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LITHUANIA - RUSSIA

CBC 2014-2020

Costs eligibility, expenditure verification and financial reporting

Marijampole, Lithuania
22 October, 2019





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Content

General requirements

Expenditure verification

Eligible and ineligible costs

Financial reporting

Economical clasification forms





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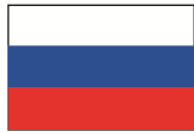
7.3 General Rules of Financial Matters

- ✓ Each project should have a **non-commercial** nature: grants shall **not** have the purpose or effect of **producing a profit**.
- ✓ Results have to be **freely** accessible to the wider public.
- ✓ All the **investments** and other results are aimed at **public use**.
- ✓ Any accrued **interest (benefit)** shall be:
 1. **reported**
 2. **assigned**
 3. **deducted** (from the payment of the balance).





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7.3.4. Accountancy requirements

Receiving of the financing:

- ✓ Separate bank account/sub-account eligible (in Euro).
- ✓ Separate accounting system/suitable accounting code for all transactions.
- ✓ Indicate the project No on the original invoices/in the invoice it shall be indicated that it is issued within the frame of the project.
- ✓ Book-keeping lists/ overviews/ estimates.

Expenditures to be:

- **clearly identified**
- **verified**
- **managed**
- **monitored**

Accurate and regular accounting of project costs!



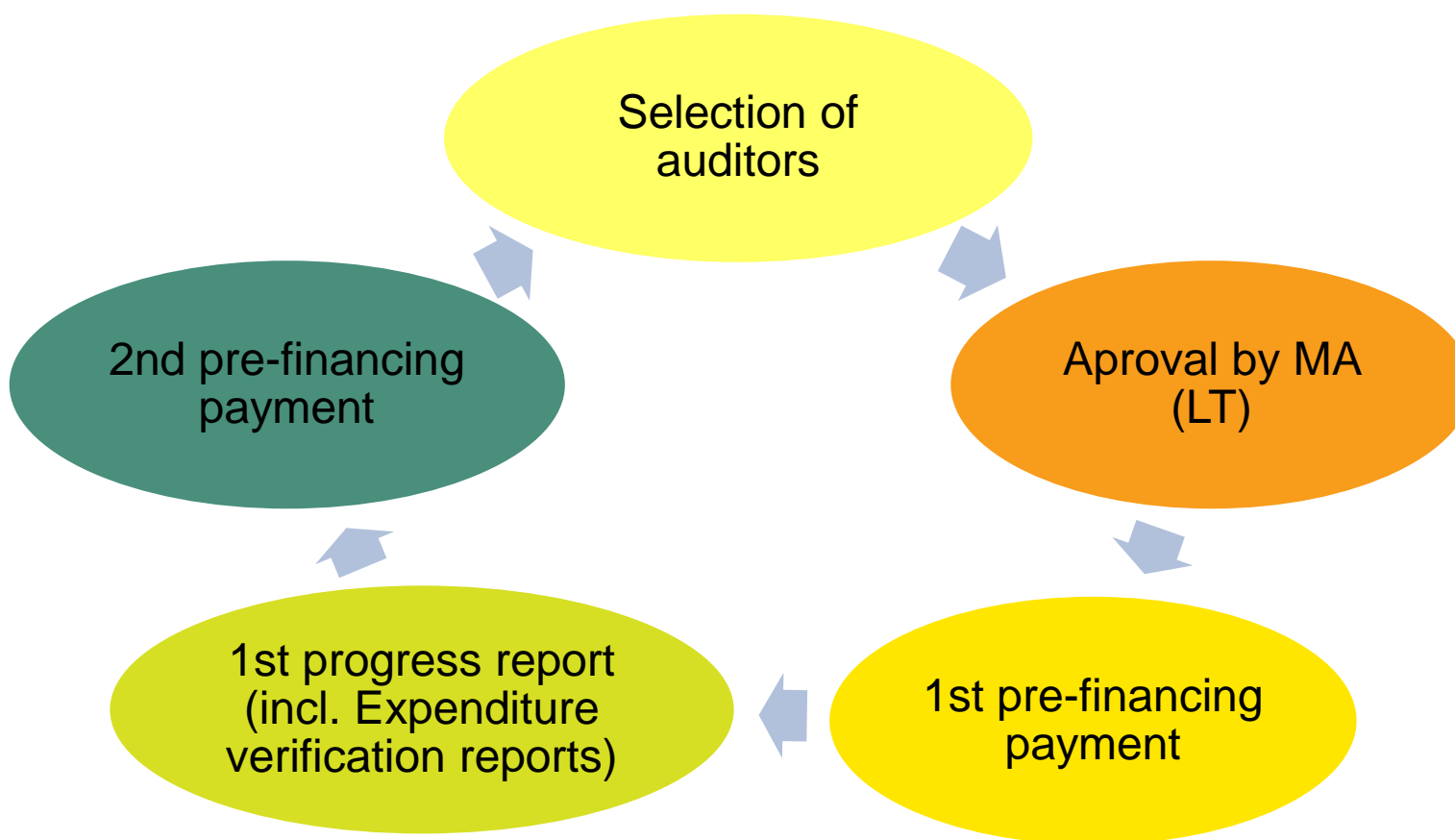


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7.5.3. Expenditure verification





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Lists of auditors

Lithuanian auditors:

<https://lar.lt/www/new/page.php?55>

Russian auditors:

https://www.minfin.ru/ru/performance/audit/reestr_audit/





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7.5.3. Expenditure verification reports

Step #1 All beneficiaries	Step #2 Auditor	Step #3 Lead Beneficiary
<p>Each beneficiary is separately responsible for having its expenditure validated by an auditor.</p>	<p>The auditor must verify 100 % of the expenditure.</p> <p>Results of the verification should be reflected in the expenditure verification report for each beneficiary separately.</p>	<p>The Lead Beneficiary shall collect all reports and submit to the JTS.</p>
<p>Provide:</p> <ul style="list-style-type: none">✓ original documents✓ access to all documents and databases✓ requested documents and explanations.	<p>Reports shall be drafted in English.</p>	<p>Together with:</p> <ul style="list-style-type: none">✓ draft of progress / final report for the whole project✓ requests for payments.



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7.5.3. Expenditure verification report (Annex IX)

<http://www.eni-cbc.eu/lr/en/calls-for-proposals/1st-call-for-proposals-closed/guidelines-for-applicants-and-beneficiaries/271>



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Annex I "Detailed Rules on Eligibility of Expenditure"

Annex II "Partnership Statement"

Annex III "Partnership Agreement Template"

Annex IIIA "Partnership Agreement Template" (unofficial translation into Russian language)

Annex IIIB "Partnership Agreement Template"

Annex IV "Procurement Plan Template"

Annex V "Template of the Request for Amendments"

Annex VI "Template of the Budget Transfers Table"

Annex VII "Progress Report Form"

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Annex IX "Expenditure Verification Report"

Annex X "Request for payment form"

Annex XI "Timesheet form"

Annex XII "Letter of endorsement template"

Annex XIII "Communication Handbook"

Annex XIV "Template of the Financial Identification Form"

<to be printed on Auditor's letterhead>

Lithuania – Russia
Cross-Border Cooperation Programme
2014-2020

EXPENDITURE VERIFICATION REPORT

1. Project No/ Grant Contract No	LT-RU-x-xxxx
2. Project title (hereinafter referred to 'Project')	
3. Implementation period of the Project	dd/mm/yyyy – dd/mm/yyyy
4. Beneficiary's name	
5. Project budget part under the responsibility of the Beneficiary, in EUR	
6. Reporting period	dd/mm/yyyy – dd/mm/yyyy
7. Amount of eligible expenditure certified as eligible in previous reporting periods for the Beneficiary, in EUR	In case of the first Progress Report, please indicate "n/a"
8. Date of submission of supporting documents for expenditure and activities for the part of the Progress/Final Report by Beneficiary to the auditor	
9. Amount of costs reported in the part of the Progress/Final Report by the Beneficiary, in EUR	
10. Amount of costs certified as eligible by the auditor in the part of the Progress/Final Report of the Beneficiary, in EUR	
11. Auditor's approval date	

12. The expenditure verification is performed on the basis of an agreed-upon procedures which are undertaken in accordance with:

- the International Standard on Related Services 4400 Engagements to perform Agreed-upon Procedures regarding Financial Information as promulgated by International Federation of Accountants (IFAC); and
- IFAC Code of Ethics for Professional Accountants, developed and issued by IFAC's International Ethics Standards Board for Accountants.

13. We performed the expenditure verification for the total expenditure reported by the Beneficiary in its part of the Progress/Final Report for the Project financed by the Lithuania-Russia Cross-Border Cooperation Programme 2014-2020 (hereinafter referred to 'Programme') and the details of our factual findings which result from the procedures that we performed are the following:

Procedures performed	Yes/ No/ Not applicable	Factual findings and information how it was verified
Verification of expenditure incurred/paid and activities implemented by the Beneficiary:		
13.1. Eligible expenditure reported in the Progress/Final Report is verified according to the requirements set in the Grant Contract and in the Guidelines for Applicants and Beneficiaries, in particular:		
13.1.1. costs were indicated in the approved project budget and directly linked to the project activities described in the approved Project Description;		
13.1.2. costs are incurred and paid during implementation period of the Project, with the exceptions mentioned in the point 6.2 (a) (ii) and (iii) of the Grant Contract and/ or section 4.1 and sub-section 4.2.5 of the Guidelines for Applicants and Beneficiaries;		
13.1.3. costs were pertained to the beneficiary;		
13.1.4. costs are necessary for the Project implementation;		
13.1.5. costs are reasonable and justified;		
13.1.6. costs incurred and paid comply with the requirements of sound financial management, in particular regarding economy and efficiency;		
13.1.7. expenditure has been classified under the correct budget heading and/ or budget item;		
13.1.8. necessary amendments to the Project Description, including budget, were requested and approved by the Managing Authority (MA)/ Joint Technical Secretariat (JTS);		
13.1.9. monetary value of expenditure agrees with underlying documents and correct exchange rates are used;		
13.1.10. costs comply with Programme requirements and requirements set in other legal acts;		
13.1.11. Indirect administrative costs do not exceed the percentage specified in the Grant Contract, up to 7% of total eligible costs of Budget Heading 1.		
Costs:		
13.2. Beneficiary has accurate and regular accounting of Project costs:		
13.2.1. costs are determined according to the accounting standards and the usual cost accounting practices applicable to the Beneficiary;		



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Guidelines, point 4.1



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General principles for eligibility of costs

they are incurred and paid during the implementation period of the project (exception is made for final reports and preparation costs)

indicated in the project's budget

are identifiable and verifiable, recorded in the accounting records beneficiary

Comply with:

- ✓ requirements of applicable tax and legislation on social security payments,
- ✓ rules of the communication and visibility;
- ✓ rules of nationality and origin;
- ✓ public procurement rules laid down in the section 7.4 of these Guidelines;
- ✓ applicable national regulations

are reasonable, justified, and comply with the requirements of sound financial management, in particular regarding economy, efficiency and effectiveness

necessary for the project implementation

are supported by invoices or documents of equivalent probative value

are not claimed in this or any other EU co-financed programme or other donor programmes

are proved by expenditure supporting documents



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Ineligible costs

Guidelines, point 4.3

debts and debt
service charges
(interest);

provisions for
losses or liabilities

costs declared by the
Lead Beneficiary or
beneficiary and
already financed from
the EU budget

purchases of
land or buildings

currency
exchange-rate
losses

duties, taxes
and charges,
including VAT

loans to third
parties

finances, financial
penalties and
expenses of the
litigation

contribution in
kind

costs of the subcontracting project
beneficiaries or employees of the
project beneficiary

costs related to the
activities falling under the
State aid rules

depreciation
costs



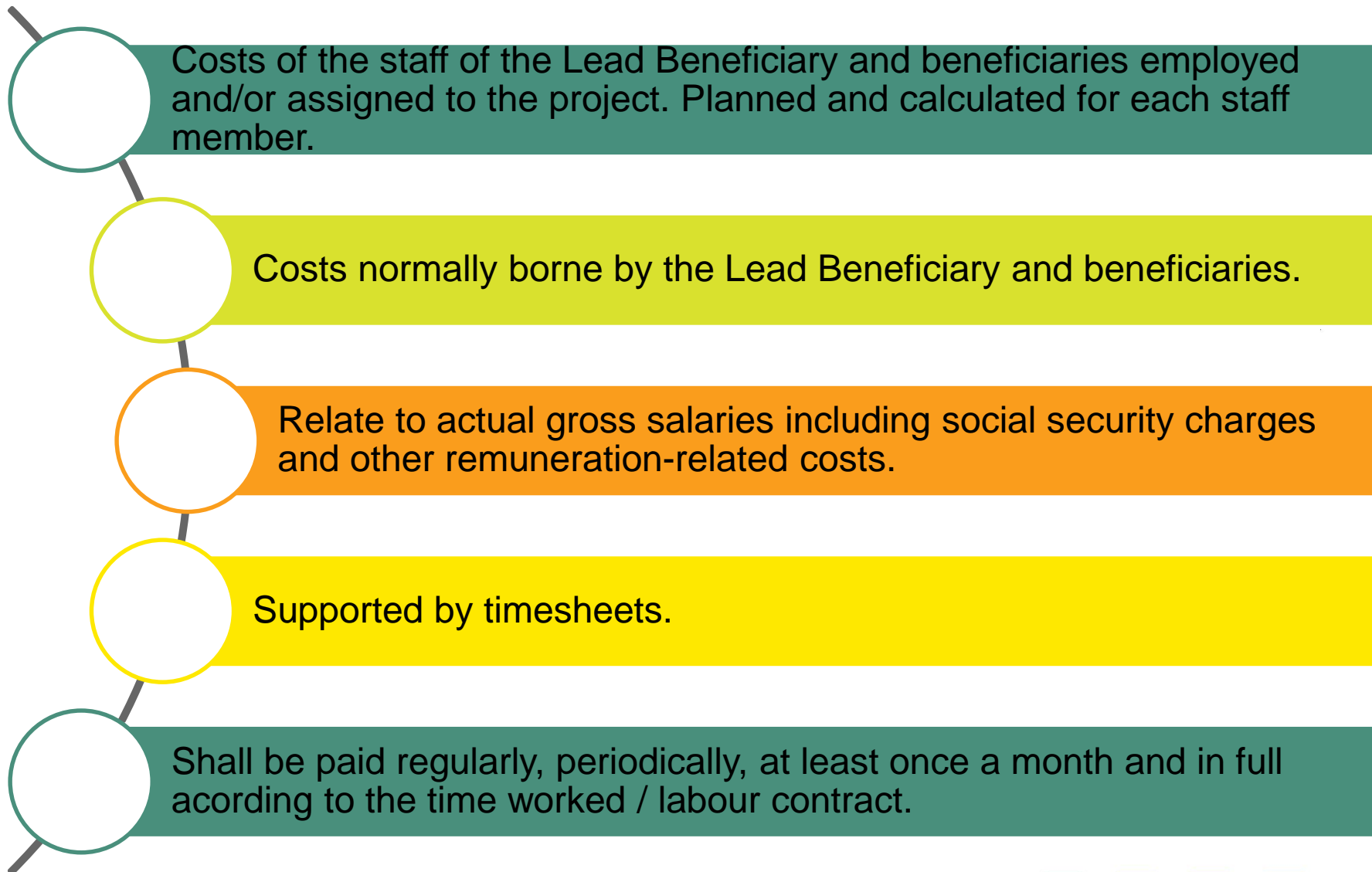
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BH 1 „Human resources“

Eligible costs





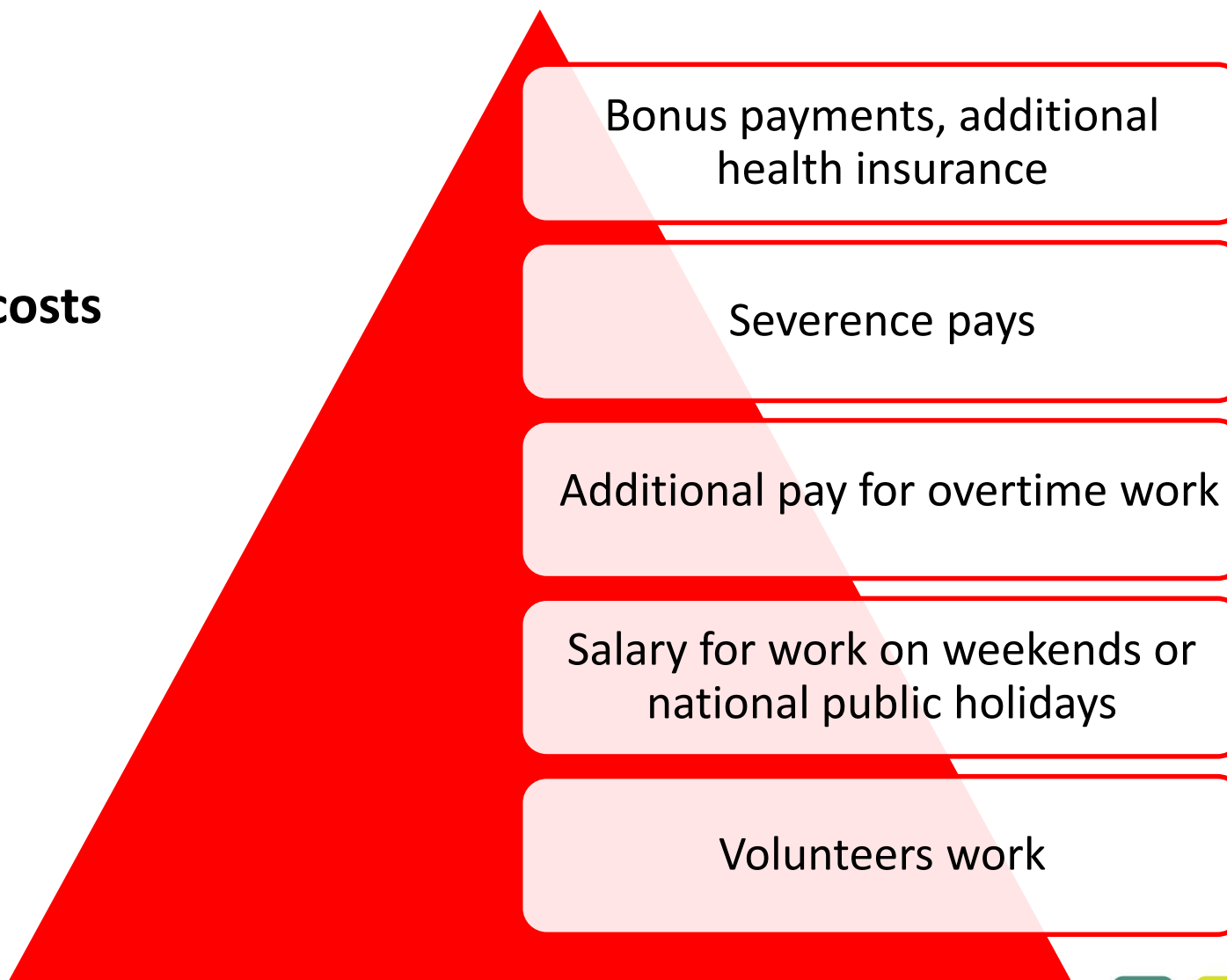
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BH 1 Human resources

Ineligible costs





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Staff costs calculation

1

- ✓ Full-time assignment of **existing position**;
- ✓ 100 proc. / full position
- ✓ Exeptional cases.

2

- ✓ Part-time assignment of the existing position
- ✓ **On a fixed percentage of time per month**
- ✓ 50 proc., 25 proc., etc.
- ✓ In the budget – full months

3

- ✓ Part-time assignment of the existing position
- ✓ **On the flexible number of hours per month**
- ✓ 400 hrs., 800 hrs., etc.

4

- ✓ Newly employed **only during the implementation period of the project**
- ✓ Full-time or part-time
- ✓ 100 proc. arba 50 proc., 25 proc., etc.



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Timesheets (Annex XI)

<http://www.eni-cbc.eu/lr/en/calls-for-proposals/1st-call-for-proposals-closed/guidelines-for-applicants-and-beneficiaries/271>



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NEWS



PROGRAMME



CALLS FOR
PROPOSALS



PROJECTS



CONTACTS

Guidelines for Applicants and Beneficiaries (in English)

Guidelines for Applicants and Beneficiaries (unofficial translation into Lithuanian language)

Guidelines for Applicants and Beneficiaries (unofficial translation into Russian language)

Annexes to Guidelines for Applicants and Beneficiaries:

Annex I "Detailed Rules on Eligibility of Expenditure"

Annex II "Partnership Statement"

Annex III "Partnership Agreement Template"

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TIMESHEET

Title of organisation:	
Lead Beneficiary/Beneficiary No:	
Project No and Title:	
Name of employee:	
Position in the Project:	

Total hours worked: 0 Month: mm Year: yyyy

Day	Hours worked	Place of performance	Performed tasks
1			
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
17			
18			
19			
20			
21			
22			
23			
24			
25			
26			
27			
28			
29			
30			
31			
Total:	0		

Employee: _____ (dd/mm/yyyy)
(Signature, Name, Surname, Position)

Supervisor: _____ (dd/mm/yyyy)
(Signature, Name, Surname, Position)



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Timesheets

- Programme's approved form
- Filled in by each staff member (BH1) for each calendar month
- Filled in in English or national language
- Indicated worked hours
- Described tasks of the worked day
- Signed by the employee
- Signed / approved by the supervisor
- To be in line with other internal documents ("darbo laiko apskaitos žiniaraštis (tabelis)" / "табель учета рабочего времени")
- Submitted to the auditors





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Annex I DETAILED RULES ON ELIGIBILITY OF EXPENDITURE: MAIN PRINCIPLES



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Annex I to the Guidelines for Applicants and Beneficiaries

DETAILED RULES ON ELIGIBILITY OF EXPENDITURE

1. MAIN PRINCIPLES

1.1. The Programme funding (grant) shall not exceed an overall ceiling expressed as a percentage and an absolute value which is to be established on the basis of estimated eligible costs. The Programme funding (grant) shall not exceed the eligible costs.

No grant (Programme funding) may be awarded retroactively for projects already completed.

Example of employment on an hourly basis (Option 4):

- gross hourly rate of the employee E working as "project manager" fixed in the labour agreement together with employer's charges is 21 EUR;
- employee E in e.g. July worked for the project 20 hours;
- eligible gross staff costs for the employee E for July are $20 \times 21 = 420$ EUR.

2.38. Staff costs related to payments for holidays or sick leave days which are paid by the employer are eligible under the Option 1 and Option 4.

Table 1. The following main documents which shall be available for justification of costs:

No.	Documents	Option 1	Option 2	Option 3	Option 4
For Lithuanian beneficiaries					
1.	<u>labour</u> agreement	✓	✓	✓	✓
2.	employer's order/internal document regarding creation of the new position, with indication of sources of financing and period during which the position will exist				✓
3.	appointment order	✓	✓	✓	✓
4.	document clearly showing that the employee works 100 % of the time on the project (it can be a <u>labour</u> agreement and/or other document issued by the employer like appointment decision or other equivalent probative value)	✓			
5.	a document setting out the percentage of time to be worked on the project (it can be the <u>labour</u> agreement and/or other document or an order issued by the employer, clearly identifying the fixed percentage of monthly time dedicated to the project (if fixed percentage is not specified in the employment document)		✓		
6.	a document setting out the number of hours to be worked on the project (it can be the <u>labour</u> agreement and/or other document or an order issued by the employer, clearly identifying the indicative number of hours dedicated to the project)			✓	
7.	job description showing that the employee works exclusively for the project, providing information on responsibilities related to the project	✓			✓
8.	job description providing information on responsibilities related to the project		✓	✓	

9.	documents identifying the real salary costs (gross salary and employer's charges, including taxes) for the employee (pay slips or other documents of equivalent probative value) for each month	✓			✓
10.	document identifying the real salary costs (gross salary and employer's charges, including taxes) for the employee (pay slips or other documents of equivalent probative value) and the amounts of staff costs allocated to the project for each month for each position		✓	✓	
11.	proof of payment of salaries and the employer's charges.	✓	✓	✓	✓
12.	documents that justify holiday pay and sickness leave payments including calculation of them	✓			✓
For Russian beneficiaries					
1.	<u>labour</u> agreement for the main position, or for internal or external combining of two positions ("трудовой контракт, трудовой договор по основному месту работы, либо трудовой договор по внутреннему или внешнему совместительству") with indication of the working time/workload in the organization. Number of hours worked under <u>labour</u> agreement for internal or external combining of two positions shall not exceed the national norms (half of maximum amount of hours for the working week)	✓	✓	✓	✓
2.	a document clearly showing that the employee works 100 % of the time on the project (it can be the employer's decision)	✓			
3.	a document setting out the percentage of time to be worked on the project. It can be an order issued by the employer, clearly identifying the fixed percentage of monthly time dedicated to the project (if fixed percentage is not specified in the <u>labour</u> agreement)		✓		
4.	a document setting out the number of hours to be worked on the project (it can be the <u>labour</u> agreement and/or other document or an order issued by the employer, clearly identifying the number of hours dedicated to the project)			✓	✓
5.	job description ("должностные инструкции") showing that the employee works exclusively for the project, providing information on responsibilities related to the project	✓			✓
6.	job description ("должностные инструкции") providing information on responsibilities related to the project		✓	✓	
7.	order/decision to employ a person in the <u>organization</u> (Приказ/распоряжение о назначении на должность)	✓	✓	✓	✓



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BH 2 Travel and accommodation

Eligible costs

Travel costs and **subsistence** costs, including visas, insurance, local transport, accommodation and daily allowance of staff (BH 1) taking part in the project.

Travel costs, including visas, insurance and accommodation for participants (if duly justified and planned in the budget).

Real costs, not maximum allowed rates, based on documents

Do not exceed the **costs normally paid** by the beneficiaries according to their rules and regulations and the **rates** published by the **EC** at the time of the travel.

National limits shall be observed.



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BH 2 Travel and accommodation

Ineligible costs

Employees travel from
home to office.

Of participants, if their
participation is not justified.

Costs, exceeding national
and / or EC limits.

Travel and accommodation
costs of external experts.



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Calculation of subsistence costs

https://ec.europa.eu/europeaid/work/procedures/implementation/per_diems/index_en.htm_en

Accommodation costs

+

Local travel costs (taxi, bus)

+

Daily allowance

≤

*Number of per diems
(overnight stays)*

X

EC per diems rate

Example:

Accommodation costs: 2 nights x 50 EUR,
in total 100 EUR

Daily allowance, 3 days, 60 EUR x 3, in
total 180 EUR

Local transport 15 EUR

In total 295,00 EUR

Per diems rate in Russia 251 EUR

2 nights x 251 EUR = 502 EUR

295,00 EUR ≤ 502 EUR

*Per diems rate in Lithuania 183
EUR*

2 nights x 183 EUR = 366 EUR

295,00 EUR ≤ 366 EUR

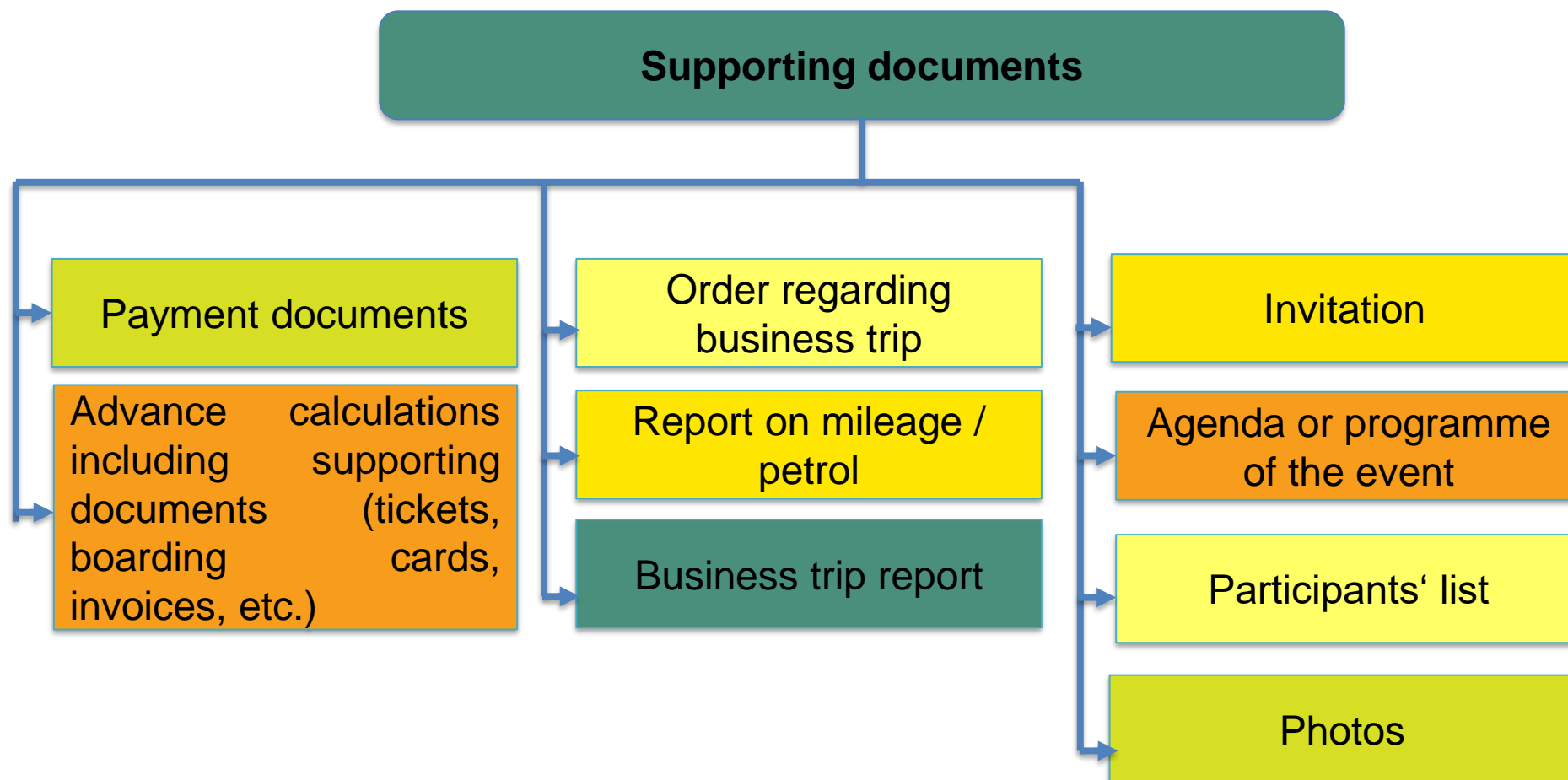


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BH 2 Travel and accommodation





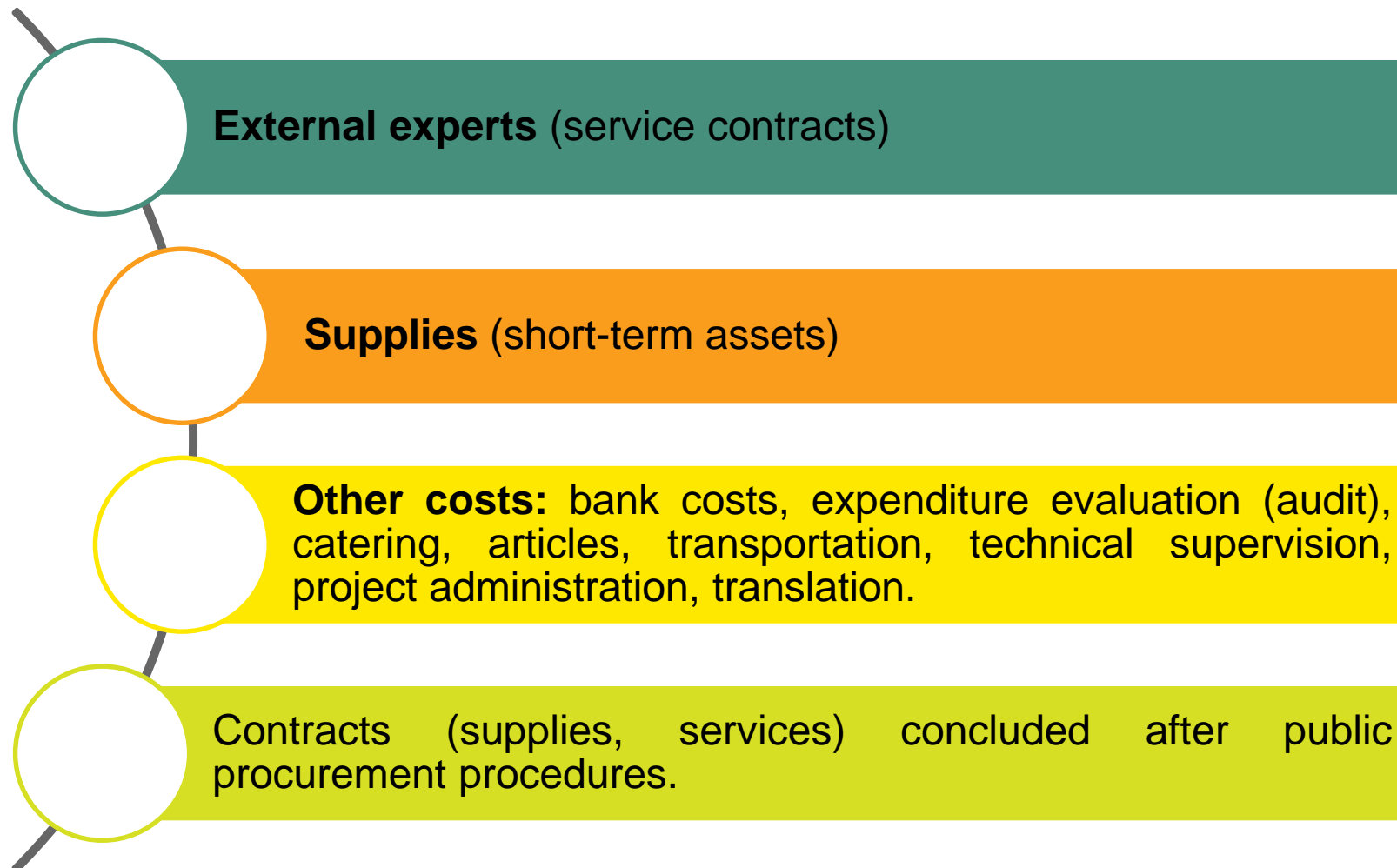
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BH 3 Supplies, external services and other costs

**Eligible
costs**





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BH 3 Supplies, external services and other costs

Ineligible costs

Services purchased from from staff member of its own organisation or other beneficiary's organisation

Services purchased from its own organisation or other beneficiary (legal body

It is not allowed to fully subcontract project administration service providers.

Local office costs



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BH 4 Works and long-term investments

Eligible costs

Costs of works related to construction, renovation, reconstruction, modernisation.

Installation of infrastructure and purchase of equipment.

Other long-term investments, including IT, according to the accountancy policy of the organisation.

It shall be commissioned into exploitation according to the national legislation, if required by the national legislation.

Costs of regular warranty and/or after-sales service for the purchased equipment and works shall be included into the price of the respective equipment and works.

Equipment and infrastructure financed by the project shall be kept and used by a respective beneficiary for at least 5 years after reception of the balance payment from the Programme.



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BH 4 Works and long-term investments

Ineligible costs

Additional, commercial warranty and after-sales service are not supported.

Purchased from its own organisation or other beneficiary (legal body) or employee, or company owned by the employee of the beneficiary's organisation

If the purpose and ownership of the infrastructure is changed within 5 years, grant shall be repaid.



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BH 5 Preparation costs

General rules:

- costs are incurred and paid after the publication of the 1st Call for Proposals (after the 10th of January 2018) and until submission of the application (the 10th of April 2018);
- costs are limited to travel and subsistence costs of staff employed by the beneficiaries;
- costs shall not exceed the maximum amount fixed at the Programme level – in total EUR 2 000 per project;
- costs for preparation of strong partnerships will be reimbursed in the first progress report.





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7 BH Indirect administrative costs

General requirements:

- ✓ Are related to the office running for the purposes of the project (e.g., consumables, the rent of office, the electricity, the heating, the cleaning, the phone, post services, etc.).
- ✓ Are calculated as a flat rate up to 7 % of the Budget Heading 1 of the respective beneficiary.
- ✓ Calculation methodology shall be described in table 9.2. or provided during contracting phase.
- ✓ The final amount of indirect administrative costs can be less than indicated in the project budget if planned direct eligible costs under the BH1 will not be absorbed in full.
- ✓ Change of the percentage – is a substantial amendment.
- ✓ Accountancy note for each project month.





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Financial Reporting

5. Progress / Final Financial Report

6. Financial Summary by Each
Beneficiary and Budget Heading

7. Sources of Funding

8. Detailed Report of Expenditure for
Each Budget Item and Beneficiary

9. Expenditure outside the
Programme area



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Supporting documents to the report

1.	Expenditure verification reports for each beneficiary	1 original
2.	Request for further / balance payment	1 original
3.	Economic classification form of <u>requested amount</u> for LT beneficiaries	1 original
4.	Economic classification form of <u>reported expenditure</u> for LT beneficiaries	1 original





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5. Progress / Final Financial Report



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Project budget
(Annex II of the
Grant Contract)

Accumulated
expenditure of
previous reporting
periods

Expenditure
of the next
reporting
period

5. PROGRESS FINANCIAL REPORT

	Original budget				Allowed reallocations	Expenditure incurred in reporting period			Accumulated expenditure including previous reporting periods (in EUR)**	Balance (for project start including current report), in EUR	Expenditure of the next reporting period		
	Unit*	No of units	Unit rate (in EUR)	Costs (in EUR)		No of units	Unit rate (in EUR)	Costs (in EUR)			No of units	Unit rate (in EUR)	Costs (in EUR)
1. Human Resources													
1.1. Project manager	Per month/ per day/ per hour			€ 0,00				€ 0,00		€ 0,00			€ 0,00
1.2. Financial manager	Per month/ per day/ per hour			€ 0,00				€ 0,00		€ 0,00			€ 0,00
1.3. Local costs				€ 0,00				€ 0,00		€ 0,00			€ 0,00
1.4. Local costs				€ 0,00				€ 0,00		€ 0,00			€ 0,00
1.5. Local costs				€ 0,00				€ 0,00		€ 0,00			€ 0,00
2. Material costs				€ 0,00	€ 0,00			€ 0,00	€ 0,00	€ 0,00			€ 0,00
2.1. Material costs				€ 0,00				€ 0,00		€ 0,00			€ 0,00
2.2. Rent of vehicles	Per day			€ 0,00				€ 0,00		€ 0,00			€ 0,00
2.3. Per diem (daily allowances, accommodation and other subsistence costs related to mission)				€ 0,00				€ 0,00		€ 0,00			€ 0,00
2.4. Travel (per diem)				€ 0,00				€ 0,00		€ 0,00			€ 0,00
2.5. Per diem (other events)				€ 0,00				€ 0,00		€ 0,00			€ 0,00
2.6. Other material costs				€ 0,00				€ 0,00		€ 0,00			€ 0,00
Subtotal				€ 0,00	€ 0,00			€ 0,00	€ 0,00	€ 0,00			€ 0,00
3. Supplies and other costs													
3.1. External experts	Per expert			€ 0,00				€ 0,00		€ 0,00			€ 0,00
3.2. Publications, studies, research	Per item			€ 0,00				€ 0,00		€ 0,00			€ 0,00

All introduced
amendments

Expenditure of the
reporting period



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Budget Transfers Table

Lead Beneficiary:

Project Number:

LT-RU-

Project Title:

Calculation of the Budget Transfers

Costs	TOTAL ORIGINAL BUDGET				Costs	TOTAL NEW BUDGET (after transfers)				TOTAL TRANSFERS	
	Unit	No of units	Unit rate (in EUR)	Costs (in EUR)		Unit	No of units	Unit rate (in EUR)	Costs (in EUR)	Costs (in EUR)	%
1. Human resources				€ 0,00	1. Human resources				€ 0,00	€ 0,00	#DIV/0!
				€ 0,00					€ 0,00	€ 0,00	#DIV/0!
				€ 0,00					€ 0,00	€ 0,00	#DIV/0!
				€ 0,00					€ 0,00	€ 0,00	#DIV/0!
				€ 0,00					€ 0,00	€ 0,00	#DIV/0!
				€ 0,00					€ 0,00	€ 0,00	#DIV/0!
				€ 0,00					€ 0,00	€ 0,00	#DIV/0!
				€ 0,00					€ 0,00	€ 0,00	#DIV/0!
				€ 0,00					€ 0,00	€ 0,00	#DIV/0!
Subtotal Human resources				€ 0,00	Subtotal Human resources				€ 0,00	€ 0,00	#DIV/0!
2. Travel and accommodation				€ 0,00	2. Travel and accommodation				€ 0,00	€ 0,00	#DIV/0!
				€ 0,00					€ 0,00	€ 0,00	#DIV/0!
				€ 0,00					€ 0,00	€ 0,00	#DIV/0!
				€ 0,00					€ 0,00	€ 0,00	#DIV/0!
				€ 0,00					€ 0,00	€ 0,00	#DIV/0!
				€ 0,00					€ 0,00	€ 0,00	#DIV/0!
				€ 0,00					€ 0,00	€ 0,00	#DIV/0!
				€ 0,00					€ 0,00	€ 0,00	#DIV/0!
Subtotal Travel and accommodation				€ 0,00	Subtotal Travel and accommodation				€ 0,00	€ 0,00	#DIV/0!
3. Supplies, external services and other costs				€ 0,00	3. Supplies, external services and other costs				€ 0,00	€ 0,00	#DIV/0!
				€ 0,00					€ 0,00	€ 0,00	#DIV/0!
				€ 0,00					€ 0,00	€ 0,00	#DIV/0!
				€ 0,00					€ 0,00	€ 0,00	#DIV/0!
				€ 0,00					€ 0,00	€ 0,00	#DIV/0!
				€ 0,00					€ 0,00	€ 0,00	#DIV/0!
				€ 0,00					€ 0,00	€ 0,00	#DIV/0!
				€ 0,00					€ 0,00	€ 0,00	#DIV/0!
				€ 0,00					€ 0,00	€ 0,00	#DIV/0!
				€ 0,00					€ 0,00	€ 0,00	#DIV/0!
Subtotal Supplies, external services and other costs				€ 0,00	Subtotal Supplies, external services and other costs				€ 0,00	€ 0,00	#DIV/0!
4. Works and long-term					4. Works and long-term						

**Formulas are
already introduced!**





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the European Union



6. Financial Summary by Each Beneficiary and Budget Heading



LITHUANIA - RUSSIA
CBC 2014-2020

6. FINANCIAL SUMMARY BY EACH BENEFICIARY AND BUDGET HEADING

Contracted budget by beneficiaries							
	Beneficiary No 2	Beneficiary No 3	Beneficiary No 4	Beneficiary No 5	Beneficiary No 6	Total	
Approved budget (Annex II of GC)							€ 0,00
							€ 0,00
							€ 0,00
4. Works and investments							€ 0,00
5. Preparation costs							€ 0,00
6. Other costs	€ 0,00	€ 0,00	€ 0,00	€ 0,00	€ 0,00	€ 0,00	€ 0,00
							€ 0,00
Expenditure for the reporting period	€ 0,00	€ 0,00	€ 0,00	€ 0,00	€ 0,00	€ 0,00	€ 0,00
Reporting period (-s)*							
							€ 0,00
							€ 0,00
3. Supplies, external services and other costs							€ 0,00
4. Works and investments							€ 0,00
							€ 0,00
	€ 0,00	€ 0,00	€ 0,00	€ 0,00	€ 0,00	€ 0,00	€ 0,00
							€ 0,00
							€ 0,00
							€ 0,00

Modifications to the
Project budget
between
beneficiaries.

Financial Summary

Sources



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7. Sources of Funding



LITHUANIA - RUSSIA
CBC 2014-2020

7. SOURCES OF FUNDING						
Source of Funding	Planned / contracted (in EUR)	Reported (in EUR)	Percentage (%)	Accumulated co- financing in previous reporting period(s) (in EUR)*	Percentage (%)	Forecast for next reporting period (in EUR)
GRANTING (GRANT)			#DIV/0!		#DIV/0!	
	€ -	€ -	#DIV/0!	€ -	#DIV/0!	€ -
Beneficiary:	€ -	€ -	#DIV/0!	€ -	#DIV/0!	
			#DIV/0!		#DIV/0!	
			#DIV/0!		#DIV/0!	
			#DIV/0!		#DIV/0!	
Co-financing by Beneficiary No 2	€ -	€ -	#DIV/0!	€ -	#DIV/0!	
state budget			#DIV/0!		#DIV/0!	
regional authority budget			#DIV/0!		#DIV/0!	
municipal budget			#DIV/0!		#DIV/0!	
other (specify)			#DIV/0!		#DIV/0!	
Co-financing by Beneficiary No 3	€ -	€ -	#DIV/0!	€ -	#DIV/0!	€ -
state budget			#DIV/0!		#DIV/0!	
regional authority budget			#DIV/0!		#DIV/0!	
municipal budget			#DIV/0!		#DIV/0!	
other (specify)			#DIV/0!		#DIV/0!	
Co-financing by Beneficiary No 4	€ -	€ -	#DIV/0!	€ -	#DIV/0!	€ -
state budget			#DIV/0!		#DIV/0!	
regional authority budget			#DIV/0!		#DIV/0!	
municipal budget			#DIV/0!		#DIV/0!	
other (specify)			#DIV/0!		#DIV/0!	
Co-financing by Beneficiary No 5	€ -	€ -	#DIV/0!	€ -	#DIV/0!	€ -
state budget			#DIV/0!		#DIV/0!	
regional authority budget			#DIV/0!		#DIV/0!	
municipal budget			#DIV/0!		#DIV/0!	
other (specify)			#DIV/0!		#DIV/0!	
Co-financing by Beneficiary No 6	€ -	€ -	#DIV/0!	€ -	#DIV/0!	€ -
state budget			#DIV/0!		#DIV/0!	
regional authority budget			#DIV/0!		#DIV/0!	
municipal budget			#DIV/0!		#DIV/0!	
other (specify)			#DIV/0!		#DIV/0!	
TOTAL PROJECT FUNDING	€ -	€ -	#DIV/0!	€ -	#DIV/0!	

* In case of the first Progress Report this column shall not be filled in.

Lead Beneficiary:		
<insert name of organisation, position, name and surname of chief accountant>	<insert date of signature of the Report>	<signature>

Contracted co-
financing according
to the sources

Accumulated co-
financing during
the reporting period

Reported during the
reporting period

Forecast for next
reporting period



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8. Detailed Report of Expenditure for Each Budget Item and Beneficiary



LITHUANIA - RUSSIA
CBC 2014-2020

8. DETAILED REPORT OF EXPENDITURE FOR EACH BUDGET ITEM AND BENE

No	No of the budget item	Name of the product / service / work element/ expenditure	Document No	Date when the document was issued	Name of the supplier/service provider	Registration/ identity No of the supplier / organisation	Date when the document was paid	Form of payment: (R- R)	
1	2	3	4	5	6	7	8		
1									
2									
3									
4									
5									
6									
7									
8									0,00
9									0,00
10									0,00
11									0,00
12									0,00
13									0,00
14									0,00
15									0,00
16									0,00
17									0,00
18									0,00
19*									0,00
								0,00	0,00

No of budget item,
document No and issue
date, name of service
provider and its registration
date, method of payment

Costs in national
currency, exchange
rate and total eligible
amount

Indicate which
beneficiary incurred
costs

* Add as much rows as you need. Please, respect formula

**Expenditure incurred in a currency other than euro should be converted into euro at the exchange rate of the European Commission
(http://ec.europa.eu/budget/contracts_grants/info_currencies/). The expenditure in national
currency (other than Euro) must be converted in Euro.

<insert name of organisation, position>

signature>



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CBC 2014-2020

7.3.4. Reporting expenditure in Rubles

The expenditure in national currency (other than Euro) must be **converted** with an accuracy of **four digits after comma**.

The currency **exchange losses** are **not eligible costs** to be declared in the reports.

Example:

Cost of purchased equipment: 1 000 000 RUB

Monthly accounting exchange rate: October 2019

1 EUR = 70,3733 RUB

**1 000 000 RUB / 70,3733 RUB = 14 209,9347337 EUR = >
14 209,93 EUR in the
report.**





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CBC 2014-2020

7.3.4. Exchange rates

http://ec.europa.eu/budget/contracts_grants/info_contracts/inforeuro/index_en.cfm

INFOREURO

Monthly accounting rate of the euro

Currency converter

[List of countries](#) | [List of currencies](#) | [More about InforEuro](#) | [Webservices](#)



Monthly rates

Direct access by currency (ISO code) or by country (geonomenclature)

2019

10



CURRENCY CONVERTER

Year

2019

Month

10

Amount

1

From

EUR (Euro)

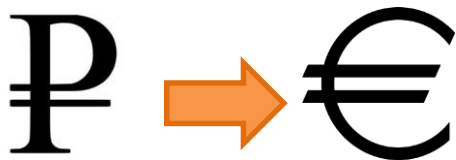
To

RUB (Russian ruble)



1 EUR = 70.3733 RUB

Please note that the converted value is rounded after the 5th decimal.





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9. Expenditure outside the Programme area



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CBC 2014-2020

9. EXPENDITURE OUTSIDE THE PROGRAMME AREA

Activities	Beneficiary (number)	Contracted budget outside the Programme area (in EUR)	Expenditure outside the Programme area in the reporting period (in EUR)	Accumulated expenditure outside the Programme area in the previous reporting period(s) (in EUR)
Activity (specify)				
Activity (specify)				
Activity (specify)				
Activity (specify)				
Activity (specify)				
Total		€ 0,00	€ 0,00	€ 0,00

Lead Beneficiary:

<insert name of organisation, position, name and surname of chief accountant>

<insert date of signature of the Report>

<signature>

Shall be filled in
if there were
expenditures
incurred outside
the Programme
area



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LITHUANIA - RUSSIA
CBC 2014-2020

Payment option 2

projects with an implementation period of more than 12 months.

30%

up to
25%

up to
25%

20%
or less

pre-financing

Further pre-financing

to cover 80 % of needs for each 6 months (next reporting period) and not exceeding 25% of funding

- ✓ within 30 calendar days
- ✓ total sum of pre-financing may not exceed 80 %

****Will be paid in full if actually incurred expenditures \geq 70% of previous payment (and 100 % of any previous payments)***

Balance payment*

**within 30
calendar days**

Balance payment amount depends on the real eligible costs and percentage fixed in the Grant Contract!



Funded by
the European Union



LITHUANIA - RUSSIA
CBC 2014-2020

Request for Payment

*<To be filled on the official letterhead of the organisation,
delete this line after filling>*

Request for Payment

<Date>

For the attention of
Ministry of the Interior of the Republic of Lithuania
Economics and Finance Department *<responsible unit indicated in the Grant Contract>*
~~Sventaragio~~ str. 2, LT-01510 Vilnius, Lithuania

Number of the Grant Contract:
Title of the Project:
Number of the Project:
Name and address of the Lead Beneficiary:
Request for payment number: *<1/2/3 or Balance payment and etc. >*

Dear Sir/Madam,

I hereby request *< a pre-financing payment/a further pre-financing payment/payment of the balance>*
under the Grant Contract mentioned above.

The amount requested is *<as indicated in Article 5 of the Grant Contract>*.

Please find attached the following supporting documents:
*<-Expenditure Verification Reports (if required by Article 5.1. of the Grant Contract and in case of
submission of Progress Report/ Final Report)
- Progress Report/ Final Report (for further pre-financing payment/ payment of the balance)>*

The payment should be made to the following bank account:
*<bank name
bank code
SWIFT or BIC code
account number
give the account number shown on the Financial Identification Form annexed to the Grant Contract>*

I hereby certify that the information contained in this Request for Payment is complete, faithful and
reliable, that the costs incurred can be considered eligible in accordance with the Grant Contract and
that this Request for Payment is substantiated by adequate supporting documents that can be checked.

Yours faithfully,

<Name and position of the signatory>

<Signature>

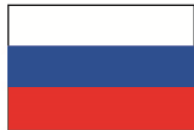
Signature

Stamp

Requested amount in
numbers and words



Funded by
the European Union



LITHUANIA - RUSSIA
CBC 2014-2020



Funded by
the European Union and
Russian Federation



LITHUANIA - RUSSIA
CBC 2014-2020



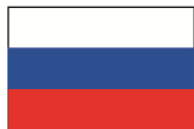
5. PROGRESS FINANCIAL REPORT

**Further pre-financing to cover
80 % of needs for the next period**

Original budget			Allowed reallocations	Expenditure incurred in reporting period			Accumulated expenditure including previous reporting periods (in EUR)**	Balance (from project start including current report), in EUR	Next reporting period			Balance (from project start including current report and forecast) (in EUR)
No of units	Unit rate (in EUR)	Costs (in EUR)		No of units	Unit rate (in EUR)	Costs (in EUR)			No of units	Unit rate (in EUR)	Costs (in EUR)	
		€ 0,00				€ 0,00		€ 0,00			€ 0,00	€ 0,00
		€ 0,00				€ 0,00		€ 0,00			€ 0,00	€ 0,00
		€ 0,00				€ 0,00		€ 0,00			€ 0,00	€ 0,00
		€ 0,00				€ 0,00		€ 0,00			€ 0,00	€ 0,00
		€ 0,00				€ 0,00		€ 0,00			€ 0,00	€ 0,00
		€ 0,00				€ 0,00		€ 0,00			€ 0,00	€ 0,00
		€ 0,00	€ 0,00			€ 0,00	€ 0,00	€ 0,00			€ 0,00	€ 0,00
		€ 0,00				€ 0,00		€ 0,00			€ 0,00	€ 0,00
		€ 0,00				€ 0,00		€ 0,00			€ 0,00	€ 0,00



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LITHUANIA - RUSSIA
CBC 2014-2020

Filling in of economic classification forms





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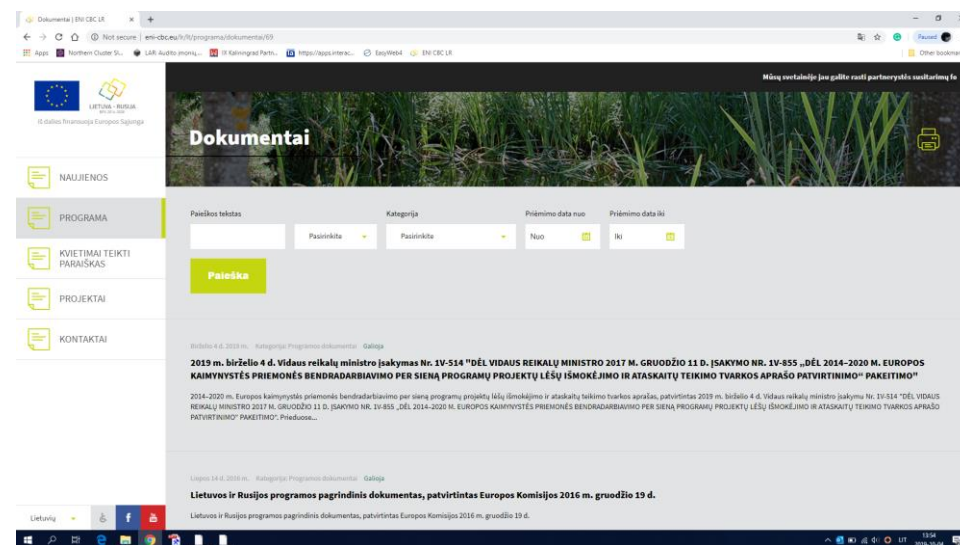
LITHUANIA - RUSSIA
CBC 2014-2020

Economic clasfication forms

Forms can be found at: <http://www.eni-cbc.eu/lr/lt/programa/dokumentai/69/act17>

1 priedas. 2014–2020 m. europos kaimynystės priemonės Lietuvos ir Rusijos Federacijos bendradarbiavimo per sieną programos lietuvių paramos gavėjo **prašomų išmokėti paramos lėšų paskirstymas** pagal ekonominę klasifikaciją

2 priedas. 2014–2020 m. europos kaimynystės priemonės Lietuvos ir Rusijos Federacijos bendradarbiavimo per sieną programos lietuvių paramos gavėjo **projekto išlaidų paskirstymo** pagal ekonominę klasifikaciją **ataskaita**





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LITHUANIA - RUSSIA
CBC 2014-2020

Requesting EU funds

The request for EU funds by the Lithuanian beneficiary shall be submitted to the JTS as **originals** (signed by the project manager and financial manager) via the Lead Beneficiary.

(Lietuvos paramos gavėjo pavadinimas, įmonės kodas, adresas, tel., el. p.)

VšĮ Jungtiniam techniniam sekretariatui

2014–2020 M. EUROPOS KAIMYNYSTĖS PRIEMONĖS LIETUVOS IR RUSIJOS FEDERACIJOS BENDRADARBIAVIMO PER SIENĄ PROGRAMOS LIETUVOS PARAMOS GAVĖJO PRAŠOMŲ IŠMOKĖTI PARAMOS LĖŠŲ PASKIRSTYMAS PAGAL EKONOMINĘ KLASIFIKACIJĄ

(data)

(sudarymo vieta)

1. Projekto numeris	
2. Projekto pradžios data	
pabaigos data (su pratęsimu, jei buvo)	
3. Prašoma išmokėti paramos lėšų suma (nurodyta mokėjimo prašyme) / iš jų Lietuvos paramos gavėjo dalis	eurų eurų

Prašomų išmokėti lėšų Lietuvos paramos gavėjo dalies paskirstymas pagal ekonominę klasifikaciją, eurai

Pagal paramos sutartį Lietuvos paramos gavėjui numatytų išmokėti visų Europos Sąjungos lėšų paskirstymas						Prašomų išmokėti lėšų Lietuvos paramos gavėjo dalis					
valdžios sektoriaus subjektas		savivaldybė		ne valdžios sektoriaus subjektas		valdžios sektoriaus subjektas		savivaldybė		ne valdžios sektoriaus subjektas	
euaniešiams tikslams	investicijoms*	euaniešiams tikslams	investicijoms*	euaniešiams tikslams	investicijoms*	euaniešiams tikslams	investicijoms	euaniešiams tikslams	investicijoms*	euaniešiams tikslams	investicijoms*
kodas	kodas	kodas	kodas	kodas	kodas	kodas	kodas	kodas	kodas	kodas	kodas
2.9.2.1.1.2	2.9.2.2.1.2	2.9.2.1.1.1	2.9.2.2.1.1	2.9.2.1.1.3	2.9.2.2.1.3	2.9.2.1.1.2	2.9.2.2.1.2	2.9.2.1.1.1	2.9.2.2.1.1	2.9.2.1.1.3	2.9.2.2.1.3

* Lėšos, skirtos ilgalaikiam materialiajam ir nematerialiajam turtui įsigyti.

Pastabos:

1. Kartu su mokėjimo prašymu, projekto įgyvendinimo ataskaita šią informaciją Lietuvos paramos gavėjas pateikia pagrindiniam paramos gavėjui, o pagrindinis paramos gavėjas teikia Sekretariatui.

Projekto vadovas

(parašas, vardas, pavardė)

Projekto finansininkas / buhalteris

(parašas, vardas, pavardė)



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LITHUANIA - RUSSIA
CBC 2014-2020

Reporting EU funds

The report on expenditure from the received EU funds by the Lithuanian beneficiary shall be submitted to the JTS as **originals** (signed by the project manager and financial manager) via the Lead Beneficiary.

(Lietuvos partnerio pavadinimas, įmonės kodas, adresas, tel., el. p.)

VšĮ Jungtiniam techniniam sekretariatui

2014–2020 M. EUROPOS KAIMYNYSTĖS PRIEMONĖS LIETUVOS IR RUSIJOS FEDERACIJOS BENDRADARBIAVIMO PER SIENĄ PROGRAMOS LIETUVOS PARAMOS GAVĖJO PROJEKTO IŠLAIDŲ PASKIRSTYMO PAGAL EKONOMINĘ KLASIFIKACIJĄ ATASKAITA *

(data)

(sudarymo vieta)

Projekto Nr. _____

Ataskaitinis laikotarpis: nuo _____ iki _____

eurais

Paprašytų išmokėti Europos Sąjungos lėšų Lietuvos partnerio dalis**				Išlaidos iš Lietuvos paramos gavėjo Europos Sąjungos lėšų dalies							
valdžios sektoriaus subjektas		savivaldybė		ne valdžios sektoriaus subjektas		valdžios sektoriaus subjektas		savivaldybė		ne valdžios sektoriaus subjektas	
Einamiesiems tikslams	Investicijoms ***	Einamiesiems tikslams	Investicijoms ***	Einamiesiems tikslams	Investicijoms ***	Einamiesiems tikslams	Investicijoms	Einamiesiems tikslams	Investicijoms ***	Einamiesiems tikslams	Investicijoms ***
kodas	kodas	kodas	kodas	kodas	kodas	Kodas	kodas	kodas	kodas	kodas	kodas
2.9.2.1.1.2	2.9.2.2.1.2	2.9.2.1.1.1	2.9.2.2.1.1	2.9.2.1.1.3	2.9.2.2.1.3	2.9.2.1.1.2	2.9.2.2.1.2	2.9.2.1.1.1	2.9.2.2.1.1	2.9.2.1.1.3	2.9.2.2.1.3

* Šią informaciją Lietuvos paramos gavėjas pateikia pagrindiniam paramos gavėjui, o pagrindinis paramos gavėjas teikia Sekretariatui kartu su ataskaita.

** Įtraukiamos ir skirstomos visos Lietuvos paramos gavėjo gautos Europos Sąjungos lėšos, kurios nebuvo deklaruotos ir patvirtintos auditoriaus iki šios išlaidų paskirstymo ataskaitos pateikimo dienos.

*** Lėšos, skirtos ilgalaikiam materialiajam ir nematerialiajam turtui įsigyti.

Projekto vadovas

(parašas, vardas, pavardė)

Projekto finansininkas / buhalteris

(parašas, vardas, pavardė)



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LITHUANIA - RUSSIA
CBC 2014-2020

Defining economic sector

valdžios sektoriaus subjektas		savivaldybė		ne valdžios sektoriaus subjektas	
Einamiesiems tikslams	Investicijoms ***	Einamie-siems tikslams	Investicijoms ***	Einamiesiems tikslams	Investicijoms ***
kodas 2.9.2.1.1.2	kodas 2.9.2.2.1.2	kodas 2.9.2.1.1.1	kodas 2.9.2.2.1.1	kodas 2.9.2.1.1.3	kodas 2.9.2.2.1.3

valdžios sektoriaus subjektas	savivaldybė	ne valdžios sektoriaus subjektas
-------------------------------	-------------	----------------------------------

Check which sector your organisation belongs on the website of the Statistics department at <http://www2.stat.gov.lt:8777/imonės/sektor.html>

Search of economic sector

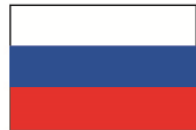
Institucinių sektorių paieška

Ūkio subjekto kodas:

OK



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the European Union



Defining economic sector



LITHUANIA - RUSSIA
CBC 2014-2020

If code – 1311

to select

If code – 1313

to select

**If not available in
the list**

to select

**Valdžios sektoriaus
subjektas /
Governmental
entity**

**Savivaldybė /
Municipality**

**Ne valdžios
sektoriaus
subjektas / Subject
of the non-
governmental
sector**



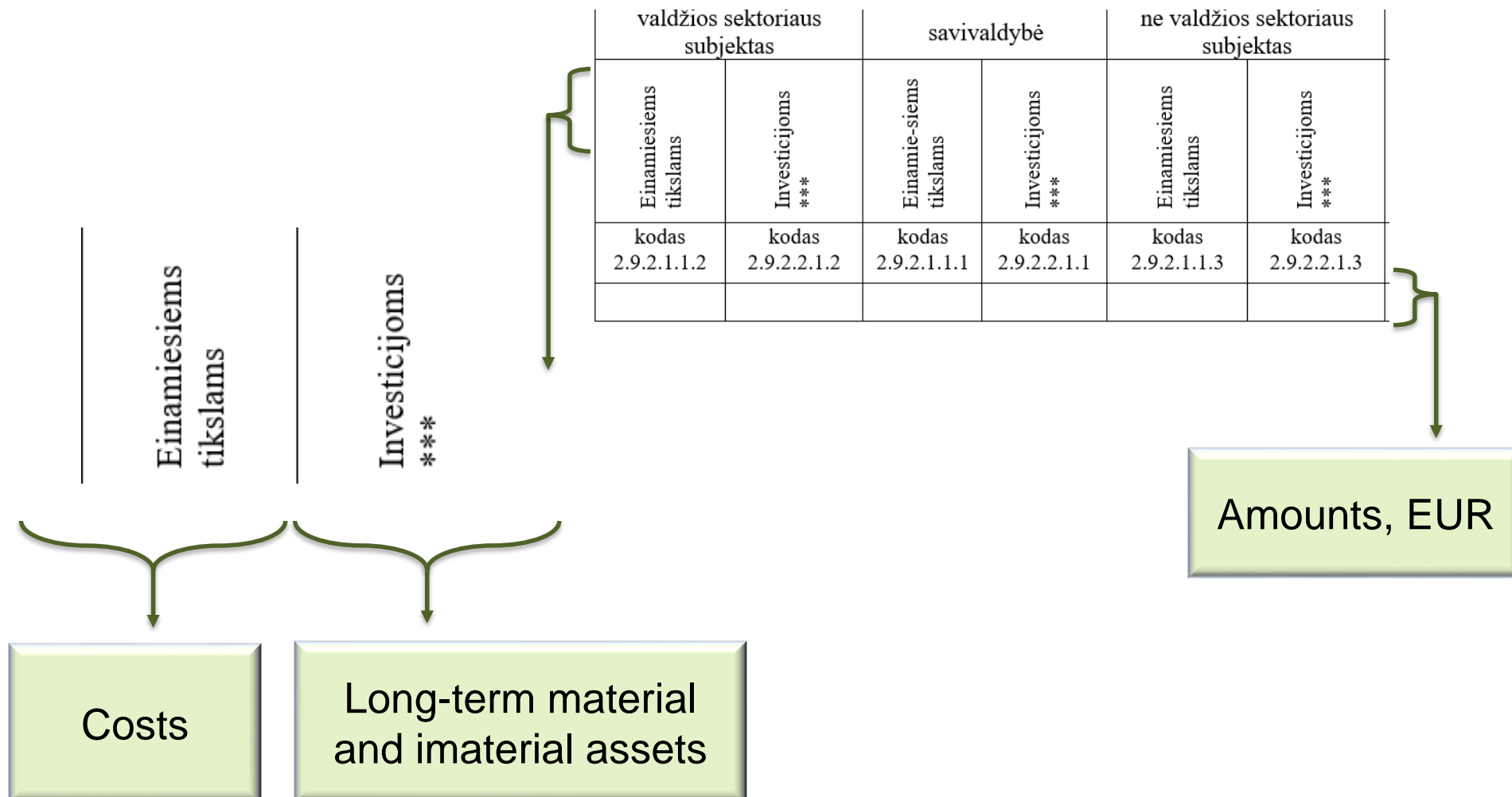
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Governmental entity



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the European Union



LITHUANIA - RUSSIA
CBC 2014-2020

Requested amounts

Amount from
the Request for
Payment

Amount
requested by
the Lithuanian
beneficiary

1. Projekto numeris		
2. Projekto pradžios data		
pabaigos data (su pratęsimu, jei buvo)		
3. Prašoma išmokėti paramos lėšų suma (nurodyta mokėjimo prašyme) / iš jų Lietuvos paramos gavėjo dalis	eurų	eurų

Prašomų išmokėti lėšų Lietuvos paramos gavėjo dalies paskirstymas pagal ekonominę klasifikaciją, eurai

Pagal paramos sutartį Lietuvos paramos gavėjui numatytų išmokėti visų Europos Sąjungos lėšų paskirstymas						Prašomų išmokėti lėšų Lietuvos paramos gavėjo dalis					
valdžios sektoriaus subjektas		savivaldybė		ne valdžios sektoriaus subjektas		valdžios sektoriaus subjektas		savivaldybė		ne valdžios sektoriaus subjektas	
einamiesiems tikslams	investicijoms *	einamiesiems tikslams	investicijoms *	einamiesiems tikslams	investicijoms *	einamiesiems tikslams	investicijoms	einamiesiems tikslams	investicijoms *	einamiesiems tikslams	investicijoms *
kodas	kodas	kodas	kodas	kodas	kodas	kodas	kodas	kodas	kodas	kodas	kodas
2.9.2.1.1.2	2.9.2.2.1.2	2.9.2.1.1.1	2.9.2.2.1.1	2.9.2.1.1.3	2.9.2.2.1.3	2.9.2.1.1.2	2.9.2.2.1.2	2.9.2.1.1.1	2.9.2.2.1.1	2.9.2.1.1.3	2.9.2.2.1.3

EU funds as foreseen in the
Project budget

Funds requested by the
Beneficiary



Funded by
the European Union



LITHUANIA - RUSSIA
CBC 2014-2020

Report on expenditure

Projekto Nr. _____
Ataskaitinis laikotarpis: nuo _____ iki _____

eurais

Paprasytų išmokėti Europos Sąjungos lėšų Lietuvos partnerio dalis**						Išlaidos iš Lietuvos paramos gavėjo Europos Sąjungos lėšų dalies					
valdžios sektoriaus subjektas		savivaldybė		ne valdžios sektoriaus subjektas		valdžios sektoriaus subjektas		savivaldybė		ne valdžios sektoriaus subjektas	
Einamiesiems tikslams	Investicijoms ***	Einamiesiems tikslams	Investicijoms ***	Einamiesiems tikslams	Investicijoms ***	Einamiesiems tikslams	Investicijoms	Einamiesiems tikslams	Investicijoms ***	Einamiesiems tikslams	Investicijoms ***
kodas	kodas	kodas	kodas	kodas	kodas	Kodas	kodas	kodas	kodas	kodas	kodas
2.9.2.1.1.2	2.9.2.2.1.2	2.9.2.1.1.1	2.9.2.2.1.1	2.9.2.1.1.3	2.9.2.2.1.3	2.9.2.1.1.2	2.9.2.2.1.2	2.9.2.1.1.1	2.9.2.2.1.1	2.9.2.1.1.3	2.9.2.2.1.3

Įtraukiamos ir skirstomos visos Lietuvos paramos gavėjo gautos Europos Sąjungos lėšos, kurios nebuvo deklaruotos ir patvirtintos auditoriaus iki šios išlaidų paskirstymo ataskaitos pateikimo dienos. / All EU funds, which were not declared and certified by the auditor before current report shall be included and clasified.

EU funds incurred, paid and declared in the report.





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Thank you!

Questions & Answers Session

