

Network meeting for Certifying Authorities and Accounting Function

Irregularities and corrections **in Jems**

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Online

Interact



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Interreg

Audit/Control and Corrections in Jems

- To be entered inside the project
- Create a Audit/Control per controlling/auditing body
- Create a Correction per Project partner and Partner report/Fast track lump sum

Audit/Control and Corrections in Jems

Create Audit/Control

* Controlling/Auditing body	* Control/Audit type	
Start date	End date	Final report date
Total controlled amount (in Euro)	Total corrections amount (in Euro)	
0,00	0,00	
Comment		

Audit/Control and Corrections in Jems

Would like to correct a Partner Report or a Fast track lump sum?

Partner report

Fast track lump sum

* Partner ID

* Partner Report ID

Included in Project Report
N/A

In case of a partner with multiple funds you have to create multiple corrections.
For which fund are you doing the correction?

* No applicable funds for selected partner id and report

Types of corrections in Jems

Correction linked to invoice

- ➡ Correct one item from the list of expenditures

Correction NOT linked to invoice

- ➡ Correct one cost category OR
Correct one procurement OR
Flat rate correction

Principles for corrections in Accounts

Scenario 3 and 4 Corrections:

- Deductions directly in Accounts ONLY for expenditure included in the current accounting year
- ONLY negative corrections in Accounts (ACC < PAP)

Negative Corrections

2. Financial Correction - description

Please include the flat rates for the financial correction to be applied in case the partner uses flat rates they are not automatically calculated on top!

In case of a follow-up correction only include the to be corrected amount (e.g. interest / late repayment).

Will you add or a deduct an amount?

Add / Deduct	Fund	Public contribution	Automatic public contribution	Private contribution
+ -	0,00	0,00	0,00	

Date when information was sent to beneficiary

Comment

* Correction type

No ☐ Yes ☐ This correction is related to a clerical/technical mistake OR related to expenditure not yet included in a payment application to EC (see section 4 below)

No ☐ Yes ☐ This correction is related to gold plating

No ☐ Yes ☐ This correction is related to cases of suspected fraud

4. Financial Correction - measures at programme level

If the partner report is included in a payment application to EC it will be displayed here (will be completed automatically and continuously updated)

Declared to EC	Payment application to EC no	Status	Accounting year
No			

Scenario

☒ N/A Action: include in current or next payment application for current year.

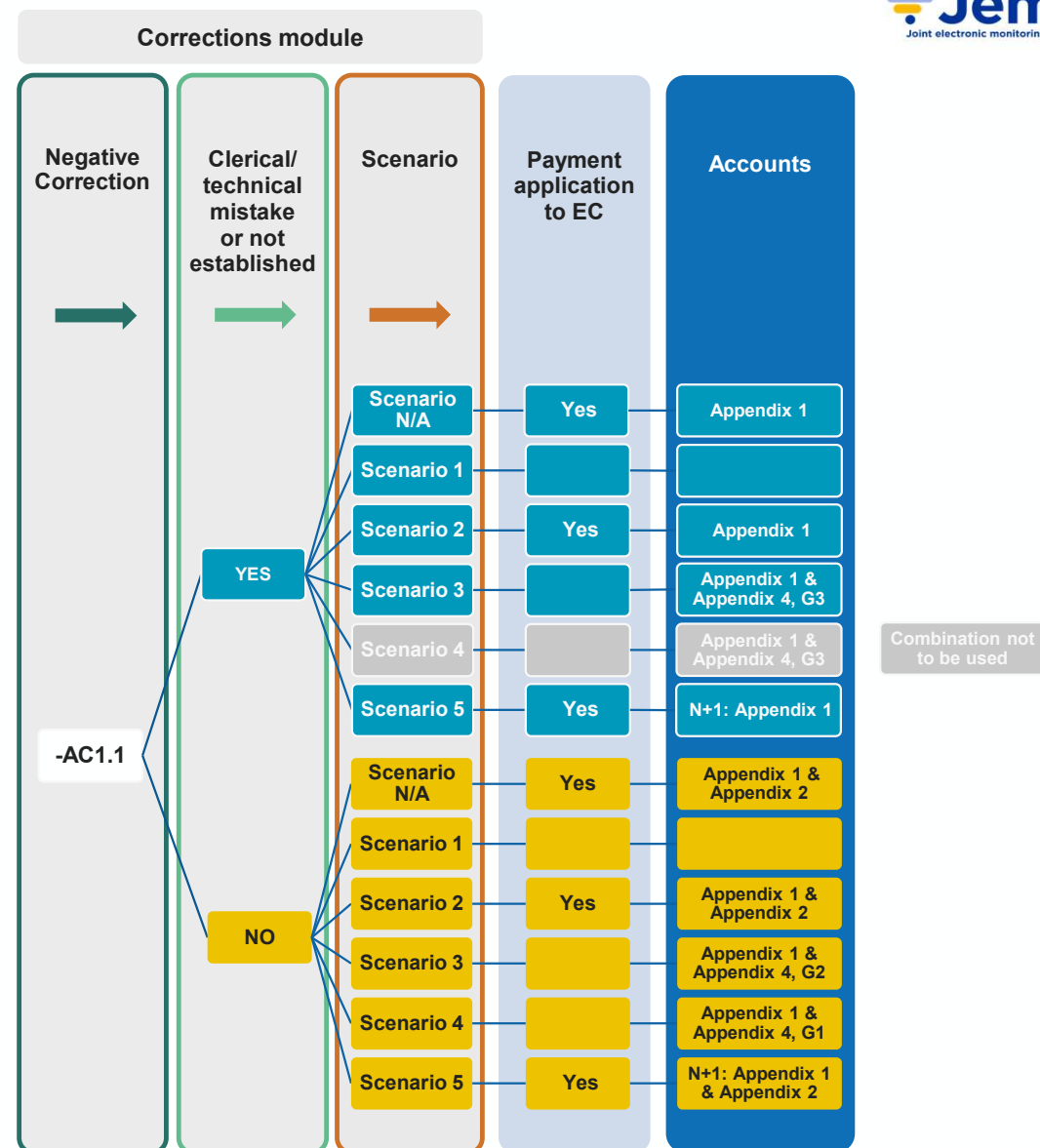
☐ Scenario 1: Cost item under 250 Euro cumulative
Action: No correction in the accounts or payment applications is needed (the EC only has to be notified of the programme's decision not to recover the amounts.) Otherwise Scenario 3 applies.

☐ Scenario 2: Irregularity detected before last payment application for current accounting year
Action: include in next payment application for current year. Withdrawal via the following payment application. In Accounts, amount shown as withdrawn in Appendix 2.

☐ Scenario 3: Irregularity is detected after the submission of the last payment application but before the submission of the accounts
Action: Deduction from accounts for current year shown in Appendix 4 (Column G2).

☐ Scenario 4: Irregularity is subject to ongoing assessment at the time of submission of the accounts
Action: Deduction from accounts for current year shown in Appendix 4 (Column G1). If eligible, a follow-up correction should be created so that the amount can be re-introduced via payment application in the future.

☐ Scenario 5: Irregularity is detected after the submission of the accounts of the accounting year
Action: Withdrawal in a payment application of the subsequent accounting year(s). In Accounts, amount shown as withdrawn in Appendix 2 of the subsequent accounting year.

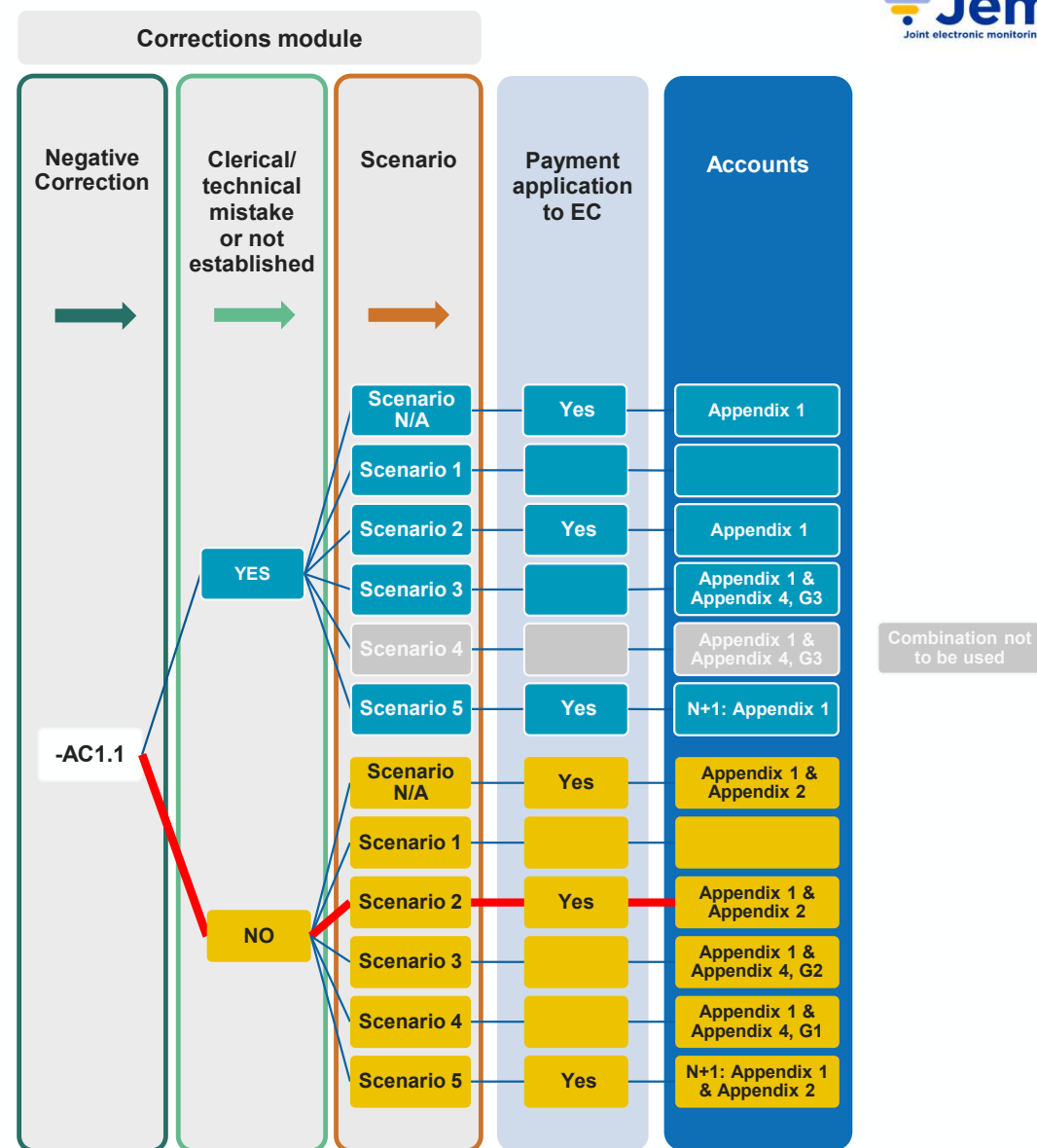


Negative Corrections

Example:

Irregular amount found

- concerning expenditure from the current accounting year included in a Payment application to EC of current accounting year (established)
- detected before submission of last Payment application to EC of current accounting year (Scenario 2)

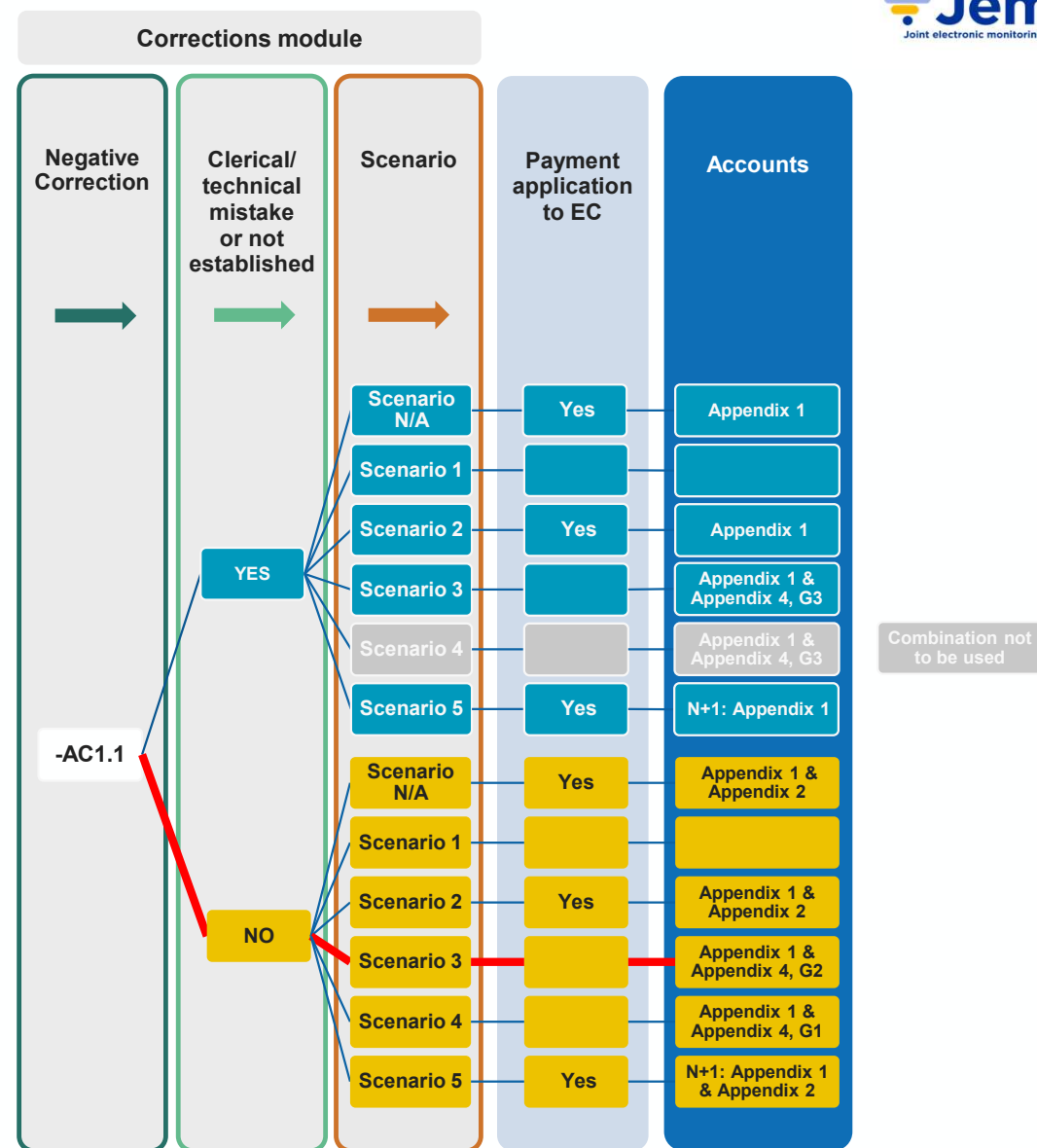


Negative Corrections

Example:

Irregular amount found

- concerning expenditure from the current accounting year included in a Payment application to EC of current accounting year (established)
- detected after submission of last Payment application to EC of current accounting year but before submission of the accounts (Scenario 3)

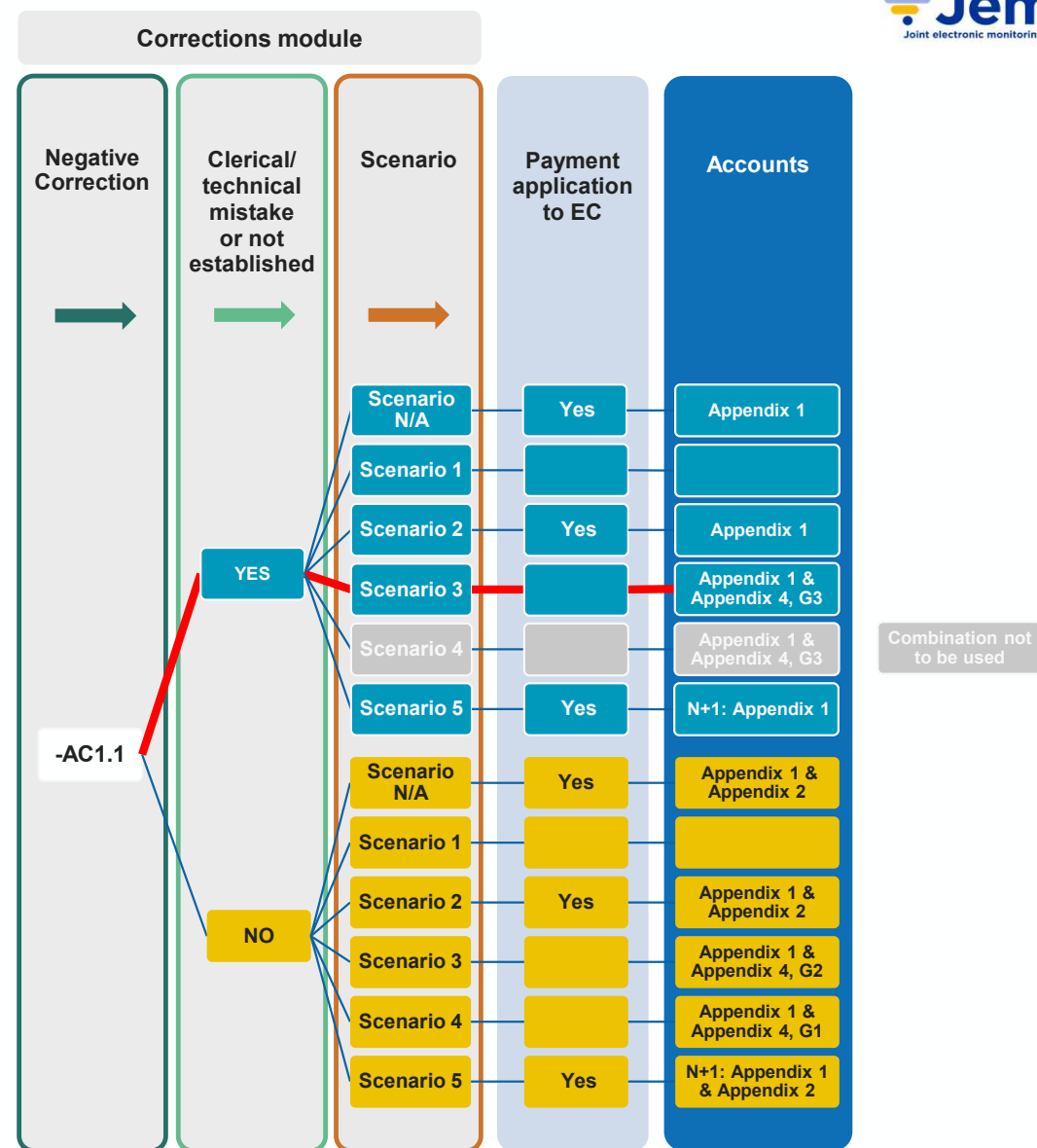


Negative Corrections

Example:

Clerical mistake found

- concerning expenditure from the current accounting year included in a Payment application to EC of current accounting year (established)
- detected after submission of last Payment application to EC of current accounting year but before submission of the accounts (Scenario 3)

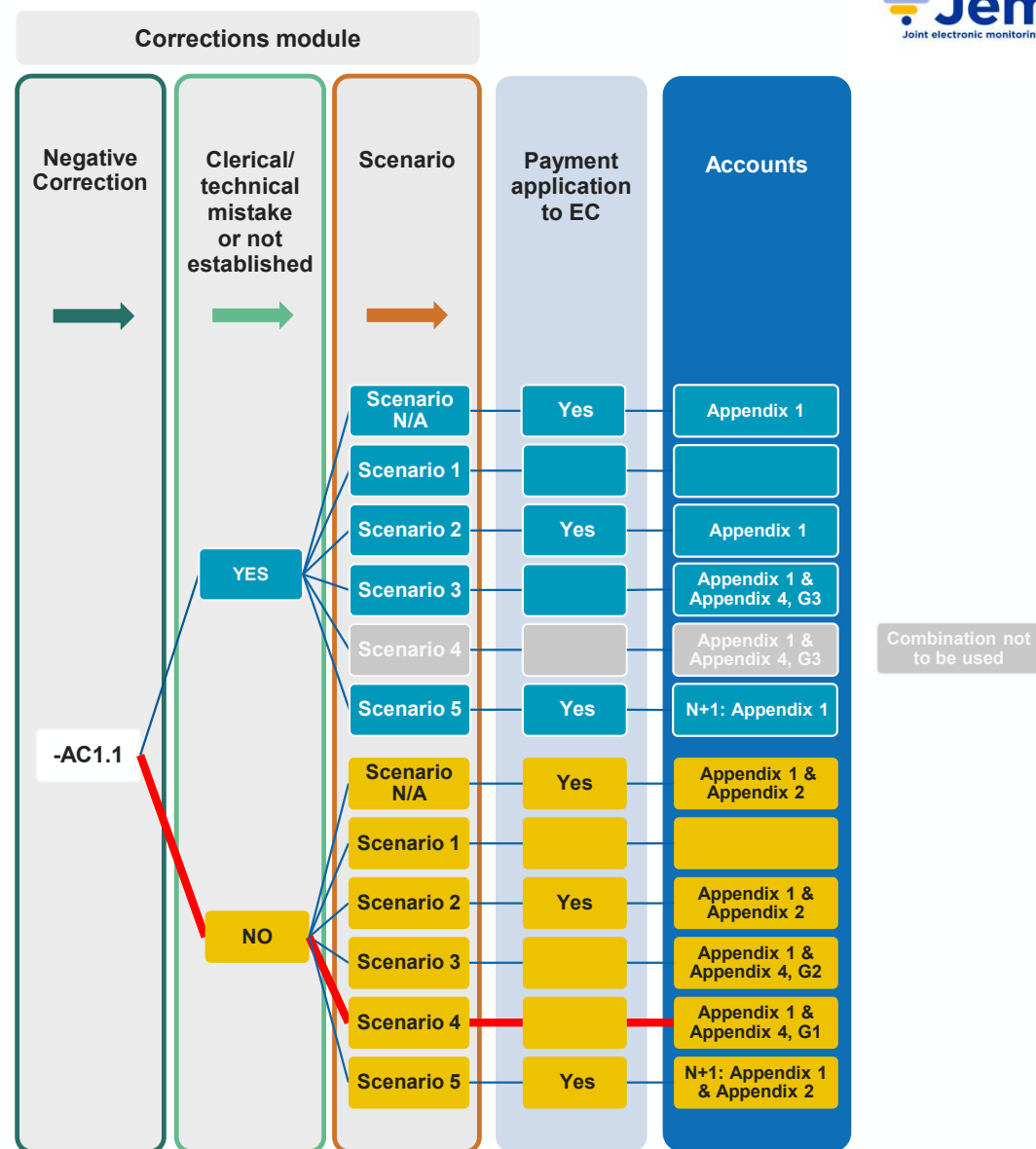


Negative Corrections

Example:

Irregular amount found

- concerning expenditure from the current accounting year included in a Payment application to EC of current accounting year (established, but there is an appeal and the court judgement will be necessary -> subject to ongoing assessment)
- detected after submission of last Payment application to EC of current accounting year but before submission of the accounts and the amount is temporarily removed (Scenario 4)
- there is an open court case to determine whether the amount is eligible or not
- If the judgement is positive the amount will need to be reintroduced via a future positive correction and increasing the amount of payment application

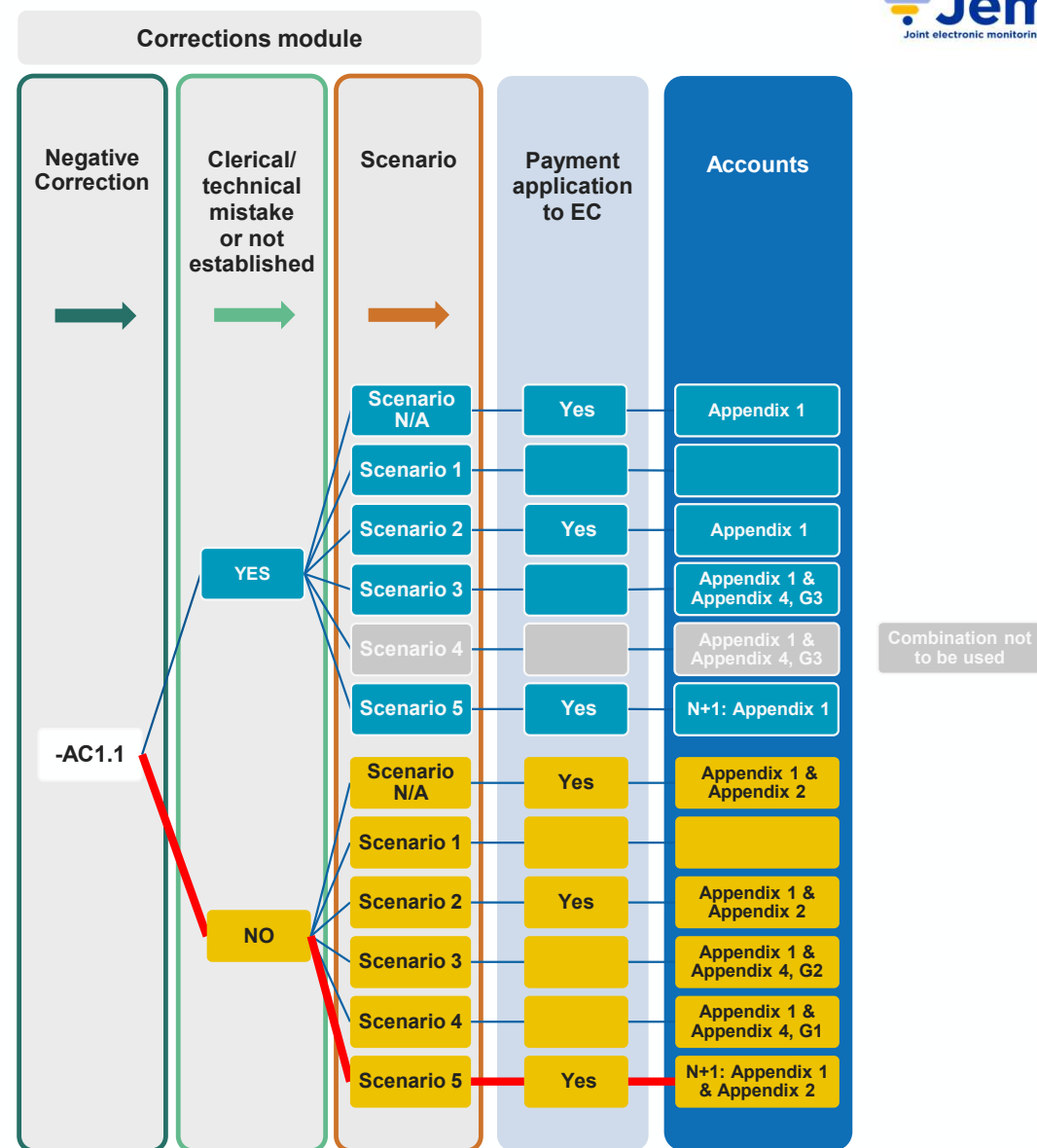


Negative Corrections

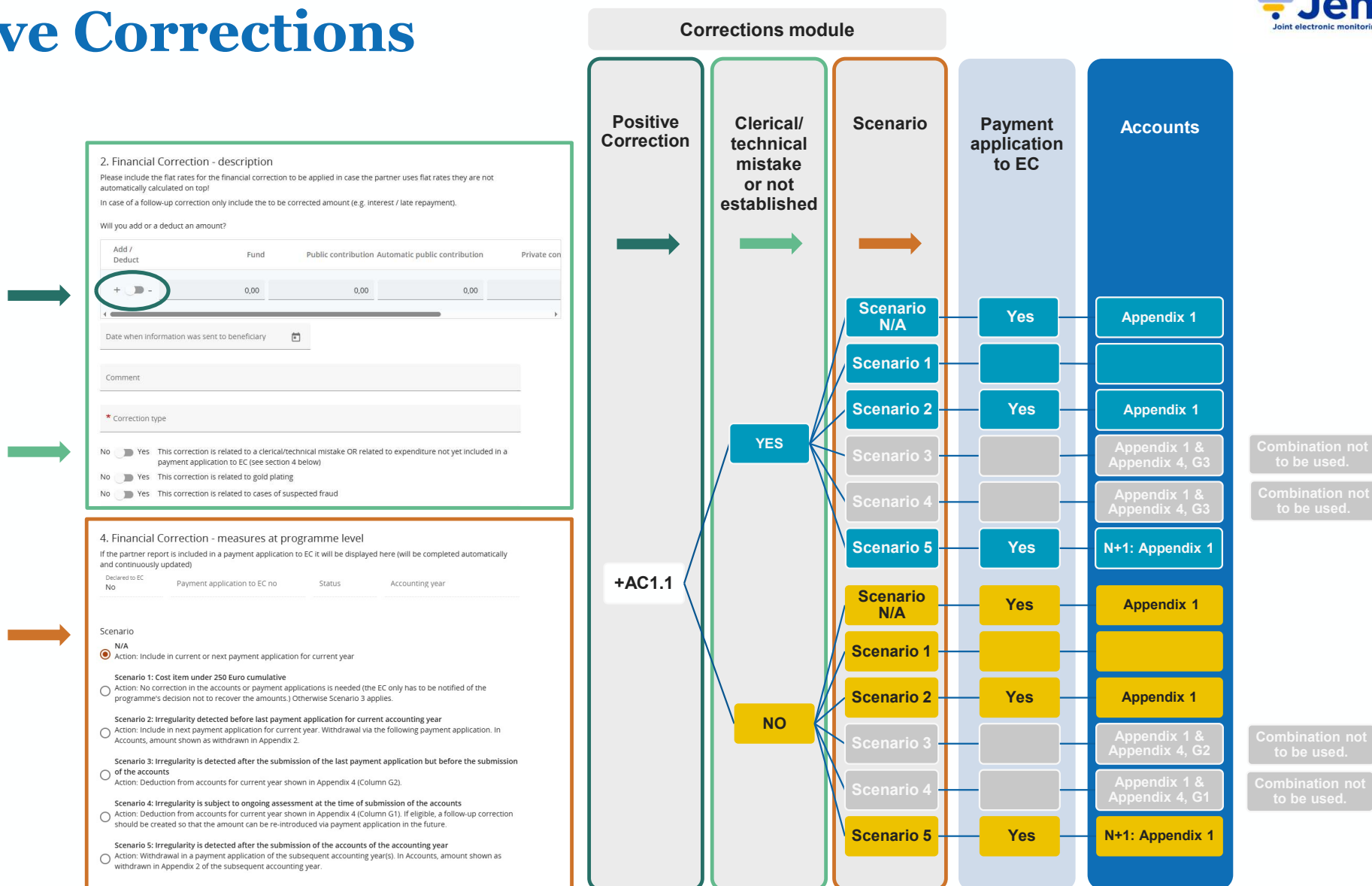
Example:

Irregular amount found

- concerning expenditure from the previous accounting year included in a Payment application to EC of previous accounting year (established)
- detected before submission of last Payment application to EC of current accounting year (Scenario 5)



Positive Corrections

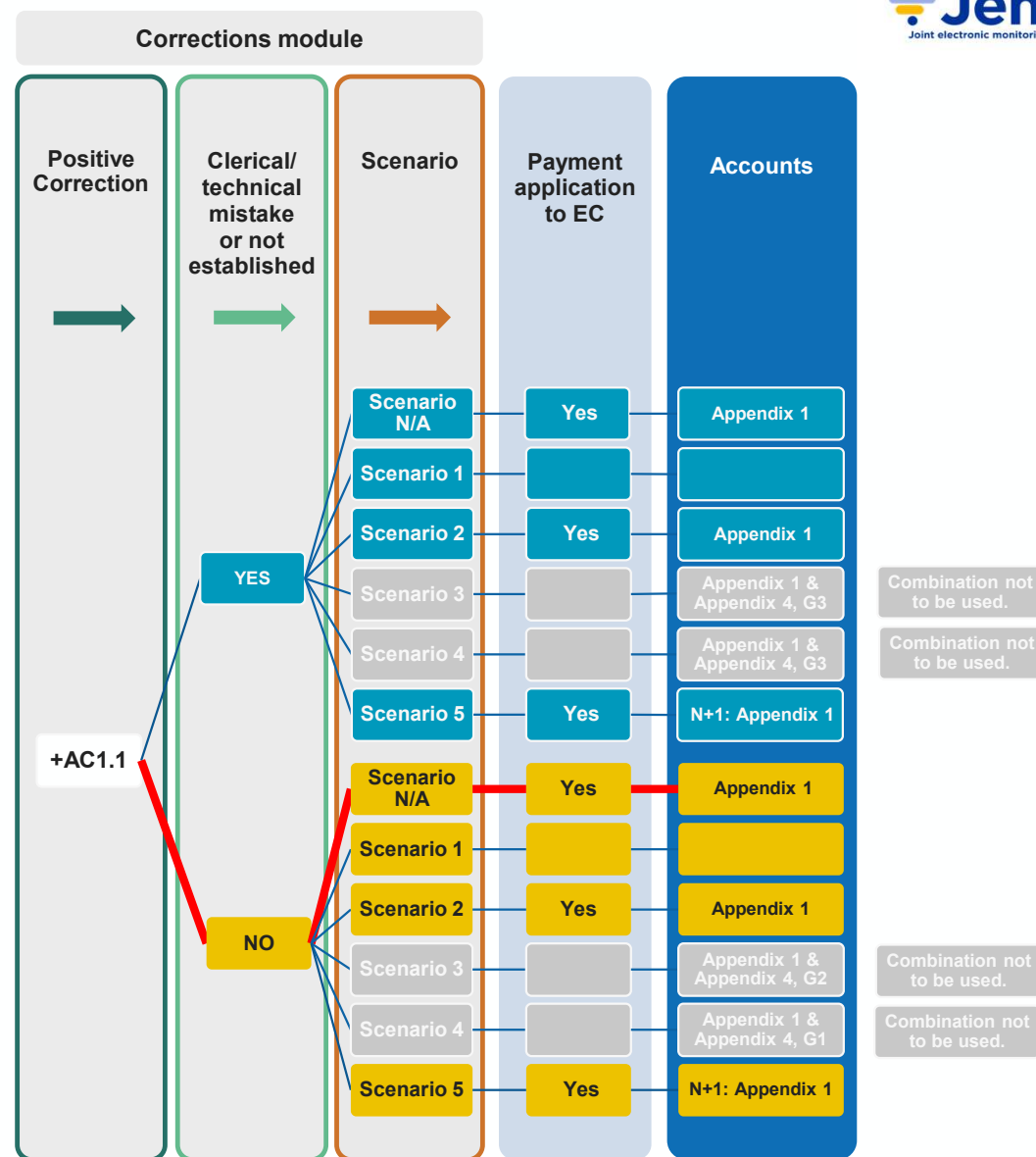


Positive Corrections

Example:

Scenario 4 previously applied

- concerning expenditure from the previous accounting year, included in a Payment application to EC in previous year but the expenditure was removed from previous accounts as it was subject to ongoing assessment
- It turned out that the expenditure was eligible (no irregularity) and the next Payment application to EC of current accounting year is increased



Positive Corrections

Example:

Clerical mistake found

- concerning expenditure from the current accounting year included in a Payment application to EC of current accounting year
- It turned out that the amount claimed was too low, the next Payment application to EC of current accounting year is increased

