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Interreg NEXT MED Programme

GUIDE ON CONTROLS



TABLE OF CONTENTS

Abbreviations.....	4
1. DEFINITIONS	5
2. GENERAL FRAMEWORK	7
3. SELECTION OF THE CONTROLLER	8
4. MAIN RESPONSIBILITIES OF THE CONTROLLER.....	9
5. SPECIFIC PROCEDURES TO BE FOLLOWED	11
5.1. General procedures	11
5.1.1. Terms and conditions of the Grant Contract.....	11
5.1.2. Financial report for the Grant Contract.....	11
5.1.3. Rules for accounting.....	11
5.1.4. Reconciling the financial report to the Partner’s accounting system and records	11
5.1.5. Exchange rates.....	12
5.1.6. Record keeping	12
5.1.7. Other provisions.....	12
5.2. Procedures to verify expenditure	12
5.2.1. Eligibility of costs.....	12
5.2.2. Eligible real costs (Articles 14.1 and 7 of the Grant Contract)	15
5.2.3. Flat rate costs.....	16
5.2.4. In kind contributions (Article 14.1 of the Grant Contract).....	16
5.2.5. Non-eligible costs (Article 14.1 of the Grant Contract)	16
5.3. Guide on specific procedures to be performed	16
5.3.1. Verification evidence.....	16
5.3.2. Verification coverage.....	17
5.4. Documents issued by the Controller	18



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6.	PROCUREMENT RISK INDICATORS.....	20
7.	QUALITY CONTROL	21
8.	DOCUMENTS	22
9.	ANNEXES TO THIS GUIDE.....	23





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Abbreviations

CPR	Regulation (EU) 2021/1060 of the European Parliament and of the Council of 24 June 2021 laying down common provisions on the European Regional Development Fund, the European Social Fund Plus, the Cohesion Fund, the Just Transition Fund and the European Maritime, Fisheries and Aquaculture Fund and financial rules for those and for the Asylum, Migration and Integration Fund, the Internal Security Fund and the Instrument for Financial Support for Border Management and Visa Policy ("Common Provisions Regulation")
Financial Regulation	Regulation (EU, Euratom) 2024/2509 of the European Parliament and of the Council of 23 September 2024 on the financial rules applicable to the general budget of the Union (recast)
Interreg Regulation	Regulation (EU) 2021/1059 of the European Parliament and of the Council of 24 June 2021 on specific provisions for the European territorial cooperation goal (Interreg) supported by the European Regional Development Fund and external financing instruments
Jems	Joint electronic monitoring system
JS	Joint Secretariat
MA	Managing Authority
MPC	Mediterranean Partner Country (Algeria, Egypt, Israel, Jordan, Lebanon, Palestine, Tunisia, Türkiye)
RBMV	Methodology for Risk-Based Management Verifications of the Programme
NA	National Authority
NCP	National Contact Point
NC	National Controller
CCP	Control Contact Point
Programme	Interreg NEXT MED Programme



NEXT MED

1. DEFINITIONS

For the use of this guide and complementary to the definitions of the CPR and Interreg Regulation, the following definitions shall apply:

- a. **'Partner' (PP)** - a legal person to whom a grant has been awarded for a project in partnership with other entities; it refers collectively to all Partners of a project, including the Lead Partner;
- b. **'Lead Partner' (LP)** - the Partner designated by the Partners involved in a project responsible for signing the contract with the Managing Authority, for coordinating the process of implementation of that specific project and which assumes the full legal and financial responsibility towards the Managing Authority;
- c. **'Management verifications'** – verification actions that products and services have been delivered, that the project complies with applicable law, the Programme and the conditions for support, that the amount of expenditure claimed by the partners has been paid and that the partners maintain separate accounting records or use appropriate accounting codes for all transactions relating to the project;
- d. **'Risk based management verifications' (RBMV)** - the management verifications performed according to the risk factors described in the Methodology for risk-based management verifications of the Programme;
- e. **National Contact point (NCP)** - the national body appointed by each participating country, which supports the Managing Authority in the information to potential beneficiaries, promotion of the Programme and monitoring of funded projects;
- f. **'National Controller'¹ (NC)** - the national body appointed by EU participating country, which supports the MA in the control tasks linked to management verifications;
- g. **Control Contact Point² (CCP)** - the national body appointed by MPC participating country, which supports the MA in the control tasks linked to management verifications;
- h. **'Control'** - to verify that the co-financed products and services have been delivered, that the expenditures reported within the project comply with applicable law, the programme and the conditions for support of the project, and that the amount of

¹ The contact details for the National Controller of each participating country in the Programme are available on the Programme website: [Contact us - Interreg NEXT MED](#)

² The contact details for the National Controller of each participating country in the Programme are available on the Programme website: [Contact us - Interreg NEXT MED](#)



NEXT MED

expenditure claimed by the beneficiaries in relation to these costs has been paid and that Partners maintain separate accounting records or use appropriate accounting codes for all transactions relating to the project;

- i. **'Controller'** - any auditor or public officer, contracted or appointed, as the case may be, to carry out the control;
- j. **'Control report'** - the report filled in on Jems and uploaded signed by the Controller in Jems at the end of the verification process, describing the methodology of verification, the amounts declared and certified, the factual findings and recommendations (Annex 5);
- k. **'Control Certificate'** - is the declaration of the controller on the verification controls made, (*Annex 6*);
- l. **'Managing Authority' (MA)** - the authority appointed by the participating countries as responsible for managing the Programme; *the Autonomous Region of Sardinia, Italy* is the Managing Authority for the Interreg NEXT MED Programme;
- m. **'Joint Secretariat' (JS)** - the structure responsible for assisting the Programme management bodies in carrying out their duties;
- n. **'National Authority'³ (NA)** - the national counterpart of the MA in each participating country, bearing the ultimate responsibility for supporting the MA in the implementation of the Programme on its own territory;
- o. **'Participating countries'** - all Member States and Mediterranean Partners Countries taking part in the Programme;
- p. **'National legislation'** - the legislation of the state where the Partner is established (registered and located);
- q. **'Joint electronic monitoring system' (Jems)** - the on-line system for the management and administration of projects.

³ The contact details for the National Authority of each participating country in the Programme are available on the Programme website: [Contact us - Interreg NEXT MED](#).



NEXT MED

2. GENERAL FRAMEWORK

1. The present Guide describes the main aspects which should be considered by both the Partners and the Controllers as part of the management verifications process, the tasks to be performed by the Controllers, the procedure to be followed and how the results of the verification should be reported.
2. The management verifications shall be performed through the Programme electronic monitoring system (Jems).
3. In accordance with the terms and conditions of the Grant Contract, each Partner is responsible for providing to the MA (through the JS), sufficient and adequate information, in support of the interim and final reports.
4. Each interim report and the final report, filled in by the Partners in Jems, have to be accompanied by control reports issued by Controllers confirming that expenditures introduced in Jems and submitted in the financial report meet the eligibility requirements set by the Programme.
5. In order to mitigate the risk of financial losses due to exchange rate fluctuations, Partners may consider submitting to the Controllers more than one financial report with expenditure included. In this case, the Controllers may not perform the verification of the respective expenditure until the end of the reporting period. The controllers should fill in all the requested documents related to each partner report.
6. The Controllers shall have access to the information contained in Jems, to the Grant Contract with its annexes, the Partnership Agreement, their amendments, interim and final reports uploaded by the Partners and, consequently, to the list of expenditure and related supporting documents.
7. The Partner and the Controller shall ensure the avoidance of conflict of interests between them (Declaration attached to Annex 2 to be signed by the Controller – physical person; in case of multiple physical persons involved in the verifications, a declaration should be signed by each of them).
8. The Controller shall access the interim/final report filled in by the Partner in Jems. The report shall be made available to the Controller as soon as finalised/ submitted, so that to allow sufficient time for verification, within the given deadline for submitting the interim/final project report to the MA (through JS), by the LP.



NEXT MED

9. The Partner is responsible to ensure that the Controller is notified on the day of report submission that the interim/final report is available in Jems for verification. Steps to be followed by Partners are presented in the Jems user manual⁴.
10. Partners should have all original supporting documents (see PIM - Chapter 6. Eligible Costs for details) uploaded on Jems and available at the Controllers' requests. They will closely cooperate with them during the verification process. The most important factor which influences the duration of verification by the Controller is the completeness and consistency of the submitted supporting documents. Therefore, the Partners shall keep adequate evidence of the supporting documents and present them in an accurate order, according to the MA instructions and Jems user manual.
11. In case a supporting document is missing in Jems, the Controller shall request the Partner to upload it indicating the specific section (Control communication).
12. Additional obligations for the Controller and the Partner towards the National Controller might be required by the law of the country of the Partner.

3. SELECTION OF THE CONTROLLER

Different procedures can be applied for the selection of controllers, depending on the country in which the Partner is settled:

1. In case of centralized system, the Controller is appointed by the National Controller in the participating country. Each Partner shall obtain information on the name and contact details of the Controller in charge with the project, from the NC.
2. In case of decentralized system, the Controller shall be:
 - a. appointed by the National Controller (EU) and Control Contact Point (MPC) from a short list established by the NC/CCP, or
 - b. selected by the Partner from a long list established by the NC/CCP, following the applicable procurement procedures;

or

 - c. selected by the Partner (freedom of choice) and then validated by the NC/CCP.

⁴ available on the Interact website: <https://jems.interact.eu/manual/>



NEXT MED

3. The type of system established for the selection of controllers (centralized / decentralized) in each participating country of the Programme is presented in Annex 1.
4. In case the management verification is decentralized as described under paragraph 2, the Partner shall conclude a service contract with the Controller, covering at least the following aspects: responsibilities of the Controller (as described in section 4), description of the procedures, ethics, reporting requirements, aspects related to administrative and financial penalty or consequences on the Controller in case of low-quality control reports.
5. An indicative Template of Contract between Partner and Controller (in decentralised system), containing at least the **minimum mandatory requirements**, is presented in Annex 2.
6. In case the Controller is selected according to the above paragraph 2.b, the Partner will inform the Controller about the latter's obligation to create a Jems account, after signing the service contract. Once the account is created, the Partner will contact the NC or CCP, requesting the role of Controller for that Jems account.

4. MAIN RESPONSIBILITIES OF THE CONTROLLER

All Controllers have the following main responsibilities:

- a. to create a Jems account;
- b. to perform verification on expenditures according to the Methodology for risk-based management verifications of the Programme and the procedures specified in section 5 below, on the legality and regularity with EU/national/institutional and Programme rules of the declared expenditure. Verification process shall ensure that the expenditure declared is real, accurate, identifiable and verifiable, that the products and services have been delivered and that the expenditures comply with the Programme and EU and national rules;

On-the-spot checks should be performed according to the Methodology for RBMV of the Programme and can be performed on-site (in presence) or online:

- for reports with budget line "infrastructure and works", verifications shall be carried out on-site;



NEXT MED

- for reports with budget line “equipment”, verifications may be carried out either on-site or online.

In any case, at least one on-site verification shall be made during project’s lifetime, at the project partner level; it shall be planned, if possible, for the second half of the project’s lifetime. Exceptions from on-site verifications can be made by the controller in justified cases such as military aggressions, epidemics, when online verification may be performed.

On-the-spot verifications shall be performed not only for the infrastructure and works or equipment costs mentioned above, but as well for the other costs of the partner report that were included in the desk check;

- c. Requests for clarification sent to the Partner and answers received and/or any other relevant documents shall be uploaded in Jems through the Control communication section. In exceptional cases, if the Partners are not able to deliver the necessary explanations and/or the additional documents as part of the clarifications to the Controller, within the set deadline, the related costs can be “parked” from the interim report and claimed in a next reporting period, by the case. ‘Parked expenditure’ means expenditure that is excluded from the interim report and returned to the Partner for corrections;
- d. to provide control reports and to detail the factual findings resulted following the verification procedures performed;
- e. in case an irregularity may be suspected by the Controller, to suspend the verification of the respective expenditure and to include explanations in the control report; the related costs shall be parked by the Controller and may be claimed in the next reporting period upon submission of necessary clarifications; if considered necessary, the case may be sent by the Controller to the NA, for further investigation and to the MA (an indicative template for a report on suspected irregularity is provided in Annex 7);
- f. partners have the possibility to submit more than one Partner report in the six-month reporting period. In these cases, the Controller shall sample the expenditures, fill in the Certificate and Control reports (including the CL) for each report. The reports may be controlled simultaneously at the end of the period.
- g. if a suspicion of fraud or corruption arises during the verifications, to fill in and submit to the NA and the MA a report on suspected fraud or corruption (indicative template is provided in Annex 7);



NEXT MED

- h. to fill in, sign and upload in Jems a declaration of independence and confidentiality. The indicative model of the declaration is attached to the Template of Contract between Partner and Controller (see Annex 2).

5. SPECIFIC PROCEDURES TO BE FOLLOWED

5.1. General procedures

5.1.1. Terms and conditions of the Grant Contract

The Controller obtains an understanding of the terms and conditions of the relevant documents and he/she should request clarification from the Partner in case it finds that the terms and conditions are not sufficiently clear.

The procedures to be followed by the controller shall duly consider the type of budget and the type of costs (real costs or costs reimbursed as flat rate).

5.1.2. Financial report for the Grant Contract

The Controller verifies that the financial report complies with the conditions of Article 6.1 of the Grant Contract, namely that it covers the eligible costs of the project as a whole, regardless of which part of it is financed by the European Union.

5.1.3. Rules for accounting

The Controller examines — when performing the procedures listed in this Guide — whether the Partner has complied with the rules for accounting of Article 16.1 of the Grant Contract, namely, that the accounts:

- a) are an integrated part of or an adjunct/external to the Lead Partner and the Partners' regular system;
- b) comply with the accounting and bookkeeping policies and rules that apply in the country concerned;
- c) enable expenditure relating to the project to be easily traced, identified and verified.

5.1.4. Reconciling the financial report to the Partner's accounting system and records

The Controller reconciles the information in the financial report to the Partner's accounting system and records (e.g., trial balance, general ledger accounts, sub-ledgers etc.).



NEXT MED

In this respect, the LP and the Partners shall prepare and keep appropriate reconciliations, supporting schedules, analyses and breakdowns for inspection and verification, in accordance with Article 16.2 of the Grant Contract.

5.1.5. Exchange rates

The Controller verifies that the expenditure is declared in original currency of the invoice/bill, and that the financial report is stated in Euro. The conversion rate into Euro of the costs incurred in other currencies is made automatically by the Jems using the monthly accounting exchange rate of the European Commission of the month during which the expenditure was submitted for the first time to the Controller in accordance with Article 7.4 of the Grant Contract. In case a partner decides to submit more than one Partner report in the six-month reporting period, the exchange rate is fixed at the submission date of each report.

5.1.6. Record keeping

The Controller examines — when performing the procedures listed in this Guide — whether the Partner has complied with the rules for record keeping of Article 16 of the Grant Contract.

5.1.7. Other provisions

If necessary to conduct the verifications, the Controller may review the control documents issued for previous Partner reports (findings, observations, limitations, conclusions, recommendations, etc.)

5.2. Procedures to verify expenditure

5.2.1. Eligibility of costs

The Controller verifies the eligibility criteria set out below, for each expenditure item selected for verification according to the Methodology for risk-based management verifications of the Programme.

(1) *Costs incurred (Article 14.1 of the Grant Contract)*

The Controller verifies that the expenditure for each item was incurred and paid by the Partner. The Controller should take into account the conditions for costs incurred as set out in Article 14.1 of the Grant Contract. For this purpose, the Controller examines supporting documents (e.g., invoices, contracts) and proof of payment, proof of work done, goods received or services rendered and he/she



NEXT MED

verifies the existence of assets if applicable. A list with Indicative supporting documents is described in PIM - Chapter 6 “Eligible Costs”.

If necessary supporting evidence is not available/ submitted, the expenditure will be considered ineligible or will be “parked” until the supporting documents are made available.

(2) *Implementation period (Article 2; Article 14.1 of the Grant Contract)*

The Controller verifies that the expenditure for each item was incurred during the implementation period of the Project and paid before the submission for control of an interim report or of the final report.

The following exceptions are made:

- costs relating to final reports, only for control reports, and, if the case, final evaluation of the project, which may be incurred after the implementation period of the project and paid before the submission of the final report.

(3) *Budget (Articles 3, 14.1 of the Grant Contract)*

The Controller verifies that the expenditure for each item included in the financial report corresponds with and is indicated in the budget of the Grant Contract in force at the date of report submission by the Partner.

(4) *Necessary (Article 14.1-b of the Grant Contract)*

The Controller shall verify whether it is plausible that the expenditure for each item was necessary for the implementation of the project and that it had to be incurred for the contracted activities of the project by examining the nature of the expenditure with supporting documents. The verification is done by verifying that the expenditure is related to an activity foreseen in Annex 1 and Annex 2 of the Grant Contract (Description of the project and Budget).

(5) *No double funding (Article 14.1-k of the Grant Contract)*

If the Controller suspects that expenditure was already financed from other EU Funds or other contributions from third parties, the expenditure will be deemed ineligible / parked and the Controller shall fill in a report on suspected fraud or corruption (see section 5.4.3 of this Guide).

(6) *Records (Article 14.1-h of the Grant Contract)*



NEXT MED

The Controller verifies that expenditure for each item is recorded in the Partner's accounts through a separate accounting system or appropriate accounting codes for all transactions relating to the project.

(7) *Applicable legislation (Article 14.1-i of the Grant Contract)*

The Controller verifies that expenditure complies with the requirements of the applicable EU and national legislation.

(8) *Justified (Article 14.1-d of the Grant Contract)*

The Controller verifies that expenditure for each item is substantiated by evidence (see section 5.3.1 *Verification evidence*) and supporting documents in accordance with the Indicative supporting documents listed in PIM - Chapter 6. Eligible Costs and it complies with the principles of sound financial management, in particular efficiency and economy.

(9) *Valuation*

The Controller verifies that the monetary value of the expenditures agrees with underlying documents (e.g., invoices, salary statements). **The Controller should not check the exchange rate as the conversion into Euro is automatically made by Jems.**

(10) *Budget compliance*

The Controller examines the nature of each expenditure item and shall verify that the expenditure item has been classified under the correct Cost category of the financial reports and is consistent from one financial report to another. The Controller verifies that the Partners' budget by Cost category has been respected in terms of capacity and that the budget per budget line is consistent with the description and justification approved in annex 2 of the GC. For this purpose, the Controller shall make use of the global list of expenditures exported from Jems.

(11) *Compliance with procurement rules applicable at programme and national level (Article 14.1-j of the Grant Contract)*

The Controller verifies whether the Partner has concluded implementation contracts in line with the principles for procurement, as set out in Article 15 of the Grant Contract and to which expenditure Cost category or budget line or expenditure item(s) this applies.



NEXT MED

For this purpose, the Controller inspects the supporting documents of the procurement and purchase process. For all procurement procedures carried out, the Controller shall use the check-lists presented in Annexes 4.1 – 4.2 to this Guide.

If the Controller finds issues of non-compliance, he/she reports the nature of such issues as well as their financial impact in terms of ineligible expenditure. When examining supporting documents, the Controller takes into account the risk indicators listed in Chapter 6. The controller shall refer to the provisions of Commission Decision no. C(2019) 3452 of 14.05.2019 and shall mention the level of corresponding finding indicated in the Annex 8 Typology of errors.

(12) *Compliance with the communication and visibility rules of the Programme (Article 21 of the Grant Contract)*

The Controller checks whether the Programme requirements regarding communication and visibility have been respected.

In case the Programme requirements have not been respected and remedial actions are necessary to be put in place, the Controller shall indicate this and the related costs should be parked.

5.2.2. Eligible real costs (Articles 14.1 and 7 of the Grant Contract)

1. The Controller verifies that expenditure items to be reimbursed as real costs and which are recorded under the following cost categories of the financial report:

- Staff;
- Infrastructure and works;
- Equipment;
- External expertise and services;

are covered by the real costs as defined in the Grant Contract, by examining the nature of these expenditure items (Article 14 of the Grant Contract also makes reference to art. 39-44 of Interreg Regulation, which include provisions for each cost category; chapter 6 of the Project Implementation Manual).

2. According to National procedures, the Controller verifies that the VAT and any costs directly linked to salary payments, which are recorded under real costs, are **not recoverable** by the Partner, according to its Declaration (Annex 3)-



NEXT MED

5.2.3. Flat rate costs

The Controller is not required to verify the costs on which flat rate financing is based. Flat rate funding does not need to be supported by accounting documents to prove that the expenses have been incurred and paid.

Nevertheless, **each beneficiary must demonstrate its participation in at least one project mission.** (this information can be verified by a travel order, a report, or similar evidence for at least one trip), as well as **the existence of one office / headquarter**

In case the documents are not provided, the Controller shall mention this in the control report and control check-list, in order to be verified for the following reports, until the final report, the latest. In case that, up to the final report at the latest, the existence of costs categories is not demonstrated, corrections may be applied by the MA.

The Controller should not check the percentages or amounts, as the calculation is automatically made by Jems.

5.2.4. In kind contributions (Article 14.1 of the Grant Contract)

The Controller verifies that the costs in the financial report do not include contributions in kind. Any contributions in kind, do not represent actual expenditure and are not eligible costs.

5.2.5. Non-eligible costs (Article 14.1 of the Grant Contract)

The Controller verifies that the expenditure for an item does not concern an ineligible cost as described in the Grant Contract.

5.3. Guide on specific procedures to be performed

5.3.1. Verification evidence

1. When performing the management verifications as described in Section 5.2, the Controller may apply techniques such as inquiry and analysis, (re)computation, comparison, other clerical accuracy checks, observation, inspection of records and documents, inspection of assets and obtaining confirmations.
2. The Controller obtains verification evidence from these procedures to draw up the report. Verification evidence is all information used by the Controller in arriving at the factual findings and it includes the information contained in the accounting records underlying the financial report and other information (financial and non-financial).



NEXT MED

3. For the purpose of the procedures listed in Section 5.2, all records, accounting and supporting documents:
 - shall be easily accessible and filed so as to facilitate their examination;
 - shall be available in the original form (in case of on-site on-the-spot verifications) and in electronic form in Jems.
4. If the Controller finds that the above criteria for evidence are not sufficiently met, he/she should detail this in the factual findings.
5. The Partner will allow the Controller to carry out verifications on the basis of supporting documents for the accounts, accounting documents and any other document relevant to the financing of the project. The Partner gives access to all documents and databases concerning the technical and financial management of the project and to the locations of the implementation of the project.

5.3.2. Verification coverage

Under the Interreg NEXT MED Programme, the expenditures reported by the Partner in the financial report shall be selected for verification according to the Methodology for risk-based management verifications of the Programme⁵, to assess whether they are eligible in accordance with the Grant Contract and EU and national legislation.

This methodology constitutes the **minimum requirements** for controls in all Participating Countries. The minimum requirements can be increased by each National Authority as the case may be.

The percentages below can be updated during the lifetime of the Programme.

Group	Countries	Verifications coverage
Group A	Italy, Spain, Palestine	10% sampling for all categories (both items and expenses)
Group B	Cyprus, Lebanon, Greece, France, Algeria, Türkiye, Jordan, Malta	20% sampling for all categories (both items and expenses)
Group C	Tunisia, Egypt, Israel, Portugal	25% sampling for all categories (both items and expenses)

⁵ See also Chapter 8 of Project Implementation Manual (**Reporting and Controls**) that includes an explanation of the Risk Based Management Verifications (RBMV) approach set by the Programme and the methodology for Sample Selection and Extension



NEXT MED

An analysis of errors in reports per country will be performed every year using the same principles, and at the end it will be possible to see a change for a country from one group to another.

In Jems the controllers will find a sample function with the minimum requirements that can be extended by their professional judgement as the case may be.

5.4. Documents issued by the Controller

5.4.1 The control report (Annex 5) shall be filled in in Jems and shall describe the factual findings of the verifications in sufficient detail to enable the Partner (or Lead Partner) and the Managing Authority to understand the nature and extent of the procedures performed by the Controller and the factual findings reported by the Controller.

The Controller shall also include details about extension of verification following their professional judgement (as the case may be).

5.4.2 When undertaking the management verifications, the Controller shall fill in the checklists presented in Jems and annexed to this Guide (annex 4 and 4.1- 4.2 - when applicable).

5.4.3 In addition to the control report, if the case, a Report on suspected fraud or corruption (Annex 7) shall be elaborated and sent directly to the National Authority of the respective country and to the MA. The Controller shall attach the supporting documents of the Partner related to the suspicion to the Report on suspected fraud or.

5.4.4 The use of the template of Control report (Annex 5) and of the template of Control certificate (Annex 6) (as provided by the Jems), of the templates of control checklists (as provided by the present Guide) and of the Declaration of independence and confidentiality (as indicated by the present Guide) is compulsory. All these documents shall be filled in or uploaded in Jems, by case, by the Controller.

The Controller's signature on the documents he/she issues is compulsory.

Digital signature is admissible if documents are signed through qualified electronic signatures meeting the requirements of Regulation (EU) 910/2014, meaning based on a qualified certificate issued in one EU Member State, uniquely linked to the signatory and capable of identifying the signatory. Equivalent electronic signatures issued in non-EU Member States may be considered if they meet the EU standards.



NEXT MED

To finalise the verification procedure, the controller should press the button “Run pre-submission check” and the button “Finalize control”.



The control report is automatically generated by Jems, while the control certificate has to be generated by the controller by pressing the button “generate document”.

After the download of the Control and Certificate reports, the controller must download the Checklist in Jems in the section “Control checklists”.

The controller should sign the Control Report and the Checklists, and upload the signed documents on the specific section “Control report upload”;

The Control Certificate, should be signed and then uploaded on the corresponding line.

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.

Control export plugins
Control certificate - 1.0.2

Generate document

File name	Location	Creation date ↓	User	File size	Description	Actions	Attachments
Certificate_1_00004_PP2_R2.pdf	Control certificate	26/02/2026 10:56	[REDACTED]	32.1 kB			
Control_1_00004_PP2_R2.pdf	Control report	26/02/2026 10:56	[REDACTED]	42 kB			

Items per page: 25 1 - 2 of 2 < >



6. PROCUREMENT RISK INDICATORS

List of procurement risk indicators

1. *Inconsistencies in the dates of the documents or illogical sequence of dates.*

Examples:

- Tender/offer dated after the award of contract or before the sending of the invitations to tender;
- Tender/offer by the winning tenderer dated before the publication date of the tender or dated significantly later than tenders from other tenderers;
- Offers by different candidates all having the same date;
- Dates on documents not plausible/consistent with dates on accompanying documentation (e.g., date on the tender not plausible/consistent with the postal date on the envelope).

2. *Unusual similarities in tenders by candidates participating in the same tender.*

Examples:

- Same wording, sentences and terminology in tenders from different tenderers;
- Same layout and format (e.g., font type, font size, margin sizes, indents, paragraph wrapping, etc.) in tenders from different tenderers;
- Similar letterhead paper or logos;
- Same prices used in tenders from different tenderers for a number of subcomponents or line items;
- Identical grammar, spelling or typing errors in tenders from different tenderers;
- Use of similar stamps and similarities in signatures.

3. *Financial statement or other information indicating that two tenderers participating in the same tender are related or part of the same group (e.g., where financial statements are provided, the notes to the financial statements may disclose ultimate ownership of the group. Ownership information may also be found in public registers for accounts.)*

4. *Inconsistencies in the selection and award decision process.*

Examples:

- Award decisions not plausible / consistent with selection and award criteria;



NEXT MED

- Errors in the application of the selection and award criteria;
 - A regular supplier of the Partner participates as a member of a tender evaluation committee.
5. *Other elements and examples indicating a risk of a privileged relationship with tenderers:*
- The same tenderer (or small group of tenderers) is invited with unusual frequency to tender for different contracts;
 - The same tenderer (or small group of tenderers) wins an unusually high proportion of the bids;
 - A tenderer is frequently awarded contracts for different types of goods or services;
 - The winning tenderer invoices additional goods not provided for in the tender (e.g., additional spare parts invoiced without clear justification, installation costs invoiced although not provided for in the tender).
6. *Other documentation, issues and examples indicating a risk of irregularities:*
- Use of photocopies instead of original documents;
 - Use of pro-forma invoices as supporting documents instead of official invoices;
 - Manual changes on original documents (e.g., figures manually changed, figures 'tippexed', etc.);
 - Use of non-official documents (e.g., letterhead not showing certain official information such as commercial registry number, company tax number, etc.).

The following annex 7 CONTAINS THE TYPOLOGY OF ERRORS to be indicated in Jems.

7. QUALITY CONTROL

NCs and CCPs in each participating country will monitor the quality of the work done by the Controllers (especially in the case of decentralized system).



NEXT MED

8. DOCUMENTS

Document	Prepared by	Signature	Where to find	Where to upload
General Declaration by the LP / PP	LP PP	Yes	Annex 3 of this Guide	Report annexes
Control check-list	Controller	Yes	Filled in on Jems	CL with Control report
Control check-list for estimated value procurement over 20 000 euro according to the Financial Regulation	Controller	Yes	Filled in on Jems	CL with Control report
Control check-list for estimated value procurement up to 20 000 euro according to the Financial Regulation	Controller	Yes	Filled in on Jems	CL with Control report
Control report	Controller	Yes	Automatically generated at the end of the control procedure	Dedicated line on tab "Overview and finalize" Create a Zip folder containing signed CL and signed Control report
Control Certificate	Controller	Yes	Generated by the controller at the end of the control procedure	Dedicated line on tab "Overview and finalize"
On-the-spot-verification check-list	Controller	Yes	Filled in on Jems	CL with Control report
Report on suspected fraud or corruption or suspected irregularity	Controller	Yes	Annex 7 of this Guide	To be sent extra Jems to the NA and MA. DO NOT INCLUDE IT IN JEMS



NEXT MED

9. ANNEXES TO THIS GUIDE

- **Annex 1** – How the system for management verifications is organised in each participating country
- **Annex 2** – Template of Contract between Partner and Controller for management verifications (for decentralised control system) and Declaration of independence and confidentiality for Controllers (for centralised and decentralised control systems)
- **Annex 3** – General Declaration by the Lead Partner / Partner
- **Annex 4** – Control check-list
- **Annex 4.1** – Control check-list for estimated value procurement over 20 000 euro according to the Financial Regulation
- **Annex 4.2** – Control check-list for estimated value procurement up to 20 000 euro according to the Financial Regulation
- **Annex 4.3** – On-the-spot-verification check-list
- **Annex 5** – Control Report
- **Annex 6** – Control Certificate
- **Annex 7** – Template of Report on suspected fraud or corruption or suspected irregularity
- **ANNEX 8** – Typology of errors