

Interreg NEXT Black Sea Basin Programme

Webinar - Financial & reporting aspects -

Webinar for
Beneficiaries
of the 2nd calls
for project
proposals

9th of March 2026

TOPICS OF TODAY

- Jems
- Common mistakes in reporting
- **REMINDERS** - What to consider
- Questions and answers

COMMON MISTAKES IN REPORTING

Costs reported do not respect the description / details / amounts of the sub-budget lines from the approved budget from the Application form.

E.g.:

- *Costs reported for 4 participants to an event, but only 2 participants were mentioned in the budget of the Application form.*
- *Staff costs not reported separately, per each month, per each member of the project staff.*
- *Salary taxes were not broken down per each member of the project staff, but reported as a single amount per each month for all staff members.*
- *Staff costs/Travel exceeded the amounts budgeted in the sub-budget lines of the Application form.*
- *Equipment/External expertise – providing documents with global amounts which refers to different sub-budgetary lines, which can not be or hardly be identified by the controllers/auditors or MA.*

COMMON MISTAKES IN REPORTING

Costs reported under the wrong budget line

WRONG

E.g.:

- Travel & accommodation costs for **staff** reported under budget line *External expertise and services*;
- Per diem costs reported under budget line *Staff costs*;
- Travel & accommodation costs for **external experts** reported under budget line *Travel & accommodation*

CORRECT – see Regulation (EU) 2021/1059 (Interreg)

E.g.:

- Travel & accommodation, per diem for staff, personnel or management staff of the partner(s) who execute tasks directly related to the project, are reported under budget line ***Travel & Accommodation*** - Article 41;
- Travel & accommodation for external experts, speakers, chairpersons of meetings and service providers, are reported under budget line ***External expertise and services*** - Article 42.

MONITOR THE BUDGET EXECUTION!

AVOID EXCEEDING THE BUDGET – consult the budget before spending!

- During implementation **you can consult your budget execution (MA sends it together with the *Notification of the authorized eligible expenditure* from the previous project report – attached in the Verification Communication Section from the previous Project Report in JEMS.**
- Notify in due time the JS for issuing an addendum/notification in case you need to revise your budget on a sub-budgetary line with a proper justification.

MONITOR THE BUDGET EXECUTION!

WHAT ?

- Reported costs (in EURO) \leq the total amount (in EURO) of the sub-budget line **and**
- Reported no. of units of the sub-budget line = no. of units in the application in force

HOW?

- ✓ **Clear correspondence** between the **declared costs and the sub-budget lines** in the application
 - in Jems field “Comment” from section “List of expenditures” should be **filled in with the name of the corresponding sub-budget line** of the application in force;
- ✓ **Costs** (in EURO) **declared/certified** in all the reports (previous and current) prepared/submitted to date **must not exceed the total amount of the sub-budget line in the approved application**. Costs included in the reports **are reported as total costs** (both Interreg funds +Co-financing).
 - **export the global list of expenditure** from Jems section “Report export”,
 - **filter the costs** by column “Comment”,
 - **sum up** all the costs related to the respective sub-budget line,
 - **compare** with the total amount of the respective sub-budget line.

BUDGETARY MODIFICATIONS vs. DECLARED COSTS

The **expenditures declared** in a financial report **must be correlated with the last approved budget in the application form** (in force at the moment of the submission of the report to the controllers).

During ongoing verification of a report, can be requested any budget modifications to the sub-budget lines where expenditure have been declared?

YES

only if the modifications do not have an impact on the expenditure declared

NO

E.g.: a request to supplement an amount of a sub-budget line, with the purpose of ensuring funds for an expenditure that exceeded the funds included in the respective sub budget line

COMMON MISTAKES IN REPORTING

LINK BETWEEN COSTS AND PROCUREMENTS SECTION IN JEMS

Costs related to direct procurements (≤ 2,500 Euro in case of Financial Regulation; up to threshold from national law for contracting authorities/entities in Bulgaria, Greece, Romania) were linked to procurements section in Jems and, consequently, they were included in the sample for control.

The Programme Methodology for risk-based management verifications **does not require the inclusion in the sample of these costs.**

COMMON MISTAKES IN REPORTING

AUDIT TRAIL

- **Documents missing/not uploaded in Jems/**
 - Annex 2 to Guide for Control – Contract between Partner and Controller for management verification
 - Annex 7 – Declaration by the Lead Partner/Partner.
 - Annex 8 - Declaration on the worked hours (full and part time assignments) (for small scale projects)
 - Incomplete procurement documentation
- **Documents/ information from the List of expenditure which is not ENGLISH - to be identifiable by the control/audit bodies – avoiding delays in verification.**

WHAT TO CONSIDER

SUPPORTING DOCUMENTS UPLOADED IN JEMS

4 sections in Jems:

- **List of expenditure**
- **Public procurements**
- **Work plan progress – Activities & Work plan progress – Outputs**
- **(Partner) Report annexes**

**NAME OF THE
DOCUMENTS -
IN ENGLISH
LANGUAGE !**

See Fiche on Reporting!

PAY ATTENTION TO CONTROLLER'S CERTIFICATION!

- E.g.: The Controller incorrectly used the Inforeuro exchange rate of the month of payment, in order to convert in EURO the costs reported in national currency. According to Interreg Regulation and Programme rules, **the Inforeuro exchange rate used is the one from the month of submitting the report to the Controller and this conversion is done AUTOMATICALLY by the Jems system.**
- The Controller clearly mentions the reasons for “parking” expenditures and/or the reason for considering them ineligible.
- Partner **has the possibility to appeal** the Controller’s results of verifications.

Managing Authority approval of the report takes into account the expenditure certified by the Controllers.

COMMON MISTAKES IN REPORTING

CONFLICT OF INTERESTS

STAFF – e.g. LEGAL REPRESENTATIVE OF PARTNER DOUBLE SIGNS HIS/HER APPOINTMENT AS PROJECT STAFF AND THE SUBSEQUENT DOCUMENTS OF THE PROJECT

The appointment act within the project team for the head of the institution/organization /legal representative may be signed **only on the basis of the mandate granted in this respect** according to the statute by decision of the Board of Directors/General Assembly of Shareholders, as the case may be, depending on the form of establishment.

PROCUREMENT – Please check "Errors to avoid" published on the Programme website, section Programme Documents - Implementation! (https://www.blacksea-cbc.net/images/Errors_to_avoid.pdf)

“Procurements” section – before input in JEMS

Ensure applying the correct procedure before reporting !!!!

- **The same type of expenditure from your budget concerning goods/equipment/works shall be procured together** in order to avoid financial corrections for artificial splitting;
- The expenditure is procured considering **the total implementation period of the project not the reporting period** – it can be considered irregularity to bring the total expenditure below the legal threshold and financial corrections can be applied;
- Use the correct procedure in accordance the threshold from the **national legislation EU member states/Annex II from the Financing Agreement non EU/RO private beneficiaries;**

Please check "Errors to avoid" published on the Programme website, section Programme Documents - Implementation! ([https://www.blacksea-cbc.net/images/Errors to avoid.pdf](https://www.blacksea-cbc.net/images/Errors%20to%20avoid.pdf))

DO NOT FORGET!

“Procurements” section

- Write the number of the contract, as well as the NAME
- Fill in the information on contractors and contracts for all procurements, irrespective of the value of the procurement! **(even for a payment against invoice)**
- Upload in the “Procurements” section in JeMS all supporting documents related to procurements
- Link the costs incurred in the frame of the same contract to the same procurement in the “Public Procurements” section. **DO NOT generate separate procurements for each payment under the same contract!**

DO NOT FORGET!

DOUBLE FUNDING

- Ensure that activities/ deliverable reported are unique to the project.
- Have a separate accounting system for each project: maintain a dedicated accounting code for the project to clearly distinguish project-related expenses.
- Ensure all supporting documents (invoices, contracts, payment proofs, time sheets, travel orders) explicitly reference the related project code.
- Maintain audit trails linking each expenditure to the project. Supplier contracts clearly identify the project they belong to.

DO NOT FORGET!

Reporting in Jems:

- «View» right should be given to LP from Project Privileges, to consolidate project report
- All sections have to be filled in English language
- Enter the forecast for the next reporting period
- Fill the section «deviations in spending profile»
- Do not fill in the “Contributions” tab!

Partner spending profile

Partner number	Period target	Current report	Cumulative target	Total reported so far ⁱ	Cumulative target - total report so far	Total report so far / cumulative target	Next report forecast
PP4	64.913,90	77.704,11	141.545,58	83.862,87	57.682,71	59,25%	50.000,00

If applicable, please explain any deviations in the spending profile compared to the amounts indicated in the Application form

Enter text here

- Application annexes
- Assessment & Decision
- Modification
- Shared folder
- Exports for AF (and other)
- Project privileges

Reporting Outputs

In the consolidated Project Report, for each achieved output linked to programme output indicators **RCO81**, **RCO84**, **RCO115**, and **RCO116**, the LP shall provide:

What?

Information on how the project output complies with the requirements set out in the definition of the respective programme output indicator.

Where?

- In JeMS under: Project Report – Work Plan Progress – Outputs – Progress in this period

Or

- In the indicative format of the **Output Report** – see **Fiche on indicators**

Reporting Outputs

Pay Attention to:

- Performance Framework Methodology
- Indicators Fiche

RCO 115 - Public events across borders jointly organized

has been advertised through relevant means, to the general public of the area covered by the programme and was not dedicated to the partner institutions only.

RCO 116 - Jointly developed solutions

the identified solution includes indications of the actions needed for it to be taken up or to be up scaled.

Questions

1. Steps to be done when partner own contribution during reporting period was not stated (reported) and during the next project period info euro rate changed.
2. For Romania beneficiary : The declaration of honor for procurement is the same as the DUAE (Single European Procurement Document) ?
3. This is the first time I have come into contact with the Black Sea Basin Programme. I would like more general training on the programme and especially JEMS. I do not know how to operate it. How can I receive more general training?

Questions

4. We would appreciate further clarification during the training regarding reporting situations where no expenditure is declared in the first reporting period, particularly in relation to supporting documentation requirements and FLC verification.
5. In addition, guidance on how procurement procedures initiated during the reporting period but not yet invoiced or paid should be reflected in JeMS (especially in the narrative and procurement sections) would be very helpful.

Questions

6. We would appreciate more detailed clarification on the following aspects:

6.1 Eligibility criteria for engaging staff under the project – specifically, which categories of university personnel may be included as project staff and how the remuneration rates should be determined in line with programme rules.

6.2 Whether a university employee may be contracted as an external expert for specialised services that are not included in their standard job description, provided that the expert activity is clearly separated from their regular institutional duties.

Questions

6.3 Whether external experts can be selected through a direct service contract (without a formal tender procedure) if the total remuneration does not exceed EUR 5,000 over the entire project duration, and what procurement thresholds should be applied in such cases.

Clarification on these points would help us ensure full compliance with Interreg/NEXT financial and procurement requirements.

Questions

7. Reporting, Documentation and Staff Cost Spending

8. Request for guidance on the consolidation of partner reports

9. Details on how the mandatory audit will consist and what can we use from JEMS for auditing?

10. What documents do we need to attach in JEMS for procurements and expenses?

11. Are there any documents we need to translate into English, regarding procurements and expenses?

FINANCIAL & REPORTING ASPECTS

PROGRAMME FICHES

Fiches



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<https://www.blacksea-cbc.net/interreg-next-bsb-2021-2027/project-toolkit/fiches>

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Common borders. Common solutions.

(Interreg VI-B) NEXT Black Sea Basin Programme
Interreg VI-B (NEXT) Black Sea Basin Programme will strengthen the existing links between the participating countries and build new ones in the field of research and innovation and environmental protection. The programme will therefore build upon and deepen the cross-border cooperation in the Black Sea basin area in a transnational configuration.

ENI CBC BSB 2014-2020
ENI CBC Black Sea Basin Programme 2014-2020 is part of European Union's Cross Border Cooperation (CBC) under its European Neighbourhood Instrument (ENI). The overall objective is to improve the welfare of the people in the Black Sea Basin region through sustainable growth and joint environmental protection.

News

- SOLUTION** - 16 January 2023
- Happy New Year!** - 16 January 2023
- Three Small-Scale Projects Conclude on 19 December 2022** - 07 December 2022
- Breaking Ground: First Interreg NEXT Black Sea Basin project concluded** - 09 December 2022
- Training for Beneficiaries of the 2nd Calls for Proposals** - 09 December 2022
- Revised Interreg Next Black Sea Basin Programme approved by the European Commission** - 18 November 2022

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Interreg NEXT Black Sea Basin Programme delivers EU funding to cross-border projects in the Black Sea Basin region.

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