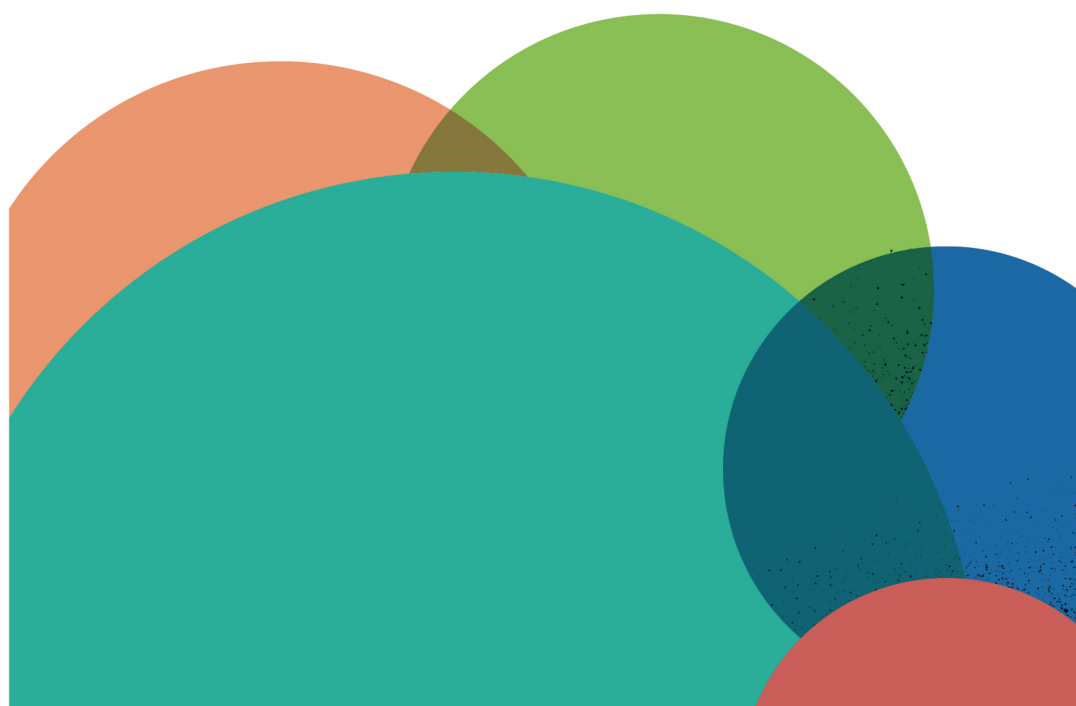


Interreg IPA South Adriatic (Italy–Albania–Montenegro 2021-2027)



JEMS MANUAL

CONTROLLERS

Current version 05

Updated 20.04.2026

Contacts jems@southadriatic.eu

General Information

This manual provides First Level Controller of projects, approved under Interreg IPA South Adriatic 2021-2027, with practical procedures to be performed in Jems during the implementation phase:

- **Controllers**

- URL of Interreg IPA South Adriatic Jems: <https://jems.southadriatic.eu/>
- Use your email and password to Log-in;
- In case you forgot your password click on “Forgot password” button or contact: jems@southadriatic.eu



- The usage of up-to-date web browsers (Google Chrome, Microsoft Edge, Mozilla Firefox) is recommended;
- Jems Interreg IPA South Adriatic runs in English language only;

1. General Information

In order to have access to the reporting and control work section, the user needs to:

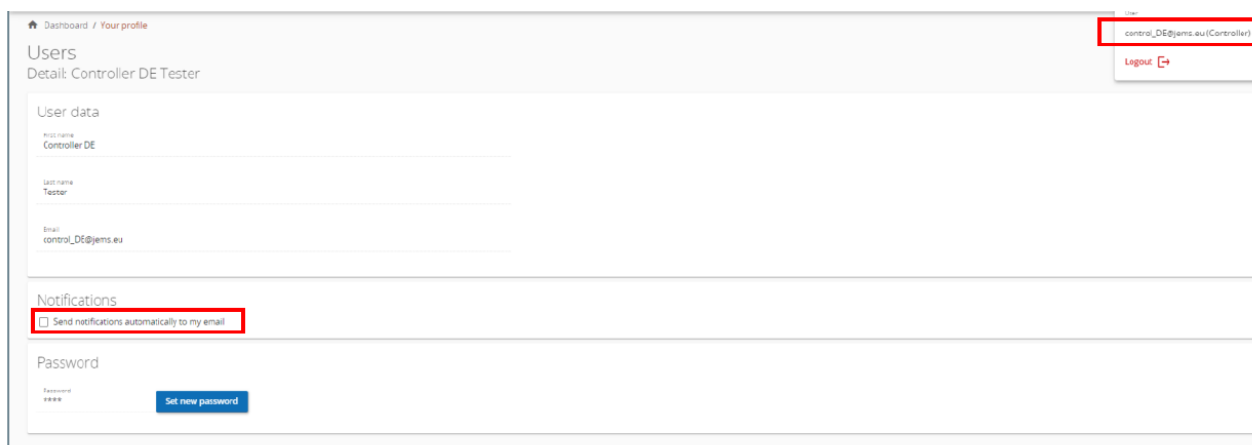
- Be registered in Jems (<https://jems.southadriatic.eu/>) – click on “Create a new account”
- Receive Control access rights in Jems
- Be linked to a control institution
- Be assigned to a project partner

The access rights are managed by the Managing Authority. The selected Controller who received the NULLA OSTA, must send an email to **jems@southadriatic**, indicating:

- Name, Surname, email used for registration in jems;
- Name of the Partner;
- Name/Acronym of the Project;

The control work can only be started once the partner report is submitted by the project partner (Partner report in status “**Submitted**”). Partner reports for which the control work is in progress are in status “**Control ongoing**”.

In order to receive notifications as an email, click on the username and active the notification sending.



Dashboard / Your profile

Users

Detail: Controller DE Tester

User data

First name
Controller DE

Last name
Tester

Email
control_DE@jems.eu

Notifications

☐ Send notifications automatically to my email

Password

password

Set new password

control_DE@jems.eu (Controller)

Logout

1.1 Access to the partner report section

From the “**Dashboard/My application**” select the project for which you would like to do the control work. Then, go to “**Partner report**” in the left menu and select the dedicated partner to get to the partner report overview.

If a notification on the submission of a partner report was received, the report can also be directly opened from the message.

In case a project modification took place and the partner report is linked to an earlier application form than the current valid one, a warning appears in the partner report overview table.

Dashboard

Notifications

Items per page: 10 1 - 1 of 1 < >

Time	Related call	Project	Acronym	Partner	Subject
23.08.2023 06:30	CE Call 1	CE0100161	TEST project	PP3	CE0100161 TEST project 3 DREI - Partner report 2 submitted

Items per page: 10 1 - 1 of 1 < >

My applications

Items per page: 25 1 - 1 of 1 < >

ProjectID	Acronym	First submission	Latest re-submission	Programme priority	Specific objective	Status	Related call
CE0100161	TEST project	22.02.2022 08:15	21.08.2023 07:01	P2	SO2.5	Contracted	CE Call 1

Items per page: 25 1 - 1 of 1 < >

Dashboard / Applications / CE0100161 - TEST project / PP3 DREI

Reporting

Partner reports

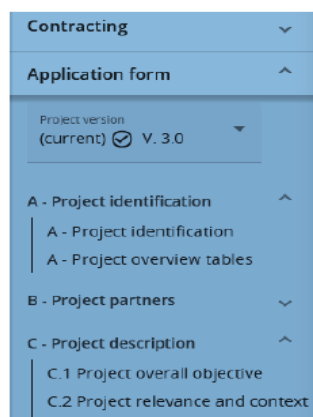
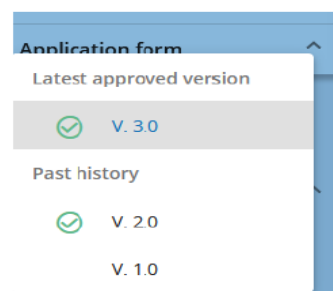
PP3 DREI

ID	Status	Include d in...	AF versio...	Reporting period	Date of report...	Date of first...	Last submission	Amount submitted	Total eligible after control for current...	Control
R.2	Submitted		3.0	Period 1, month 1 - 6	23.08.2023 06:12	23.08.2023 06:30		69.820,68		Start control
R.1	Draft		2.0	Period 1, month 1 - 6	03.08.2023 15:05					

Items per page: 25 1 - 2 of 2 < >

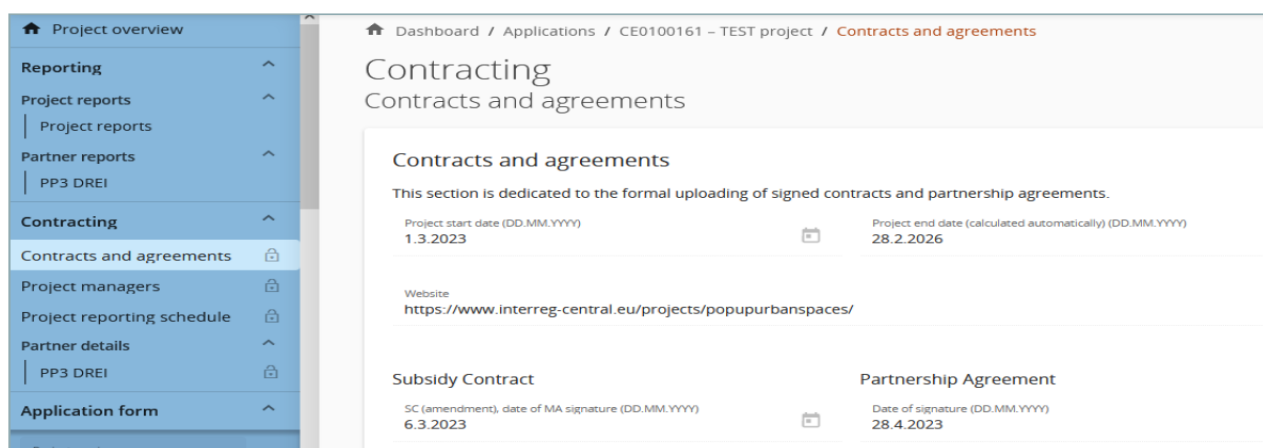
1.2 Access to the Application Form section

Go to the left menu “**Application form**” to access the different sections of the application form. The different versions of the application form are accessible from the left menu (Project version). Current and past valid versions (i.e. versions that were approved and linked to the project subsidy contract) are marked with a tick icon.



1.3 Access to the Contracting section

Controllers have view access to the contracting section. The subsidy contract and its amendments as well as the partnership agreement are available in this section. Furthermore, there is information on the project managers, partner details (e.g., location of documents) and the project reporting schedule.



2. Partner Report Section - Control

Select a submitted partner report from the overview table and click to open it.

ID	Status	Include d in...	AF version...	Reporting period	Date of report...	Date of first...	Last submission	Amount submitted	Total eligible after control for current...	Control
R.2	Submitted		3.0	Period 1, month 1 - 6	23.08.2023 08:12	23.08.2023 08:30		69.820,68		Start control
R.1	Draft		2.0	Period 1, month 1 - 6	03.08.2023 15:05					

To go to the different sections of the partner report use the tabs in the top navigation bar. The partner report is divided in different sections accessible through tabs at the top:

- Report identification
- Work plan progress
- Public procurements
- List of expenditures
- Contributions
- Report annexes
- Report export
- Financial overview

Partner report R.2	
Status	Submitted Start control
Report identification Work plan progress Public procurements List of expenditures Contributions Report annexes Report export Financial overview	
A.1 Partner progress report identification	
Project ID and acronym	CE0100161 - TEST project
Partner report ID	R.2
Partner report status	Draft → Submitted → Control ongoing → Certified
Partner number	PP3
Name of the organisation in original language	Institut
Name of the organisation in English	Instituto di AAA

3. Control work

There are two options to access the control work section.

Click the button **“Start control”** at the very right of the partner report in the overview table. Once the control work is started, the button is renamed to **“Go to controller work”**.

ID	Status	Include d in...	AF versio...	Reporting period	Date of report...	Date of first...	Last submission	Amount submitted	Total eligible after control for current...	Control
R.2	Submitted		3.0	Period 1, month 1 - 6	23.08.2023 06:12	23.08.2023 06:30		69.820,68		Start control
R.1	Draft		2.0	Period 1, month 1 - 6	03.08.2023 15:05					

Open the partner report first and then click **“Start control”** in the top menu. Once the control work is started the button is renamed to **“Go to controller work”**

Partner report R.2	
Status	Submitted Start control
Report identification Work plan progress Public procurements List of expenditures Contributions Report annexes Report export Financial overview	
A.1 Partner progress report identification	
Project ID and acronym	CE0100161 - TEST project
Partner report ID	R.2
Partner report status	Draft → Submitted → Control ongoing → Certified
Partner number	PP3
Name of the organisation in original language	Institut
Name of the organisation in English	Institute of AAA

Upon starting the control work, the partner report status changes to **“Control ongoing”**

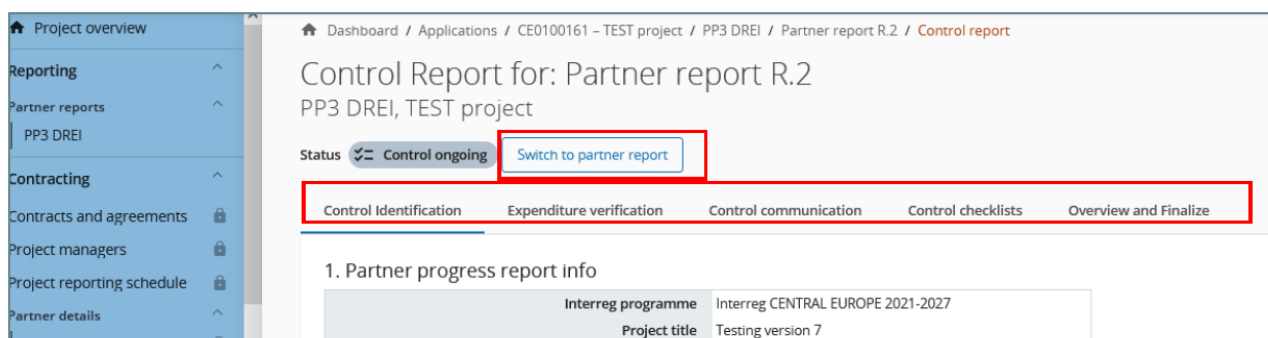
Partner report R.2	
Status	Control ongoing Go to controller work Resopen partner report
A.1 Partner progress report identification	
Project ID and acronym	CE0100161 - TEST project
Partner report ID	R.2
Partner report status	Draft → Submitted → Control ongoing → Certified
Partner number	PP3

Once control work is started, the controller has access to the following sections of the control work:

- Control Identification

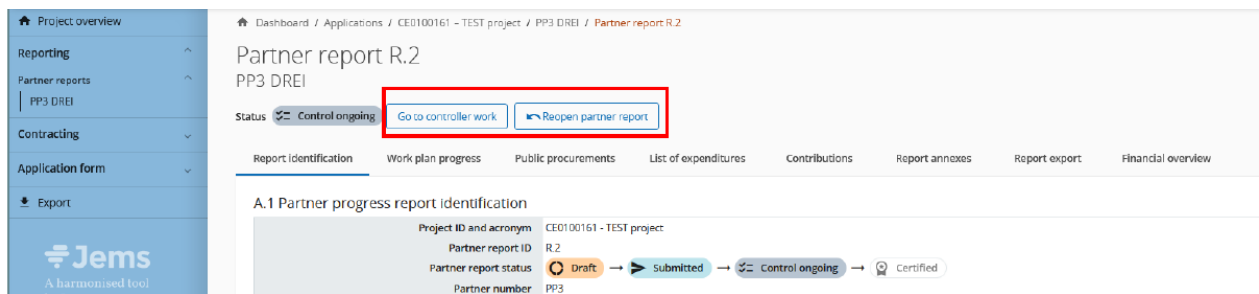
- Expenditure verification
- Control communication
- Control Documents
- Control checklists
- Overview and finalize

To go to partner report, click **“Switch to partner report”**.



To go back to the control work section click **“Go to controller work”**.

To reopen the partner report for amendments, click on **“Reopen partner report”**.



3.1 Report identification

In the control identification section, controllers can see pre-filled partner report info and can fill in basic identification information about the control work for the control report.

Format of documents – multiple selection is possible:

- Originals: for on the spot control
- Copy and/or Electronic: for desk based Control

Type of partner report – Please select whether it is a standard partner report or the last partner report

1.2 Format of documents

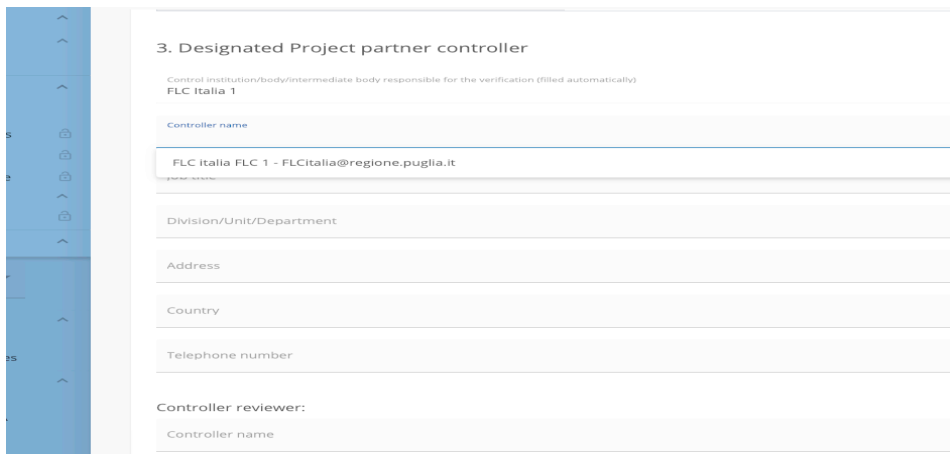
Documents were made available to the controller in the following format (multiple ticks possible)

- ☐ Originals
- ☐ Copy
- ☐ Electronic

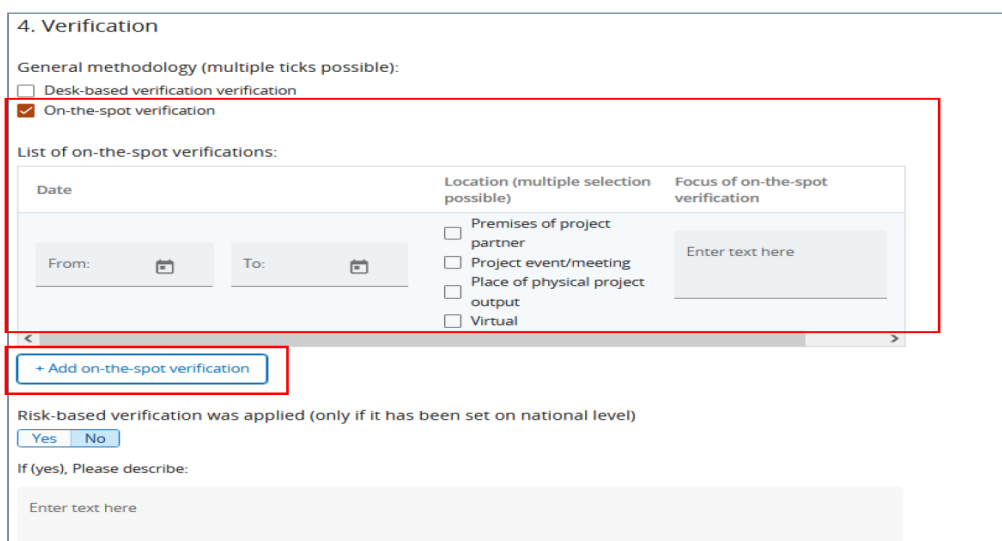
Type of partner report

[Partner report](#) [Last partner report](#)

Designated Controller – the information on the control body is automatically filled in. **The name of the controller needs to be selected from the drop-down menu.** Information filled in here will be automatically imported in the “Control certificate and control report” PDF (generated in section “Overview and Finalize”).



Verification – In case “On-the-spot verification” is selected, click the button “Add on-the-spot verification” to open the additional input field.



4. Verification

General methodology (multiple ticks possible):

- ☐ Desk-based verification verification
- ☒ On-the-spot verification

List of on-the-spot verifications:

Date	Location (multiple selection possible)	Focus of on-the-spot verification
From:  To: 	<ul style="list-style-type: none">☐ Premises of project partner☐ Project event/meeting☐ Place of physical project output☐ Virtual	<div>Enter text here</div>

[+ Add on-the-spot verification](#)

Risk-based verification was applied (only if it has been set on national level)

[Yes](#) [No](#)

If (yes), Please describe:

Enter text here

WARNING

With reference to the Risk based verification applied, You must always indicate “Yes” and insert the following sentence in the text: ***“The Sampling is compliant with Interreg IPA South Adriatic Risk Based Management Verifications ex recital 62 & art. 74 of Regulation (EU) 2021/1060”***

3.2 Expenditure verification

In the expenditure verification section, all expenditure items from the Partner report **“List of expenditure”** are listed.

As long as the partner report is in status **“Control ongoing”**, this section is visible only to controller assigned to the partner.

Once the control is finalized (report is set to status **“Certified”**), the section becomes accessible (in read-only mode) to all users that have access to the partner report, including the users of the project partner.

For expenditure verification, the controller has to fill in the results of the control work per expenditure item.

Scroll to the right to get to the input fields for the controller. For each expenditure item, the controller can:

- Add the item to the sample
- Deduct an amount and select a typology of error for the deduction
- Park an expenditure item
- Add a comment

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.

ID	Cost category	Declared amount	Currency	Conversion rate	Declared amount in EUR	Attachments	Part of sample	Deducted amount in EUR	Certified amount in EUR	Typology of error	Park item	Comment
R1.1	☒ Staff costs	43.000,00	EUR	1	43.000,00	testfile1.docx	☒	500,00	42.500,00	Accounting/...	☐	calculation error
R1.2	☐ External expertise ...	3.000,00	EUR	1	3.000,00	testfile2.docx	☐	0,00	3.000,00	N/A	☐	
R1.3	☐ Equipment	0,00	EUR	1	0,00	testfile3.docx	☐	0,00	0,00	N/A	☐	
R1.4	☒ Infrastructure and ...	0,00	EUR	1	0,00		☒	0,00	0,00	N/A	☒	documentation missing

3.2.1 Add expenditure item to sample

There are two ways an expenditure item can be added to a control sample:

- Manually – by switching the toggle button in the part of sample column
- Automatically – by Jems (in case of deduction or parking of an expenditure item)

WARNING

Any expenditure item checked, must be flagged manually by the Controller into this Jems section - “part of sample”

The identification of the expenses to be included in the sample must be done by the controller extra Jems. See Programme manual F.S. 4.4 for the operating procedure.

3.2.2 Deduct an amount and select a typology of error

For each expenditure item, the **“Deducted amount”** field is 0,00 by default and the controller can insert the amount to be deducted. Deductions are always in Euro, as the conversion happened upon submission of the partner report.

ID	Cost category	Conversion rate	Declared amount in EUR	Part of sample	Deducted amount in EUR	Certified amount in EUR	Typology of error
R1.1	Staff costs	0.00	43.000,00	☒	-500,00	43.500,00	Accounting/...
R1.2	External expertise ...	0.00	3.000,00	☐	0,00	3.000,00	N/A

The certified amount is automatically calculated as the difference between declared amount in Euro and the deducted amount.

Once a deduction is filled in, it is mandatory to also select a typology of error (drop-down menu) for the respective deduction.

ID	Cost category	Conversion rate	Declared amount in EUR	Part of sample	Deducted amount in EUR	Certified amount in EUR	Typology of error	Park item	Comment
R2.1	Staff costs	4.4113	28.335,32	☒	532,00	27.804,32	* N/A	☐	
R2.2	Staff costs	4.4113	21.535,60	☒	0,00	21.535,60	N/A	☐	

Attachments	Part of sample	Deducted amount in EUR	Certified amount in EUR	Typology of error	Park item	Comment
	☒	0,00	14.321,00	N/A		
	☐	0,00	18.819,00	Not in compliance with SCOs Programme Methodology		

Flat rates are neither calculated, nor displayed in this section, but they are **calculated and included in the financial overview tables in the “Overview and Finalize” section.**

3.2.3 Park an expenditure item

In case further clarification for an expenditure item is needed, the controller can park an expenditure item for later verification (i.e. in a later report) by switching on the toggle button in the park item column.

Parked items are **NOT deducted** amounts!

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.

ID	Cost category	Inversion rate	Declared amount in EUR	Attachments	Part of sample	Deducted amount in EUR	Certified amount in EUR	Typology of error	Park item	Comment
R2.1	☒ Staff costs	4.4113	28.336,32	Test file.docx	☒	0,00	0,00	N/A	☒	
R2.2	☒ Staff costs	4.4113	21.535,60	Test file 2.docx	☒	0,00	21.535,60	N/A	☐	

When parking, the expenditure item is locked and the deducted amount and certified amount are both automatically set to 0,00.

Once the control work is finalized, **the parked item will show up in next partner report**, in the **“Parked items list”** of the **“List of expenditure”**.

The project partner can then decide to either delete the parked expenditure item or to re-include it in a new partner report with or without modifications

3.2.4 Add comment

The controller can add a comment in the text field under the comment column, either to justify a deduction or to provide other explanations.

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.

ID	Cost category	Inversion rate	Declared amount in EUR	Attachments	Part of sample	Deducted amount in EUR	Certified amount in EUR	Typology of error	Park item	Comment
R2.1	☒ Staff costs	4.4113	28.336,32	Test file.docx	☒	0,00	0,00	N/A	☒	
R2.2	☒ Staff costs	4.4113	21.535,60	Test file 2.docx	☒	0,00	21.535,60	N/A	☐	

3.3 Control documents

This section is accessible to both controller(s) belonging to the control institutions assigned to a partner and also the partner user(s).

This section can be **used for clarification rounds** during control since it allows to upload and download documents related to the control work.

When a report is in status **“Control ongoing”**, both controller(s) and partner user(s) can:

- Upload and download any document (eg. On the Spot checklist signed by Controller)
- Edit the description of own uploads
- Delete own uploaded files

The screenshot shows the 'Control documents' section of a web application. At the top, there is a status filter set to 'Control ongoing' and a button to 'Switch to partner report'. Below this is a navigation bar with tabs: 'Control Identification', 'Expenditure verification', 'Control documents' (which is active), 'Control checklists', and 'Overview and Finalize'. The main content area is titled 'Control documents' and contains a paragraph explaining that both controllers and partner users can upload and download documents for clarification rounds, with a warning that editing or deletion is disabled once control work is finished. On the left, there is a dropdown menu for 'Partner report R.2' with a 'Control documents' button. On the right, there is a message box stating 'There are no files uploaded.' and an 'Upload file' button.

Once a report is in status **“Certified”**, deletion of documents is disabled.

WARNING

The controller will be able to upload documents to this section even if the control work has been closed. (e.g. in case further specifications need to be provided for previous control works)

3.4 Control checklist

In this section, the checklist related to the control report can be created, filled in and finished.

When the report is in status **“Control ongoing”** or **“Control reopened”**, only controllers belonging to the control institution assigned to the partner have access to this section.

The controller can:

- Edit only own checklist(s)
- Delete only own checklist(s) in status “Draft”
- Edit the description of any checklist

- Return any finished checklist to initiator (back to status “Draft” – **only the controller who created the checklist** can further edit it)
- Download any checklist

WARNING

Within the control verification check list – sub section “**COMPLIANCE WITH PUBLIC PROCUREMENT RULES**” the following procedure have to be considered:

In case a partner report includes more than one public procurement procedure, the Controller shall list and describe every single procedure separately, within each field of the check-list, e.g.

a) Equipment XY,

b) Small infrastructure ZW,

c) Service QR,

etc..

Make sure that all required checklists are in place and finished before finalizing the control work. When the report is in status “**Certified**” (i.e. after control is finalized in section “Overview and Finalize”)

- The entire section “**Control Checklist**” becomes visible in **read-only mode** to all users with access to the partner report (including project partner users)
- Checklists created before finalization of the control are locked for editing

3.4.1 Create a new checklist

Select a checklist template from the drop-down menu and click the button “**+ create new checklist**”.

Status: Control ongoing Switch to partner report

Control Identification Expenditure verification Control documents **Control checklists** Overview and Finalize

Control checklists

Controllers can start checklists in this section during ongoing control. Starting checklists after certification requires an additional privilege. All checklists will be visible read-only also to partners once control is Finalised.

- HIT - On-the-spot verification #TEMP_ONTHESPOT#
- HIT - Compliance with info&publicity&other EU rules #TEMP_COMPLIANCE#
- HIT - Accounting system, VAT, Bank account and Audit trail #TEMP_ACCOUNTING#
- HIT - Eligibility along cost categories #TEMP_ELIGIBILITY#
- HIT - Procurement #TEMP_PROCUREMENT#

+ instantiate new checklist

The checklist is in status “**Draft**” and can be filled in by the controller.
REMEMBER to regularly **SAVE** filled-in information.

WARNING

FOR SSP, Any controller is advised to put “not Applicable” to the items listed in the relevant SSP checklist, which are not relevant for the SCO output checked (including the SSUCs for staff not used by the SSP). In any case during management verification the controller may verify a suitable involvement of staff of the beneficiary’s organization, to make sure that the beneficiary has assumed a suitable level of ownership on the project and its outputs (ie. staff attendance during an on the spot check, staff involvement in the development of project documents, deliverables / outputs)

Control Report for: Partner report R.2
PP3 DREI, TEST project

Status: Control ongoing [Switch to partner report](#)

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

Status: **Draft**

CE - On-the-spot verification #TEMP_ONTHESPOT#

To go back to the control check list overview section, click on the tab “Control checklists”

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

Control checklists

Controllers can start checklists in this section during ongoing control. Starting checklists after certification requires an additional privilege. All checklists will be visible read-only also to partners once control is Finalised.

Select checklist template [+ create new checklist](#)

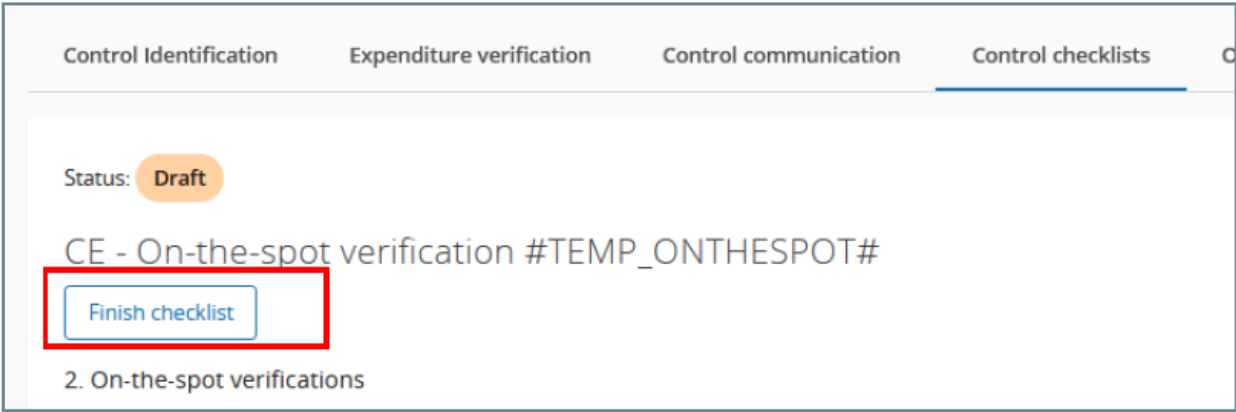
ID	Status	Name	User	Finished date	Description	Actions
1932	Draft	CE - On-the-spot verification #TEMP_ONTHESPOT#	control_PL@jems.eu			Edit Download Delete Lock

WARNING:

An additional control checklist is available and shall be filled starting from 20 April 2026. It relates to the application of the Risk-Based Management Verification, which shall be duly documented by the controller

3.4.2 Finish checklist

Once all information are filled in, please click on **“Finish checklist”** in order to finalize the Check List.



The screenshot shows the 'Control checklists' tab selected in a navigation bar. Below the tabs, the status is 'Draft'. The checklist title is 'CE - On-the-spot verification #TEMP_ONTHESPOT#'. A red box highlights the 'Finish checklist' button. Below the button, the text '2. On-the-spot verifications' is visible.

The information when and by whom a checklist was finalized is visible in the checklist overview table

Control checklists

Controllers can start checklists in this section during ongoing control. Starting checklists after certification requires an additional privilege. All checklists will be visible read-only also to partners once control is Finalised.

Select checklist template + create new checklist

ID	Status	Name	User	Finished date	Description	Actions
1932	Finished	CE - On-the-spot verification #TEMP_ONTHESPOT#	control_PL@jems.eu	24 08 2023		   

3.4.3 Re-open a finished checklist

Re-opening of a checklist is only possible as long as the control work is not yet finalized.

A finished check list can be reopened by any controller of the assigned control institution. However, **only the controller who created the checklist can amend information.**

Control Identification	Expenditure verification	Control communication	Co
Status: Finished (since 24.08.2023)			
CE - On-the-spot verification #TEMP_ONTHESPOT#			
Return to checklist initiator control_PL@jems.eu			
2. On-the-spot verifications			

WARNING

If the control work is certified and the checklist has not been finalized (status in draft), the system allows to create and compile a new checklist. The old checklist remains in the section and cannot be deleted.

Do not reopen the control report already certified, since it is always possible to create and compile new checklists, even for previous control report; however, the system will show the date the checklist was finalized.

3.5 Overview and finalize

This section refers to the control work done for the current partner report and provides the following overview tables:

- Overview of control work
- Overview of deductions

The controller can fill-in further details about the control work.

The controller can generate PDFs of Control report and Control certificate.

The controller can finalize the control work.

3.5.1 Overview of control work for the current report

This overview table consists of amounts **only related to the current report** (there is no cumulative data in this table).

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
69.820,68	49.871,92	100,00%	39.670,84	700,00	29.449,84	42,18%
↳ of which, flat rate: 19.948,76						

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 included in control sample – is summing up the declared amount in EUR of the expenditure items marked as part of sample in the “Expenditure verification” section. No flat rate is added on top!

% sampled – displays percentage of sampled out of total declared (both without adding flat rates on top!).

Total parked in current report – is summing 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 – is summing 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 – displays percentage of total eligible after control out of total declared (both including also flat rates).

3.5.2 Overview of control deduction for current report, by type of errors

This table sums up deductions applied to this report from the Expenditure verification list and displays also related flat rates (in Flat rates row) calculated according to the partner budget rounding settings. Same calculation rules apply as used for deducted amounts in table above.

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	Travel and accommodation	External expertise and services	Equipment	Infrastructure and works	Lump sums	Unit costs	Other costs	Total
Procurement rules breached	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
Audit trail incomplete	500,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	500,00
Simplified Cost Options wrongly applied/calculated	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
Ineligible expenditure	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
Accounting/calculation errors	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
State aid rules breached	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
Non-compliance with sound financial management principle	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
Information and publicity measures breached	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
Environmental rules breached	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
Equal opportunities/non-discrimination rules breached	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
Other	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
Flat rates (if applicable)									200,00	200,00
Total	500,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	200,00	700,00

3.5.3 Timing

The controller can fill in text in the input fields available in this section.

The date for the end of control work is automatically filled in upon finalization of the control work.

4.1 Timing

This is where you can insert clarifications which were sent during the control process

* Start of control work

23.8.2023



Date(s) of request(s) for clarifications, if applicable

Date of receipt of satisfactory answers, if applicable. In case of delay (time lapse between start and end date longer than 3 months), please provide a justification.

End of control work

3.5.4 Findings, follow-up measures and conclusions

In this section the controller can comment on findings and fill in recommendation and conclusion. Furthermore, the section displays follow-up measures from last certified report (on yellow background) and allows to define follow-up measures for the next partner report.

5.a Description of findings, observations and limitations

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

5.b Follow-up measures from last certified report

⚠ There is nothing to be displayed from last certified report

Follow-up measures implemented in current report should be explained here.

5.c Conclusions and recommendations

The conclusion takes into consideration the above-mentioned observations/reservations. It also describes the measures implemented to solve the errors detected and it eventually provides recommendations to avoid the repetition of the same types of errors in the future.

5.d Follow-up measures for the next report

Follow-up measures to be implemented in the next report should be described in this section. If none, put n.a.

3.5.5 Finalize control work & Generate and sign Control report and Control certificate (pdf format)

This procedure has been updated after the update to version v.12 of the Jems system. Please pay close attention to the following steps:

Before finalizing the control work, the controller can generate a draft PDF exports of “Control report” and “Certificate report”, in order to verify the accuracy of the data and information entered, by selecting the control export template.

Generate Control certificate & Report

Control certificate and Control report can be generated by controller both before and/or after control work is finalized. Generated certificate/report are listed in table below, can be downloaded, signed and uploaded.

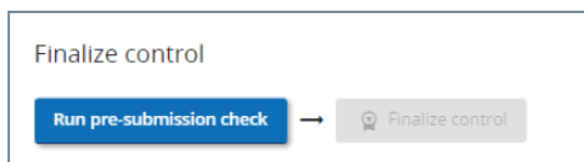
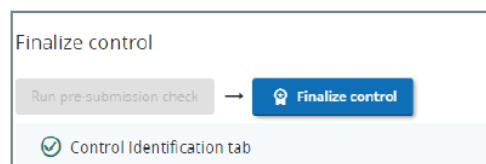
Control certificate - 1.0.1						Generate document
Control report - 1.0.3						
File name	Location	Creation date ↓	User	File size	Description	

Generated files are displayed in an overview list and can be downloaded anytime. The date and user who generated the document is visible in the overview table.

NOTE! Generated pdf files cannot be deleted.

The finalization of the control work **must be done by the controller authorized to issue the control certificate. The name of the controller who pressed the button “Finalize control” work will be displayed as signatory in the “Control report and Certificate” pdf.**

- Before finalizing the control work, please verify the checklist is in the "Finished" status.
- To finalize the control work first run the pre-submission checks.
- Only once all pre-submission checks were successfully passed, the button **“Finalize control”** turns active and the control work can be finalized.



Once the control is finalized:

- All sections of the control work become visible (in read-only mode) to all users who have access to the partner report.
- The control work as such is locked
- The end date of control is automatically filled in
- The **“final control Report” is automatically generated;**
- **The final Control Certificate” need to be generated (through the drop-down menu);**
- download both the control report and the control certificate (final version)
- Sign and stamp both documents and upload them in in the same table; click on “Attachment” and marked as “FINAL” in the description field;

The status in the project report overview table updates and the date of finalization of the control work is displayed.

ID	Status	Included in project...	AF version linked	Reporting period	Date of report...	Date of first submission	Last submission	Amount submitted	Control end date	Total eligible after control for current...	Control
R.1	Certified		2.0		05.05.2023 14:27	17.08.2023 22:59		6.210,00	24.08.2023 11:25	6.210,00	Go to controller work

WARNING

In case of detected errors in the certification procedure (certificates missing; not signed) after a Control Work is already finalized, do not open the control report since the system allows to:

- Generate the control certificate (final version)
- Download both the control report automatically generated, and the control certificate (final version)
- Sign and stamp each document and upload them in the same section (overview and finalize section) and marked as “FINAL” in the description field.

In any case remind that in the overview and finalize section, no already created or uploaded document can be deleted

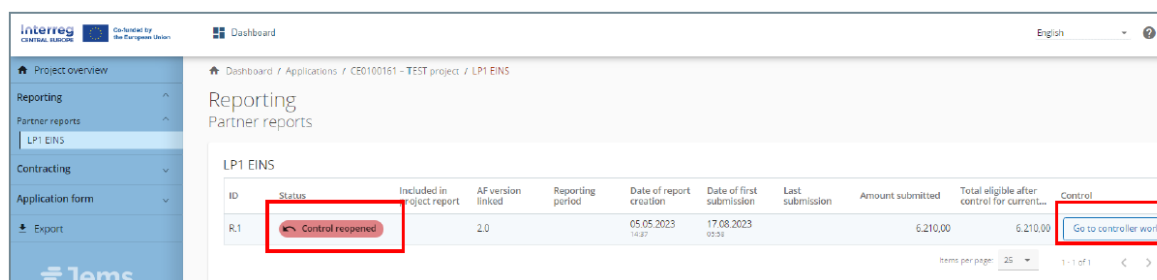
3.5.6 Reopening of the control Report

Whenever control work is in status “**Certified**”, it can be reopened by Controller only if the certificate has not already been included in a project report; in this case it is necessary to proceed with a request to the assigned JS Officer.

ID	Status	Included in project report	AF version	Report
R.4			4.0	
R.3		PR.2	4.0	Prm
R.2			4.0	Prm

R4	Status: Certified - Not Included in project report	Controller can reopen Control report
R3	Status: Certified - Included in project report PR2	Controller must send an email to JS
R2	Status: Reopened - for Modification	Controller can modify Control Report

Upon reopening of a certified report, the report moves to status “**Control reopened**” and the controller is again allowed to edit the control work and to re-issue the control documents. However, the control checklist cannot be re-opened. If a checklist was wrongly filled in, a new checklist needs to be created and filled in by the controller.



ID	Status	Included in project report	AF version linked	Reporting period	Date of report creation	Date of first submission	Last submission	Amount submitted	Total eligible after control for current...	Control
R.1	Control reopened		2.0		05.05.2023 14:27	17.08.2023 02:51		6.210,00	6.210,00	Go to controller work

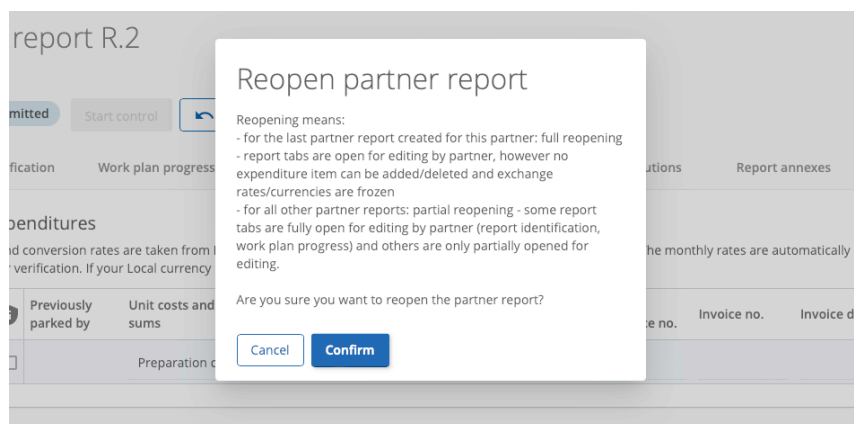
In a control work in status “Control Reopened”, compared to the normal editing of a “control work ongoing”, the following elements behave different:

- **Control identification**: all information can be changed;
- **Expenditure verification**:
 1. User cannot eliminate or add new expenditures;
 2. user cannot unpark *previously parked items*; (This means that no information can be changed for that budget line);
 3. user cannot park items that are parked or with deductions in JS/MA verification section
 4. User can modify the flag “Part of the sample”; (only for unparked items)
 5. “Deducted amount in EUR” can be modified;
 6. “Typology of error” can be modified;
 7. “Park item” flag and Comment can be modified;
- **Control documents**: user cannot delete old uploads; user can only add new ones and can edit description to all own uploads
- **Control checklists**: old checklists cannot be changed, new ones can be added;
- **Overview & Finalize**: user cannot delete or replace already existing control and certificate report; User can select, download, sign, stamp and upload new ones;

3.5.7 Reopening of Partner Report

This section is described in this manual to give the Controller an overview of the possible actions/procedures enabled, on the Partner side, after reopening a partner report.

If needed, the **Controller or JS** can re-open the partner report for adjustments.



Reopening of the last partner report (full reopening of partner report)

No data is cleared from the report and all is editable, with the following exceptions in the list of expenditure:

- List of expenditure tab:
 - item ID, is frozen from the initial report; all other tab can be edited and modified in full;
 - no expenditure item can be deleted
 - **no new expenditure item can be added (in order to avoid exchange rate issues)**
 - Parked expenditure list is visible and any item from it can be deleted or added to the reopened partner report.

Procurements created in the current partner report can be further edited; for procurements created in earlier partner reports only new additions of beneficial owners/subcontractors attachments is allowed.

Creation of a new draft partner report is locked while last partner report is in status **“Reopened”**.

WARNING!

All Previous uploads are displayed in the section **“Report Annexes”**.

Previous Files uploaded in this section cannot be deleted here, other files can only be deleted in the section where they were uploaded.

Please upload new file in the specific sub-section, because new files, once uploaded in Report Annexes tab, can no longer be deleted.

WARNING!

In case of errors by the partner in the list of expenditures (duplicate or wrong expenses; incorrect amounts, other missing or incorrect information, etc.), only for the last partner report submitted the controller can revert the report to allow for corrections.

This option can also be used to reset an entire budget line, thus avoiding to apply a total cut during the control, following this procedure:

- Controller revert last partner report ⇒ partner indicate “0” in the “declared amount tab” and “N/A” in the “Unit costs and Lump sums” ⇒ partner indicates any of the options in the drop-down menu of the tab “Cost Category”; This expenditures line is not cancelled but remain visible and highlighted in yellow;

Reopening of any partner report that is not last (partial reopening of partner report)

No data is cleared from the report and only the following is editable:

- List of expenditure tab :
 - following fields are editable: GDPR flag, Link to procurement, Description and Comment
 - **no expenditure item can be deleted / no new expenditure item can be added or modified (in order to avoid exchange rate issues)**
 - Parked expenditure list is not visible
 - Expenditure item attachment can be changed/uploaded
- Public Procurements created in current partner report cannot be deleted, but can be further edited, except procurement name, which is locked.
- Contributions tab: only changing attachment is allowed
- Report Annexes tab: user can add new uploads

Upon (re)submission of a Reopened partner report:

- partner report goes back to the status from before reopening, namely Submitted or Control ongoing
- no recalculation of exchange rates happens
- financial overviews are refreshed, reflecting changes done
- partner report overview is populated with updated Amount submitted and Date of last submission

Unlimited and limited editing does not change for a report that is already reopened when deleting the last report in draft. You have to first delete the last draft report and then reopen for it to be unlimited editing.

WARNING!

In case a partner has forgotten to add an expense to the report submitted in a reporting period, it is mandatory to open a new partner report and enter the missing expenses for the same reporting period.

Control work

- Control work can't be started/finalized while partner report is in status Reopened.
- Control work started before reopening a partner report is not lost and can be continued by controller even while partner report is reopened, except for Expenditure verification tab and Finalize control button - which are locked until Reopened partner report is (re)submitted
- Expenditure verification tab: everything except Parked and Comment columns is reset upon resubmission of a Reopened partner report.

WARNING

Whenever a change is made to the list of expenditure during reopening, the item shall be highlighted in orange in both the partner report list of expenditure and the Expenditure verification.

Whenever the report is submitted and reopened again the highlighting is reset and again only latest changes shall be highlighted. Changing items manually back to their original state shall undo the highlighting.

General Recommendation

In accordance with the quality review in charge to the Programme Managing Authority, considering possible interpretation of the certification procedure applied by controllers, please take care to

- carefully check the Risk-based verification applied (cfr FS 4.4 as well as the FS.4.10 & 4.10.1 of the programme Manual)
- fill in all relevant data as required during the control work

- avoid as much as possible to reopen the control report in case of any mistake, contacting jems@southadriatic.eu for assistance
- reply to the question “**Risk-based verification applied**” as “**YES**” explaining the the risk-based management verification methodology (RBMV), used. In derogation to this rule, if the partner report did not include any expenditure or in case the partner report was verified 100% by the controller, as set out by RBMV, all three answers (“yes”, “no” or “not applicable N.A.”) may be accepted, and it is not necessary for the controller to RE-OPEN the control report.
- Always finalize the control checklist when filled in, considering also that the section Control checklist remains open also after the Control Work is finalized
- Upload correctly the main documents required (ie. Control report & control certificate finalized and signed, On the Spot checklists) considering also that the “Control Documents”, and “Overview and finalise” sections remain open also after the Control Work is finalized
- no already created or uploaded documents can be deleted from the sections “Control Documents”, “Control Checklist” and “Overview and finalise”