Interreg
Euro-MED

Co-funded by
the European Union

PRACTICAL GUIDANCE on

Reporting

How to report activities and expenditures in JEMS

Updated version (28/02/2025)

Index

GENERAL INFORMATION

PRE-CONDITIONS

In the framework of the Interreg Euro-MED Programme, the reporting process is deemed essential in monitoring project implementation and evaluating achievements against the approved application form. Throughout the project implementation phase, all partners, including the Lead Partner, are required to input their expenditures into Jems.

The present document is a technical guide aiming to assist Partners in entering their expenditures within the online monitoring tool of the Programme, Jems. It aims to detail, on a step-by-step approach, the actions to be implemented on the system by project partners and Lead Partner, and indicates, when necessary, where further information must be uploaded.

This Jems Reporting Guide can be read in complementarity with the Practical Guidance to the attention of National Controllers, in charge of expenditure verification and jointly to the Interreg Euro-MED Programme Manual available on the Programme website.

It is strongly advised to add expenditure on Jems in a regular basis to provide the Lead Partner and the Joint Secretariat with a comprehensive overview of activity and expenditure progress and to ensure an effective coordination at the end of each reporting period[1]. Timely reporting is crucial for the partnership to facilitate the reimbursement of project expenses in accordance with the approved Application Form and Subsidy Contract and one this is respected, to enable further validation by the Controller (NC), the Lead Partner (LP), and the Joint Secretariat.

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

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[1] The reporting schedule is set out in the "Contracting" section of each project (see Project reporting schedule section in Jems)".

I. The Reporting Procedure at the project level

Project partners, including the Lead Partner (LP), are required to submit online reports detailing the progress achieved during the applicable reporting period, in conformity with the objectives presented in the project's consolidated application form. To this regard and during the life of a project, two different levels of reporting are expected to be submitted: a Partner Report completed by each PP and a Project Report completed by the Lead Partner of the project.

The **Partner Report** is mandatory for any partner reporting costs during the corresponding reporting period. Project implementation is based on 6-months reporting periods established by the Programme and set up on Jems. The reporting process is formalised through Jems and partners access the system to enter expenditure and activities as well as to monitor their assessment by the National Controller (NC), and the Managing Authority/Joint Secretariat.

For each reporting period, Project Partners are responsible for contributing to the **Project Report** (PR) completion by informing the Lead Partner on their achievements and providing related material.

To this regard, Project Partners must:

- Submit on-time activities and costs (partner report) to the NC + supporting documentation via JEMS (planning to be agreed with the LP and respective NC)
- Ensure that the complete documentation is made available on time to the LP (signed version of the certificate + Control checklist duly completed, including external contracts checklists and MS checklist[2] from Spain, if relevant)

The Lead partner is responsible of the correct and complete submission of the Reporting Package to the JS within 3-months, following the end of the 6-months implementation period.

To this regard, on Jems, the LP will:

- have access to all PPs information regarding activities implemented and get a complete overview of the deliverables produced at partner and project level
- Verify that partners are certifying their expenditures on time (incl. their own expenditures)
- Collect any National Control's report and certificate (including Spain National validation, if relevant)
- Review PPs expenditure in the system to ensure the link with the project
- Fill in the Project report and validate the Payment claim through JEMS
- Submit the complete Reporting Package to the Joint Secretariat

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[2]

> **/!\ Point of Attention:** Project's key productions (key deliverables and outputs) will be uploaded on Jems by the LP during Full reporting, for further inclusion on the Programme library after JS assessment and a peer-review process realized by Governance projects.

A timely and complete reporting is mandatory for the partnership and the first step in order to get the project's expenditure reimbursed in time. This guide aims to detail the different steps to be followed by PPs and LPs in the system to report on the implemented activities and the expenditures incurred.

A. Before creating a Partner Report

Reporting at the partner level is facilitated through a partner report tool within Jems, enabling the *documentation of activities*, *deliverables*, and *costs incurred* by each partner over a specified project implementation period.

Before starting to enter expenditure in Jems, we strongly recommend gathering all the relevant documents needed to fill-in the section, including payment details. If this is not the first **"Partner Report"**, it is good practice to review the **Final Q&A** of the previous report to ensure that any outstanding tasks for the new one are completed.

<u>Bear in mind that, to have access to the partner report section, the project must be "contracted" in Jems.</u>

As mentioned previously, each Partner is granted access to the reporting section on Jems following the approval of the project by the Monitoring Committee and upon the signature of the Subsidy Contract between the Lead Partner (LP) and the Managing Authority (MA).

> **/!\ Point of Attention:** Before starting the reporting process on Jems, PPs must ensure that the designation of their National Controller (hereafter NC)[3] has already taken place (or ongoing) with the concerned NA. Further information related to the National Controller's designation procedure is provided in the Programme official website as well as in the *Guidance Note*[4] addressed to National Controllers and National Authorities.

Before starting their reporting, PPs must have a comprehensive understanding of the project timeline. To this aim, the project reporting schedule is displayed in Jems under the section **"Project Reporting Schedule"**. This section is visible to all Partners involved in the project as well as appointed National Controllers and Programme National Authorities.

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[4] The Nc's Guidance can be downloaded via the website of the Programme, <u>document & tools section</u>

To facilitate the preparation of the Project Reporting Package, an internal calendar must be agreed within the partnership and in coordination with the LP and concerned NC to ensure a timely delivery of Partner material.

Please be aware that if no expenses have been incurred during a current period, there is no need to submit a Partner Report, and the system doesn't allow it. However, if the Lead Partner (LP) requests it (e.g. he might need it to write the Project Report), the partner can create a report in "draft" status with no expenditures in it.
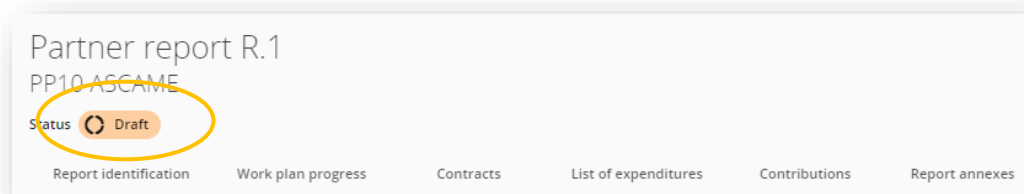
B. Create a Partner Report

The "partner report", as foreseen in Jems, is a mandatory requirement step for any Project Partner (PP) intending to submit expenditure to the National Controller – as a prerequisite for subsequent integration of expenditures into a Payment Claim by the Lead Partner (LP). It's composed of a descriptive part and the list of expenditure incurreed by the parnter .To access the partner reports, go to the left menu of the project home page., From the partner reporting section, you can generate a Partner Report by clicking on **"+ add Partner Report"** or access to a report already created, through the Partners reports list.

Only members of the partner organization with **"edit"** privilege can create a partner report (see "Project privileges" section).
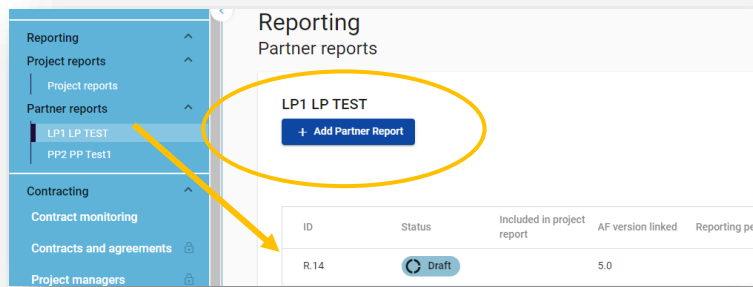
/!\ **Point of Attention:** (R14) is the automatic ID assigned by the System to the PR and it does not reflect the reporting period ! Once created, the Partner Report appears in **"draft" status,** which remains unchanged until Partner Report is officially submitted -in the "Submit a Partner Report" section.

A Partner Report can be deleted only if it appears in **draft status**, and by selecting the "**delete icon**" on the right side of the corresponding report, see below:

/!\ Point of Attention: Previously "**parked**" expenditures can only be reincluded in a report once, and the process cannot be reverted. If you remove a parked expenditure, it won't be possible to reinclude it again

i.   Partner Report Content

The Partner Report is divided in 8 different sections, and it's possible to scroll through a tab to another from the top navigation bar. The sections are:
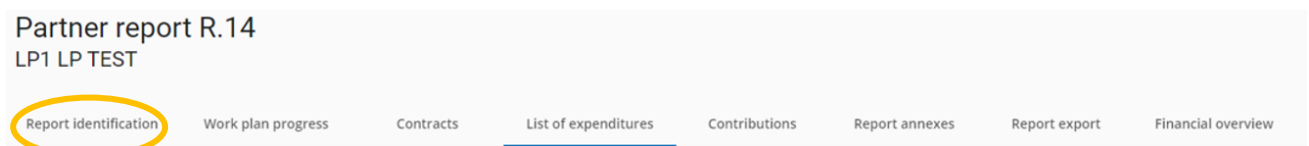
i.   Report Identification
ii.   Work plan progress
iii.   Contracts
iv.   List of expenditures

      v.   Contributions
     vi.   Report Annexes
   vii.   Report Export
  viii.   Financial overview
    ix.   Submit

The 4 following sections must be compulsorily filled-in: **report identification, contracts, list of expenditures** and **contributions** while the work plan and report annexes should be completed only upon request of the NC (and/or LP).
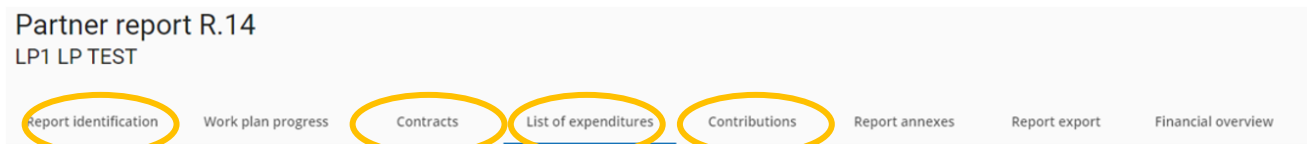
ii.   **The Report identification**

The "**Report identification**" tab includes 5 different parts of which only 3 (here below in **bold**) must be compulsory filled-in by project partners.

- A.1 Partner Progress report Identification (automatically taken from the AF)
- **A.2 Summary of partner's work in reporting period**
- **A.3 Partner's problems and deviations**
- A.4 Partner spending profile (automatically filled)
- A.5 Target groups (not mandatory, but recommended)

    → A.1 Partner Progress report Identification (automatically taken from the AF)

The information framed in yellow below is automatically taken from the last consolidated Application Form. **You must pay attention to the AF version number if the project is undergoing a modification process:**

A.1 Partner progress report identification

Project ID and acronym	Euro-MED
AF Version linked	7.0
Related call	2 - Thematic call for proposals - Appel à projets Thématique
Partner report ID	R.2
Partner report status	◐ Draft → ➤ Submitted → ☰ Control ongoing → ⊙ Certified
Partner number	PP8
Name of the Organisation in original language	
Name of the Organisation in english	
Legal status	Public
Type of partner	Higher education and research organisations
State aid scheme	
Co-financing source and rate	Interreg Funds 80,00%
Country	Italia (IT)
Local currency (accoridng to InforEuro)	EUR
AF Version linked	7.0

Reporting period start date (DD/MM/YYYY) 1/7/2024	Reporting period end date (DD/MM/YYYY) 31/12/2024

Reporting period
Period 2, month 7 - 12, 01/07/2024 - 31/12/2024

/!\ Point of Attention: Please make sure that the AF version linked to the report is the correct one, which allows the eligibilty of all declared expenditure. If the AF has changed after the report, JEMS will display a warning sympbol next to the report. In this case, Partner must assess whether the modification impacts the declared expenditures.

The reporting period number including the starting and ending dates must be filled-in by the Partner manually, based on the data available on the D.3 section of the consolidated AF.

It is worth to mention that a Partner Report (PR) can cover more than one period. There is no need to create a separate PR for each period if the partner wishes to declare expenditures from two different periods in the same Report.

→ A.2 Summary of partner's work in reporting period

A short description of the activity implemented by the PP must be provided in this section. Please draft the information avoiding acronyms and technical aspects and to ease the understanding of the National Controller and LP.

→ A.3 Partner's problems and deviations

In case there is any problem or deviation faced by the PP during the reporting period (or already expected for the future) it shall be highlighted in this section.

→ A.4 Partner spending profile (automatically filled)

This section is automatically filled by the system. It gives an overview of the partner spending profile respect to the targets defined in the application form. The column **"reported expenditure"** is filled in the Partner report, so this section will be updated once the expenditures are completed.

→ A.5 Target groups

If existing, specific information regarding target groups can be provided in this section. This is not a mandatory action but recommended. For any types of target group included in the AF and engaged during the reporting period, it is necessary to provide an explication on the text box below (i.e: target group involved, the way they are engaged, and the intended purpose of their inclusion). This section is not mandatory given that, the information about the target groups is required by the Programme exclusively to the LP only once a year (in the Project report, during full reporting), but it can be completed to provide updated information to the LP, if requested.
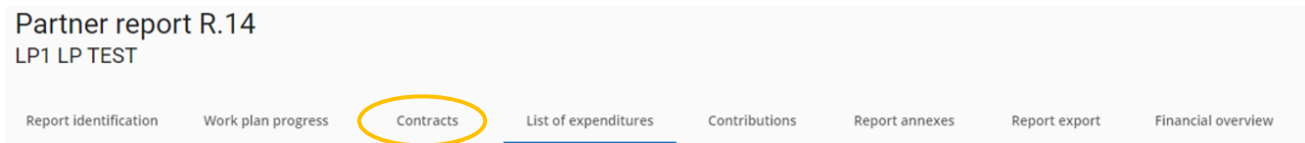

ii. Work plan progress

Completing this section is not a programme requirement but information can be needed from the PP upon request of the NC and/or LP.

iii.   Contracts

The financial reporting starts by completing the "contracts" tab.

Any (<u>and only</u>) outsourcing contract <u>signed</u> by the PP with an external provider for the implementation of the project activities, shall be compilated in this tab, independently from its amount[5] and attached to all related expenditures (see point iv "list of expenditures").

> **/!\ Point of Attention:** External Expertise and Services not covered by a signed contract but only by a simple quote, are not included in this section!

The contract must be introduced only once, and always before starting the reporting of the first expenditure related to it. It will then remain registered in the system and available to be further attached to the PP expenditures for the current and upcoming periods.

→ To create the contract, click on "**+ add contracts**"

The contract item opens, and **all the required information must be completed.**
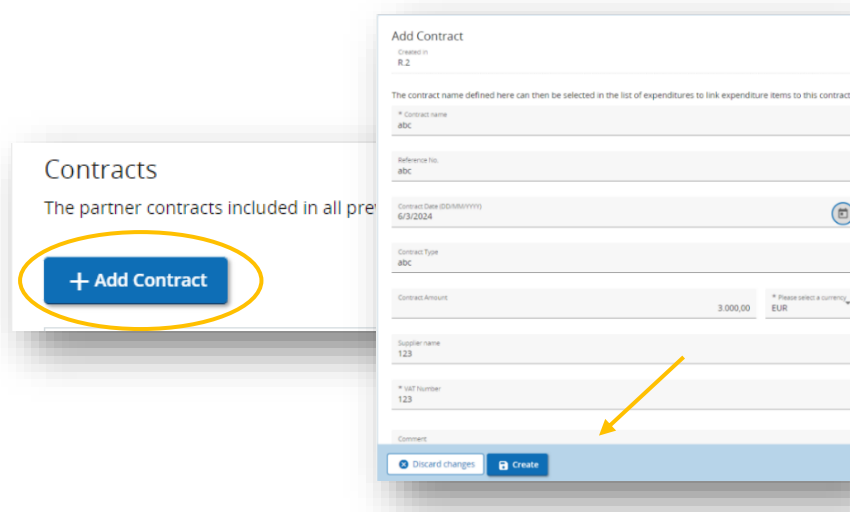
Once the information has been filled in, click on **"create"** on the bottom of the page to save the information. The contract item appears in "**edit mode**" and any other details can be filled in or updated until submission of the partner report to the controller.

> **/!\ Point of Attention:** The "editing" function is no longer available after the submission of the Partner Report unless it is reopened by the National Controller.

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[5] For more information, refers to the Programme Manual, III Financial Issue, A Eligibility of expenditure, d. external expertise and service costs (CC4)

Please note that, the section related to Beneficial Owner must **not be left empty** : missing Information may block the submission of the PR on **Pre-Submission Check!**

In case of the contracted amount is above the **EU procurement threshold**[6], it is mandatory to provide additional information linked to the beneficial owner(s) of the contractor by filling the tabs showed below. This Concerns:

- First name

- Last name,

- Date of birth

- VAT/Tax identification number

In the other hand, if the contracted amount **is below** <u>the EU procurement threshold</u>, **simply enter "n/a" to** ensure a successfully submission of report and void being blocked during the pre-submission check.

It is mandatory to report subcontracts, if existing, as reported in the screenshot below, with the following information data:

- Contract name
- Reference number
- Contract date
- Amount/Currency
- Supplier name
- VAT/Tax identification number.

Now the contract has been created, you can link the expenditure to its corresponding contract.

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[6] More information on EU procurement rules can be found here: https://ec.europa.eu/growth/single-market/public-procurement/rules-implementation_en.

Please make sure that the contract name is clear enough so that the contract item can be easily identified in the list of expenditure. Should the contract item be wrongly filled, it can be deleted or edited as long the report is in draft status.

Modifying a Contract Declared in a Previous Partner Report

If a contract declared in a **previous Partner Report** needs to be modified in the **current report**, the **Project Partner (PP)** can make it by clicking to EDIT and proceed with the following updates:
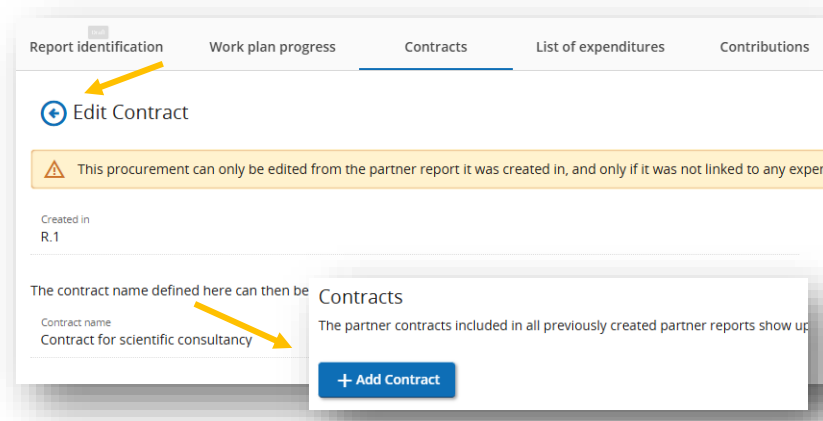
→ An update of the contract (amount, supplier name, VAT, contract update date)
→ Beneficial Owner of the Contractor *(you cannot delate the previous B.O. but you can only add a new one, if needed)*
→ Subcontract
→ Upload new documents

When an existing contract is modified, an **alert symbol** will be displayed next to the contract in the **current report**, indicating the change. This alert will also be visible to the **National Controller (NC)** during the verification process.
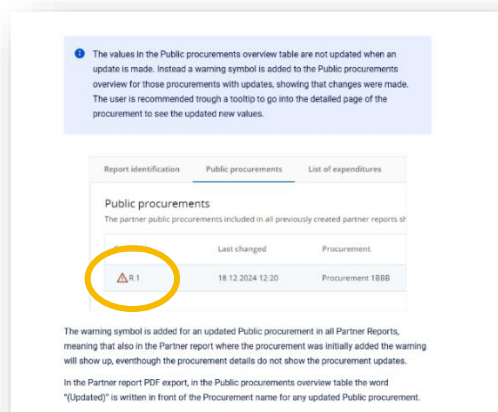
iv.   List of expenditures

The **list of expenditures (LoE)** section is the place where each single partner must fill-in the incurred and paid costs.

Each item must correspond to a single cost, must be filled-in in original currency and must be coherent with the activities achieved during the period and reported by the PP.

→   by clicking on **"add expenditure"**, partners can start to add expenditure item in the system
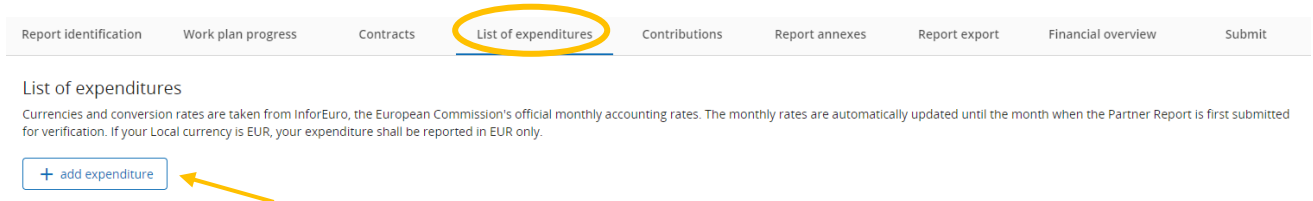
The information related to an expenditure item is divided in several fields. Be sure to fill-in all needed information by scrolling from left to right on your screen.

To delete an expenditure item just click on the "**delete icon**" on the far right of your screen.

For each expenditure item, an attachment must be provided and uploaded in the relevant cost category line[7].

ID : it is linked to the current report and the expenditure running number. It is automatically generated by the system and remains dynamic as long as the report is still in draft status; in case of <u>parked expenditure</u>, the <u>ID number remains unchanged</u> from the partner report's first submission.

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[7] Please refers to the Programme Manual, III. Financial Issues, A. Eligibility of expenditures, vii. Category of costs

Cost category: this section is linked to the partner budget as defined in the consolidated AF. The field is mandatory, and the cost category must be selected on the drop-down menu:

- Staff cost[8]

When declaring **staff costs, Project Partners (PPs)** are required to enter each **internal staff member** involved in the project by adding **one entry per person per period** in the **description tab**, including the following details:

- Name and Surname
- Role in the project
- Months covered
- Dedicated percentage per month

TASK Assignment Document (TAD) must be complete and uploaded in Contracting> Partner details section of each Partner, in Jems:

→ The applied % should cover at least one full implementation period
→ The **starting date of declared staff costs** must align with the **effective date of the task assignment**
→ **Staff costs must be paid before the end of the reporting period** to be eligible (e.g. if **social security taxes are** paid outside the eligible period, they should be reported in the reporting period they are paid)

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[8] Please note that, contrary to the general rules of the Program, which require that costs per staff member be reported by indicating a single expenditure line with a single percentage per semester (e.g., First Name and Last Name, January-June 2024, 40% of working time), certain exceptions apply. In line with the Croatian RBMV methodology, project partners are required to provide a detailed breakdown of each staff member's monthly salary (e.g. First Name and Last Name, January 2024, 40% of working time). This practice enhances risk management and facilitates sampling verifications of additional staff cost items.

- Travel and accommodation
- External expertise and service
- Equipment
- Infrastructure and works

> **/!\ Point of Attention:** depending on the partner's choice concerning flat rates, the drop-down menu will show you a complete (real cost) or limited (flat rate) overview of the list of selectable cost categories.

For each cost category selected, such as, *External expertise and service, Equipment, Infrastructure and works* including an investment, the following information must be provided:

→ Investment number

For all expenditure related to investments, you must select the corresponding investment number for any expenditure linked to a budgeted investment and upload all relevant investment documentation[9] in Jems (Application Form >Application Annexes>Investment Documentation). These documents must be complete for the expenditure to be considered eligible.
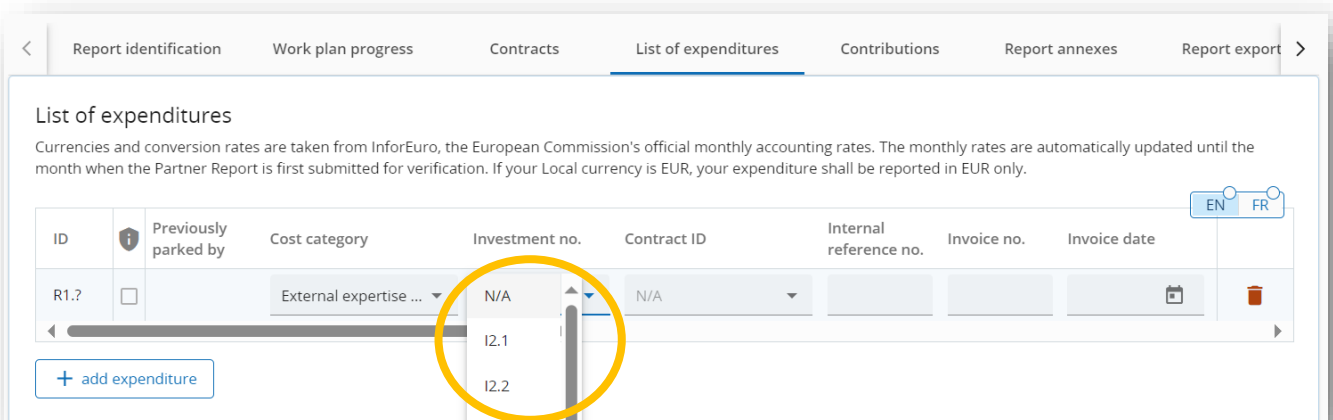
Additional documentation is required for investment in infrastructure with a lifespan over 5 years. An assessment of expected impact of climate change is required. This should be ideally made during the feasibility study and must be available at the latest when submitting the first expenditure(s) related to equipment and/or infrastructure category of the investment.

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[9] The mandatory documentation that must be provided by the Partner is listed in chapter "I.C.ii.e" of the Interreg Euro MED Programme Manual
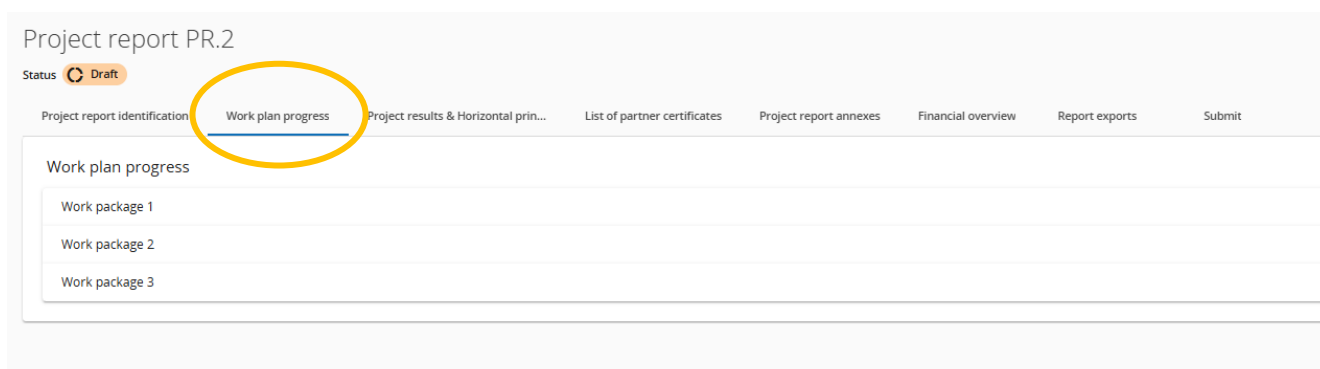
> **/!\ Point of Attention:** The assessment of expected impact of climate is distinct from the Do No Significant Harm (DNSH) analysis, that may have been provided during the pre-contracting phase.

The following documents are mandatory[10] and must be uploaded in JEMS under **Application Form → Application Annexes → Investment Documentation**.

- _Statement of capacity and compliance with the principles of investment._

- _Assessment of expected impact of climate change_ for investment in infrastructure with a lifespan over 5 years.

- _The agreement between the partner in charge of the investment and the owner of the land/zone where the investment is located_ (if different from the partner).

- _DNSH check from pre-contracting grid,_ if relevant (i.e done during the precontracting phase)

- _State aid assessment conclusion,_ if relevant (i.e done during the precontracting phase in compliance with EU, national and local legislation in terms of environmental impacts, required permits, permits, building permissions, public hearing etc.)

As for any other activity, partners should report on their Progress Report, problems and deviations encountered, comment on potential delays and present the solutions found.

→ Workplan progress

The compliance with the DNSH principle during the implementation should be confirmed.

→ Project results & horizontal principles/sustainable development

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[10] Providing these documents is mandatory and a condition of eligibility to be verified by the National Controller (NC) in accordance with Article 22(4)(j) of the Interreg Regulation

→ Contract ID (if existing)

In case of "**External expertise and service**", "**equipment**" or "**Infrastructure and or Investment**", the contract ID which has been created earlier must be linked here to the corresponding expenditure incurred by the Partner.

→ Internal reference number

This field can be used to identify the expenditure.

→ Invoice number

The invoice number should be used to identify expenditure.

→ Invoice and date of payment

The invoice date must be selected. Please remember that invoice date must be comprised within the eligibility period of the project report

→ Description

Particular attention must be paid to this section. Some cost categories require a clear information's description. Please look to the table above to know how to report a correct description for each cost categories.

→ Comments

This is an optional comment section where can be included any specific contract information that may be relevant for the National Controller, if applicable

→ Total invoice value

Total invoice value should be filled in **including VAT** regardless of the declared amount.

→ VAT

VAT Should be filled here, if the declared invoice indicates it.

→ Declared Amount

This field corresponds to the full amount (VAT included) that the Partner claims for reimbursement to the programme, and that will be checked by the controller. Input of negative amount is not allowed.

→ Currency

Depending on the Partner's country, euro or a different currency will be showed up by default by the system. This currency's value is the base for the automatic calculation of the declared amount in Euro. More specifically, the system provides:

▶ _Eurozone partners:_ local currency is automatically re-filled by the system
▶ _Non eurozone partners:_ the respective currency of the country is pre-filled and the exchange rates are applied when expenditure items in other currencies then Euro are declared
▶ _When Country information in AF is not given:_ the PP can indicate any currency in the list of expenditure.

Independently from the Partner's country, the chosen currency should be in accordance with the one on the original invoice.

NB. Bear in mind that if a report is in draft, exchange rates are updated constantly. Once the report is submitted, the exchange rates shall be taken from the month of submission and frozen.

→ Conversion rate

The conversion rate is automatically provided and displayed by the system; the conversion is given on the exchange rate applicable at the month of the submission of the Partner report, so as long as the report is on draft the conversion rate is indicative.

→ Declared amount in EURO
Indicates the amount in euro of each expenditure declared for the project.
→ Bulk upload

In this section, partners are invited to upload any useful document expressly required by the competent National Authority, you can attach files directly to each expenditure as showed below. As the system only allows for one file per expenditure, it is recommended to upload a **zip file containing all the documentation of the expenditure.**

|								EN FR
Total invoice value	VAT	Declared amount	Currency	Conversion rate	Declared amount in EUR ⓘ	Attachments 🛡		
0,00	0,00	0,00	EUR ▾	1	0,00	⬆		🗑

/!\ Point of Attention: you can add attachments only after having clicked **"save changes"** in order to do not lose the expenditure information filled in.

✕ Discard changes   💾 Save changes

<u>Be aware that an exception is given for the Staff task assignment template (STAT) and the investment documentation.</u>

Each partner must upload the updated Task Assignment[11] referring to any person employed for the project to their corresponding partner details section, as showed in the screenshot below:
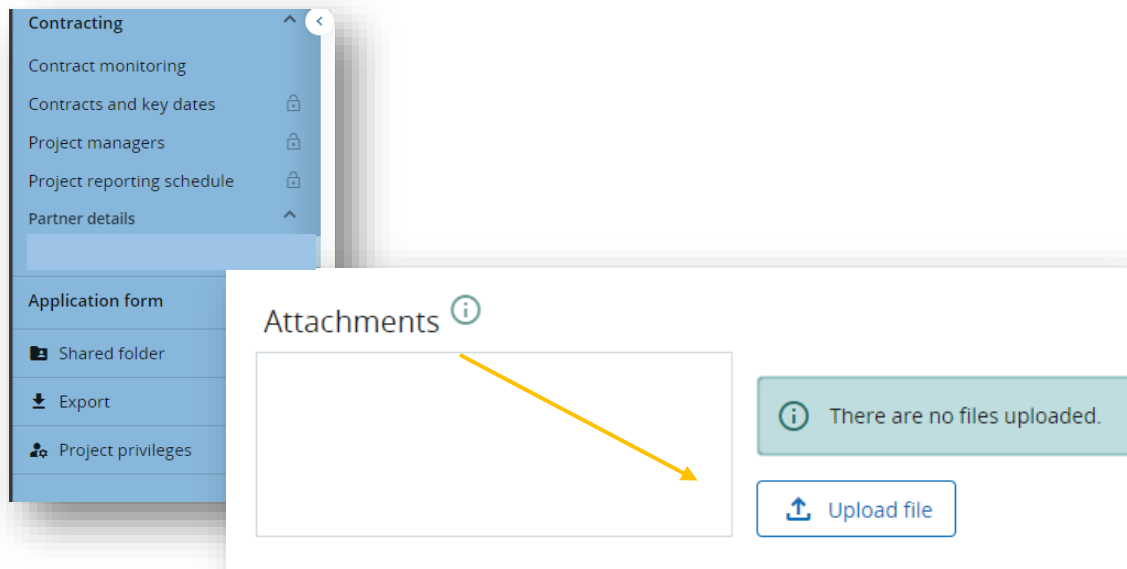
In addition, the mandatory documents related to the investments, listed on chapter I.C.2.e of the Programme manual, must be uploaded in the section "Application Form/ Application annexes/ Investment documentation". This section includes a folder for each investment that has been created in the Application Form.
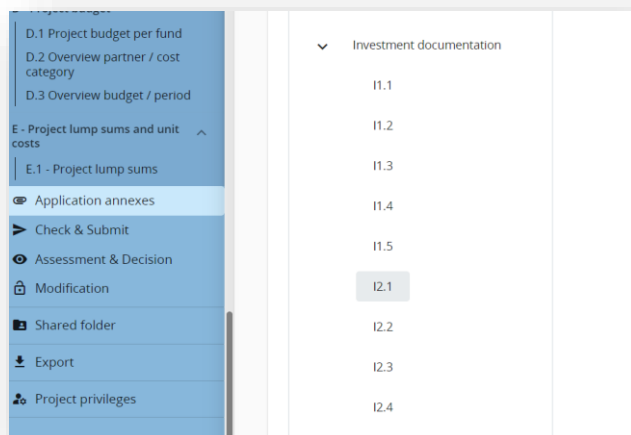

Please note that, apart from the inclusion of the STAT and the investment documentation in the sections indicated above, you might have to attach the documentation ALSO to the expenditure in the Partner report, if requested by your National Controller or the National Authority of your country.

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[11]The Task assignment Template is available in the Interreg Euro-MED Programme website and can be downloaded <u>here</u>

> **/!\ Point of Attention:** you have the possibility to modify an expenditure in the system as far as you don't submit the Partner Report (PR), by sending it to the validation of your Lead Partner/National Controller.

<u>Sensitive data on expenditures</u>[12]

Following the General Data Protection Regulation (GDPR), some expenditure items could contain data that is considered confidential by the PP organization. In this case, the PP can qualify the expenditure as sensitive data-relevant, <u>by clicking</u> on the "little square" at the beginning of the expenditure line:
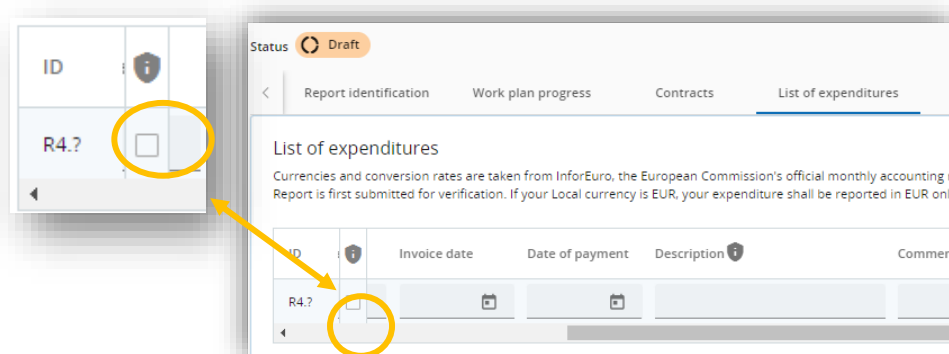
Once the sensitive data option is set, the "**description**", "**comment**" and "**attachment**" fields are hidden for all Jems users of the PP organization without access rights to GDPR-relevant information. Only partner's Jems users who are filling the report or whose access to sensitive data has been granted: the Lead Partner, the assigned National Controller and the Programme users who need to check this information are able to see those hidden sections.


Always concerning sensitive data, is the LP that can choose the Jems users of each Project Partner organization that can have access to the sensitive data in the "**project privileges**" section, by activating the sensitive data option for each relevant user. Keep in mind that this option must always be active for the LP user that has been attached to each PP in the section.

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[12] For more information, please refers to Chapter IV. "Legal Mechanisms, A. General Data Protection Regulation of the Interreg Euro-MED Programme Manual
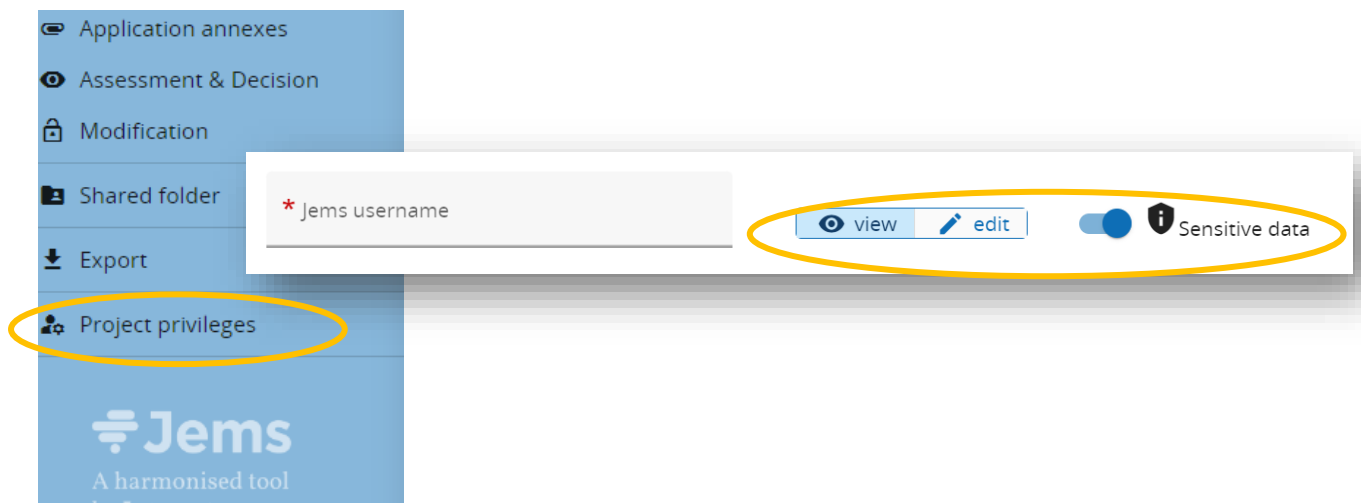
v.   Contributions

This is the section where partner should report on any contribution received for the period. The legal status of the contribution received must be coherent with the information provided in the application form.

In the first line only Interreg fund can be selected.

It is important to mention that any Project Partner which received Interreg Fund and state aids on the General Block Exemption contribution cannot receive any additional contribution for their budget.

Each reporting the partner should declare any external contribution received in the period for financing the project. If the partner uses its own source for cover the 20% cofinancing, the amount shall represent the 20% of the total declared expenditure.

The source of contribution is filled in based on the information provided in the AF, the amount of the current report should be filled in by the partners.

If necessary, a partner can also add "**Sources of contributions**" by clicking the "**+**" which will add a row, allowing them to indicate any additional contributions they may be received.

If the Sources of contribution are changed in the Application form via a project modification, the changes shall apply to newly created reports after the approval of the modification. Previously reported amounts in deleted Sources of contribution will of course still show up in the list, however, it is not possible to add additional amounts for deleted Sources of contributions in the field **"Current report"**.

Attachments can be uploaded. Only one file can be uploaded per row and report. Additional contribution added by mistake can be removed at any moment by clicking on the trash bin icon.

vi.   Report annexes

This section of the partner report compiles all the documents uploaded in the report so far. As showed by the screenshot below, by clicking on the report number in the left side, you can see all the attachments previously uploaded in each sub section of the partner report.

In this section PPs can also upload additional files linked to the Partner report, by clicking the **"Upload file"** button. The button only appears if they click on **"Project report R.XX"**, not if they click in the other titles below.


PPs can add descriptions to all the files in this section, even if they were originally uploaded through other sections of the report.

Files uploaded in this section can be deleted here, other files can only be deleted in the section where they were uploaded.

25

vii. Report export

Once the Partner Report is completed, partners can download a PDF (EN or FR) version of the Partner Report, as well as an Excel file with the expenditures included on it.

Please note that, for the moment, only the Excel export of expenditures is available.
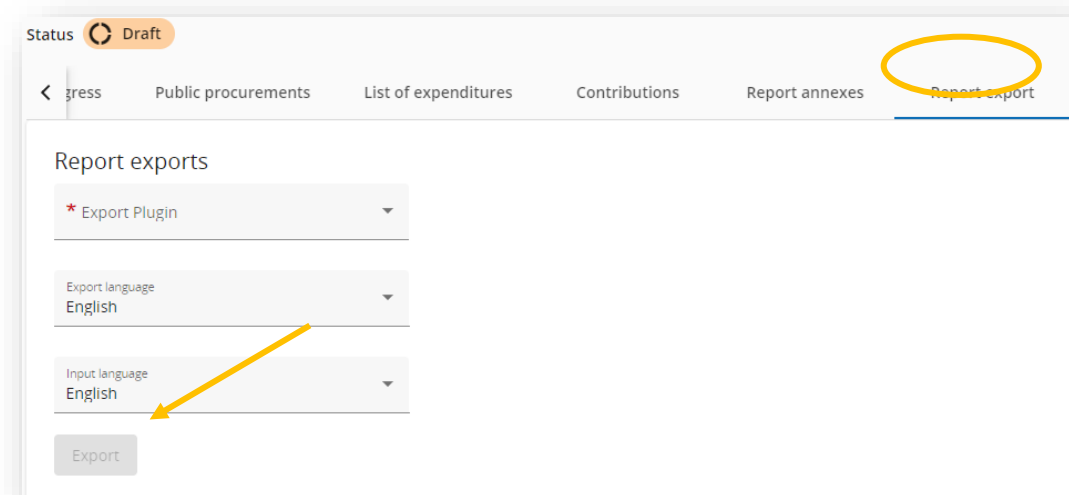
viii. Financial overview table

This section shows how the partner is proceeding in terms of spending. The amounts included on this table represents aggregated data from the partner reports submitted, by the date when the current partner report was created.

All amounts are showed in euros and there is an automatic conversion[13] into euros.

Through the screen shot below, you can see the different tables composing the financial overview section:

- *Partner expenditure summary (in Euro):* it shows the Interreg funds co-financing and the partner contribution split in public, automatic/private and any partner own contributions. These figures are based on the information provided in the application form, with information on the calculation process available in the information bubble shown below. The second column presents the total budget derived from the application form, followed by the partner expenditure previously reported, including preparation costs and simplified costs. The **"Current report"** column showcases amounts declared in the current report, while the **"Total reported so far"** column sums up both previous and current reports. This value can become negative in case of the report expenditure exceeds the budget indicated in the application form.

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[13] A partner with expenditures in other currency than euro should be aware that exchange rates are updated monthly as long as the partner report is in draft status. The conversion rate is fixed upon the submission of the partner report and even if it were re-opened, the system would keep the exchange rate applicable at the moment of the first submission of the partner report.

"Previously paid column" sums up payments done up by the programme until the date when the partner report was created, including preparation costs.

- *Partner expenditure breakdown per category (in Euro)*

This is a summary table summing up the expenditure declared per cost category.

Cost category	Project total eligible budget	Previously reported ⓘ	Current report	Total reported so far	% of total	Remaining budget	Previously verified ⓘ
Staff costs	2.723.888,00	26.570,38	0,00	26.570,38	0,98 %	2.697.317,62	0,00
Office and administrative costs	408.583,20	3.985,55	0,00	3.985,55	0,98 %	404.597,65	0,00
Travel and accommodation	420.805,20	3.985,55	0,00	3.985,55	0,95 %	416.819,65	0,00
External expertise and services	409.090,00	0,00	0,00	0,00	0,00 %	409.090,00	0,00
Equipment	0,00	0,00	0,00	0,00		0,00	0,00
Lump sum	37.000,00	37.000,00	0,00	37.000,00	100,00 %	0,00	37.000,00
Total	3.999.366,40	71.541,48	0,00	71.541,48	1,79 %	3.927.824,92	37.000,00

- *Partner expenditure – breakdown per Lump sum (in Euro)*

This table shows the breakdown of preparation costs by partner.

Lump sum	Project total eligible budget	Previously reported	Current report	Total reported so far	% of total	Remaining budget	Previously verified ⓘ	Previously paid ⓘ
Preparation costs - Preparation	37.000,00	37.000,00	0,00	37.000,00	100,00 %	0,00	37.000,00	0,00
Total	37.000,00	37.000,00	0,00	37.000,00	100,00 %	0,00	37.000,00	0,00

- *Partner expenditure – breakdown per investment (in Euro)*

In this overview table all cost items linked to an investment are summed up. However this table is hidden when no investment are used in the project.

| Partner Expenditure - breakdown per investment (in Euro)								
Investment Nr.	Partner total eligible budget ⓘ	Previously reported	Current report	Total reported so far	% of total	Remaining budget	Previously validated ⓘ	Total eligible after control for current
I1.1 Investment 1	0,00	0,00 parked 0,00	0,00 re-included 0,00	0,00	0,00	0,00	0,00	0,00
I1.2 Investment Two	0,00	0,00 parked 0,00	0,00 re-included 0,00	0,00	0,00	0,00	0,00	0,00
Total	0,00	0,00 parked 0,00	0,00 re-included 0,00	0,00	0,00 %	0,00	0,00	0,00

ix.   Submit the Partner Report

The "submit" section allows partners to submit their reports through the "submit partner report" button, which becomes active only after passing the "pre-submission check".

To do that, you must click on the "run pre-submission check" button.

If the pre-submission check does not report any warnings, you can click on "submit partner report" and "confirm".

After this step, the partner report passes to **"submitted"** status, in the report identification tab and the National controller can start the controll work.
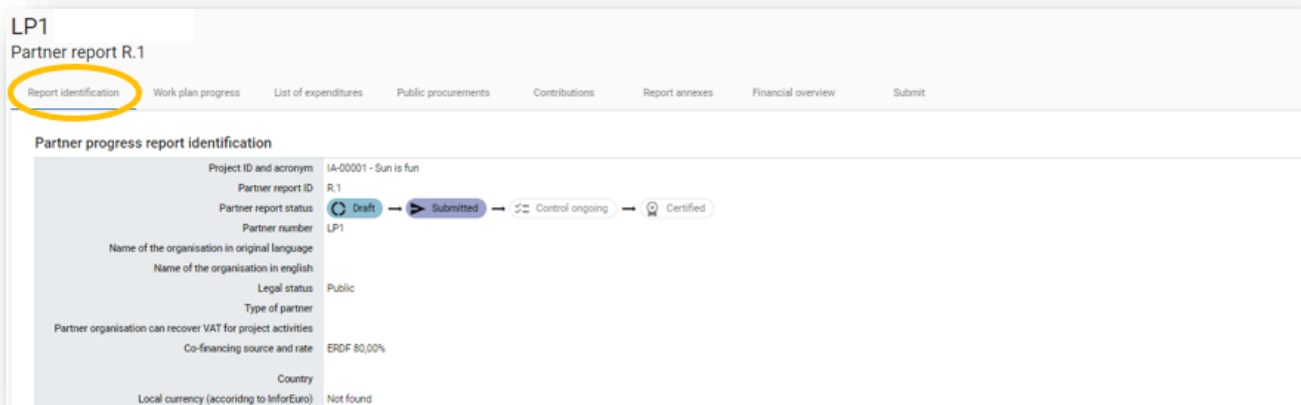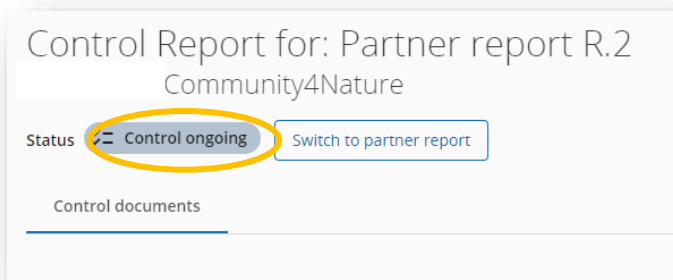
C. The control work

When the Partner report is submitted, the controller can start the **control work** by clicking on **"start control"**.
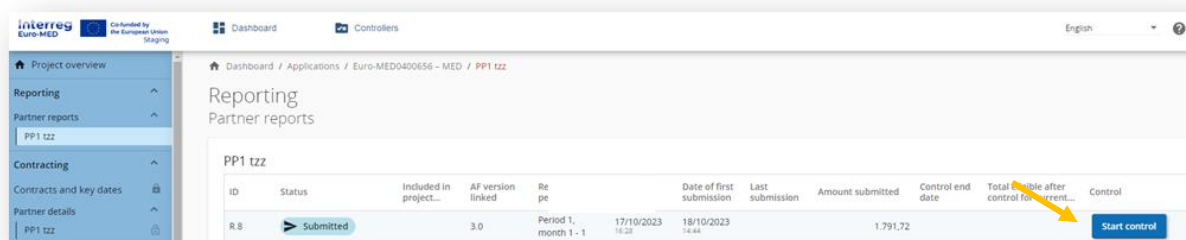
Partner Report's status moves to **"control ongoing",** and the National Controller can start the verifications.

Please note that, while the Partner Report is in the status **"Control ongoing",** all the tabs are visible only to the controllers belonging to the control institution assigned to the Partner. During this process, the Partner is allowed to see only the **"control document tab"** where is invited to upload any further document the NC may requests (see the next section "control documents").

D. The National Controller's tasks

Here below you have a sum-up of the main actions led by the NC and that may impact the Partner Report during the control work as well as the expected documents he must generate to confirm the verification process[14]

i. Control Report - identification

In this tab, controllers can see pre-filled partner progress report information and can fill in basic identification about the ongoing control, such as the general methodology use for the control, including dates and basic information on the on-spot-verification.

ii. Control report - Expenditure verification

For each expenditure item, the controller can:

- Deduct an amount and select a typology of error for the deduction

- Park item:

The controller can park expenditure by switching on the toggle button in the park item column. When NC parks, the expenditure item is locked, and the certified amount are both automatically set to 0. After the control work is finalize, the parked item will show up in next partner report, in the list of expenditure – Parked items waiting list, where the partner can

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[14] For any additional details on the control work process, please refers to the "Practical Guidance for National Controller", published on the Interreg EURO-Med website.

decide what happens to the respective expenditure (either delate it or reinclude it in a new partner report with or without modification[15].

- add comment

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

iii.   Control documents

In this section the NC has the possibility to ask to the partner for missing or additional supporting documents; both **controller and partner can:**

→ Upload any additional documents.
→ Download any document

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[15] For more information, see Partner Report Content – List of expenditure's section

iv.   The control checklist

The LP must check and ensure that all checklists are complete and finalized by each PP's National Controller before including a certificate in a Project report.

Three different checklists are provided by the system:

a) **Member State Checklist (only for Spanish Partners):** this has to be generated by the National Authority of Spain only after the end of the control work and before the submission of the payment claim. Through the MS checklist the concerned National Authority can include any expenditure they deem ineligible.

b) **External contract Checklist:** The NC must create and fill in a new one for every new external contract linked to the expenditures. The NC must add the contract id in the "comment" field. If a contract has not been signed with the supplier, the NC is encouraged to specify it, in the Control report and certificate on in the section 5. a.

c) **Control checklist:** It contains the detail of the control work executed by the NC.

d) **Control checklists:** for the 2 first questions, if the answer is YES, the National Controller is required to include a justification.

> **/!\ Point of Attention:** Before including any certificate in the Reporting Package, the Lead Partner must ensure that the below mentioned questions are selected **"Yes"**, a justification must be duly provided.

v.   Control Report and Certificate's submission

This is the section where each controller is responsible of generating the **National Control Report and Certificate**. It is an essential document for the audit trail to claim costs incurred by each Project Partner.

- The control certificate and report must be generated <u>only after</u> the submission of the control report, signed by the NC or reviewer (wet ink or electronic), and uploaded again to the same section on Jems.

- **The Member State control report (only for Spanish PPs)** is generated, downloaded, signed and uploaded by the National Authority after submission of the finalised control report.

/!\ **Point of Attention :** Should a NC not be able to produce a **National Control Certificate and Report** in time, expenditures can be included in future Partner reports

In case of an expenditure is parked by the National Controller, the concerned partner can put the parked expenditure in a future partner Project report. This is to enable the Partner to provide any additional information requested by the controller.

► If the **National Control Certificate and/or Report** is submitted and **needs to be re-opened**, an express request must be sent by the NC to LP and JS

Θ It is not possible to modify and or/enter new expenditures in a re-opened **Partner Report**.

It is not possible to include on the partner report costs that have been paid out after the end of its corresponding reporting period.

II. The Project Reporting Package

The Lead Partner' duties

**The reporting package is filled and submitted by the Lead Partner only.** It is made up by gathering each single partner report submitted an validatated in Jems by each Project Partner's assigned controller.

Before submitting the Reporting Package, the Lead Partner must ensure that:

- Expenditure reported by all partners results from implementing the project

- National validation from Spain is available before accepting a certificate from Partners based in this country

- A tangible system to prevent double financing and to indentify project expenditures exists for each PR and is described in the control checklist(s)

- The cumulated certified amount for each Project Partner is less or equal to the available budget

- No anomalies have been detected among expenditure and activities (the report on inelegible costs must be attached to the payment claim.

- The signed version of the control report and certificate is available for each Partner

After having checked the above-mentioned document and information and following each reporting period, the Lead Partner can submit a Project Report.
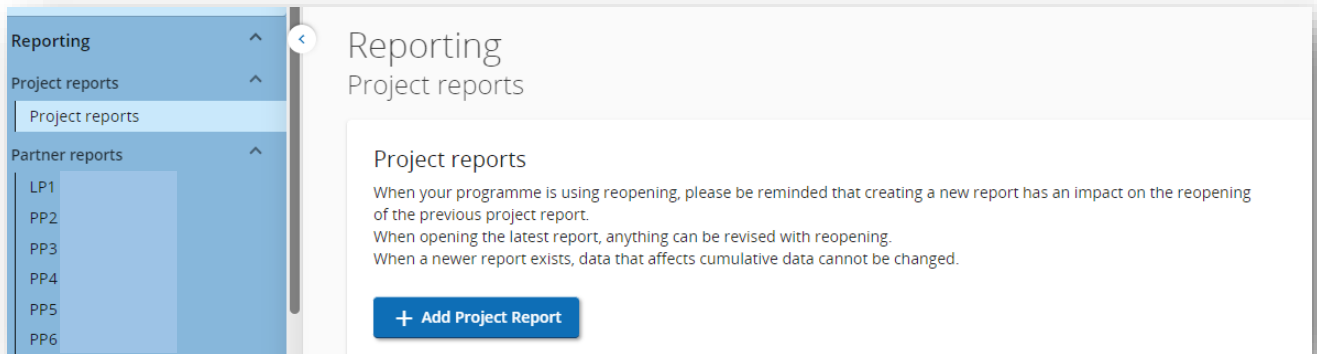

For creating a Project report, the Lead Partner must click on "+ **Add Project Report**".

Once the "+Add Project Report" button is clicked, you land on the **"Create project report"** form. When creating a project report and if there are any reporting schedule deadlines created in the contracting section, as showed in the screenshot below, you shall choose one of the reporting period from the drop-down menu and this will automatically complete:

→ the type of report

→ the full or partial Partner Reporting

→ The reporting period

→ The deadline for the selected reporting period

In the "**Project reporting schedule**" section, you can check the type of reporting[16] that corresponds to each period, being "only finance" equivalent to the partial reporting, and "both", equivalent to the full reporting.

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[16] Please noted that, regardless of the type of reporting, the sections to be completed by the Partner in their PR are always the same.
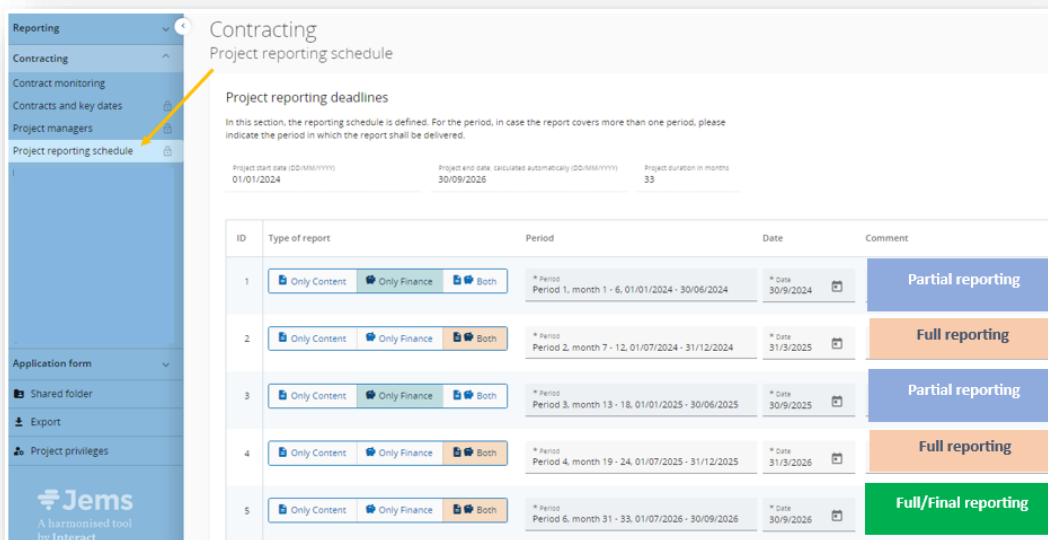
If there is no reporting schedule defined in the contracting section, the report identificaiton fields have to be completed during report creation.

A. Types of Project Reports: Partial and Full Reporting

Two types of project reports can be submitted to the JS, depending on the period of reference " Partial Report" and "Full Report". Each Type of project report has a different number of tabs as shown in the table below:

Partial Reporting (request after period 1, 2, 5)	Full Reporting
Project Report Identification	Project Report Identification
	Work plan progress
	Project results and horizontal principles
List of partners certificates	List of partners certificates
Project report annexes	Project report annexes
Financial Overview	Financial Overview
	Report exports[17]
Submission	Submission

Once again, it is important to remind that, the reporting periods are established on Jems in the "*contracting> project reporting schedule*" section.

The project report relating to the **final reporting package**[18] must therefore be submitted by the Lead Partner via Jems no later than the date mentioned in the "reporting schedule" corresponding to the end date of the project.

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[17] This section allows you to download the project payment claim. However, PDF export of the report is not yet available.

[18] Kindly note that, in the case of final reporting, the final period of the project is a 9-months one, but every period on Jems is maximum 6 months. For example, if the final period of a project is the number 13 (9 months), on Jems it would be split between a period 13 of 6 months and a period 14 of 3 months.

For the final report, note the following specifics:

- The national controller must complete and document all required checks and on the spot visits before the project's end. If not, the final certificate may be suspended.
- Controllers' certificates must be marked as "final"
- The last project report is automatically marked as "final report" by Jems.It includes all the full reporting section plus an additional 'final report' one. All of them must be fully filled-in and validated by the Lead Partner.
- All documents (partner reports, NC's certificates, any national validations, the final project report, and annexes) must be submitted and validated in Jems by the project's end date.

i. The Project report content

It is imperative that all sections are completed to ensure a thorough and accurate Project Report submission.

Taking as an example a full reporting's Project report, the following sections will appear :

- Project report identification
- Work plan progress
- Project results and horizontal principles
- List of partner certificates
- Project report annexs
- Financial overview
- Report exports
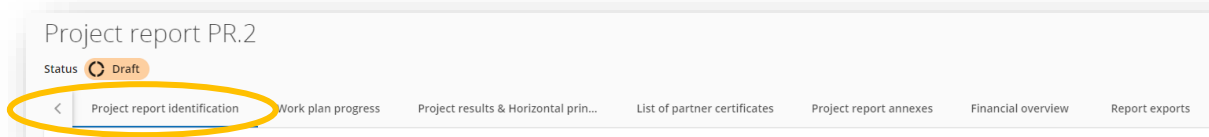
The "**Project report identification**" tab is dynamic, it responds to the project report type and to what is in the last approved application form and it must contain the basic information in order to evaluate the progress of the project during the period.

The tab includes textboxes to describe the Highlights of main achievements and Partner problems and deviations. In addition, the tab includes the following overview tables as described below:

The tab contains the following sections:

- Highlights of main achievements
- Outputs and results overview (automatically filled by the system)
- Project problems and deviations (*includes carbon footprint, only for full reporting*)
- Target groups (*to be filled only for full reporting*)

In the "**Work plan progress**", and the "**Project results and Horizontal principles**" tabs (NOT DISPLAYED during partial reporting), the Lead Partner must report in detail the progress in the development of the work plan and objectives of the project.

As the screenshot reported above, the LP is requested to report the status and the progress for every:

- Work package: project specific objective and communication objective
- Activity, deliverable and investment

- Output
- Result
- Horizontal principle

/!\ Point of Attention: Quantification of outputs and results and progress in horizontal principles is only requested in the final report.

ii. Reporting on outputs, results, and indicators

The LP must collect information from each partner and includes it on the Project Report in a synthetize way. Bear in mind that quantitative information on indicators performance is expected to be provided only during final reporting. The LP must follow all reporting requirements and criteria set by the Programme.
Outputs are uploaded in Jems during the nearest full reporting after their completion and validated by the JS during the PR assessment.

iii. The financial sections of the Project report

In the "list of partner certificates" section, the LP, after verification of the expenditures, selects the certificates that will be included in the finalized Project report and whose reimbursement will be requested through the Payment Claim.

As the screenshot reported above, all available certificates are automatically selected by the system. The LP must de-select all certificates not to be included in the report.

/!\ Point of Attention: Only complete certificates, with all checklists and certificates, including the Member State Control report for PPs from Spain, duly filled and attached must be included in the project report.

The "**financial overview**" tables show the summary of all the expenditure included in the current and previous reports.

The previously verified amount shows the accepted amount by the MA after the verification. The MA can also deduct and park expenditures after the NC's certification.

Project report PR.2

Status ▷ Submitted | **Start verification**

Project report identification | Work plan progress | Project results & Horizontal prin... | List of partner certificates | Project report annexes | Financial overview | Report exports

Financial overview

These values displayed below consist of certified amounts & preparation costs in Euro only.

Project expenditure - summary (in Euro)

	Project total eligible budget	Previously reported	Current report	Total reported so far	% of total	Remaining budget ⓘ	Previously verified ⓘ	Previously paid ⓘ
Interreg Funds	3.999.860,96	46.908,25	0,00	46.908,25	1,17 %	3.952.952,71	46.908,25	0,00
Partner contribution ⓘ	999.965,24	11.727,07	0,00	11.727,07	1,17 %	988.238,17	11.727,07	N/A
↳ of which Public contribution	314.648,74	5.400,00	0,00	5.400,00	1,72 %	309.248,74	5.400,00	N/A
↳ of which Automatic public contribution	253.635,16	4.727,06	0,00	4.727,06	1,86 %	248.908,10	4.727,06	N/A
↳ of which Private contribution	431.681,34	1.600,00	0,00	1.600,00	0,37 %	430.081,34	1.600,00	N/A
Total	4.999.826,20	58.635,32	0,00	58.635,32	1,17 %	4.941.190,88	58.635,32	0,00

Project expenditure - breakdown per cost category (in Euro)

Cost category	Project total eligible budget	Previously reported ⓘ	Current report	Total reported so far	% of total	Remaining budget	Previously verified ⓘ
Staff costs	3.102.339,88	16.642,56	0,00	16.642,56	0,54 %	3.085.697,32	16.642,56

iv.   Project Report submission and Payment Claim

In this section the Project Report can be submitted by clicking on run-pre-submission check. After submission, the project report is frozen and the MA/JS verification can be started.

Before the submission, the LP must generate and attach the **"Payment Claim"**, a document which represents the official reimbursement request for the Interreg Funds corresponding to the certificates included in the Project Report.

The document can be generated in the **"report exports"** section, and it must be uploaded in the **"Project report annexes"** section.
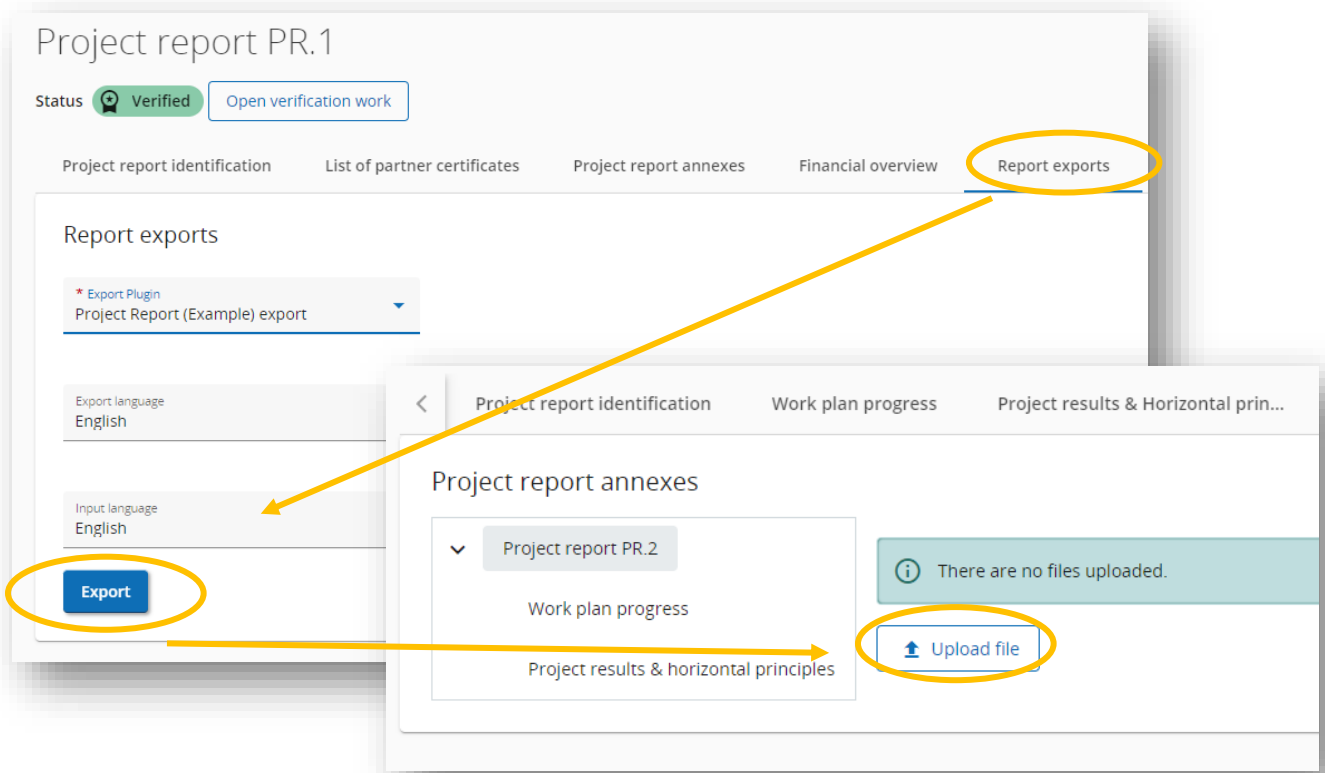
<u>NO signature is required!</u>

The reporting Package is now submitted by the LP and it is sent to the Joint Secretariat.

Please noted that once the Reporting package is submitted, it is not possible anymore to modify the document, and to add expenditure anymore .

B. Re-opening of a Project Report

Once the Project Report has been submitted and the JS Project Officer has started the JS verification, no further re-opening will be authorised any more by the JS.
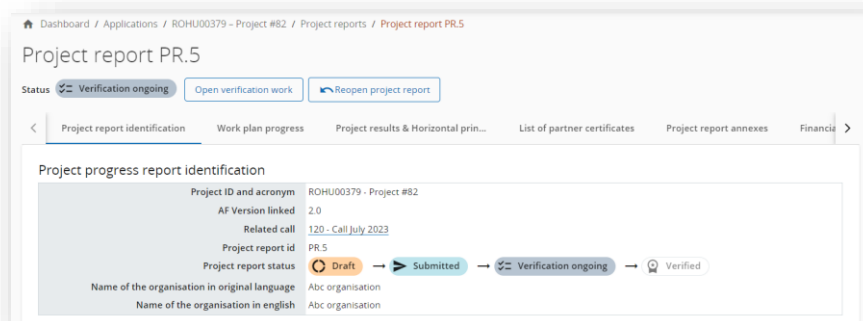

A reopened project report allows for certain modifications and corrections, but the period that the report covers, and therefore the type of report (partial or full), cannot be changed.

When the last submitted partner report is reopened, editing is unlimited (except for the report type), so the list of certificates can be changed. The creation of a new report is blocked until the last reopened report is submitted.

When there are one or more project reports that have been submitted more recently than the one that needs to be reopened, the editing is more limited:

- ► Dates and entries are editable.

- ► Figures fields are locked.

- ► The list of partner certificates cannot be modified.

- ► Attachments can be uploaded.

- ► Checkboxes related to the status and completeness of the work plan activities cannot be modified.
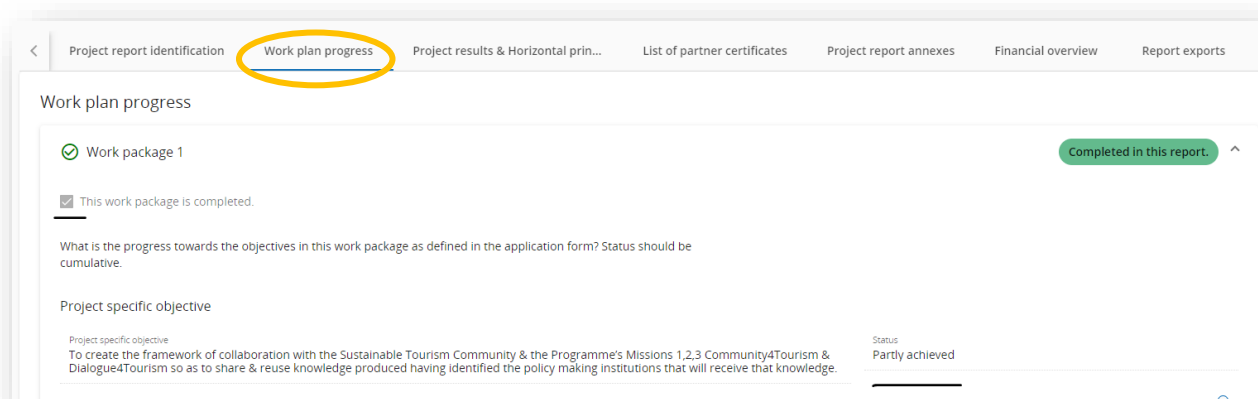
C. Re-open a Partner Report and/or a Control Work

i.   Reopening of the latest partner report

A partner report with the status **"submitted"** or **"control ongoing" can** be reopened.

This is an exceptional procedure which can be done by asking your National Controller, who, if necessary, can reopen the partner report for adjustments. Bear in mind that any correction of expenses and the sending of additional document are done during the control work process.

A full re-opening allows all data to be edited without exception. However, certain limitations apply.
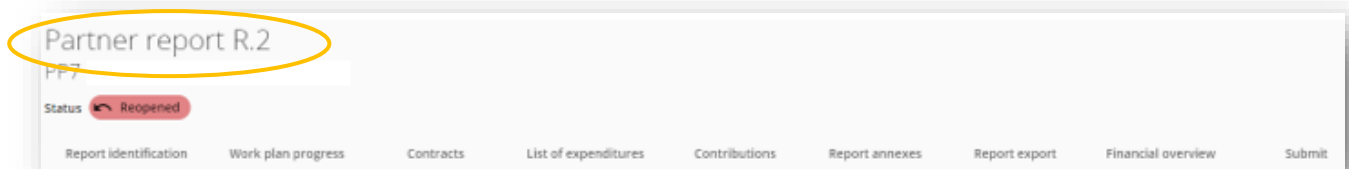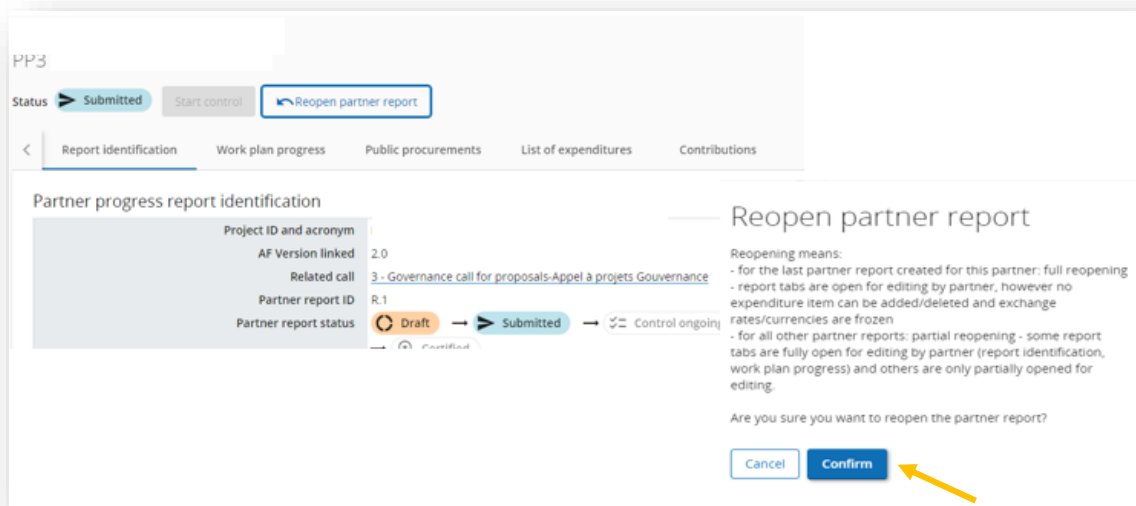
Once your report is re-opened, no data is erased from it and everything is editable, except for the following items in the "List of Expenditure" tab:

- ► The **expenditure ID**, **currency** and **conversion rate** are frozen
- ► **The list of expenditure items**: no expenditure items can be added or deleted, but the data of each expenditure item, such as category, amount or description, can be modified
- ► **The list of parked expenditure**, is visible, and any item from this list can be deleted or added. In order to do that, you have to scroll on the right side of the parked expenditure item an click on the checkbox to include or to remove the item. You can also re-include a parked items in the list of the expenditure.
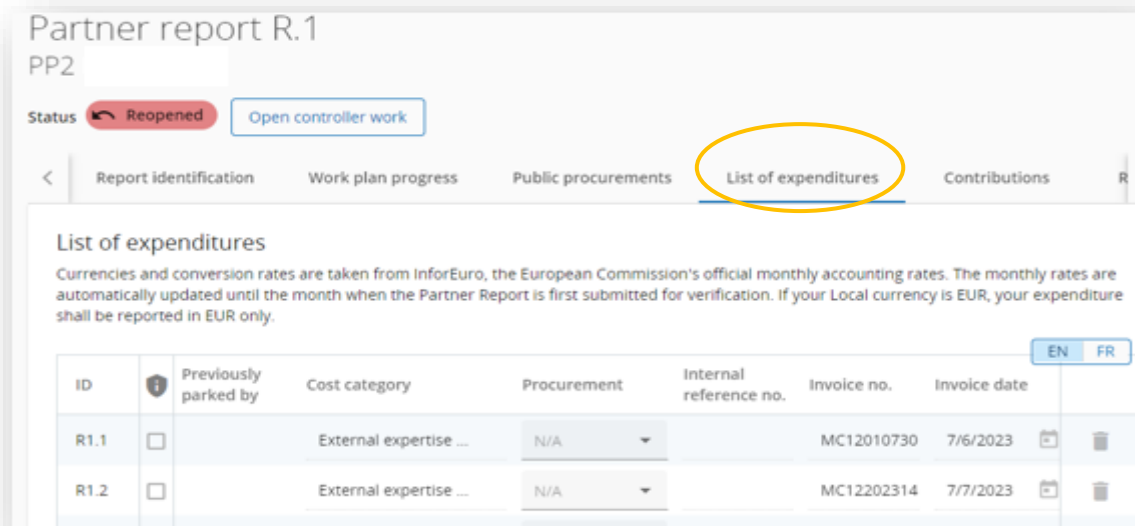
Among these actions, you can edit the description's item or add a comment where you consider necessary.

The **"contract"** section can be modified as well. A new contract can be added by clicking to the tick box **"+add a new contract"**.
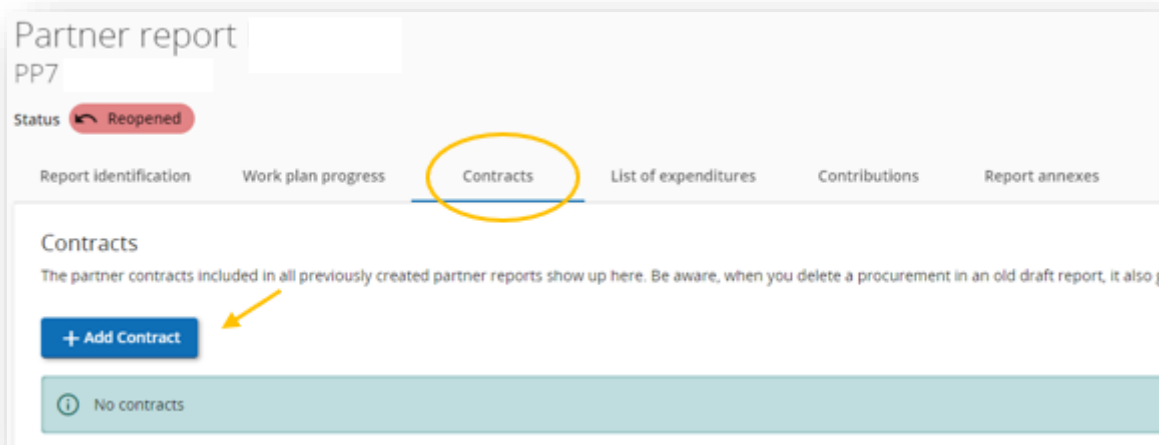

A certain amount of information relating to contracts included in a previous report can no longer be modified. However, you can still add a contract update, information on the beneficiary owner, sub-contractor or upload any attachment.

Annexes uploaded in a previous partner report cannot be changed or removed. However, you can still upload any new additional annexes.
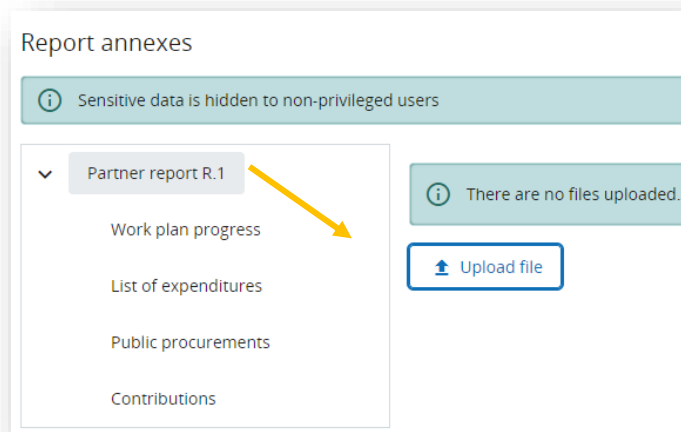
ii.   Reopening of any partner report that is not the latest one

In the case a partner wishes to reopen a Partner Report with the status **"Submitted" that is it not the latest one**, this can be reopened under express request by the Partner to its National Controller.
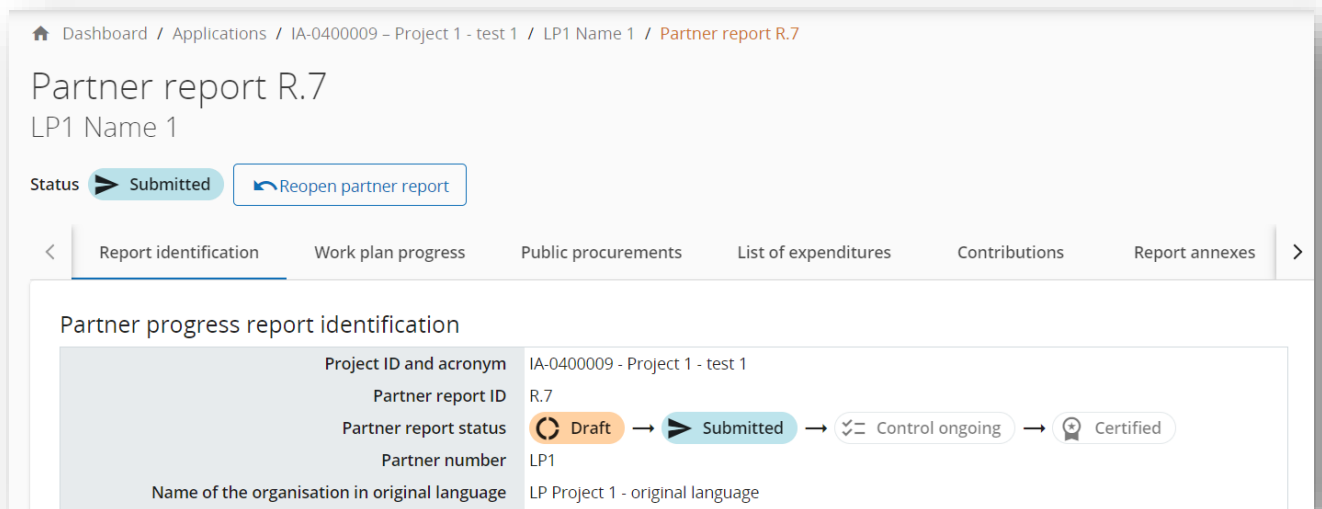
Once the Report is reopened, only the following elements are editable:

► List of expenditures :
→ No expenditure item can be deleted/added
→ Only the fields "sensitive data", "contract ID", "description", and "comment" are editable
→ The list of "parked" expenditure is not visible
→ The expense attachment can be modified/uploaded

► **Contracts** created in the current partner report cannot be deleted but can be modified, except for the contract name, which is locked
► **Contributions:** Only modification of attachments is allowed
► **Report Annexes:** The user can add new annexes

Impacts on control work during the re-opening of a Partner Report which is not the last:

o The Control work cannot be started/completed when the partner report is in the "Reopened" status;
o Control work started before the reopening of a partner report is not lost and can be continued by the controller even if the partner report is reopened, except for the "Expense Verification" tab and the "Finalize Control" button, which are locked until the reopened partner report is (re)submitted.
o Expenditure Verification tab: all data, except for the "park item" and "comment" columns, are reset upon resubmission of a reopened partner report.

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iii. Re-opening the control work

The control work can be reopened by the JS Project Officer only when the status is "Certified".

When reopening a certified report, the report transitions to **"Re-opened Control Report"** status, and the controller is once again allowed to edit the control work.

As long as the control work is in status **"Reopened",** it is also possible to reopen the Partner Report. At this stage, compared to the status "ongoing control", the following elements behave differently:

► **"Checklists"**: old checklists cannot be modified, but new ones can be added. It is also possible to modify the description and "clone" a finalized checklist.
► **"Expenditure Verification"**: the user cannot unlock "parked" items
► **"Control Documents"** : the user cannot delete old uploads; they can only add new ones and can modify the description of all their own uploads.
► **"Overview and Finalization"**: the user cannot delete or replace existing files.

Please note that, reopening a control work is only possible when the control report and certificate has not been included in a submitted Project Report yet. If you wish to reopen an control work that is already included in a project report, you must first send a request to the Lead Partner to exclude the certificate from the project report and the **"Reopen Control Report"** will then be editable.

iv. Re-submit a re-opened Partner Report, Project Report and or Control Work

Upon resubmission of a re-opened partner report, the report status returns to its previous state (e.g., "Submitted" or "Control Ongoing").
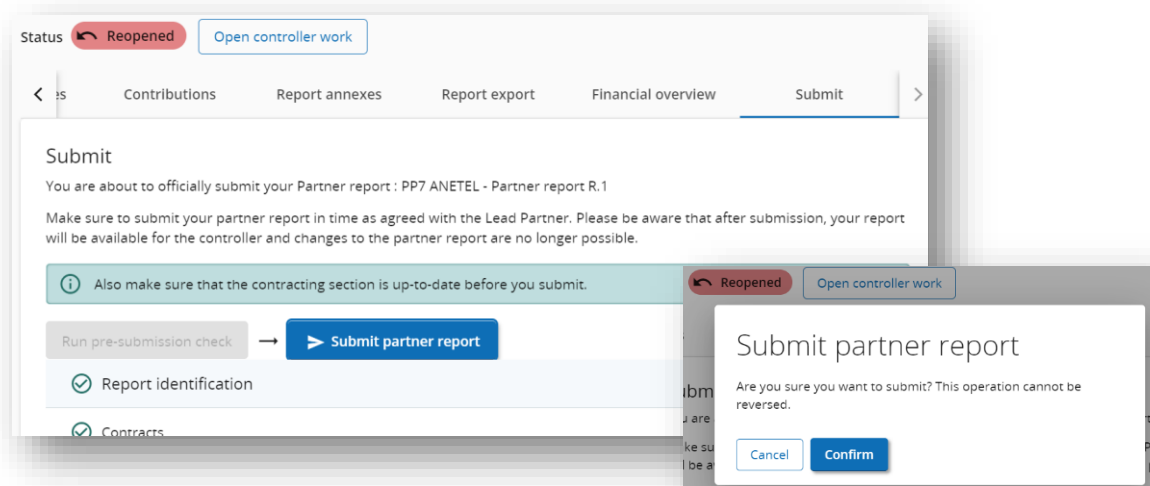
When a reopened partner report is re-submitted, the following information is impacted:

- **Financial overviews** are refreshed/updated to reflect any changes made.
- **Exchange rates** remain unchanged; the rate applied is the same as at the initial submission of the partner report

The partner report overview is updated with the latest information in the "Amount submitted" and "Date of last submission" columns.