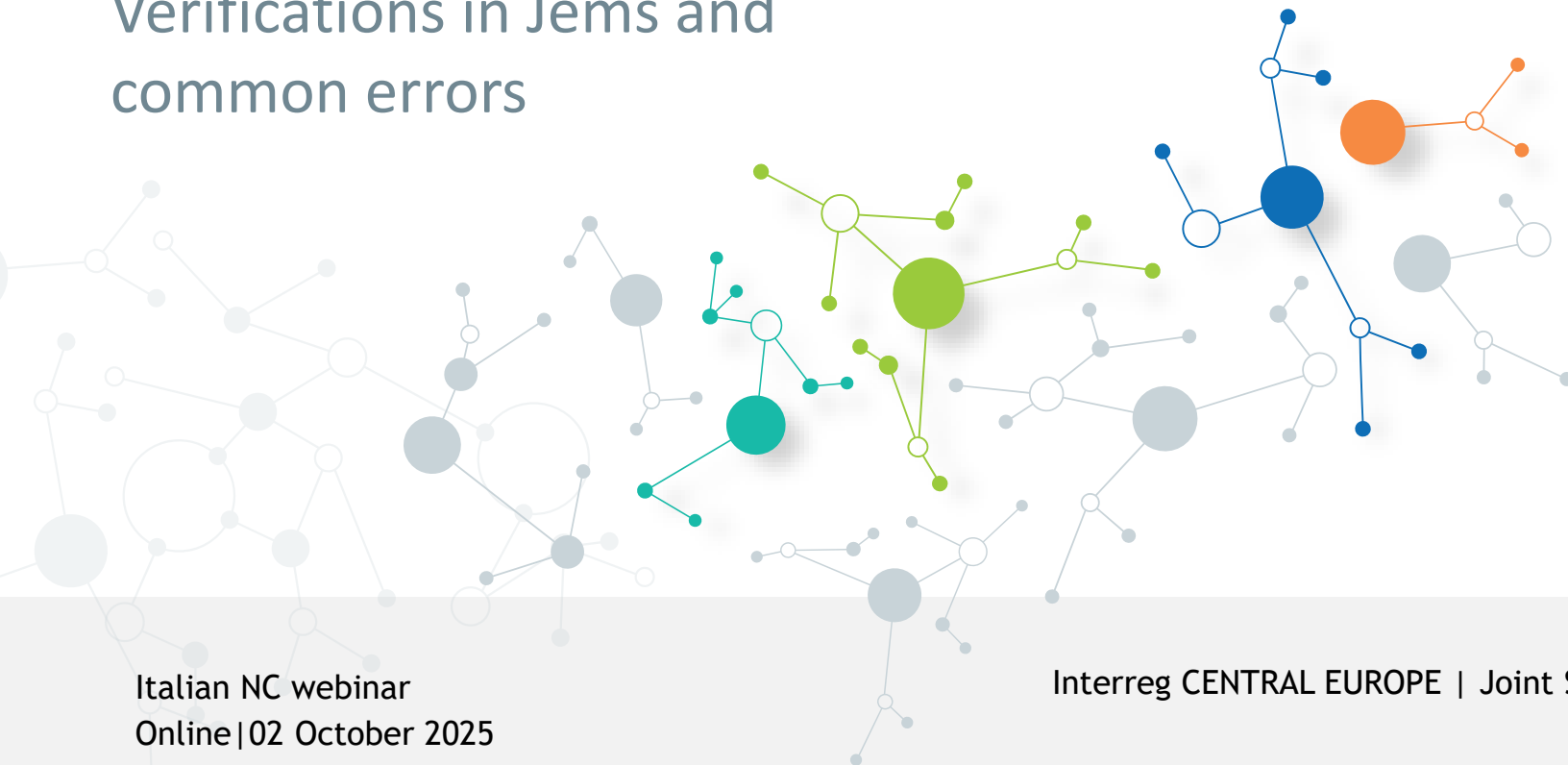


Verifications in Jems and common errors



- ❑ To ensure that the **audit trail** (all supporting documents) are uploaded in Jems
- ❑ Audit trail documents should be uploaded in the **correct Jems sections** (LoE items, Public procurement)
- ❑ In case of **missing documents**, the requested documents can be uploaded in the „Control communication“ section. **BUT be careful with GDPR sensitive documents!**

Supporting documents in Jems

Requirements

Filled-in Control Documents

Feedback

Common errors

- ☐ List of expenditure - expenditure items not marked as “included in the sample”
- ☐ Control report - information on verification methodology not complete, as well as on applied RBMV
- ☐ Checklist part 1, VAT section 1.2: Question 2 to be answered only if project budget is > € 5mil or SA under GBER granted to the controlled partner
- ☐ Checklist part 1, General verifications section 1.3: Question 16 answered as N/A. Partner external co-financing has to be checked
- ☐ Staff Costs section 3.1.1: question 9 answered as N/A. Calculation and applied percentage needs to be checked

Common errors

- ❑ All flat rate question answered as N/A. For applied flat rates, calculation needs to be checked
- ❑ Checklist section 4: question 3 on SA answered N/A. For affected partners, fulfilment of obligations has to be checked
- ❑ Control checklist part 3, section 5a marked as N/A. Always relevant for contracting amounts below €10.000 (or national threshold)
- ❑ Questions answered with “No”. In such case, a comment has to be provided

Filled-in Control Documents

Feedback

VERIFICATIONS ALONG COST CATEGORIES

CC1 Staff Costs

- ❑ The adequacy of staff costs must always be ensured, unjustified ad-hoc salary increases or bonuses for project purposes are not eligible
- ❑ Check of the correctness of the calculation method using the correct %. No other methods allowed
- ❑ Audit trail documents to be uploaded in Jems by the PP

CC3 Travel and Accommodation Costs

- ❑ No audit trail needed. The check of existence of the cost category is done by the MA/JS

VERIFICATIONS ALONG COST CATEGORIES

CC4, CC5 and CC6

❑ Procurement:

- Evidence of adequate market researches for contracting amounts **between EUR 10.000,00** (excl. VAT) and the **threshold set by the applicable EU and national rules** is needed
 - Collecting offers is one of the examples of market research
- For contracts having a value **below EUR 10.000** (excl. VAT) or **below the national threshold (if stricter than the programme rule)**, the adequacy of costs must be ensured - yet, beneficiaries do not have to give evidence of a specific selection procedure

❑ Relevant **branding requirements** must be respected;

Where the total cost of a project that carries out a physical investment or the purchase of equipment exceeds EUR 100.000, it is obligatory to display durable plaques or billboards as soon as the physical investment starts or purchased equipment is installed. The plaques or billboards need to be clearly visible to the public.*

**All Interreg CE project have total budget above indicated threshold*

CUTS AND PARKED EXPENDITURE

Park expenditure in case of missing documents, insufficient information, costs included in wrong CC, payment after the end of the reporting period...



Use the park function instead of deducting the cost which would then have to be re-included following clarifications/amendments

- In case of clearly ineligible expenditure, a cut should be performed
- In case of expenditure below the national verification threshold, expenditure should not be parked (no need to issue the certificate)



	Deducted amount in EUR	Certified amount in EUR	Typology of error	Park item	Comments
	0,00	763,27	N/A	<input type="checkbox"/>	
	0,00	837,53	N/A	<input type="checkbox"/>	
	0,00	860,63	N/A	<input type="checkbox"/>	
	0,00	837,53	N/A	<input type="checkbox"/>	
	0,00	852,48	N/A	<input type="checkbox"/>	
	0,00	0,00	N/A	<input checked="" type="checkbox"/>	Claiming the costs
	0,00	1.017,52	N/A	<input type="checkbox"/>	
	0,00	1.004,05	N/A	<input type="checkbox"/>	
	0,00	0,00	N/A	<input checked="" type="checkbox"/>	

- Corrections concern ineligible/irregular expenditure that has already been verified in a control certificate and included in a previous JFR
- Ineligible/irregular amount should not be directly deducted by the national controller in the partner report under review!
- Ineligible/irregular amount should be immediately reported to the MA/JS
- The Interreg CE21-27 financial correction report and factsheet are available on the programme [website](#)

Financial Corrections

Procedure