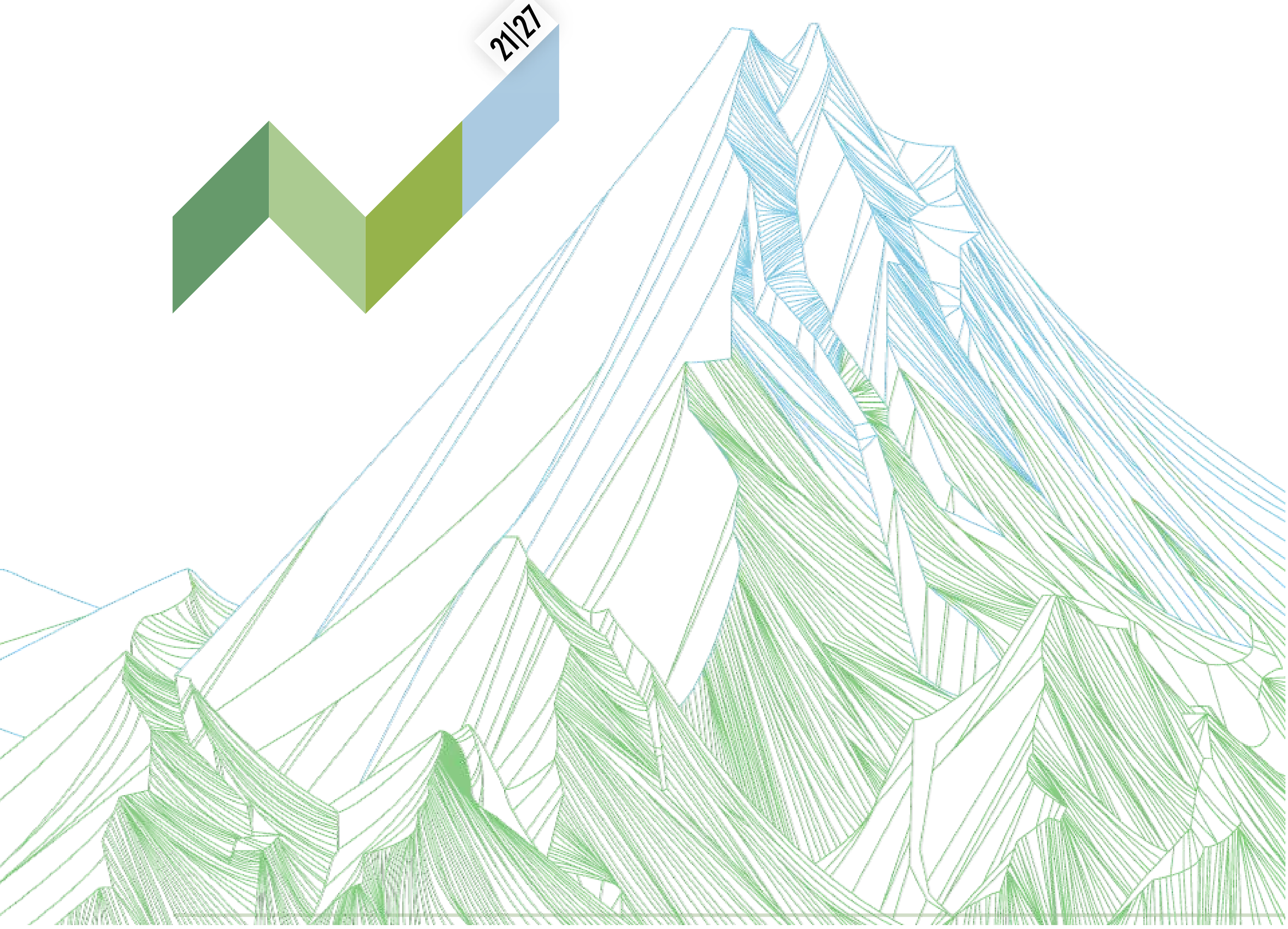
Interreg
Co-funded by the European Union
Alpine Space

Jems Technical Guidance

National Control Coordinating Bodies & Controllers

Version 2.0 – July 2023



This guidance contains key technical information on the use of the joint electronic monitoring system (Jems) of the Interreg Alpine Space programme (ASP) for controllers and national control coordinating bodies (NCCB). Reports and certification related to the implementation of contracted projects in the framework of the Alpine Space programme (ASP) can exclusively be submitted via Jems. It is therefore highly recommended to read this document carefully before starting to use Jems. This technical guidance on the Jems complements the information provided in the programme manual.

This guidance is related to Jems version 7 and may be updated after the release of the next version of Jems. The relevant national control bodies will be informed accordingly.

Technical information and system requirements

Jems is a web application, which can be accessed with recent versions of most common browsers (e.g. Google Chrome, Microsoft Edge, Mozilla Firefox). The functionality of the system follows the common standards of web applications for entering and submitting data.

The English language is pre-defined and cannot be changed; it is the official language of the ASP.

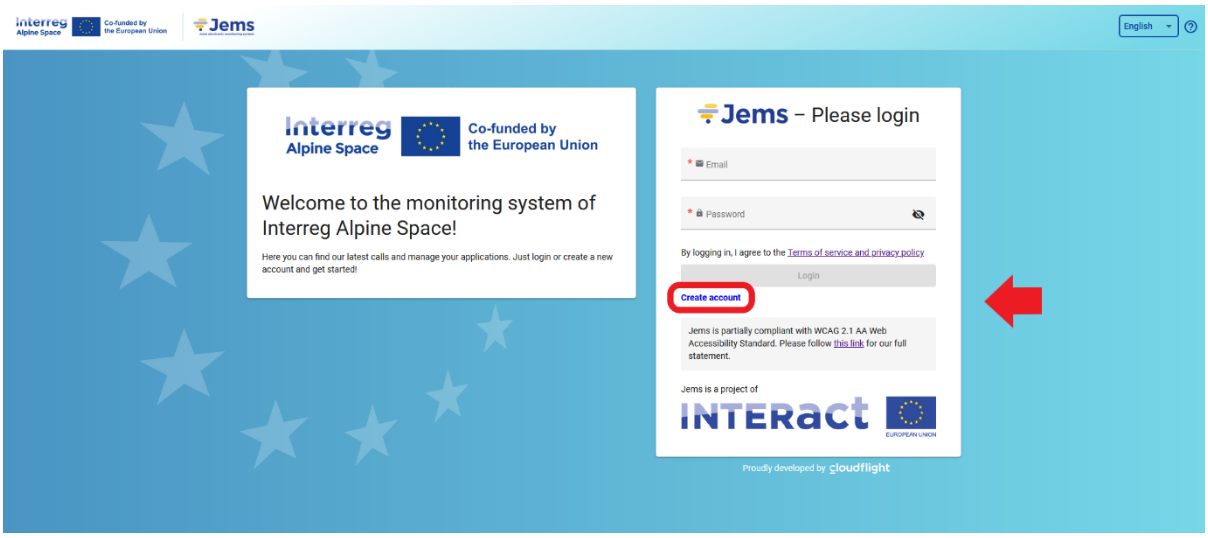
Content

1. Registration and roles

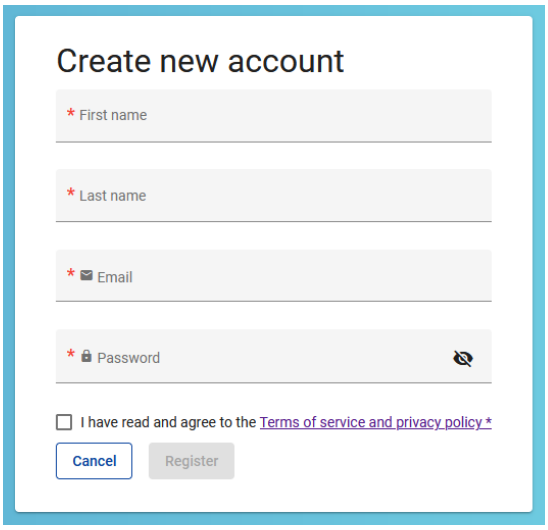
As the 1st step, anyone using Jems has to create a user account.

Jems portal can be accessed at the following link https://jems.alpine-space.eu/

To use Jems, each controller must first register by clicking on "Create account" on the homepage and providing a set of credentials.



In the registration form, fill in the following information (all fields marked with "*" are mandatory):



1.1 Granting a user controller access rights

Upon registration in Jems, a user has only basic access rights. In order to be able to do controller work in Jems the respective access rights have to be assigned.

Point of attention: The national controller coordinators body should provide the information (name, e-mail address) of the persons acting as controllers to the **Joint Secretariat (**jems@alpine-space.eu**)** in order to grant these users the controller access rights.

The JS Team will allocate the registered account to one of the two controller roles:

- **National control coordinating body**
- **Controller**

In case you registered but you forgot your password, please contact the JS Jems helpdesk (jems@alpine-space.eu) in order to reset the password.

1.2 Controller roles

In the Alpine Space programme the following two different controller roles are applied:

- **National control coordinating bodies (NCCB):** Coordinate, create institutions and allocate the controllers to each project partner.
- **Controllers:** Formerly known as first level controllers. They need to be allocated by the NCCB to a specific project partner so to control and check the reported partner expenditure and issue the certificate.

2. Controller assignment

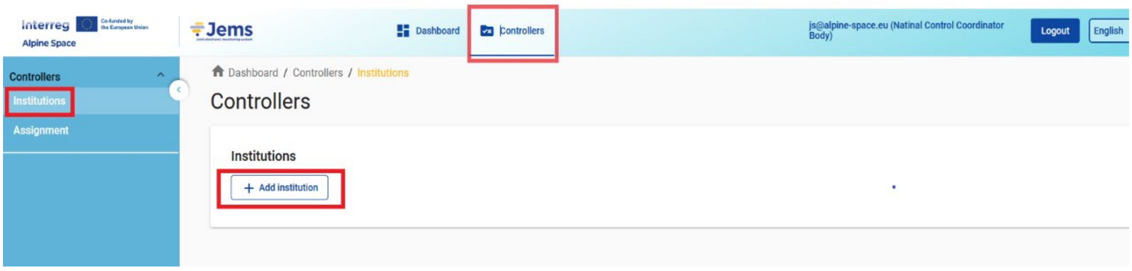
This chapter is relevant to **NCCB only.**

The NCCB has to create an institution (control body) with a defined geographical area of activity, then allocate the relevant controller(s) to this institution and finally assign this institution to (a) project partner(s) located in the corresponding area.

2.1 Institutions set up

The NCCB can create an institution (control body) and allocate it to the relevant project partner.

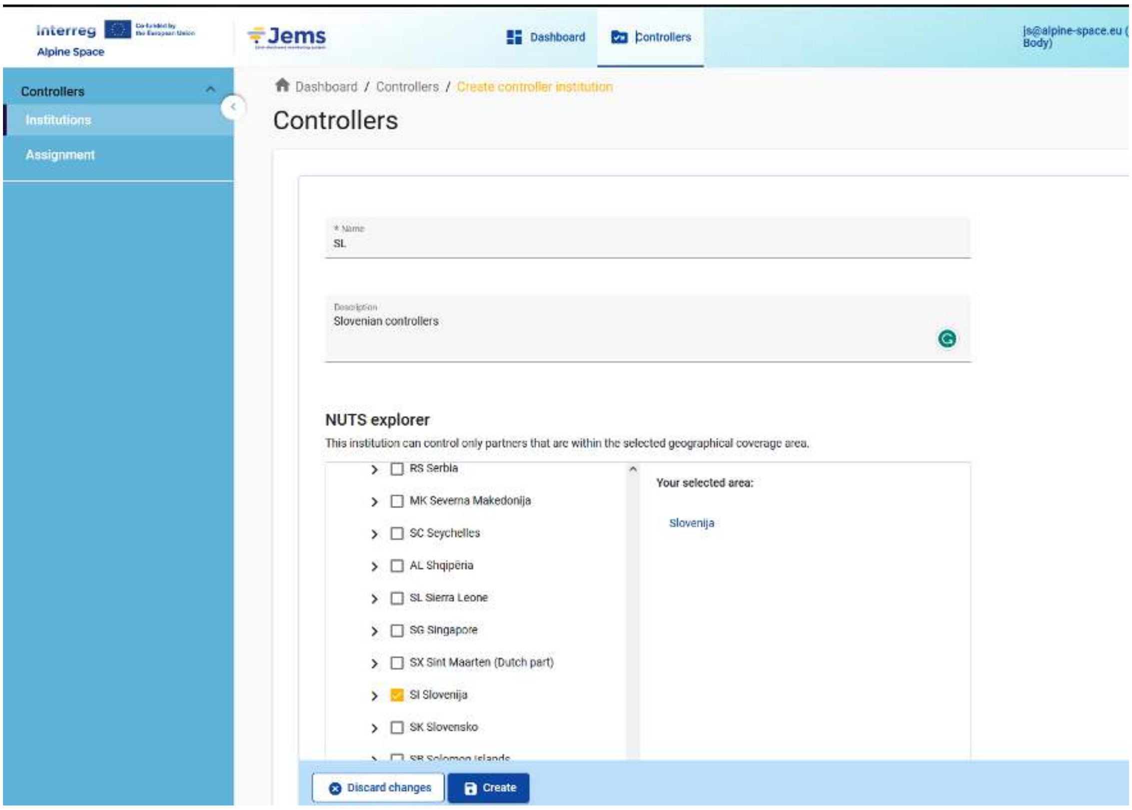
1. Access to the section "Controllers" in the navigation bar
2. Choose "Institutions"
3. Click on "+Add institution"



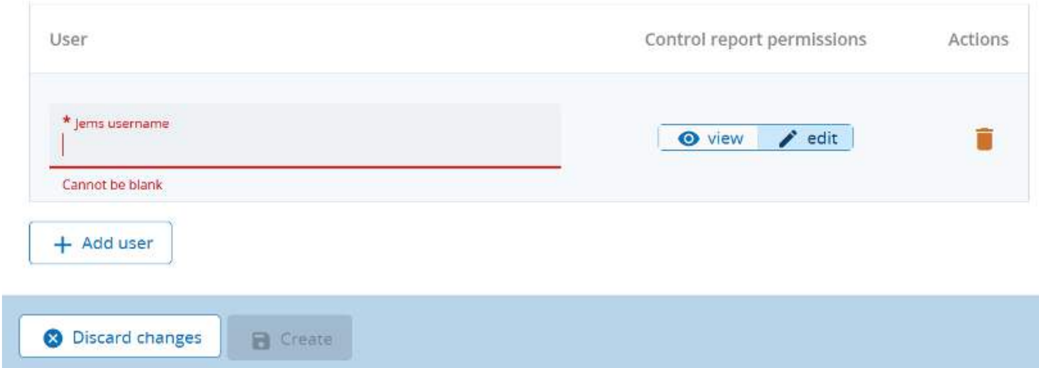
The following information shall be provided for each institution:

- **Name:** Official/legal name of the institution. This name appears on reports/certificates.
- **Description:** Further institution details and possible internal notes (not visible outside this page).
- **NUTS explorer**: Geographical area where this institution operates (jurisdiction). The institution can only be allocated to partners located within this jurisdiction.
- **User management**: Listing of the controllers who belong to the institution and respective privileges.

Controller users shall have accurate names in their user registration, as this information appears on reports/ certificates.



The NCCB can choose a Jems user (Controller) to be allocated to the institution by clicking on "+Add user". First, the user name (email address) of the controller shall be entered. Then, the control report permissions (view/edit) shall be defined.



Please note:

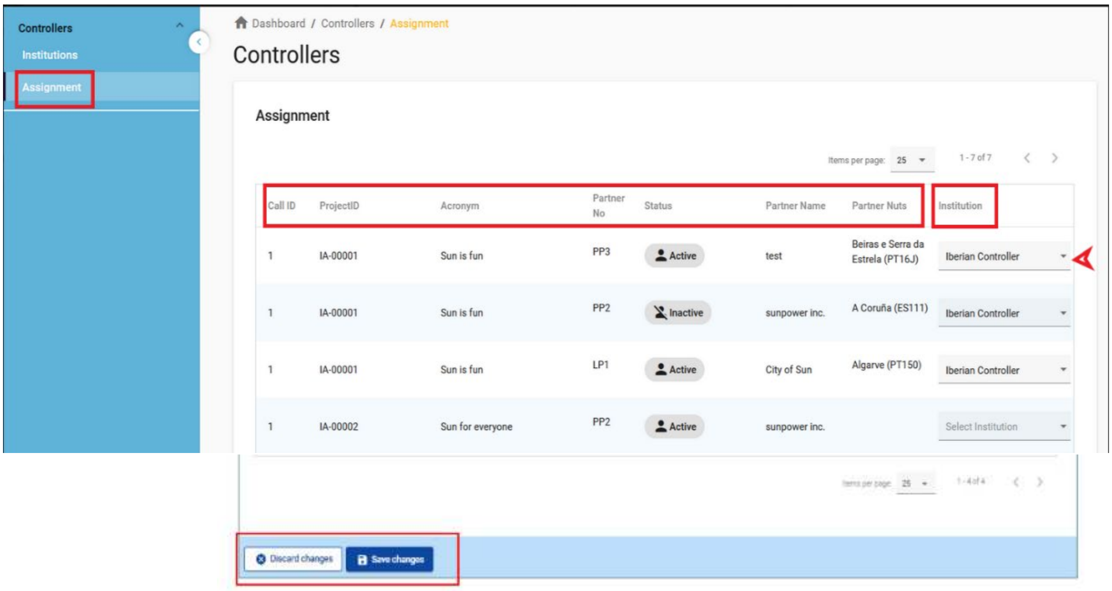
- Only users that already registered on Jems and have an assigned role of "controller" (see section 1.1) can be added.

- When defining the access rights by selecting “view” or “edit” for the control report permissions, consider that controllers filling in the control checklist and report need to have “edit” rights.
- The information can only be saved once the correct user name is filled in.
- A number of controllers can be added to a control institution, including the NCCB.
- In order to remove a controller, click on the “trash bin” icon.

2.2 Assignment of control institutions to a project partner

The assignment page shows all partners (including *Inactive*) of projects with status *approved* (or later stage):

1. Select “Assignment” in the left menu to get to the section for assigning a control body (referred to as institution in Jems) to a beneficiary (project partner).
2. The filter option (available in Jems v7) allows customising the beneficiary overview table. The definition of multiple filters is possible (e.g. Call ID + NUTS). Also for the criteria “Partner Nuts”, a multiple selection is possible.
3. When the relevant project partner is appearing in the overview table, the NCCB can select the institution to be allocated to this project partner from a drop-down list. Only institutions with the same or wider geographical area (NUTS code) than the partner are shown in the drop-down list (see NUTS explorer in the section above).

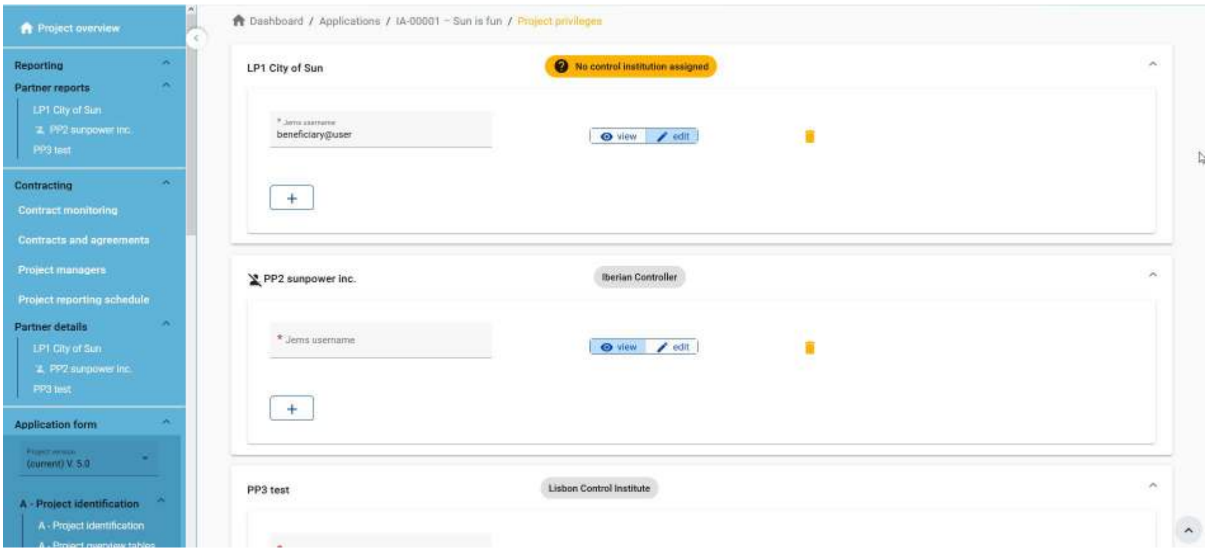


In the drop-down menu all control institutions corresponding to the NUTS of the partner are listed. For centralised control systems, there is only one control institution available, while for decentralised systems a number of control institutions can be listed.

Following the assignment (confirmed by clicking on "Save changes"), all controllers of the assigned control institution have access to the partner reports of the specific partner and get automatically the privilege to implement the control.

Beneficiaries that are not participating in a project any longer (due to a withdrawal from the partnership) appear with status "Inactive".

All users who have access to the section "Applications/…/Project privileges" can see the respective assignments:



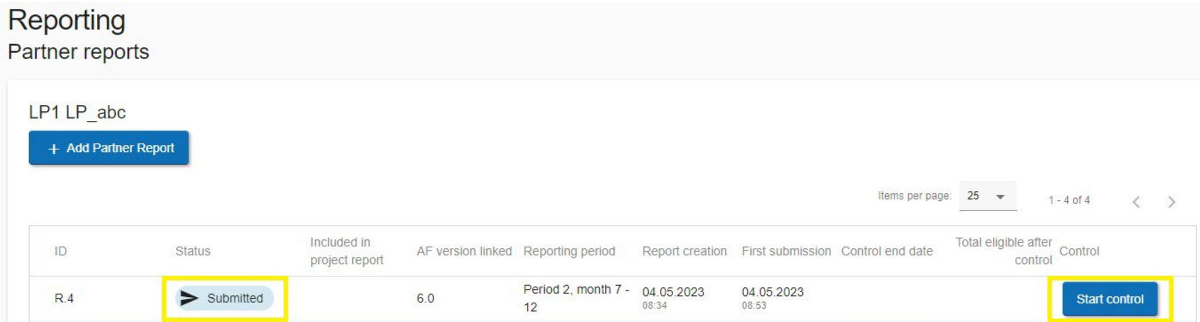
3. Partner report - control

Controllers with **edit** rights belonging to the control institution assigned to a partner can start, fill in and finalize the control work for a submitted partner report.

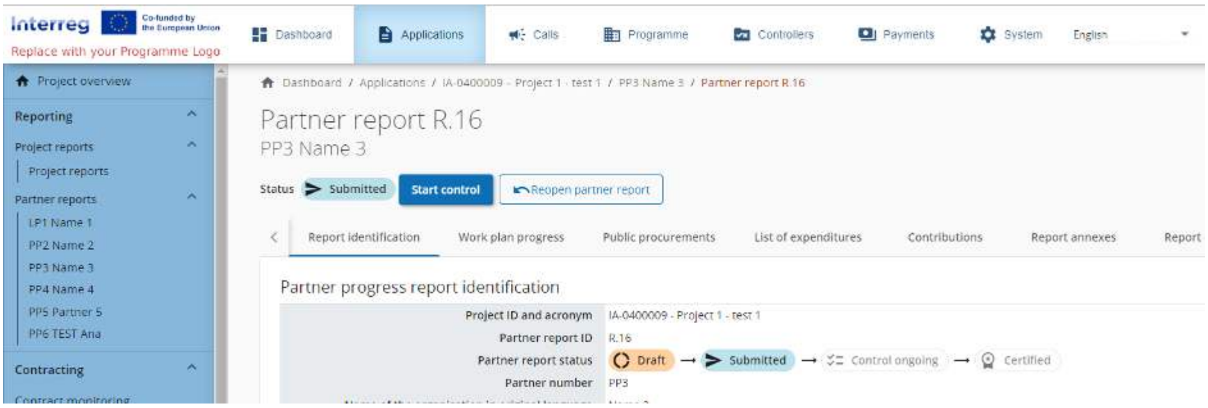
➢ Start control

For reports with the status “Submitted”, the “Start control” button can be accessed in two ways:

- From partner report overview:



- From inside the partner report:



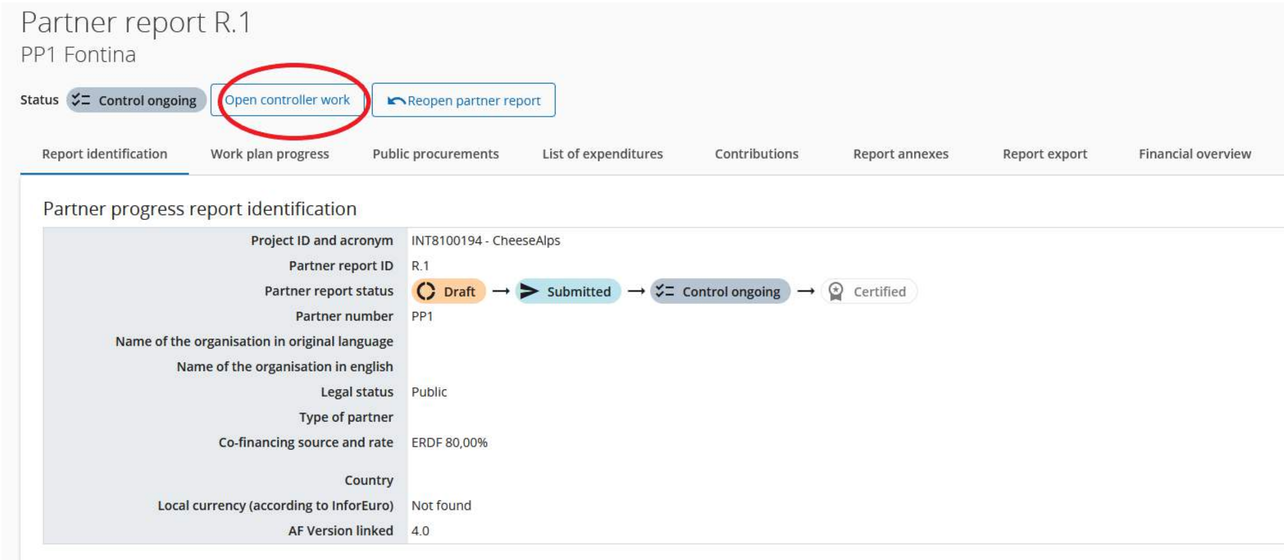
When the control is started for a partner report, the controller has access to all control report tabs and can fill in data in the following sub sections:

- Control report - control identification
- Control report - expenditure verification
- Control communication

- Control checklist
- Control report - overview and finalize

The “Start control” button changes to the “Open controller work” button. The control report can be opened by:

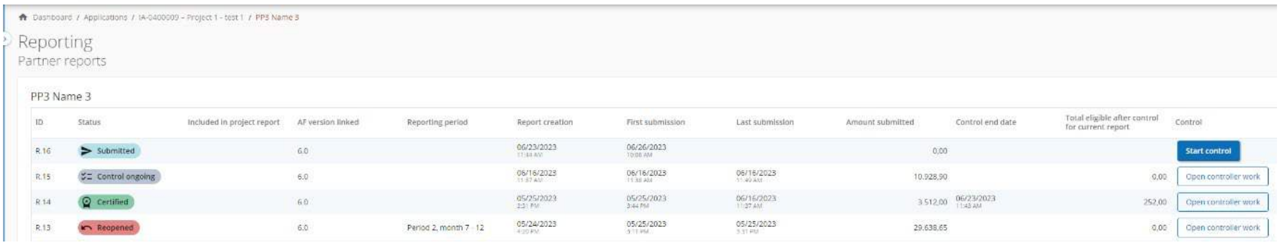
- Controllers belonging to a control institution assigned to the partner - they can view all control report tabs.
- Partner users (assigned to the partner via project privileges) - they can only view the control communication tab of the control report while the control is in status “Control ongoing” and all tabs of the control report after the control report is finalised.
- All users with a project monitoring function, meaning officers of the MA/JS, that have access to the partner report.



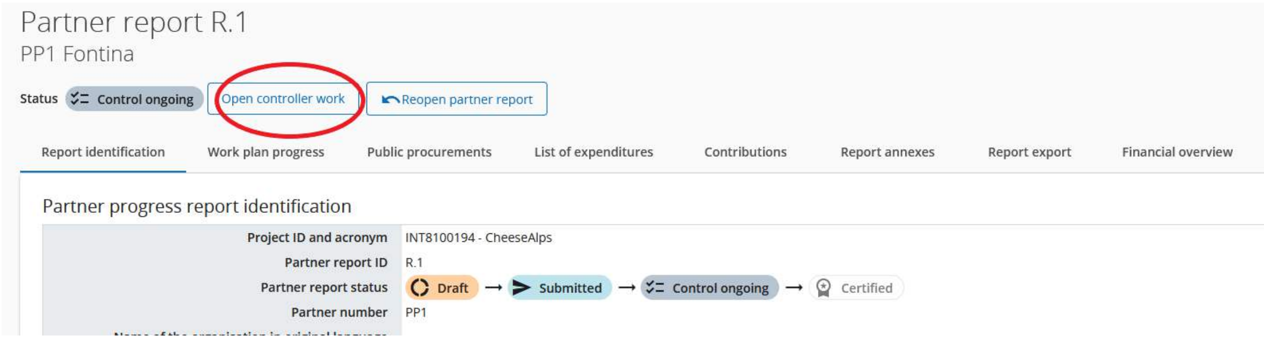
➢ Access an ongoing controller work

Once started, the aforementioned users have two options to access the controller work:

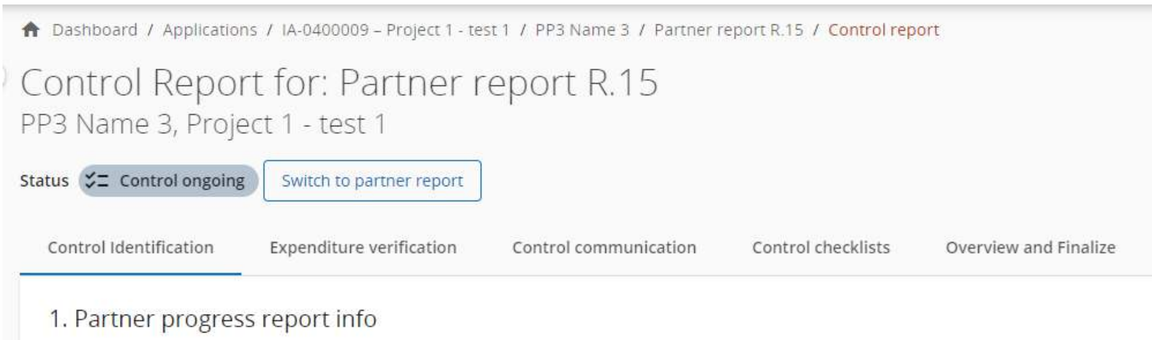
- By clicking on “Open controller work” of the corresponding row in the partner report overview available for each project partner;



- By clicking on “Open controller work” in the header of a partner report.



Users can switch view from control report to partner report by clicking on “Switch to partner report” in the header.



➢ Reopening partner report

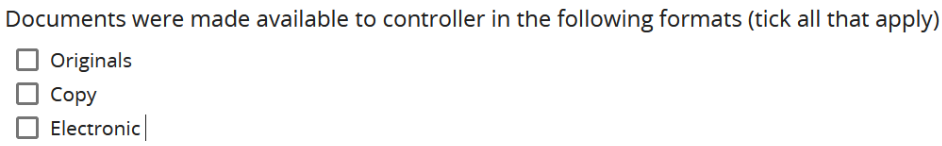
If a partner report needs to be amended by the project partner after the control has been started, a controller has the possibility to revert the partner report to the project partner by clicking on “Reopen partner report” in the header of the control work.

The control work is frozen as soon as the partner report is re-opened. When the partner report is re-submitted, all data previously filled in by the controllers will be available again.

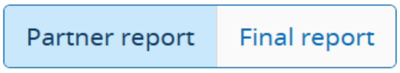
3.1 Control report - control identification

In the tab "control identification", pre-filled information on the partner progress report and the project partner is visible. In addition, the controllers shall provide the following basic information about the control work:

- **Format of supporting document** (one or more options can be chosen):



- **Type of partner report** (one option to be chosen):



- **Designated partner report controller:** The controller can be selected from a list (based on the assignment as further detailed in chapter 2).The name of the selected user will automatically be imported in the control report PDF generated in the section "Control report - overview and finalize"

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

Controller name

Job title

Division/Unit/Department

Address

Country

Telephone number

Controller reviewer:

Controller name

It is furthermore possible to select a controller reviewer. On programme level, this review is recommended and suggested as a way of ensuring good quality of verifications.

- **Verification:** General methodology used for the control, including dates and basic information on the on-the-spot verification. The controller can choose one or both options:

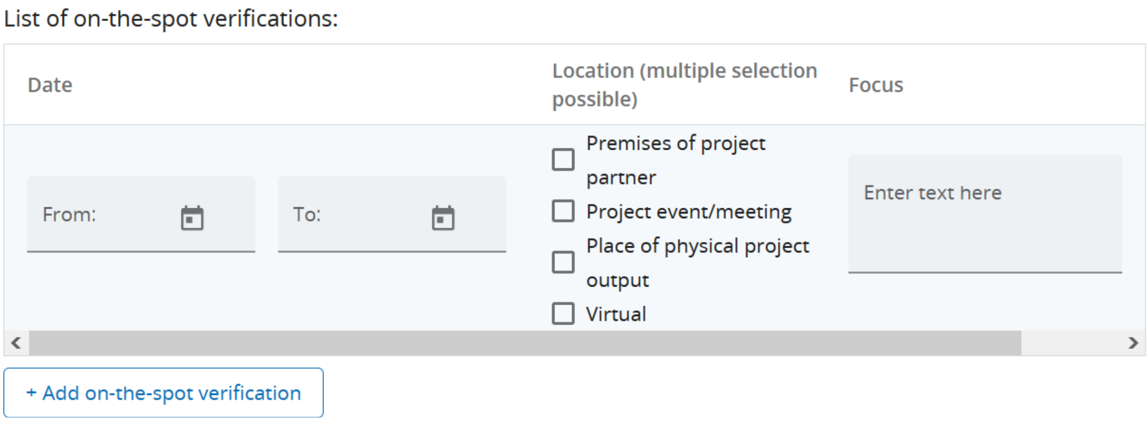
General methodology (multiple selection possible):

☐ Administrative verification
☐ On-the-spot verification

When implementing and therefore choosing "On-the-spot verification", "add on-the-spot verification" should be ticked and short information on the implemented on-the-spot check (date, location, focus) provided. In addition, the specific checklist on on-the-spot checks shall be filled in in (see section "Control checklists").

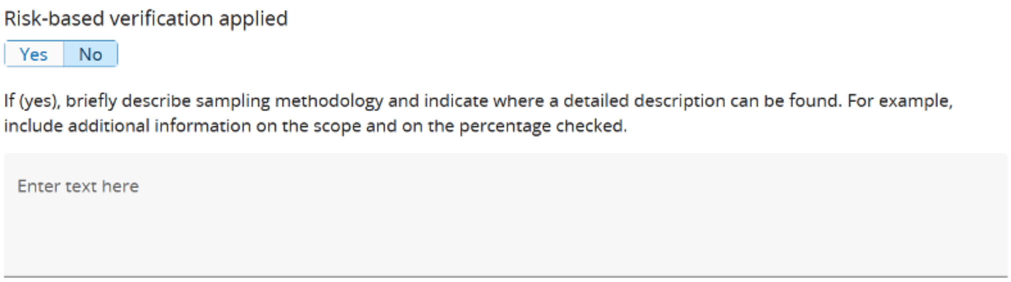
General methodology (multiple selection possible):

☐ Administrative verification
☑ On-the-spot verification



Point of attention: In countries with a decentralized control system, on-the-spot verifications of all beneficiaries are compulsory at least once during the project lifetime. Please consult chapter D.1 of the programme manual for more details.

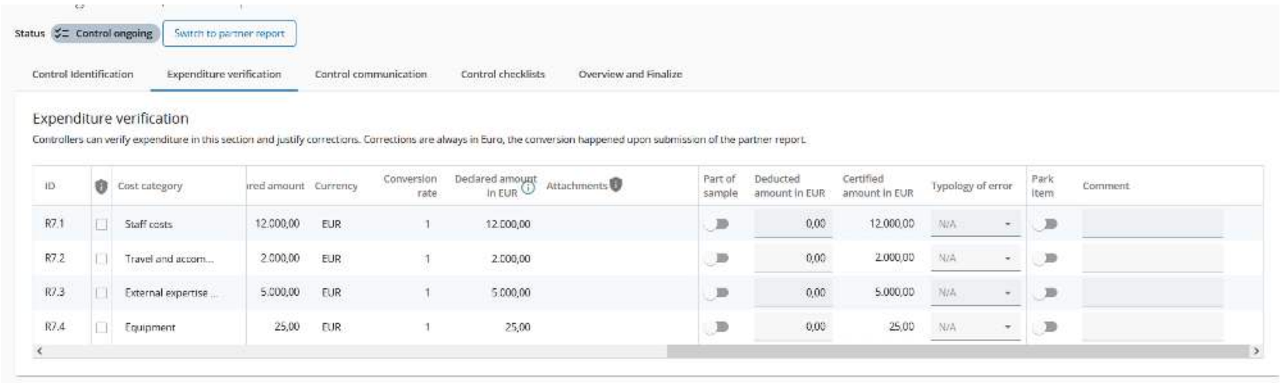
- **Risk based verification applied:** Here it should be indicated whether the expenditure was checked on a sample basis (please tick "yes") or if 100% of the expenditure was verified (please answer "no"). Please consider that not all national control systems foresee a risk based verification of the expenditure. If a risk-based verification is applied, further information needs to be provided (including a description of the sampling methodology, the scope and the percentage checked).



Please click on "Save changes" regularly when inserting or modifying any information.

3.2 Control report - expenditure verification

In the tab "Expenditure verification", all expenditure items from the section "Partner report - list of expenditure" are listed (including attachment) and controllers can fill in the results of the control work per item.



While the partner report has the "Control ongoing" status, this tab is visible only to controllers belonging to the control institution assigned to the partner. After the control is finalized (report is in status "Certified"), the tab can be open as **read-only** to all users that have access to the partner report (including partner users - assigned via project privileges).

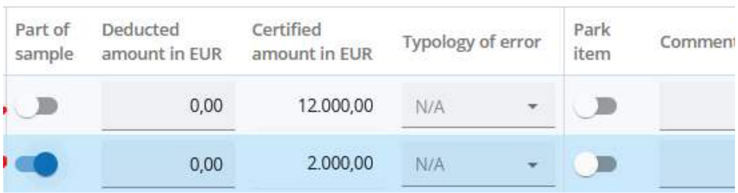
Point of attention: Flat rates (if any is used by the partner) are neither calculated, nor displayed in this tab, but they are calculated automatically and included in the financial overview tables in the "control report - overview and finalize" tab.

For each expenditure item, the controller can:

➢ Add item to sample

It is assumed that most controls consist in the verification of 100% of the expenditures. Therefore, by default all expenditures are included in the sample, as shown by a toggle button switched on.

Only in case of applying the risk-based verification, single expenditure items may be excluded from the sample, the corresponding toggle button must then be switched off.

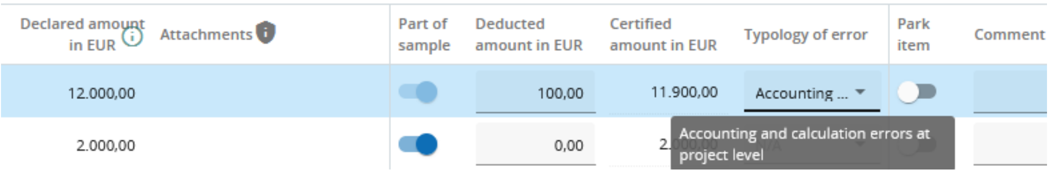


➢ Deduct an amount and select a typology of error for the deduction

For each expenditure item, the deducted amount is pre-filled with 0. The controller shall inform about any ineligible amount by filling in the corresponding amount as deduction in the column “Deducted amount in EUR”.

The programme does not allow certifying higher amounts than those declared. Should the actual eligible amount be higher than the declared one, the controller can revert the partner report to the project partner. The project partner can then revise the list of expenditures and re-submit the partner report (see section on reopening of partner report).

Once a deduction is filled in, it is mandatory to select a typology of error for the respective deduction from the pre-defined list.



➢ Certify an amount

The certified amount is automatically calculated from the difference between declared amount in Euro and deducted amount in Euro. If no deduction is inserted, the declared amount is therefore automatically certified and considered eligible.

➢ Park item

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

When parking, the expenditure item is locked and the deducted amount and certified amount are both automatically set to 0. After the control work is finalized, the parked item will show up in the next partner report, in the “List of expenditure - parked items waiting list”, where the partner can decide what happens to the respective expenditure (either delete it or re-include it in a new partner report with or without modifications).

Point of attention: Parked expenditure items are no deducted amounts!

➢ Add a comment

The controller can add a comment in the text field of the comment column, either to explain the reasons for confirming the eligibility, implementing a deduction or parking expenditure.

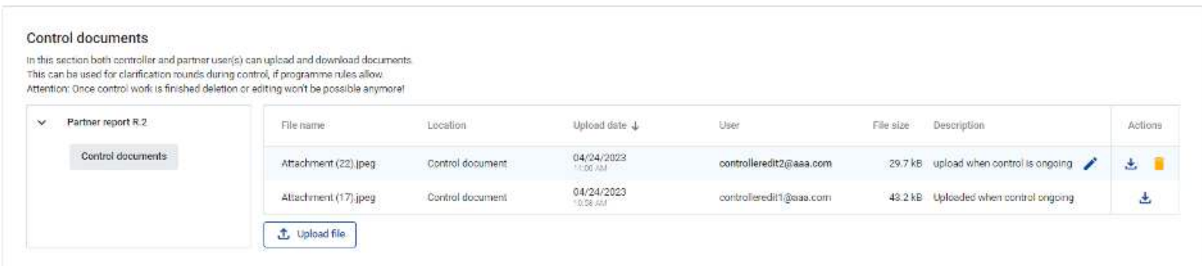
3.3 Control communication

This section is a shared file section, accessible to both: controllers belonging to the control institutions assigned to a partner and partner users (assigned via project privileges). This section can be used to upload and download documents related to the control report.

When a report is in status "control ongoing", both controllers and partner users can:

- Download any document,
- Upload, delete and edit the description of own uploads.

Point of attention: This section can be used for clarification rounds during control. Any additional information provided should be uploaded here so to ensure a complete audit trail for any further controls.



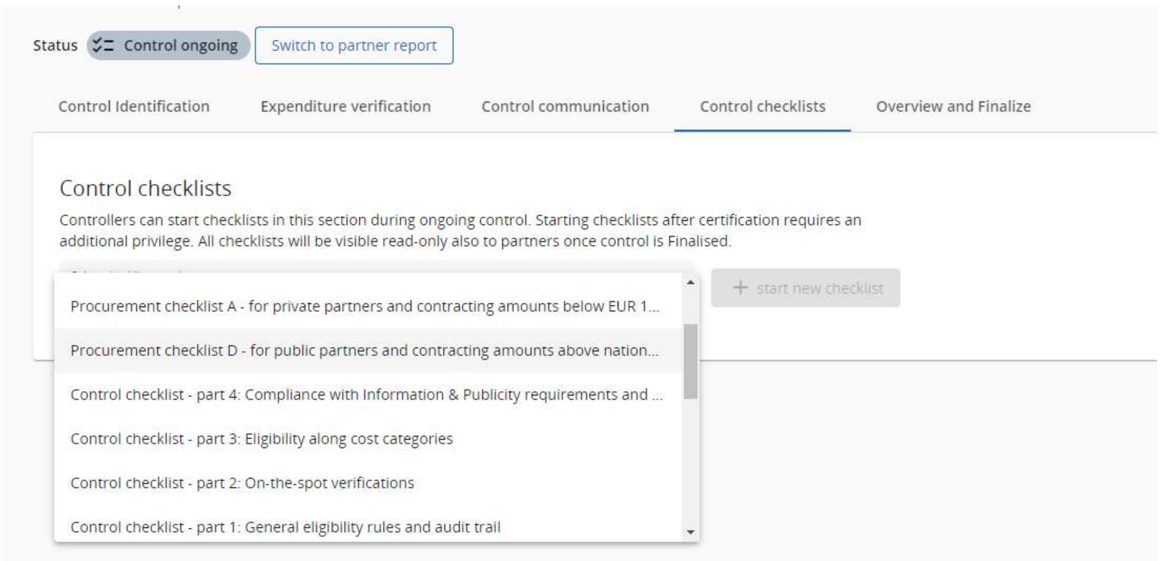
3.4 Control checklist

In this section, different checklists depending on the type of control and related to the control report can be chosen, filled in and finished.

➢ Create a checklist

First, select the checklist template from the predefined list of available checklists:

- Control checklist - part 1: General eligibility rules and audit trail (**mandatory in any case**)
- Control checklist - part 2: On-the-spot verifications (optional – depending on verification methodology; mandatory only in case of on-the-spot verifications)
- Control checklist - part 3: Eligibility along cost categories (**mandatory in any case**)
- Control checklist - part 4: Compliance with Information & Publicity requirements and other EU rules (**mandatory in any case**)
- Procurement checklist A: For private partners and contracting amounts below EUR 10.000 (optional; mandatory only in case of procurements of private partners below EUR 10.000)
- Procurement checklist B: For private partners and contracting amounts of EUR 10.000 and above (optional, mandatory only in case of procurements of private partner above EUR 10.000; to be filled in for each single contract/procurement separately)
- Procurement checklist C: For public partners and contracting amounts below national/EU thresholds (optional, mandatory only in case of procurements of public partners below the thresholds; to be filled in for each single contract/procurement separately)
- Procurement checklist D: For public partners and contracting amounts above national/EU thresholds (optional, mandatory only in case of procurements of public partners above the thresholds; to be filled in for each single contract/procurement separately)



Then click on “+Start new checklist”.

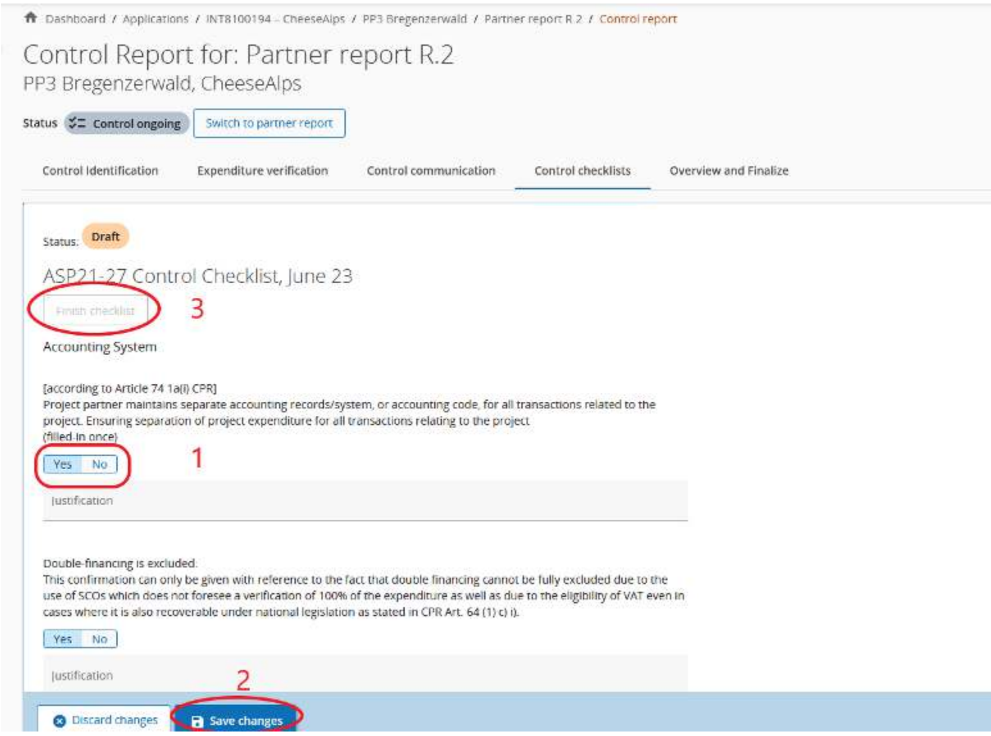
Point of attention: For each partner report at least three checklists will have to be created. Depending on the amount of procurements, numerous checklists will have to be created and filled in.

Fill in a checklist

Once a controller starts the checklist, the questions fields will appear and the checklist can be filled in.

Please proceed as follows:

1. Mark your answer (e.g. Yes/No/n.a.) and provide a justification/explanation.
2. Save any changes you make.
3. Once all questions have been carefully filled in and no further amendments are expected, press **"Finish checklist".** Please note that as soon as any checklist has been finished, it cannot be deleted any more.

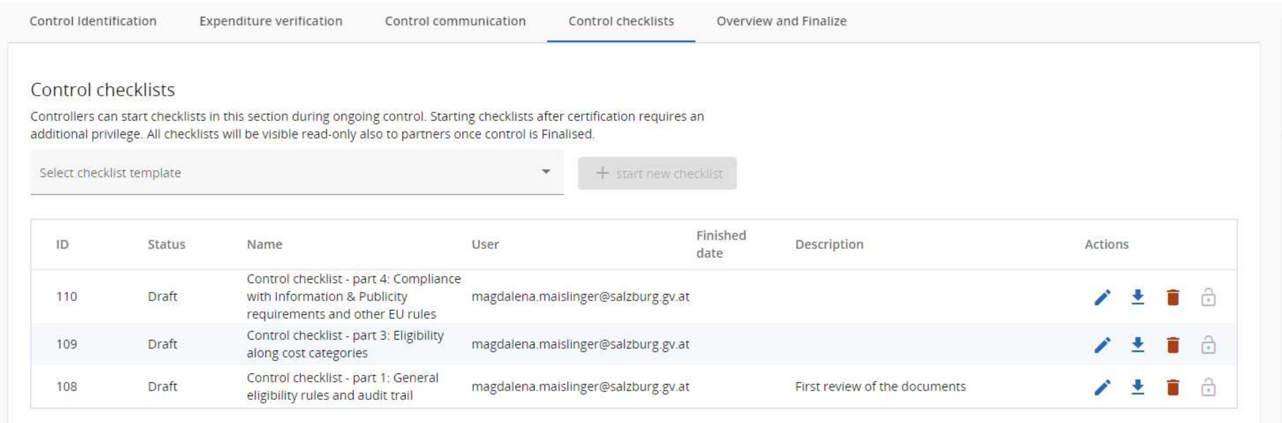


Point of attention: If questions are answered with "no" or "no / not fully", this should regularly result in a deduction of expenditure in the "control report – verification of expenditure" tab or at least in any follow-up measures to be implemented.

➢ Managing the checklists

After creating the checklists the controller can:

- Edit the created checklist(s);
- Delete created checklist(s), only if in status “draft";
- Edit the description of any checklist;
- Return any finished checklist to initiator as long as the control is not concluded (back to *draft* - only checklist initiator can further edit it).



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

Control checklists

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

Select checklist template

+ start new checklist

ID	Status	Name	User	Finished date	Description	Actions
110	Draft	Control checklist - part 4: Compliance with Information & Publicity requirements and other EU rules	magdalena.maislinger@salzburg.gv.at			
109	Draft	Control checklist - part 3: Eligibility along cost categories	magdalena.maislinger@salzburg.gv.at			
108	Draft	Control checklist - part 1: General eligibility rules and audit trail	magdalena.maislinger@salzburg.gv.at		First review of the documents	

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

When the report is in status “Certified” (after control is finalized):

- The entire tab becomes visible read-only to all users with access to the partner report (including partner users assigned via project privileges);
- Checklists created before finalization of the control are locked.

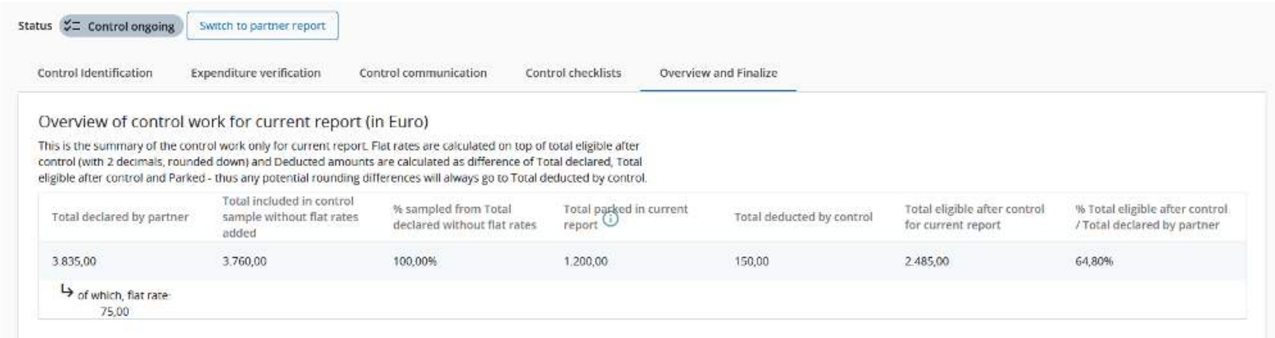
Point of attention: Please make sure that all relevant checklists are properly filled in (minimum 3) and consider that procurement checklists B, C and D have to be filled in for each single procurement separately – and therefore in relevant cases several times.

3.5 Control report – overview and finalize

In the tab “Overview and finalize”, an overview of the control work done for the current report is available. The following information is provided:

- **Overview of control work**

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



Total declared by partner: Data imported from the partner report. It includes the related flat rates.

Total included in control sample: Sums up the declared amount in EUR of the expenditure items marked as part of sample in the “Expenditure verification” tab. No flat rate is added on top. In most cases it will be 100% of the total declared minus flat rates.

Total parked in current report: Sums up the declared amount in EUR of the expenditure items parked in the “Expenditure verification” tab. Flat rates are added on top and calculated according to the partner budget rounding settings (2 decimals, rounded down).

Total deducted by control: Calculated as result of “Total declared by partner” minus “Total eligible after control” minus “Total parked in current report”. In this way, potential rounding differences (if any) will always go to total deducted by control column.

Total eligible after control: Sums up the certified amount in Euro of the expenditure items from the “Expenditure verification” tab. Flat rates are added on top and calculated according to the partner budget rounding settings (2 decimals, rounded down).

- **Overview of deductions**

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

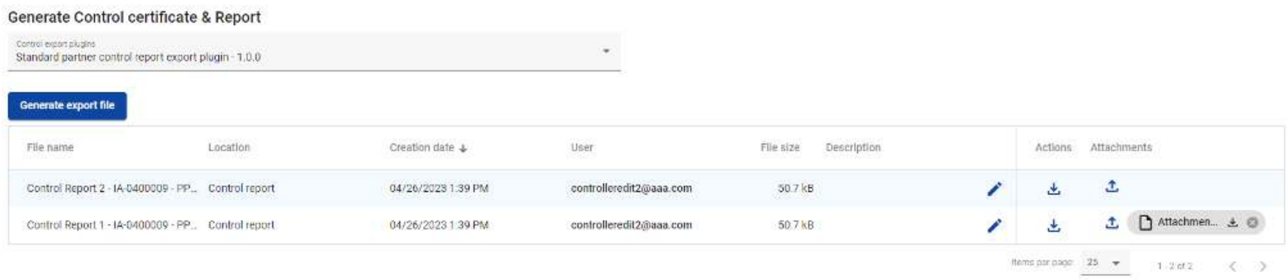
- **Further details on control work**

In addition, the following further details on the control work are requested:

- Control timing
- Description of findings, observations and limitations
- Follow-up measures from last certified report
- Conclusions and recommendations
- Follow-up measures for next partner report (please note, that the entries in this field will be displayed for information purposes in the next control report in section "follow-up measures from last certified report").

Point of attention: The text from the last certified report is displayed only while control is ongoing and it is not included in the PDF export of the control report.

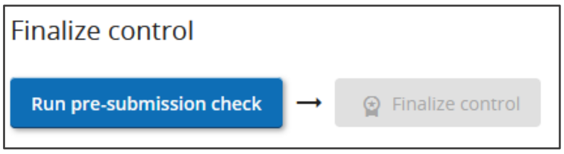
Furthermore, this tab allows to **generate the control certificate and report.** By selecting a control export plugin, the controller can at any time generate PDF exports related to the control work. There are two default plugins provided by Jems: control report and control certificate.



Generated files are displayed in a list and can be downloaded anytime by any user with access to this tab. In this list, controllers with edit permission can also upload an attachment (e.g. signed control report) per generated file. The deletion of the uploaded attachments is blocked once the control is finalized.

The PDF shows the status of control work when the document was generated (draft or finalized) automatically.

Finally, the controller can run the pre-submission check and **finalize its control work.**



Once the control is finalized, all tabs of the control report become visible (read-only) to all users who have access to the partner report. The work done during control is locked, but users can still upload documents in the "Control communication" tab, controllers can still upload attachments in the generated PDFs table in the "Control report - overview and finalize" tab (if nothing was uploaded during control as ongoing).

3.6 Reopening a finalized control

In exceptional cases and upon the request of a lead partner or JS/MA, controllers can reopen a control work in status certified.

Point of attention: Reopening control work is only possible, when the certificate is not yet included in a project report. If you would like to reopen control work that is included in a project report, first the certificate needs to be excluded from that project report. Then the reopen button will appear again.

The following shall be applied:

1. Navigate to the control work by clicking the open control work button.
2. Then the button "Reopen control report" appears.

3. When clicking on the button, the report status will change into "Control reopened" and the controller is again allowed to edit the control work.

4. In the status “Control reopened”, a privileged user can also revert the partner report to the project partner by clicking on “Reopen partner report”.

If a control is reopened, the following elements behave different compared to the normal editing of a control work ongoing:

- Old checklists cannot be changed, only new once can be added.
- In the tab “Expenditure verification”, parked items cannot be unparked.
- Only new documents can be added, old ones cannot be deleted. Consequently, already existing files in the tab “Overview & finalize” cannot be deleted and replaced.