eMS FACTSHEET

National controllers (eMS)

Version 3
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1. General information

In order to have access to the national controller section in eMS, the user needs:

- to be registered in eMS (managed by the JS in cooperation with the national controller assigning body/unit)
- to be assigned as a controller to a control institution (managed by the national controller assigning body/unit)
- to be given controller user privileges in eMS (managed by the JS in cooperation with the national controller assigning body/unit)

The assignment of the controller is done per project partner.

As soon as a project partner submits a partner report, it is available for verification by the assigned controller. The controller is informed through an automatic message received in the mailbox of the dashboard.

Please always remember to press “SAVE” before leaving a section!
2. Partner report

After login, you see the controller 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.

Click on “View reporting” to access projects and the available partner reports.

Alternatively, you can also access projects via the ‘My project partners’ table under the ‘FLC’ item in the left-hand menu.

A list of all open partner reports (i.e. all reports ready to be verified) can be accessed via the ‘open CONTROLLER partner reports’ menu item under ‘Reporting’.

If you access the project from ‘My Project partners’ list, you will be directed to the partner report section and - where available- reports can be selected. In the example below, two reports are alread certified and one has been submitted to the national controller but is not yet certified. It is indicated when the certificate was issued. As from eMS version 3_3, you can also see the date of first and recent submission to the controller as well as the date, when the certificate was issued. Via the magnifying glass you can view the partner report and/or the certificate.
If you access the report from ‘Open CONTROLLER partner progress reports’, you will be automatically directed to the partner report and not to the reporting overview dashboard of the partner.

The partner report comprises different sections. Use the tabs to access the different sections of the partner report: “A+B - Partner report” (i.e. content section), “C - List of expenditure”, “D - Contribution and forecast” and “E - Annexes”.

2.1. A+B - Partner report

In section “A+B - Partner report” information on the project progress achieved (in general and per work package) by the partner in the current period is provided and evidence for outputs and deliverables can be
directly downloaded from here. Furthermore information on indicators and target groups reached is reported in this section.

2.2. C - List of expenditure

Section “C - List of expenditure” provides you with an overview of all expenditure items as included by the partner in the report. You can directly access items of the list of expenditure (LoE) and the verification of expenditure is done from here. Items ticked as ‘Verified by controller’ are shown in orange.

By clicking on a single item, a pop-up window appears in which expenditure can be corrected and verified. Alternatively, expenditure items can also be corrected and verified directly in the LoE overview table. You will find detailed information on how to verify expenditure in chapter 3 below.
2.3. D - Co-financing and forecast

In this section the partner gives an outlook on the spending in the next period. This is for information purpose only and not binding. It is meant for supporting the lead partner and project finance manager in the financial management of the project.

In this section the project partner also specifies the different sources of the partner co-financing (one or more). The information is based on data in the application from, however, the partner can add additional co-financing sources, if necessary.
2.4. E - Annexes

In this section you can access documents uploaded by the project partner in addition to the ones in section A+B Partner report. Click on the document to download it.

3. Verification and correction of expenditure

The verification of expenditure starts from the section “C- List of expenditure” in the partner report.
You can directly access items of the list of expenditure (LoE) for verification. Items ticked as ‘Verified by controller’ are shown in orange.
By clicking on a single item in the overview table, a pop-up window opens in which expenditure can be corrected and verified.

The controller is allowed to correct “Expenditure outside the programme area” in case this was wrongly filled in by the project partner. All other information of the PP section cannot be amended by the controller.

**NOTE**! In case other information, e.g. budget line, work package, amount, date, etc. is wrongly filled in by the partner and needs to be amended, the controller can revert the report back to the partner. In such case the project partner can only amend those expenditure items, that are not yet ticked as “Verified by controller”. Items ticked as “Verified by controller” (i.e. items marked in orange) are not modifyable and the controller’s work is kept.

As from version 3_3.1 the type of correction can be selected from a drop down menu.
In addition, the controller has now 3 comment boxes available linked to different view rights:

- Comment controller (visible to: PP, controller, JS, MA, CA, AA)
- Comment controller (visible to: controller)
- Comment controller (visible to: JS, MA, CA, AA)

Alternatively, expenditure items can also be corrected and verified directly in the LoE overview table. By default, the LoE overview table shows all columns, but it can be customized by clicking on the button “Columns”. The individualized columns setting can be saved by clicking on the button “Save columns”. Please note that some columns are especially useful for the controller to deal with not yet verified items from previous reports (‘Sitting ducks’ – see below) namely: ‘Report number’ and ‘Date of certificate’.

It is possible to scroll the LoE overview table 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.
Clicking “Tick all as verified by controller” at the bottom of the LoE overview table, allows you to tick all expenditure items as ‘Verified by controller’ with one tick.

Both, positive and negative, corrections are possible and need to be entered in the ‘Difference by controller’ field.

**NOTE!** Since negative corrections are more frequent, the eMS assumes that a correction is negative. **If you want to make a positive correction, please enter the negative amount.**

The corrected amount is shown as ‘Amount verified by controller’.

By ticking ‘Verified by controller’, the item will be included into the certificate of expenditure.

**NOTE!** If you want an expenditure item to be included to the certificate of expenditure, the item needs to be marked as “Verified by controller” (the corresponding checkbox needs to be ticked).

For expenditure calculated using flat rates (staff costs, office and administration cost), the difference and certified amount are calculated automatically. They also do not need to be marked as ‘Verified by controller’, as they are marked automatically when the related expenditure is ticked as verified. Direct corrections on flat rate budget lines are not possible. In case there is a correction in the related expenditure, the flat rate is automatically updated.

Please note that in case a flat rate is based on multiple expenditure items and only some of them are ticked as ‘Verified by controller’ 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 certificate of expenditure.

**Please remember to always SAVE! your work before leaving a section!**

### 3.1. 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 tick 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 first submitted to the controller.

NOTE! Cuts in original currency are only possible in the single expenditure pop-up view of the LoE. All edits done directly in the LoE overview table are by default in EUR.

3.2. Open expenditure items from other reports

3.2.1. 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 as ‘Verified by controller’, is NOT included in the current certificate of expenditure.

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

Sitting ducks can be verified with later reports.

3.2.2. Other open expenditure items (open items from not yet certified reports)

In 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 controller but not yet finalised by the controller) from the same partner and project, it is possible to see all expenditure items in one view and certify all items in one certificate of expenditure.
NOTE! Before merging reporting periods, please always get in touch with the project partner, in order to make sure that such an option is not delaying the partner in reporting to the programme and being reimbursed.

As a general rule, expenditure items stemming from an earlier partner report/period than the one being verified by the controller should be included in the certificate of expenditure. E.g.: The controller is checking partner report related to period 3. Some expenditure was not included in the certificate issued by the controller relating to period 2 because of missing information. Once issues are clarified, the controller should include such expenditure to the certificate of period 3.

For items of a partner report relating to a period following the one being verified by the controller, please always double check with the project partner before including such items in the certificate of expenditure. E.g.: The controller is checking partner report related to period 3. In the meanwhile the partner report of period 4 was submitted. The controller should only merge periods 3 and 4 in one certificate, if the joint progress report 3 has already been submitted by the LP to the JS and the first clarification round has been concluded. Otherwise no merging of the sort should take place.

To access all open items, go to section ‘Certificate of expenditure’ and tick ‘Show all waiting to be verified, including expenditure from other reports’.

NOTE! Expenditure items stemming from an earlier partner report (”sitting duck”) has to be included only via the “Other open expenditure items” function as described in 3.2.2-4. Do not verify them from the list of expenditure of an already certified partner report!

3.2.3. Finding out if there are open expenditure items

To find out if there are sittings ducks or other open expenditure items, go to section ‘Certificate of expenditure’ and tick ‘Show all waiting to be verified, including expenditure from other reports’.

<table>
<thead>
<tr>
<th>Budget line</th>
<th>Decided by partner</th>
<th>Certified by controller</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Current report</td>
<td>Total</td>
</tr>
<tr>
<td>BL1 Staff costs</td>
<td>€ 16,000.00</td>
<td>€ 16,000.00</td>
</tr>
<tr>
<td>BL2 Office and admin.</td>
<td>€ 2,400.00</td>
<td>€ 2,400.00</td>
</tr>
<tr>
<td>BL4 External exp. and services</td>
<td>€ 81.34</td>
<td>€ 81.34</td>
</tr>
<tr>
<td>BL5 Equipment</td>
<td>€ 23,000.00</td>
<td>€ 23,000.00</td>
</tr>
<tr>
<td>Total expenditure</td>
<td>€ 41,481.34</td>
<td>€ 41,481.34</td>
</tr>
<tr>
<td>Total eligible expenditure</td>
<td>€ 41,481.34</td>
<td>€ 41,481.34</td>
</tr>
</tbody>
</table>
Open expenditures of ABC partner

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

<table>
<thead>
<tr>
<th>Budget line</th>
<th>Declared by partner</th>
<th>Certified by controller</th>
<th>Difference</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Current report</td>
<td>Other reports (open expenditure)</td>
<td>Total</td>
</tr>
<tr>
<td>BL1 Staff costs</td>
<td>€ 16,000.00</td>
<td>€ 0.00</td>
<td>€ 16,000.00</td>
</tr>
<tr>
<td>BL2 Other and admin.</td>
<td>€ 2,400.00</td>
<td>€ 0.00</td>
<td>€ 2,400.00</td>
</tr>
<tr>
<td>BL3 Travel and acco.</td>
<td>€ 0.00</td>
<td>€ 240.70</td>
<td>€ 240.70</td>
</tr>
<tr>
<td>BL4 External exp. and services</td>
<td>€ 81.34</td>
<td>€ 0.00</td>
<td>€ 81.34</td>
</tr>
<tr>
<td>BL5 Equipment</td>
<td>€ 23,000.00</td>
<td>€ 0.00</td>
<td>€ 23,000.00</td>
</tr>
<tr>
<td>BL6 Infrast. and works</td>
<td>€ 0.00</td>
<td>€ 1,000.00</td>
<td>€ 1,000.00</td>
</tr>
<tr>
<td>Total expenditure</td>
<td>€ 18,481.34</td>
<td>€ 240.70</td>
<td>€ 42,722.04</td>
</tr>
<tr>
<td>Total eligible expenditure</td>
<td>€ 41,481.34</td>
<td>€ 1,240.70</td>
<td>€ 42,722.04</td>
</tr>
</tbody>
</table>

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 controllers as well as not yet finalised).
- ‘Total’: Sum of the two above.

3.2.4. 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 the national controller but not yet finalized by the controller). (white)
- All not yet verified items from CLOSED reports (i.e. reports submitted to the national controller and already finalized by the controller). 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).
By ticking ‘Verified by controller’, the item will be included into the certificate of expenditure.

**NOTE!** Sitting ducks are shown in this view only (‘Show all waiting to be verified, including expenditure from other reports’). If you enter the LoE via the partner report, only items of included the report of that reporting period are shown.

**NOTE!** If you want to include an expenditure item stemming from another report into the certificate of expenditure, the item needs to be marked as ‘Verified by controller’ (the corresponding checkbox needs to be checked) AND the button ‘Show all waiting to be verified, including open expenditure from other reports’ has to be ticked when pressing the button ‘Check control work’ and ‘Submit control work’.

### 4. 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 two ways of reopening the partner report for editing.

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 project partner to upload attachments.

As a second option, the entire report can be re-opened for editing by pressing ‘Revert from controller to PP’. In such case all expenditure items already ticked as “Verified by controller” (marked in orange) will be “frozen” (to keep the controller’s work) and thus cannot be amended by the project partner any more.

When the report is resubmitted to the controller, the new version can be compared with the previous one by clicking on “Compare with previous version” in the left menu.
Changes are highlighted in green (new value) and red (old value).
5. Controller section in eMS and control documents

The section dedicated to the controller is accessed via the partner report by clicking on “Control documents” in the left menu. Consequently the control work and control documents always refers to the selected partner report for a certain period.

In addition, the menu at the left allows direct access to the partner finance report (financial overview tables), the control checklist and the application form. You can also print the report from here, open the Annex section of the partner report for additional attachements, revert the partner report from the controller back to the project partner for amendments and compare a resubmitted version of the partner report with the previous one.

The controller section comprises the following tabs:

- Certificate of expenditure
- Partner information
- Control checklist
- Control report
- Control attachments
5.1. Certificate of expenditure

This tab provides you with an overview table that shows - per budget line - how much was declared in the current report and how much of this was already ticked as ‘Verified by controller’ in the LoE. It can be used, e.g. to keep track of the controller work done so far. It can also be used to verify along budget lines, as expenditure items can be opened per budget line via this view.

This table is also used to access any open expenditure items from other partner reports (see ‘Sitting ducks’ Chapters 3.2.1-3.2.3).

For finalizing the control work and issuing the certificate of expenditure see chapter 5.6

NOTE! The issuing of the certificate of expenditure and thus the finalizing of the control work should be done at the very end of the control work, since it closes the write access to the control documents. Meaning that, when doing the control work, you should keep the following workflow:

Print the control documents (control checklist, control report and certificate of expenditure) only once you have finalized the control work.

5.2. Partner information

This section allows 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 and information entered once in this section is shown in all subsequent reports as well.

However, in case it does change, it can be updated. If updated, the new information will be shown in all subsequent reports, but not in already submitted reports.
5.3. Control checklist

The control checklist is provided by the programme and lists all verifications expected from national controllers. Click the corresponding answer, comments are in most cases only required at the end of a section and not per single question. Confirm the answers by either ticking the single check box per question or by using the check box at the very top or very bottom of the checklist to confirm all questions at once.

Please remember to regularly SAVE your work!

NOTE! As from version 3_4 there is the option to duplicate section 5.b, 5.c and 5.d of the checklist. These sets of questions refer to public procurement and need to be provided per procurement.
Select first the checklist section you need to duplicate from the drop-down menu and then click on the button “+ Duplicate checklist”. You can duplicate a checklist section as often as needed. The duplicated set of question will appear in the selected section. If needed, duplicated set of questions can be removed by clicking on button “Remove duplicate”.

In order to finalize the control checklist, click on “Finish Checklist” at the very end of the check list. The final check can be done by the supervisor of the controller or the controller him/herself, depending on the rules at national level.
NOTE! As from eMS version 3.3 the second confirmation by the controller of all answers in the so called consolidated view is not applicable anymore.

Answers in the control checklist ticked as “confirmed” are now kept when the JS reverts the certificate back to the controller.

Upon successful finalization of the checklist you will get a respective notification:

When accessing the checklist again, you can still unlock the checklist (in order to update or reset the answers) and you can print an intermediary version of the checklist to a pdf file.

NOTE! The final pdf file of the checklist shall be printed only once the overall control work was finalized and the certificate issued!

5.4. Control report

The section ‘Control 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 beneficiary’s controller, methodology of the verification, description of findings, conclusions and recommendations and follow-up measures for the next partner report.

Always remember to SAVE data before leaving the section!
Similar to the ‘Partner Information’ section, information entered here is also shown in subsequent reports and can be updated.

Information for the ‘Designated beneficiary’s controller’ is pre-filled and derives from the data in the user account and data entered by the national controller assigning body/unit.

It is always the logged-in controller user shown in these fields.

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

After finalization of the control work (see chapter 5.6), information in these fields is frozen for the control work of the respective reporting period and can no longer be changed. Upon finalization of the the control work also the end date of control work is included in the control report and the financial table updates (reported expenditure that was not verified and thus not included in the certificate (“sitting ducks”) will then not be taken into account).

In order to print the control report click on “Print control report” in the menu on the left.
NOTE! Print the final pdf-file of the control report only after the finalization of the control work.

5.5. Control attachments

This is a section for controller to upload documents, if needed. Documents uploaded here cannot be seen or accessed by project partners or JS.

5.6. Finalizing control work and issuing the certificate of expenditure
The menu at the left gives you access to the supplementary information, you can exit to the reports overview or the partner report. “Contact” allows you to select available users to send a message in eMS to their dashboard mailbox. You can print a preliminary version of the certificate of expenditure as pdf-file.

In order to finalize the control work and to issue the final version of the certificate of expenditure you need to click on “Check control work”. Once the control work has successfully passed the checks, this button is replaced by “Finalize control work”.

**NOTE!** Before issuing the certificate of expenditure make sure that the other sections, i.e. “Partner information”, “Control checklist” and “Control report” are fully filled in and finalized.

<table>
<thead>
<tr>
<th>Budget line</th>
<th>Declared by partner</th>
<th>Total</th>
<th>Current</th>
</tr>
</thead>
<tbody>
<tr>
<td>BL1 Staff costs</td>
<td>€ 16,000.00</td>
<td>€ 16,000.00</td>
<td>€</td>
</tr>
<tr>
<td>BL2 Office and admin</td>
<td>€ 2,400.00</td>
<td>€ 2,400.00</td>
<td>€</td>
</tr>
<tr>
<td>BL4 External exp. and services</td>
<td>€ 2,200.00</td>
<td>€ 2,200.00</td>
<td>€</td>
</tr>
<tr>
<td>BL5 Equipment</td>
<td>€ 23,000.00</td>
<td>€ 23,000.00</td>
<td>€</td>
</tr>
<tr>
<td><strong>Total expenditure</strong></td>
<td>€ 43,600.00</td>
<td>€ 43,600.00</td>
<td>€</td>
</tr>
<tr>
<td><strong>Net revenue</strong></td>
<td>€ 0.00</td>
<td>€ 0.00</td>
<td>€</td>
</tr>
<tr>
<td><strong>Total eligible expenditure</strong></td>
<td>€ 43,600.00</td>
<td>€ 43,600.00</td>
<td>€</td>
</tr>
</tbody>
</table>

**NOTE!** In the certificate of expenditure, the data of the user that finalized the control work (submitted) will be shown.

By clicking on “Finalize control work” in the left menu the certificate of expenditure is generated based on the respective template, the verified amounts and other data inserted by the controller when doing the...
control work in the different sections. The displayed certificate of expenditure is still modifyable and can be amended by the controller, if needed.

NOTE! Before finalizing the control work double check the information in the certificate and the correctness of the amounts, especially when including amounts from other reporting periods (“sitting ducks”). In case of issues, please contact the JS.

At the end of the document you will find the buttons “Print” and “Finalize control work and issue certificate”. By clicking on “Print” a preliminary pdf-file is generated and can be printed. However, the final pdf-file of the certificate shall be printed after having finalized the control work. In order to finalize the control work and to save/freeze the potential amendments done in the modifyable pdf of the certificate you have to click on “Finalize control work and issue certificate”. The certificate of expenditure for the concerned period is issued and you are automatically directed to the reporting overview section. The issued certificate can be accessed and printed by clicking on the magnifying glass.
### Partner reports

<table>
<thead>
<tr>
<th>Report Period</th>
<th>Report Start</th>
<th>Report End</th>
<th>State</th>
<th>Date Of Partner Submission</th>
<th>Included In Project Report</th>
<th>Total Partner Expenditure Declared</th>
</tr>
</thead>
<tbody>
<tr>
<td>Period 0 01.07.2015 - 30.06.2016</td>
<td>01.07.2016</td>
<td>30.06.2016</td>
<td>Report F. L. Certified</td>
<td>25.10.2016</td>
<td>Period 0 Project Report 1</td>
<td>€0.540.70</td>
</tr>
<tr>
<td>Period 2 01.01.2017 - 30.06.2017</td>
<td>01.01.2017</td>
<td>30.06.2017</td>
<td>Report F. L. Certified</td>
<td>09.12.2016</td>
<td>Not included</td>
<td>€42.000.00</td>
</tr>
</tbody>
</table>

*Partner having trouble*