

ENI CBC Black Sea Basin Joint Operational Programme 2014-2020

eMS Manual for the CCPs and controllers

1 INTRODUCTION

All applications under the BSB JOP 2014-2020 were submitted using eMS.

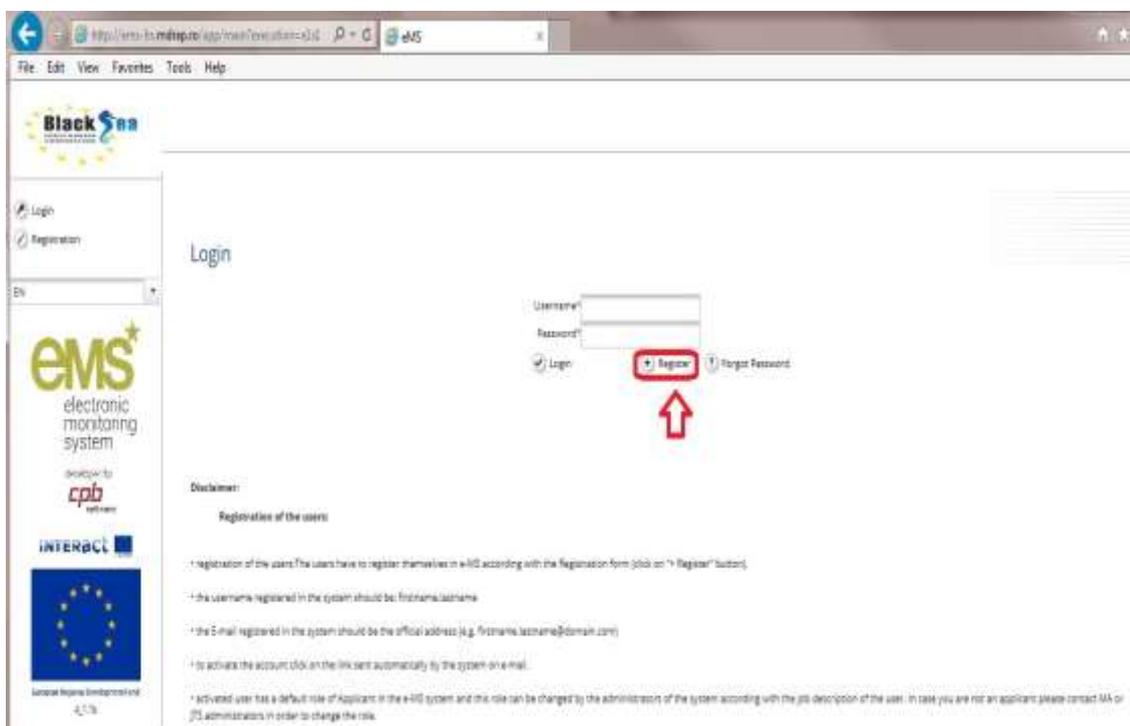
The eMS is an on-line system with communication portal to support submission, approval, management and administration of projects. The system allows collection of all information on submitted and approved projects, their implementation and achievements, modifications and closure. Additionally, aggregated data on the progress of projects and the programme level are recorded in the system.

The eMS can be accessed with recent versions of most common browsers (e.g. Internet Explorer 11, Firefox 35, Chrome 39)¹.

2 CREATING AN ACCOUNT

Any (new) user must register and create an online account.

To register, go to <http://ems-bs.mdrap.ro> and click on “Register” on the welcome screen.



¹ When working with Internet Explorer make sure that the option “display intranet sites in compatibility view” is deselected in the compatibility view settings of the browser (to access Internet Explorer preferences for compatibility view you can press Alt + T + B).

In the registration form, fill in the following information:

The screenshot shows a web registration form for the eMS system. On the left, there are logos for EMS (electronic monitoring system), CPB (Central Processing Bureau), INTERACT, and the European Union flag. The form itself has a 'Registration' header and a 'Description' section. The 'Username' field is highlighted with a red box and contains the text 'firstname.lastname'. The 'Email' field contains 'officialemailaddress@'. There are two error messages: 'Email required' and 'Password Not Valid - should be minimum 8 characters, at least one small and one capital letter, one digit and one sign Ex: MyPassword123@5&#'. The form also includes fields for Password, Password Again, Firstname, Lastname, Title (with a dropdown menu showing 'Mr.'), and Language (with a dropdown menu showing 'EN'). A 'Register' button is at the bottom.

- Email: email address (this email address receives all the notifications generated by the system).
- Password: password used to access the eMS. Please use a combination of upper and lower case letters, digits and special characters (\$, @, #etc).
- First name / Last name / Title: Personal information of the contact person.
- Language: English is pre-defined language (Programme’s official language) and cannot be changed.

A confirmation email will be sent to the provided email address. Follow the instructions in the message to confirm the registration.

Please pay attention when you chose your username, it is recommended to use the format **firstname.lastname** like for example isaac.newton, as it will be easier to identify each person in the system and will also facilitate the communication.

Please note that automatically generated emails will be sent to the email address used for registration. New users should click the activation link they received on email so their new account should become active.

If you don’t find the activation email in your inbox, please also check your spam/junk folder.



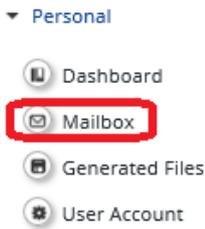
By default, your username will have, after activation, the “applicant” role in the system.

After the registration process is completed, you should contact the Managing Authority (MA), to receive the proper rights to access the system.

3 COMUNICATION TROUGH eMS

eMS has its own independent/integrated communication module.

The message module can be accessed from the main menu under the section Personal, subsection Mailbox.



The messages in eMS can be sent only to another eMS user. Like in the case of a classic mailbox system, you must know recipients exact eMS user (not email). You cannot send messages/emails from eMS to an email address, messages can only be sent to other eMS users.

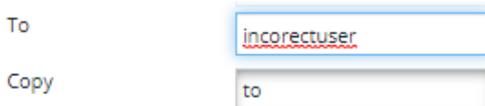
When you receive messages or notification trough eMS, the system will automatically send you a warning e-mail to the classical e-mail address assigned to your username (the e-mail you use when you create your eMS user/account).

The process is simple and similar to the classic emailing system.

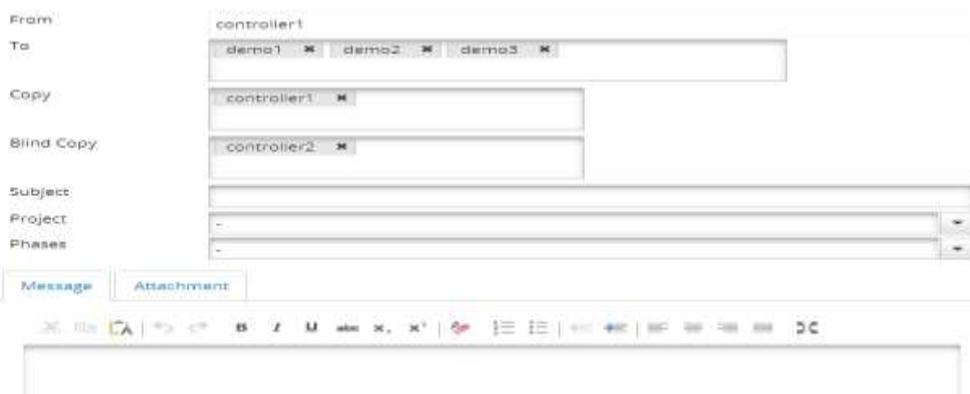
In the field “To” you must insert the destination eMS users. To insert multiple users you must use space to separate them. If you introduce a correct username, this username will appear within a green background - the confirmation that you have introduced a correct username.



If the username is wrong, the text will not be within a green background, and you cannot select it. Please pay attention and use the exact eMS username of the person/recipient you want to communicate with.



In the field **Copy** you can insert the user you want the message to be sent to as a copy - equivalent of cc from Outlook/ classic emailing system.



In **Blind Copy** you can insert the eMS users you do not want other recipients to see - this field/function will work as bcc from Outlook/ classic emailing system.

In the field Subject please chose/write a relevant subject for your message.

Subject

Project

Phases

Message Attachment

+ Upload

Uploaded	Upload Date	Uploaded By
No records found		

Send Save To Draft

In the “**Attachment**” section you can upload documents to the message. The maximum upload limit (size) can be of 25 MB/file.

4 ROLES IN THE eMS

The expenditure verification process is “defined” as the First Level Control (FLC) in eMS.

FLC includes the activities performed by Control Contact Points (CCPs) and controllers.

CCPs are the national bodies appointed by each participating country to support the Managing Authority in the control tasks linked to project expenditure verification.

Controller means the auditor or competent public officer, contracted or appointed, as the case, to examine whether the costs and revenues declared by the beneficiary are real, accurately recorded and eligible in accordance with the Grant contract.

Each partner will have allocated for each project a specific controller, which will represent either a public structure designated at the country level (centralized system), independent auditor or an audit company contracted by the partner (de-centralized system). In either one of the cases, the controllers will have the same roles and obligations.

Controllers (eMS users) are indicated/ allocated in eMS for each project by the CCP of each country.

Controllers are eMS users and perform the expenditure verification on each project.

CCPs are eMS users and, by the case, allocate projects to controllers. FLC sub-sections and activities will be accessed according to the assigned role for the eMS users (CCPs and controllers).

FLC report means the report elaborated by a controller as a result of the expenditure verification work, describing the purpose, the agreed-upon procedures and the factual findings.

For each partner report that includes expenditures, FLC is the primary level of verification, producing the FLC report.

FLC bodies/ institutions are the audit private companies or individual auditors, or national bodies performing the FLC activities in each participating country.

5 CCPs ACTIVITIES IN THE SYSTEM

According to each country's rules, the CCP will take the following actions:

- introduce in the eMS all the FLC bodies/institutions (public or private) from its country that will perform the expenditure verification on projects;
- allocate one or more controllers (eMS users) to the FLC bodies/institutions introduced in the eMS;
- allocate for a specific project the controllers that will perform the expenditure verification (from the controllers that are already allocated to the FLC bodies/institutions);
- if the case, can open the attachment section for the beneficiaries so they can attach the requested clarifications/documents on the report;
- *if the case, can check and issue the financial certificate of a report (usually done by the controllers (eMS users));

**this approach is used by the countries that have a centralized system and the work of the controllers (eMS users) is checked/verified by the CCP.*

All these particularities should be provisionally discussed and agreed with the MA and eMS experts to see if this specific way of work can be implemented/ used in eMS.

Steps to be followed to introduce in eMS a FLC body/institution and to allocate a FLC body/institution and their designated controllers (eMS user) to a specific project:

In order for a controller to have access to a project and the project reports, all the following steps should be fulfilled:

5.1 Designate the CCP in each country

Each CCP, through its designated person, should create/register a user in eMS following the registration process (see chapter 2).

After the registration process is completed and the eMS user is active, the MA should be contacted in order to obtain the specific eMS role in the system.

5.2 Introducing in the eMS the FLC body/institution from a specific country

After the specific role in the eMS has been assigned by the MA, the CCP should introduce one or more FLC body/institution (public or private) that will be responsible for the expenditure verification (at country level).

The picture below illustrates the steps:

Name	Email	Telephone	Postal code	City	Street	Nr	Region	Region name	Responsible Fic Partner
FLC ministry BG							BG222	Euro-Region NUTS 3	FLC BG

Personal

- Dashboard
- Mailbox
- Generated Files
- User Account

Applications

FLC

- Fic Institution
- Fic Assignment
- My Project Partners

EMS Management

- Reporting
- Corrections and audits

Logout

EN




Contact

Name	E-mail Address	Telephone	Body Responsible For The Verification
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

Address

Nuts0	Street	HouseNumber
ΕΛΛΑΔΑ (ELLADA) (EL)	<input type="text"/>	<input type="text"/>
Name Of Other Region	Postal Code	City
From All Regions - please do not mark this box <input type="checkbox"/>	<input type="text"/>	<input type="text"/>
Nuts2		
Eastern Macedonia and Thrace (Ανατολική Μα)		
Nuts3		
Xanthi(Ξάνθη) (EL512)		

Fic Institution User Relationship

New User Assigned User

<input type="text"/>	<input type="text"/>
<input type="button" value="+ Add For Assignment"/>	<input type="button" value="- Remove"/>
<input type="button" value="Return"/>	<input type="button" value="Save"/>

After CCP will complete all the required fields, press Save.

5.3 Register the controllers (eMS users) and assign them on FLC institutions

Each CCP designated by a country has the responsibility to verify and grant access in the eMS for each controller. The controllers must have an active eMS username and should be first allocated to a FLC body/institution introduced by the CCP in eMS in order to be able to see a project report.

To add an eMS user/controller to a FLC body/institution the steps presented in the following pictures should be followed:

- the controller must register in eMS to obtain an active/valid user (see chapter 2).
- this eMS user (controller) must obtain the role of a controller in eMS. To obtain the role, after the service contract is signed and the eMS account is created, the **beneficiary will contact the CCP** from his/her country, requesting the controller role for his controller - eMS account;
- CCP will inform the eMS user **adminma** by an eMS message (see section 3), or will request the MA via email, to obtain the eMS role for that user (controller);
- Only after the controller (eMS user) obtains the role of controller in eMS, issued by the MA, the CCP should allocate that user to a specific project.

interreg EMSdemo **Fic Institution Manage** Welcome CCP (SR)

- Personal
- Dashboard
- Mailbox
- Generated Files
- User Account
- Applications
- FLC
- FLC Institution
- FLC Assignment
- My Project Partners
- EMS Management
- Reporting
- Corrections and audits
- Logout

Contact

Name: Audit Company Name of FLC Institution | E-mail Address: audit_company@audit.com | Telephone: +30411328322 | Body Responsible For The Verification: Department of CBC Verification (if the case)

Address

Nutz0: (ANASA (ELIADA) (EL)) | Street: Apollo | House number: 12
 Name Of Other Region: | Postal Code: 51248 | City: Thessaloniki
 From All Regions - please do not mark this box:

Nutz1: (Central Macedonia) Kivipunkt Mavrodevio (EL52)
 Nutz2: Thessaloniki (Roostoklanj) (EL52)

Fic Institution User Relationship

New User: 1

2

Assigned User:

result

3

For each FLC body/institution (public or private), only the CCP can add users (controllers - eMS users) or can remove them.

5.4 Allocate the registered controllers (eMS users) on specific projects by the CCP

For each project must be assigned in the eMS the FLC body/institution that is responsible, designated or contracted and a controller (eMS user) that will perform the expenditure verification for that specific project or report.

On each FLC body/institution introduced in the eMS one or more eMS users (controllers) can be allocated.

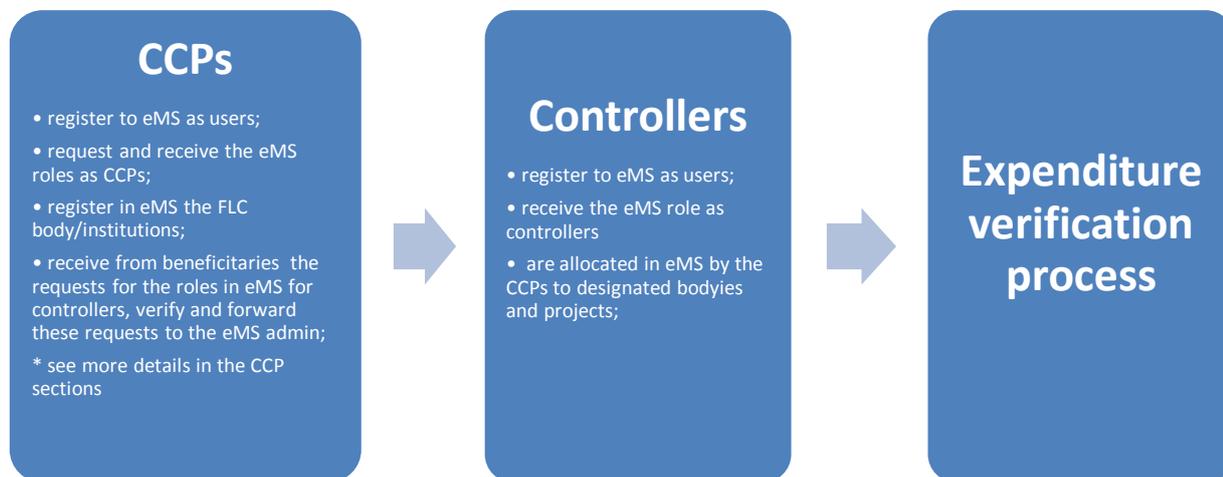
The controllers (eMS users) of that FLC body/institution that will be responsible of specific project expenditure verification will be indicated along with the FLC body/institution of which they are part off.

interreg EMSdemo **Fic Institution Assignment**

Project id	Project acronym	Call id	Priority axis	Report id	Country	Fic requested by partner	Fic institution	Assign user
11		TEST CALL FOR PROJECT PROPOSALS OF THE CBC "BLACK SEA BASIN" OPERATIONAL PROGRAMME 2014-2020	1 - Promote business and entrepreneurship within the Black Sea Basin	agriculture (Work)	GR (Greece)	<input checked="" type="checkbox"/>	<input type="text" value="audit company m.j."/>	<input checked="" type="checkbox"/> controller - FLC1 <input checked="" type="checkbox"/> controller - FLC2 <input type="checkbox"/> all user <input type="checkbox"/> no

IMPORTANT!!!

- If one of the foregoing 4 steps (presented within the sections 5.1 to 5.4) is skipped or missed, the controller will not have access to the project and its reports.
- A CCP will see only projects with partners from its country and shall add FLC body/institutions or individual auditors exclusively for these project partners.



6 CONTROLLERS ACTIVITIES IN THE SYSTEM

6.1 Reporting system

According to the Joint Operational Programme Black Sea Basin 2014-2020 (JOP BSB)'s rules:

- a project may have at least 3 and maximum 6 partners;
- two types of reports have to be elaborated:
 - progress reports , without expenditures, that need to be submitted by the project partner (PP) directly to the Lead Partner (LP) of the project;
 - interim and final reports, with expenditures, that need to be submitted by the PP to the FLC/controllers, for expenditures verification, before reaching the LP.

Progress report

WHEN	Every 4 months, no later than 30 days after the 4-month period has elapsed
WHY	To provide an updated overview of the project progress in implementation
HOW	Each Beneficiary (Project Partner) elaborates and submits partner report to the Lead Beneficiary (Lead Partner)
WHAT	Progress in implementation for the period starting the first day of the project implementation contract until the last day of the 4 months reporting period

Interim/Final report

WHEN	Interim -Within 90 days following the end of the reporting period / Final - 6 months after the end of the implementation period
WHY	To request further pre-financing To report on achievement of project's goal, objectives, results and specific indicators in order to obtain the final payment.
HOW	Each Beneficiary elaborates and submits partner report to the FLC, then the Lead Beneficiary consolidates it and submitted to the JTS
WHAT	Narrative report - detailed information on the implementation of project activities (indicators, outputs, deliverables) Financial report - list of expenditures for Beneficiaries FLC Certificates for the LB and all Beneficiaries

Reports that have expenditures introduced in the eMS *List Of Expenditures* are mandatory to be submitted to the FLC/controller.

You can check the status of these reports by analyzing their eMS *State*.



If the status is *Report Submitted*, this means that the Interim/ Final report has been submitted to the controller for verification. If any progress reports has the status *Report Submitted*, please see the section **6.9 Revert a report, if the case**. Most probably these reports were submitted by the project partner to the FLC/controllers by mistake instead of submitting them directly to the Lead Partner.

Reporting period

Both types of project reports have a reporting period, defined in the project application and that must be respected during reporting, as the eMS defines them.

A correct example of using the reporting period:



Period 2 14.12.2018 - 13.04.2019		
Report 2.1	14.12.2018	13.04.2019

A common mistake is that for the interim and final reports, the periods are wrongly introduced by the PP, like in the example bellow:



Period 3 14.04.2019 - 31.05.2019		
Report 3.1	14.08.2018	31.05.2019

More specifically, the Interim and Final reporting period put in the eMS must start from the last report, until the end of the reporting period. If any kind of duplication exists, the eMS may generate errors with regard to the aggregated data at project level.

Nonetheless, in the narrative part of the Interim/ Final report, the project partner should introduce the whole interim reporting period (from the start of the project).

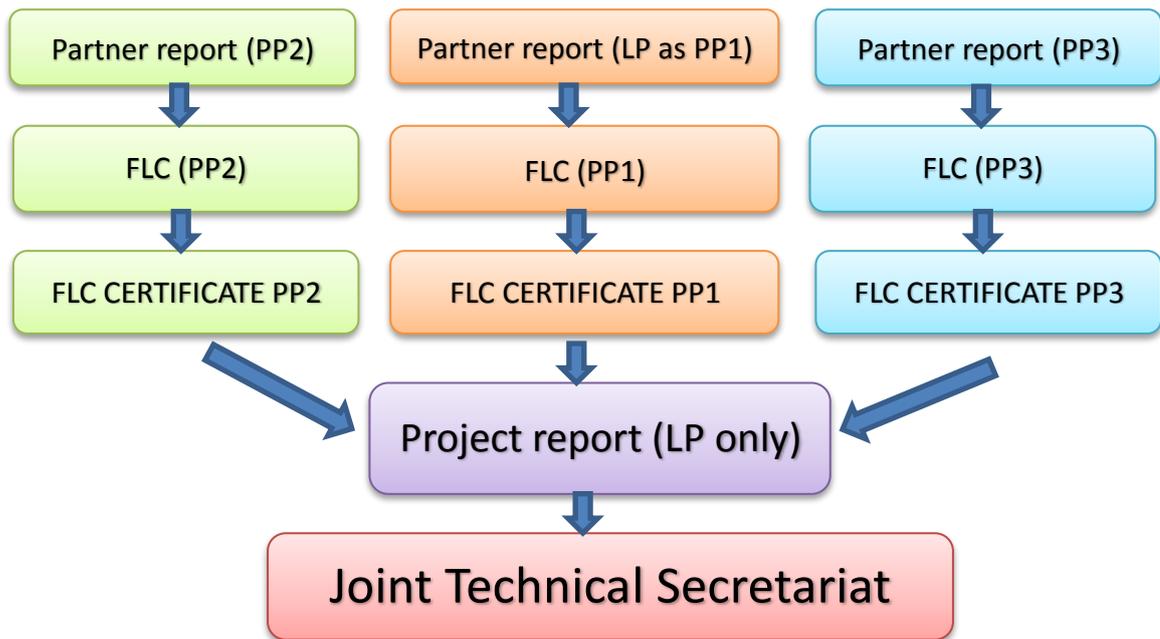
Hence, in the narrative part, in the box *Summary Describe*, the first sentence will be: "THIS IS AN INTERIM REPORT FOR THE PERIOD BETWEEN 14.08.2018 AND 31.05.2019" (start date of the interim reporting period and last date of the interim reporting period).

In the bellow picture you can find a correct example of the interim reporting period:



Period 3 14.04.2019 - 31.05.2019		
Report 3.1	14.04.2019	31.05.2019

Reporting stream (Interim and Final reports)



6.2 The eMS account

Only a controller with an active eMS username can be assigned as a controller for a specific partner in a project.

Each country has its own CCP that will allow controllers, as eMS users, to see the reports of a specific project partner.

To create the eMS username, the controller should follow the [chapter 2](#) of this manual.

After the controller has an eMS username, the beneficiary will send a request to the CCP from his/her country to receive the role as a controller for that account in the system. For activation of the account, the CCP will follow the steps described within [section 5.3](#) of this manual.

!!!! To activate the account, the beneficiary must send to the CCP, along with the request, the service contract signed with the controller.

After the MA grants the controller's role in the eMS and the CCP assigns that controller on a FLC institution/body and on a specific project, the CCP will correspondingly inform the controller and the beneficiary/ project partner for whom the expenditure verification will be performed.

Each controller will see only the report(s) of the partner to whom he/she has been assigned.

If a designated controller for a specific project partner cannot see the project or the report, the controller should communicate this to the respective project partner or, if the case, to the national CCP.

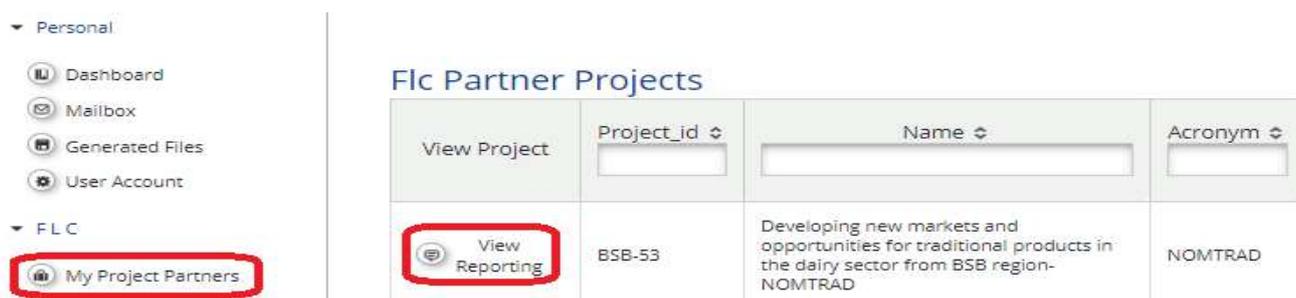
6.3 Verification activities

Controllers should be able to establish a full audit trail of the expenditure claimed by the project partners. This means that there should be a comprehensive set of documents to provide both a complete history of the project and the evidence that proper procedures were applied and outcomes were achieved. It should, therefore, be possible for the controllers to trace the costs claimed from the application form, via procurement and accounting documents to the payment from the partner's bank account.

Controllers (eMS user) will take at least the following general actions:

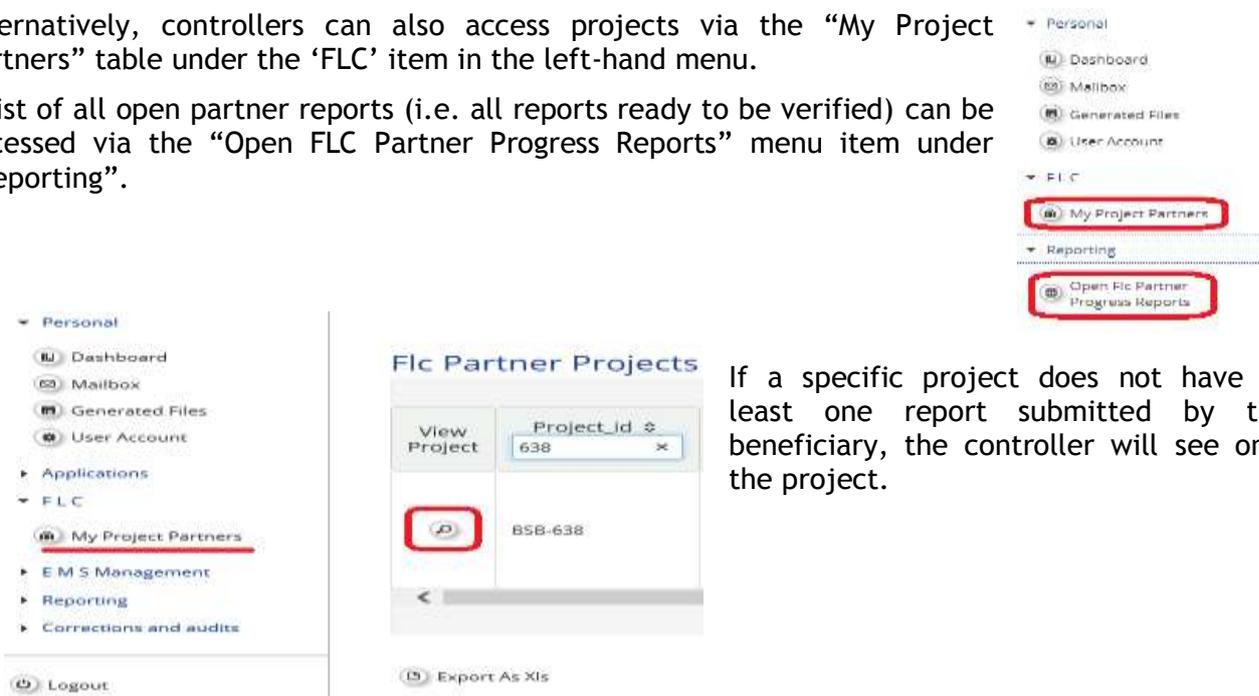
- verify the reports and associated expenditures (list of expenditures is part of a partner report for a specific period of time);
- verify procurement procedures;
- verify the supporting documents;
- request clarification from the beneficiaries and, if the case, communicate with the CCP;
- fill in the checklist for the FLC²;
- issue a FLC report on the verified expenditures and revenues;
- revert the report to the beneficiary, if the case.

After being designated and accessing the FLC menu, controllers will see at least 1 project in the section “My Project Partners”. The controller can open the report by accessing the specific button from the column “View Report”.



Alternatively, controllers 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 FLC Partner Progress Reports” menu item under “Reporting”.



If a specific project does not have at least one report submitted by the beneficiary, the controller will see only the project.

Once a project has been opened, the partner report section is visible and reports can be selected.

² See the Annex 5 to the MA Instruction No. 15 from 20 November 2018 laying down specific provisions for the expenditure and revenue verification of a grant contract funded under the ENI CBC Black Sea Basin Joint Operational Programme 2014-2020

Report	Report Start	Report End	Status	Date Of Partner Report Submission	Date Of Partner Report First Submission	Date of Verification	Included in Project Report	Total Partner Expenditure Declared	View Report	Certificate
Period 1 01.01.2019 - 31.12.2019										
Report 1	01.01.2019	31.12.2019	Report Submitted	23.04.2019	23.04.2019		Not Declared	€730000		
Period 2 01.01.2019 - 30.04.2019										
Period 3 01.05.2019 - 31.08.2019										
Period 4 01.09.2019 - 31.12.2019										
Period 5 01.01.2020 - 30.04.2020										
Period 6 01.05.2020 - 31.08.2020										

The controller can always open the project to see the budget, description, activities and everything he/she needs to know about the project by pressing the project button from the left side of the screen Project .

If troubles are encountered in finding the relevant information, the controller should ask the support of the project partner, as project partners are already familiar with the system and with the information submitted within it.

After a report is opened, near the top, tabs are available to access the Partner Report (i.e. content section), the List of Expenditure, Contribution and Forecasts and Attachments made by the project partner.



In the “List of Expenditures”, the controllers can view all expenditure items.

Report Number	Budget Line	GA	Procurement	Int Ref No	Inv No	Inv Date	Paym Date	Description of expenditure
FAT 1.1	Equipment	M Management	Blek Bigsaya	454456 / 01.10.2018	BB457945	01.10.2018	06.10.2018	1 notebook
FAT 1.1	Equipment	M Management	Blek Bigsaya	4545567 / 10.12.2018	BB114578	10.12.2018	21.12.2018	1 printer

Any supporting documents uploaded by the project partner can be accessed by the controller via the “Uploads” section.

FLC Correction

By clicking on an expenditure item, a pop-up window opens in which expenditure can be corrected.

PP	Budgetline *	Equipment	Description1	1 notebook
	Workpackage *	M Management	Description2	
	Procurement	office equipments	Partner Comment	
	Internal Reference Number	454456/01.10.2018		
	Invoice Number	BB457845		
	Invoice Date	01.10.2018		
	Date Of Payment	08.10.2018		
	Currency *	TRY - Turkish lira		
	Conversion rate	(6.340800000)		
	Total Value Of Item In Original Currency *	9500.00		
	Vat	1710.00		
	Declared Amount In The Original Currency *	9500.00		
	Declared amount in Eur	1498.23		
	Expenditure OUTSIDE the Programme eligible area?	<input type="checkbox"/>		
FLC	Verified By Flc	<input checked="" type="checkbox"/>	Comment Flc (pp.flc.js.ma.ca.aa)	
	Edit amount in original currency	<input type="checkbox"/>		
	Difference Flc	<input type="text" value="€ 100.00"/>		
	Amount Certified Flc	<input type="text" value="€ 1398.23"/>		
	Flc Correction Type	<input type="text" value="-"/>		
Upload				
Upload files also for project partners				

The purple section contains the information introduced by the project partner, whereas within the turquoise section the FLC will perform its verifications and, if the case, will apply corrections.

Correction can be made in EURO, or in the original currency, by introducing the difference (the cuts).

For the correction in the original currency, the controller must select this option.

FLC	Verified By Flc	<input type="checkbox"/>	Comment Flc (pp.flc.js.ma.ca.aa)	
	Edit amount in original currency	<input checked="" type="checkbox"/>	please provide information related to the specific cut/difference	
	Cut in original currency	<input type="text" value="TRY 8500.00"/>		
	Difference Flc	<input type="text" value="€ 1340.53"/>		
	Amount Certified Flc	<input type="text" value="€ 157.70"/>		
	Flc Correction Type	<input type="text" value="-"/>		

Both positive and negative corrections are to be enclosed in the field “Difference by FLC”. Since negative corrections are more frequent, the eMS assumes that a correction is negative. In exceptional cases, if the controller will make a positive correction, he/she should enter the negative amount.

The corrected amount is shown as “Amount certified by FLC”.

DO NOT FORGET TO SAVE!!! Any modification will be saved in the system only if the controller presses the ‘Save’ button.

FLC correction type

The correction types of the expenditure items declared by the project partner can be marked in eMS by the controllers with the following codes:

1. Ineligible expenditure, such as: missing supporting information/documentation/evidence, incomplete audit trail, VAT not eligible, miscalculation, cost declared twice, double funding, exceed of budget line, incorrect use of currency in eMS (original currency must be used), etc.
2. Non-compliance with public procurement rules
3. State aid-related error
4. Revenue generating project
5. Non-compliance with information and publicity obligations
6. Positive correction
7. Other

Note: For all corrections it is mandatory to use one of the above-listed codes.

Verified by FLC

By ticking 'Verified by FLC', the expenditure item will be included into the FLC certificate.

Attention!!! Only the items marked as "Verified by FLC" (the corresponding box needs to be checked) will be included into the FLC certificate.

Every "Verified by FLC" item from the list of expenditures is marked with orange to make it trackable.

All expenditures marked "Verified by FLC" are frozen and can only be edited by the controller. In case of reverting the report back to the beneficiary, only the expenditures that are not marked as "Verified by FLC" can be edited/modified by the beneficiary.

This way, the controller can save his/her work and make later verification only for new expenditures, or for the expenditures the beneficiary was allowed to make modification on.

Attachments and uploads

Any documents related to a specific expenditure should be found at the bottom page of a specific expenditure pup-up window.



'Upload' button will allow the controller to add extra documents related to a specific expenditure. The documents uploaded by the controller will not be visible to the project partner.

'Upload files also for project partners' button has the same function as the 'Upload' button, but the uploaded documents can be seen by the project partner. This option can be used by the controller, for example, to add extra documents that he/she received from the project partner as an answer to a clarification.

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 bars.

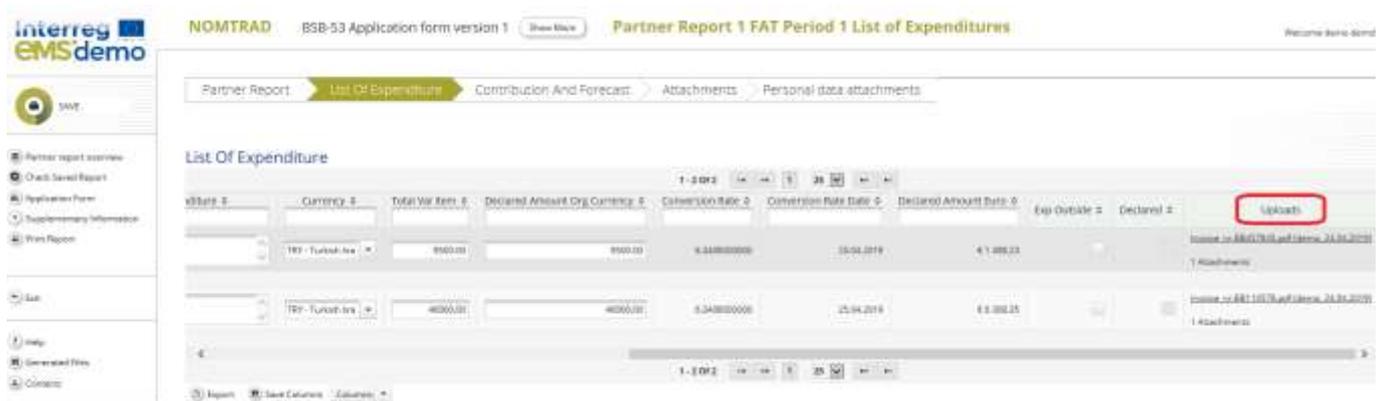
Column selection feature of the List of Expenditure

The List of Expenditure can be very long and contains many columns. As some of these columns may not be relevant to the controllers, columns can be hidden by each eMS user, as needed (see the picture below).



6.4 Verify the supporting documents and the procurement procedures

Any supporting documents uploaded by the project partner can be accessed by the controller via the "Uploads" section.



The controllers also check if expenditures are related to procurement procedures conducted within the respective project.

The connection/correlation between expenditures and procurement is mentioned by the project partners in that specific expenditure, part of the List of Expenditure. The controllers can access the procurement by pressing the specific button from the column Procurement associated to a specific expenditure from the foregoing list.

List Of Expenditure

Report Number	Budget Line	SA	Procurement	Inv Ref No	Inv No	Inv Date	Paym Date	Description of expenditure
FAT 1.1	Equipment	M Management	Bites Bigsajar	454456/01.10.2018	85457845	01.10.2018	08.10.2018	1 notebook
FAT 1.1	Equipment	M Management	Bites Bigsajar	454456 / 10.12.2018	88114678	10.12.2018	31.12.2018	1 printer

Procurement information and documents can also be found in the “Supplementary Information” section (left side menu), from the reporting module.

Supplementary Information

Partner Reports

1 - Farmers association Trabzon - FAT

Report	Report Start	Report End	Status	Date Of Partner Report Submission	Date Of Partner Report First Submission	Date of the verification	Included Reports
Period 1 01.09.2018 - 31.12.2018							
Report 1.1	01.09.2018	31.12.2018	Report In Progress	In Progress	25.02.2019		Not Certified
Period 2 01.01.2019 - 31.03.2019							
Period 3 01.04.2019 - 31.06.2019							
Period 4 01.07.2019 - 31.12.2019							
Period 5 01.01.2020 - 30.04.2020							
Period 6 01.05.2020 - 31.08.2020							

By accessing the “Supplementary Information”, the “Procurements” section will be made available, where all procurement procedures conducted within the implementation period by that project partner will be listed.

Procurements

Procurements (Initial)

- Procurement 1
1 - FAT - Farmers association Trabzon
Bites Bigsajar TR224567
- Procurement 2
1 - FAT - Farmers association Trabzon
- Procurement 3
1 - FAT - Farmers association Trabzon

6.5 Checklist of the controller

At Programme’s level, with the agreement of all participating countries, a common checklist for the FLC is used. The checklist is filled in by each controller for each verified partner report having a financial component (interim and final reports).

The controllers must upload in the eMS the filled in checklist before completing and sending forward the report.

If the checklist contains questions irrelevant for a specific report, or not applicable for that specific country, the respective sections of the checklist will be filled in with “N/A”, with additional observations on the “Comments” section.

The checklist can be downloaded from Programme website.

The list of expenditures can be found only after you open a project report. This list is a part of that respective project report.

After you have received the role of FLC in eMS, when you access the system using your username and password you should see on the left side of the menu the section FLC

6.6 FLC Documents

The controller can see this section and access it after he opens a partner report.

Report	Report Start	Report End	State	Date Of Partner Report Submission	Date Of Partner Report First Submission	Date of flc verification	Included In Project Report	Total Partner Expenditure Declared	View Report	Certificate
Period 1 01.09.2016 - 31.12.2016										
Report 1.1	01.09.2016	31.12.2016	Report Submitted	27.06.2019	01.07.2019		Not Certified	€ 25 611.97		

-  Partner report overview
-  Attachment Upload Closed
-  Expenditure attachment upload closed
-  Flc Documents
-  Flc Checklist
-  Application Form
-  Print Report
-  Revert From Flc To P P

In this part of the report the controller will find the following sections:

Flc Expenditures	Partner Information	Flc Checklist	Flc Report	Attachments	Inherent Risk Assessment	Control Risk Assessment
------------------	---------------------	---------------	------------	-------------	--------------------------	-------------------------

- FLC Expenditures
- Partner Information
- FLC Checklist
- FLC Report
- Attachments
- Inherent Risk Assessment - not applicable for our Programme
- Control Risk Assessment - not applicable for our Programme

6.6.1 FLC Expenditures

In this section the controller will have a centralized and synthesized view over the expenditures declared by the project partner within the partner report and of the amounts certified by the controller for this report. In this table the controller can also find the Difference, if the case, between the amount declared within the partner report and the ones certified.

6.6.2 Partner Information

The controller must fulfill general information about:

- the Accounting system that the partner is using for this project;
- the VAT status of the partner - verify if it is recovering VAT entirely, partially, or if is not entitled to recover any paid VAT;
- the bank account - verify if is the same as the one declared in the Financial Identification Form (FIF);

- the partnership agreement - if it is signed;
- how the documents verified by the controller where checked:
 - Originals - in the case of on the spot visits;
 - Copies - if on the spot visit the partner only had copy of the documents;
 - Electronic versions (scan) - if the documents where only checked in the eMS.

6.6.3 FLC Checklist

Please see section 6.5 Checklist of the controller.

In the eMS, the controller’s checklist will only have one question, with the role to assure that the checklist has been filled in, signed, scanned and uploaded in the eMS.

The screenshot shows a web-based checklist interface. At the top, it says 'Checklist For Expenditure Declared And Certified By Budget Line'. Below that, it says 'First Level Control'. The main part of the interface is a table with the following columns: 'Weight', 'Question', 'Value', 'Weighted Value', and 'Comment'. The 'Confirmed' checkbox in the top right corner is checked. The 'Question' column contains a detailed instruction: 'Before you press YES and CONFIRMED buttons please make sure that: - You filled in, signed, scanned(PDF) and uploaded the expenditure verification checklist (see instruction nr. 1E) - in the expenditure verification checklist for questions that do not apply to your objects you selected 'NA' option. In this case did you provide a short explanation in the section 'Comments' of that specific question? - For every question in the checklist you provided informations regarding the findings in the Comments section; - in case eligible expenditures are selected, you provided explanations in the section Comments (e.g. (p.p.) (p.m.) (o.a.)) for the respective expenditure in the list available in eMS.' Below the table, there are buttons for 'Yes' and 'No'. At the bottom of the interface, there are buttons for 'Print preview', 'Print', 'Reset All Answers', 'Save', 'Finish Checklist', and 'Exit Checklist'. The 'Save' and 'Finish Checklist' buttons are highlighted with a red box.

The controller should select the answer *Yes or No*, and, if the case, should write the comments regarding the uploaded checklist in the *Comment section*. Any other comments or mentions that are not included in the uploaded checklist can be inserted here.

The controller should confirm the answer (check the *Confirmed* box) he/she selected for this question and then press *Save*.

The last step to finish the checklist is to press the *Finish Checklist* button found at the end of the checklist. This button can be activated only if the controller firstly checked the *Confirmed* box and pressed *Save*.

6.6.4 FLC Report

In this section, the controller must fill in the narrative part of the report. Based on this information, the eMS will automatically generate the FLC/controller report that can be previewed at the end of the verification.

In the section *Type of the Project report* you must select, by the case, *Partner report* or *Final report* (in our program we don’t use a specific report for *Preparation Costs*, so leave that option untouched).

Project And Progress Report

Report Dated By Project Partner

21.08.2019

Type Of Project Report

Preparation Costs

 Partner Report

 Final Report

In the section *Designated Project Partner Controller*, the system will automatically bring the information that the CCP introduced eMS when the FLC body/institution of the controller was introduced.

Methodology Of The Verification

Methodology Of The Verification

General Methodology

Please Describe

Date(s) Of On The Spot Verification

Location Of On The Spot Verification

Focus On The Spot Verification

Sampling Was Applied

Date Of Receipt Of The Partner Report

Start Of Control Work

Request For Clarifications(If Applicable)

Date Of Receipt Of Satisfactory Clarifications(If Applicable)

End Of Control Work

The screenshot shows a web form for 'Methodology Of The Verification'. Three red boxes highlight the following sections:

- General Methodology:** Radio buttons for 'Desk Based' (checked), 'On The Spot' (checked), and 'Other'.
- Date(s) Of On The Spot Verification:** Date range '01.11.2018 - 30.11.2018'.
- Location Of On The Spot Verification:** Radio buttons for 'Premises Of Project Partner' (checked), 'Project Event_ Meeting', and 'Place Of Physical Project Output'.
- Focus On The Spot Verification:** Radio buttons for 'Yes' and 'No' (selected).
- Request For Clarifications:** Date '01.07.2019', a text area with '22.07.2019', and a text area with 'First clarification request was sent on 02.02.2019' and 'Second clarification request was sent 20.02.2019'.

In this section of the FLC report, you must specify the methodology used for verification.

If the verification was made on the spot, or is a combination between Desk Based verification and on the spot verification you must also specify the period of the verification and select the place where this visit was made.

For the sampling section, please select *NO*. For our programme the controller must verify 100% the expenditures.

Fill in the date when you start the verification work of this report.

If there are any requests for clarification, please specify date when these requests were sent to the beneficiary. Also please make a scan of the respective request and attach this document in the section *FLC Documents/Attachment section* (same place where you will put the scanned checklist).

In the same place you should also put the answers you received from the beneficiary, or any other relevant documents that could not be attached by you as connected to a specific expenditure.

Expenditures Declared and Certified By Budget line

In this section, the system generates a financial table with a summary of the financial data - the same table above mentioned in the chapter 6.6.1 FLC Expenditures.

Below the financial table you will need to specify, if the case, how much of all the certified expenditures were incurred outside the Programme Area.

Part Of The Expenditures Incurred Outside(the Union Part Of) The Programme Area

How Much Was Certified?

The screenshot shows a web form for 'Expenditures Declared and Certified By Budget line'. A red box highlights the following fields:

- Radio buttons for 'Yes' and 'No' (selected).
- Text input field containing '0.00'.

This kind of expenditures should also be mentioned in the project description in the section *Activities Outside*.



FLC corrections

If the controller selects one of the correction types mentioned at section “6.3 Verification activities” the system will automatically make a total amount for each correction type used.

6.6.5 Attachments

In this section will only be uploaded the documents related to this report verification:

- Scanned and signed checklist;
- Scanned version of the request for clarification sent to the beneficiary, by the case;
- Scanned version of the answers to the clarification request received from the beneficiary;
- Any other scanned documents relevant for this verification report that cannot be correlated to any expenditure.

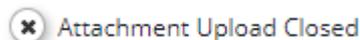
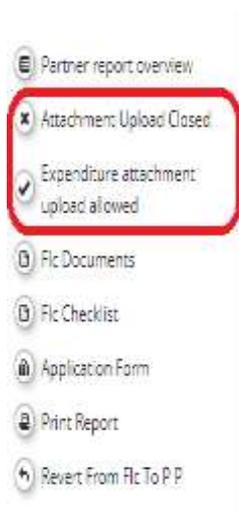
6.7 Requesting supplementary supporting documents

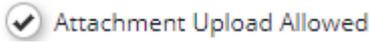
If controllers need supplementary supporting documents, after the report is being submitted by a project partner two possibilities exist:

1. Attachment Upload

Controllers can open the attachments section of that specific report and the project partner can upload the requested documents. In this section should be upload general documents that are not directly correlated with a specific expenditure.

To perform this action, the controller should press the button



The button will transform into  and the project partner is allowed to upload supplementary documents.

This section can also be disabled, by pressing once again the button.

2. Expenditure attachment

As already mentioned, the beneficiary can attach to every expenditure one or more documents within the section “List of Expenditure”. If one of the specific documents directly correlated with the expenditure is missing, the controller can allow the project partner to attach it.

The above mentioned steps will be followed to activate and disable this option for project partners.

6.8 Check FLC Work & Finish the FLC work

After you filled in all the sections mentioned in the above chapter 6.6 *FLC documents*, you uploaded all the documents mentioned in the section 6.6.5 *Attachments* and you finished all the verification, you can finalize the report.

To see this button/option you must be in the *FLC Expenditures* section.

Supplementary Information

Check FLC Work

Print FLC Certificate

After you press *Check FLC Work* button a confirmation box will appear. Press *Yes*.

Confirmation

Are You Sure

Yes

No

As a supplementary confirmation, the Button *Check FLC Work* will transform in *Finalize FLC Work*.

Supplementary Information

Finalize FLC Work

Print FLC Certificate

After you press this button the *FLC Certificate* will appear.

This certificate is generated by the system based on the information you introduced during the verification activity.

Most of the information comes from the sections of the *FLC Documents*.

The financial part/table is generated based on the expenditure declared (list of expenditures) and the verifications that were made. Also a section with expenditure declared in previous period will appear.

5. Expenditure declared and certified by budget line												
	Declared current report	Declared previous report	Declared (A) (total amount declared)	Certified current report	Certified previous report	Certified (B) (total amount certified)	Difference current report	Difference previous report	Difference (C=A-B) (total amount deducted)	Certified current report %	Certified previous report %	Certified in % of Declared [B/A]*100
Staff costs	EUR 5 695.17	EUR 0.00	EUR 5 695.17	EUR 3 306.87	EUR 0.00	EUR 3 306.87	EUR 2 388.30	EUR 0.00	EUR 2 388.30	58.06 %	N/A	58.06 %
Office and administration	EUR 1 286.00	EUR 0.00	EUR 1 286.00	EUR 1 286.00	EUR 0.00	EUR 1 286.00	EUR 0.00	EUR 0.00	EUR 0.00	100.00 %	N/A	100.00 %
Travel and accommodation	EUR 330.68	EUR 0.00	EUR 330.68	EUR 330.68	EUR 0.00	EUR 330.68	EUR 0.00	EUR 0.00	EUR 0.00	100.00 %	N/A	100.00 %
External expertise and services	EUR 12 088.46	EUR 0.00	EUR 12 088.46	EUR 12 088.46	EUR 0.00	EUR 12 088.46	EUR 0.00	EUR 0.00	EUR 0.00	100.00 %	N/A	100.00 %
Equipment	EUR 6 411.66	EUR 0.00	EUR 6 411.66	EUR 6 411.66	EUR 0.00	EUR 6 411.66	EUR 0.00	EUR 0.00	EUR 0.00	100.00 %	N/A	100.00 %
Investment	EUR 0.00	EUR 0.00	EUR 0.00	EUR 0.00	EUR 0.00	EUR 0.00	EUR 0.00	EUR 0.00	EUR 0.00	N/A	N/A	N/A
Total expenditure	EUR 25 811.97	EUR 0.00	EUR 25 811.97	EUR 23 423.67	EUR 0.00	EUR 23 423.67	EUR 2 388.30	EUR 0.00	EUR 2 388.30	90.74 %	N/A	90.74 %
Net Revenue	EUR 0.00	EUR 0.00	EUR 0.00	EUR 0.00	EUR 0.00	EUR 0.00	EUR 0.00	EUR 0.00	EUR 0.00	N/A	N/A	N/A
Total eligible expenditure	EUR 25 811.97	EUR 0.00	EUR 25 811.97	EUR 23 423.67	EUR 0.00	EUR 23 423.67	EUR 2 388.30	EUR 0.00	EUR 2 388.30	90.74 %	N/A	90.74 %
Part of the expenditure was incurred outside (the Union part of) the programme area								<input type="checkbox"/> Yes		<input type="checkbox"/> No		

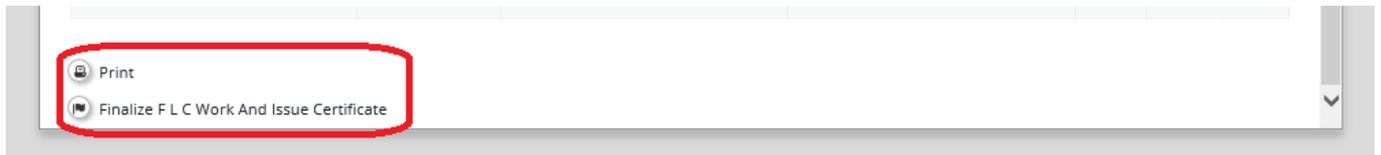
The narrative part of this FLC certificate is automatically generated by the system from the sections of the *FLC Documents* (see chapter 6.6 FLC Documents).

In the bottom part of this certificate the controller will find 2 option:

- Print (FLC certificate);
- Finalize FLC Work and issue certificate;

The final form of the FLC certificate must be printed, signed, scanned and uploaded in the Attachment section.

Only after you uploaded the FLC certificate, press the button “Finalize FLC Work and issue certificate”.



After this final step, the FLC certificate will be generated and saved in eMS (same form with the one signed and uploaded) and the controller work is finished/finalized in eMS.

Based on this FLC certificates and the total amount certified by the controllers for all the Project Partners, the Lead Partner of the project can submit the Interim Project Report.

VERY IMPORTANT - if you find that the FLC certificate needs some modification, please close this document, go in the specific section and make the correction there, this way the information in the certificate will automatically be correlated with the information in the *FLC Documents* sections.

DO NOT make modification directly in FLC certificate, the information in the FLC certificate must be the same in the fulfilled sections of FLC Documents.

When you work in a section of eMS after any modification or information introduced, please press *Save*, so that the information will be saved in the system.

6.9 Revert a report, if the case

The eMS is designed so that all the reports that include expenditures are verified by a controller.

Progress reports without expenditures that are submitted to the FLC will be reverted by controllers to the project partners. Before reverting these reports, it is recommended that the controllers communicate with the project partners, so to have the confirmation that the submission was made by mistake. If the controller has the project partner’s foregoing confirmation, the report will be reverted.

If the report has declared expenditure and the controller, after checking the “List of Expenditure”, concludes that the registered expenditure has no realistic data, the controller will request a revert confirmation from the beneficiary.

The controller will find the eMS username of the partner that sent the report in the left menu section “Contacts”. This section encloses all eMS partner usernames and other relevant eMS users that are allocated to the project (for example FLC, JTS). The controller will contact the project partner via an eMS message, asking him/her if the report was sent by mistake, or explaining that the expenditure verification cannot be done if there is no relevant expenditure.

After having the reverting confirmation, the report shall be reverted to the project partner.

The “revert” button can be accessed only after the controller opens the report, this button can be found in the left menu.

- Partner report overview
 - Attachment Upload Allowed
 - Expenditure attachment upload allowed
 - Fic Documents
 - Application Form
 - Print Report
 - Revert From Fic To P P
-
- Exit

6.10 Multiple financial reports

In order to mitigate the risk of financial losses due to exchange rate fluctuations, the Beneficiaries may consider submitting to Controllers more than one financial report with expenditure included.

Partner Reports

1 - Farmers association Trabzon - FAT

Report	Report Start	Report End	Status	Date Of Partner Report Submission	Date Of Partner Report First Submission	Date of Re-verification	Included In Project Report	Total Partner Expenditure Declared	View Report
Period 1 01.06.2018 - 31.12.2018									
Report 1.1	01.06.2018	31.12.2018	Report Submitted	27.11.2020	23.04.2019		Not Certified	€ 20 728.91	
Period 2 01.01.2019 - 30.04.2019									
Report 2.1	01.01.2019	30.04.2019	Report submitted to lead partner	Report submitted to lead partner	06.08.2019		Will not be included	€ 0.00	
Period 3 01.05.2019 - 31.08.2019									
Report 3.1	01.05.2019	31.08.2019	Report In Progress	In Progress			Not Certified	€ 0.00	
Period 4 01.09.2019 - 31.12.2019									
Period 5 01.01.2020 - 30.04.2020									
Period 6 01.05.2020 - 31.08.2020									

In the above example, for the reporting period 3 (01.05.2019-31.08.2019), two financial reports will be submitted: the first one generated by the Beneficiary and the second one by the JTS, at the Beneficiary's request.

After the first report is ready, it will be submitted by the Beneficiary to the Controller and the expenditure will be converted in Euro, using the Inforeuro exchange rate of the month of its submission (generated by the system within the column "Date Of Partner Report First Submission").

VERY IMPORTANT - in the case of the first report, part of a series of multiple financial reports, (two, in our example) issued for the Interim/Final report, no information will be filled in the narrative part. This section will only be filled in the last report of the series (the second one, in our example). In the case of the first report, the Controller shall not perform the verification of the respective expenditure until receiving the Interim/Final report (technical and financial data).

For the second report related to the foregoing period, the Beneficiary will request the JTS to generate it.

1 - Farmers association Trabzon - FAT

Report	Report Start	Report End	Status	Date Of Partner Report Submission	Date Of Partner Report First Submission	Date of Re-verification	Included In Project Report	Total Partner Expenditure Declared	View Report	Certificate
Period 1 01.06.2018 - 31.12.2018										
Report 1.1	01.06.2018	31.12.2018	Report Submitted	27.11.2020	23.04.2019		Not Certified	€ 20 728.91		
Period 2 01.01.2019 - 30.04.2019										
Report 2.1	01.01.2019	30.04.2019	Report submitted to lead partner	Report submitted to lead partner	06.08.2019		Will not be included	€ 0.00		
Period 3 01.05.2019 - 31.08.2019										
Report 3.1	01.05.2019	31.08.2019	Report Submitted	27.01.2021	27.01.2021		Not Certified	€ 0 000.00		
Report 3.2	01.07.2019	31.08.2019	Report In Progress	In Progress			Not Certified	€ 0.00		
Period 4 01.09.2019 - 31.12.2019										
Period 5 01.01.2020 - 30.04.2020										
Period 6 01.05.2020 - 31.08.2020										

After the second report is generated, the Beneficiary will add expenditure related to the reporting period (01.07.2019 - 31.08.2019).

VERY IMPORTANT - in the narrative part of this second report, the Beneficiary will fill in the information related to the entire reporting period for the Interim/Final report (01.05.2019 - 31.08.2019)

Period 2 01.01.2019 - 30.04.2019						
Report 2.1	01.01.2019	30.04.2019	Report submitted to lead partner	Report submitted to lead partner	06.08.2019	Will not be included
Period 3 01.05.2019 - 31.08.2019						
Report 3.1	01.05.2019	30.06.2019	Report Submitted	27.01.2021	27.01.2021	Not Certified
Report 3.2	01.07.2019	31.08.2019	Report In Progress	In Progress		Not Certified

For the second financial report, the expenditure will be converted in Euro, using the Inforeuro exchange rate of the month of its submission (in our example, 28.01.2021)

1 - Farmers association Trabzon - FAT

Report	Report Start	Report End	Status	Date of Partner Report Submission	Date of Partner Report First Submission	Date of Fc verification	Included in Project Report	Total Partner Expenditure Declared	View Report
Period 1 01.01.2019 - 31.12.2019									
Report 1.1	01.01.2019	31.12.2019	Report Submitted	27.11.2020	05.04.2019		Not Certified	€ 30 706,63	ⓧ
Period 2 01.01.2019 - 30.04.2019									
Report 2.1	01.01.2019	30.04.2019	Report submitted to lead partner	Report submitted to lead partner	06.08.2019		Will not be included	€ 5,00	ⓧ
Period 3 01.05.2019 - 31.08.2019									
Report 3.1	01.05.2019	30.06.2019	Report Submitted	27.01.2021	01.01.2021		Not Certified	€ 5 206,87	ⓧ
Report 3.2	01.07.2019	31.08.2019	Report Submitted	28.01.2021	28.01.2021		Not Certified	€ 11 706,80	ⓧ
Period 4 01.09.2019 - 31.12.2019									
Period 5 01.01.2020 - 30.04.2020									
Period 6 01.05.2020 - 31.08.2020									

After issuing the last report, the Beneficiary will inform, in written, the Controller that the Interim/Final report is available in eMS for verification.

The Controller will find in the second report all the cumulated, not verified expenditure. In order to access it, the Controller will open the last report and select the “FLC documents” section from the left menu.

- Partner report overview
- Attachment Upload Closed
- Expenditure attachment upload closed
- FLC Documents**
- FLC Checklist
- Application Form
- Print Report
- Revert From Flc To P P

In the sub-section “FLC Expenditures”, the option “Show all waiting to be verified, including open expenditures from other reports” should be clicked, in order to **enable** it.

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	€ 3 402,20	€ 3 402,20		€ 0,00	€ 0,00		€ 3 402,20	€ 3 402,20	0,00 %	0,00 %	
Office and administration	€ 0,00	€ 0,00		€ 0,00	€ 0,00		€ 0,00	€ 0,00	Not applicable	Not applicable	
Travel and accommodation	€ 0,00	€ 0,00		€ 0,00	€ 0,00		€ 0,00	€ 0,00	Not applicable	Not applicable	
External expertise and services	€ 3 875,06	€ 3 875,06		€ 0,00	€ 0,00		€ 3 875,06	€ 3 875,06	0,00 %	0,00 %	
Equipment	€ 4 428,84	€ 4 428,84		€ 0,00	€ 0,00		€ 4 428,84	€ 4 428,84	0,00 %	0,00 %	
Infrastructure and assets	€ 0,00	€ 0,00		€ 0,00	€ 0,00		€ 0,00	€ 0,00	Not applicable	Not applicable	
Total Expenditure	€ 11 705,90	€ 11 705,90		€ 0,00	€ 0,00		€ 11 705,90	€ 11 705,90	0,00 %	0,00 %	
Net Revenue	€ 0,00	€ 0,00		€ 0,00	€ 0,00		€ 0,00	€ 0,00	Not applicable	Not applicable	
Total Eligible Expenditure	€ 11 705,90	€ 11 705,90		€ 0,00	€ 0,00		€ 11 705,90	€ 11 705,90	0,00 %	0,00 %	

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

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

By accessing the section “Total Eligible Expenditures” from the bottom of the page,

Open Expenditures Of Farmers association Trabzon

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

Budgetline	Declared by partner			Certified by Flc			Difference			Difference in %		
	Current report	Other reports (open expenditures)	Total	Current report	Other reports (open expenditures)	Total	Current report	Other reports (open expenditures)	Total	Current report	Other reports (open expenditures)	Total
Staff costs	€ 3 402,20	€ 13 375,74	€ 19 007,94	€ 0,00	€ 6 860,51	€ 6 860,51	€ 3 402,20	€ 3 715,43	€ 12 347,03	0,00 %	44,24 %	36,59 %
Office and administration	€ 0,00	€ 0,00	€ 0,00	€ 0,00	€ 0,00	€ 0,00	€ 0,00	€ 0,00	€ 0,00	Not applicable	Not applicable	Not applicable
Travel and accommodation	€ 0,00	€ 816,20	€ 816,20	€ 0,00	€ 788,33	€ 788,33	€ 0,00	€ 27,87	€ 27,87	Not applicable	3,40 %	3,40 %
External expertise and services	€ 3 875,06	€ 0,00	€ 3 875,06	€ 0,00	€ 0,00	€ 0,00	€ 3 875,06	€ 0,00	€ 3 875,06	0,00 %	Not applicable	0,00 %
Equipment	€ 4 428,84	€ 1 806,38	€ 12 235,22	€ 0,00	€ 9 466,09	€ 9 466,09	€ 4 428,84	€ 1 340,13	€ 3 766,17	0,00 %	32,82 %	10,84 %
Infrastructure and assets	€ 0,00	€ 0,00	€ 0,00	€ 0,00	€ 0,00	€ 0,00	€ 0,00	€ 0,00	€ 0,00	Not applicable	Not applicable	Not applicable
Total Expenditure	€ 11 705,90	€ 24 998,32	€ 30 634,42	€ 0,00	€ 14 314,89	€ 14 314,89	€ 11 705,90	€ 10 383,03	€ 21 819,03	0,00 %	39,32 %	39,27 %
Net Revenue	€ 0,00	€ 0,00	€ 0,00	€ 0,00	€ 0,00	€ 0,00	€ 0,00	€ 0,00	€ 0,00	Not applicable	Not applicable	Not applicable
Total Eligible Expenditure	€ 11 705,90	€ 24 998,32	€ 30 634,42	€ 0,00	€ 14 314,89	€ 14 314,89	€ 11 705,90	€ 10 383,03	€ 21 819,03	0,00 %	39,32 %	39,27 %

the Controller will see and may check all the expenditures that are not yet verified, cumulated from the first and second financial reports.

List Of Expenditure

Report Number	Budget Line	GA	Procurement	Inv Ref No	Inv No	Inv Date	Paym Date	Description of expenditure
FAT 3.1	Staff costs	M Management		224455	8976	05.05.2019	17.05.2019	Project manager April 2019
FAT 3.2	Staff costs	M Management		121212		28.06.2019	01.07.2019	Project manager June 2019
FAT 3.1	Staff costs	M Management		4546	876767	05.06.2019	14.06.2019	Project manager - May 2019
FAT 3.2	Staff costs	M Management		221122		31.07.2019	01.08.2019	Project manager July 2019
FAT 3.1	Travel and accommodation	T3 Developing a dedicated on line platform		114411	1822566	06.05.2019	07.05.2019	Plane Ticket
FAT 3.2	External expertise and services	M Management		23254	23254	05.07.2019	06.07.2019	procurement expert service
FAT 3.2	Equipment	M Management		56556	56556	19.07.2019	23.07.2019	computer for the office

At the end of verification, the certified amount will be the sum of the two reports and a single FLC Certificate will be issued for all the verified expenditures.

5. Expenditure declared and certified by budget line							
	Declared current report	Declared previous report	Declared (A) (total amount declared)	Certified current report	Certified previous report	Certified (B) (total amount certified)	Difference current report
Staff costs	EUR 3 432.20	EUR 3 432.20	EUR 6 864.40	EUR 3 432.20	EUR 3 432.20	EUR 6 864.40	EUR 0.00
Office and administration	EUR 0.00	EUR 0.00	EUR 0.00	EUR 0.00	EUR 0.00	EUR 0.00	EUR 0.00
Travel and accommodation	EUR 0.00	EUR 27.67	EUR 27.67	EUR 0.00	EUR 27.67	EUR 27.67	EUR 0.00
External expertise and services	EUR 3 875.06	EUR 0.00	EUR 3 875.06	EUR 3 875.06	EUR 0.00	EUR 3 875.06	EUR 0.00
Equipment	EUR 4 428.64	EUR 0.00	EUR 4 428.64	EUR 4 428.64	EUR 0.00	EUR 4 428.64	EUR 0.00
Investment	EUR 0.00	EUR 0.00	EUR 0.00	EUR 0.00	EUR 0.00	EUR 0.00	EUR 0.00
Total expenditure	EUR 11 735.90	EUR 3 459.87	EUR 15 195.77	EUR 11 735.90	EUR 3 459.87	EUR 15 195.77	EUR 0.00
Net Revenue	EUR 0.00	EUR 0.00	EUR 0.00	EUR 0.00	EUR 0.00	EUR 0.00	EUR 0.00
Total eligible expenditure	EUR 11 735.90	EUR 3 459.87	EUR 15 195.77	EUR 11 735.90	EUR 3 459.87	EUR 15 195.77	EUR 0.00

Part of the expenditure was incurred outside (the Union part of) the programme area

1 - Farmers association Trabzon - FAT

Report	Report Start	Report End	Status	Date Of Partner Report Submission	Date Of Partner Report First Submission	Date of final verification	Included in Project Report	Total Partner Expenditure Declared	View Report	Certificate
Period 1 01.09.2018 - 31.12.2018										
Report 1.1	01.09.2018	31.12.2018	Report Fully Certified	27.11.2020	28.04.2019	28.01.2021	Not included	€ 20 798.88		
Period 2 01.01.2019 - 30.04.2019										
Report 2.1	01.01.2019	30.04.2019	Report submitted to lead partner	Report submitted to lead partner	06.08.2019		Will not be included	€ 0.00		
Period 3 01.05.2019 - 31.08.2019										
Report 3.1	01.05.2019	30.08.2019	Report Submitted	27.01.2021	27.01.2021		Not Certified	€ 3 459.87		
Report 3.2	01.07.2019	31.08.2019	Report Fully Certified	28.01.2021	28.01.2021	28.01.2021	Not included	€ 11 735.90		
Period 4 01.09.2019 - 31.12.2019										
Period 5 01.01.2020 - 30.04.2020										
Period 6 01.05.2020 - 31.08.2020										

Partner logo