



Interreg
Euro-MED



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PRACTICAL GUIDANCE FOR NATIONAL CONTROLLERS

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Versions	Modification contents	Date
V1		2024
V2	<p>Access to JEMS</p> <ul style="list-style-type: none"> - Addition of instructions to enable notifications and explicit mention of automatic alerts <p>Control Work</p> <ul style="list-style-type: none"> - reopen a Partner Report without JS intervention <p>Control Checklist</p> <ul style="list-style-type: none"> - Investments (New Section) on investment-related expenditures (questions 1.3.14 to 1.3.16) <p>DNSH (Do No Significant Harm)</p> <ul style="list-style-type: none"> - compliance + verification of environmental and climate impacts <p>National Control Checklist</p> <ul style="list-style-type: none"> - National Control Checklist for Portugal no longer required for the certification of Portuguese Partner Reports validated by the controller as of January 2, 2025. 	2025
V3	<p>Checklists</p> <ul style="list-style-type: none"> - Reminder concerning the obligation to complete information in official programme language + possibility to clone a checklist - Reminder concerning question 1.1.1 et 1.1.2. in case of a positive answer is provided - Control Checklist (Section 5): Question 5.4: Added requirement to specify when “Yes” or “Not” <p>Recommendation to Require and Review Previous Project Report Q&A</p> <ul style="list-style-type: none"> - CN access to the Q&A Limitation on Unparking Items in Reopened Control Reports - <u>Footnote 12</u> added to clarify that reopening a Control Report does not allow un-parking previously parked expenditure items. <p>Certification Requirement on the Procedure for Abandoned Report</p> <ul style="list-style-type: none"> - Obligation for NC to certify all Partner Reports “submitted”, 	2026

GENERAL INFORMATION

The present document is a technical guidance aiming to help national controllers to carry-out their tasks¹ in the JEMS on-line monitoring tool.

Among the subjects treated:

- How to access to Jems, the Interreg Euro-MED Monitoring tool
- How to certify partner's expenditure submitted through the Partner Report,
- How to fill-in and finalise the compulsory National Control checklist,
- How to finalise the control work, generate and upload the signed national control report and certificate

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 with the Interreg **Euro-MED Programme Manual** available on the Programme website.

The management verifications², 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 Euro-MED Programme.

For further assistance, do not hesitate to contact your National Authority or the Interreg Euro-MED Secretariat at programme@interreg-euro-med.eu

¹ National Controller tasks are detailed in the [Interreg Euro-MED Programme Manual, Chapter III Financial Issues, Section E. "Control, Audit and Verification"](#)

² In accordance with Art 71 (CPR(EU) 1060/2021) and art 46.3 of Interreg Regulation (EU) 1059/2021,

The context around the National Control (NC) work

During the project lifetime, project partners (including the Lead partner, here after LP) must submit expenditure to NC validation to get their expenditures verified and to request the reimbursement of the costs incurred in the framework of their Interreg Euro-MED project.

Once the controller closes its task, a checklist (and possibly External contract 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 (report on activities and validated National control certificates + national validations³, if the case may be) to prepare the “**Reporting package**” (full or partial depending on the concerned reporting phase) that is submitted to the JS for assessment.

Each Reporting package presented by the LP is composed of:

- A project report
- A project payment claim
- National controllers' certificates (and related national validation, only in the case of partners from Spain)

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. Controllers should therefore write their comments in a clear and understandable manner to ease the review process.

For more detailed information on the reporting process, please refer to the [Programme Manual](#), Chapter II, section E.) Project reporting and Joint Secretariat monitoring.

³ In the Interreg Euro-MED Programme, the National validation concerns Spain only). The document is issued by the entity in charge of this validation and must be attached to the control report and certificate. More information on how to generate the document can be find in the section “*Generate Control report and certificate*” of the present guide.

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 procedure⁴ and initiate the creation of her/his user account on Jems to:

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

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 Authority** in charge of controllers (hereafter NA)⁵.

A. Decentralised system

1. **Each partner applies to the NA** for the designation of its controller via the national procedure in force (process to be held out of the Jems Monitoring tool).
2. **The NA validates the controller.**
3. **The designated controller (hereinafter referred to as NC)**, and any possible reviewer or certificate signatory (if different from the controller carrying out the certification), **creates an account on Jems.**
Once the accounts have been created, the NC (and any reviewer) send(s) a message to the NA confirming the email address used to create his/her account.
4. **The NA validates the controller** and fills in an online form on the Programme website to notify the designation to the JS ([web link](#)). Please note that the NA needs to be logged-in on the Euro-MED website to access the form.
5. Upon receipt of the form from the NA, the JS activates the Controller profile on Jems. A **Confirmation email** will be sent after reception of NC's validation form by JS to the National Authority (NA).

B. Centralised system

1. **The designated controller (hereinafter referred to as NC)**, and any possible reviewer or certificate signatory (if different from the controller carrying out the certification), **creates an account on Jems**
2. **The NA notifies to the JS** the complete list of controllers and reviewers by email
3. The JS activates the Controller profile on Jems
4. The NA assigns controllers to the relevant project partner in Jems

⁴ For more information on the National Control system foreseen by each participating States, see the Programme Manual, Chapter III, Section E., i. National Control

⁵ Contact details are available to the following address: [National Controllers - Programme Interreg Euro-MED \(interreg-euro-med.eu\)](mailto:National Controllers - Programme Interreg Euro-MED (interreg-euro-med.eu))

II. How to access the Programme Monitoring tool

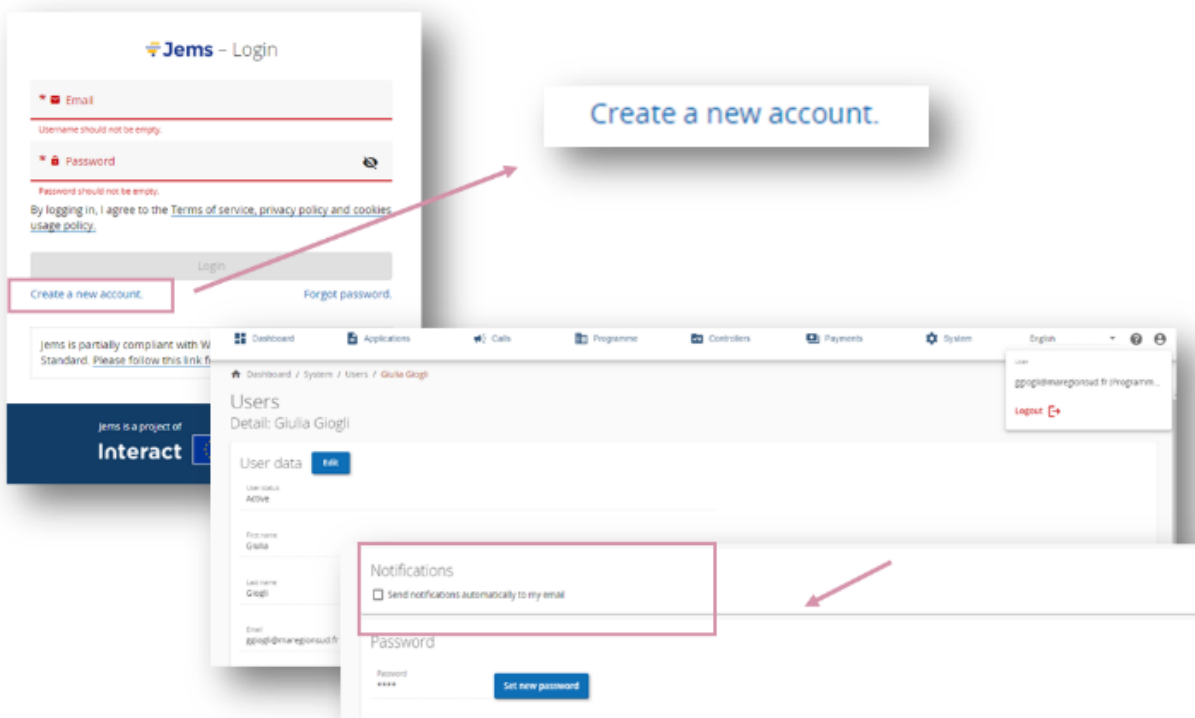
A. Create an account on Jems

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.interreg-euromed.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)

Complete your profile and **enable email notifications** by selecting notification checkbox. This will ensure you receive an alert once the Partner Report is submitted.



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, (e.g. If this is not the first Partner Report submitted by the Project Partner (PP), it is good practice to request the last Q&A of the previous report to ensure that the same errors are not repeated)
- The controller has access to the most recent version of the Programme Manual
- A telephone or video conference interview with the PP has been held (or is foreseen)
- An on-the-spot visit has been held (or is foreseen) if necessary⁶

How are control tasks formalised in Jems?

The control work is formalised in Jems through the following compulsory templates and steps:

- A compulsory **control checklist** (one per Partner Report) completed and validated in Jems (not signed)
- One or more eventual **external contracts checklist(s)** filled-in and validated in Jems (not signed)
- A **Control Report and Certificate** (single document) downloaded from Jems, signed and uploaded by the Controller under section “Overview and Finalize” of the Control Report
- Eventual **National Validation**⁷ (in case of Spain only) signed and uploaded by the NA under the same section mentioned above “Overview and Finalize”

How to access to the “Partner report” information?

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

From “Dashboard”:

→ enter the project for which you want to start the control work.

/! Point of attention: when a partner report submission notification is received, the report can also be opened directly from the e-mail, after you logged-in.

If the NC has been assigned to one or more Project Partners, the list of notifications can be viewed directly from the JEMS Dashboard.

⁶ On the spot visits are optional or **compulsory depending on** the national regulation, Programme rules, and the **type of costs presented to the NC verification**. For more information refers to the Programme Manual, Chapter III *Financial Issues*, section E). *Control, audit, and verifications*.

⁷ National Validation from Portugal is no longer effective from January 2nd, 2025. Beneficiaries will no longer be required to upload the MS Certificate to complete the validation process. For further information, please refer to the update on the management control system description, available in the National Control System section of the Interreg Euro-MED Programme website.

Time	Related call	Project	Acronym	Partner	Subject
29/01/2025 1:42 PM	2 - Thematic call for proposals - Ap à projets Thématique			LITY PP3	Partner Report 2 subm LITY
24/01/2025 3:23 PM	2 - Thematic call for proposals - Ap à projets Thématique			PP5	Partner Report 2 subm
21/01/2025 2:57 PM	2 - Thematic call for proposals - Ap à projets Thématique			PP7	Partner Report 2 subm
21/01/2025 12:46 PM	2 - Thematic call for proposals - Ap à projets Thématique			PP8	Partner Report 2 subm
21/01/2025 12:05 AM	2 - Thematic call for proposals - Ap à projets Thématique	MED0200273	Streets for Citizens	PP4	Partner Report 2 submitted by MOI for Streets for Citizens

Select the project partner on the menu on the left side of the screen section “**Reporting**”> “**Partners reports**”> Click on the **Partner** that you have been assigned to to access to the partner reports dashboard.



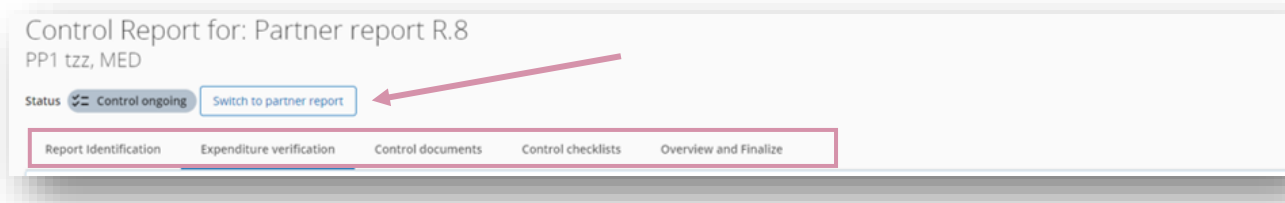
To access the different sections of the dashboard, click on “**Start control**” on the right-hand side of the line of the report to be controlled.

⚠ Point of attention: The control work orders can only start once the partner report appears under the status “Submitted”.

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.8	Submitted		3.0	Period 1, month 1 - 1	17/10/2023 16:23	18/10/2023 14:44		1.791,72			Start control

NB: The reporting periods are set up on the system by the JS and each partner selects the relevant reporting period when creating its partner report. The numbering in column ID (R.8 here below) is automatically displayed at the level of each PP (e.g even

if the project is presenting the 3rd reporting package we're here in the 8th partner report for PP TZZ).

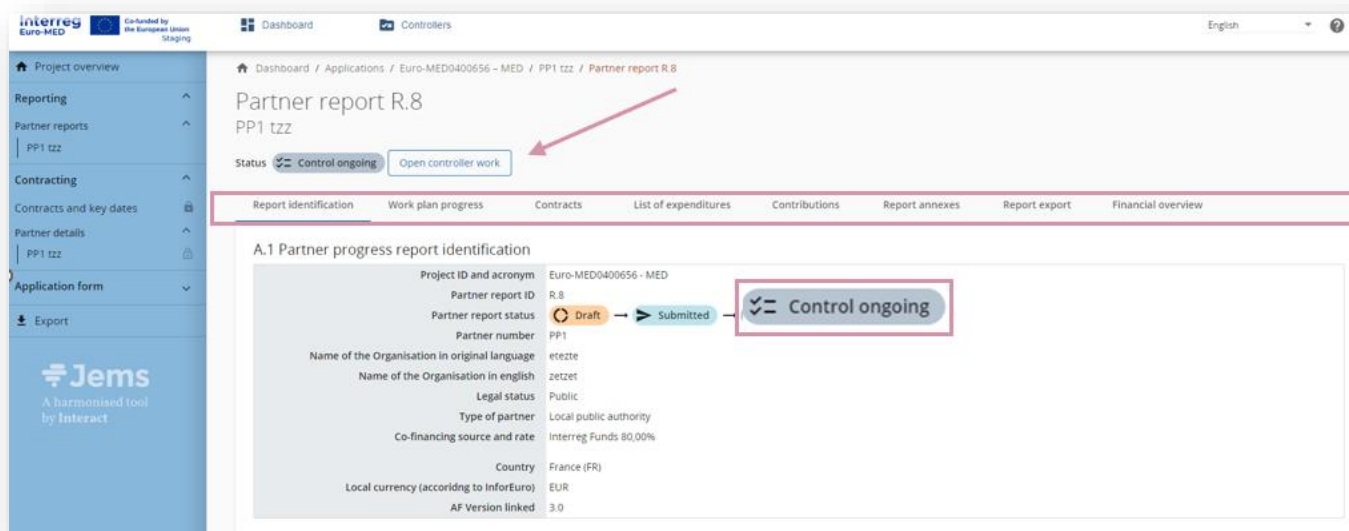


Before starting the control work, the system allows controllers to have an overview of the data filled in by the partner in the Partner Report.

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 (to be filled in by the PP only if requested by the LP and NC, if necessary)
- Contracts⁸
- List of expenditures
- Contributions
- Report Annexes: this tab gathers all the documents that have been attached in the other sections (expenditures documents, contracts, etc.)
- Report export⁹
- Financial overview

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



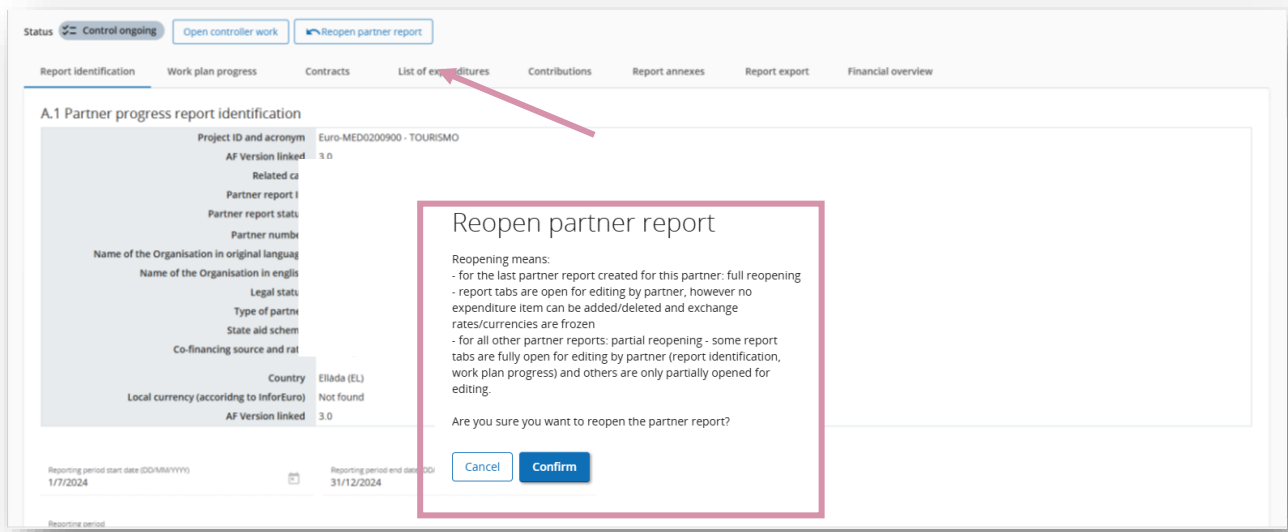
Please note that, the National Controller can re-open the Partner Report while in **“submitted”, “control ongoing”** or **“control reopened”** status, enabling project partners

⁸ For the “Contracts” definition, please refer to the Programme Manual, Chapter III Financial Issues. A. Eligibility of expenditures, vii category of costs, e) external expertise and service costs

⁹ Refer to the Control Work, section B “Expenditure Verification” of the present guide.

to address any issues identified during the control work, without requiring assistance from the Joint Secretariat.

To use this feature, simply click on “Re-Open Partner Report” and confirm the action.



I. The control work

Once the Partner Report information revised, the controller can proceed with the control work by clicking on the button “**start control**” so that the partner report status changes to “**control ongoing**”. Then the controller can access the control report. The report includes the following tabs:

- Control identification
- Expenditure verification
- Control documents
- Control checklists¹⁰
- 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. Report identification

This section is composed of 4 parts.

¹⁰ Bear in mind that the controller must validate a general control checklist before finalizing her/his control task; in this tab you also have access to the “external contract checklist”. A checklist is compulsory for each external contract you validate for the first time

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

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

1. Partner progress report info

Interreg programme	Interreg Euro-MED
Project title	Dialogue4Tourism. Institutional dialogue on Sustainable Tourism and Governance in the Euro-Med area
Project acronym	Dialogue4Tourism
Project ID	Euro-MED0300642
Application Form version linked to partner report	5.0
Project implementation period	01/01/2023 - 30/09/2029
Reporting period	4: 01/07/2024 - 31/12/2024
Partner Report Number	R.4
Partner Report first submission date	11/02/2025 14:10
Partner Report last re-submission date	21/02/2025 14:03

1.2 Format of supporting documents

Documents were made available to controller in the following formats (tick all that apply)

Originals
 Copy
 Electronic

Type of partner report

jems-test-interreg-euro-med/et/app/dashboard

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.

3. Designated Project partner controller

Control institution/body/intermediate body responsible for the verification (filled automatically)
 TEST

Controller name
 CPN CPN - testcpn@gmail.com

Job title
 Project partner controller TEST JOB TITLE

Division/Unit/Department
 Designated Project partner controller TEST DIVISION

Address
 Address Test

Country
 France (FR)

Telephone number

Controller reviewer:
 Controller name
 CPN CPN - testcpn@gmail.com

⚠ 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.

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. A risk-based sampling methodology may be foreseen by some country. In that case, please select "yes" to the question "Risk based verification applied". Otherwise, please select "no".

Remember to click on "**Save Changes**".

4. Verification

General methodology (multiple selection possible):

- Administrative verification
- On-the-spot verification

Risk-based verification applied

Yes No

If (yes), briefly describe sampling methodology and indicate where a detailed description can be found. For example, include additional information on the scope and on the percentage checked.

Enter text here

General methodology (multiple selection possible):

- Administrative verification
- On-the-spot verification

List of on-the-spot verifications:

Date	Location (multiple selection possible)	Focus
From: <input type="text"/> To: <input type="text"/>	<input type="checkbox"/> Premises of project partner <input type="checkbox"/> Project event/meeting <input type="checkbox"/> Place of physical project output <input type="checkbox"/> Virtual	Enter text here

+ Add on-the-spot verification

Risk-based verification applied

Yes No

If (yes), briefly describe sampling methodology and indicate where a detailed description can be found. For example, include additional information on the scope and on the percentage checked.

Enter text here

Discard changes Save changes

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:

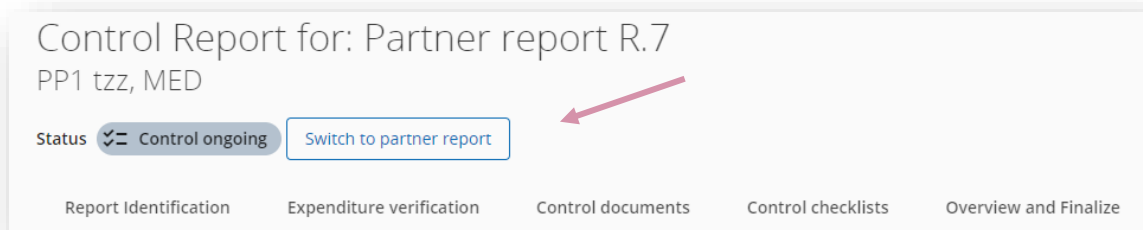
1. Select the expenditures taking part in the sample (if no risk-based sampling has been established by the NC's country, the option "**part of sample**" must always be active for all expenditures)
2. Deduct an amount and select a typology of error
3. Park an expenditure item
4. Add a comment

At that stage, the system allows the export of the total expenditures included in the current Partner Report (PR):

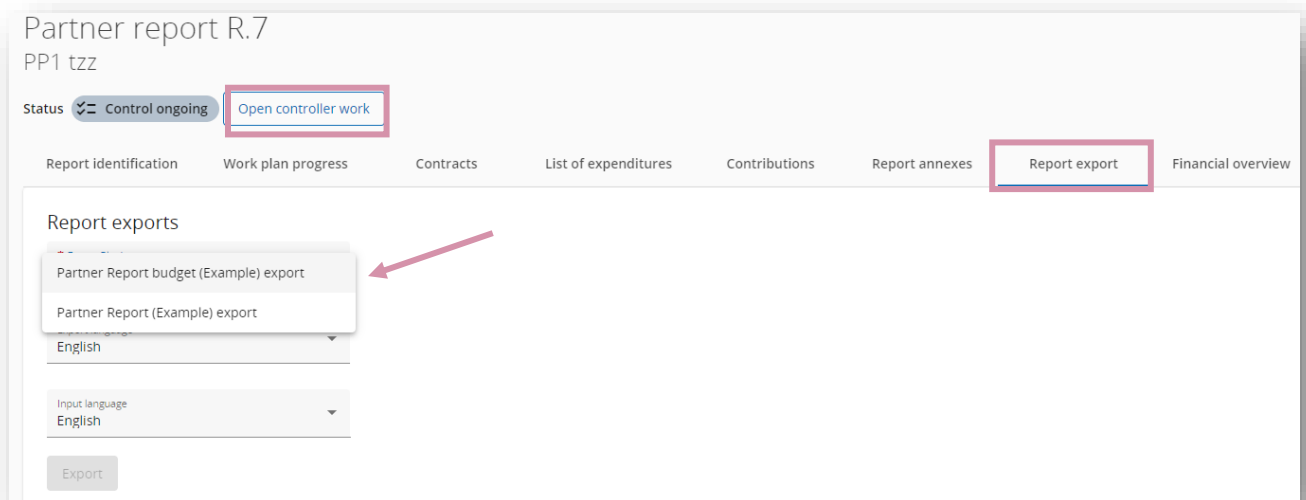
- Switch back to the Partner report

Three exports are possible:

1. **“Partner Report”** content in PDF format
2. **“Partner Report budget”** i.e. the total expenditure of partners in Excel format
3. **“List of expenditure”**, can be downloaded; the “declared amount” column is now integrated into the export



- click on **Report export** section



National Controller can also export the full list of expenditures by accessing the **“List of expenditures”** section and selecting the “download” option at the bottom of the table, as shown in the screenshot below.

- click on **List of Expenditure** section

mission's official monthly accounting rates. The monthly rates are automatically updated until the month when the Partner Report is first submitted for verification. If your Local currency is EUR, your expenditure shall be reported in Euro.

Internal reference no.	Invoice no.	Invoice date	Date of payment	Description	Comment	Total invoice value	VAT	Declared amount
		30/6/2024	30/6/2024			5.562,00	0,00	1.946,00
		30/6/2024	30/6/2024			5.586,00	0,00	3.910,00
		30/6/2024	30/6/2024			6.158,00	0,00	3.079,00

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 should 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.

Report Identification Expenditure verification Control documents Control checklists Overview and Finalize

Expenditure verification
Controllers can verify expenditure in this section and justify corrections. Corrections are always in Euro, the conversion rate is fixed at 1:1.

ID	Cost category	Part of sample	Deducted amount in EUR	Certified amount in EUR	Typology of error
R8.1	Staff costs	<input checked="" type="checkbox"/>	66,00	1.625,72	NC1. Expenditure not related to the o...
R8.2	External expertise ...	<input type="checkbox"/>	0,00	100,00	N/A

Discard changes Save changes

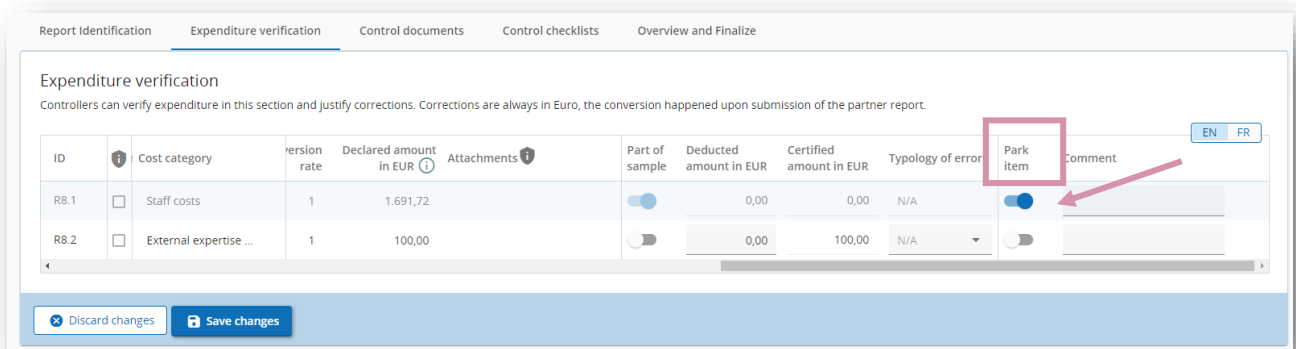
The certified amount is automatically calculated as the difference between declared and deducted amount. Once an amount has been deducted, the linked typology of error must be selected from the drop-down menu, as reported on the screenshot here above.

ii. Park an expenditure item

In some cases, controller can decide to **“park an expenditure”**, in that case the item is blocked¹¹ 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).

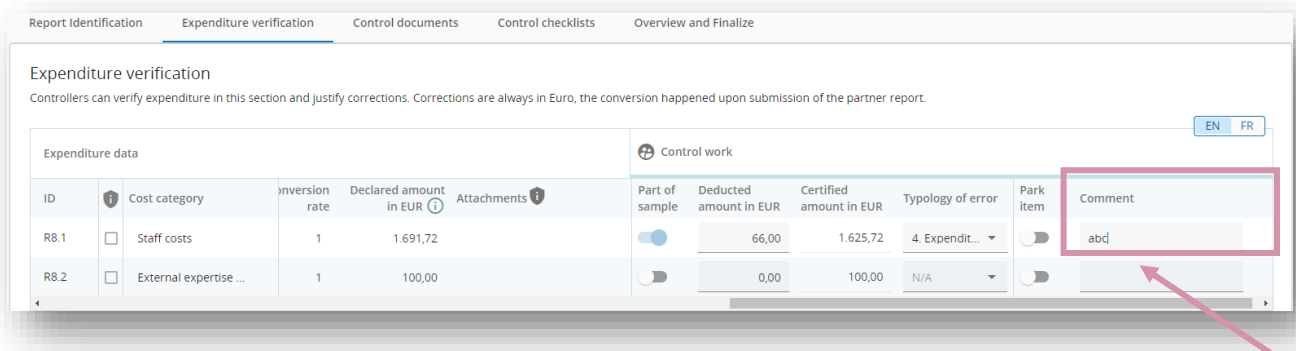
This functionality can be used in case partner needs time to provide further clarification or to collect the required missing supporting documents.

The controller can park an expenditure item by switching on the toggle button in the “park item” column¹².



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.



C. Control documents

As shown in the screenshot here below, in this section both controllers and partners can **upload** and **download** documents, if necessary. When a report is in status **“Control ongoing”**, both controller(s) and partner user(s) can:

¹¹ 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.

¹² Please note that, in a control work in status Control Reopened, user cannot unpark parked items

- Bulk upload and download documents
- Edit the description of their own uploads
- Delete their own uploaded files

⚠ Point of attention: the system allows the controller to upload files to this section even after the control has been finalized; however, this option is not available for the partner. Additionally, it is important to highlight that if the control report is reopened, previously attached documents cannot be removed. This should be mentioned either in the dedicated annex on reopening or in both sections.

D. Control checklists

The control checklists must be created, completed and finalised by the controller at the end of the control work. In accordance with the Programme's rules only one checklist per Partner Report must be provided and finalised by the NC. On this page, controllers can create two different checklists via the predefined drop-down menu:

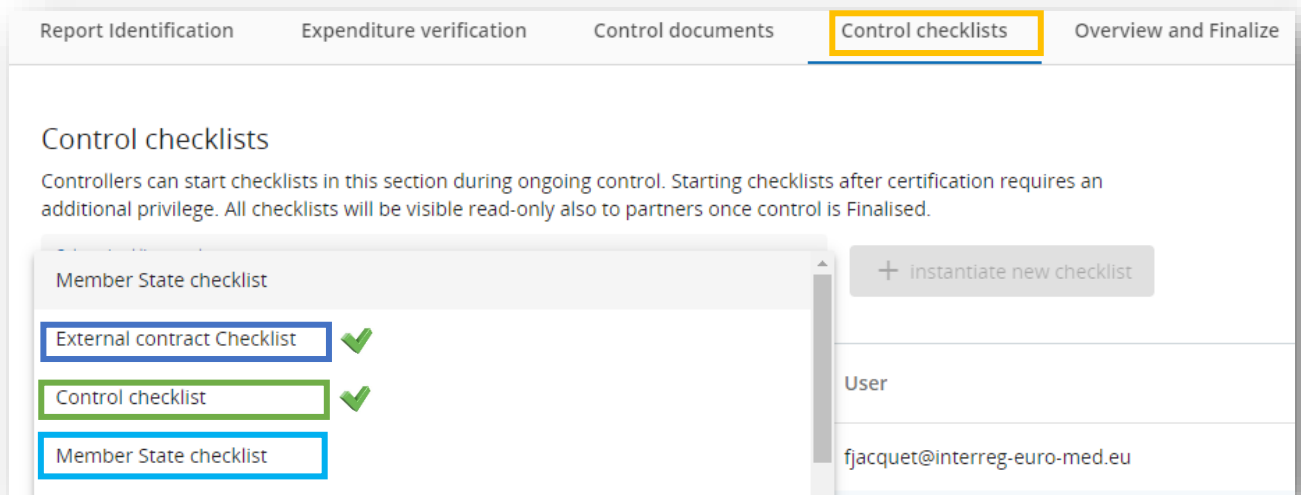
1. **Control checklist** (compulsory¹³)
2. **External Contract checklist** (mandatory in case new external contracts have been reported by the PP in the external contract section of the Partner Report)

Please remind that both checklists must be completed in 1 of the 2 official languages of the Programme (EN/FR) and not in local language – just as any other section of the control work.

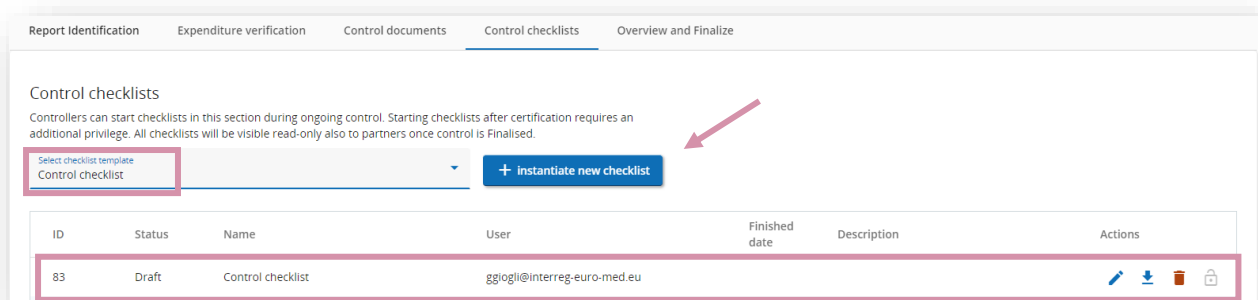
⚠ Point of attention: there is a third checklist called **“Member State Checklist”**¹⁴. It should **not be used by National Controllers** as it is reserved exclusively to the National Authority representatives responsible for validating controls in Spain.

¹³ A pre-submission check will prevent finalizing a control if the control checklist is not finalised by the controller

¹⁴ The Member State Checklist concerns Spain only. This document is the national validation document that must be downloaded by the NA and attached to the control certificate.






To create a checklist, you must select from the drop-down menu the type of checklist that you want to create. Then click on the button “+ instantiate new checklist”.



The created 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, three buttons are available:

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

i. The control checklist

The “**control checklist**” must be generated and filled in by the NC only once per each Partner Report. It is composed by 5 sections:

1. General considerations/eligibility criteria
2. On-the-spot verifications (if applicable)
3. Eligibility along cost categories
4. Compliance with information and publicity requirement
5. Compliance with other EU rules

/!\ Point of attention: Controllers MUST complete all sections of the checklist and section 2 is compulsory in case of On-the-Spot Visit only

- **General approach:**

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.

Please keep in mind that the controller checklist will not be systematically verified by the JS, in that sense, each controller assumes the risk in case of uncomplete information provided in the checklist or missing information in case of further level of control.

Pre-submission checks have been implemented to help controllers in their task but it's the controller responsibility to detail the comment each time it's needed.

/!\ 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”.

- **2 key questions and compulsory comments:**

In case of a negative answer to one of those questions, 0.00€ should be certified as the key principle to guarantee a sound financial management of EU funds would not be respected by the PP.

/!\ Point of attention: For the 2 following questions, if the answer is **YES**, the controller must provide a **mandatory** justification. This justification must be clearly stated and repeated in each control checklist, with a minimum response length of **five characters**:

(1.1.1) Project partner maintains separate accounting record/system, or accounting code, for all transactions related to the project (ensuring separation of project expenditure for all transactions relating to the project).

[according to Article 74 1a(i) CPR]

In case of YES, please describe the tangible mechanism putted in place by the PP to ensure the respect of this principle and related documents (internal procedure, etc.).

In case of No, 0,00 euro should be certified and please detail here the follow up actions foreseen.

Please select Yes or No for the question 1.1.1

Justification

(1.1.2) Confirm that there was not Double-Financing

e.g., The accounting system avoids the allocation of the same invoice to different projects, the invoices are stamped with the project identification.

In case of YES, please describe how it was ensured.

In case of No, 0,00 euro should be certified, and please provide further explanation and detail the follow up actions foreseen.

Please select Yes or No for the question 1.1.2

Justification

Focus on Expenditures related to investments:

The control checklist includes some questions related to investments, if applicable. In such cases, National Controller must ensure that all investment-related documentation has been uploaded and thoroughly reviewed on Jems (Application Form >Application Annexes > Investment Documentation).

Control checklist (section 1) – questions on expenditures related to Investments:

- **1.3.14:** If costs related to an investment are reported, the **“Statement of Capacity and Compliance with the Principles of Investment”** must be signed by the project partner, and the latest complete version must be available (*the initial version is verified by the JS during the project contractual process.*)
- **1.3.15:** if cost related to an investment are reported, compliance with durability obligations must be justified with the supporting documents. An agreement with the landowner regarding the investment and maintenance obligations must be provided (applicable only if the project partner is not the site owned and/or will not be responsible for maintaining the investment).
- **1.3.16:** if cost related to an investment are reported, an assessment of expected climate change impacts must be provided for all investments with an expected lifespan of at least 5 years. The existence of the climate change impact assessment must be verified.¹⁵

¹⁵ The DNSH Screening Grid is available on Jems : Application Form>Modification>Precontracting check grid. The NC can also request the Project Partner to upload document in “Control Document Section”

Please remind that if any of the above questions are answered **"No"**, the expenditures related to the investment are **not eligible** for funding.

Control checklist (section 5) Compliance with EU Horizontal Principles and Environmental Requirements

- **5.1** There is no evidence that the project activities fail to comply with the EU horizontal principle of sustainable development.
 - This check applies only if project activities have been modified in the Application Form (AF).
- **5.2 and 5.3, NC should ensure that, there is no evidence that:**
 - The purchased equipment fails to comply with EU, national, and local legislation regarding environmental impacts, required permits, etc.
 - The infrastructure and works fail to comply with EU, national, and local legislation regarding environmental impacts, required permits, etc.
 - Supporting documents may include permits, building permissions, public hearings, etc.
- **5.4 There is no evidence that the principles outlined in the “Statement of Capacity and Compliance with the Principles of Investment” are not ensured.**

⚠ Point of attention: In case of **yes**, please specify the documents provided by the PP. In case of **no**, please specify the exact principle not documented and provide compulsory follow-up measure

Supporting documents may include evidence of financial resources and mechanisms, as well as compliance with agreements between the site owner and the project partner.

- **5.5 There is no evidence that the investment related to infrastructure could significantly harm the environment and climate, or that a significant deviation from the approved investment would require a revision of the project’s DNSH (Do No Significant Harm) screening grid.**

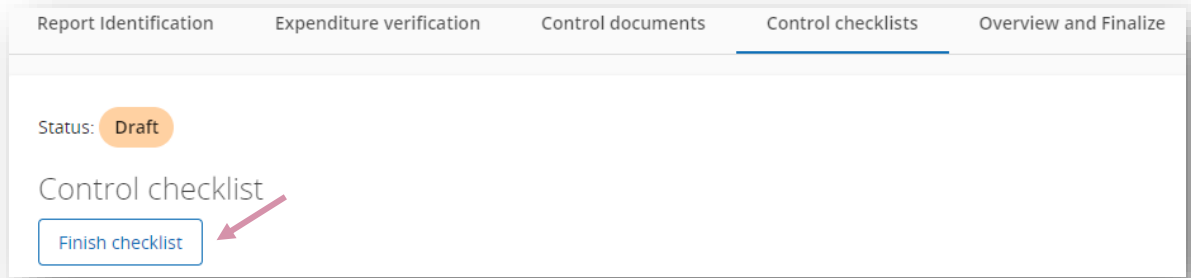
The control checklist includes some questions related to investments, if applicable. In such cases, National Controller must ensure that all investment-related documentation has been uploaded and thoroughly reviewed on Jems (Application Form >Application Annexes > Investment Documentation).

- **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. The checklist and all the tabs in the control report become available in read-only mode for:

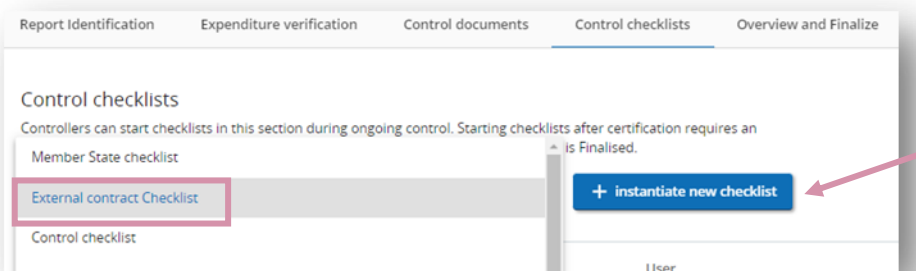
- The National Authority in charge of the control validation in Spain
- The controlled PP

- The LP of the project

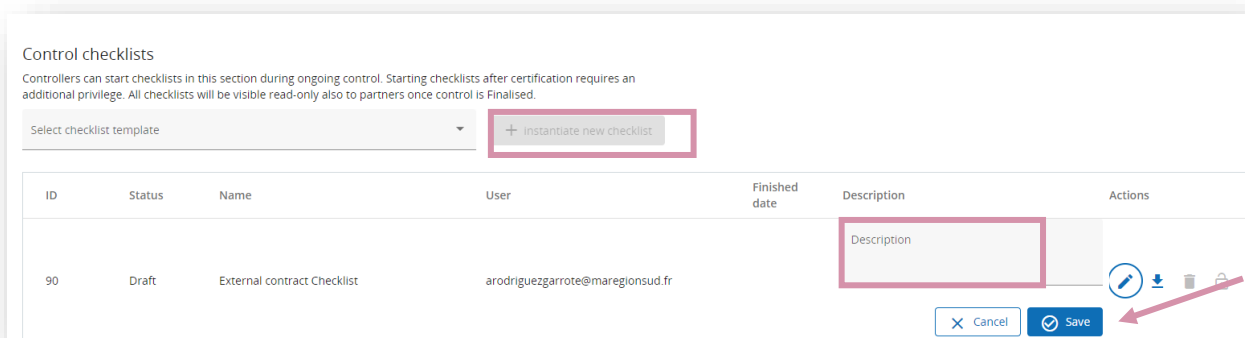


ii. The external contract checklist

For each existing external contract linked to an expenditure reported by the PP, an “external contract checklist” must be created by the National Controller. Make sure to select the correct document template **“external contract checklist”** in the scrolling menu. The document must be duplicated and filled in for each contract or public procurement for which a formal contract is signed¹⁶. Please also remember that the external contract checklist is not required if there is no contract.



Please make sure to add in the description tab the ID of the contract for which the checklist has been instantiated (to be found in the “external contract” section of the Partner report).



¹⁶ For more detailed information on the type of external contracts to be integrated on Jems, and for which a specific checklist is needed, please refer to the programme Manual, Chapter III Financial issues, section A. Eligibility of expenditures, vii. Categories of cost, e) external expertise and service costs (CC5)

In general, the **external contract checklist** must be filled-in only once per each new external contract linked to the expenditure. It is composed of 2 sections, and you must select the appropriate section to be filled in.

Depending on the status of the partner and the amount of the contract:

1. Section A


To be filled for partners falling under the scope of application of the public procurement laws or for partners not falling under the scope of application of the public procurement laws but awarding a contract above EU thresholds.

2. Section B

To be filled in for partners not falling under public procurement rules and awarding a contract below the EU threshold for which a formal contract is signed. You must ensure that the basic principles on which the procurement standards are based are respected.

Once all information is filled, the checklist can be finished by clicking on **“Finish checklist”**.

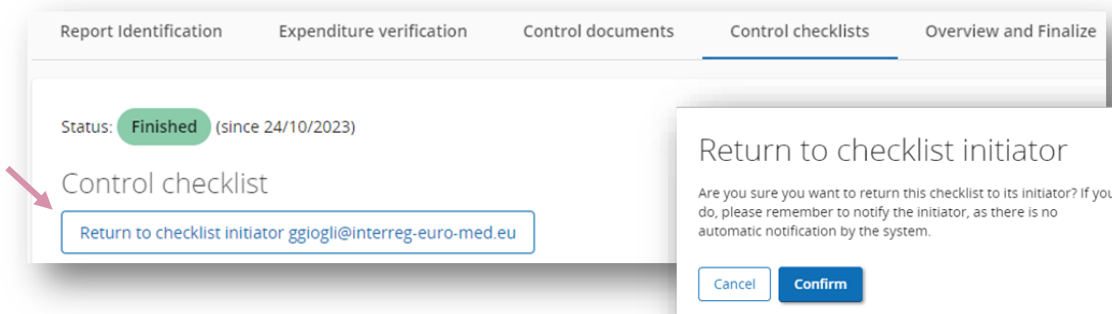
After their creation, the contracts will appear in all subsequent Partner reports, but the controller doesn't need to create the external contract checklist again, unless the partner modifies the contract. However, if a contract created in a previously report is modified, an alert symbol will appear next to it in the current report, indicating the change. This alert will also be visible to the National Controller (NC) during the verification process, and in this case, a new external contract checklist is required.

Created in	Last changed	Procurement
 R.1	18.12.2024 12:20	Procurement 1888



⚠ Point of attention: If a contract has not been signed with the supplier, the NC is encouraged to specify this in the Control Report and Certificate, section 5.a.

ii. [Re-open a checklist already finalised](#)

A checklist (control checklist or external contract 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”**.



The checklist is now re-opened and can be edited.

ID	Status	Name	User	Finished date	Description	Actions
85	Draft	Control checklist	ggjogli@interreg-euro-med.eu			 

⚠ 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.

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 partner
30.465,77	0,00	0,00%	0,00	0,00	30.465,77	100,00%
↳ of which, flat rate: 7.030,56						

It includes the following information:

- 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 the “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 control out of Total declared (both including also flat rates).

2. Overview of control deductions for current report, by type of errors (in Euro)

This second 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.

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 expenses
		15%	15%	
1. Expenditure not related to the operation/Dépense non liée à l'opération	0,00	0,00	0,00	
2. Expenditure not born by the Partner/Dépense non supportée par le partenaire	0,00	0,00	0,00	
3. Expenditure declared under wrong Cost Category/Dépense déclarée sous une catégorie...	0,00	0,00	0,00	
4. Expenditure already covered by a flat rate/Dépense déjà couverte par un taux...	0,00	0,00	0,00	
5. Lack of supporting document/Absence de pièces justificatives	0,00	0,00	0,00	
6. Calculation error/Erreur de calcul	0,00	0,00	0,00	

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

- 3. 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
- 4. Description of findings, observations, and limitations**: to summarise the main findings and highlight any information of interest to the JS
- 5. Follow up measures from last certified report**: to detail any eventual follow-up measure implemented to tackle any issue identified in the previous report
- 6. Conclusion and recommendations**
- 7. Follow-up measures for next Partner Report**

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

Start of control work
5/10/2023

Date(s) of request(s) for clarifications, if applicable
n/a

Date(s) of receipt of satisfactory answers, if applicable
n/a

End of control work
10/10/2023

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

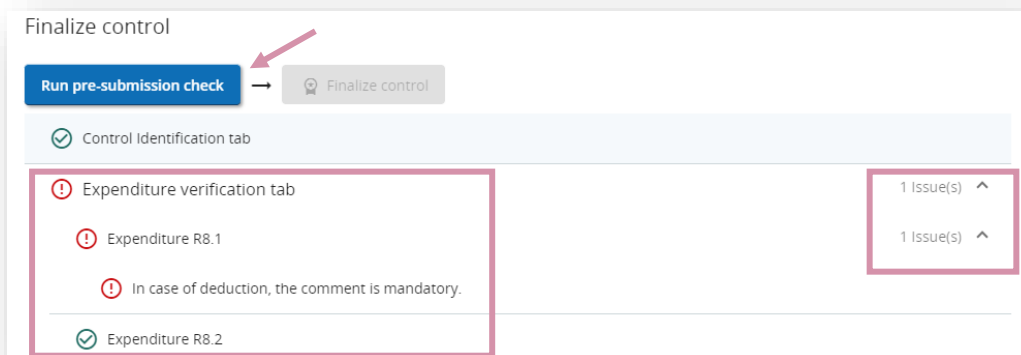
Follow-up measures from last certified report (R.3)
Follow-up measures implemented in current report should be explained here.

III. Finalise the Control work

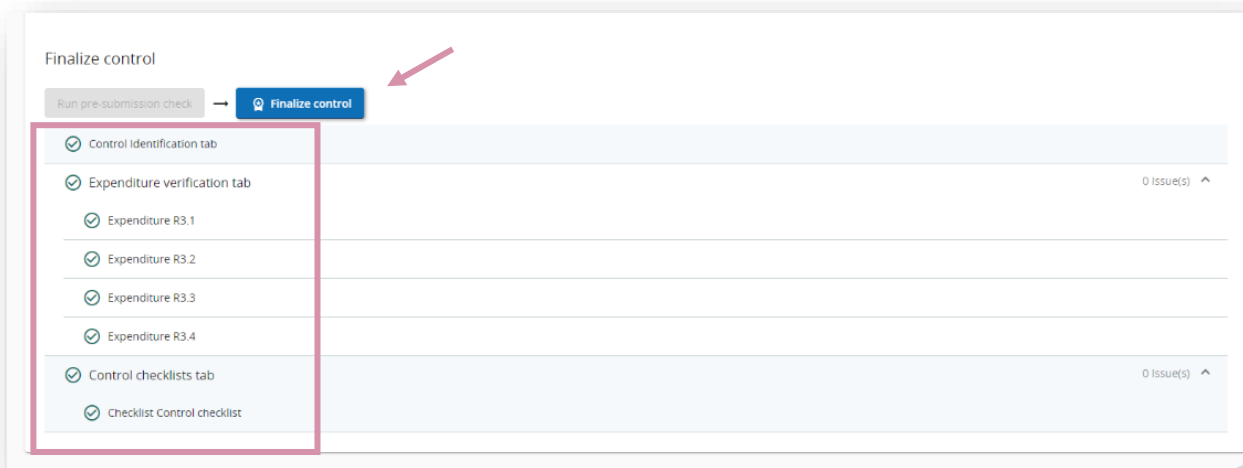
Once all the sections have been correctly filled in, you must click on **"run pre-submission check"**.

⚠ Point of attention: after clicking on the button **"run pre-submission check"**, the system **alerts** you in case of missing information in one or more of aforementioned sections. In that case, you **MUST** go back and integrate the missing information to proceed to the finalisation of the control.

Please bear in mind that the checklist may be concerned by the problem, in this case you should re-open it to modify see **point iv.c** here above.



If everything is correct you can finalise the control by clicking on **"Finalise control"**.



The **control** has been **finalised** and the partner report appears as **“certified”**.

Dashboard / Applications / IA-0400009 - Project 1 - test 1 / PP3 Name 3

Reporting

Partner reports

PP3 Name 3

ID	Status	Included in project report	AF version linked	Reporting period	Report creation	First submission	Last submission	Amount submitted	Control end date	Total eligible after control for current report	Control
R.16	Submitted		6.0		06/23/2023 11:44 AM	06/26/2023 10:00 AM		0,00			Start control
R.15	Control ongoing		6.0		06/16/2023 11:37 AM	06/16/2023 11:38 AM	06/16/2023 11:38 AM	10.928,90		0,00	Open controller work
R.14	Certified				05/25/2023 11:21 AM	05/25/2023 3:44 PM	06/16/2023 11:21 AM	3.512,00	06/23/2023 11:45 AM	252,00	Open controller work
R.13	Reopened				05/25/2023 3:11 PM	05/25/2023 3:31 PM		29.636,65		0,00	Open controller work

Certified

⚠ Point of attention: Please note that **all submitted Partner Reports that are not included in a Reporting Package must be processed and certified by the National Controller, even if the certified amount is zero.**

In the case of a submitted report for which the control has been abandoned, it is mandatory to finalise the report by certifying expenditures at 0.00€. In the “Description and Findings section”, the mention: *“Control abandoned”* shall appear.

For simplification purposes, **and only in the specific case of abandoned reports**, is not necessary to comment on each expenditure, neither to complete the checklist, nor to sign the abandoned control report.

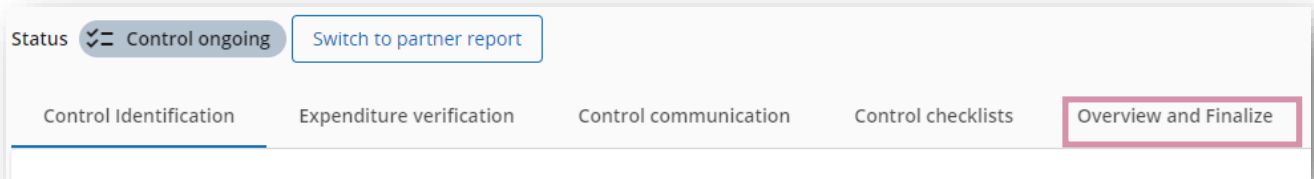
NB: The compulsory validation of a pending Partner Report applies to reports with a status “Submitted» (or “Reopened”) and onwards, for which the control work has not been finalised

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.




Please remind that the document can be generated **only after the submission of the control report**, duly signed by the NC (and the reviewer, if any) in wet or electronic signature.

To do so, you should access to tab “overview and finalise”, as below:

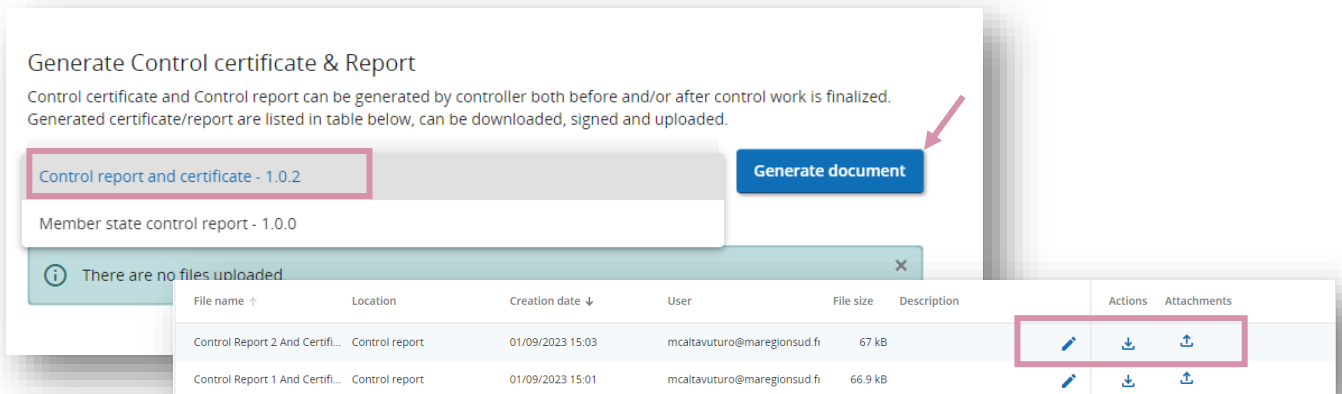


After clicking on the “finalize control” button, the controller must select the **“Control Report and Certificate”** from the drop-down menu and click on **“Generate Document”**. **Ensure** that all checklists are marked a “finished” status before generating the control report and certificate.

The generated and finalised files will appear in the list. Next to the generated entry, on the right-hand side, you will find three buttons:

1.  Edit
2.  Download file
3.  Upload file

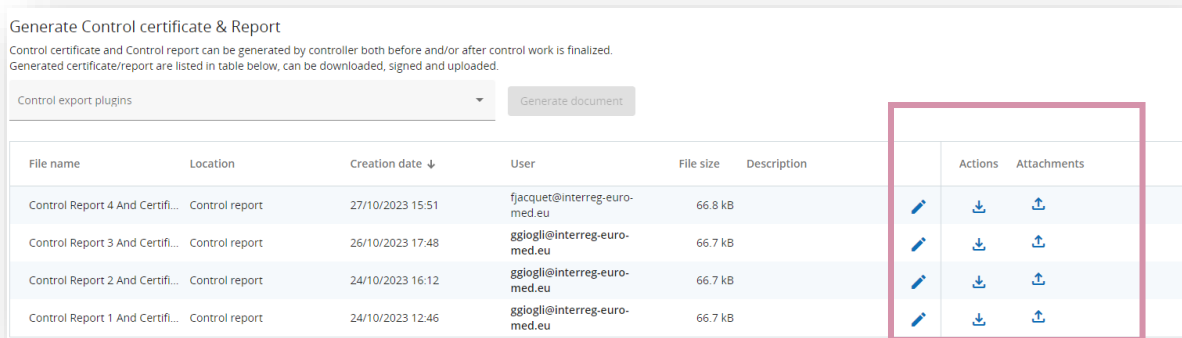
The PDFs generated will automatically display the status of the control at the time of document generation (draft or finalised). Click to download and save the document.



Ensure that the control is correctly finalised before signing the PDF. If not, the document will appear with a draft status.



The finalised exported document must be signed and uploaded in the system under **“Generate control certificate & Report”** section of the **“Overview and Finalise”** chapter using the button **“Attachment”**, as shown in the screenshot below:

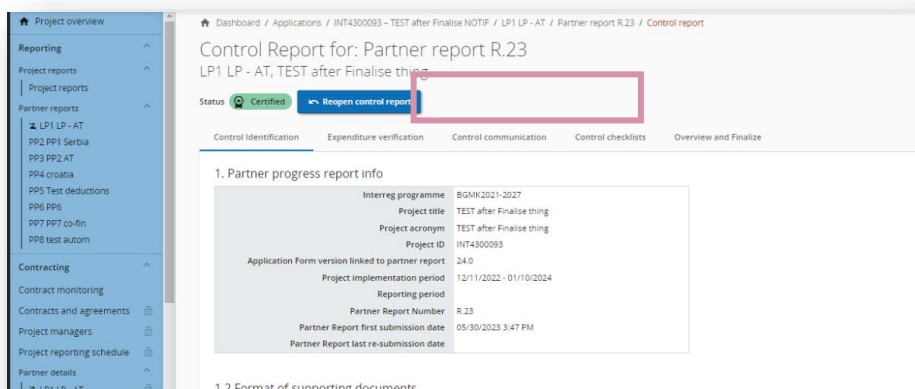


Once the control report has been signed and uploaded, the control work can be considered finalised. A notification is automatically sent to the controlled PP, to the project LP and to the PO referent for the concerned project.

Please note that once the Control Report and Certificate has been generated, it cannot be deleted!

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 (or validated by the National Authority in Spain o), the JS is authorized to re-open a **“control work finalized”**. This can **only** be done upon formal request of the **Project Lead Partner** to the responsible JS Project officer. Please note that when a Control Work is in a “reopened” status, the National Controller can also reopen the Partner's Report.



⚠ 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.

Reporting
Partner reports

PP1 tzz

When your programme is using reopening, please be reminded that creating a new report has an impact on the reopening of the previous partner report.
When opening the latest report, anything can be revised with reopening.
When a newer report exists, data that affects cumulative data cannot be changed.

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 report	Control
R.10	Draft		3.0	Period 1, month 1 - 1	24/10/2023 13:16					
R.9	Draft		3.0	Period 1, month 1 - 1	24/10/2023 10:55					
R.8	Reopened		3.0	Period 1, month 1 - 1	17/10/2023 16:08	18/10/2023 14:44		1,791.72		Open controller work

A certified report that has been reopened moves to the status “control re-opened”. This allows the National Controller to handle the following actions:

- **Checklist(s):** Previous control checklist(s) cannot be modified, but new ones can be added. Additionally, the description can be edited, and a finalized control checklist can be “cloned”
- **Expenditure Verification:** National Controller cannot unlock “parked” items, but other expenditures can be parked. Corrections can also be edited.
- **Control Document:** National Controller cannot delete previously uploaded files but can add new ones and modify the description of their own uploads
- **“Overview and Finalization” tab** – The National Controller cannot delete or replace existing files.

/! Point of attention: Reopening a Control Work is only possible if the certificate has not yet been included in a Project Report by the Lead Partner. If a National Controller needs to **Reopen a Control Work** that has already been included in a Project Report, this can be done by addressing a request to the Lead Partner to exclude the certificate from the Project Report. Once this is done, the **“Reopen Control Report”** button will become available again through prior a permission given by the JS.