

# WEBINAR FOR CONTROLLERS CONTROLLERS' WORK IN JEMS

18 February 2025

Joint Secretariat of the Interreg VI-A Latvia-Lithuania  
Programme 2021-2027

**Interreg**  Co-funded by  
the European Union

**Latvia – Lithuania**

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# Starting work

All information is available on website:

<https://latlit.eu/how-to-implement/national-control/>

[JEMS guide for controllers](#)

[Methodology for national controllers on risk-based management verification of expenditure](#)



**JEMS was updated to version v.11 in February 2025.  
Later it will be updated to v.12.**



# Starting work

## LP1 ZPR



When your programme is using reopening, please be reminded that creating a new report has an impact on the reopening of the previous partner report.

When opening the latest report, anything can be revised with reopening.

When a newer report exists, data that affects cumulative data cannot be changed.





ID	Status	Included in project report	AF version linked	Reporting period	Report creation	First submission	Last submission	Amount submitted	Total eligible after control for current report	Control
R.1	 Submitted		2.0	Period 1, month 1 - 6	09/02/2024 8:34 AM	09/19/2024 9:38 AM		21.667,55		

Partner report R.1  
LP1 ZPR

Status  Submitted  Reopen partner report



Report identification | Work plan progress | Public procurements | List of expenditures | Contributions | Report annexes | Report export | Financial overview

Partner progress report identification

- Project ID and acronym: LL-00077 - Safe Response
- AF Version linked: 2.0
- Related call: [2 - First call for proposals](#)
- Partner report ID: R.1
- Partner report status:  Draft →  Submitted →  Control ongoing →  Certified
- Partner number: LP1
- Name of the organisation in original language: Zemgales plānošanas reģions
- Name of the organisation in english: Zemgale Planning Region
- Legal status: Public
- Type of partner: Regional public authority
- State aid scheme:
- Co-financing source and rate: ERDF 80,00%
- Country: Latvija (LV)
- Local currency (according to InforEuro): EUR

## Control Report for: Partner report R.1

LP1 ZPR, Safe Response

Status  Control ongoing 

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

# Remember to fill in!

## Control Identification

### 3. Designated Project partner controller

Control institution/body/intermediate body responsible for the verification (filled automatically)  
Project Supervision Division of the Investment Supervision Department of the Ministry of Environmental Protection and

Controller name

Job title

Division/Unit/Department

Address

Country

Telephone number

Controller reviewer:

Controller name

### 4. Verification

General methodology (multiple selection possible):

- Administrative verification
- On-the-spot verification

Risk-based verification applied

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















Enter text here

Methodology for national controllers on risk-based management verification of expenditure of Interreg VI-A Latvia-Lithuania Programme 2021–2027.

# Remember to fill in !

## Expenditure verification

It is **mandatory** to select sample according to section 4.1.1 of the methodology. If sample is not selected, the JS will **return the report to Controller** for correction.

Expenditure data					Control work					
ID	 Unit costs and Lump sums	Cost category	Declared amount in EUR 	Attachments 	Part of sample	Deducted amount in EUR	Certified amount in EUR	Typology of error	Park item	Comment
R1.1	<input type="checkbox"/>	N/A	Equipment	785,00  R1.1. MK TRADE,...	<input checked="" type="checkbox"/>	0,00	785,00	N/A	<input type="checkbox"/>	
R1.2	<input type="checkbox"/>	N/A	Equipment	441,07  R1.2. Lazurīts S, SI...	<input type="checkbox"/>	0,00	441,07	N/A	<input type="checkbox"/>	
R1.3	<input type="checkbox"/>	N/A	Equipment	37,93  R1.3. BALTALAB,...	<input type="checkbox"/>	0,00	37,93	N/A	<input type="checkbox"/>	
R1.4	<input type="checkbox"/>	N/A	Equipment	448,91  R1.4. Adrona, SIA ...	<input checked="" type="checkbox"/>	0,00	448,91	N/A	<input type="checkbox"/>	
R1.5	<input type="checkbox"/>	N/A	Equipment	435,60  R1.5. PROMPT, SI...	<input checked="" type="checkbox"/>	0,00	435,60	N/A	<input type="checkbox"/>	
R1.6	<input type="checkbox"/>	N/A	Equipment	93,17  R1.6. Stokker, SIA ...	<input type="checkbox"/>	0,00	93,17	N/A	<input type="checkbox"/>	
R1.7	<input checked="" type="checkbox"/>	Staff costs unit rate	Staff costs	3.689,00  LP_manager_Bert...	<input checked="" type="checkbox"/>	0,00	3.689,00	N/A	<input type="checkbox"/>	
R1.8	<input checked="" type="checkbox"/>	Staff costs unit rate	Staff costs	3.060,00  Finacial_manage...	<input checked="" type="checkbox"/>	0,00	3.060,00	N/A	<input type="checkbox"/>	
R1.9	<input checked="" type="checkbox"/>	Staff costs unit rate	Staff costs	1.564,00  Veterinarian_Mill...	<input checked="" type="checkbox"/>	0,00	1.564,00	N/A	<input type="checkbox"/>	
R1.10	<input checked="" type="checkbox"/>	Staff costs unit rate	Staff costs	7.089,00  Salmon_rearing_e...	<input checked="" type="checkbox"/>	0,00	7.089,00	N/A	<input type="checkbox"/>	
R1.11	<input checked="" type="checkbox"/>	Staff costs unit rate	Staff costs	7.225,00  Lead_scientist_1_...	<input checked="" type="checkbox"/>	0,00	7.225,00	N/A	<input type="checkbox"/>	

This data is accumulated and tracked on Programme level !

# Expenditure verification

- **Part of the sample** – controller marks the expenditures which were selected for the check according to the applied methodology as specified in section 4.1.1. of the Methodology.
- **Deducted amounts in EUR** – controller specifies the amount of the checked expenditures which is considered ineligible.
- **Typology of errors** – controller specifies the type of error for the checked expenditures with ineligible expenditures. Please select correct type of the error from the list!
- **Park item** – controller marks the expenditures which are postponed for further check.

If controller marks the expenditures as “Park item”, it is automatically marked as “Part of the sample” by the system.

Such expenditure will be excluded from report. Partner can include this expenditure in the next report, and it will be automatically marked for controller as “Part of the sample”.

Typology of error

N/A

1. Public procurement

2. State aid

3. Ineligible project

4. Ineligible expenditure

5. Simplified cost options

# Communication with partner

- Controller and partner can use this section for exchange of documents that are requested for clarification during check of the report.
- Please attach communication emails to this section.
- If partner forgot to attach some document, it will be enough to attach it here, no need to reopen the report for correction.
- After report is approved, it is not possible to delete files from this section.

Control Report for: Partner report R.1  
LP1 ZPR, Safe Response

Status  Control ongoing [Switch to partner report](#)








[Control Identification](#) [Expenditure verification](#) [Control communication](#) [Control checklists](#) [Overview and Finalize](#)

## Control communication

In this section both controller and partner user(s) can upload and download documents. This can be used for clarification rounds during control, if programme rules allow. Attention: Once control work is finished deletion or editing won't be possible anymore!

Partner report R.1

Control communication

File name	Location	Upload date ↓	User	File size	Description	Actions
Reply to Clarification e...	Control document	02/08/2025 5:44 PM		391 kB	Reply from PP	  
Clarification email 1.msg	Control document	02/08/2025 5:44 PM		391 kB	Clarification request which was sent by controller on...	  
						

 Upload file



# Reopen partner report

What could Partner change in their report upon the Controller's request?

- Add / modify the descriptions in any field
- Modify entered expenditures: change CC, Investment, Procurement, number, dates, descriptions, number of units, all amounts
- Delete / upload attachments

**It is not possible to create new cost item for declaring expenditure or to delete cost item !**

## Reopen partner report

Reopening means:

- for the last partner report created for this partner: full reopening
- report tabs are open for editing by partner, however no expenditure item can be added/deleted and exchange rates/currencies are frozen
- for all other partner reports: partial reopening - some report tabs are fully open for editing by partner (report identification, work plan progress) and others are only partially opened for editing.

Are you sure you want to reopen the partner report?

Cancel

Confirm



# Checklists

- **National control checklist** – a checklist for the report.
- **Procurement checklist** – controller must generate a separate procurement checklist for each checked procurement for the expenditures in the “Part of the sample”. (i.e **if selected expenditure has procurement – it must be checked**)

Status: **Draft**

National Control Checklist

Finish checklist

Control Report for: Partner report R.1  
LP1 ZPR, Safe Response

Status  Control ongoing [Switch to partner report](#)

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.

Procurement checklist

National Control Checklist


[+ start new checklist](#)

- **All questions must be answered**, please select **YES / NO / N/A**
- If there is any answer **NO**, there must be an explanation
- Remember to press **“Finish checklist”**. If you notice a mistake, it is possible to return the checklist to initiator when report is in status **“Control ongoing”**.

# Overview and finalize

## Control timing

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

\* Start of control work  
1/1/2025 

Date(s) of request(s) for clarifications, if applicable

10.01.2025 request 1, 28.01.2025 request 2

Date(s) of receipt of satisfactory answers, if applicable

15.01.2025, 29.01.2025

### 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.

Please provide clarification here if your sample was bigger than described in the **risk-based Methodology**.

## Overview and Finalize

### Follow-up measures from last certified report

 There is nothing to be displayed from last certified report 

Follow-up measures implemented in current report should be explained here.

### Conclusions and recommendations

The conclusion takes 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

Follow-up measures to be implemented in the next progress report should be described in this section.

# Overview and finalize

## Overview and Finalize

### Generate Control certificate & Report

Control certificate and Control report can be generated by controller both before and/or after control work is finalized. Generated certificate/report are listed in table below, can be downloaded, signed and uploaded.

2.

 There are no documents generated. 

### Finalize control

1.  →

- Please generate documents **at the end** on the controller's work.
- **Status** of the document was **excluded** from the **Control Certificate**. Controller can generate document before Finalize control or after it.
- **Control Report** is always with status **Control Finalised**.
- If you generated several documents, please specify in description which is **FINAL**.
- If controller noticed some **mistake**, controller shall write email request to JS to **revert back the Report** to the controller.

# Control report

## Overview of control work for current report (in Euro)

Total declared by partner	Total included in control sample without flat rates added	% sampled from Total declared without flat rates	Total parked in current report	Total deducted by control	Total eligible after control for current report	% Total eligible after control /
21.667,55	12.116,31	64,28	981,10	250,02	20.436,43	94.32

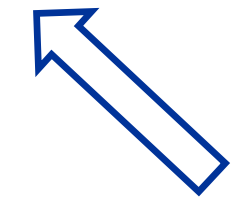
**% of sampled**



**Parked expenditures (including flat rates)**



**Deducted costs (including flat rates)**



Expenditure data				Control work						
ID	Unit costs and Lump sums	Cost category	Declared amount in EUR	Attachments	Part of sample	Deducted amount in EUR	Certified amount in EUR	Typology of error	Park item	Comment
R1.4	<input type="checkbox"/> Staff costs unit rate	Staff costs	784,89	Agreement_Lujan...	<input checked="" type="checkbox"/>	0,00	0,00	N/A	<input checked="" type="checkbox"/>	

# Control report

For deducted costs the flat rates are automatically calculated

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

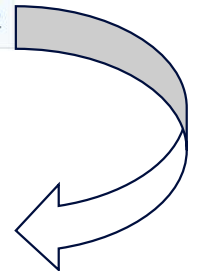
Type of errors	Staff costs	Office and administrative	Travel and accommodation	External expertise and services	Equipment	Infrastructure and works	Lump sums	Unit costs	Other costs	Total
Flat rate from AF, if applicable		15,00%	10,00%							
4. Ineligible expenditure	200,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	200,00
Flat rates (if applicable)		30,01	20,01							50,02
<b>Total</b>	<b>200,00</b>	<b>30,01</b>	<b>20,01</b>	<b>0,00</b>	<b>0,00</b>	<b>0,00</b>	<b>0,00</b>	<b>0,00</b>	<b>0,00</b>	<b>250,02</b>

**Ineligible expenditures**

**Ineligible flat rates costs**

**Typology of errors**

**Total ineligible costs**



# Control certificate

How to generate the certificate?

Status  Certified [Switch to partner report](#)

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



## Generate Control certificate & Report

Control certificate and Control report can be generated by controller both before and/or after control work is finalized.



Control certificate - 1.0.2 [Generate document](#)

Control report - 1.0.5

## Generate Control certificate & Report

Control certificate and Control report can be generated by controller both before and/or after control work is finalized.

Control export plugins  
Control certificate - 1.0.2 [Generate document](#)

File name	Location	Creation date ↓	User	File size	Description	Actions	Attachments
Certificate 1_LL-00126_PP2_...	Control certificate	02/17/2025 3:10 PM		30.3 kB			 
Control 1_LL-00126_PP2_R1_...	Control report	02/17/2025 2:00 PM		40.8 kB			 

# Focus of attention

## Staff costs

- Staff **costs of one employee** must be reported by 6-months period (or less if person worked less time) **in one cost item**
- If costs for **all employees** are reported in one cost-item, Controller cannot apply sample and might **revert the report** asking to correct this mistake by preparing new report.
- If staff **costs for employee** are reported **by each month**, then Controller selects **all cost items** for 6-month period (or less if person worked less time) for sample.

## Annexes

- In section **Report Annexes** all attached annexes **from the whole report** are shown. Column "Location" specifies where the file was attached. It doesn't mean that they were uploaded twice.

## Deviations

- If there are **any deviations** noticed in reported costs or deliverables from planned in AF (which according to the Programme Manual shall be harmonized with JS), ask PP to **provide JS harmonization** of such deviations.



## Need help with JEMS?

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Latvia – Lithuania

<https://latlit.eu/how-to-implement/national-control/>

[JEMS guide for controllers](#)

[Methodology for national controllers on risk-based management verification of expenditure](#)

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**THANK YOU!  
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# QUESTIONS & ANSWERS

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