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## Notes on this document

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This draft manual is based on version 3\_4.1a of eMS. Most of the chapters were updated to the current version, nevertheless some chapters might reflect previous versions.

All features of eMS released in later versions are not yet covered by this manual.

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Interact is co-financed by the European Regional Development Fund (ERDF). It supports territorial cooperation between regions of the EU and is the hub for exchanging information and best practices among Interreg programmes. Interact also supports cooperation programmes at EU external borders.

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## Background

Every Interreg programme is obliged to set up a computerised monitoring system in order to collect all information on project and programme progress (art. 125(d) of the Regulation 1303/2013).

Additionally, as outlined in the Article 122(3) of the Regulation 1303/2013, programmes should provide their beneficiaries with a system to allow submission of information in electronic form. All exchanges of information between beneficiaries and managing authorities, certifying authorities, audit authorities and intermediate bodies should be carried out via an electronic data exchange system.

In the past, most programmes invested time and money in developing similar but slightly different electronic monitoring systems. There are hundreds of Structural Funds monitoring systems in Europe and each one of these needs to be designed, developed, maintained and improved over time.

Interreg programmes decided that it was time to kick-start a change. With the help of Interact, they joined forces to co-develop a monitoring system that is based on the expertise of many and covers everything a programme needs to run smoothly in different regions in Europe.

The eMS is a monitoring system with communication portal to support submission, approval, management and administration of projects in the context of Interreg programmes. The system supports collection of all information on submitted and approved projects, their implementation and achievements, modifications and closure. Additionally, aggregated data on the progress of projects and the programme level are recorded in the system. All programme bodies are able to communicate with beneficiaries via the system and re-use the data already collected. The eMS is built to support programme authorities in day-to-day programme management and should fulfil all legal requirements.

For Interreg programmes and Interact, co-developing the eMS meant putting the best approaches and ideas on the table and finding a common vision for a simplified, harmonised and inclusive tool for all stakeholders. The eMS was designed together with four ETC programmes and can be used free of charge by any ETC programme. The system is delivered in milestones and first modules can be used by programmes before the full system is built. eMS is currently used in productive environment by 5 programmes and is being tested and prepared for calls for proposals by another 15 programmes. Additionally, more than 10 programmes declared their intention to use the eMS.

## The eMS

eMS is a web application built by the Interact Programme for the benefit of all Interreg Programmes.

All that programmes need is some IT expertise and a server to host the system. Programmes enter their programme intervention logic and financial data and configure the system choosing from a range of options.

## How eMS was created

**Just a year ago, the story of the eMS was one that few would have thought possible.**

Many people saw the Interreg world as much too complex to even consider developing a common electronic monitoring system. After all, co-developing a monitoring system meant risk: programmes putting resources in a very uncertain pot, trying to satisfy even more stakeholders than usual, adapting programme rules and habits for the sake of common procedures, and facing the possibility of severe delays in programme implementation in case the system should fail.

**So why did Interreg programmes decide to take those risks?**

Their vision was, and still is, that cooperation programmes need to live cooperation themselves in order to be credible hosts for successful cooperation projects. After the joint development of Interreg harmonised implementation tools (HIT) proved to be possible and led to very good results, cooperation programmes wanted to continue on this path. They were confident that there could be more examples of how cooperation saves millions of euros, leads to superb results, and can even be fun!

**Developing a monitoring system for Interreg programmes is a major effort.**

It requires knowledge of the legal framework and programme procedures within Interreg, as well as the skills and experience needed to procure and develop IT tools. Before the joint eMS project, each programme invested time and money in its own system. This led to many similar but slightly different monitoring systems, which caused confusion among beneficiaries and led to duplication of work across programmes. The eMS combines programme resources in a common effort and uses harmonised templates and guidelines drawn from HIT for project applicants, project partners and first level controllers. This makes it easier for them to switch between programmes, and overall saves programmes significant time and money. The eMS also has the added benefit of simplifying collection of data, which paves the way for future thematic studies and other types of reports and evaluations.

**The eMS provides features, functionalities and user interfaces that far exceed most of the existing monitoring systems in user friendliness and scope.**

For Interreg programmes and Interact, co-developing the eMS meant putting the best approaches and ideas on the table and making joint decisions. It required finding a common vision for a simplified, harmonised and inclusive tool for all stakeholders. Here are just a few of the many innovative features of the eMS:

- It can handle up to four different funds simultaneously;
- It allows for multi-lingual project applications, contracts and monitoring interfaces;
- It creates an online audit trail that stores and provides all required information;
- It creates a content trail from project application to project reports to online publications of outputs and results;
- It features customisable user interfaces and functionalities for all Interreg stakeholders, including project applicants, first level controllers, joint secretariats, managing authorities, certifying authorities, audit authorities, monitoring committees, evaluation experts and contact points.

**Interreg programmes can obtain the eMS for free and go online with an open call within a week!**

All they need is some IT expertise and a server to host the system. Programmes enter their programme intervention logic and financial data and configure the system choosing from a range of options. As of March 2015, two programmes have already opened calls for applications with the eMS, saying that these timely online calls would have been difficult without the eMS. About 20 Interreg programmes plan to use the eMS and there could even be more. The more programmes use it, the more other programmes will trust in it and adopt it as well. The total savings of tax payers' money is estimated to amount to anything between 10 and 30 million Euros, depending on the number of programmes using the system.

**The development of the eMS would not have been possible without prior harmonisation of implementation tools.**

This harmonisation effort started in 2010, when Interact, together with Interreg programmes, decided to develop HIT (harmonised implementation tools) for Interreg programmes. In 2013, when it became clear that HIT laid the basis for a joint monitoring system, interested programmes and Interact teamed up to take on this project. By 2014 the IT support and expertise needed to begin development was procured and the project took off.

**A key element of the eMS is that the co-creation of the system does not stop after deployment.**

Interreg programmes using the system commit themselves to contribute relevant improvements to the eMS to the community of programmes using eMS, creating a snowball effect that multiplies benefits for everyone. For example, one programme plans to develop online tools for project ideas, partner searches and a function for displaying cooperation projects and outputs on geographic maps. These features will be

added to the core eMS and made available to any programme that wants to use them. It is easy to see that overtime the eMS will grow to become the best monitoring system within the realm of Structural Funds as it continues to incorporate functionalities. This is the central argument for cooperation: the co-creation of the eMS will lead to a tool that no programme could ever have developed on its own.

## The workflow

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Data in eMS are structured in several layers of information and follows a strict workflow. Some steps in the workflow are mandatory; others can be switched on and off via configuration or options in the calls. Forms and user interfaces in the system can only be accessed with corresponding user rights and privileges. Interact provides a default configuration for the main stakeholders of the system (types of users). These configurations can be changed by Interreg programmes and allow them to configure user rights according to their organisation and division of tasks.

The following elements are part of the standard work flow:

- 1. Enter programme data (information from Cooperation Programme)**

This section contains the basic information of the Interreg programme using the software. It is the information from the document called “Cooperation Programme”, which is approved by the European Commission.

This section needs to be filled out once and contains the most basic layer of information in the application. Basic information on programme area (eligible NUTS regions that a programme covers), priority axis, co-financing rates, programme financial allocations, indicators, etc. are stored here. These data are the basis for all future steps in the workflow. This task is usually done by an administrator of the system.

- 2. Management of calls**

Interreg programmes finance projects based on application forms submitted within a defined timeslot and conditions. These timeslots are calls for proposals. Each call has a start and end date which determines the start and deadline for submitting applications. In the eMS, each call can contain different configurations (‘call options’), which change the application form visible to applicants. One Interreg programme can announce an unlimited number of calls throughout the programme lifecycle.

The conditions applying to each call for proposals are usually approved by the Monitoring Committee and configured in the system by the system administrator.

- 3. Application Form**

Any person intending to submit an application within an open call for applications can register a user and fill out the application form directly in the eMS. It is possible to submit applications only within the timeslot and conditions defined in the call for applications. A user who first created an application is treated by the system as a lead user and can provide other users with read - or read/write access to the application form. The lead applicant is the only user who can submit the application.



#### **4. Assessment**

All submitted applications need to go through a two-step assessment. The eMS contains a sequence of two checklists: “Admin- & Eligibility check” and “Quality Assessment”. Assessment of Applications is usually managed by the JS in cooperation with national contact points and/or external experts. The eMS supports 4-eye principle for the assessment and allows assigning specific applications and questions to specific users such as external experts.

#### **5. Recommendation**

The outcome of the assessment is a recommendation by the assessors to the Monitoring Committee. The project can be recommended for funding, not recommended or recommended under conditions. Recommendations to the MC are usually managed by the JS.

#### **6. Funding decision (Monitoring Committee)**

The Monitoring Committee decides which projects are approved by the programme or approved under conditions. The decision of the MC and its date need to be inserted into the system, which is usually a task of the JS.

All projects which are approved under conditions need to go through a condition fulfilment procedure, which is, in practice, a modification of the application form based on some clear recommendations of the MC. Modifications are then verified by the JS, which subsequently changes the project status into approved or not approved.

All projects which are not approved are archived in the system.

#### **7. Handover and supplementary information**

After the project is approved and before it can be contracted, the lead applicant needs to appoint an eMS user who will be the lead partner for the project. The JS checks the proposed user and approves or rejects the proposed lead partner. In case of rejection, the lead applicant needs to propose another user. This process is called handover in the eMS and can be switched off if not needed by the programme.

Additionally, some important information on project management structure and e.g. bank account are ready to be filled out at this stage in the section entitled ‘supplementary information’. This section is available from the moment of approval on but is not necessary a step in the workflow, i.e. if not filled out one may still continue the contracting process. There are many tabs in the ‘supplementary information’ section all of which can be accessed by users with the corresponding user rights (read/write)

#### **8. Subsidy contract**

The system supports the generation of a Subsidy Contract. It is template-based and uses data from the approved application form. The template for the subsidy contract is programme-specific and can be adjusted by programmes. Please note that some IT expertise is necessary to adjust templates in the eMS. The Subsidy Contract -once generated - can be edited (if necessary) and then printed (downloaded as pdf document). Once the Subsidy Contract is marked as approved (eg by the JS), the system changes the status of a project into ‘contracted’ and allows for partner and project reporting. Basic data on the Subsidy Contract and all its amendments as well as the documents themselves are stored in the eMS in the section ‘project history’.

## **9. Partner reporting**

Once the project is contracted, it enters the reporting phase, which will last until the project is finalised. Each project partner needs to report its activities and expenditure in a partner report. In order to do so, the Lead Partner needs to allocate at least one user per project partner. Thereafter, partners can fill out their reports and submit them to their national controllers (FLC).

## **10. FLC**

First level Controllers are national controllers who need to check every partner's report. They have access to the eMS and see the relevant information. They have their working documents available in the system and can do the verification work online. As a result of the FLC check, an FLC certificate is generated and approved by the controller. The eMS also generates an FLC report which contains more detailed information on the FLC work as well as the FLC checklists. After FLC verification, the partner report is forwarded to the Lead Partner.

## **11. Project reporting**

The Lead Partner collects all FLC certified partner reports (including its own) and creates a project report. The Lead Partner decides on which FLC certificates to include in the project report. The LP has the right to exclude partner reports from the project report and to reject expenditure approved by the FLC. As soon as the project report is ready, it is submitted to the JS.

## **12. JS verification**

The JS receives a project report and verifies it accordingly; It has the possibility to make positive or negative corrections to individual expenditure items. Once approved, the report is submitted to the MA.

## **13. MA verification**

MA receives a project report and verifies it accordingly; Also MA has the possibility to make positive or negative corrections to individual expenditure items. Once approved, the report is then submitted to the CA.

## **14. CA verification**

CA verifies the report. Unlike JS and MA, CA can deduct some expenditure or exclude temporarily for further verification) and includes the report in the CA certificate. Once included in the certificate, the report may be paid.

## **15. Payment**

CA performs the payment to the Lead Partner outside of the system and records date and amount paid. The payment can be done in full or in instalments.

## **16. CA reporting**

CA is responsible for several reports to the European Commission. The eMS allows for inclusion of the CA certificates into the application for payment to the European Commission as well as annual accounts. eMS also allows for generation of the accounts for the accounting periods.

It is also possible to generate programme annual reports and financial statistics, which are required by the regulatory framework.

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### Horizontal functionalities (not part of the standard workflow)

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- **Modifications**

It must be possible to manage project modifications throughout the project lifecycle. The system allows the JS and the Lead Partner to initiate project modifications. The JS is allowed to initiate modifications at all times and the LP only after the project is in the status 'contracted'. Once the modification is initiated and allowed by the JS, the LP can modify the application form. All modifications need to be verified and approved by the JS and/or the Monitoring Committee. After the modification is approved, a new version of the application form, which becomes the new valid application form. All the previous versions are stored and are accessible at all times in the project history section.

- **Automatic messages**

The eMS automatically can send messages to different registered stakeholders. Mostly this feature is implemented for status changes (like approval of a project).

## Management verification - national controls (FLC)

### Needed user rights / privileges

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Initially FLC users (below referred to as 'you') do not need any special user privilege. The access to a partner report is granted via the assignment performed by the FLC assigning unit (see Chapter 'FLC Assignment'). FLC users can only access reports of project partners that have been assigned to them.

Additional user privileges for FLC can include:

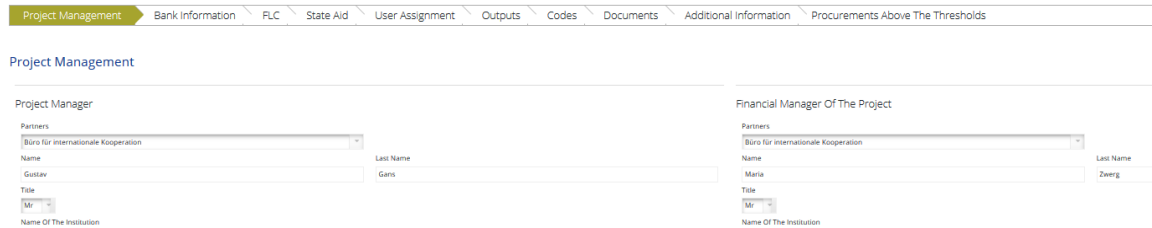
- DASHBOARD
- SHOW\_APPLICATIONS, to view project applications (only those to which the user is assigned).
- FLC, to view overview tables and FLC documents.
- FLC\_CHECK, to check FLC work.
- FLC\_SUBMIT, to issue FLC Certificate (to submit FLC work). In case the submission in an FLC organization is done by another user than the one preparing the FLC work, the controller allowed to submit must have this privilege while the other one does not.
- SUBMIT\_EVALUATION, to finalise the FLC checklist
- FLC\_REVERT\_REPORT, to re-open a partner report for editing by the project partner
- ENABLE\_ATTACHMENTS\_PAPREPORT, to allow FLC to re-open the 'attachment' section of the partner report for uploading of additional attachments by the partner.
- ENABLE\_ATTACHMENTS\_EXPENDITURE\_LIST, to allow FLC to reopen the List of Expenditure (LoE) of the partner report for uploading of additional documents by the partner.
- DOCUMENT\_LIBRARY, gives access to the eMS - document library.
- DUPLICATE\_CHECKLIST, to allow FLC to duplicate parts of the checklist, e.g. in case of checking more than one public procurement.

Additional user privileges that are relevant to the FLC section can be granted for other users (institutions) as well, for example:

- R\_FLC\_attachment, grants read only access to the FLC attachment section after a partner report has been certified by FLC.
- R\_FLC\_checklist, grants read only access to the FLC checklist after a partner report has been certified by FLC.
- R\_FLC\_control\_risk\_assessment, grants read only access to the control risk assessment checklist after a partner report has been certified by FLC.
- R\_FLC\_expenditure, user can access the FLC forms after a report was certified by FLC (read only).
- R\_FLC\_inherent\_risk\_assessment, grants read only access to the Inherent risk assessment checklist after a partner report has been certified by FLC.
- R\_FLC\_Partner\_Information, grants read only access to the partner information section after a partner report has been certified by FLC.

- R\_FLC\_report, grants read only access to the FLC report section after a partner report has been certified by FLC.

In addition, programmes can consider providing (read-only access) for FLC to some of the supplementary information. Read-only access to the ‘Partnership agreement’ and ‘procurements above threshold’ tabs is granted automatically when a user is assigned to a project partner as an FLC. For read-only access to other Tabs, the FLC role needs additional privileges.



The screenshot shows the 'Project Management' section of the system. It contains two side-by-side forms. The left form is titled 'Project Manager' and the right form is titled 'Financial Manager Of The Project'. Both forms have a 'Partners' dropdown menu, a 'Name' text field, a 'Last Name' text field, a 'Title' dropdown menu, and a 'Name Of The Institution' text field. The 'Partners' dropdown is set to 'Buro for internationale Koöperation' in both forms. The 'Name' field contains 'Gustav' in the Project Manager form and 'Maria' in the Financial Manager form. The 'Last Name' field contains 'Gerns' in the Project Manager form and 'Zwerg' in the Financial Manager form. The 'Title' dropdown is set to 'Mr' in both forms.

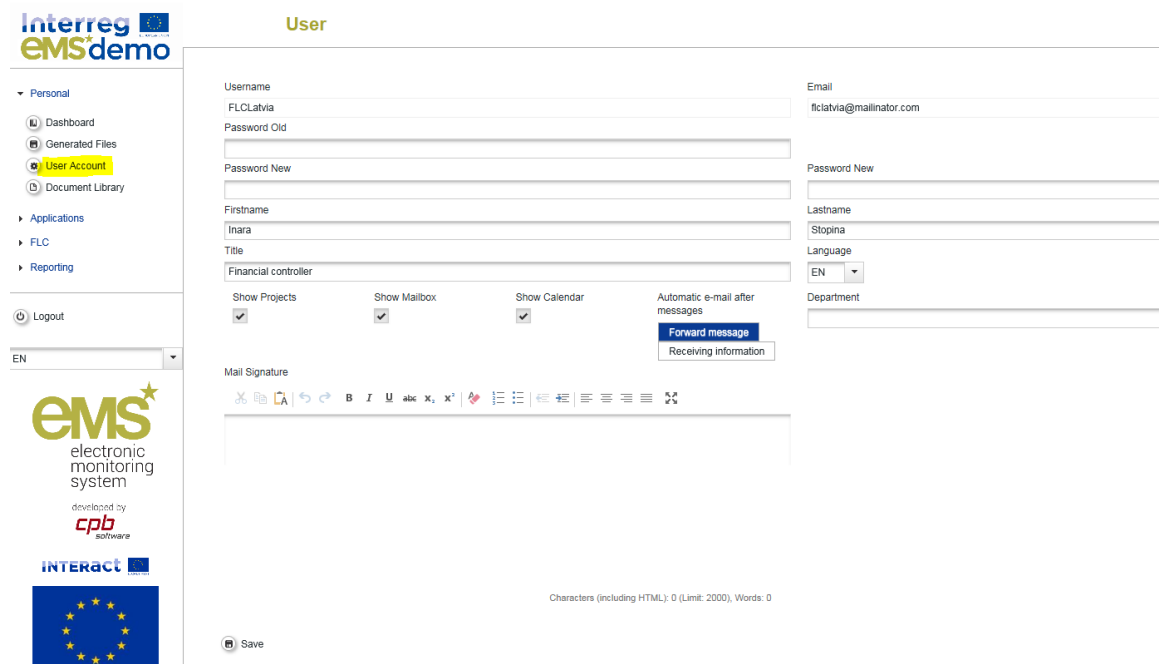
Figure 124: FLC can be given (read-only) access to some or all of the supplementary information

Currently the FLC role must be manually assigned to all FLC users.

## FLC access to User Account

By accessing the User Account, you can change your personal information (first name; last name; title) as well as introduce the name of Department you are working in and define your Mail Signature that will be shown by default when using the Mailbox.

Also you can choose the view of your Dashboard by ticking or unticking checkboxes that are introduced for defining the items to be visible on your dashboard (“Show Projects”, “Show Mailbox”, “Show calendar”).

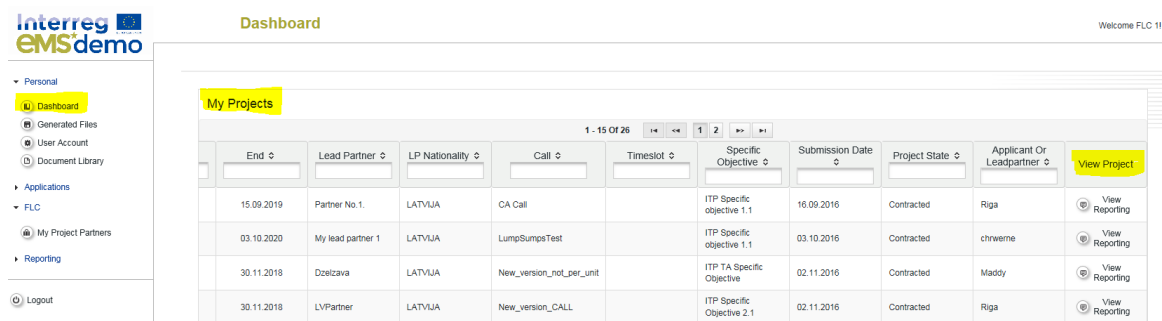


The screenshot shows the 'User' account page. On the left is a sidebar with navigation links: 'Personal' (Dashboard, Generated Files, User Account, Document Library), 'Applications' (FLC, Reporting), and 'Logout'. The main content area is titled 'User' and contains several form fields: 'Username' (FLCLatvia), 'Email' (flclatvia@mailinator.com), 'Password Old', 'Password New', 'Firstname' (Inara), 'Lastname' (Stopina), 'Title' (Financial controller), and 'Department'. There are also checkboxes for 'Show Projects', 'Show Mailbox', and 'Show Calendar', all of which are checked. A 'Forward message' button is visible. At the bottom, there is a 'Mail Signature' section with a rich text editor and a 'Save' button. The footer includes logos for Interreg EMS demo, EMS electronic monitoring system, CPB software, and INTERact, along with a European Union flag.

Figure 125: User Account

## FLC access to partner reports

After login, you see the FLC dashboard with a list of all projects, which have at least one project partner assigned to you. The dashboard also shows the mailbox and a calendar if configured like this in the User Account.



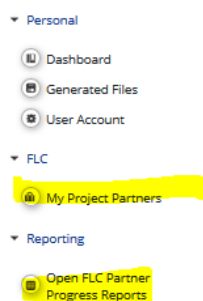
The screenshot shows the 'Interreg EMS demo' dashboard. On the left is a navigation menu with sections: Personal (Dashboard, Generated Files, User Account, Document Library), Applications (My Project Partners), Reporting, and a Logout button. The main area is titled 'Dashboard' and 'Welcome FLC 11'. It features a 'My Projects' table with the following data:

End	Lead Partner	LP Nationality	Call	Timeslot	Specific Objective	Submission Date	Project State	Applicant Or Leadpartner	View Project
15.09.2019	Partner No.1.	LATVIJA	CA Call		ITP Specific objective 1.1	16.09.2016	Contracted	Riga	<a href="#">View Reporting</a>
03.10.2020	My lead partner 1	LATVIJA	LumpSumpsTest		ITP Specific objective 1.1	03.10.2016	Contracted	chrweme	<a href="#">View Reporting</a>
30.11.2018	Dzelzava	LATVIJA	New_version_not_per_unit		ITP TA Specific Objective	02.11.2016	Contracted	Maddy	<a href="#">View Reporting</a>
30.11.2018	LVPartner	LATVIJA	New_version_CALL		ITP Specific Objective 2.1	02.11.2016	Contracted	Riga	<a href="#">View Reporting</a>

Figure 1264: FLC users can use the dashboard to access projects

Alternatively, you can also access projects via the 'My project partners' table under 'FLC' in the left-hand menu. To view this list, the FLC user role needs the privilege 'FLC'.

A list of all open partner reports (i.e. all reports ready to be verified) can be accessed via the 'Open FLC partner progress reports' menu item under 'Reporting'. To view this list, the FLC user role needs the privilege 'FLC'.

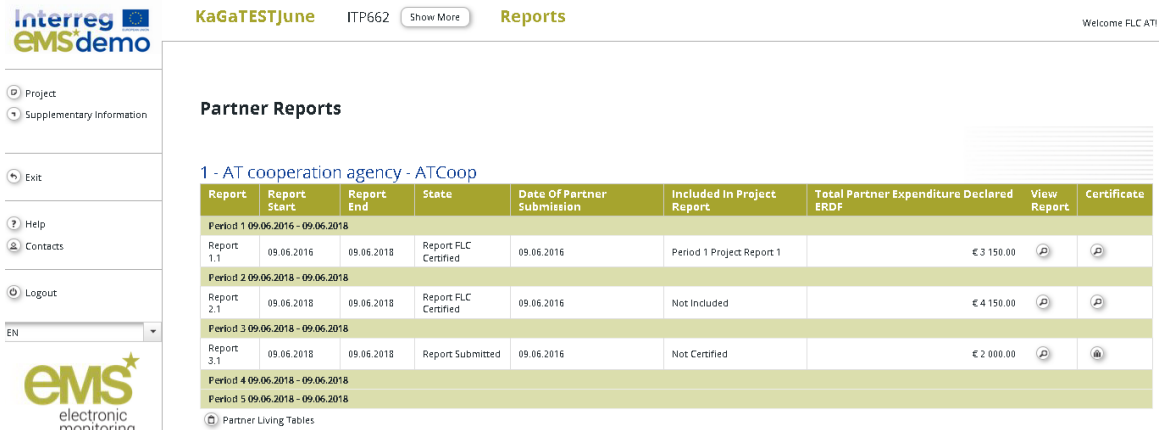


The screenshot shows the navigation menu with the following items highlighted in yellow:

- Personal
  - Dashboard
  - Generated Files
  - User Account
- FLC
  - My Project Partners
- Reporting
  - Open FLC Partner Progress Reports

Figure 1275: FLC users can access projects via the 'My project partners' table or open partner reports via the 'Open FLC Partner Progress Reports' menu item

If you access the project from the 'My project partners' list, you will be directed to the partner report section and - where available- reports can be selected. In the example below - as you can see from the 'State' of the reports - two reports are already FLC certified and one has been submitted to FLC but not yet FLC certified.



**Partner Reports**

1 - AT cooperation agency - ATCoop

Report	Report Start	Report End	State	Date Of Partner Submission	Included In Project Report	Total Partner Expenditure Declared	View Report	Certificate
<b>Period 1 09.06.2016 - 09.06.2018</b>								
Report 1.1	09.06.2016	09.06.2018	Report FLC Certified	09.06.2016	Period 1 Project Report 1	€ 3 150.00		
<b>Period 2 09.06.2018 - 09.06.2018</b>								
Report 2.1	09.06.2018	09.06.2018	Report FLC Certified	09.06.2016	Not Included	€ 4 150.00		
<b>Period 3 09.06.2018 - 09.06.2018</b>								
Report 3.1	09.06.2018	09.06.2018	Report Submitted	09.06.2016	Not Certified	€ 2 000.00		
<b>Period 4 09.06.2018 - 09.06.2018</b>								
<b>Period 5 09.06.2018 - 09.06.2018</b>								

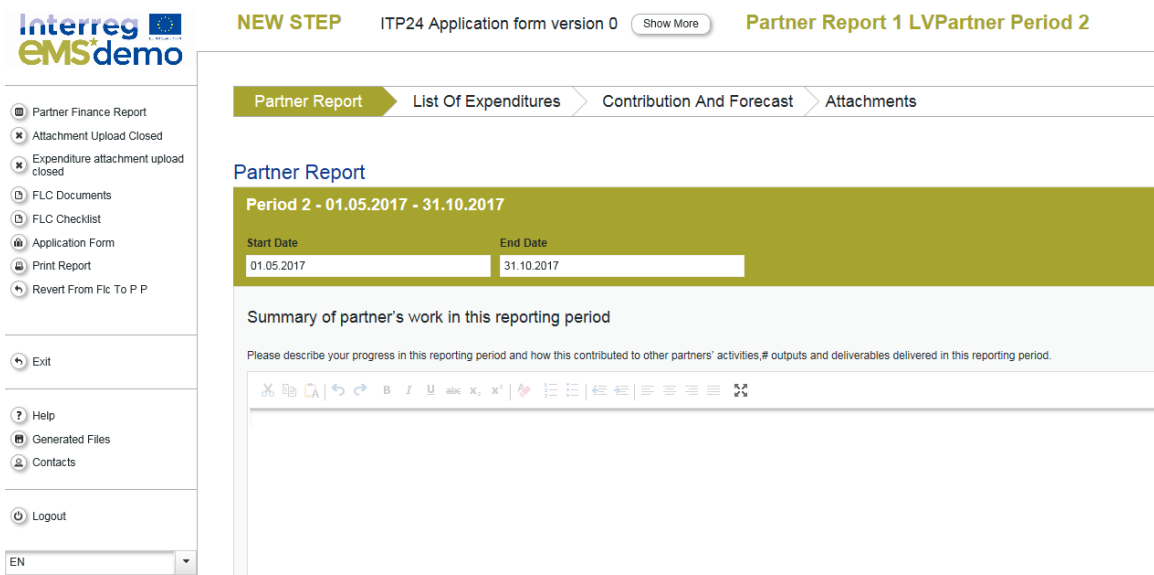
Partner Living Tables

Figure 106: The report overview can be used to access partner reports

If you access the report from ‘Open FLC partner progress reports’, by pressing the magnifying glass in the column ‘view’ for the report in question, you will immediately be directed to the selected report.

## Verification of a partner report - List of Expenditure

Selection of a partner report leads to the partner report view. Near the top, Tabs to access the Partner Report (i.e. content section), the List of Expenditure, Contribution and Forecast and Attachments to the report made by the project partner are available.



**Partner Report**

Period 2 - 01.05.2017 - 31.10.2017

Start Date: 01.05.2017 End Date: 31.10.2017

**Summary of partner's work in this reporting period**

Please describe your progress in this reporting period and how this contributed to other partners' activities, # outputs and deliverables delivered in this reporting period.

Figure 1287: FLC view - partner report

## List of Expenditure - Overview

You can directly access the list of expenditure and verify expenditure items. Items ticked as 'Verified by FLC' are highlighted in orange.

### List Of Expenditures

Item Id	Budget Line	Declared Amount Euro	Uploads	Verified By FLC	Difference FLC	Amount Certified FLC	Comment FLC
1.1	Staff costs	€ 1.98	0 Attachments	<input type="checkbox"/>	€ 0.00	€ 0.00	
1.1	Staff costs	€ 3.28	<a href="#">eMS-Logo.pdf (FLCHR1_10.06.2016)</a> 1 Attachments	<input checked="" type="checkbox"/>	-€ 0.53	€ 3.81	
2.1	Office and administration	€ 0.29	0 Attachments	<input type="checkbox"/>	€ 0.00	€ 0.00	
2.1	Office and administration	€ 0.49	0 Attachments	<input checked="" type="checkbox"/>	-€ 0.08	€ 0.57	
3.1	Travel and accommodation	€ 16.43	0 Attachments	<input checked="" type="checkbox"/>	-€ 2.67	€ 19.10	
5.1	Equipment	€ 9.92	0 Attachments	<input type="checkbox"/>	€ 0.00	€ 0.00	

Figure 1298: FLC section of the List of expenditure - Items ticked as 'Verified by FLC' are highlighted.

In the 'List of Expenditure', you can view all expenditure items. By clicking on an item, a pop-up window opens in which expenditure can be corrected.

Edit Expenditure  
Partner Report 1 LVPartner Period 2 List of Expenditures

<p><b>PP</b></p> <p>Budget Line: Infrastructure and works</p> <p>Work Package: P Preparation</p> <p>Internal Reference Number: 125</p> <p>Invoice Number: 33</p> <p>Invoice Date: 25.11.2016</p> <p>Date Of Payment: 27.11.2016</p> <p>Currency: EUR - EURO</p> <p>Conversion rate: (1)</p> <p>Total Value Of Item In Original Currency: 15.26</p> <p>VAT: 0.00</p> <p>Declared Amount In Original Currency: 15.26</p> <p>Declared amount in Eur: 15.26</p> <p>Expenditures Outside (The Union Part Of) The Programme Area? <input type="checkbox"/></p> <p>In Kind <input type="checkbox"/></p> <p>Purchase Of Land <input type="checkbox"/></p>	<p>Description1</p> <p>Description2</p> <p>Partner Comment</p> <p>Comment FLC (pp.flc.js.ma.ca.aa)</p>
<p><b>FLC</b></p> <p>Verified By FLC: <input type="checkbox"/></p> <p>Difference FLC: € 2.00</p> <p>Amount Certified FLC: € 0.00</p> <p>Flc Correction Type: Incorrect public procurement</p>	

Upload

Uploaded

No records found

Figure 1309 FLC can correct expenditure items in a pop-up that can be accessed via the List of expenditure

Expenditure items can also be edited directly in the List of Expenditure (LoE). Items that are edited directly in the LoE are saved only by pressing the button 'Save'.



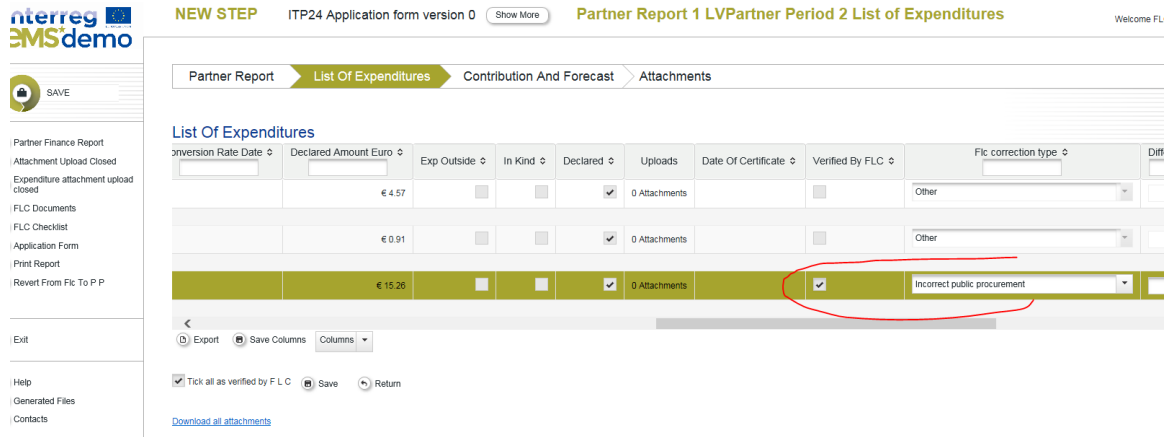


Figure 13110 Alternatively, FLC can also correct expenditure items directly in the List of expenditure

Both positive and negative corrections are possible in the 'Difference by FLC' field. Since negative corrections are more frequent, the eMS assumes that by introducing positive number in the 'Difference by FLC' field a correction is negative. **If you want to make a positive correction, please enter the negative amount.**

The corrected amount is shown as 'Amount certified by FLC' if the checkbox 'Verified by FLC' is ticked.

If you enter an amount in the 'Difference FLC' field, but do NOT tick the checkbox 'Verified by FLC', the eMS considers this amount as not verified and the 'Amount Certified FLC' field stays empty. The concerned expenditure item will NOT be included in the FLC certificate. Only by ticking checkbox 'Verified by FLC', the item will be included into the FLC certificate.

To make FLC work easier, a 'Tick all as verified by FLC' button is available, which allows you to tick all expenditure items as 'Verified by FLC' with one tick.

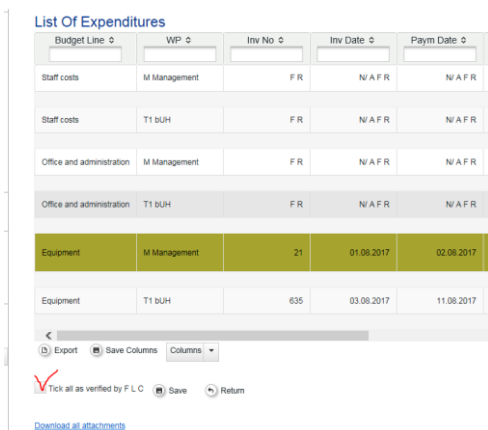


Figure 111 FLC can tick all items as verified by ticking 'Tick all as verified by FLC'.

**Caution!**

If you want an expenditure item to be included into the FLC certificate, the item needs to be marked as 'Verified by FLC' (the corresponding checkbox needs to be ticked).

For expenditure calculated using Flat rates (Staff costs, Office and Administration), the difference and certified amount are calculated automatically. They also do not need to be marked as 'Verified by FLC', as they are marked when expenditure that is the base for calculated Flat rate is checked as verified. Direct corrections in of flat rate budget lines are not possible.

Please note that in case a flat rate is based on multiple expenditure items and only some of them are ticked as 'verified by FLC' the flat rate will split into multiple items to make sure that only the part of the flat rate referring to the verified items is included in the FLC certificate.

Any supporting documents uploaded by the project partner to the LoE (i.e. documents attached by the project partner to specific expenditure items) can be accessed via the 'Uploads' section.

As an FLC, you can also upload documents to the LoE. Documents uploaded by FLC to the LoE cannot be viewed by the project partner.

**Cuts in original currency**

If any of the expenditure to be adjusted was declared in a currency different than EUR, you may decide to cut it in EUR or cut it in original currency. In order to cut in the original currency, you need to check the box 'edit amount in original currency'. Then you can enter the difference in the original currency and the system will calculate the difference and the new eligible amount in EUR using the exchange rate of the time when the item was submitted to the FLC.

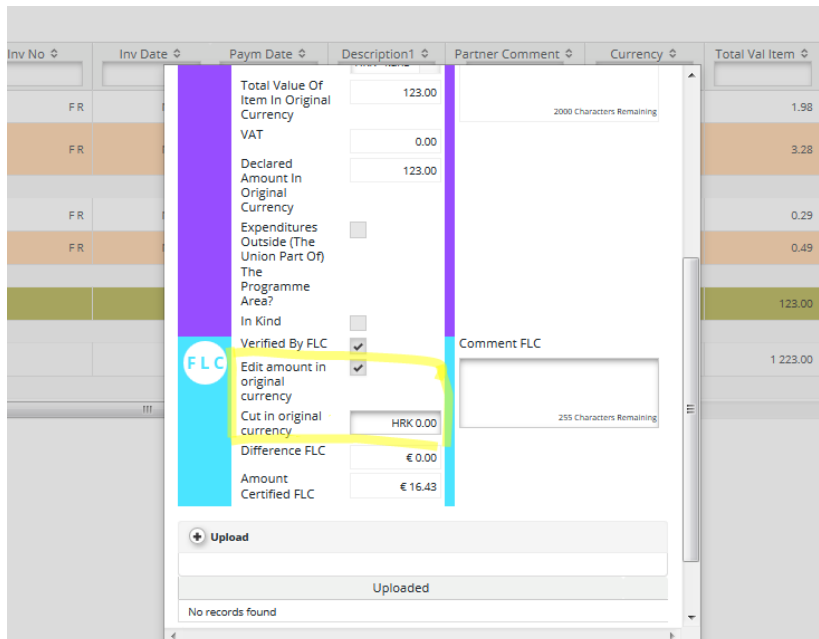


Figure 112 FLC (and all subsequent authorities) can cut or increase amounts in original currency.

### Caution!

Cuts in original currency are only possible in the single expenditure pop-up. All edits done directly in the List of Expenditure are by default in EUR.

### FLC 'Comment section' in List of Expenditure

There are three FLC comment fields available for your purposes. They can be accessed from the LoE and also from the pop-up of individual expenditure item. These comment fields can be turned on/off by the administrator, so not all of them might be available in every eMS instance.

Text in the FLC comment fields are visible to different actors in the system:

- 1.) Information introduced in the first comment field is visible to all users - project partner, Lead partner, FLC, Joint Secretariat, Managing authority, Certifying authority, Audit authority.
- 2.) Information introduced in the second comment field is visible only to the FLC user (any FLC user assigned to a particular partner meaning not only the one who introduced the comment). This comment field can for example be used for the notes that justify or explain the reasons behind the decisions made or notes that should be taken into account when checking the same kind of expenditure in the next reports but are not shared with project partner or further authorities.
- 3.) Information introduced in the third comment field is visible to the FLC user and all further authorities (Joint Secretariat, Managing authority, Certifying authority, Audit authority) but NOT to the Project partner or Lead partner. This comment box can be used to save a notes or additional information for further authorities.

Information introduced in the comment fields become available to other users only after the FLC certificate is issued!

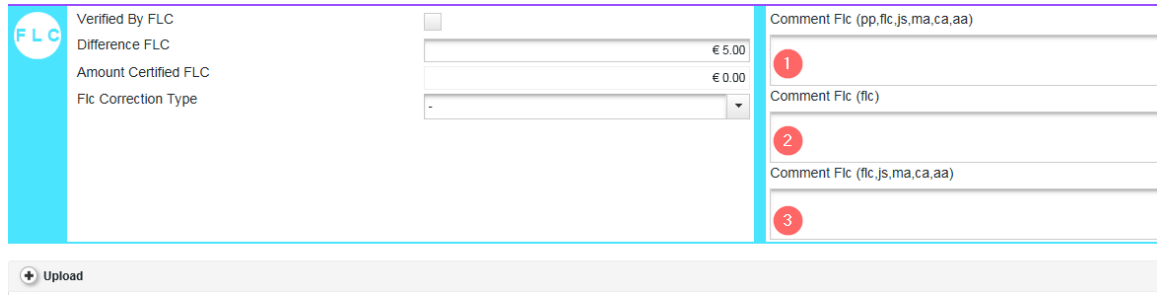


Figure 1323 FLC comment fields can be filled in the 'Edit Expenditure' Pop-up window of LoE and seen by different authorities

Difference FLC ↕	Cut In Original Currency	Amount Certified FLC ↕	Comment Flc (pp,flc,js,ma,ca,aa) ↕	Comment Flc (flc) ↕	Comment Flc (flc,js,ma,ca,aa) ↕
€ 1.00		€ 0.00			
€ 0.00		€ 0.00			
€ 0.15		€ 0.00			
€ 0.00		€ 0.00			
€ 5.00		€ 0.00	1	2	3
€ 0.00		€ 0.00			

Figure 1334 Alternatively, FLC comment fields can also be filled in directly in the LoE and seen by different authorities

### Visibility of FLC corrections to the project partner

Project partners can see corrections done by the FLC. The fields 'Difference FLC', 'Amount certified FLC' and 'Comment FLC (pp, flc, js, ma, ca, aa)' become visible to the partner after the FLC certificate is issued.

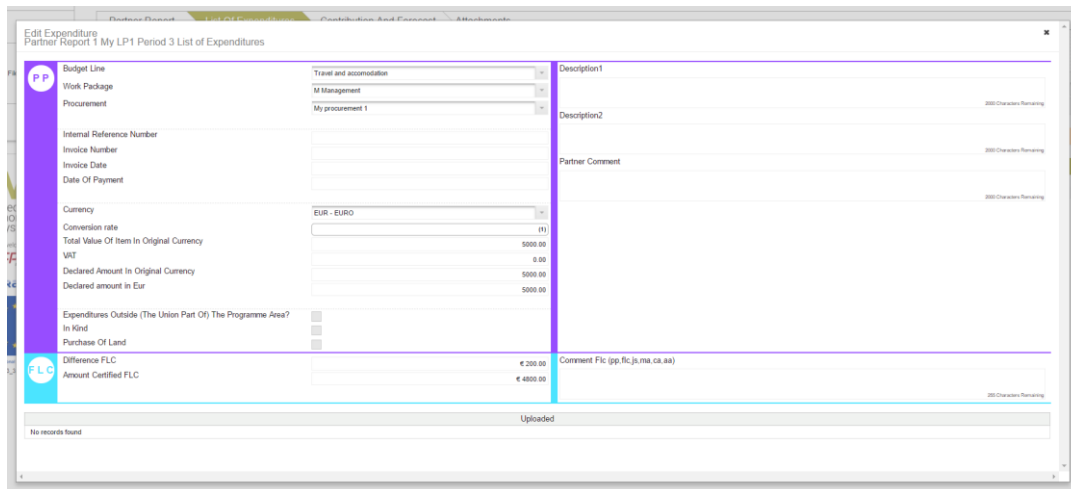


Figure 1345 FLC cuts are visible to the project partner

### ‘Column Select’ Feature of the List of Expenditure

The List of expenditure is very wide as it contains many columns and you might find one or the other column not necessary. Programmes can hide columns globally (i.e. at the programme level - this option is available in the programme.properties). You can hide columns locally (i.e. each user can hide columns as needed). For more information, please see the Section ‘Column Selector’).

Please note that some columns are especially useful for FLC to deal with left-over - not yet verified - items from previous reports (‘Sitting ducks’ - see below) namely: ‘Report Number’ and ‘Date of Certificate’.

The LoE table can be exported to Excel. Only columns that are not hidden will be exported.

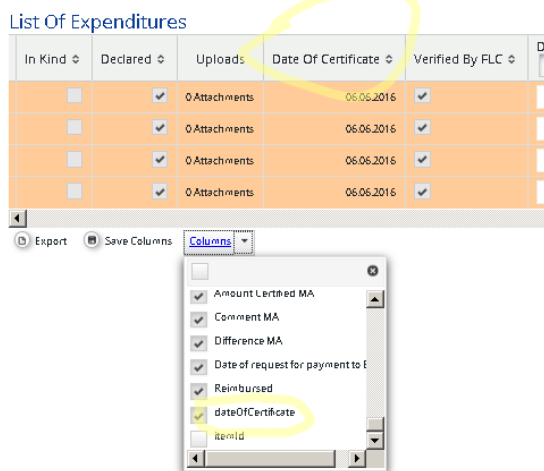


Figure 116 Column Selector feature - Date of Certificate

### Scrolling the List of expenditure

It is possible to scroll the List of expenditure to the left or right by using the middle-mouse-button (press it and move around in the table). This feature can be used as an alternative to the existing scroll bar.

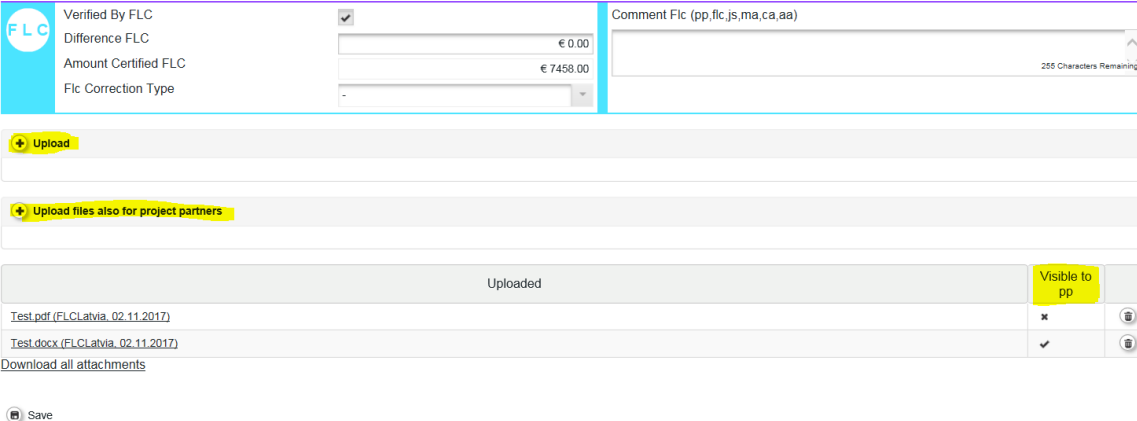
### Downloading documents (LoE Attachments)



Attachments by the project partner to items in the LoE are shown in the LoE and in the 'Edit Expenditure' pop-up window.

There are two types of attachments available: the ones that are visible only to you as controller of particular partner report and attachments that will become visible to the project partner after the FLC certificate is issued. To upload documents that should not be seen by project partner, use the "Upload button". To upload documents that can/should be seen by project partner, use the "Upload files also for project partners" button.


All uploaded documents are positioned in the order of uploading time and you can easily determine which documents are seen to project partners by mark on the right side of the list.

A 'download all attachments' button is available to download all attachments associated with one expenditure item.



Uploaded	Visible to pp	
Test.pdf (FLCLatvia_02.11.2017)	✗	
Test.docx (FLCLatvia_02.11.2017)	✓	

[Download all attachments](#)

 Save

**Figure 1357 Accessing attachments in the LoE**

You can add attachments to individual expenditure items. It is clearly visible that it was added by FLC (see below: user FLCAT added the last attachment). Attachments uploaded by an FLC user can be seen by all other FLC users that are assigned to the same project partner as well as JS, MA and CA. They currently cannot be seen by the project partner.



Declared Amount Org Currency 	Declared Amount Euro 	Uploads	Date Of
<input type="text"/>	<input type="text"/>	<a href="#">Lighthouse.jpg (matthilda, 13.06.2016)</a> <a href="#">Tulips.jpg (matthilda, 13.06.2016)</a> <a href="#">Chrysanthemum.jpg (FLCAT, 13.06.2016)</a> 3 Attachments	
1 000.00	€ 1 000.00		
150.00	€ 150.00	0 Attachments	
1 000.00	€ 1 000.00	0 Attachments	

Figure 1368 FLC can upload attachments in the LoE

## FLC Documents

The eMS handles the following FLC documents:

- FLC expenditures
- Partner information
- FLC Checklist
- FLC Report
- Attachments
- Risk assessments (inherent and control risks)

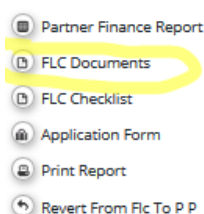


Figure 119 In the report view, the FLC Documents section can be accessed through the menu to the left.

Checklists included in the FLC Section (i.e. ‘FLC checklist’, ‘Inherent Risk Assessment’ and ‘Control Risk Assessment’) can be defined by Programmes. Interact provided a script to insert the HIT FLC checklists (i.e. FLC checklists and checklists for ‘inherent risk assessment’ and ‘control risk assessment’) with eMS version 3\_0.6. Those checklists are an optional step in the update and can be inserted with later versions as well.



## FLC Expenditures

This overview table shows - per budget line - how much was declared in the current report and how much of this was already ticked as 'verified by FLC' in the LoE. It can be used, e.g. to keep track of the FLC work. It can also be used to verify along cost categories (budget lines) as expenditure items can be opened per cost category via this view.

FLC Expenditures	Partner Information	FLC Checklist	FLC Report	Attachments	Inherent Risk Assessment
Control Risk Assessment					

Open Report Expenditures

✖ Show all waiting to be verified, # including open expenditures from other reports









Budgetline	Declared by partner		Certified by FLC		Difference		Difference in %	
	Current report	Total	Current report	Total	Current report	Total	Current report	Total
Staff costs 	€ 213.44	€ 213.44	€ 180.00	€ 180.00	€ 33.44	€ 33.44	84.33 %	84.33 %
Office and administration 	€ 32.01	€ 32.01	€ 27.00	€ 27.00	€ 5.01	€ 5.01	84.34 %	84.34 %
Travel and accommodation 	€ 1 067.23	€ 1 067.23	€ 900.00	€ 900.00	€ 167.23	€ 167.23	84.33 %	84.33 %
External expertise and services 	€ 0.00	€ 0.00	€ 0.00	€ 0.00	€ 0.00	€ 0.00	Not applicable	Not applicable
Equipment 	€ 0.00	€ 0.00	€ 0.00	€ 0.00	€ 0.00	€ 0.00	Not applicable	Not applicable
Infrastructure and works 	€ 0.00	€ 0.00	€ 0.00	€ 0.00	€ 0.00	€ 0.00	Not applicable	Not applicable
<b>Total Expenditure</b>	<b>€ 1 312.68</b>	<b>€ 1 312.68</b>	<b>€ 1 107.00</b>	<b>€ 1 107.00</b>	<b>€ 205.68</b>	<b>€ 205.68</b>	<b>84.33 %</b>	<b>84.33 %</b>
Net Revenue 	€ 0.00	€ 0.00	€ 0.00	€ 0.00	€ 0.00	€ 0.00	Not applicable	Not applicable
<b>Total Eligible Expenditure </b>	<b>€ 1 312.68</b>	<b>€ 1 312.68</b>	<b>€ 1 107.00</b>	<b>€ 1 107.00</b>	<b>€ 205.68</b>	<b>€ 205.68</b>	<b>84.33 %</b>	<b>84.33 %</b>

Figure 120: 'FLC expenditures' shows amounts declared by the partner and certified by FLC per cost category (budget line)

This view is also used to access any open expenditure items from other partner reports (see Section 'Open Expenditure Items from Other Reports' below).

Note: the column: 'Total' has no use for the default view, it only makes sense for the 'sitting ducks view' (see below). Without 'sitting ducks', it just repeats what is listed under 'current report'.

## Partner Information

This interface can be used to enter important information about a project partner such as VAT and bank account.

It is assumed that information entered here does not usually change over time. For this reason, information entered once in this section is shown as well in all subsequent reports.

If it does change, however, it can be updated. If updated, the new information will be shown in all subsequent reports, but not in already submitted reports.

Some or all of this information entered here can be used in the printed versions of the FLC report or certificate as needed.

[Flc Expenditures](#)
[Partner Information](#)
[FLC Checklist](#)
[FLC Report](#)
[Attachments](#)
[Inherent Risk Assessment](#)
[Control Risk Assessment](#)

### Partner Information

---

**Accounting System**

[according to Art. 125 4(b) of Reg. (EU) No 1303/2013] The project partner uses for accounting purposes

A Separate Accounting System

---

**Vat**

The partner organisation has the right to recover VAT.

Yes Partially No

---

**Bank Account**

The correct IBAN and BIC is communicated to the Lead Partner and the account belongs to the project partner's organization

Yes No

Please provide comment

Figure 121 'Partner information' shows information that usually does not change over time

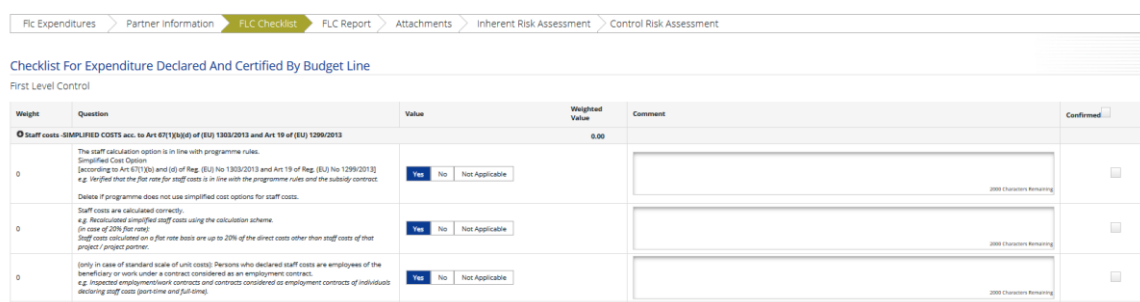
## FLC Checklists

The FLC checklist is provided by the programme and lists all verifications expected from national controllers.

The FLC checklist can be defined by Programmes. Interact provided a script to insert the HIT FLC checklists with the eMS version 3\_0.6. Those checklists are an optional step in the update and can be inserted with later versions as well.

As the HIT FLC checklists contain controls for both real costs and simplified cost options, programmes will need to adjust the checklist to their requirements. Programmes can either remove them from the script, so that they will not appear in eMS, or delete the not needed checklists from eMS in the ‘Manage Checklists’ section.

After executing the script, the checklists appear in the ‘Manage Programme’ section. The checklists behave like any other checklist - you can add/remove/change questions or wordings and you need to assign the checklists to calls and the user privileges to user roles.



Weight	Question	Value	Weighted Value	Comment	Confirmed
0	Staff costs: SIMPLIFIED COSTS acc. to Art 67(1)(b)(d) of (EU) 1303/2013 and Art 19 of (EU) 1299/2013 The staff calculation option is in line with programme rules. Simplified Cost Option (according to Art 67(1)(b) and (d) of Reg. (EU) No 1303/2013 and Art 19 of Reg. (EU) No 1299/2013) e.g. Verified that the flat rate for staff costs is in line with the programme rules and the subsidy contract. Delete if programme does not use simplified cost options for staff costs.	Yes No Not Applicable	0.00		<input type="checkbox"/>
0	Staff costs are calculated correctly. e.g. Recalculated simplified staff costs using the calculation scheme. (in case of 20% flat rate) Staff costs calculated on a flat rate basis are up to 20% of the direct costs other than staff costs of that project / project partner.	Yes No Not Applicable			<input type="checkbox"/>
0	(only in case of standard scale of unit costs) Persons who declared staff costs are employees of the beneficiary or work under a contract considered as an employment contract. e.g. Inspected employment contracts and contracts considered as employment contracts of individuals declaring staff costs (part-time and full-time).	Yes No Not Applicable			<input type="checkbox"/>

Figure 122 ‘FLC checklist’ shows the checklist to be filled in by controllers

In order for controllers to be able to see and edit the checklist, they need to have the correct user role with associated user privileges:

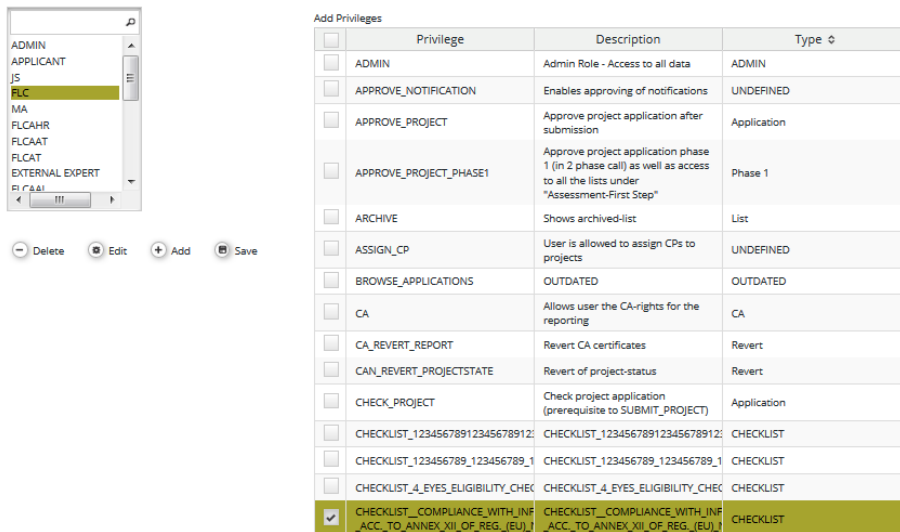
To do this, administrators first create or import the checklists in the section ‘eMS Management’/ ‘Manage Checklists’. There are three types of checklists:

- FLC Checklist
- Inherent Risk
- Control Risk

In the section ‘eMS Management’/ ‘Manage Roles’, administrators define the role ‘FLC’ (or any other name for this role) and assign privileges to see and edit FLC checklists to this role.

## Roles and Privileges

Welcome Admin eMS!



Privilege	Description	Type
ADMIN	Admin Role - Access to all data	ADMIN
APPROVE_NOTIFICATION	Enables approving of notifications	UNDEFINED
APPROVE_PROJECT	Approve project application after submission	Application
APPROVE_PROJECT_PHASE1	Approve project application phase 1 (in 2 phase call) as well as access to all the lists under "Assessment-First Step"	Phase 1
ARCHIVE	Shows archived-list	List
ASSIGN_CP	User is allowed to assign CPs to projects	UNDEFINED
BROWSE_APPLICATIONS	OUTDATED	OUTDATED
CA	Allows user the CA-rights for the reporting	CA
CA_REVERT_REPORT	Revert CA certificates	Revert
CAN_REVERT_PROJECTSTATE	Revert of project-status	Revert
CHECK_PROJECT	Check project application (prerequisite to SUBMIT_PROJECT)	Application
CHECKLIST_12345678912345678912	CHECKLIST_12345678912345678912	CHECKLIST
CHECKLIST_123456789_123456789_1	CHECKLIST_123456789_123456789_1	CHECKLIST
CHECKLIST_4_EYES_ELIGIBILITY_CHECK	CHECKLIST_4_EYES_ELIGIBILITY_CHECK	CHECKLIST
<input checked="" type="checkbox"/> CHECKLIST_COMPLIANCE_WITH_INF_ACC_TO_ANNEX_XII_OF_REG_(EU)_1	CHECKLIST_COMPLIANCE_WITH_INF_ACC_TO_ANNEX_XII_OF_REG_(EU)_1	CHECKLIST

Figure 123 An FLC role must be created and associated with privileges to see and edit checklist(s)

Additionally, the checklists must be allocated to the call for proposals in which the project applied for funding.

Then, in the section 'eMS Management' / 'Manage Users', the FLC role needs to be assigned to the controllers.

All users with these checklist privileges, can view and edit the FLC checklist (as well as checklists for 'inherent risk assessment' and 'control risk assessment').

In order to finalise the FLC checklist, another user privilege (SUBMIT\_EVALUATION) is needed. Checklists on inherent and control risks can be finalised without this privilege.

0	Deliverables or other evidence of the work carried out e.g. inspected delivery notes, verified existence of documents
<b>Total Assessment Value</b>	
<b>Max</b>	
<b>0.00</b>	

Figure 124 Checklists should be finalised before submission of FLC work

The privilege to finalise checklists (SUBMIT\_EVALUATION) can be assigned to all FLC roles or just to a separate FLC supervisor role.

### Country-specific Checklists

Through these features it is also possible to assign country-specific checklists if needed. First administrators define the checklists (one for each country). Then - for each country - they create user roles with privileges to see country-specific checklists (e.g. FLC\_XX, FLC\_XY, etc). Then they assign the users to the country-specific roles.

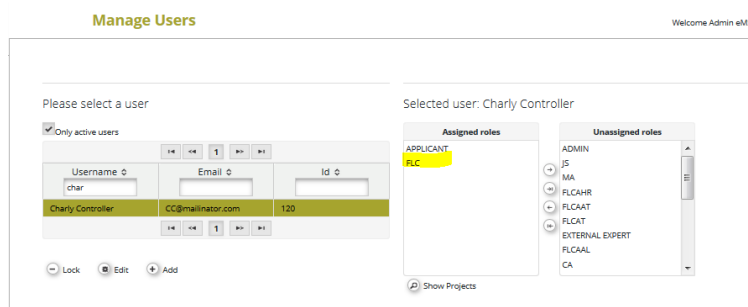


Figure 125 The FLC role must be assigned to all FLC users

### Caution!

If administrators define country-specific FLC roles, administration of the eMS could become time consuming as each FLC user will need the correct country-specific user role. Also, if there is a separate FLC supervisor role (to finalise the FLC checklist) then management of FLC users will also require more administration.

## FLC Report

The section 'FLC Report' contains information on the current report. It is assumed that this information changes over time. The information to be provided in this section includes Type of report, details on the designated project partner controller, Methodology of the verification, Description of Findings, Conclusions and recommendations and follow-up measures for the next partner report.

[Flc Expenditures](#)
[Partner Information](#)
[FLC Checklist](#)
[FLC Report](#)
[Attachments](#)
[Inherent Risk Assessment](#)
[Control Risk Assessment](#)

### Independent First Level Control Report

Project And Progress Report

Report Dated By Project Partner 09.06.2016

Type Of Project Report

☐ Preparation Costs
 ☐ Partner Report
 ☐ Final Report

Designated Project Partner Controller

Flc Body Responsible For The Verification	Ministry of Finance
Flc Organization Doing The Verification( If Applicable)	FirstFlcInstitution
Name Of The Controller	FLC AT
Job Title	Chief national controller
Division Unit Department	Department of financial control
Address	Control street 1 1070
Country	Wien
Telephone Number	12345678
Email	first@flc.at
Controller Reviewer(if Applicable)	

2000 Characters Remaining

Methodology Of The Verification

General Methodology

Please Describe

☐ Desk Based
 ☐ On The Spot
 ☐ Other

Figure 126 'FLC Report'

Unlike to the 'Partner Information' section, information entered in FLC Report section is not shown in all subsequent reports as well. It should be filled from the scratch for every report with exception of 'Conclusions and recommendations', 'Follow up measures for the next partner report' and 'Comment' sections that are copied from the previous report and shown in the subsequent reports in editable form.

☐ n.a.
 

2000 Characters Remaining

### Conclusions And Recommendations

☐ n.a.
 

2000 Characters Remaining

### Follow Up Measures For The Next Partner Report

☐ n.a.
 

2000 Characters Remaining

### Comment

Figure 127 'FLC Report' sections that are copied from the previous reports and shown in the subsequent reports in editable form

Information under 'Designated Project Partner Controller' is pre-filled. The eMS derives this information from the following sources:

FLC institution set-up (see 'Manage FLC Institution'):

- FLC body responsible for the verification
- FLC organization doing the verification (if applicable)
- Address
- Country
- Telephone number
- Email

User account of the logged-in user:

- Name of the controller
- Job Title
- Email of the controller
- Controller Reviewer (if applicable) - manually filled in field

It is always the logged-in FLC user shown in these fields. In the FLC certificate, the user that finalized FLC work (submitted) will be shown.

**Caution!**

If you change information in the user account, you need to logout and login again to see these changes also in the FLC report.

There are two overview tables available - 'Expenditures declared and certified by budget line' and 'Description of finding, observation and limitations'/'FLC corrections'.

Table 'Expenditures declared and certified by budget line' shows information on declared and ticked as "verified" amounts in particular report. Basically it is the copy of the table under 'FLC Expenditures' section described before just it shows only information on the current report and does not provide a possibility to show all waiting to be verified expenditures from previous reports.

The table 'Description of finding, observation and limitations'/'FLC corrections' summarizes all corrections according to the type of correction. See also chapter on Monitoring types of FLC/JS/MA corrections.

Information changes until finalization of the FLC work (submission), after finalization of the FLC work, information in these fields and tables does no longer change.

## Attachments

This is a section for FLC to upload documents. Several documents can be uploaded at once by selecting documents (ticking the tickbox) and pressing 'Download selected files'. Additionally, you can upload documents also for individual budget items in the LoE. Documents uploaded here cannot be seen or accessed by project partners.

[FLC Expenditures](#) > 
 [Partner Information](#) > 
 [FLC Checklist](#) > 
 [FLC Report](#) > 
 **Attachments** > 
 [Inherent Risk Assessment](#) > 
 [Control Risk Assessment](#)

Upload

[+ Upload](#)

Attachments

Filename	Filetype	Date	User	Description	Actions
Test.pdf	pdf	18.06.2017 14:47:52	FLCLatvia	Explanation on cuts	<a href="#">Comment</a> <a href="#">Delete</a>

[Download Selected Files](#)

Figure 128 'Attachments' Download of several documents at once

## Inherent risk assessment

This section is used to assess the risks inherent to a project type, a project partner or types of activities/expenditures. Information entered here will be copied from one report to the next, but can be changed in each report. Usually changes are only needed, if something changed in the partnership, the organization, or the activities.

Information entered into this checklist is thus transferred to subsequent reports in editable form.

The checklist for the Inherent risk assessment is a HIT tool that can be imported and modified as needed.

[FLC Expenditures](#) > 
 [FLC Documents](#) > 
 [FLC Checklist](#) > 
 [FLC Report](#) > 
 [Attachments](#) > 
 **Inherent Risk Assessment** > 
 [Control Risk Assessment](#)

Inherent Risk Assessment Check

Inherent Risk Assessment Check

Weight	Question	Value	Weighted Value	Comment	Confirmed
<b>Inherent Risk Assessment</b>					
0	Inexperienced beneficiary	<input type="radio"/> Yes <input type="radio"/> No <input type="radio"/> Not Applicable	0.00	<input type="text" value="2000 Character Limit"/>	<input type="checkbox"/>
0	Beneficiary with poor track record, known issues	<input type="radio"/> Yes <input type="radio"/> No <input type="radio"/> Not Applicable		<input type="text" value="2000 Character Limit"/>	<input type="checkbox"/>
0	Beneficiary with other EU or non-EU grants (potential for double funding)	<input type="radio"/> Yes <input type="radio"/> No <input type="radio"/> Not Applicable		<input type="text" value="2000 Character Limit"/>	<input type="checkbox"/>
0	Large partnership	<input type="radio"/> Yes <input type="radio"/> No <input type="radio"/> Not Applicable		<input type="text" value="2000 Character Limit"/>	<input type="checkbox"/>
0	Large partner budget	<input type="radio"/> Yes <input type="radio"/> No <input type="radio"/> Not Applicable		<input type="text" value="2000 Character Limit"/>	<input type="checkbox"/>
0	Private partner	<input type="radio"/> Yes <input type="radio"/> No <input type="radio"/> Not Applicable		<input type="text" value="2000 Character Limit"/>	<input type="checkbox"/>
0	Person responsible for preparation of the financial report has changed recently	<input type="radio"/> Yes <input type="radio"/> No <input type="radio"/> Not Applicable		<input type="text" value="2000 Character Limit"/>	<input type="checkbox"/>
0	Large public procurements	<input type="radio"/> Yes <input type="radio"/> No <input type="radio"/> Not Applicable		<input type="text" value="2000 Character Limit"/>	<input type="checkbox"/>
0	Project with few tangible outputs (based on networking, meeting, etc.)	<input type="radio"/> Yes <input type="radio"/> No <input type="radio"/> Not Applicable		<input type="text" value="2000 Character Limit"/>	<input type="checkbox"/>
<b>Total Assessment Value Max</b>			<b>0.00</b>		<input type="checkbox"/>

[Finalize](#)

Figure 129 Inherent risk assessment

The checklist can be finalized by pressing the button to the bottom left. After finalization and before submission of the FLC work, it can still be unlocked and edited.



## Control risk assessment

The Control risk assessment provides information on the quality of each report. It can be used as a basis for sampling: if the quality of information in a budget line has been good in the past, sampling can be justified.

The Control risk assessment is intended to be done with every verification of a report (last step before submission of the FLC work).

Nevertheless, information entered into this checklist is transferred to subsequent reports in editable form. The purpose of this is to make it easier to view results of the previous Control risk assessment.

Within the Control risk assessment, quality of the expenditures when originally reported and quality of the expenditures after clarifications is evaluated and the number of clarification rounds with the beneficiary are recorded.

The checklist for the control risk assessment is a HIT tool that can be imported and modified as needed.

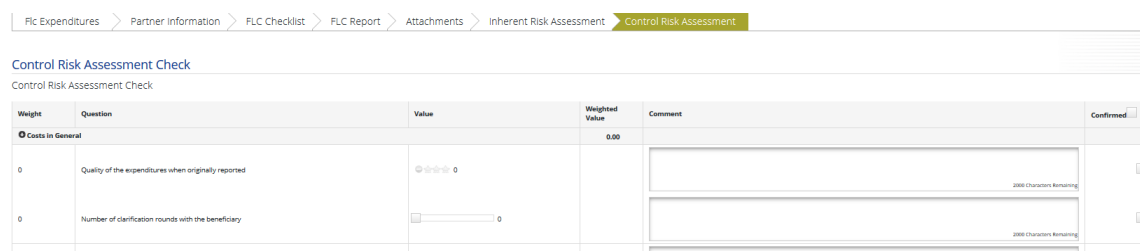


Figure 130 Control risk assessment

The checklist can be finalized by pressing the button to the bottom left. After finalization and before submission of the FLC work, it can still be unlocked and edited.

## Open Expenditure Items from Other Reports

### ‘Sitting Ducks’ (open items from previously certified reports)

You can choose NOT to verify an expenditure item (e.g. in case verification takes a long time or needs further clarification). Any item that is NOT ticked ‘Verified by FLC’, is NOT included in the current FLC certificate.

This means that - by not ticking ‘Verified by FLC’-, you generate an item that is neither accepted nor rejected and waits in the system to be verified (‘Sitting Duck’).

Sitting ducks are highlighted in pink color (see below) and can be verified with later reports.

### Other open expenditure items (open items from not yet certified reports)

In the eMS it is possible to also access expenditure items from other open reports. If you have more than one open reports (i.e. submitted to FLC but not yet finalized by FLC)

from the same partner and project, it is possible to see all expenditure items in one view and certify all items within one Certificate.

To access all open items, open 'FLC documents' and then 'FLC expenditure' and tick 'Show all waiting to be verified, including expenditures from other reports'.

### Finding out if there are open expenditure items

To find out if there are 'sittings ducks' or other open expenditure items, open 'FLC documents' and then 'FLC expenditure' and tick 'Show all waiting to be verified, including expenditure from other reports'.

This view shows sums per budget lines:

- 'Declared by Partner' - 'Current Report': all items included in the current report.
- 'Declared by Partner' - 'Other reports (open expenditure)': all items currently open in other reports (i.e. reports previously finalised by FLC as well as not yet finalised).
- 'Total': Sum of the two above.

In the example below, there are open items from other reports of EUR 1000 in the budget line 'external expertise and services' and of EUR 4000 in the budget line 'equipment'.

Flc Expenditures
Partner Information
FLC Checklist
FLC Report

Open Expenditures OfOffice for international cooperation

☒ Show all waiting to be verified, including open expenditures from other reports





Budgetline	Declared by partner		
	Current report	Other reports (open expenditure)	Total
Staff costs 	€ 1 000.00	€ 0.00	€ 1 000.00
Office and administration 	€ 150.00	€ 0.00	€ 150.00
External expertise and services 	€ 1 000.00	€ 1 000.00	€ 2 000.00
Equipment 	€ 0.00	€ 4 000.00	€ 4 000.00
Infrastructure & works 	€ 1 000.00	€ 0.00	€ 1 000.00
<b>Total Expenditure</b>	<b>€ 3 150.00</b>	<b>€ 5 000.00</b>	<b>€ 8 150.00</b>
Net Revenue 	€ 0.00	€ 0.00	€ 0.00
<b>Total Eligible Expenditure </b>	<b>€ 3 150.00</b>	<b>€ 5 000.00</b>	<b>€ 8 150.00</b>

Figure 131 FLC expenditure view - overview by budget line in the 'show all waiting to be verified including expenditure from other reports' view.

### Accessing open expenditure items

It is possible to view all relevant expenditure items by pressing the magnifying glass at the bottom left of the table shown above. Items shown in this view are:

- Items of the CURRENT report - already verified (orange).
- Items of the CURRENT report - not yet verified (white).
- All not yet verified items from OTHER OPEN reports (i.e. reports submitted to FLC but not yet finalized by FLC) (white).
- All not yet verified items from CLOSED reports (i.e. reports submitted to FLC and already finalized by FLC) Sitting ducks (pink).

This means that this view can be used to immediately see if there are any left-over items from previously certified reports (marked in pink).

FLC Expenditures > Partner Information > FLC Checklist > FLC Report > Attachments > Inherent Risk Assessment > Control Risk Assessment

Current report - not yet verified    Item from another report - not yet verified    Item already ticked as verified (orange)

List Of Expenditures

Report Number	Budget Line	WP	Declared Amount Euro	Verified By FLC	Difference FLC	Amount Certified FLC	Comment FLC
AustrianCoop 3.1	Staff costs	M Management	€ 1 000.00	<input checked="" type="checkbox"/>	€ 0.00	€ 1 000.00	
AustrianCoop 3.1	Office and administration	M Management	€ 150.00	<input checked="" type="checkbox"/>	€ 0.00	€ 150.00	
AustrianCoop 1.1	External expertise and services	T1 Work together	€ 1 000.00	<input type="checkbox"/>	€ 0.00	€ 0.00	sitting duck 1.1
AustrianCoop 3.1	External expertise and services	M Management	€ 1 000.00	<input type="checkbox"/>	€ 0.00	€ 0.00	
AustrianCoop 4.1	Equipment	M Management	€ 4 000.00	<input type="checkbox"/>	€ 0.00	€ 0.00	
AustrianCoop 3.1	Infrastructure & works	T1 Work together	€ 1 000.00	<input type="checkbox"/>	€ 0.00	€ 0.00	

Export    Save Columns    Columns

☐ Tick all as verified by FLC   

Sitting duck (open item from a previous already finalised report) (pink)

Figure 137 LoE accessed via the 'FLC expenditures' view - 'show all waiting to be verified including expenditure from other reports'.

By ticking 'Verified by FLC', the item that was left-over from previously certified reports will be included into the current FLC certificate.

#### Caution!

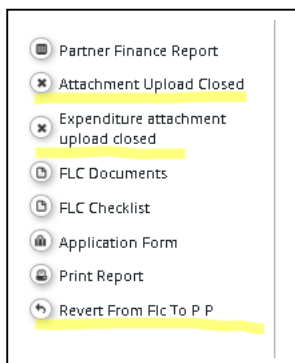
Sitting ducks are shown in this view only. If you enter the LoE via the Partner report, only items of this report are shown.

#### Caution!

If you want an expenditure item from another report to be included into the FLC certificate, the item needs to be marked as 'Verified by FLC' (the corresponding checkbox needs to be ticked) AND the button 'Show all waiting to be verified, including open expenditure from other reports' has to be ticked when pressing the button 'Check FLC work' and 'Submit FLC work'.

## Reopening the Partner Report or the Document Upload Section

Sometimes you might need to receive additional information from project partners for verification of expenditure. The eMS currently handles three ways of reopening the partner report for editing:



- 1) It is possible to re-open only the attachment section of the partner report by clicking on the 'Attachment upload Closed' button. As a result, the button turns to "Attachment Upload Allowed". Now it is possible for the Partner to upload attachments for report that is already submitted to FLC. For this the FLC role needs the user privilege ENABLE\_ATTACHMENTS\_PAPREPORT.
- 2) It is possible to re-open only the attachment section of the LoE by clicking on 'Expenditure attachment upload closed'. As a result, the button turns to "Expenditure attachment upload allowed". Now it is possible for the Partner to upload attachments for expenditure items that are included in already submitted report. For this the FLC role needs the user privilege ENABLE\_ATTACHMENTS\_EXPENDITURE\_LIST.
- 3) The entire report can be re-opened for editing by pressing 'Revert from FLC to PP'. In order to be able to do this, the FLC role needs the user privilege FLC\_REVERT\_REPORT. Whilst report is re-opened for editing, FLC still can access such a report via partner reporting dashboard.

When the entire report is reverted to the project partner, expenditure items already ticked 'verified by FLC' in the LoE cannot be edited by the project partner. Only expenditure items not yet ticked 'verified by FLC' can be edited. Attachments can be attached only to the expenditure items that are not yet ticked as 'verified by FLC'.

## FLC Certificate and Finalising FLC work

To finalize FLC work, you have to press the 'Check FLC work' button. In order to access the 'Check FLC work' button, you need to be in the 'FLC expenditure' tab. After pressing 'Check FLC work', button 'Finalize FLC Work' is available for finalizing the work of FLC. You see the pdf of the FLC certificate after pressing 'Finalise FLC work' button. So there is no need to generate the FLC certificate manually.

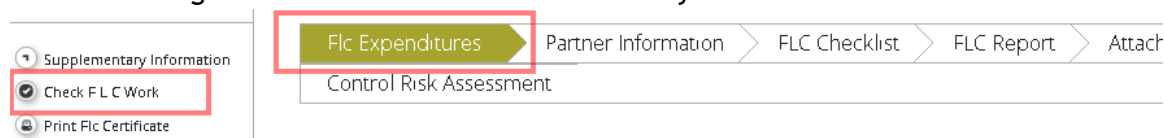


Figure 133 The 'Check FLC work' button is available in the 'FLC expenditure' tab

'Check FLC work' runs the error check plugin. Programmes can add error checks to this plugin according to their needs (see below). eMS has no default error checks for FLC.



Figure 134 The 'Finalize FLC work' button opens the FLC Certificate

The FLC certificate can be edited at this point. Edits will be saved when pressing 'Finalize FLC work and Issue certificate'. Please bear in mind that edits will only be saved at the point of 'Finalizing FLC work'. There is no automatic saving of edits prior to that. FLC Certificates can also be generated and printed. Some FLC systems require signing the FLC certificate. The signed FLC certificate can be uploaded to the eMS in the 'Attachments' section.

In order to submit FLC work, you have to scroll down in the Certificate and press 'Finalize FLC work and issue Certificate'.

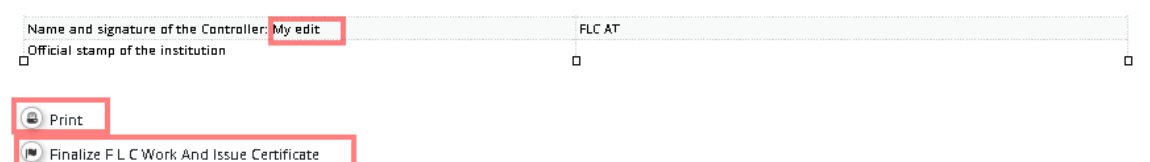


Figure 135 The 'Finalize FLC work and issue Certificate' button is located at the bottom of the FLC

## Error Checks for FLC

eMS has two validation plugins for checking FLC work against errors:

- One when editing the LoE entries: The LoE 'save' button triggers a plugin, which can (dependent of the role) include different validations for different users.
- A second one at submission of the FLC work (check & submit)

eMS has no default error checks for FLC since requirements differ among programmes. Depending on what your programmes expects from controllers, useful error checks could include:

- Has the Control Risk Assessment been updated?
- Has the FLC Report been updated?
- Has the FLC verified at least one item in the List of Expenditures?

## Abbreviations

Abbreviaton	Meaning
CA	Certifying Authority
HIT	Harmonised Implementation Tool - Interacts Project on the harmonisation of forms
JS / JTS	Joint Technical Secretariat
LA	Lead Applicant
LP	Lead Partner
MA	Managing Authority
NCP	National Contact Point
PP	Project Partner
AA	Audit Authority
WP	Workpackage
BL	Budgetline
LoE	List of expenditures