

**INSTRUCTION No. 1 / 25.07.2025
TO PROJECT PARTNERS and PROGRAMME STRUCTURES**

regarding the reimbursement of expenditures

- Considering the need for increased flexibility in supporting project partners and ensuring more efficient implementation of the Programme,
- Acknowledging the **2025 decommitment target and the risk of financial corrections** in the event of deviations,
- Based on the provisions of the subsidy contracts, partnership agreements and in case of Romanian partners based on national co-financing contracts in force,
- And aiming to optimize the verification process at all levels,

the Managing Authority of the Interreg VI-A Romania-Hungary Programme issues the following:

INSTRUCTION

TO PROJECT PARTNERS and PROGRAMME STRUCTURES

Applicable to the reporting and verification of expenditures during the period 01 September 2025 – 31 December 2025 and setting out specific rules to ensure timely and efficient reimbursement.

Article 1 – Submission deadline for past expenditures:

All expenditures incurred and paid after 1 January 2021 and before the start date of implementation, already approved in the project budget and meeting the conditions of the Project Implementation Manual, **must be included in partner reports submitted in Jems no later than 30 September 2025.**

Article 2 – Partner Reports

Each project partner shall submit a Partner Report to the National Control Body (NCB) as soon as the total value of expenditures incurred and paid at the partner level **reaches or exceeds EUR 10,000, irrespective of the regular reporting schedule or deadlines set in the Project Implementation Manual.** Also, the maximum number of partner reports will be limited to 3, for the period September – December 2025.

If the total value of expenditures remains below EUR 10,000 during a reporting period, the partner shall submit the partner report according to the regular reporting deadline, as applicable.

Article 3 – Project Interim Reports (*finance Only*):

Whenever the **total expenditures verified by NCB reaches at least EUR 10,000 at project level**, Lead Partners must submit a Project Interim Report to the Joint Secretariat (JS) (***Finance Only according to Jems***), **immediately after the NCB certificate(s) is/are issued.** If the Finance Project Report type is not available for creation, the Lead Partners shall request its activation by the JS.

Article 4 – NCB/ JS Verification Priority

Between September and December 2025, the National Control Bodies and Joint Secretariat shall **prioritize the verification of higher-value partner and project reports**. Due to the function of JEMS, If several partner reports are submitted at the same time by the partner, the partner can only correct the last one. Therefore if verification of partner report with high value is blocked by JEMS with an already submitted partner report with lower value, then the NCB will park all expenditures in the partner report with lower value. The related parked expenditures can be resubmitted by the partner in a partner report at later stage.

Also, reports containing **expenditures performed earlier than planned are to be treated with priority by the Programme, with respect of the higher-value principle**. If the case, partner and project reports with higher value shall still prevail. In case an expenditure item is submitted earlier than planned, NCB/JS shall be informed through the relevant communication section of the JEMS accordingly.

Finally, the Programme will **prioritize the reimbursement of advance payments made by RO partners**, in the framework of the public procurement' contracts under the projects and the conditions stipulated by the national legislation. **For HU partners** the advance payments will be declared eligible if the respective part of services, goods, or works has been fulfilled and proved by supporting documents.

Article 5 – Modification Requests

Between September and November 2025, all modification requests of the Application Form facilitating earlier payments and reporting, will be **treated with priority** by the Joint Secretariat.

However, the partners shall be extremely rigorous in respecting the implementation calendars, as approved according to the respective subsidy contracts. The **MA will not consider any request for extension of the implementation periods**, unless considered an exceptional case and justified as such.

Article 6 – On the spot checks

During the targeted period (September-December 2025), **NCB and JS/IPHU may reschedule procedural visits** (on-the-spot checks) to a later date, should the workload require it.

In such cases, **inconsistencies** between reported facts and later findings identified during the postponed visits **will be treated as irregularities**.

Article 7 – Entry into force

This instruction shall enter into force **on the date of its publication on the programme website and/or communication to Partners and Programme Structures**.

CAMELIA COPORAN

HEAD OF MANAGING AUTHORITY

for the Interreg VI-A Romania-Hungary Programme