

**Interreg**



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**Latvia – Lithuania**

# **Interreg VI-A Latvia–Lithuania Programme 2021–2027**

## **JEMS Guide for Controllers**

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## Abbreviations

Application Form	AF
European Regional Development Fund	ERDF
European Union	EU
JEMS Guide for Controllers	JEMS guide
Joint Electronic Monitoring System	JEMS
Joint Secretariat	JS
Interreg VI-A Latvia–Lithuania Programme 2021–2027	Programme
Lead Partner	LP
Managing Authority	MA
Methodology for national controllers on risk-based management verification of expenditure of the Programme	Risk Methodology
Monitoring Committee	MC
National Authority of Lithuania	LT NA
National Control	NC
Programme Manual of the Interreg VI-A Latvia–Lithuania Programme 2021–2027	PM
Project Partner (in this document refers to LP and Project Partners)	PP
Regulation (EU) 2021/1060 of the European Parliament and of the Council of 24 June 2021 laying down common provisions on the European Regional Development Fund, the European Social Fund Plus, the Cohesion Fund, the Just Transition Fund and the European Maritime, Fisheries and Aquaculture Fund and financial rules for those and for the Asylum, Migration and Integration Fund, the Internal Security Fund and the Instrument for Financial Support for Border Management and Visa Policy	CPR
The employees of NC	Controllers
Value Added Tax	VAT

## 1. Introduction

This JEMS guide is issued for the Controllers (bodies performing NC functions) within the Programme and should be used together with the Risk Methodology.

NC are bodies in Latvia and Lithuania responsible for verification on the basis of Partner Reports that the co-financed products and services have been delivered, expenditure declared by the PPs has been paid out and expenditure comply with the Programme requirements and applicable legal framework. In Latvia NC is centralized and its functions are carried out by the Ministry of Smart Administration and Regional Development of the Republic of Latvia. In Lithuania a decentralized system is established by the Ministry of Interior of the Republic of Lithuania.

JEMS guide provides guidelines for the Controllers on the requirements for the NC process and on the overall scope of the Controller's work. The JEMS guide must be read together with the PM, which contains crucial information about rules and procedures of the Programme.

## 2. General principles, purpose and legal basis of NC

The NC work is legally based on Article 74(a) of the CPR, which requires the MA to verify that the co-financed products and services have been delivered, that the expenditure reported by PPs comply with applicable law, the Programme requirements and the conditions for support of the project.

In accordance with Article 69(8) and ANNEX XIV of the CPR, all exchanges of information between the LP/PPs and the Programme bodies shall be carried out by means of electronic data exchange systems. Therefore, submission of project applications, reporting (including the verification of Partner Reports by NC), submission of requests for project changes, as well as any other communication regarding project and Programme implementation shall be done via the JEMS which is a web application available at <http://jems.latlit.eu/>.

NC should ensure that all the products and services paid for have been delivered and costs paid out in compliance with all relevant regulations. It should verify the correctness and eligibility of the expenditures incurred by the PPs, ensuring to the MA and PPs that all legal and financial provisions of the Subsidy Contract, the approved AF (which is available in the JEMS), the PM, national rules and EU regulations have been respected.

Verifications include the following elements:

- 1) **Administrative verifications** (i.e., desk-based) for each application for reimbursement by LPs and
- 2) **On-the-spot verifications** of projects. Controllers shall ensure that all project outcomes have been delivered and paid in compliance with the Programme requirements and relevant EU and national regulations (i.e., public procurement rules).

Administrative verifications must be carried out to control the expenditures reported by PPs and the relevant supporting documentation. They are done for each Partner Report. For each reporting period, the LP/PP has to compile the Partner Report on its expenditure and submit it for check to Controller.

Controllers shall inspect and verify supporting documents to ensure that the costs claimed by the PP are accurately reflected in JEMS, align with the approved AF, represent real costs, confirm that the activities have occurred, and correspond to all Programme eligibility criteria as well as EU and national rules.

Costs can only be reported to the JS after NC verification.

Administrative verification shall follow a risk-based approach according to the Risk Methodology.

On-the-spot verifications must be carried out to control delivery of the co-financed services, supplies and works, and aspects that cannot be observed during administrative verifications.

On-the-spot verifications in Latvia, with a centralized control system, are carried out on a sample basis based on the NC developed methodology, which is confirmed by the MA.

In Lithuania, with a decentralized control system, on-spot verifications of each PP are compulsory at least once within the project duration.

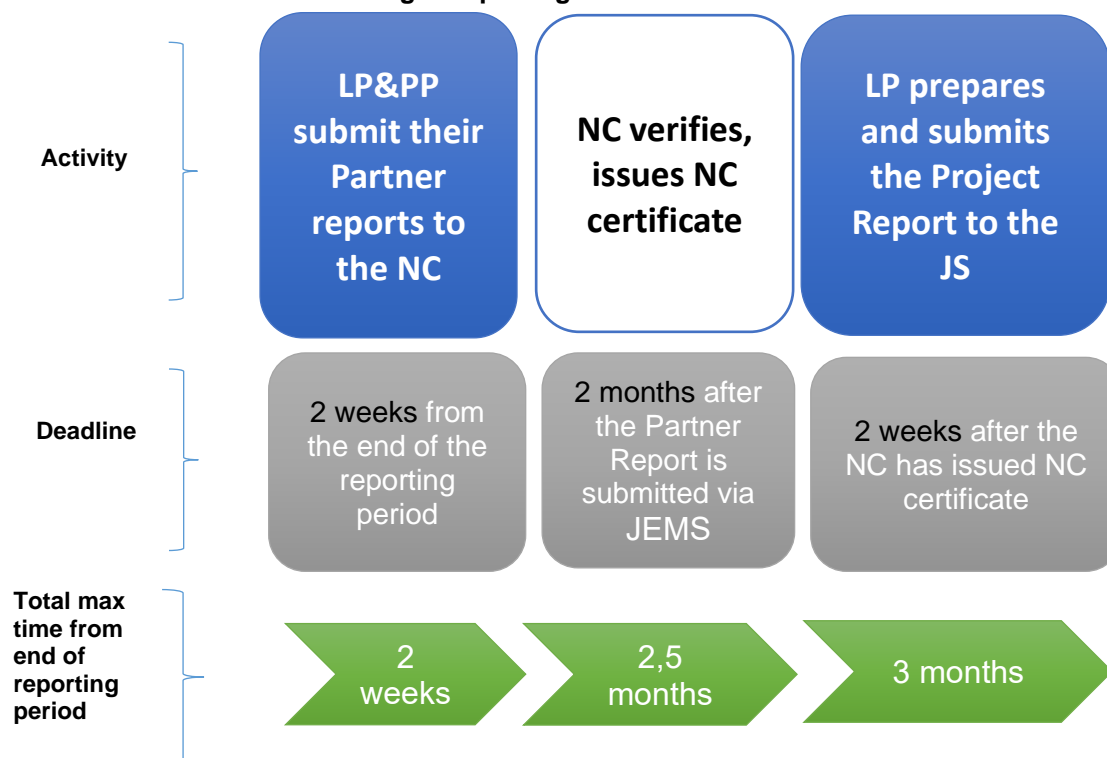
The audit trail must allow Controllers and Programme's Audit Authority to enter the accountancy of the project cost centre of the PP and to be able to trace back all declared costs to the original invoices (or equivalent documents).

### 3. Control process

#### 3.1. Overview of the process

Project implementation and reporting is divided into reporting periods set in the project. Within two weeks after the reporting period has ended, each PP must submit its Partner Report with all supporting documents to the NC via the JEMS. The NC gets assigned to respective PP in the JEMS with the help of JEMS administrator (for more details please see subsection 5.1 “Registration in JEMS” of this Guide). The NC should have all necessary knowledge, competence and expertise to carry out its tasks, including in the fields of public procurement, implementation of (re)construction works, tax policy, employment policy, etc. The NC can clarify any issues and may deduct from Partner Report any expenditure that is considered ineligible. The NC confirms eligible expenditure in a form of an Control Certificate, which is a form generated in the JEMS and is considered as final result of NC process for the PP and the relevant reporting period (for more details please see section 3 “Control process” of this Guide).

**Fig.1 Reporting deadlines**



Reports could be confirmed only in chronological order. For instance, if a PP has expenditure in reporting period “1”, then the NC certificate for the costs declared in period 2 can be issued only after the costs for reporting period “1” are confirmed by the NC.

The Control Certificate must be issued for each reporting period, even if the PP did not have any expenditure during that period. In such cases, the NC should mark all questions as “N/A”.

The NC has up to two months for verification process after the Partner Report is submitted via the JEMS. However, if during verification of the Partner Report by the NC, the PP is asked to clarify or provide additional information about any part of the Partner Report, verification and also counting of allocated time for verification could be suspended as the Partner Report will be put on hold. In such situations, the NC could revert Partner Report back to the PP (for more details please see section 5.2 “Work in the JEMS” of this Guide). The respective communication shall be saved under JEMS section “Control communication”, while dates of requests for clarifications and dates of received answers shall be recorded under section “Overview and Finalize”, subsection “Control timing”.

### 3.2. NC administrative checks

The main task of the NC is to confirm that the activities stated in the Partner Report are performed, the services, products or works are delivered, and the costs are incurred and actually paid out according to the approved project application, the PM, national rules and EU regulations.

All Partner Reports are subject to the NC desk-based administrative check. Supporting documentation should include Book-keeping list/General ledger as well as documents stated in the list of documents which must be available for control purposes under description of each cost category in the PM (sub-section 7.5 "Description of cost categories") ensuring adequate audit trail. The General ledger must show all project transactions, except for the amounts of preparation costs lump sum, flat rates and unit costs (if applicable).

Each Controller performs control in the JEMS and the verification shall be based on the Risk Methodology. The duty of the Controller is to confirm the information contained in PP's accounts, using sufficient evidence to provide a reasonable opinion in the NC certificate stating the following:

*"Based on the documents provided and my verification and professional judgement as a controller, regarding the eligible amount indicated in this Control Certificate, I confirm that:*

- a. expenditure is in line with European, programme and national eligibility rules and complies with conditions for support of the project and payment as outlined in the Subsidy Contract;*
- b. expenditure was actually paid except for costs related to depreciation and simplified cost options;*
- c. expenditure was incurred and paid (with the exceptions above under "b") within the eligible time period of the project and was not previously reported;*
- d. expenditure based on simplified cost options (if any) is correctly calculated and the calculation method is correctly applied;*
- e. expenditure reimbursed based on eligible costs actually incurred is either recorded accurately in a separate accounting system or has an adequate accounting code allocated. The necessary audit trail exists, and all was available for inspection;*
- f. relevant EU/ national/ institutional and programme procurement rules were observed;*
- g. EU and programme publicity rules were followed;*
- h. co-financed products, services and works were actually delivered;*
- i. expenditure is related to activities in line with the Application Form and the Subsidy Contract.*

*I. Based on the documents provided, my verification and my professional judgement as a controller, I have NOT found any evidence of:*

- infringements of rules concerning sustainable development including environment protection, equal opportunities and non-discrimination, equality between men and women and state aid;*
- double-financing of expenditure through other financial source(s);*

*II. I hereby confirm that the verification of the project financial report was done precisely and objectively.*

*The control methodology and scope, control work actually done, and eligible and ineligible expenditure per cost category are documented in the Control report and Control Checklist. Risk-based sampling was applied according to the applicable methodology.*

*In case of suspicion of fraud, it is reported using the specific programme template. I and the institution/department I represent are independent from the project's activities and financial management and authorised to carry out the control."*

More details on issuing Control Certificate please see in subsection 5.2 "Work in the JEMS" of this Guide.

In case ineligible cost items or deficiencies are found, they must be deducted by the Controller (in JEMS section "Expenditure verification"/"Control work"/"Deducted amount in EUR"), NC deductions and findings should be reflected in the Control Report section "Description of finding, observation and limitations".

### 3.3. On-the-spot checks

An on-the-spot check means that the Controller visits the PP to verify that certain activities, purchases of services and products, as well as investments, have actually taken place in accordance with the approved project application during the implementation, and that the PM, national rules, and EU regulations have been respected, with requirements of an audit trail fulfilled.

Online on-the-spot check is also possible, ensuring proper audit trail.

**Each Lithuanian NC during the project lifetime shall go to at least one on-the-spot check for each controlled PP of each project.**

**Latvian NC on-the-spot checks can be carried out on a sample basis based on the Controllers' developed methodology, which is confirmed by the MA.**

The on-the-spot checks should usually be performed during the project implementation taking into account the progress of projects activities, achievement of deliverables, etc. Therefore, it is suggested that NC conducts the on-the-spot check after PP has reported 50% of the planned expenditure.

After implementation of the on-the-spot check NC must fill in Programme's On-the-spot Check Report (Annex III) and upload it electronically signed in the JEMS section "Control communication". Also, relevant information about the on-the-spot check should be filled in Control Report and Control Checklist for the relevant reporting period.

Findings identified in the course of the verifications should be recorded and all corrective and/or follow up actions documented and stored in the project file. Follow up actions might include the submission of an Irregularity Report and/or a proposal for recovery of co-financing. On-the-spot findings are also stored in the JEMS.

### 3.4. Irregularities

If the NC has detected possible irregularity (according to definition set in PM section "Irregularities and recovery of expenditure"), the NC shall fill in the Report Regarding Possible Irregularity (Annex IV) and along with supporting documents that prove possible irregularity case and are at NC's disposal (for example, such as Partner Report, project on-the-spot check documentation, bookkeeping documents, payment orders, bills, etc.) submit it for further investigation to the MA in the electronic form with electronic signature. Only MA is authorized to deduct irregular amount from the future Project Report(s) if irregularity is identified in the Project Report that has been already certified.

## 4. Programme rules

The Programme rules described in this chapter are of especial importance for the NC. Further information on all these topics can be found in the PM.

### 4.1. Project changes

The Programme accepts a certain level of changes from the project outputs, deliverables, activities and budget planned in the AF. Changes are divided into three main categories: deviations, minor and major changes. Please read subsections 6.2.1 "Deviations", 6.2.2 "Minor changes" and 6.2.3 "Major changes" of the PM to know how project changes or deviations should be handled to be valid.

During check the NC shall use the latest approved AF that includes all changes made in the project. The up-to-date AF is available for the NC in the JEMS. Deviations are not included in the updated AF because usually they are harmonized with the JS in a form of email. If Subsidy Contract has been amended, the respective addendum is stored in the JEMS in section "Contracting/Contract monitoring".

### 4.2. Simplified cost options

The Programme uses three types of simplified cost options:

- flat rate for CC "Staff costs", CC "Office and administration" and CC "Travel and accommodation" (optional);
- staff costs unit rate for CC "Staff costs" (optional);
- preparation costs as a lump sum (optional).

#### **Flat rates:**

The JEMS calculates the flat rate automatically, PP does not need to document that the expenditure has been incurred (paid out) for the Programme's approved flat rates (under CC "Staff costs", CC "Office and administration", CC "Travel and accommodation").

NC doesn't have to check if reported flat rate expenditure have been incurred (paid out). However, NC shall check whether staff is engaged and attributed to the project within the PP organisation - whether at least one travel was reported during the project lifetime.

**Staff costs unit rate:**

PP has to specify the number of worked hours and the NC shall verify them in accordance with point 4.1.1 of the Risk Methodology, specific rules for standard scale of unit cost method described in section "Description of cost categories" of the PM and with information in the AF (number of planned hours and description of staff functions).

**! Particular attention should be given to maximum number of allowed reported hours to a pro-rata of 1 720 hours for employees working part-time in PP's institution.**

**Preparation costs as a lump sum:**

Similarly, in case of preparation costs as a lump sum, PP does not need to prove that the expenditure has been incurred (paid out) and consequently the NC doesn't have to check it. The NC only needs to check whether amount of preparation costs indicated in the Partner Report is planned in the AF and in the Partner Report it is not higher.

## 5. JEMS

The JEMS can be accessed at the following link <https://jems.latlit.eu/> or on Programme webpage [www.latlit.eu](http://www.latlit.eu) (banner on the main page).

### 5.1. Registration in JEMS

The access to the JEMS is granted to the designated Latvian Controllers and Lithuanian Controllers approved by the LT NA.

**The following procedure is applied for Lithuanian NC in order to get the access rights to the JEMS:**

1. After concluding the service contract with PP Lithuanian NC institution shall register in the JEMS and send a filled in and electronically signed Certificate of Proficiency of NC (Annex I) by e-mail to [latlit@varam.gov.lv](mailto:latlit@varam.gov.lv). Certificate of Proficiency of NC must be submitted for each PP controlled by the NC.
2. After receiving Certificate of Proficiency of NC, the JS verifies it and information provided with the list of certified NCs provided by the LT NA. If verification results are successful, the JS assigns Controller to relevant PP and provides access to the JEMS for checking Partner Reports.
3. If Controller resigns from the NC institution and/or Controller has been changed, responsible NC institution has to inform the JS and LT NA on this immediately and send a new Certificate of Proficiency. In such case the JS disposes access rights to the JEMS for resigned Controller immediately and assigns new NC Controller to relevant PP after verification of provided documents.

**Latvian NC in order to get the access rights to the JEMS must follow internal procedure "On designation and management of user rights for the operation in the JEMS" of the Ministry of Smart Administration and Regional Development of the Republic of Latvia.**

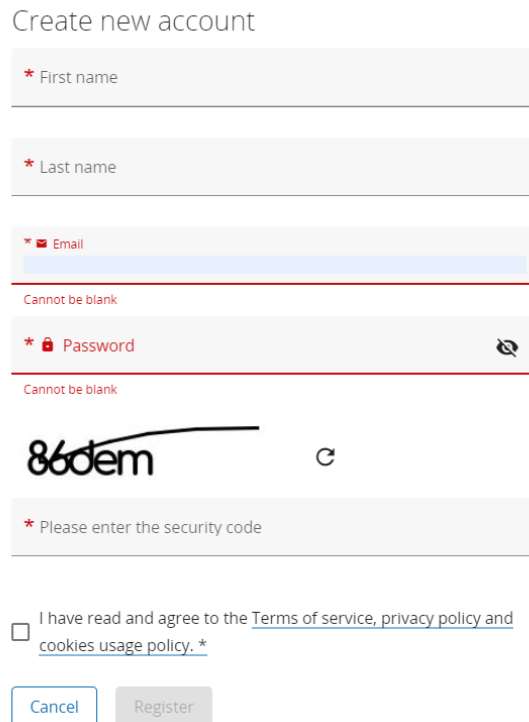
Confirmation email to NC's indicated electronical address will be send as soon as JS has granted access to the particular Controller.

Latvian Controllers as representatives of centralised control system will have access to all Latvian PPs' data, while Lithuanian Controllers will have access only to those Lithuanian PPs' data which they have stated in the Certificate of Proficiency of NC.

**The JEMS user rights are personal and the user is responsible for all work done under the username. The JEMS username and password equals a signature. Therefore, documents do not have to be printed, signed and sent separately.**

To get an access to the JEMS, every user must register by filling in the registration form (Fig.1).

**Fig.2 JEMS registration form**



Create new account

\* First name

\* Last name

\* Email

Cannot be blank

\* Password

Cannot be blank

86dem

\* Please enter the security code

☐ I have read and agree to the [Terms of service, privacy policy and cookies usage policy.](#) \*

[Cancel](#) [Register](#)

The registration form must be filled in English language. The potential user will receive a confirmation letter to the indicated e-mail in the registration form. Only after confirmation, the access to the JEMS is granted. In section “User Account” the password, personal data can be modified.

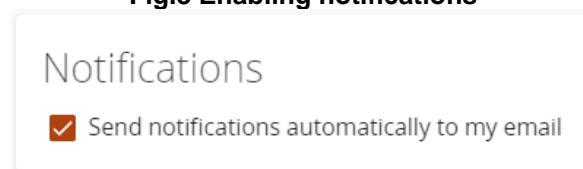
Each JEMS user is responsible for all activities done with the username and must take the necessary means to ensure the safety and confidentiality of the username and password.

In case the password is forgotten, it can be restored by clicking “Forgot Password”.

After that please follow instructions how to proceed further for restoring the password in the received automatic e-mail. If the username is forgotten, please contact the JS to get help (contacts of JS employees are available on the Programme webpage [www.latlit.eu/contacts](http://www.latlit.eu/contacts)).

Please access the user profile and tick the box (Fig.2) if you wish to receive JEMS notifications in your email inbox. Please note some spam filters may be more selective and block such notifications.

**Fig.3 Enabling notifications**



Notifications

☒ Send notifications automatically to my email

## 5.2. Work in the JEMS

### 5.2.1. Dashboard

At login, the Controller will land on the Dashboard, where three sections are available:

- **Notifications**

A list of all relevant notifications sent to the Controller will be listed here. Each notification can be clicked to expand and read the message in full. Each notification contains hyperlinks and links that can be copied to directly access relevant information e.g. Partner Reports ready for control.

- **My Partner Reports**

A list of all Partner Reports of partner/projects assigned to the Controller user will appear here. Clicking on a project row will navigate directly to the selected Partner Report.

- **My Applications**

A list of all projects assigned to the Controller user will appear here. Clicking on a project row will give access to all project information: Reporting, Contracting and Application.

Also, **Controllers** page is available for viewing, which contains two sections: 1) Institutions - it contains information on the Controller institution and assigned users; 2) Assignment – a list of PPs in projects for which the Controller institution is assigned.

## 5.2.2. Partner Report

When PP prepares and submits the report for verification, it appears in “My partner reports” section with the status “Submitted”.

**Fig.4 Section “My partner reports”**

Notifications  
No notifications messages received.

My partner reports  
This section lists all partner reports of partner/projects you are assigned to.

Project ID	Partner role	Partner name	Partner report ID	Status	AF version linked	Reporting period	Report creation	First submission	Last submission	Amount submitted	Control end date	Total eligible after control
LTPL00050	LP	Test A	R.5	Submitted	4.0	Period 3, month 13 - 18	03/14/2024 9:04 AM	03/25/2024 3:14 PM		25.200,00		

By clicking on the row, the Controller enters Partner Report. There Controller shall click the “Start control” button to start verification process.

If a Partner Report needs to be amended by the PP after the control has been started, a Controller has the possibility to revert the Partner Report to the PP, there is button “Reopen partner report” which allows Controller to revert the report to the PP for corrections.

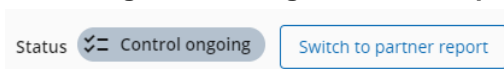
**NOTE:** The control work is frozen as soon as the Partner Report is re-opened. When the Partner Report is re-submitted, all data previously filled in by the Controllers will be available again. Nevertheless, NC has to be aware that if Partner Report is reverted back, PP has possibility to amend any data or supporting documents. Therefore, if Partner Report is re-submitted by the PP, control work should be started from beginning (including selection of sampled items).

**Fig.5 Reopening Partner Report**

The screenshot displays the Jems application interface. On the left is a sidebar with navigation links: Project overview, Reporting, Partner reports (selected), LP1 Test A, Contracting, Contract monitoring, Contracts and agreements, Project managers, Project reporting schedule, Partner details, LP1 Test A, Application form, and Exports for AF (and other). The main content area is titled 'Partner report R.5' for 'LP1 Test A'. It shows the status as 'Submitted' with buttons for 'Start control' and 'Reopen partner report'. Below this is a 'Partner progress report identification' section with a flow diagram: Draft (orange circle) -> Submitted (blue circle) -> Control ongoing (grey circle) -> Certified (green circle). The bottom part of the page lists details: Project ID and acronym (LP1), AF Version linked (4.0), Related call (R.5), Partner report ID (R.5), Partner report status (Submitted), Partner number (LP1), Name of the organisation in original language (Private), Name of the organisation in english (Private), Legal status (Private), Type of partner (ERDF 80,00%), Co-financing source and rate (ERDF 80,00%), Country (Not found), and Local currency (according to infoEuro) (Not found).

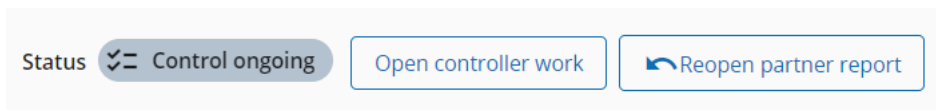
Once in the Controller work, users can switch view from Control Report to Partner Report by clicking on “Switch to partner report” in the header.

**Fig. 6 Switching to Partner Report**



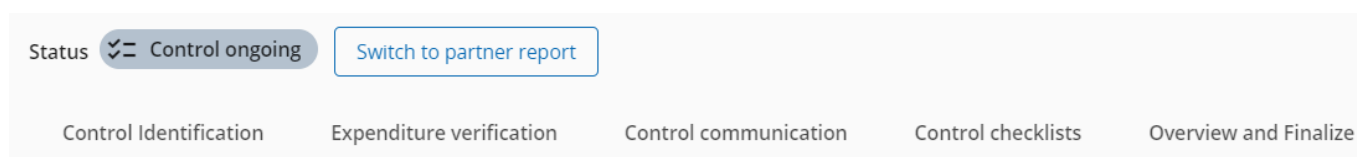
To see section Control Report, press “Open controller work”.

**Fig. 7 Opening Control Report**



After that you will see tabs of the Control Report.

**Fig. 8 Tabs of the Control Report**



#### 5.2.2.1. Control Report – Control identification

In the tab “control identification”, pre-filled information on the Partner Report and the PP is visible. In addition, the Controllers shall provide the following basic information about the control work:

- **Format of supporting documents**

Select all appropriate: Originals, Copy, Electronic.

- **Type of Partner Report**

Select appropriate: Partner Report, Final Report.

- **Designated PP Controller**

Please select the Controller who is performing the work from the list of Controllers assigned to the same institution. The Controller user logged in JEMS must be the same who is performing the control work and therefore selected in this list.

Complete with the relevant contact details.

If applicable, select a Controller reviewer from the drop-down list.

- **Verification**

Select type of verification: Administrative verification, On-the-spot verification (multiple selection possible).

Specify risk-based verification applied: Yes/No. The Risk Methodology states that verifications should always be risk-based. **Therefore, always select YES.** Then, underneath there is section where NC has to briefly describe sampling methodology, focusing on justifying included sampled items which are based on professional judgement and indicate where a detailed description can be found. For example, include additional information on the work done, the scope of check.

#### 5.2.2.2. Control Report – Expenditure verification

In the tab “Expenditure verification”, all expenditure items from the section “Partner report - list of expenditure” are listed (including attachment) and Controllers can fill in the results of the control work per expenditure.

Use the scroll bar to view all columns in the List of expenditure.

**NOTE:** Flat rates (if any used by the PP) are neither calculated, nor displayed in this tab, but they are calculated automatically and included in the financial overview tables in the “Control report - Overview and Finalize” tab.

It is the Controller’s responsibility to evaluate reported expenditures and follow the Risk Methodology to include the appropriate expenditures to the sample.

Expenditure items should be added to the sample by clicking the corresponding “Part of sample” toggle button.

**Fig. 9 Making sample**

Expenditure verification

Controllers can verify expenditure in this section and justify corrections. Corrections are always in Euro, the conversion happened upon submission of the partner report.

Expenditure data				Control work					
ID	Unit costs and Lump sums	Cost category	Attachments	Part of sample	Deducted amount in EUR	Certified amount in EUR	Typology of error	Park item	Comment
RS.1	<input type="checkbox"/> N/A	External expertise ...		<input checked="" type="checkbox"/>	0,00	20.000,00	N/A	<input type="checkbox"/>	

Discard changes Save changes

For each expenditure, the deducted amount is pre-filled with 0. The Controller shall inform about any ineligible amount by filling in the corresponding amount as deduction in the column “Deducted amount in EUR”.

Once a deduction is filled in, it is mandatory to select a typology of error for the respective deduction from the pre-defined list.

The certified amount is automatically calculated from the difference between declared amount in Euro and deducted amount in Euro. If no deduction is inserted, the declared amount is therefore automatically certified and considered eligible.

The Controller can park expenditure by switching on the toggle button in the “**Park item**” column – freezing (postponing) expenditure for further clarification. An explanation for parking the item should be added in the comment box. When parked, the expenditure item is locked, and the deducted amount and certified amount are both automatically set to 0.

**Fig. 10 Parked expenditure**

Expenditure verification

Controllers can verify expenditure in this section and justify corrections. Corrections are always in Euro, the conversion happened upon submission of the partner report.

Expenditure data				Control work					
ID	Unit costs and Lump sums	Cost category	Attachments	Part of sample	Deducted amount in EUR	Certified amount in EUR	Typology of error	Park item	Comment
RS.1	<input type="checkbox"/> N/A	External expertise ...		<input checked="" type="checkbox"/>	0,00	0,00	N/A	<input checked="" type="checkbox"/>	

Discard changes Save changes

The Controller can add a comment in the text field of the comment column, either to explain the reasons for confirming the eligibility, implementing a deduction or parking expenditure.

After the control work is finalized, the parked item will appear in the next Partner Report, in the “List of expenditure - parked items waiting list”, where the PP can decide to delete it, modify it and reinclude it in a new report tab “List of Expenditure”. **If Parked items are included in any of next Partner Reports, they must be included in sample by NC.**

### 5.2.2.3. Control Report – Control communication

This tab is a shared file section, accessible to both: Controllers belonging to the NC institutions assigned to a PP, and PP users. This section can be used to upload and download documents related to the Control Report.

**Fig. 11 Control communication**

#### Control communication

In this section both controller and partner user(s) can upload and download documents.

This can be used for clarification rounds during control, if programme rules allow.

Attention: Once control work is finished deletion or editing won't be possible anymore!

▼ Partner report R.5  Control communication	File name	Location	Upload date	User	File size	Description	Actions
	test file empty1...	Control docu...	03/25/2024 4:45 PM	LTcontrol@lietuv	0	Description	<a href="#">Download</a> <a href="#">Delete</a>
	test file empty3...	Control docu...	03/25/2024 4:42 PM	nikolaj.fadejev@v	0		<a href="#">Download</a>

[Upload file](#)

When Controller uploads the file, description shall be added, it is possible to download and delete the file. Controller also can download files that were uploaded by other users.

### 5.2.2.4. Control Report – Control checklist

In this tab Controllers shall generate and fill-in Control Checklist (Annex II “National Control checklist for expenditure declared and certified at Interreg VI-A Latvia–Lithuania Programme 2021–2027”), answering all questions (yes/no/not applicable) and providing comments where relevant.

### 5.2.2.5. Control Report – Overview and Finalize

In the tab “Overview and finalize”, an overview of the control work done for the current report is available. The following information is provided:

**Overview of control work for the current report** - this table consists of amounts related to the current Partner Report (there is no cumulative data in this table).

**Fig. 12 Overview of control work**

#### Overview of control work for current report (in Euro)

This is the summary of the control work only for current report. Flat rates are calculated on top of total eligible after control (with 2 decimals, rounded down) and Deducted amounts are calculated as difference of Total declared, Total eligible after control and Parked - thus any potential rounding differences will always go to Total deducted by control.

Total declared by partner	Total included in control sample without flat rates added	% sampled from Total declared without flat rates	Total parked in current report	Total deducted by control	Total eligible after control for current report	% Total eligible after control / Total declared by partner
25.200,00	0,00	0,00%	0,00	0,00	25.200,00	100,00%
↳ of which, flat rate: 5.200,00						

- Total declared by PP: data imported from the Partner Report. It includes the related flat rates.
- Total included in control sample: sums up the declared amount in EUR of the expenditure items marked as part of sample in the “Expenditure verification” tab. No flat rate is added on top.
- % sampled from “Total declared without flat rates”.
- Total parked in current report: sums up the declared amount in EUR of the expenditure items parked in the “Expenditure verification” tab. Flat rates are added on top and calculated according to the PP’s budget rounding settings (2 decimals, rounded down).
- Total deducted by control: calculated as result of “Total declared by partner” minus “Total eligible after control” minus “Total parked in current report”.
- Total eligible after control: sums up the certified amount in Euro of the expenditure items from the “Expenditure verification” tab. Flat rates are added on top and calculated according to the PP’s budget rounding settings (2 decimals, rounded down).

### Further details on control work:

- **Control timing**

Start of control work is filled in automatically.

Date(s) of request(s) for clarifications, if applicable: insert relevant information if applicable.

Date(s) of receipt of satisfactory answers, if applicable: insert relevant information if applicable.

End of control work is filled in automatically.

### Following steps of control work should be described by NC if relevant:

- **Description of findings, observations and limitations**

A description of the types of errors found and a reasoning on why it is an error. Also add: a clear specification of additional observations and limitations (if any) expressed about the eligibility of any expenditure.

- **Follow-up measures from last certified report**

Information from the previous reports is copied in this section. Follow-up measure in response to the point above should be described here.

- **Conclusions and recommendations**

Controller presents the conclusion to take into consideration based on the above-mentioned observations, describes measures implemented to solve the errors detected, and provides recommendations, where possible, to avoid repetition of the same types of errors in the future.

- **Follow-up measures for next Partner Report**

Controller enters here the information that should be available in the next control report in section "Follow-up measures from last certified report".

- **Generate Control Certificate & Report**

It allows to generate the PDF of the Control Certificate and Control Report. The PDF shows the status of control work at the moment the document was generated (draft or finalized) automatically.

The generated files are displayed in a list and can be downloaded anytime by any user with access to this tab.

**Fig. 13 Generating files**

File name	Location	Creation date ↓	User	File size	Description	Actions	Attachments
Control Report 1 - ...	Control report	03/25/2024 5:34 PM	LTcontrol@lietuvap	49 kB		<a href="#">↓</a>	<a href="#">↑</a>
Control Certificate...	Control certificate	03/25/2024 5:34 PM	LTcontrol@lietuvap	39.6 kB		<a href="#">↓</a>	<a href="#">↑</a>

**! It is mandatory to generate both Control Certificate and Control Report before finishing the control work.**

- **Finalize control**

Finally, the Controller can run the pre-submission check and finalize its control work.

**Fig. 14 Pre-submission check**

Finalize control



Once the control is finalized, all tabs of the Control Report become visible (read-only) to all users who have access to the Partner Report.

The work done during control is locked, but users can still upload documents in the “Control communication” tab, Controllers can still generate PDFs Control documents in the “Control report - overview and finalize” tab (if nothing was uploaded during control as ongoing).

**Fig. 15 Certified Partner Report**

The screenshot shows the 'Partner progress report identification' section. It includes a table with the following details:

Project ID and acronym	
AF Version linked	4.0
Related call	
Partner report ID	R.5
Partner report status	Draft
Partner number	LP1

Below the table is a status flow diagram: Draft → Submitted → Control ongoing → Certified. The 'Draft' status is highlighted with an orange circle icon, and the 'Certified' status is highlighted with a green circle icon.

The report status changes to **Certified**.

### 5.2.3. Reopening a finalised control

In exceptional cases and upon the request of Controller itself or JS/MA, the control work in status certified can be reopened.

**NOTE:** Reopening control work is only possible, when the certificate is not yet included in a Project Report. If you would like to reopen control work that is included in a Project Report, first the certificate needs to be excluded from that Project Report.

If a control is reopened, the following elements behave different compared to the normal editing of a control work ongoing:

- In the tab “Expenditure verification”, parked items cannot be unparked.
- Only new documents can be added, old ones cannot be deleted. Consequently, already existing files in the tab “Overview & Finalize” cannot be deleted and replaced.

Once the control work is finished, it is possible to finalize the control work by clicking on the “Run pre-submission checks” and “Finalize control”. A new combined Certificate and Report shall be generated and appear in the list of documents.

The report status changes to **Certified**.

### JEMS support

More information on how Partner Reports have to be filled in by PPs is available in Guidance for Joint Electronic Monitoring System (JEMS), which is available at <https://latlit.eu/how-to-implement/guiding-documents/>

In case of technical questions, please send an e-mail to [latlit@varam.gov.lv](mailto:latlit@varam.gov.lv).

In the e-mail reporting the problem, provide as much detail as possible indicating what you were trying to do, relevant project ID, PP, Partner Report No and/or any other information. If possible, send screen shots visualising the issue.

## Annex I Certificate of Proficiency of National Controller

### CERTIFICATE OF PROFICIENCY of National Controller at Interreg VI-A Latvia–Lithuania Programme 2021–2027

Project partner information	
Project ID and acronym	
Project Partner institution title	
Contact person of Project Partner	
Phone, e-mail of Project contact person	
<p>The following institution, which is independent from project implementation, is in charge of National control procedures related to project activities of the above-mentioned project partner and declares that:</p> <p>1) any control work done is free from bias;</p> <p>2) professional secrecy shall be maintained regarding information obtained during control process, including information obtained from <b>the Interreg VI-A Latvia–Lithuania Programme 2021–2027</b> Joint Electronic Monitoring system (hereinafter - JEMS);</p> <p>3) the control work shall be done in accordance with procedures set out in the "JEMS guide for controllers" and "Methodology for national controllers on risk-based management verification of expenditure" especially observing the principles of transparency, impartiality and confidentiality, clear responsibility and professionalism.</p>	
National Controller information	
Title of National Control institution	
Name and surname of authorized controller	
Username in JEMS	
Phone, E-mail	
Address	
<p>The above-mentioned controlling institution affirms its professional qualification to carry out control procedures including its familiarity with the overall project, EU regulations, Programme documents (including Programme Manual, "JEMS guide for controllers" and "Methodology for national controllers on risk-based management verification of expenditure").</p> <p><b><u>JEMS user rights are personally attributed, and the user is responsible for all work done under the username. The username and password are equal to a signature.</u></b></p> <p>The control procedures – based on receipted and paid invoices and/ or accounting documents of equivalent probative value shall include verification of:</p> <p>1) implementation of the activities according to the approved Application;</p> <p>2) the actual delivery of co-financed products and/or services;</p> <p>3) the sufficiency and factual accuracy of the presented documents;</p> <p>4) amount of the eligible costs.</p>	
<b>Signature of authorised representative of the National Control institution:</b>	
Name and surname	
Position	
Signature	
Date	
Stamp	

## Annex II National Control Checklist

### 1.1. Accounting System

<p>[according to Article 74 1a(i) CPR] Project partner maintains separate accounting records/system, or accounting code, for all transactions related to the project. Ensuring separation of project expenditure for all transactions relating to the project</p> <p>(filled-in once during check of Partner Report for 1<sup>st</sup> reporting period)</p>	Yes <input type="checkbox"/>	No <input type="checkbox"/>
<p>Double-financing is excluded: <i>e.g., the accounting system avoids the allocation of the same invoice to different projects and time recording system for staff prevents any duplication</i></p> <p>PP has created separate code in accountancy system for the project. Starting from the second report NC will check if the previously reported costs are still recorded in project's accountancy by asking to provide cumulative list of expenditures from accounting system. It is not possible to record one invoice for different projects, therefore this cumulative list of expenditure guaranties that there are no double-financing.</p>	Yes <input type="checkbox"/>	<div style="display: flex; align-items: center;"> <div style="flex: 1; text-align: center;">             No <input type="checkbox"/> </div> <div style="flex: 2; padding-left: 10px;"> <p><i>In case of YES, please describe how it was ensured.</i></p> <p><i>In case of No, please provide further explanation.</i></p> </div> </div>

### 1.2. Audit Trail Checklist

General considerations / eligibility criteria	Accepted			Comments
	Yes	No	N/A	
The partnership agreement is signed by the project partners and latest version is available in JEMS (filled in once during check of Partner Report for 1 <sup>st</sup> reporting period).	<input type="checkbox"/>	<input type="checkbox"/>		
Costs are correctly recorded in the partner accounting system.	<input type="checkbox"/>	<input type="checkbox"/>		
Costs are directly related to the project and necessary for the development or implementation of the project.	<input type="checkbox"/>	<input type="checkbox"/>		<p><i>e.g., verified that:</i></p> <ul style="list-style-type: none"> <li><i>Costs have been initially planned in the application form (AF) under this cost category</i></li> <li><i>OR</i></li> <li><i>A written agreement of these costs exists from the JS</i></li> <li><i>Costs are justified in the Report and related to deviations allowed by the Programme</i></li> </ul>
Costs are correctly allocated to the relevant cost categories.	<input type="checkbox"/>	<input type="checkbox"/>		<i>e.g., Inspected list of expenditures.</i>
Costs are declared only once.	<input type="checkbox"/>	<input type="checkbox"/>		<i>e.g., Inspected the list of expenditures and verified that expenditures had not been declared twice in different cost categories or in previous reporting periods.</i>

<b>(NOT needed for flat rates, unit costs, lump sums, depreciation):</b> [according to Articles 63(2), Article 67(2) CPR, Art 74 1a(i) CPR] Expenditure was incurred and paid in the project eligibility period and supported by the proof of payment.	<input type="checkbox"/>	<input type="checkbox"/>		<i>e.g., Implementation expenditure is incurred and paid within the starting date of the project set in the Subsidy contract and the end of the relevant reporting period.</i>
<b>(NOT needed for flat rates, unit costs or lump sums):</b> Expenditure is supported by invoices or documents of equivalent probative value, which are correct in content and accounting terms.	<input type="checkbox"/>	<input type="checkbox"/>		
Ineligible costs according to the Regulations and programme rules are excluded from the Report	<input type="checkbox"/>	<input type="checkbox"/>		<i>e.g., Article 64 CPR, section 3.5 "Ineligible activities" and 7.2 "Eligibility of costs" of the Programme Manual</i>
The co-financed products and services were delivered, or delivery is in progress.	<input type="checkbox"/>	<input type="checkbox"/>		<i>e.g., Inspected project evidence provided with the partner report, in particular agendas and signed attendance lists of meetings, written outputs, pictures, etc.; OR performed own research, in particular search on the internet</i>
Project partner has received the programme funds from the previous periods within the timeframe agreed by all partners.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<i>e.g., Inspected in the bank statement</i>
The total partner budget was respected.	<input type="checkbox"/>	<input type="checkbox"/>		<i>e.g., Verified that accumulated partner expenditure is within the partner budget of the latest version of the approved AF. If not, differences have been covered by the budget flexibility or explained/approved by the JS/MA/MC</i>
General comments, recommendations, points to follow-up; NOTE: deductions (if any) are allocated to the relevant cost categories ( <i>NOTE for Monitoring systems</i> : section appears if the question "Are there findings?" has been answered with YES)				
Description of findings, observations and limitations	<input type="checkbox"/> n.a.			
Conclusions and recommendations	<input type="checkbox"/> n.a.			
Follow-up measures for the next Partner report	<input type="checkbox"/> n.a.			

### 1.3. Eligibility along cost categories

#### 1.3.1. Staff costs

Staff costs - SCO				
Criteria – Simplified cost option [according to Article 39(3)(c) of the Interreg Regulation - flat rate, Article 55(2) CPR - unit costs]]	Accepted			Comments
	Yes	No	N/A	
The staff calculation option is in line with Programme rules.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<i>e.g., Verified that the flat rate for staff costs is in line with the programme rules and the subsidy contract.</i>
<b>Staff costs in case of Unit costs</b>				
Staff costs are calculated correctly.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<i>e.g., In the case of unit costs, the multiplication is correct (number of hours reported multiplied by the unit cost as set in programme eligibility rules).</i>
Persons who declared staff costs are employees of the beneficiary or work under a contract considered as an employment contract.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<i>e.g., Inspected employment/work contracts and contracts considered as employment contracts of individuals declaring staff costs (part-time and full-time).</i>
Written agreements exist outlining work for the project.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<i>e.g., Inspected agreements of employees declaring staff costs (part-time and full-time).</i>
The number of hours worked on the project is documented in a time registration system.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<i>e.g., verified that the timesheets of persons claiming staff costs are in line with the number of working hours claimed.</i>
Timesheets, required by the Programme, are submitted	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
The total number of hours declared per person for a given year or month do not exceed the number of hours used for the calculation of the hourly rate.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<i>Article 55(3) CPR</i>
General comments, recommendations, points to follow-up; NOTE: deductions (if any) are allocated to the relevant cost categories. (Note: section appears if the question "Are there findings?" has been answered with YES)				
Description of findings, observations and limitations	<input type="checkbox"/> n.a.			
Conclusions and recommendations	<input type="checkbox"/> n.a.			
Follow-up measures for the next Partner report	<input type="checkbox"/> n.a.			

#### 1.3.2. Office and administrative costs

Criteria – Simplified cost option [according to Article 54 CPR and Article 40(2) of the Interreg Regulation]	Accepted			Comments
	Yes	No	N/A	
There is no double declaration of the same cost item in other cost categories.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<i>e.g., Verified that cost items listed in Article 40 of the Interreg Regulation had not been included in other cost categories.</i>

The basis costs (staff costs) to calculate flat rate are eligible.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<i>e.g., Verification of the basis costs will depend on the reimbursement method used.</i>
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### 1.3.3. Travel and accommodation

Criteria – Simplified cost option [according to Article 41(5) of the Interreg Regulation]		Accepted			Comments
		Yes	No	N/A	
There is no double declaration of the same cost item in other cost categories.		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<i>e.g., Verified that cost items listed in Article 41(1) of the Interreg Regulation had not been included in other cost categories.</i>
General comments, recommendations, points to follow-up; NOTE: deductions (if any) are allocated to the relevant cost categories. (Note: section appears if the question "Are there findings?" has been answered with YES)					
Description of findings, observations and limitations	<input type="checkbox"/> n.a.				
Conclusions and recommendations	<input type="checkbox"/> n.a.				
Follow-up measures for the next progress report	<input type="checkbox"/> n.a.				

### 1.3.4. External expertise and services

Criteria – Real costs [according to Article 42 of the Interreg Regulation]		Accepted			Comments
		Yes	No	N/A	
External expertise and services were acquired in this reporting period		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<i>If Yes - fill in also public procurement checklist for costs for external expertise and services that have been selected for sample according to Risk-based methodology</i>
Providers of services or expertise are external to the project partnership.		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<i>e.g., Interviewed the project partner to verify that external expert or service providers are not employees of the project partnership.</i>
The types of costs listed under this cost category are eligible according to EU and Programme rules.		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<i>e.g., Verified that the types of costs listed under this cost category are eligible according to Article 42 of the Interreg Regulation. Reported costs are planned in the latest approved AF and are in line with PM rules</i>
Invoices or documents of equivalent probative value are in line with the contract(s) or, where applicable, with the selected offer, in terms of amount and nature.		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<i>e.g., Inspected invoices and documents of equivalent probative value to verify that they are in accordance with the contract(s).</i>
<b>(in the case of experts or services that are NOT exclusively used for the project)</b> The share allocated to the project is plausible; i.e., calculated according to		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<i>e.g., Verified that only a share of the expenditure is allocated to the project and that this share is calculated according to a fair, equitable and verifiable method.</i>

a fair, equitable and verifiable method.				
Deliverables or other evidence of the purchased services are available.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
General comments, recommendations, points to follow-up; NOTE: deductions (if any) are allocated to the relevant cost categories. (Note: section appears if the question "Are there findings?" is answered with YES)				
Description of findings, observations and limitations	<input type="checkbox"/> n.a.			
Conclusions and recommendations	<input type="checkbox"/> n.a.			
Follow-up measures for the next Partner report	<input type="checkbox"/> n.a.			

### 1.3.5. Equipment

Criteria – Real costs [according to Article 43 of the Interreg Regulation]	Accepted			Comments
	Yes	No	N/A	
Equipment was acquired in this reporting period	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<i>If Yes - fill in also public procurement checklist for costs for equipment that have been selected for sample according to Risk-based methodology</i>
The types of costs listed under the cost categories are eligible according to EU and Programme rules.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<i>e.g., Verified that the types of costs listed under the cost categories are eligible according to Article 43 of the Interreg Regulation. Costs are foreseen in the latest approved AF and are in line with PM rules</i>
Invoices or documents of equivalent probative value are in line with the contract(s) or, where applicable, the selected offer in terms of amount and nature.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<i>e.g., Inspected invoices and documents of equivalent probative value to verify that they are in accordance with the contracts in terms of amount and nature.</i>
The method used to calculate equipment expenditure (full costs, pro rata,) is correctly applied in line with EU and programme rules.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<i>e.g., Verified that the calculation methods used complies with rules . e.g., For pro-rata calculation, the share allocated to the project is based on a fair, equitable and verifiable calculation method. E.g., For depreciation: it is in line with Article 67(2) CPR and programme rules</i>
The equipment is available at LP/PP and it is used for the intended project purpose.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
General comments, recommendations, points to follow-up; NOTE: deductions (if any) are allocated to the relevant cost categories. (Note: section appears if the question "Are there findings?" is answered with YES)				
Description of findings, observations and limitations	<input type="checkbox"/> n.a.			

Conclusions and recommendations	<input type="checkbox"/> n.a.	
Follow-up measures for the next progress report	<input type="checkbox"/> n.a.	

### 1.3.6. Infrastructure and works

Criteria – Real costs [according to Article 44 of the Interreg Regulation]	Accepted			Comments
	Yes	No	N/A	
Infrastructure and works was implemented in this reporting period	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<i>If Yes - fill in also public procurement checklist for costs of Infrastructure and works that have been selected for sample according to Risk-based methodology</i>
Providers of infrastructure and works are external to the project partnership.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Invoices or documents of equivalent probative value are in line with the contract(s) or, where applicable, the selected offer in terms of amount and nature.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<i>e.g., Inspected invoices and documents of equivalent probative value to verify that they are in accordance with the contract(s) or selected offers.</i>
<b>(in the case of infrastructure and works that are NOT exclusively used for the project)</b> The share allocated to the project is plausible; i.e., calculated according to a fair, equitable and verifiable method.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<i>e.g., Verified that only a share of the expenditure is allocated to the project and that this share is calculated according to a fair, equitable and verifiable method.</i>
The types of costs listed under this cost category are initially planned in the application form?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<i>Are costs in line with Specifications / technical project / estimate</i>
General comments, recommendations, points to follow-up; NOTE: deductions (if any) are allocated to the relevant cost categories. (Note: section appears if the question "Are there findings?" is answered with YES)				
Description of findings, observations and limitations	<input type="checkbox"/> n.a.			
Conclusions and recommendations	<input type="checkbox"/> n.a.			
Follow-up measures for the next progress report	<input type="checkbox"/> n.a.			

### 2. Preparation costs as a lump sum (optional)

Criteria – Simplified cost option	Accepted			Comments
	Yes	No	N/A	
Lump sums (using several cost categories). No real costs are acceptable.				
Amounts are in line with the applicable programme rules	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Lump sum for preparation costs is planned in the AF.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

General comments, recommendations, points to follow-up; NOTE: deductions (if any) are allocated to the relevant cost categories. (Note: section appears if the question "Are there findings?" was answered with YES)		
Description of findings, observations and limitations	<input type="checkbox"/> n.a.	
Conclusions and recommendations	<input type="checkbox"/> n.a.	
Follow-up measures for the next progress report	<input type="checkbox"/> n.a.	

### 3. Compliance with information and publicity requirements

Criteria – Real costs [according to Annex IX CPR and Articles 46, 47 and 49(6) CPR].	Accepted			Comments
	Yes	No		
Information and publicity rules of the EU were complied with. <sup>1</sup>	<input type="checkbox"/>	<input type="checkbox"/>		<i>e.g., Inspected project publicity items, including brochures, agendas of conferences, studies and deliverables to ensure they meet the publicity requirements outlined in Annex XII CPR.</i>
All communication and visibility materials are available upon request, and use of such material is granted to the Union	<input type="checkbox"/>	<input type="checkbox"/>		<i>e.g., Communication and visibility material has been inspected and contains Union rights of use according to Article 47 CPR.</i>
General comments, recommendations, points to follow-up; NOTE: deductions (if any) are allocated to the relevant cost categories. (Note: section appears if the question "Are there findings?" was answered with YES)				
Description of findings, observations and limitations	<input type="checkbox"/> n.a.			
Conclusions and recommendations	<input type="checkbox"/> n.a.			
Follow-up measures for the next Partner report	<input type="checkbox"/> n.a.			

### 4. Compliance with other EU rules

Criteria – Real costs	Accepted			Comments
	Yes	No	N/A	
[according to Article 3 of the Treaty on the European Union (TEU)] Based on the available information, the project activities comply with the EU horizontal principle of sustainable development.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<i>e.g., Compared the partner report to the AF and verified that activities are in line with the AF and do not raise any new issues.</i>
Based on the available information, the project activities comply with the EU horizontal	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<i>e.g., Compared the partner report to the AF and verified that activities are in line with the AF and do not raise any new issues.</i>

principle of gender equality and non-discrimination.					
Based on the available information the project activities comply with EU and programme rules on State Aid.		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<i>e.g., Compared the partner report to the AF and verified that activities are in line with the AF and do not raise any new issues.</i> <i>e.g., Verified that the project partner does not exceed the de minimis threshold and is not 'in difficulty'.</i>
General comments, recommendations, points to follow-up; NOTE: deductions (if any) are allocated to the relevant cost categories. (Note: section appears if the question "Are there findings?" was answered with YES)					
Description of findings, observations and limitations	<input type="checkbox"/> n.a.				
Conclusions and recommendations	<input type="checkbox"/> n.a.				
Follow-up measures for the next Partner report	<input type="checkbox"/> n.a.				

# Procurement checklist

<b>Procurement checklist - one checklist for each procurement</b>
Procurement name and amount (excl. VAT):

<b>Name of purchased services/work/supply</b>
Specify all (in case there are more):

<b>Contractor/Supplier name and VAT number (or other identifier)</b>
Specify contractor full name:

<b>Contract reference number and Contract date</b>
List also contract amendment dates:

## A. Contracts below EUR 10.000

### A.1 The value for money of costs was ensured and demonstrated

Yes	No	N/A
-----	----	-----

No option selected.

### A.2 There is no evidence of artificial splitting of the contract objective/value

Yes	No
-----	----

No option selected.

## B. Contracts between EUR 10.000 and the threshold set by the applicable EU or national rules

### B.1 Adequate market research was performed and are duly documented (if applicable, according to the national rules and/or programme manual)

Yes	No	N/A
-----	----	-----

**B.2 There is no evidence of artificial splitting of the contract objective/value.**

Yes	No	N/A
-----	----	-----

**B.3 (Only in cases where a contract amendment/extension has been issued) Any amendment of the contract is in line with the applicable procurement rules without putting into question the validity of the initial procurement procedure?**

Yes	No	N/A
-----	----	-----

**C. Contracts above the threshold set by the applicable National or EU rules (for institutions falling under the scope of application of the public procurement laws)**

**C.1 EU, national and any other applicable public procurement rules were observed; e.g., Complies with the applicable rules; Publicity requirement were respected; The principles of transparency, non- discrimination, equal treatment, effective competition have been complied with; There was a clear distinction between selection and award criteria in the evaluation of the bids; Selection and award criteria and required technical specifications and national permits are transparent, non-discriminatory and ensure equal treatment; Decisions are properly documented and justified. No cases of actual or potential conflict of interest came to the attention of the controller, or the conflict of interest policy was followed where applicable**

Yes	No	N/A
-----	----	-----

**C.2 The procurement procedure is documented and available (If documentation is not required, please tick N/A and provide an explanation in the comments section), e.g. Initial cost estimate made by the project partner to identify the applicable public procurement procedure; Request for offers or procurement publication/notice; Terms of reference (TOR) Offers/quotes received; Report on assessment of bids (evaluation/selection report); Information on acceptance and rejection (notification of bidders); Legal remedies / contradictory procedure / complaints; The contract including any amendments and in line with the selected offer, etc.**

Yes	No	N/A
-----	----	-----

**C.3 There is no evidence of artificial splitting of the contract objective/value.**

Yes	No	N/A
-----	----	-----

**C.4 (Only if the contract was amended or extended) Any amendment of the contract is in line with the relevant public procurement rules without any relevant impact on the validity of the initial procurement procedure.**

Yes	No	N/A
-----	----	-----

**C.5 If the partner organisation decided to award the contract directly (negotiated procedure without prior publication), the decision is justified and documented. For direct awards because of: # Urgency: it is proven that the urgency is due to unforeseeable circumstances. # Technical/exclusivity reasons: it is ruled out (based on objective evidence) that any other supplier is capable of providing the services.), etc.**

Yes	No	N/A
-----	----	-----

**C.6 The invoices have been issued and payments have been made in respect of the products and services delivered and the tender (in terms of nature, procurement budget and the amounts fixed in the**

**contract/accepted offer).**

Yes	No	N/A
-----	----	-----

General comments, recommendations, points to follow-up; NOTE: deductions (if any) are allocated to the relevant cost categories. (Note: section appears if the question "Are there findings?" was answered with YES)

Description of findings, observations and limitations	<input type="checkbox"/> n.a.	
Conclusions and recommendations	<input type="checkbox"/> n.a.	
Follow-up measures for the next progress report	<input type="checkbox"/> n.a.	

## Annex III On-the-spot Check Report

### Interreg VI-A Latvia–Lithuania Programme 2021–2027 On-the-spot Check Report

<b>Title of the Project Partner Institution:</b>	
<b>Short Title of the Project:</b>	
Total Partner's budget, EUR:	
Project duration from _____ until _____	
Planned reporting periods (total number):	Already implemented reporting periods (number):
Total Partner's costs reported, EUR:	During period from _____ until _____
Date:	Place:
Carried out by:	Representative(s):

Objective of the check	Control questions	Yes	No	N/A	Notes
1. Project documentation	Has project documentation available and filed separately with clear indication of storage deadline				
2. Accounting record keeping	2.1. Has separation of Project related costs from other Institution's costs been ensured?				
	2.2. Has Institution established bookkeeping system according to EU regulations, national legislation and Programme requirements?				

#### I. Overall project implementation and result evaluation

3.	Are payment documents and other supporting documents available and do they justify costs?				
4.	Do copies of payment documents and other supporting documents submitted together with Partner Report comply with originals on spot?				
5.	Do implemented re/construction works comply with reported costs?				
6.	Do material and non-material assets physically exist on spot?				
7.	Are purchased or established assets used for purposes defined in the project?				
8.	Were tenders arranged according to the Public procurement law?				
9.	Have the information and publicity requirements been followed?				
10.	In case during on-the-spot check controller has identified revenue generated during Project implementation, has it been reflected in the Partner Report?				

#### II. Project implementation evaluation

<b>Positive</b>	
<b>With objections</b>	
<b>Negative</b>	

### III. Recommendations

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### IV. Discrepancies/Comments

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#### List of controlled supporting documents\*

No	Cost category	Document date, type, number	Amount reported	Comments
1.				
...				

\*Selected on the risk-based management verification methodology

Controller's signature	
Location	
Date	
Name and signature of the Controller	
Official stamp of the institution	

## Annex IV Possible irregularity report

### Interreg VI-A Latvia – Lithuania Cross Border Cooperation Programme 2021 - 2027 Possible irregularity report

1. Project number, title, acronym	
2. Subsidy Contract Number	
3. Project partner for which possible irregularly carried out expenditure (hereinafter – irregularity) is identified	
4. Project Lead Partner	
4. Amount of irregularity:	
4.1. total amount	
4.2. ERDF co-financing	
5. Time period when irregularity was incurred	
6. Description of irregularity	
7. Violated provision:	
7.1. European Union legal norm (decision, directive, regulation)	
7.2. Programme provision	
7.3. National legal norm	
7.4. Subsidy Contract provision	
8. Type of irregularity:	
8.1. Irregularity	
8.2. Suspected fraud <sup>2</sup>	
8.3. Fraud <sup>3</sup>	
9. Institution which detected irregularity	
10. Date when irregularity was detected	
11. Information how irregularity was detected	

Prepared by: (name, surname)

(title of the institution)

(signature)

(date)

<sup>2</sup> suspected fraud which is an irregularity giving rise to the initiation of administrative or judicial proceedings at national level in order to establish the presence of intentional behavior, in particular, fraud

<sup>3</sup> fraud which is any intentional act or omission relating to:

1. the use or presentation of false, incorrect or incomplete statements or documents, which has as its effect the misappropriation or wrongful retention of funds from the general budget of the European Union or budgets managed by, or on behalf of, the European Union;
2. non-disclosure of information in violation of a specific obligation, with the same effect;
3. the misapplication of funds for purposes other than those for which they were originally granted.