Northern Periphery and Arctic

Jems for Controllers

Guidance to perform management verifications in Jems

Summary:
This guidance contains key technical information on the use of Jems for national control bodies responsible for management verifications of the Interreg Northern Periphery and Arctic Programme (NPA 2021-2027).

Version 1:
Last updated September 2023

This guidance contains key technical information on the use of the Joint Electronic Monitoring System (Jems) for national control bodies responsible for management verifications of the Interreg Northern Periphery and Arctic Programme (NPA 2021-2027).

Reports and certifications related to the implementation of contracted projects in the framework of the Northern Periphery and Arctic Programme (NPA) 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 - https://npa-pm.scrollhelp.site/ProgrammeManual .

The Interreg NPA Jems system is available at this link: https://jems.interreg-npa.eu/

This guidance is related to Jems version 7 and may be updated after the release of the next version of Jems. The relevant bodies responsible for management verifications 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 NPA programme.

Contents

1. Registration and roles

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

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

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

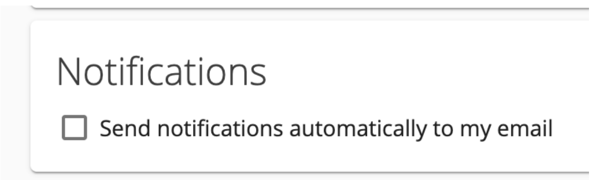
Complete the registration form in all its parts. Please note the password requirements and that the system generated security code must be entered.

The terms must also be accepted before it is possible to register.

Following the registration, a confirmation e-mail is automatically sent to the e-mail address. Only after clicking on the confirmation link, will you be able to log into Jems.

NOTE: If you do not receive an activation e-mail within a couple of hours, please contact the Jems Helpdesk (jems@interreg-npa.eu), to activate your user manually.

Once logged in, it is possible to edit user profile details or change a password by clicking on the user icon/email address appearing in the top right corner of the screen.



Please access the user profile and tick the box if you wish to receive Jems notifications in your email inbox. Please note some spam filters may be more selective and block such notifications.

1.1 Granting a user controller access rights

Upon registration in Jems, a user has only basic access rights. To be able to perform the controller work in Jems the respective access rights must be assigned.

NOTE: The national controllers should provide information about approved controllers (name, email address) In an e-mail to the MA and Jems (stefan.nystrom@lansstyrelsen.se, jems@interreg-npa.eu) in order to grant these users the controller access rights.

1.2 Controller role

In the NPA programme the following two different controller roles are applied:

- National controllers: Coordinates, create institutions and assign controllers to each project partner.
- Controllers: Formerly known as first level controllers (FLC). They should check the reported partner expenditure and issue a certificate.

2. Controller assignment

This chapter is relevant to National Controllers only.

2.1 National controller's assignment

The Managing Authority will create the National Controller institution in Jems for each country. The National Controller user will be assigned to the corresponding institution.

2.2 Controller assignment

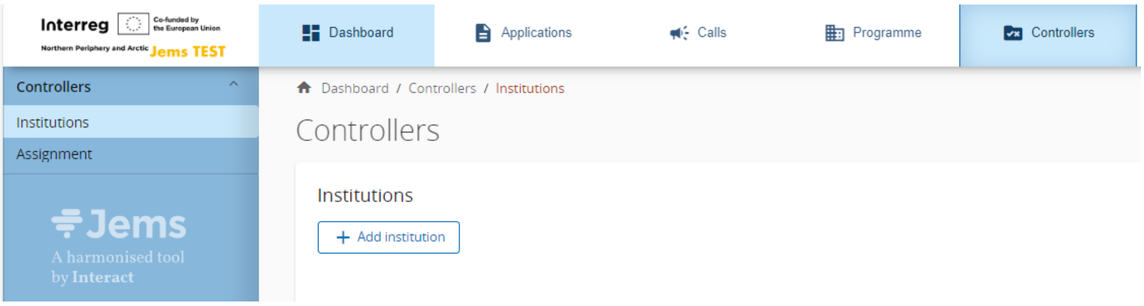
Countries with a decentralised system will have to set up several institutions in Jems. This is because partner organisations may enter into contractual agreement with different companies in charge of performing the verification. Each such company needs to be added as an institution in Jems to be able to add control users. This is done by the national controller.

In countries with centralised systems, there will be one institution in the system, to which all relevant control users will be added and assigned to the project partner organisations in that country. The assignment is done by the national controller.

2.3 Institutions setup

The national controller 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:

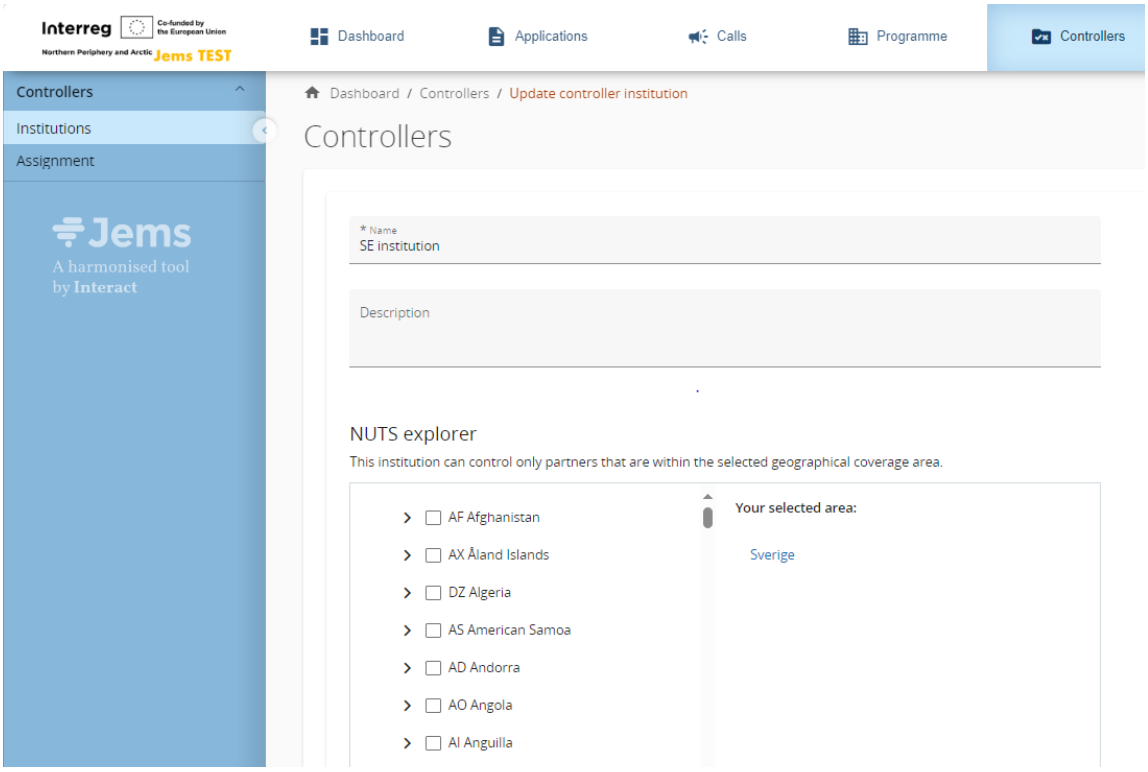
Name: Official/legal name of the institution. This name appears on reports/certificates.

Description: Further institution details and possible internal notes (not visible outside this page).

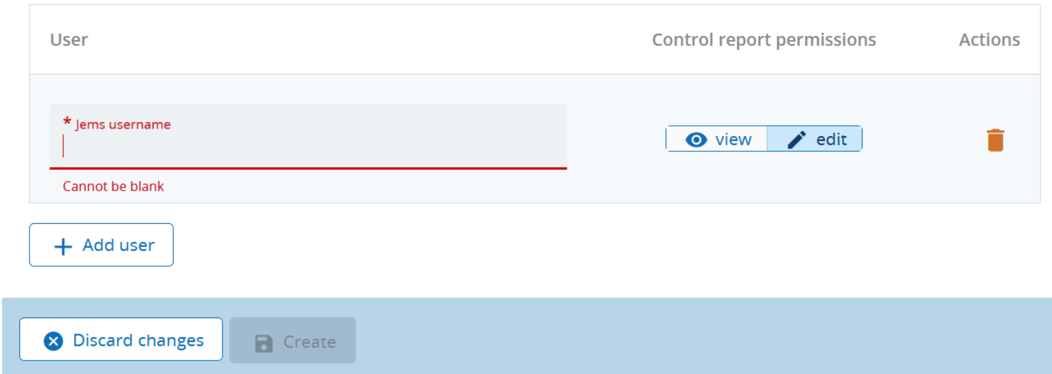
NUTS explorer: Geographical area where this institution operates (jurisdiction). The institution can only be allocated to partners located within this jurisdiction.

User management: Listing of the controllers who belong to the institution and respective privileges.

Controller users shall have accurate names in their user registration (their e-mail address), as this information appears on reports/ certificates.



The national controller can choose a Jems user (Controller) to be allocated to the institution by clicking on "+Add user". First, the username (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 national control body.

To remove a controller, click on the “trash bin” icon.

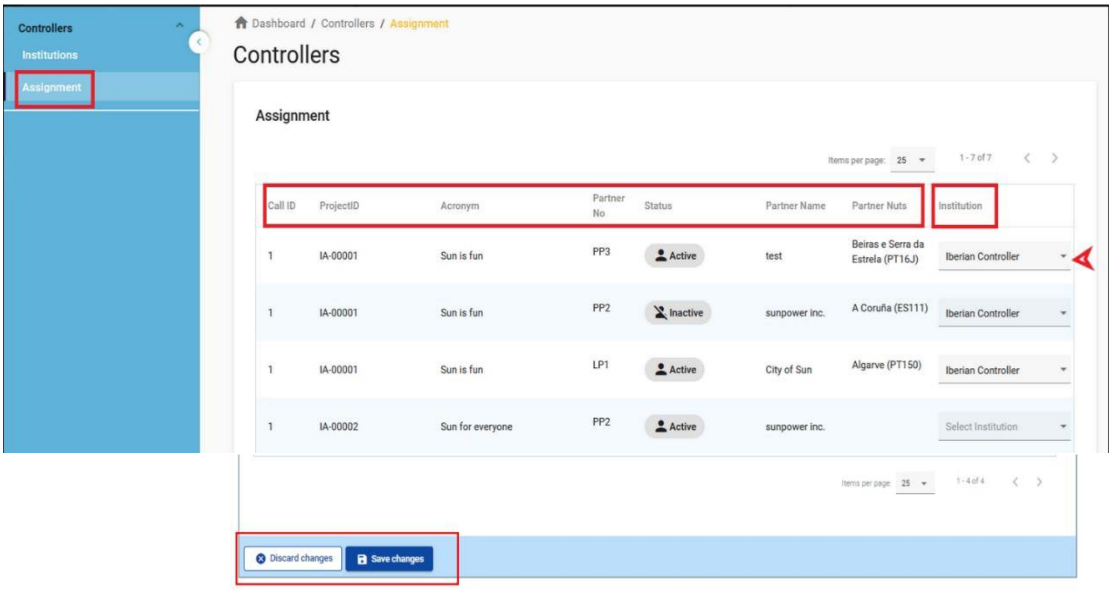
2.4 Assignment of control institutions to a project partner

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

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).

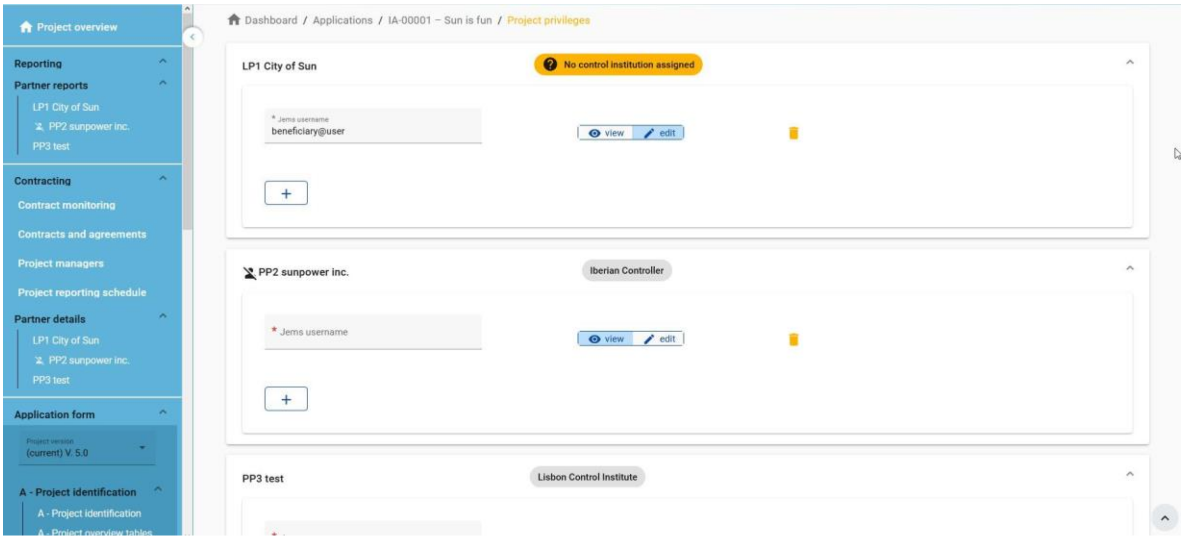
The filter option allows customising the beneficiary overview table. The definition of multiple filters is possible (e.g. Call ID + NUTS). Also for the criteria “Partner Nuts”, a multiple selection is possible.

When the relevant project partner is appearing in the overview table, the national controller 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).



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 automatically get 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. 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 several control institutions can be listed.

3. Dashboard

At login, the controller will land on the Dashboard, where two sections are available: Notifications and My Applications.

Notifications

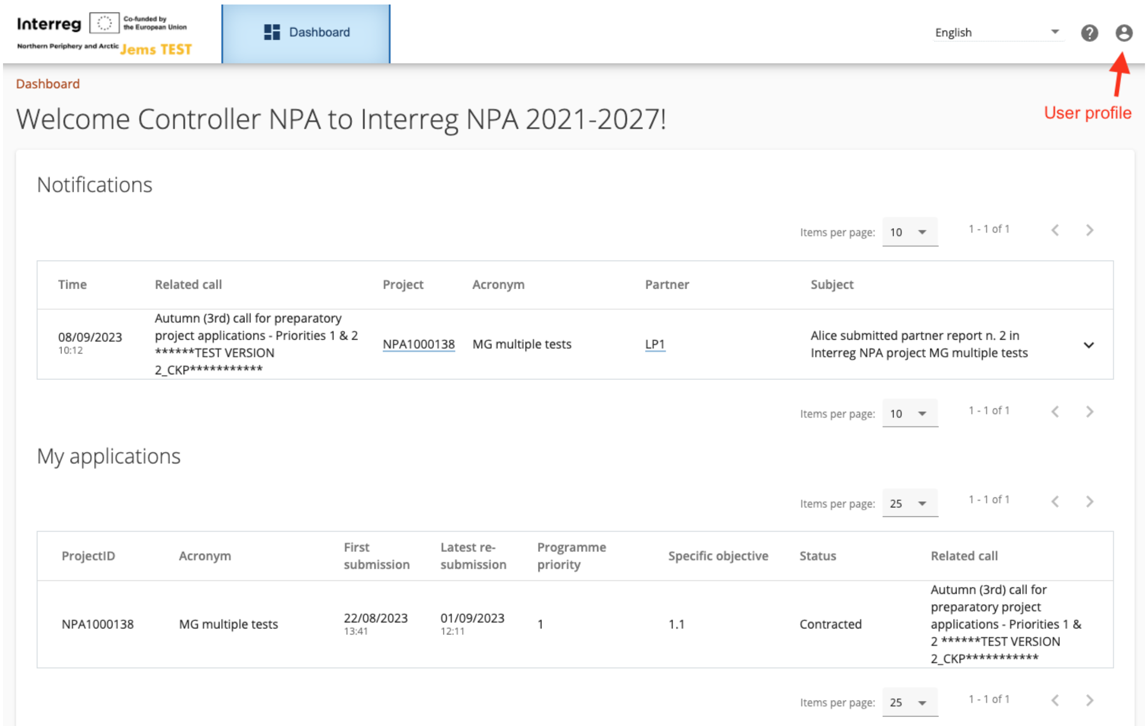
A list of all relevant notifications sent to the Controller will be listed here. Each notification can be clicked to expand and read the message in full.

Each notification contains hyperlinks and links that can be copied to directly access relevant information e.g. partner reports ready for control.

To receive notification messages via email, please select the relevant box in the user profile (ref. chapter 1)

My applications

A list of all projects assigned to the controller user will appear here. Clicking on a project row will give access to all project information: Reporting, Contracting, Application and Project Privileges.



4. Partner report control

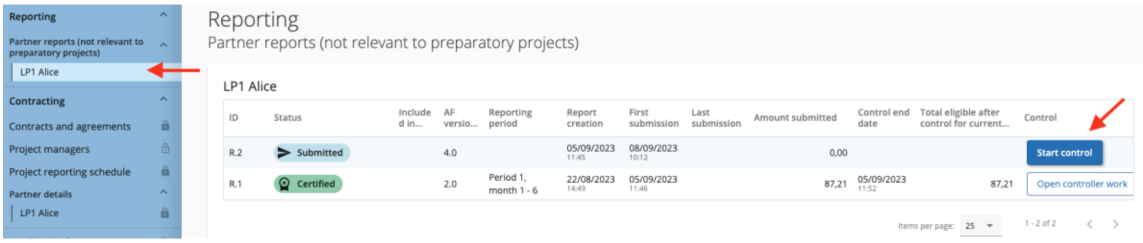
Any Controllers with edit rights belonging to the control institution assigned to a partner can start, fill in and finalize the control work for a submitted partner report.

4.1 How to start control work

For reports with the status “Submitted”, the “Start control” button can be accessed in two ways: from the partner report overview and from partner report.

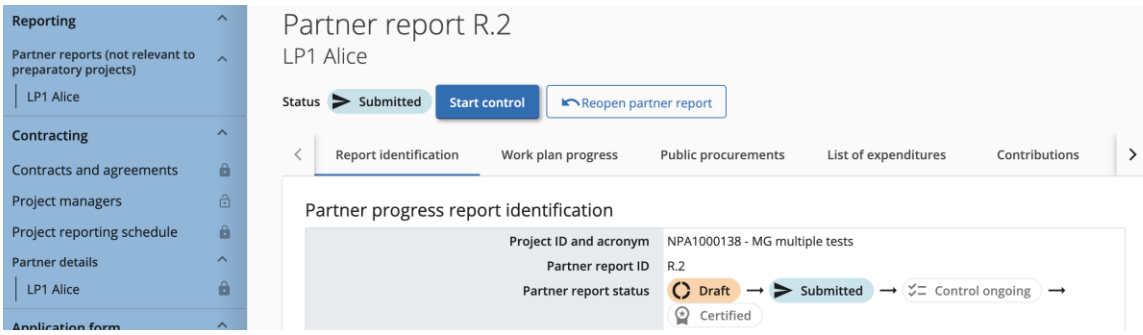
From partner report overview:

- Click on the project from the Dashboard
- From the menu on the left, click on the Partner acronym.
- The Partner report overview will appear.
- Scroll to the right to view the “Start Control” button.



From inside the partner report:

- Click on the project from the Dashboard.
- From the menu on the left, click on the Partner acronym.
- The Partner report overview will appear.
- Click on the row of the Submitted report.
- Click on “Start control”.

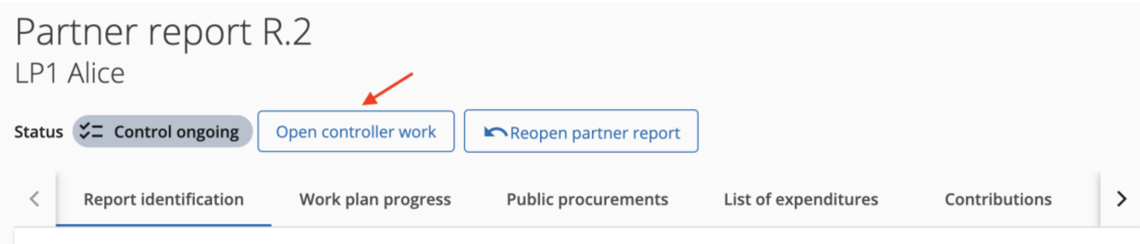


When the control is started for a partner report, the controller has access to all control report tabs and can fill in data in the following sub sections:

- 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.



4.2 Who can open the controller work

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- they can view all control report tabs.

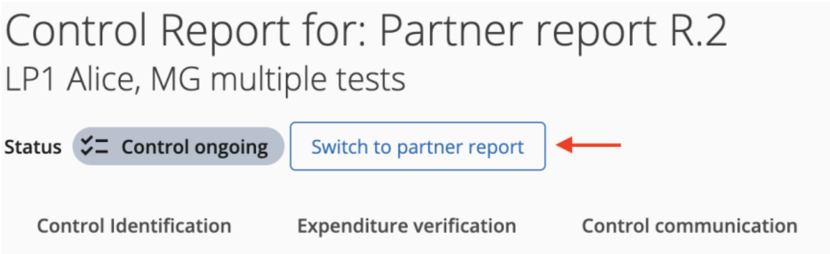
4.3 Access an ongoing controller work

Once started, the above-mentioned users have two options to access the controller work:

From partner report overview: by clicking on "Open controller work" of the corresponding row in the partner report overview available for each project partner.

From the Partner report: by clicking on "Open controller work" in the header of a partner report.

Once in the controller work, users can switch view from control report to partner report by clicking on "Switch to partner report" in the header.

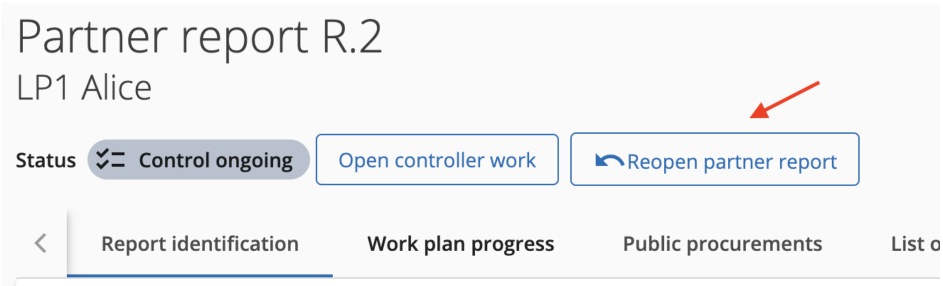


4.4 How to reopen a partner report

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.

It is not possible to reopen a partner report from inside the control work. To revert a report:

- Click on Switch to partner report to exit the controller work.
- Click on Reopen partner report in the header of the partner report.



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.

5. How to complete the controller work

Upon start of the control work in Jems, the controller has access to all control report tabs and can fill in data in the following sub sections:

1. Control report - control identification
2. Control report - expenditure verification
3. Control communication
4. Control checklist
5. Control report - overview and finalize

5.1 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): Originals, Copy, electronic.

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

  - ☐ Originals
  - ☐ Copy
  - ☐ Electronic

- Type of partner report: select the relevant type of report.

Partner report	Final report

- Designated project partner controller: Please select the controller who is performing the work from the list of controllers assigned to the same institution. The controller user logged in Jems must be the same who is performing the control work and therefore selected in this list.
  Complete with the relevant contact details.

  NOTE: The name of the selected controller user will automatically be imported in the control report PDF generated in the section "Control report – overview and finalize".

  If applicable, select a controller reviewer from the drop-down list.

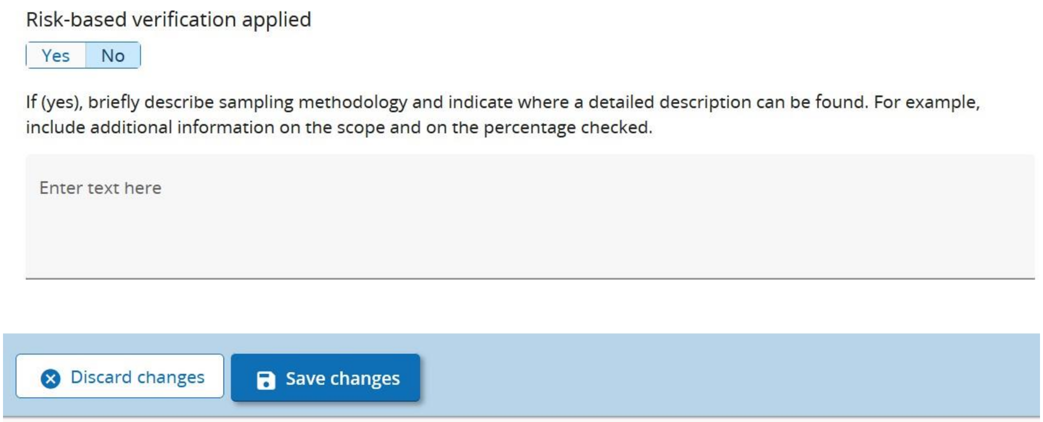
  Verification: please indicate the methodology used for the control, including dates and basic information on the on-the-spot verification.
  The controller can choose one or both options: Administrative verification, or On-the-spot verification.

  When implementing and therefore choosing "On-the-spot verification", " + add on-the-spot verification" should be clicked and short information on the implemented on-the-spot check (date, location, focus) provided.

In addition, the specific checklist on on-the-spot checks will be mandatory to fill in (see section “Control checklists”).

NOTE: If an on-the-spot check is needed or not is based on the controller’s risk assessment in the verification of the first partner report and the quality of the following partner reports.

- Risk based verification applied: the Interreg NPA risk-based methodology states that verifications should always be risk-based. Therefore, always select YES.



Further information needs to be provided including a description of the sampling methodology, the scope and the percentage checked.

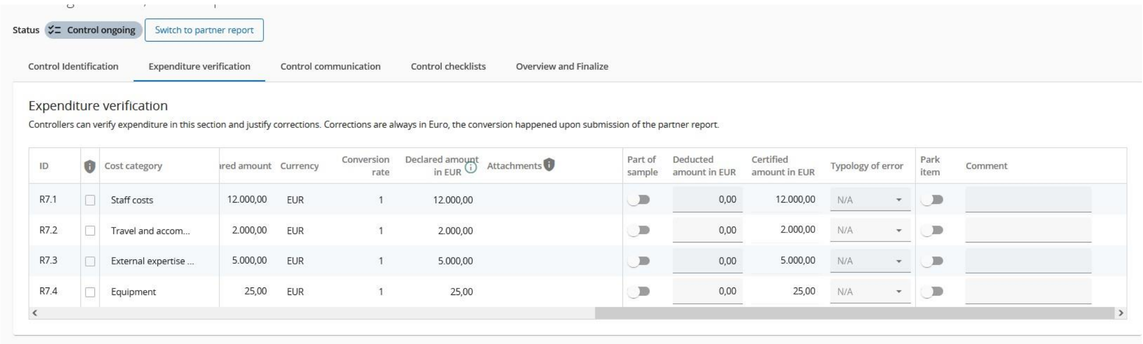
NOTE: The first partner report shall be validated based on 100% verification of costs, in order for the controller to be able to establish a risk profile. The risk profile established in the first report determines the sample size of the following reports.

Please click on “**Save changes**” regularly when inserting or modifying any information.

5.2 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.

Use the scroll bar to view all columns in the List of expenditure.



While the partner report is in status "Control ongoing", this tab is visible only to controllers belonging to the control institution assigned to the partner.

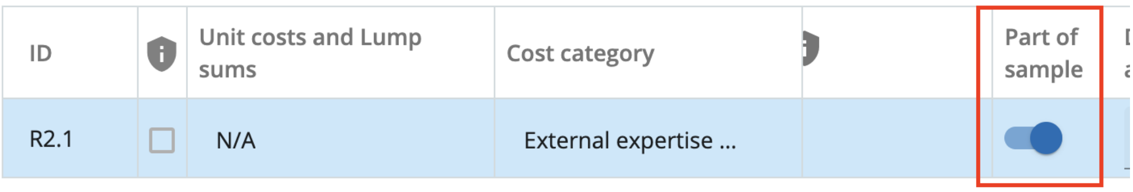
After the control is finalized (the report is in status "Certified"), the tab can be opened as read-only to all users that have access to the partner report (including partner users - assigned via project privileges).

NOTE: Flat rates (if any 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.

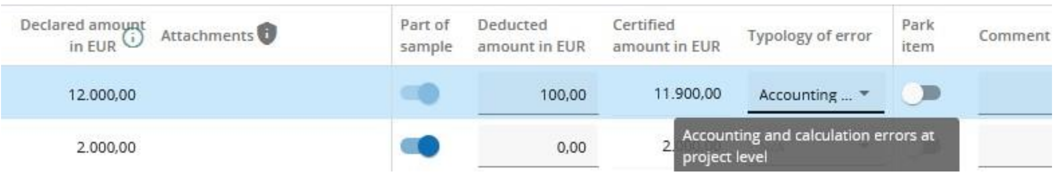
In the tab "Expenditure verification:

- In the 1st period partner report – 100% verification
  All expenditure items will be automatically included in the verification sample and need to be verified by the controller to establish the risk profile of the partner.
  It is not possible to remove items from the sample.

- From the 2nd period on - Add items to the sample
  It is the controller's responsibility to add items to the sample based on the risk profile established in the first period report (according to the instructions included in the Guidance on risk-based management verifications).
  Single expenditure items should be added to the sample by clicking the corresponding toggle button (Part of sample).



- 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".

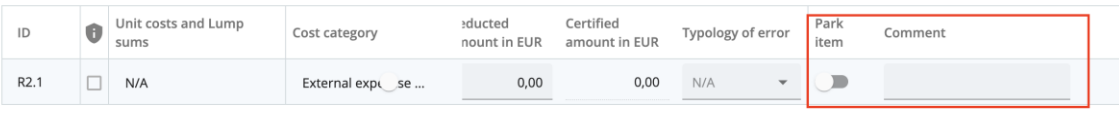


NOTE: The programme does not allow certifying higher amounts than those declared. Should the actual eligible amount be higher than the declared one, the controller can revert the partner report to the project partner. The project partner can then revise the list of expenditures and re-submit the partner 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 (see chapter 4.2.1 Typology of errors).

- 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 an item
  The controller can park expenditure by switching on the toggle button in the park item column. An explanation for parking the item should be added in the comment box.



When parked, 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 appear in the next partner report, in the "List of expenditure - parked items waiting list", where the partner can decide to delete it, modify it and reinclude it in a new report List of Expenditure.

NOTE: Parked expenditure items are not 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.

5.2.1 Typology of errors

The identified errors are to be categorized according to the below definitions:

1-Public procurement

2-State aid

3-Ineligible project

4-Ineligible expenditure

5-Simplified cost options

6-Financing not linked to costs

7-Financial instruments

8-Information and publicity measures

9-Missing supporting information or documentation

10-Accounting and calculation errors at project level

11-Performance indicators

12-Environmental rules

13-Equal opportunities/non-discrimination

14-Sound financial management

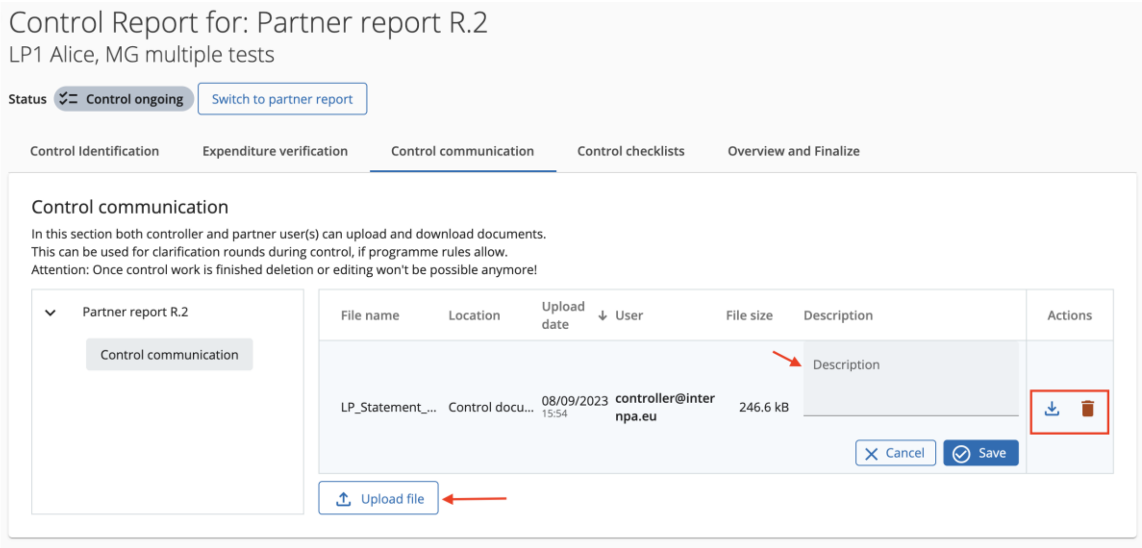
15-Data protection

5.3 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.

Each file can be completed with a short description, downloaded and deleted.

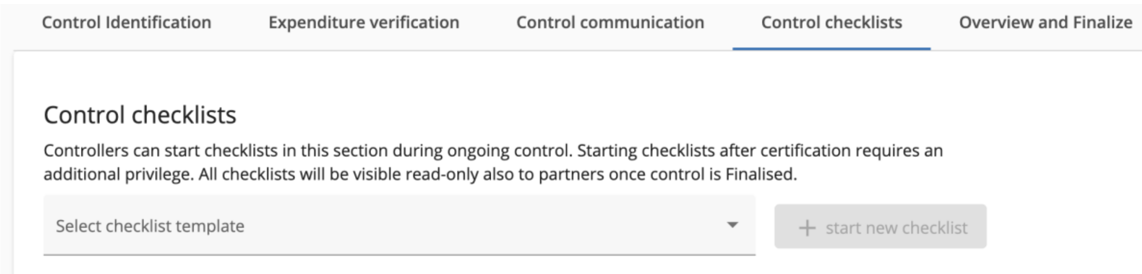


5.4 Control checklist

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

Select the relevant checklist from the drop-down list and click on "start new checklist" to complete it.



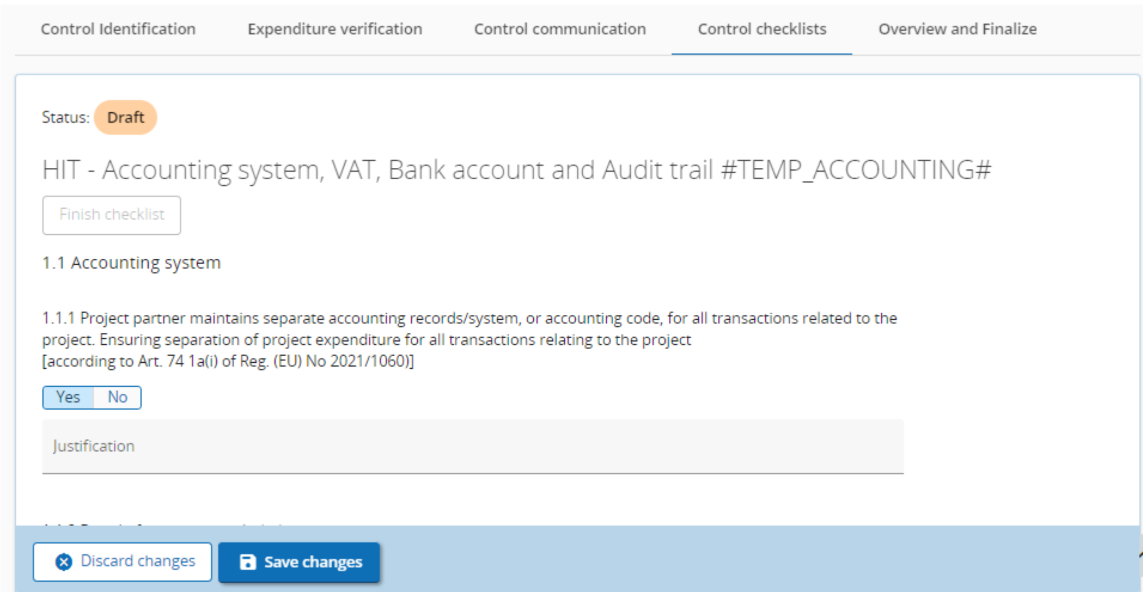
For each partner report <u>at least three checklists</u> will have to be created. Depending if there are procurements and on-the spot visits more checklists will have to be created and filled in.

Checklist name	Focus	Use
1- Accounting system, VAT, and audit trail	Accounting system, VAT, and audit trail	Always use, mandatory

2- Eligibility along cost categories	Eligibility along cost categories	Always use, mandatory
3- Information & Publicity requirements	Compliance with Information & Publicity requirements and other EU rules	Always use, mandatory
4- On-the-spot verifications	On-the-spot verifications	Optional – depending on the verification methodology; Mandatory only in case of on-the-spot verifications.
5- Procurement checklist	Procurement checklist	Optional – mandatory in case the answer to questions 4.1 and 5.1 in the Eligibility checklist is YES. Submit one checklist for each relevant procurement.

Complete a checklist

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



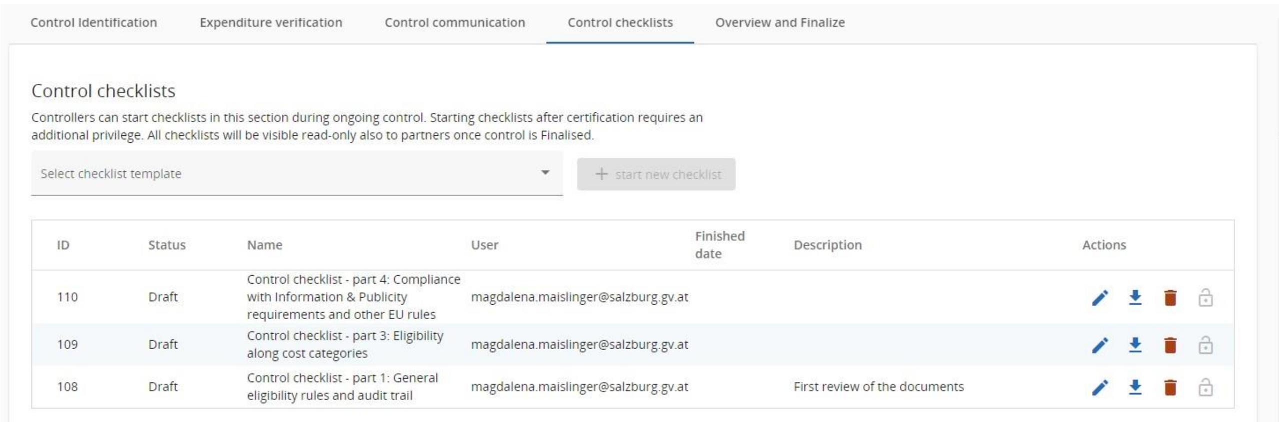
Please proceed as follows:

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

Managing the checklists

After creating the checklists, the controller who initiated them can:

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



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 finalised):

- 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.

NOTE: Please make sure that all relevant checklists are properly filled in (minimum 3) and consider that the procurement checklists must be filled in for each single procurement separately – and therefore in relevant cases several times.

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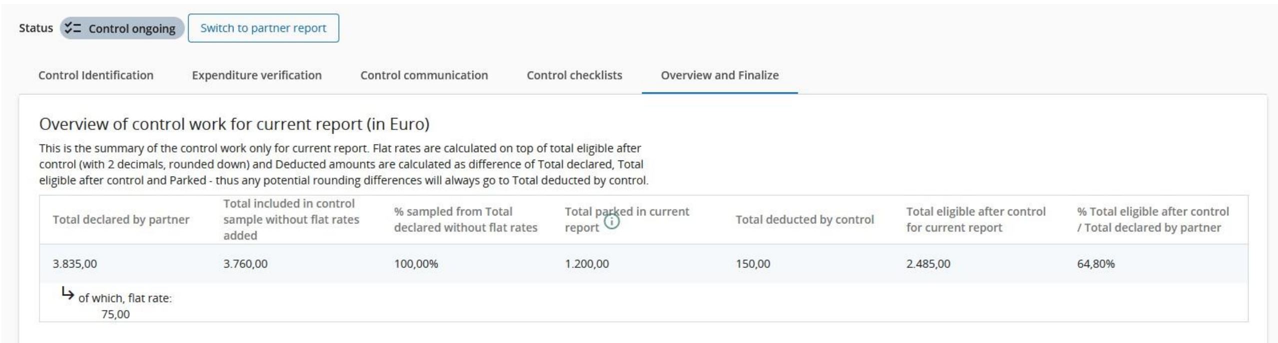
5.5 Control report – Overview and finalize

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.
- 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). E,g, if 100 EUR of staff cost is parked, then the total parked amount will be 115 EUR including the office and administration 15% flat rate.
- 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.

Use the table scroll-bar to view all columns to the right.

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

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

Type of errors	Staff costs	Office and administrative 15%	Travel and accommodation 15%	External expertise and services	Equipment
Expenditure incurred after the eligibility period	5.000,00	0,00	0,00	0,00	0,00
Flat rates (if applicable)		750,00	750,00		
Total	**5.000,00**	**750,00**	**750,00**	**0,00**	**0,00**

Further details on control work

In addition, the following further details on the control work are requested (items marked with a * are mandatory):

- Control timing
  - Start of control work is filled in automatically.
  - Date of clarifications/received clarifications: insert relevant information if applicable.
  - End of control work is filled in automatically.

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

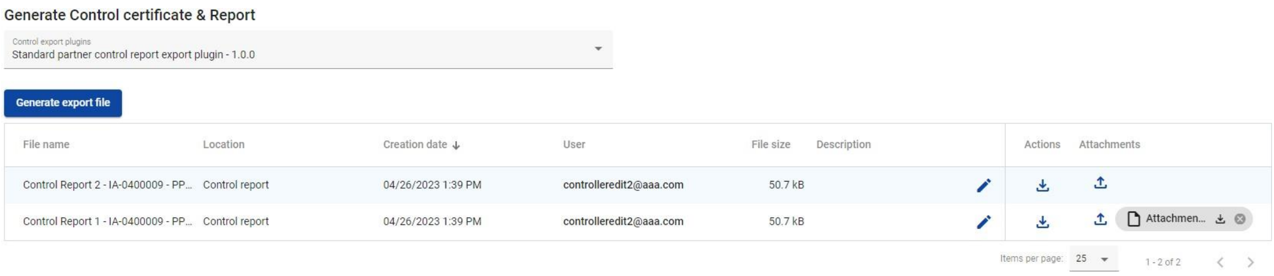
- Follow-up measures from last certified report*
  - Information from the previous reports is copied in this section.
  - Follow-up measure in response to the point above should be described here.

- Conclusions and recommendations*:
  The conclusion take into consideration the above-mentioned observations/reservations. It also describes the measures implemented to solve the

errors detected, and it provides recommendations, where possible, to avoid repetition of the same types of errors in the future.

- Follow-up measures for next partner report*:
  Enter here information that should be available in the next control report in section "follow-up measures from last certified report".
  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.
  Please include in this section information about the partner risk profile, if any changes occurred between periods and the sample size to be selected in the following report.

Generate Control Certificate & Report
This section allows to generate the PDF of the control certificate and control report. The PDF shows the status of control work at the moment the document was generated (draft or finalized) automatically.

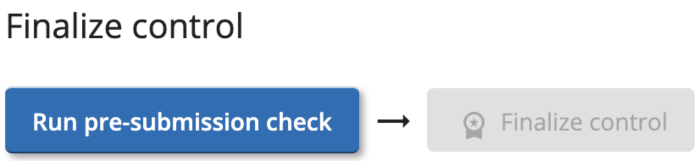


The generated files are displayed in a list and can be downloaded anytime by any user with access to this tab.

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 finalised.

- Finalize control

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



NOTE: Only the controller who is authorized to issue the certificate should press the button "Finalize control".

No pdf should be generated after the control work is finalized (since the final pdf is already in place and can be downloaded/printed at any time).

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).

The report status changes to Certified.

5.6 Reopening a finalized control

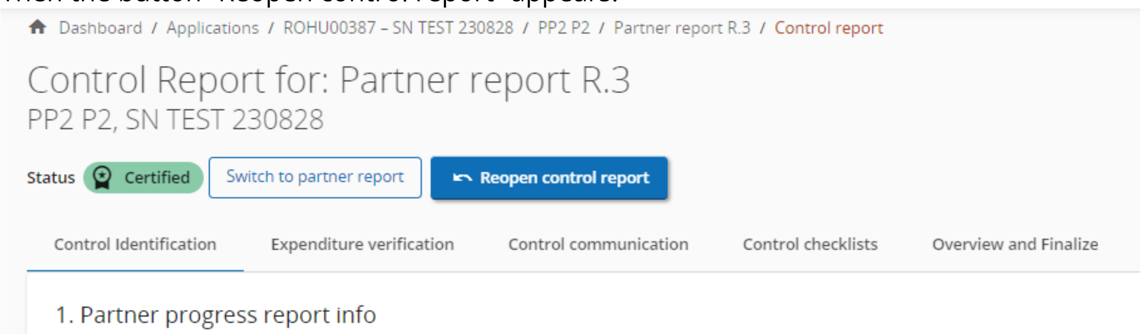
In exceptional cases and upon the request of a lead partner or JS/MA, controllers can reopen a control work in status certified.

NOTE: 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.

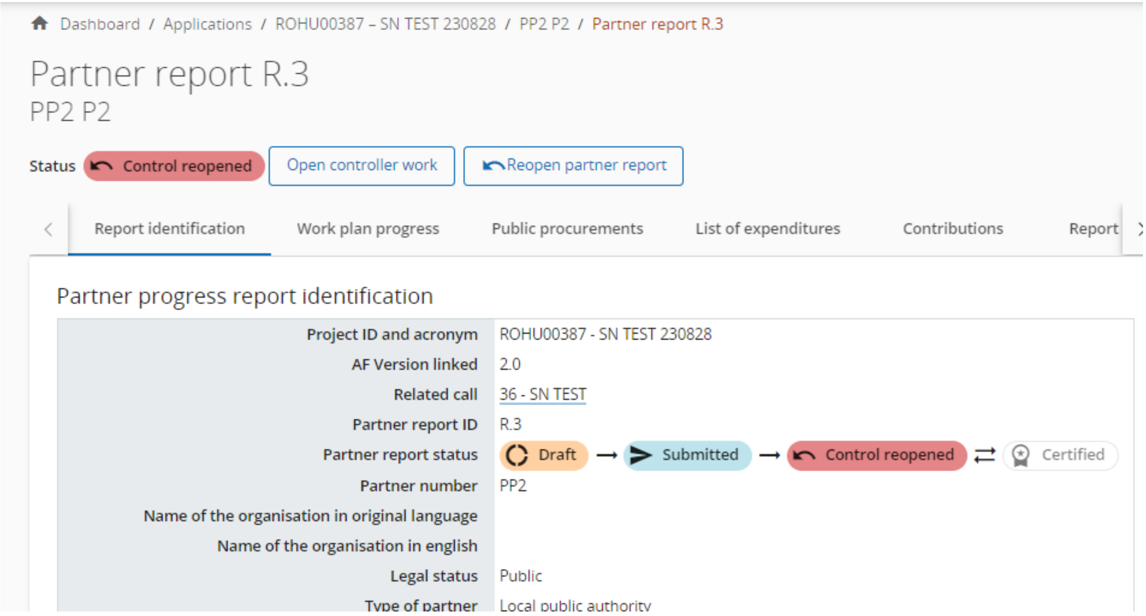
The following steps can be followed:

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.

Once the control work is finished, it is possible to finalize the control work by clicking on the “Run pre-submission checks” and “Finalize control”.

A new combined Certificate and Report will be generated and appear in the list of documents.

The report status will change to Certified.