.

2.6. Contract with Voivode No. (applicable to Polish LP / FP)	No	Date of signature (dd/mm/yy)	

'No' cell shall be filled in with a number of the Contract with Voivode.
'Date of signature (dd/mm/yy)' cell shall be filled in with the day of the **latest signature** at the Contract with Voivode (i.e. calendar day of month, month, year).

2.7. Contract with the MA No. (applicable to Lithuanian FP)	No.	Day of signing (day, month, year)	

'No.' cell shall be filled in with a number of the Contract with the MA (*example 2005/008/1VL-330*).
'Day of signing (day, month, year)' cell shall be filled in with the day of the **latest signature** on the last page of the Contract with MA (i.e. calendar day of month, month, year).

2.8. Total ERDF project funding (LP + FP) (after deduction of income) in EUR	In figures	
	In words	
	ERDF co-financing %	

Cell on the right of '2.8. Total ERDF project funding (LP + FP) (after deduction of income) in EUR' cell shall be filled in with total ERDF funding amount (excluding amount of preparation costs) in figures and in words.
In case of Joint Application for Payment for Preparation Costs, the total amount of ERDF funding for preparation costs shall be entered.
Percentage of ERDF co-financing of the project should be filled in with numbers.

2.9. ERDF project funding (by LP) (after deduction of income) in EUR	In figures	
	In words	
	ERDF co-financing %	

Cell on the right of '2.9. ERDF project funding (by LP) (after deduction of income) in EUR' cell shall be filled in with total ERDF funding amount of Lead Partner country partners in figures and in words.
In case of Joint Application for Payment for Preparation Costs, the allocated amount of ERDF funding for preparation costs for Lead Partner country partners shall be entered.
Percentage of ERDF co-financing of the project should be filled in with numbers.

2.10. ERDF project funding (by FP) (after deduction of income) in EUR	In figures	
	In words	
	ERDF Co-financing %	

Cell on the right of '2.10. ERDF project funding (by FP) (after deduction of income) in EUR' cell shall be filled in with total ERDF funding amount of Financial Partner country partners in figures and in words.
In case of Joint Application for Payment for Preparation Costs, the allocated amount of ERDF funding for preparation costs for Financial Partner country partners shall be entered.
Percentage of ERDF co-financing of the project should be filled in with numbers.

2.11. Project implementation period	From (month/year)	
	To (month/year)	
	Duration	

Cells on the right of '2.11. Project implementation period' cell shall be filled in as follows: cell shall be filled in with two dates (i.e. calendar day, month and year of project start date and calendar day, month and year of project completing date).
Duration of the project in months shall be indicated.

3.

To be filled by the Lead Partner

3.1. Payment	☐ preparation costs ☐ first ☐ interim ☐ final

The applying Partner has to indicate a type of Joint Application for Payment, i.e. which costs are claimed for in the current Joint Application for Payment. Only one box can be marked.

Note: Preparation costs must be claimed with the first (separate) Joint Application for Payment submitted together with Joint Application for Payment (the first one for the regular Project activities), i.e. two separate Joint Applications for Payment shall be submitted.

In case First Joint Application is at the same time both First and Final, only box 'Final' should be indicated.

After the Final Joint Application for Payment is submitted no another application for payment could be accepted.

3.2. Eligible expenditure incurred in the reporting period by the project (after deduction of income) in EUR	**LP**	
	FP	
	Total	

Incurred and reported eligible expenditure separately for Lead Partner and Financial Partner and Total of the reporting period, indicated in point 2.1., should be entered. Amounts should be expressed in EUR and should be filled in numbers.

3.3. ERDF amount requested by the project partners, in EUR	**LP**	
	FP	
	Total	

ERDF part of total incurred and reported eligible expenditure, indicated in point 3.2., separately for Lead Partner and Financial Partner and Total of the reporting period, indicated in the point 2.1., should be entered. Amounts should be expressed in EUR and should be filled in numbers.

3.4. ERDF amount requested till now by the project partners, in EUR	**LP**	
	FP	
	Total	

ERDF amount requested for previous reporting periods by Lead Partner and Financial Partner separately and in total under all previous Joint Applications for Payment should be indicated. Amounts should be expressed in EUR and should be filled in numbers and words. Amounts requested for preparation costs shall not be included.

3.5. The supporting documents are enclosed	Yes	No	Comments
3.6. Audited progress / financial report and application for payment of the LP			
3.7. Audited progress / financial report and application for payment of the FP			

Point 3.5. should not be filled in. One of two below cells on the right of points 3.6. and 3.7. should be crossed. The third column on the right of points 3.6. and 3.7. should be filled in with comments, if any.

In point 4. '**Contact information of the LP**' details of Lead Partner institution indicated in point 1. must be filled in. All necessary data about the institution as indicated in the Subsidy Contract should be supplied: institution, contact person, Chief Accountant of Lead Partner institution and bank details.

In point 5. '**Contact information of the FP**' details of Financial Partner institution must be filled in. All necessary data about the institution should be supplied: institution, contact person, Chief Accountant of Financial Partner institution and bank details.

Joint Application for Payment should be signed both by the person authorized to sign such documents in the Lead Partner institution submitting the Joint Application for Payment and by the Chief Accountant (or person holding similar position) of that Lead Partner institution. Names, surnames and positions of persons signing should be inserted in indicated places.

Joint Application should be **dated and stamped with company stamp**.

Last table of the Joint Application for Payment should not be filled in by the Lead Partner institution submitting the Joint Application for Payment as it will be filled in by the JTS.

Declaration of the Lead Partner

Declaration relating to the Joint Application for Payment should be signed both by the person authorized to sign such documents in the Lead Partner institution submitting the Joint Application for Payment and by the Chief Accountant (or person holding similar position) of that Lead Partner institution. Names, surnames and positions of persons signing should be inserted in indicated places.

Name of the institution and its address where the documentation relating to the project will be kept should be indicated.

Declaration should be **dated and stamped with company stamp**.

Declaration should be submitted with each Joint Application for Payment.

Declaration should contain number of the Joint Application for Payment (please refer to the pages 7-9 of these Guidelines).

Date of the signature of the Declaration cannot be earlier or the date of the conclusion of the relevant Subsidy Contract.

Annexes to the Progress/Final Report

The following annexes should be attached to the Progress/Final (Activity and Financial) Reports.

Annex 1 – Application for Payment.
Annex should be attached to each Financial Report.

Annex 2 – List of documents certifying the incurred expenditures.
Annex should be attached to each Financial Report.
List of documents should correspond to the sequence of documents attached to the Report.
The documents both requiring the payment (example 'Invoice') as well as the documents certifying the payment (example 'Bank transfer') shall be provided.

Annex 3 – Copies of invoices paid (together with the specification of expenditure for each invoice concerning investment - according to Form 1).
Annex should be attached to each Financial Report submitted to 1st level controllers.
Annex should be attached to Reports submitted to the JTS by the Lithuanian Lead/Financial Partners.

The documents attached to the Report should be put according to the budget lines, each group of the invoices and other documents have to be separated by markers, indicating the number of the budget line according to the approved Application Form. Each document has to be numbered on the right side of the top of the first page of each document, following sequence of numbering in the List of documents certifying the incurred expenditures.

In addition, the following applies to **Polish partners**.
Invoices and documents of equal probative value should be described in a unified way and contain:
- number of the Contract with Voivode,
- number and title of the project,
- description of relation between the expenditure and the project – budget category to which the expenditure relates shall be indicated (e.g. staff costs, investments etc.),
- EUR exchange rate applied,
- amount of VAT in EUR,
- amount of total eligible expenditure of the invoice / document of equal probative value,
- breakdown of amount of total eligible expenditure of the invoice into ERDF funding and national co-financing – in amounts (PLN and EUR) and in percentage,
- inscription in Public Procurement Law on basis of which the project (the expenditure) is implemented or on basis of which the beneficiary is exempted from applying the public procurement procedures,
- information on formal and merit correctness,
- certification of compliance of a copy with the original stamped and signed by authorized person (name stamp is sufficient).

Annex 4
Annex applies to Joint Progress/Final Reports submitted to the JTS only. Annex should not be attached to Reports submitted to 1st level controllers.

a) Lead Partner's Progress/Final Report (Activity and Financial Report) certified by 1st level control.

Lead Partner's Progress/Final Report (Activity and Financial Report) certified by 1st level control should be attached to each Joint Progress/Final Report submitted to the JTS.

b) Financial Partner's Progress/Final Report (Activity and Financial Report) certified by 1st level control.

If there is Financial Partner in the project, then Financial Partner's Progress/Final Report (Activity and Financial Report) certified by 1st level control should be attached to each Joint Progress Report submitted to the JTS by the Lead Partner.

Annex 1. APPLICATION FOR PAYMENT No.

The Application for Payment is a constituent part of the Joint Application for Payment, therefore it must be filled in by the Lead Partner and Financial Partner separately. After these Applications for Payment are confirmed by the 1st level controllers, the Lead Partner must fill in the Joint Application for Payment and submit it to the Joint Technical Secretariat.

The number of the Application for Payment has to be filled in following instructions for filling in the Progress/Final Report (please refer to the pages 7-9 of these Guidelines).

1.

*To be filled by the Lead Partner **or** Financial Partner*

Application submitted by
1.1. Lead Partner for the preparation costs ☐
1.2. Financial Partner for the preparation costs ☐
1.3. Lead Partner for the part of the project ☐
1.4. Financial Partner for the part of the project ☐
1.5. Project partner ☐ (for Lithuanian partners)

Depending on the status of the partner in the project (Lead Partner or Financial Partner by whom the Application for Payment is filled in), relevant box must be marked by cross ☒.
Point 1.1. must be marked when Lead Partner claims for the preparation costs.
Point 1.2. must be marked when Financial Partner claims for the preparation costs.
Point 1.3. must be marked when Lead Partner claims for the part of the project.
Point 1.4. must be marked when Financial Partner claims for the part of the project.
Point 1.5. must be marked when Project Partner claims for the part of the project.

In case the Application is both First and Final one, box 1.3, 1.4 or 1.5 should be indicted nevertheless.

In point 2. details of institution indicated in point 1. must be filled in.

2.

2.1. Application for payment for the time period	**From (day/month/year)……till (day/month/year)……**

'From (day/month/year)……till (day/month/year).....' cell shall be filled in with two dates: calendar day of month beginning of the Application for Payment and calendar day of month end of the Application for Payment.

In case of the first Application for Payment for the 'regular' project activities, after the word '*From*' project implementation start date, as indicated in para. 1.2. of the Subsidy Contract, shall be inserted in place of '*day/month/year'*.

2.2. Project No.	

Cell on the right of '2.2. Project No.' cell shall be filled in with the project number which was given to the project by JTS.

2.3. Project title	

Cell on the right of '2.3. Project title' cell shall be filled in with the project title as indicated in the Subsidy Contract.

2.4. Programme	Neighbourhood Programme Lithuania Poland Kaliningrad Region of Russian Federation

Cell on the right of '2.4. Programme' cell is already filled in and should not be changed.

2.5. Priority	

Cell on the right of '2.5. Priority' cell shall be filled in with the priority number under which the project is approved, i.e. 1 or 2.

2.6. Measure	

Cell on the right of '2.6. Measure' cell shall be filled in with the measure number under which the project is approved, i.e. 1.1, 1.2, 1.3, 1.4, 2.1 or 2.2.

2.7. Subsidy contract No.	No	Day of signing (day, month, year)

'No' cell shall be filled in with a number of the Subsidy Contract (*example 2006/008/1VL-327)*.
'Day of signing (day, month, year)' cell shall be filled in **with the day of the latest signature** put on the Subsidy Contract, i.e. the date of conclusion of the Subsidy Contract indicated on the last page of the Subsidy Contract. Please note that the date indicated on the top of the first page of the Subsidy Contract is not the date of conclusion of the Subsidy Contract.

2.8. Contract with Voivode No. (applicable to Polish LP / FP)	No	Day of signing (day, month, year)

'No' cell shall be filled in with a number of the Contract with Voivode.
'Day of signing (day, month, year)' cell shall be filled in with the day of the **latest signature** at the Contract with Voivode (i.e. calendar day of month, month, year) in place (day, month, year).

2.9. Contract with the MA No. (applicable to Lithuanian FP)	No.	Day of signing (day, month, year)

'No.' cell shall be filled in with a number of the Contract with the MA (*example 2005/008/1VL-330*).
'Day of signing (day, month, year)' cell shall be filled in with the day of the **latest signature** on the last page of the Contract with MA (i.e. calendar day of month, month, year) in place (day, month, year).

2.10. ERDF project funding (LP + FP)	..... EUR
2.11. In words	

'EUR' cell shall be filled in with total ERDF project funding in numbers instead of '……'. In case of Application for Payment for Preparation Costs, the amount of ERDF funding for preparation costs shall be entered.
Cell on the right of '2.11. In words' cell shall be filled in with total ERDF project funding in words.

2.12. ERDF project funding (LP **or** FP)	..... EUR
2.13. ERDF project funding (LP **or** FP) in EUR, in words	

'EUR' cell shall be filled in with ERDF project funding allocated to the side of the border concerned (i.e. only for Polish partners or only for Lithuanian partners) in numbers in the place of …… . In case of Application for Payment for Preparation Costs, the allocated amount of ERDF funding for preparation costs shall be entered.

Cell on the right of '2.13. ERDF project funding (LP **or** FP) in EUR, in words' cell shall be filled in with ERDF project funding allocated to the side of the border concerned (i.e. only for Polish partners or only for Lithuanian partners) in words.
Amount inserted into both cells shall be equal to the amount stated in the Subsidy Contract, the Contract with Voivode and the Contract with MA.

2.14. Project implementation period	From (month/year)	To (month/year):

'From (month/year) To (month/year)' cell shall be filled in with two dates (i.e. calendar day, month and year of project start date and calendar day, month and year of project completing date) in place of (month/year).

3. Contact information of the LP, FP or project partner submitting report

In point 3. details of institution indicated in point 1. must be filled in. All necessary data about the institution should be supplied: institution, contact person, project financial manager and bank details.

In **point 4**. details of institution, performing the first level control should be indicated.

To be filled by the Auditor/IB

4.1. Auditor (audit company) / IB which received the application for payment		
4.2. Date when the application for payment was received by auditor (audit company)/ IB		
4.3. No of application for payment		
4.4. Registered by	Name, surname, position	Signature

In **point 5**. details of payment should be indicated.

5.1. Payment	☐ preparation costs ☐ first ☐ interim ☐ final

The applying Partner has to indicate a type of Application for Payment, i.e. which costs are claimed for in the current Application for Payment. Only one box can be marked.

Note: Preparation costs must be claimed with the first (separate) Application for Payment. Box 'first' should be marked in case of first Application for Payment for 'regular' project activities.

In case First Application is at the same time both First and Final, only box 'Final' should be indicated.

After the Final Application for Payment is submitted no another application for payment could be accepted.

5.2. Eligible expenditure incurred in the reporting period by the applying Partner	**EUR**

Total incurred and reported eligible expenditure in the reporting period, indicated in the point 2.1., should be entered. Amounts should be expressed in EUR and should be filled in numbers.

5.3. ERDF amount requested by the applying Partner (after deduction of income), in EUR	Amount in figures
	Amount in words

ERDF part of total incurred and reported eligible expenditure (indicated in point 5.3.) in the reporting period (indicated in the point 2.1.) should be indicated. Amounts should be expressed in EUR and should be filled in numbers and words.

5.4. ERDF amount requested till now by the applying Partner, in EUR	Amount in figures
	Amount in words

ERDF amount requested for previous reporting periods under all previous Applications for Payment should be indicated. Amounts should be expressed in EUR and should be filled in numbers and words. Amounts requested for preparation costs shall not be included.

Point 5.5. should not be filled in. One of two next coming cells on the right of points 5.6.–5.9. should be crossed. The third column on the right of points 5.6.–5.9. should be filled in with comments, if any.

5.5. The supporting documents	Yes	No	Comments
5.6. Authenticated copies of invoices or other documents of equivalent value paid by the LP or FP (and the partners from his/her border side)			
5.7. Authenticated copies of documents certifying the completion / delivery of the works			
5.8. Dated and authenticated copies of bank documents certifying the payments on the partners' bank accounts			
5.9. Other documents required by the Subsidy Contract, decisions on the cofinancing of the project of the JMSC and the contract with MA (applicable for Lithuanian FP) or contract with Voivode (applicable to Polish LP / FP)			

Point 6. 'Income received within the reporting period' should be filled in with any type of incomes which appear due to implementing the project in the reporting period.

6. INCOME RECEIVED within the reporting period

No	Type of income	Amount
	Overall amount	

All incomes should be numbered in the first column 'No' of the table. Type of incomes should be described in the column 'Type of income'. Amount of incomes should be indicated in relevant line of each type of income in column 'Amount'. Amounts should be expressed in EUR and should be given in numbers. Income should be presented:

- in net amount, i.e. without VAT, in case VAT constitutes non-eligible expenditure,
- in gross amount, i.e. with VAT, in case VAT constitutes eligible expenditure.

Overall amount of incomes received in the reporting period should also be entered.

In case no incomes received by the project, the column 'Type of income' should state 'Not applicable' and zeroes shall be entered in the column 'Amount'.

Declaration below the Application for Payment should be signed both by the person authorized to sign such documents in the partner institution submitting the Application for Payment and by the Chief Accountant (or person holding similar position) of that partner institution. Names, surnames and positions of persons signing should be inserted in indicated places.

Name of the institution and its address where the documentation relating to the project will be kept should be indicated.

Declaration should be **dated and stamped with company stamp**.

Declaration should be submitted with each Application for Payment.

Declaration should contain number of the Application for Payment (please refer to the pages 7-9 of these Guidelines).

Date of the signature of the Declaration cannot be earlier or the date of the conclusion of the relevant Subsidy Contract.

Annex 2

List of the documents certifying the incurred expenditures:

Only eligible expenditure of the project duly incurred in the reporting period should be included.

In the list all paid invoices or documents of equal probative value, which testify incurring of the eligible expenses by the partner(s) within the project during the reporting period, should be included. The documents certifying expenditure should be listed by budget lines - documents certifying expenditure for staff costs should be listed first, then documents certifying expenditure for administration costs, etc..

Filling of the columns in the list:

(1) Category of expenditure – the category of expenditure (name of budget line) should be indicated.

(2) Document No. – number of invoice / document of equal probative value should be indicated, e.g. index number of the notary act or number of pay sheet if it is the basis for the application for refunding.

(3) Date of issue of the invoice / document of equal probative value should be indicated.

(4) Full name of institution / company which issued the invoice / document of equal probative value should be indicated.

(5) VAT payer number ('*NIP*' in Poland and '*PVM moketojo kodas*' in Lithuania) of the institution /company which issued the invoice / document of equal probative value should be indicated. In case of the documents coming from third countries adequate number should be used, according to binding law/practice.

(6) Date of payment for the invoice / document of equal probative value (but NOT the date of its issue) should be indicated. Only fully paid documents should be included in the list. If the invoice has been paid on instalments, all dates of all payments for the invoice should be indicated. Document which has not been fully paid cannot be included.

If the cost to be refunded is not an expenditure (e.g. depreciation which is not connected with the flow of financial means, according to Rule 1 from the Commission Regulation No. 448/2004 of March 2004 and "Eligibility Guidance"), date of entering the document into accounting records should be inserted.

In case of salaries, pay sheet can be listed only when all fees were paid. If the pay sheet does not include the information concerning fees, proper document(s) explaining and proving the payment of fees should be included.
In case of Poland, document '*ZUS DRA*' (described in the way that all amounts of paid fees would be specified for each employee involved in project implementation) should be attached. Additionally, the personal monthly report or '*RCA*' document (described in the way that all amounts of paid fees would be specified for each employee

involved in project implementation) could be attached. If 1st level control body finds it necessary, partner can be asked for additional documents.

(7) Form of payment should be indicated using following abbreviations:
- *C* in case of payment in cash;
- *R* in case of payment by bank transfer/remittance;
- *CA* in case of payment by card.

If the payment was done using more then one form, all forms used should be indicated.

In case of payment in cash, proper annotation should be included in the invoice.

(8) Name of product or service from the invoice / document of equal probative value, which constitutes eligible cost, should be indicated.
In case invoice / document of equal probative value includes items concerning both eligible expenses and those concerning non-eligible expenses, only the items concerning eligible expenses should be indicated (number and detailed description/name of the item in the invoice / document of equal evidentiary value).

It is possible to write down common name for assortment, e.g. "office furniture", instead of indicating all the items from the invoice / document of equal probative value, nevertheless it can take place only in case all following conditions are met:
- all expenses from the invoice concern one assortment,
- all items from the invoice concern eligible expenses,
- for all expenses from the invoice VAT rate is the same,
- all expenses concern one invoice.

In case different VAT rates within one assortment can be found in the invoice, the items should be grouped and summed up according to the VAT rates and common name for the assortment written down.

(9) Net amount of the invoice / document of equal probative value should be indicated, excluding VAT amount.

(10) VAT amount should be separated from the gross eligible amount of the invoice / document of equal probative (column 11), but only if VAT is eligible expense according to the Commission Regulation No. 448/2004 of March 2004.

VAT in column 10 relates only to eligible expenditure. In case VAT is not eligible for certain partner, digit '0' (zero) should be written down in column 10.

(11) Gross eligible amount of the invoice / document of equal probative value should be indicated.

(12) Number and name of the Partner (as in the approved Application Form) should be inserted.

Rows may be copied and added if needed.

Total amounts for columns 9, 10 and 11 should be entered in total row.

If partner has received the correcting invoice, then this invoice should be included in the List. Columns 1-8 and 12 should be filled in according to this guidance. Columns 9-11 should be filled in by entering only the difference resulting from the correction (using sign "-" if the correction is reducing amount and "+" if is increasing).

If the corrected and correcting invoices are included together in one List, they should be placed in adjacent lines. On the other hand, if the correcting invoice relates to the invoice included in one of the previous lists attached to the previous reports, then it should be included in one of the last lines, but before any other invoices related to the previous reporting periods, not included in previous reports.

Form 1 – SPECIFICATION OF INVESTMENT EXPENDITURE

A separate form should be filled in for each invoice related to investment expenditure.

Table should comprise expenditure (eligible and non-eligible) incurred by the investment execution in the reporting period. In the column 2 'Contractual amount' total value of eligible and non-eligible, if any, expenditures should be entered. In other columns only eligible expenditure amounts shall be entered.

In case no investment expenditure made in the project during the reporting period, there is no need to attach this form.

Project No.

Number of the project (given by the JTS upon registration of the project Application Form) shall be inserted.

Specification of work realised in the period:

Period of reporting has to be inserted. The format of reporting period: dd/mm/yyyy - dd/mm/yyyy should be used. It has to correspond to the period indicated in part A of the Financial Report.

Investor (Project partner):

Name of institution which has ordered the services or delivery and received the related invoice shall be inserted. It has to be one of project partners with financial contribution.

Name of investment:

Name of investment in execution shall be inserted. Correspondence with relevant parts of the Application Form has to be ensured.

Task, lots, part of project, object:

Applicable to more complex investment which has been divided, during execution period, into specific parts, lots or some of construction works or services are executed as separated task. In such case partner has to provide structure of project realization, explaining the dividing.

Contractor: Contract No from

'Contractor': name of institution or person being ordered the execution of services or delivery and issuing the related invoice shall be inserted.
'Contract No': number of contract or order according to internal register of investor shall be inserted.
'from': date of signing of contract or issuing of order.

Type of works	Contractual amount EUR	Works done in previous reporting period %	Works done in previous reporting period EUR	Works done in reporting period %	Works done in reporting period EUR	Total %	Total EUR	Description
1	2	3	4	5	6	3+5	4+6	

Table should comprise eligible expenditure incurred by execution of investment since the beginning of the project (including in the reporting period). Eligible expenditure should be broken down by type of works and deliveries.

Column 1 'Type of works' lists of the type of works and deliveries and should not be altered.

In **column 2** 'Contractual amount EUR', total value of both eligible and non-eligible costs of the particular works or deliveries according to the contract for execution of works, services or delivery shall be inserted in EUR.

In **column 3** 'Works done in previous reporting period %', percentage share of eligible costs only per type of works or deliveries incurred since the beginning of the project till the beginning of the reporting period should be inserted.

In **column 4** 'Works done in previous reporting period EUR', eligible costs only per type of works or deliveries incurred since the beginning of the project till the beginning of the reporting period should be inserted.

In **column 5** 'Works done in reporting period %', percentage share of eligible costs only per type of works or deliveries incurred in the reporting period should be inserted.

In **column 6** 'Works done in reporting period EUR', eligible costs only per type of works or deliveries incurred in the reporting period should be inserted.

In **column 3+5** 'Total %', percentage share of eligible costs per type of works or deliveries incurred since the beginning of the project, including in the reporting period, shall be inserted.

In **column 4+6** 'Total EUR', total eligible costs per type of works or deliveries incurred since the beginning of the project, including in the reporting period, shall be inserted. Note: total amount of lumps sums of this column shall be equal to amount indicated in column 5, row 8 of the Table III of the Financial Report.

In **column 'Description'**, short description presenting most representative indicators of works or deliveries executed in the reported period shall be inserted.

'Date': calendar day of issuing of the specification of investment expenditure.

Signatures: the form shall be signed by below-mentioned persons. The names, surnames and positions shall be indicated as well.

'Contractor': representative of contractor authorised for managing of related contract for execution of works, services or delivery.

‘Supervising Inspector’: person executing technical supervision and responsible for commissioning of works or deliveries.

‘Investor’: representative of investor authorised for managing of related contract for execution of works, services or delivery.