Interreg

NEXT MED

Co-funded by the European Union

Jems Manual

For Controllers

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REGIONE AUTÒNOMA DE SARDIGNA
REGIONE AUTONOMA DELLA SARDEGNA

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GENERAL INFORMATION

The present document is a technical guidance aiming to help controllers to carry-out their tasks in the Jems on-line IT tool.

Among the subjects treated:

- How to access to Jems, the Interreg NEXT MED IT system
- How to certify partner's expenditure submitted through the Partner Report,
- How to fill-in and finalise the compulsory National Control checklist,

The document aims to detail, on a step-by-step approach, the actions to be implemented on the system by the controller and indicates, when necessary, where further information can be found.

This Guide should be used jointly to the Interreg NEXT MED Programme Manual and Guide on controls available on the Programme website: https://www.interregnextmed.eu/resources-for-implementation.

The management verifications, hereafter "certification" process, is carried out by a qualified controller to verify that the expenditure incurred to implement the project complies with the relevant EU, programme, national, regional, and institutional rules as well as with the provisions of the Subsidy Contract and the consolidated Application Form.

The main aim of the controls is to provide a guarantee for the Managing Authority and, for the project itself, that costs reported are eligible in the framework of the management of European funds applicable to projects financed by the Interreg NEXT MED Programme.

For further assistance, do not hesitate to contact your National Authority or the Interreg NEXT MED Secretariat at info@jsnextmed.eu

Introduction to the Controller work

During the project lifetime, project partners (including the Lead partner, here after LP) must submit expenditure to controllers, via Jems, to get their expenditures verified and to request the next payment from the MA in the framework of their Interreg NEXT MED project.

Once the controller closes the task, a checklist (and possibly procurement checklists) is validated on Jems, and a control report and certificate are issued, signed, and uploaded in the system.

According to a timeframe agreed within each project, the LP gathers all partners information to prepare the "**Reporting package**" that is submitted to the JS for assessment.

Each Reporting package presented by the LP is composed of:

- A project report
- A project partner report (payment claim)

Please note that the JS and the entities responsible for higher-level controls can access the checklist, as well as the control reports and certificates, to verify the work carried out.

The controllers should fill in the column “Comments” with observations made during the control, **COMPULSORY if the answer is “No”.** In case of not compliance, the controller needs to indicate the financial impact.

For specific details, please refer to Guide On Controls manual.

PRE-CONDITIONS

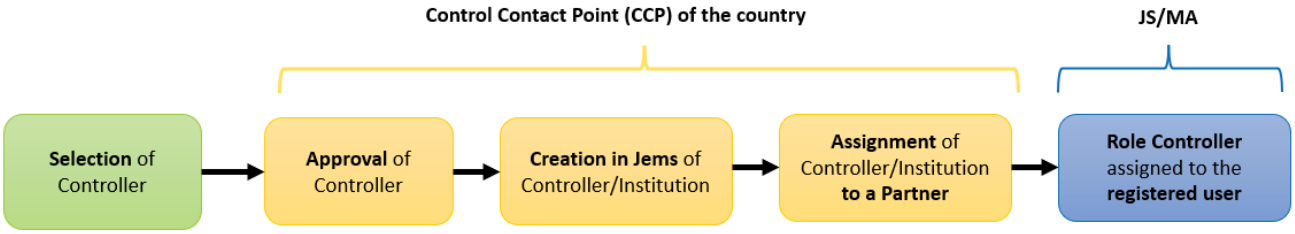
I. Procedure for the designation of national controllers

Before entering on the Partner report and Control Work section, the designated controller must request an access to the project, following the compulsory national procedure and initiate the creation of her/his user account on Jems to:

- Get control access rights
- Be assigned to each single project partner for which she/he has been designated
- Be attached to her/his institution in Jems

The procedure differs depending on the National Control system foreseen at national level (centralised or decentralised) and must be held in cooperation with the **National Controller/ Control Contact Point** in charge of controllers (hereafter **CCP**).

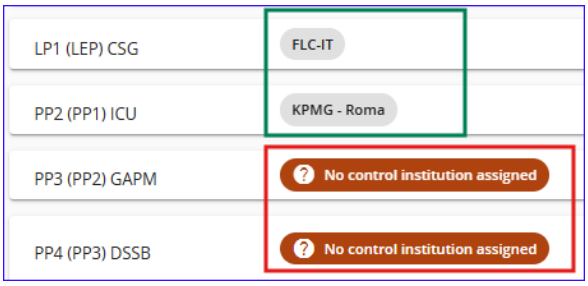
The diagram below, shows the procedure in complete, with the parties involved in accomplishing them.



To know that:

- The controller must register to JEMS and confirm the registration and the username to the CCP
- The CCP contacts the JS/MA to confirm that the Controller is assigned to a partner
- The JS/MA finalise the procedure by giving to the registered user the role Controller in JEMS

Noting that in project **privileges**, project users can see when a Controller is already **assigned to a partner,** meaning that the project user can tell when the controller is assigned already (the end of the yellow procedure in the diagram above)



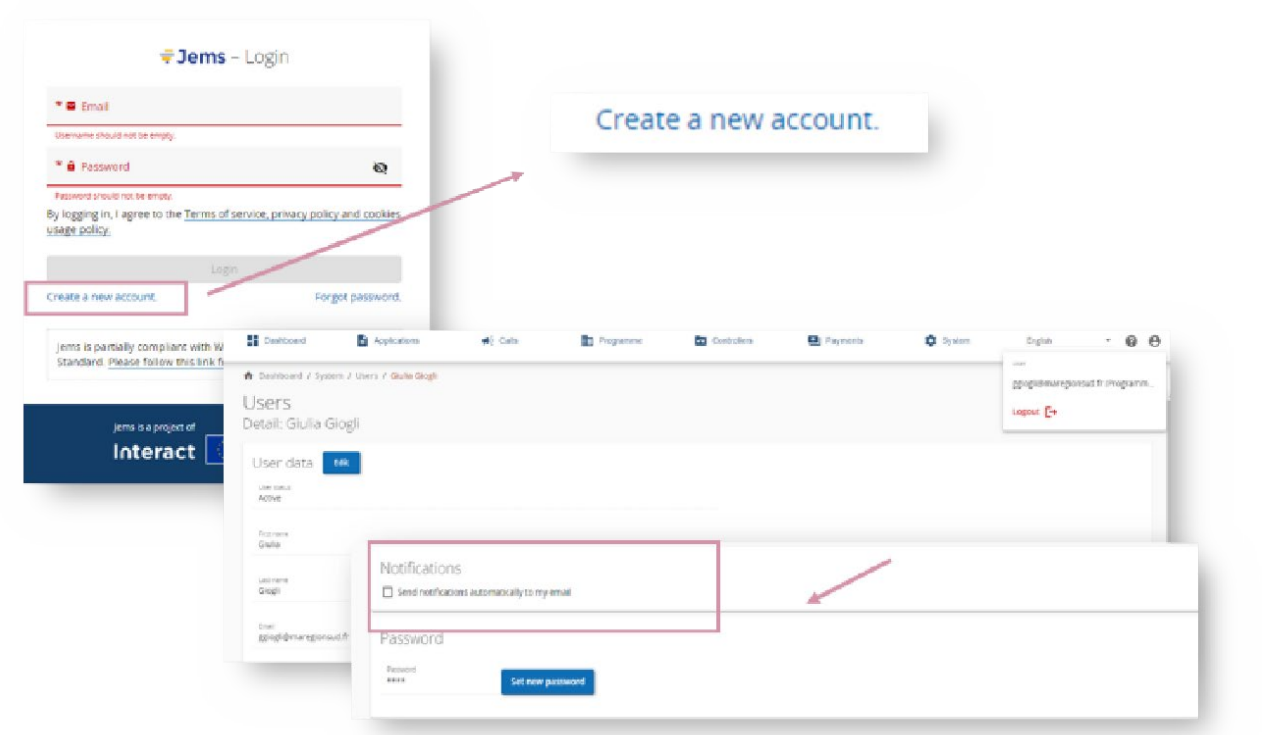
II. How to access to the Programme Monitoring tool

A. *Create an account on Jems*

The first step before starting the verification of a Partner report on Jems consists of creating a user account.

By defining a login and password, you can enter the system and work on the partner report to which you are assigned.

1. Connect to the Jems website: https://jems.interregnextmed.eu/
2. Click on create a new account
3. Fill in all the information requested
4. Find the validation mail in your inbox to validate your account (check your spam inbox if you didn't receive it)
5. You can fill in your profile and **authorise the reception of notification** to be alerted by email once the Partner report is submitted.



Important notes:

1. Confirmation, notifications and all other emails coming from Jems are sent via jems.nextmed@regione.sardegna.it ; you can take the initiative and add it to the safe list of mails or inform your IT administrator to add it to the list.
2. Points of attention: links send via JEMS **expires after 7 days**, make sure to react within this period when you register or when you reset your password
3. **Make sure you are in the right programme JEMS!**

NB: Check the Name of the Programme under the Interreg Logo



IMPLEMENTING THE CONTROL TASK ON JEMS

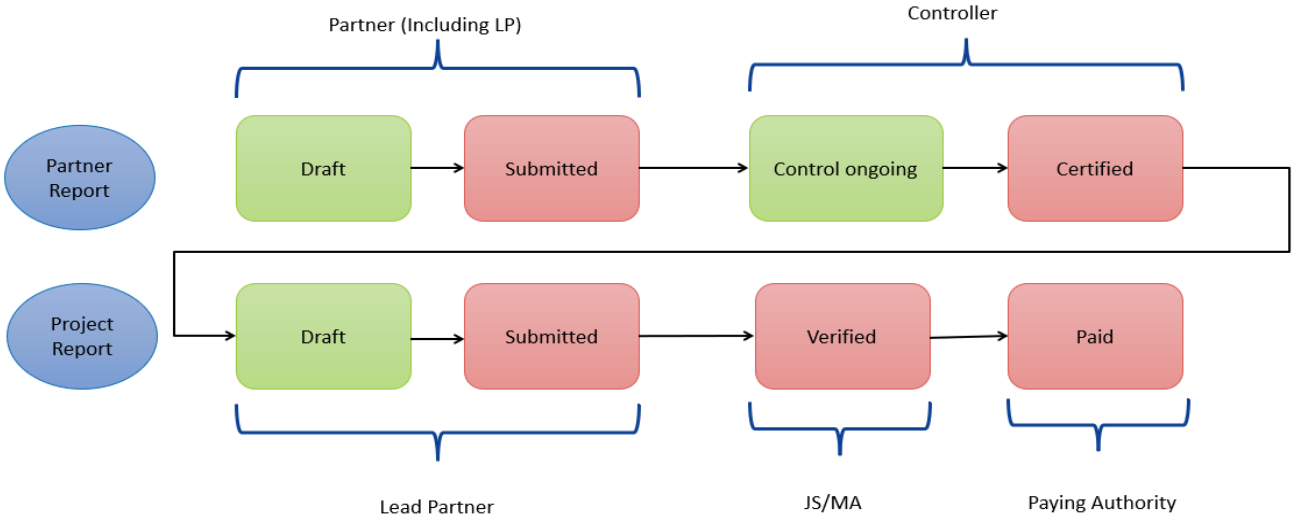
Key points before starting the control work

Each controller should ensure that he/she has the most up-to-date information concerning the implementation of the project and he/she has all needed information and material to carry out the proper control work, by making sure that:

- All the elements entered in the JEMS monitoring system via the Partner Report are clear and understandable and supported by the needed compulsory documents
- The administrative and financial audit trail of the Partner is up to date (eventual addendum or modification affecting the controlled partner is known by the controller)
- Any other additional material useful for the verification is available
- The controller has access to the most recent version of the Programme Manual,
- If necessary, an on-the-spot visit has been held (or is foreseen)

Submission and Reopening of Reports and actors involved

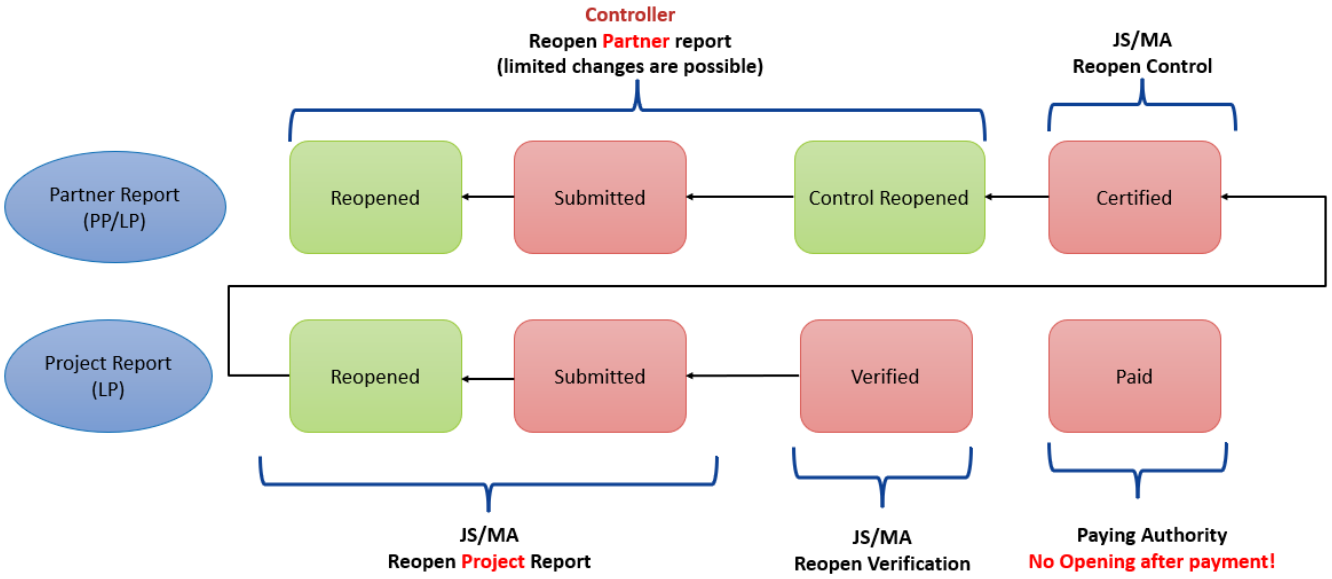
The report submission chronology is as shown in the image below (green rectangles means the system is editable by the involved user).



The chronology is shown for simpler visuals as the project report can be filled in parallel to the partner report.

In case of mistake by one of the involved users, the reopening of the procedure is possible in some cases (*to avoid when possible*).

The reopening procedure must follow a chronological order as well; involving the responsible users for the step.



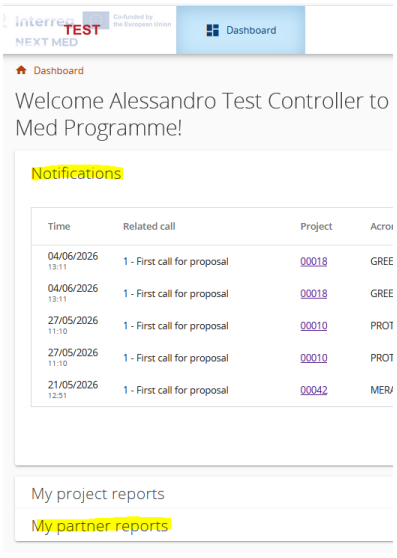
If the procedure is reopened, then the same submission order must be repeated by the same parties involved.

How to access to the "Partner report" information?

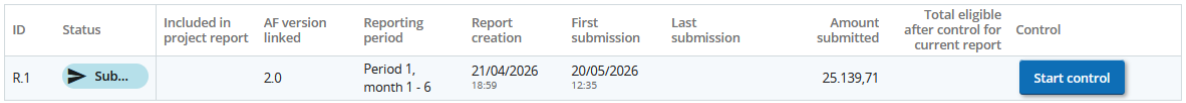
After getting the Jems access rights and after having been assigned to a specific partner, the Controller is ready to access all the information of a submitted Partner Report.

From "Dashboard":

- Open "Notifications" section or
- Open "My partner reports"



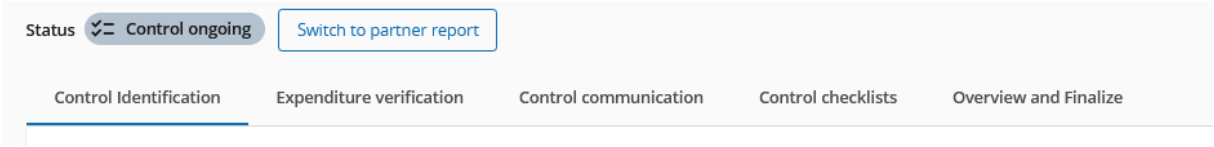
- To access the different sections of the control report, click on "**Start control**" on the right-hand side of the line of the report to be controlled.
-



/!\ Point of attention: The control work on Jems can only start once the partner report appears under the status "**Submitted**".

NB: The reporting periods are automatically set up on the system by the JS, and each partner select a reporting period when creating its partner report. The numbering in column ID is automatically displayed at the level of each PP (e.g even if the project is presenting the 3rd reporting package, for example, you can see it as 4th or 5th , in case that the others are left as draft).

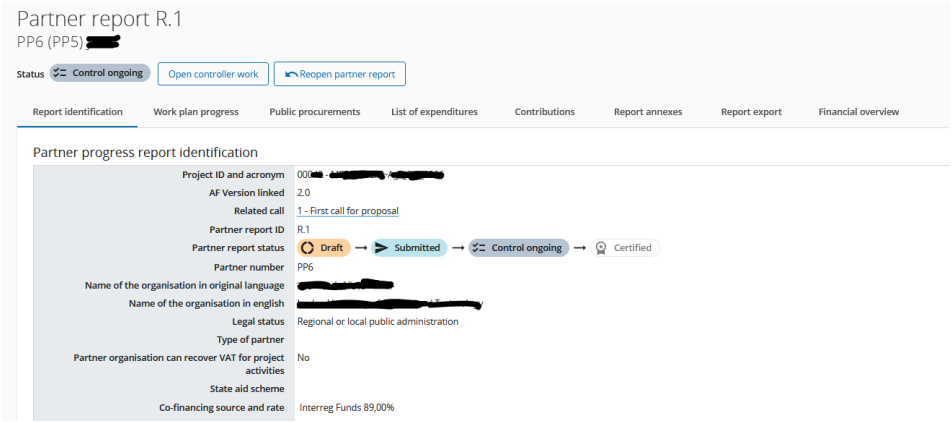
The system allows controllers to have an overview of the data filled in by the partner in the partner report, by clicking on button "**Switch to partner report**".



The partner report is composed of different sections accessible from the tabs in the top navigation bar. In the report you can find the following tabs:

- Report identification (all the basic information about the report period: key dates, periods covered by the PR and partner spending profile)
- Work plan progress (NOT to be filled for NEXT MED Programme, only used for internal monitoring between LP and Partners)
- Public Procurement
- List of expenditures
- Contributions (NOT to be filled for NEXT MED Programme)
- Report Annexes: this tab gathers all the documents that have been attached in the other sections (expenditures documents, contracts, etc.)
- Report export
- Financial overview

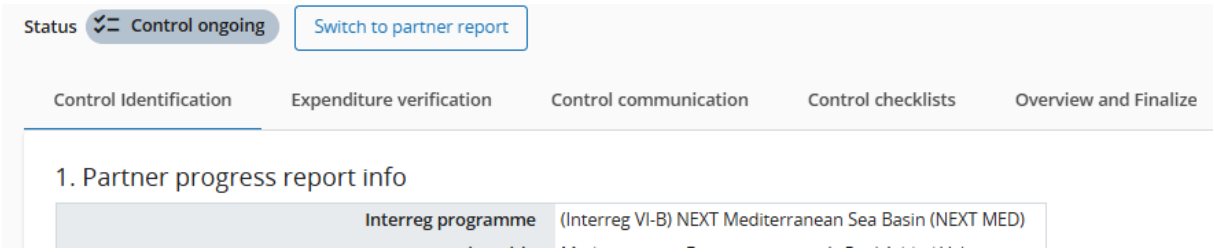
You can freely move from one section to the other through the top navigation bar.



I. The control work

The controller can proceed with the control work by clicking "**Open controller work",** then the controller can access the control report. The report includes the following tabs:

- Control identification
- Expenditure verification
- Control Communication
- Control checklists
- Overview and finalise

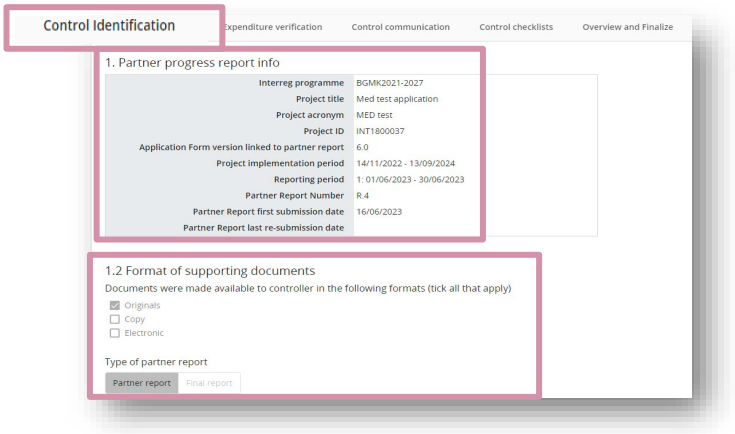


/!\ **Point of attention:** by selecting " **switch to the partner report** ", you can consult the different sections of the partner report at any time during the control work (the data entered and saved by the controller will remain in the system).

A. *Control identification*

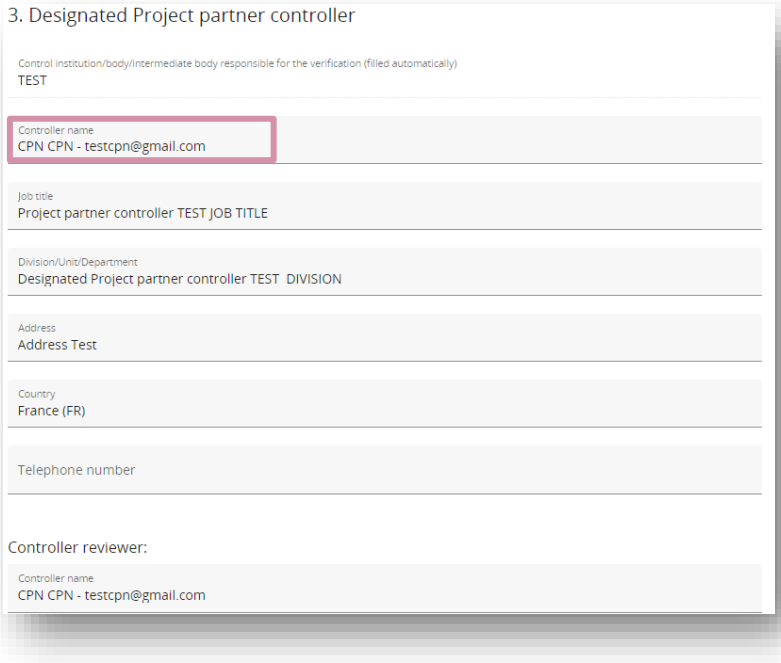
This section is composed of 4 parts.

1. **The Partner report information** (automatically filled with the information of the Partner report).
2. **Format of supporting documents**



You can select one or several types of formats for the controlled documents.

3. **Designated project partner controller:** here the name of the controller implementing the control work should be selected through the scrolling menu. Then, the rest of the information is automatically displayed. If relevant, the name and surname of the reviewer must also be added.



NB: Reviewers can sign the document on their behalf or add a signature next to the controllers' one, depending on the method agreed with the body responsible of controller designation. In case of doubt concerning the signatory person, a question will be raised by the JS.

4. **Verification:** the controller must select the methodology carried out for the verification. It is possible to select both options.

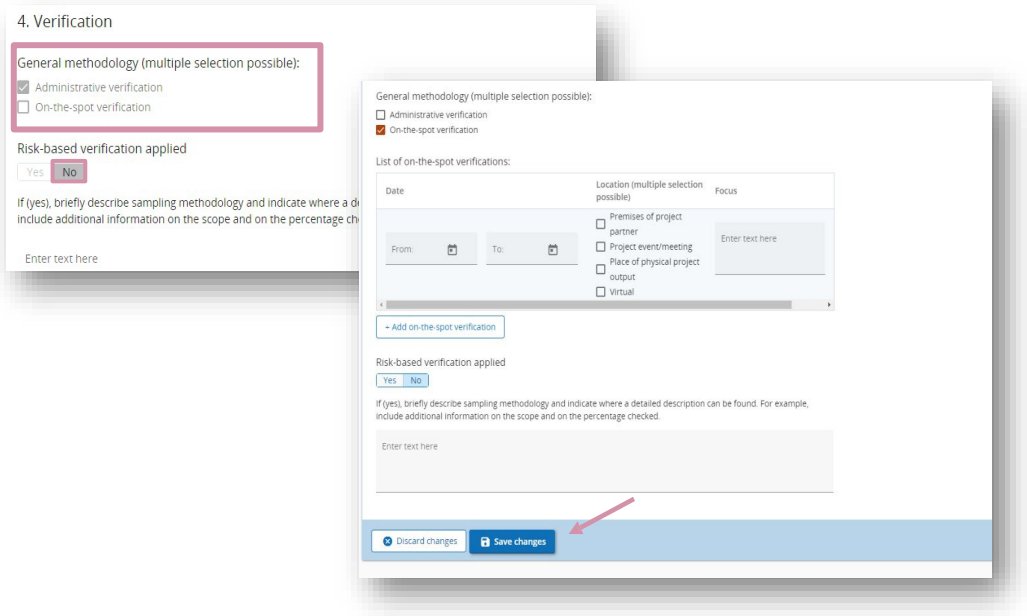
If "On the spot verification" is selected, you must click to "add on the spot **verification"** button and specify the dates and the location of the visit.

If no risk-based sampling method is used by the controller, apart from the one used by the NEXT MED Programme, the controller must always reply “NO” to the question “Risk based verification applied”.

Only when the controller adds further samples, for a suspicion of fraud for example, then he/she should write in the description why extra samples were added.

/!\ **Point of attention!** The **name of the signatory** automatically displayed in the **Control Report and Certificate** is that of the person who "exports" the document. This automatic display must be taken into consideration, particularly when the signatory is different from the person in charge of carrying out the control in Jems.

Remember to click on **“Save Changes”.**



5. NEXT MED Programme **Automatic Sample** selection in Jems

Jems samples based on expenditure items included in the partner's list, following the category per country.

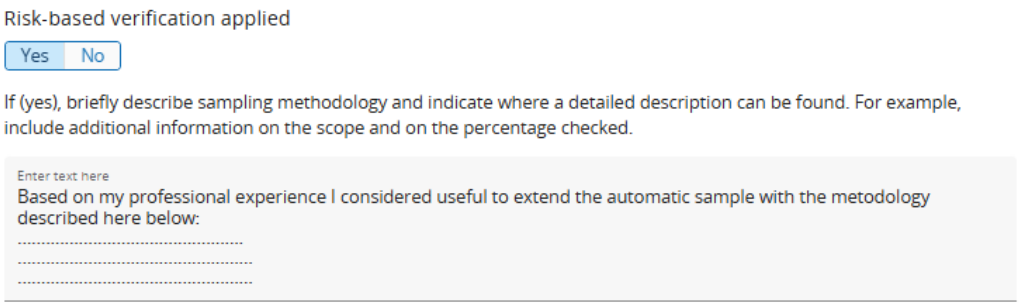
The sample in Jems are to be controlled obligatory.

Group	Countries	Comments
Group A	Italy, Spain, Palestine	10% sampling for all categories (both items and expenses)
Group B	Cyprus, Lebanon, Greece, France, Algeria, Türkiye, Jordan, Malta	20% sampling for all categories (both items and expenses)
Group C	Tunisia, Egypt, Israel, Portugal	25% sampling for all categories (both items and expenses)

The Controller can extend the sample based on **professional judgment**.

Extension may cover similar expenditures, the entire cost category, or 100% of expenses.

Any sample extension requires explanation in the control report (section “Control Identification”).

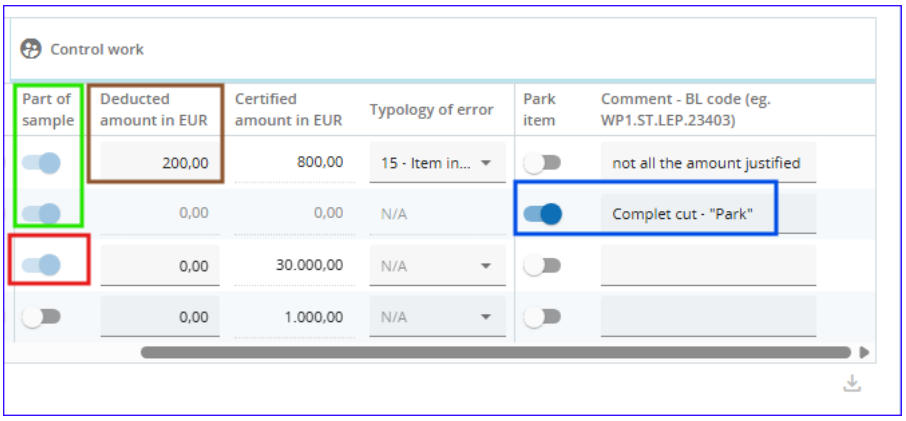


B. *Expenditure verification*

This section lists all the expenditure submitted by the partner. Controllers can enter corrections and comments on each expenditure line.

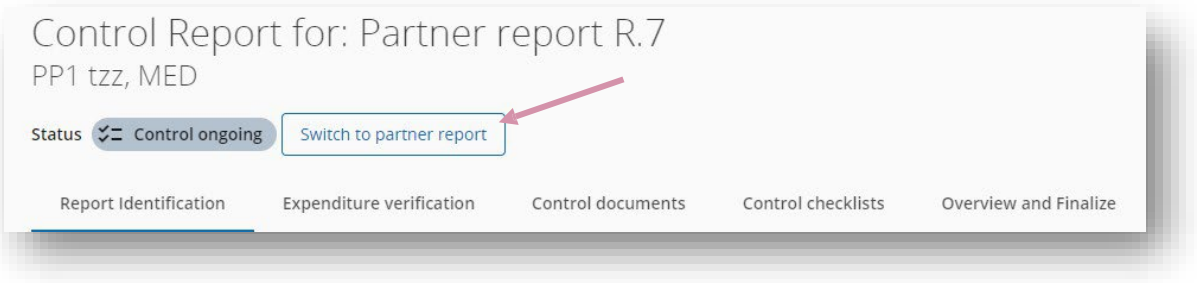
For each expenditure item, the controller can:

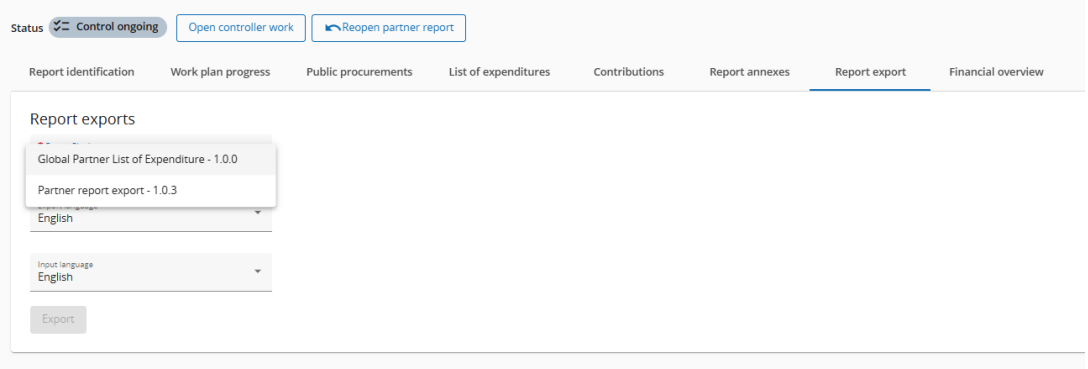
1. Select the expenditures taking part in the sample (as no sampling is expected, the option “part of sample” must always be active for all expenditures)
2. Deduct an amount and select a typology of error
3. Park an expenditure item
4. Add a comment



At that stage, the system gives the possibility to export the list of expenditures:

- Switch back to the Partner report
- Click on Report export section





Two exports are possible:

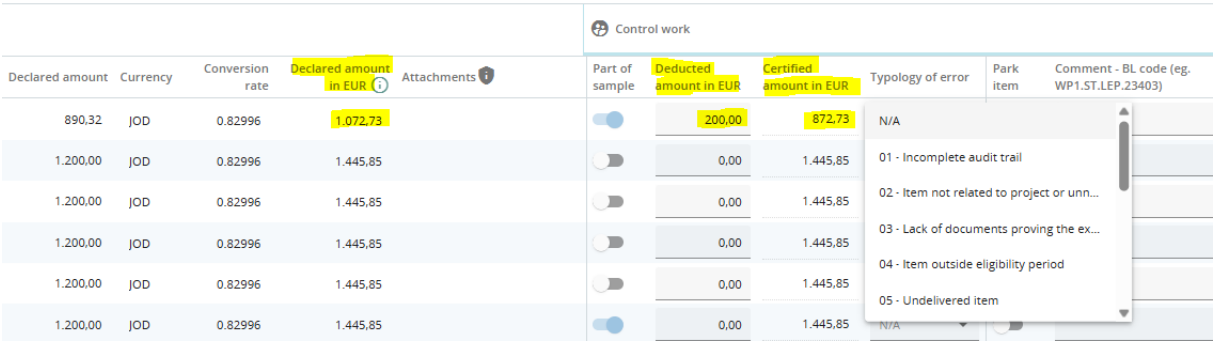
1. **"Partner Report"** content in PDF format
2. "**List of expenditure"** i.e the partners expenditure list in Excel format

i. Deduct an amount and select a typology of error

For each expenditure item, the "**deducted amount"** is by default pre-filled with 0,00€ in the system, in case of ineligible amount, the controller could insert the amount to be deducted and Jems will automatically calculate the eligible amount.

Deductions must be entered in Euro.

/!\ Point of attention : only positive value shall be filled-in in the system under column "deducted amount in EUR". The system will prevent the insertion of negative value (amount preceded by a – sign ; Ex: - €10).) with a blocking pre-submission check.



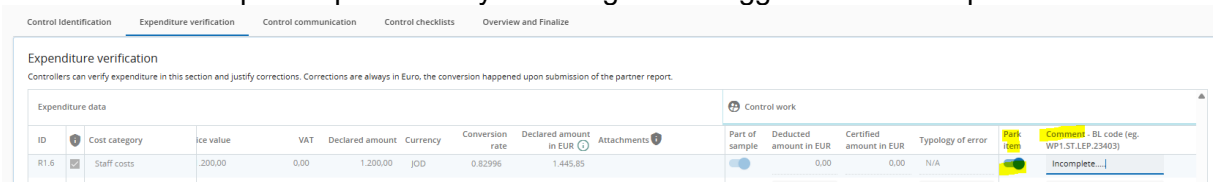
The certified amount is automatically calculated as the difference between declared and deducted amount. Once an amount has been deducted, the linked typology of error must be selected from the drop-down menu, as reported on the screenshot here above.

ii. Park an expenditure item

In some cases, controller can decide to "**park[1] an expenditure"**, in that case the item is blocked[1] and remains in the system. Once the control work has been completed, the parked expense will appear in the list of expenses in the next partner report – "Parked items waiting list". The partner will then decide what to do with the expenditure in question (either delete it or reinstate it in the partner's new report, with or without modifications).

This functionality can be used in case partner needs time to provide clarification or collect the required supporting document.

The controller can park expenditure by switching on the toggle button in the park item column.

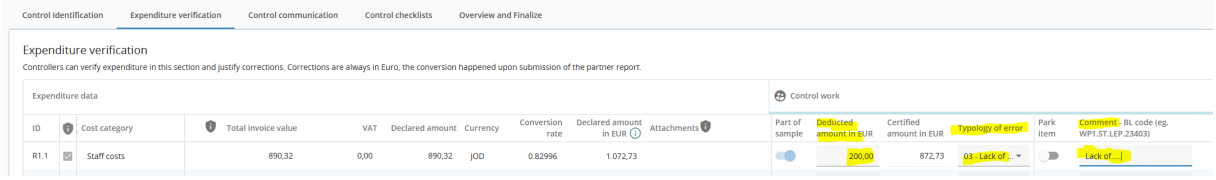


The parked expenses are not ineligible amounts, they are withheld until the reason of withholding them is solved, for example when the documents are not provided or the expenses are not paid by the partner yet.

iii. Add a comment

Any time a deduction is made by the controller, a comment is expected in the corresponding text field. This section can also be used to provide other explanations that may be deemed necessary for the LP or during JS verification.

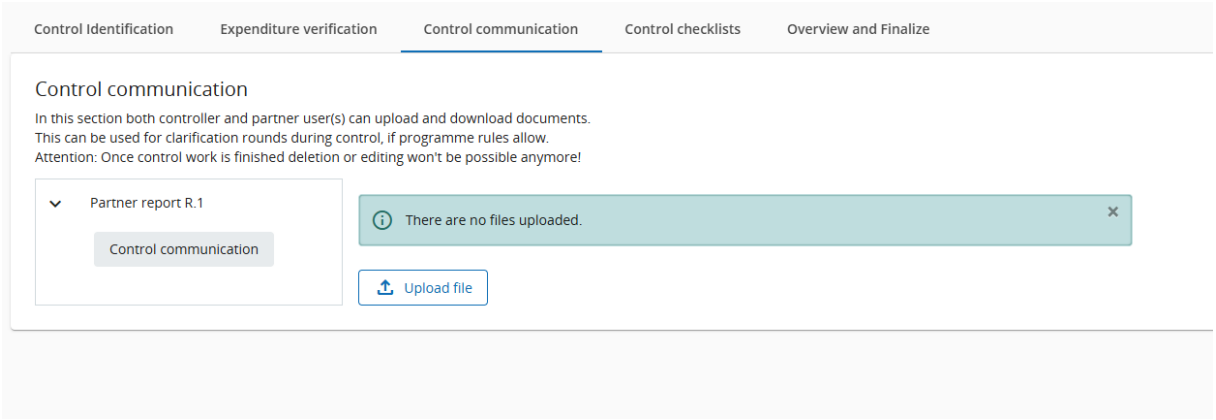
[1] When an expense is parked, its ID, exchange rate and currency are frozen so that it remains identifiable from one control to the next. For more information, please refer to the guidelines for partner reports on Jems.



C. *Control Communication*

From the screen here below, both controllers and partners can **upload** and **download** documents. When a report is in status **"Control ongoing"**, both controller(s) and partner user(s) can:

- Upload and download documents
- Edit the description of their own uploads
- **Delete their own uploaded files**



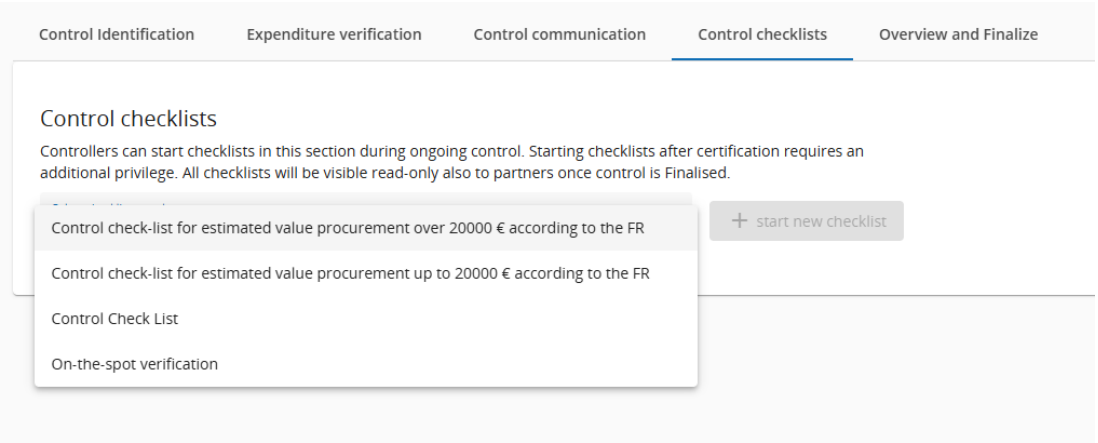
Note that even when hen a report is in status **"Certified"**, both controller(s) and partner user(s) can still:

- Upload and download documents
- Edit the description of their own uploads

D. *Control checklists*

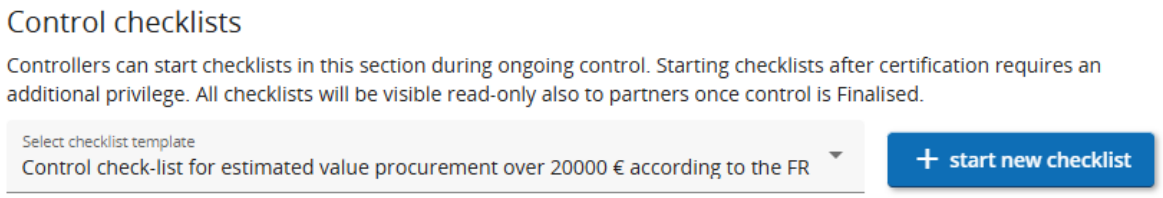
The control checklists must be created, filled in and **finalised** by the controller at the end of the control work.

In this page and through the predefined drop-down menu different checklists are available for controllers:

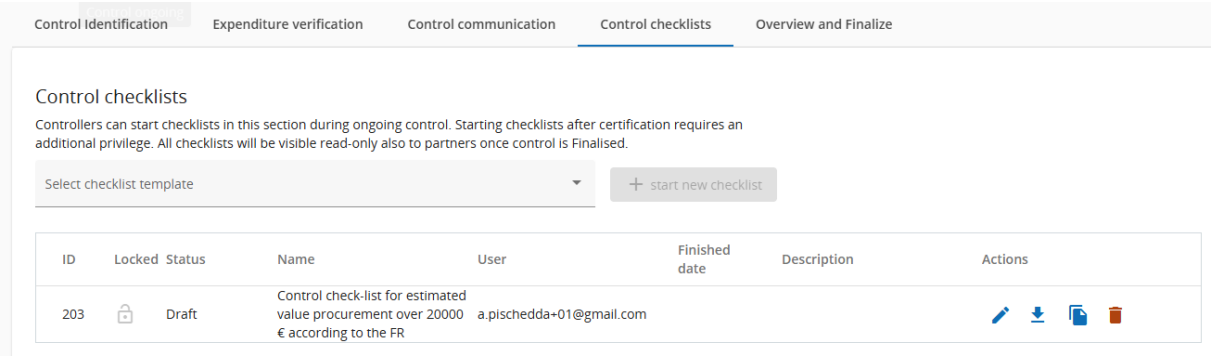


To fill in a checklist, you must select from the drop-down menu the type of checklist that you want to complete.

Then click on the button **"+ start new checklist".**



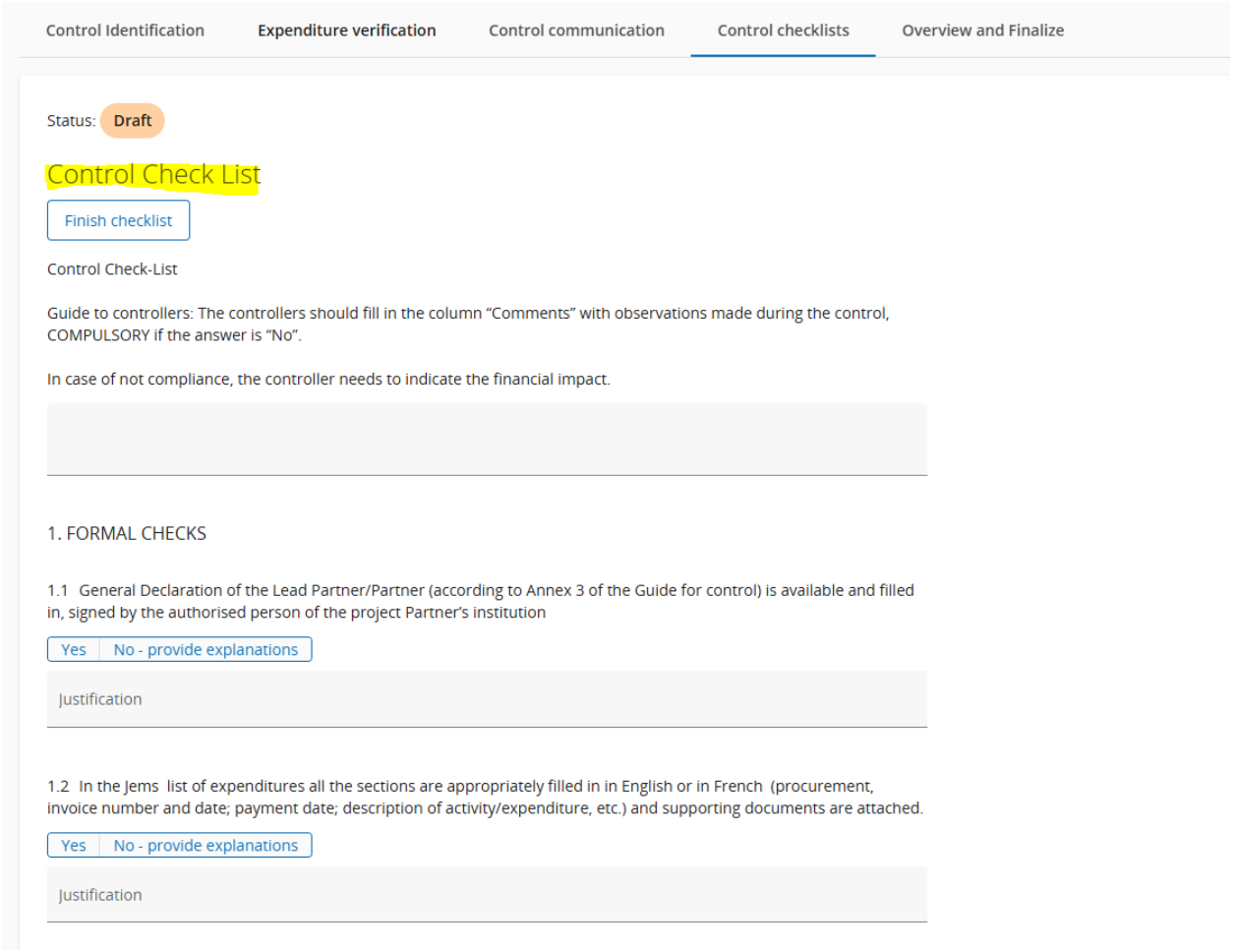
The new checklist appears below the scrolling drop-menu. To access the content of the checklist, you must click on it.



On the right side of the checklist table, four buttons are available:

- Edit description (to fill-in/modify the description of the checklist)
- Export entry
- Clone entry
- Delete entry (only active for checklist in draft status)

/!\ Point of attention : Controllers MUST complete all sections of the checklist and On-the-Spot-Verification check list is compulsory in case of On the spot visit only



For each question of the control checklist the controller is expected to select Yes or No (by switching on the toggle button) and to provide a comment whenever necessary.

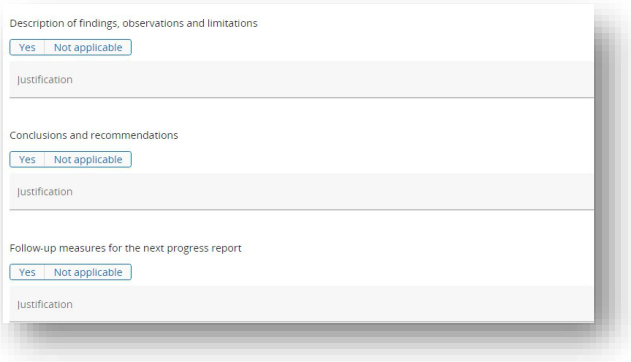
Guidance is provided in *italics*.

You only need to complete the sections relating to costs that have been submitted for certification.

Each controller assumes the risk in case of uncomplete information provided in the checklist or missing information in case of further level of control.

You should fill in the column "Comments" with observations made during the control, COMPULSORY if the answer is "No". In case of no compliance, the controller needs to indicate the financial impact.

/!\ Point of attention : in case of deduction implemented by the controller in one or more categories, a comment is mandatory. This same comment must be synthetized and inserted by the controller in the document **"Control report and certificate"** which will be systematically verified by the JS.

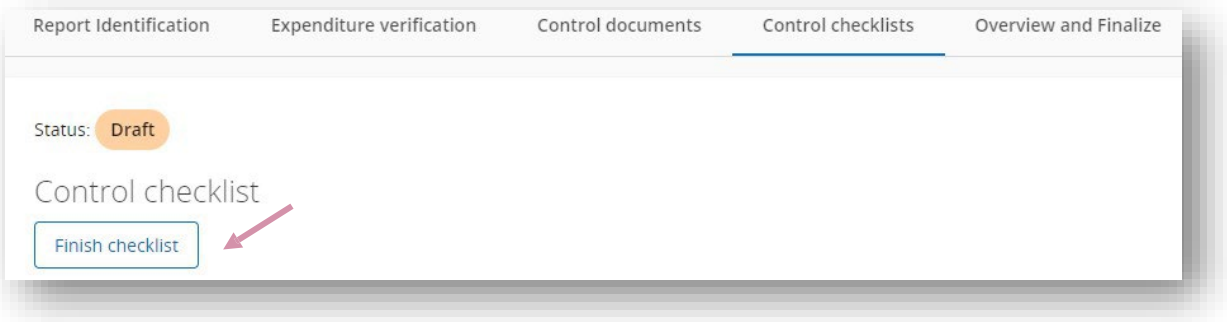


NB: If any point should be reported or assessed by the JS, it should be summarised and/or copied in the "control report and certificate".

Finalise the checklist:

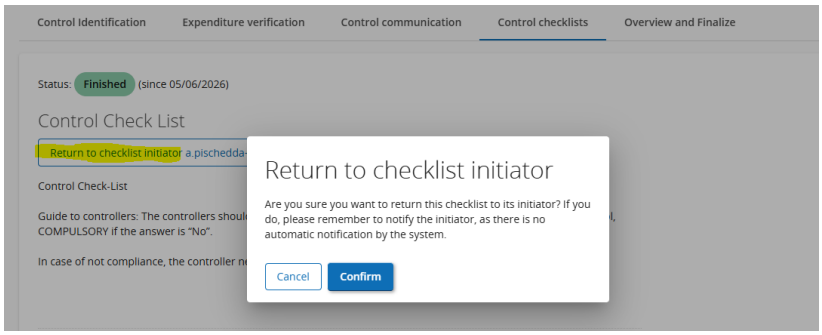
When the control checklist is completed with all the information, you can submit the document by clicking "**Finish checklist**" on the top of the page, if this button is not clicked, the checklist will stay as "draft". The checklist and all the tabs in the control report become available in read-only mode for:

- The controlled PP
- The LP of the project



Re-open a checklist already finalised

A checklist (control checklist or procurement checklist) can be re-opened by the controller who carried out the control work also after its finalisation by returning to the top of the page and clicking on **"return to checklist initiator",** and **"confirm".**



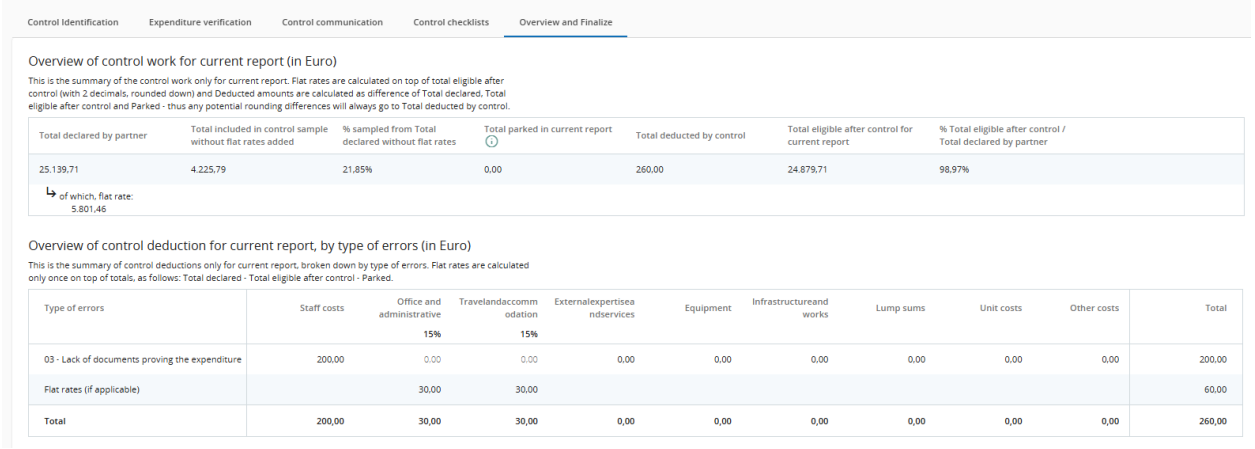
/!\ **Point of attention:** only the controller who created the checklist can modify the information.

II. Overview of the control work

This tab corresponds to the final step before submitting the control work. The following information is available in this page:

1. *Overview of control work for current report (in Euro)*

   This first table outlines the amounts of the current report for which the control work has been carried out.



Control Identification | Expenditure verification | Control communication | Control checklists | Overview and Finalize

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
25.139,71	4.225,79	21,85%	0,00	260,00	24.879,71	98,97%
↳ of which, flat rate: 5.801,46						

Overview of control deduction for current report, by type of errors (in Euro)

This is the summary of control deductions only for current report, broken down by type of errors. Flat rates are calculated only once on top of totals, as follows: Total declared - Total eligible after control - Parked.

Type of errors	Staff costs	Office and administrative 15%	Travelandaccommodation 15%	Externalexpertiseandservices	Equipment	Infrastructureand works	Lump sums	Unit costs	Other costs	Total
03 - Lack of documents proving the expenditure	200,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	200,00
Flat rates (if applicable)		30,00	30,00							60,00
Total	200,00	30,00	30,00	0,00	0,00	0,00	0,00	0,00	0,00	260,00

It includes the following information in the first table:

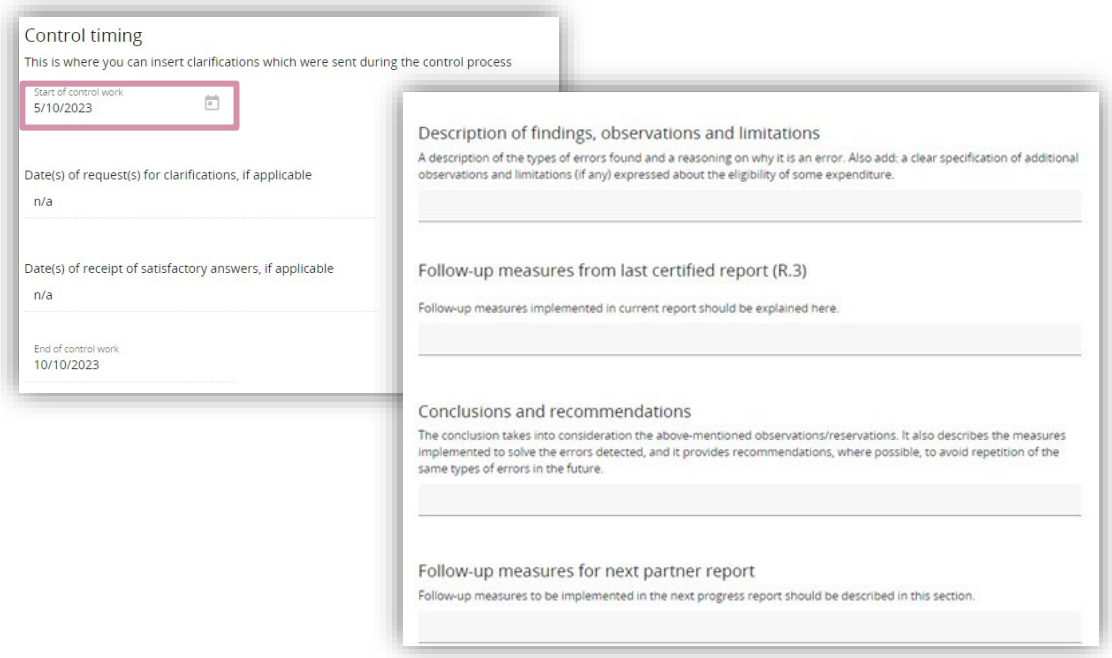
- Total declared by partner is automatically transferred from the partner report and flat rates based on the settings in the AF are displayed in a separate row.
- Total parked in current report sums up the declared amount in EUR of the expenditure items parked in the "Expenditure verification" section. Flat rates are added on top and calculated according to the partner budget rounding settings (2 decimals, rounded down).
- Total deducted by control is calculated as difference of Total declared by partner minus Total eligible after control minus Total parked in current report. In this way, potential rounding differences (if any) will always go to Total deducted by control column.
- Total eligible after control sums up the certified amount in EUR of the expenditure items from the "Expenditure verification" section. Flat rates are added on top and calculated according to the partner budget rounding settings (2 decimals, rounded down).
- % total eligible after control provides the percentage of Total eligible after controlling out of Total declared (both including also flat rates).

In the second table

- Overview of control deductions for current report, by type of errors (in Euro)
- This table displays the deductions made during the control, broken down by type of errors. Flat rates are calculated only once on top of totals, as follows: Total declared - Total eligible after control - Parked.

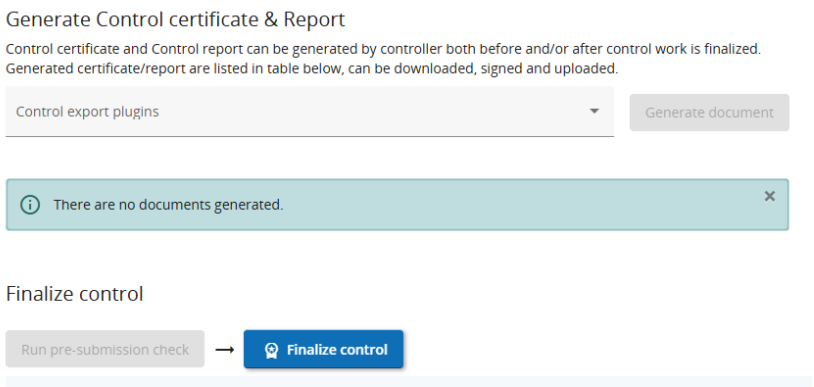
After having checked that all the information is correct, you can move on to the last 5 sections to be filled in:

1. **Control timing**: to add the dates of the request of clarifications to the PP, if relevant. The rest of the information is automatically filled in upon finalisation of the control work
2. **Description of findings, observations, and limitations:** to summarise the main findings and highlight any information of interest to the JS
3. **Follow up measures from last certified report**: to detail eventual follow-up measure taken from the last report
4. **Conclusion and recommendations**
5. **Follow-up measures for next partner report**

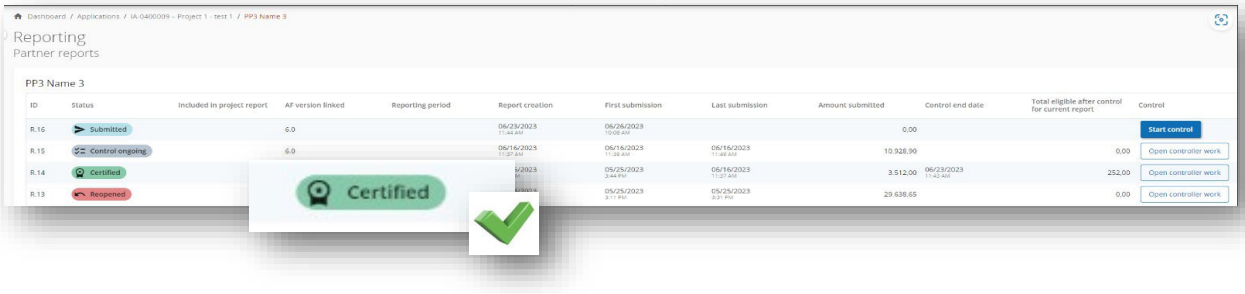


III. Finalise the Control work

Once all the sections have been correctly filled in, you must click on **"run pre-submission check"** and then you can finalise the control by clicking on **"Finalise control".**



The **control** has been **finalised, and the partner report appears as "certified".**

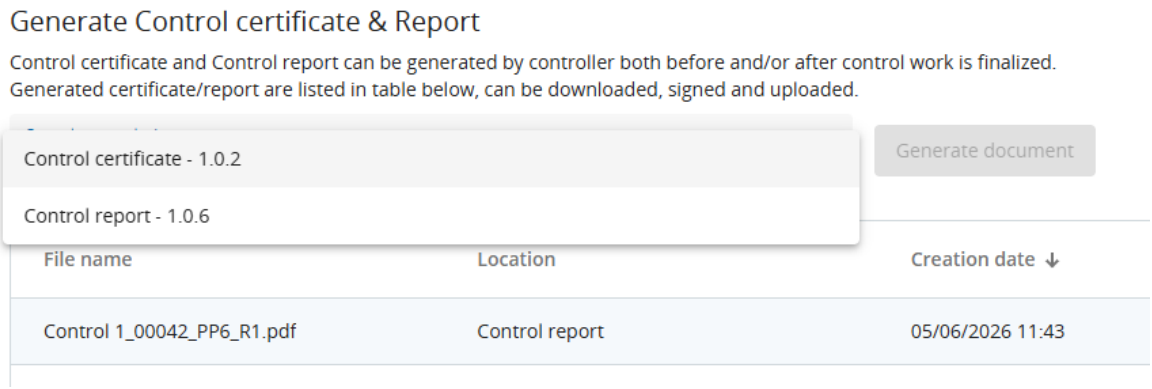


IV. Generate the Control report and certificate

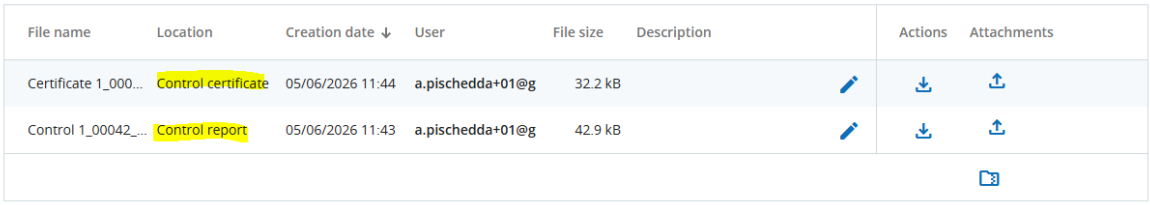
After the control has been finalised, you must generate and download the finalised version of the control report and certificate.

To do so, you should access to tab "overview and finalise"

Select the "control report and certificate" from the scrolling menu and click on "generate



Generated files are displayed in the list. Next to the generated entry, on the right side you can find three buttons:



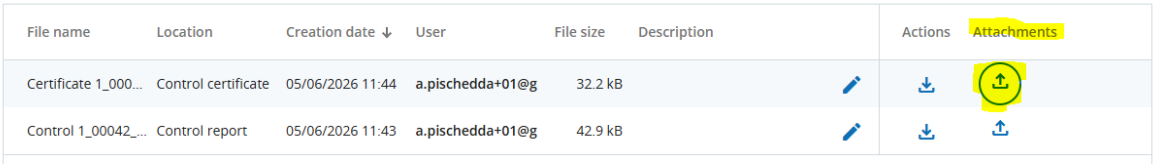
In the PDFs generated, there is automatically displayed the status of control work when the document was generated (draft or finalized).

Check that you have correctly **finalised the Control before signing the PDF.**

f it's not the case, the document will appear in "draft status."



The finalised exported document must be signed and uploaded in the system through the button "Attachment", as shown in the screenshot below:



Once these steps are followed, the control work can be considered **finalised**.

Reminder to verify your checklists and click "Finish Checklist", otherwise they appear as "draft"

A notification is automatically sent to the controlled PP, to the project LP and to the PO referent for the concerned project.

V. Re-open the control work

In case of mistake or if a controller wants to amend the document and the certificate is not yet integrated in a validated payment claim, the JS is authorized to re-open a control work finalised and in status "certified". This can **only** be done upon formal request of the **Project Lead Partner** to the responsible JS project officer.

/!\ **Point of attention:** **A controller** can generate the final Control Certificate and the final Control Report and he/she **can upload an attachment** (e.g. the Control Certificate signed) **also after the control work is finalised** (status of the report "Certified"): no need to re-open the control work!

A certified report that has been reopened moves to the status "control re-opened" allowing the controller to:

- Edit a correction
- Park an expenditure

/!\ **Point of attention:** No additional cost can be integrated in a partner report that would have been re-opened, the only possibility offers to the controller at that stage is to edit or amend a correction or to park an expenditure.

/!\ **Point of attention:** The control work can be re-opened only if the certificate has not been integrated in the Project Report by the Lead Partner.

Overview of controller work (**Chap.8 of Guide on Controls)**

Document	Prepared by	Signature	Where to find	Where to upload
General Declaration by the LP / PP	LP PP	Yes	Annex 3 of Guide on Controls	Report annexes
Control check–list	Controller	Yes	Filled in on Jems	CL with Control report
Control check–list for estimated value procurement over 20 000 euro according to the Financial Regulation	Controller	Yes	Filled in on Jems	CL with Control report
Control check–list for estimated value procurement up to 20 000 euro according to the Financial Regulation	Controller	Yes	Filled in on Jems	CL with Control report
Control report	Controller	Yes	Automatically generated at the end of the control procedure	Dedicated line on tab "Overview and finalize" Create a Zip folder containing signed CL and signed Control report
Control Certificate	Controller	Yes	Generated by the controller at the end of the control procedure	Dedicated line on tab "Overview and finalize"
On-the-spot-verification check–list	Controller	Yes	Filled in on Jems	CL with Control report