

# “Sitting ducks function in the eMS”

Guidance for FLC controllers

## Definition:

“Sitting Ducks” refers to open items of expenditure from previously submitted reports.

AS a FLC, you may decide NOT to verify an expenditure item in a list of expenditure submitted on eMS (e.g. in case verification takes a longer time or needs further clarification).

Any item line on eMS which is NOT ticked “verified by FLC” will NOT be included in the current FLC certificate.

By not ticking “Verified by FLC”, you generate an item which is neither accepted nor rejected and waits in the system to be verified – it is what we call a “Sitting Duck”.

“Sitting ducks” can be verified with later reports.

In this guidance, we will take one example to illustrate this function:

- ➔ In Partner Report 1, one item won't be verified and will be included in the following certificate, e.g. Partner Report 2

(see below in white: Travel and accommodation (WPT1): "conference at Ministry of Transport – Rome" – 350,00 €).

Partner Report > List of Expenditures > Contribution and Forecast > Attachments > Personal data attachments

### List Of Expenditure

Report Number	Budget Line	Wp	Int Ref No	Inv No	Inv Date	Paym Date	Description1
INSIEL 1.1	Staff costs	M Management	test IRN 231	231	12/01/2017	02/01/2018	description test SC
INSIEL 1.1	Staff costs	M Management	FR-15486	FR-15486	29/06/2018	01/07/2018	salary June - Wallace Gromit
INSIEL 1.1	Office and administration	M Management		FR	N/A FR	N/A FR	
INSIEL 1.1	Travel and accomodation	T1 Creation of Low Carbon Mobility Network	voyage alpha	987-AF23561	02/02/2017	04/05/2017	Torino - Lyon (flight ticket AirFrance)
INSIEL 1.1	Travel and accomodation	T1 Creation of Low Carbon Mobility Network	AirIf1296734	InvADFR2356	01/02/2018	01/03/2018	conference at Ministry of Transport – Rome
INSIEL 1.1	External expertise and services	T2 Mapping low carbon mobility impediments and enablers	tra-789/ZUT	ZUT1268	04/01/2018	04/01/2018	translation publication on pilots

Export Save Columns Columns

Tick all as verified by F.L.C. Save Return

Fig. 1 View from PR1 – List of expenditures (1/2)

Partner Report > List of Expenditures > Contribution and Forecast > Attachments > Personal data attachments

### List Of Expenditure

Conversion Rate	Conversion Rate Date	Declared Amount Euro	Exp Outside	Declared	Uploads	Verified By FIC	Difference FIC	Amount Certified FIC	Comment FIC (pp.ftc.js.ma.ca.aa)
0		€ 2.500,00	<input type="checkbox"/>	<input checked="" type="checkbox"/>	0 Attachments	<input checked="" type="checkbox"/>	€ 0,00	€ 2.500,00	
0		€ 1.750,00	<input type="checkbox"/>	<input checked="" type="checkbox"/>	0 Attachments	<input checked="" type="checkbox"/>	€ 0,00	€ 1.750,00	
0		€ 637,50	<input type="checkbox"/>	<input checked="" type="checkbox"/>	0 Attachments	<input checked="" type="checkbox"/>	€ 0,00	€ 637,50	
0		€ 352,00	<input type="checkbox"/>	<input checked="" type="checkbox"/>	0 Attachments	<input checked="" type="checkbox"/>	€ 0,00	€ 352,00	
0		€ 350,00	<input type="checkbox"/>	<input checked="" type="checkbox"/>	0 Attachments	<input type="checkbox"/>	€ 0,00	€ 0,00	no complete documentation received
0		€ 452,00	<input type="checkbox"/>	<input checked="" type="checkbox"/>	0 Attachments	<input checked="" type="checkbox"/>	€ 0,00	€ 452,00	

Export Save Columns Columns

Tick all as verified by F.L.C. Save Return

## How to integrate a sitting duck in the next report?

First, you will proceed to your regular checks in the List of expenditures of PR2. Once everything is validated at this level, you can include the sitting ducks.

To do this and access all open items:

- ➔ tick "FLC documents" - see below (1) [FC1]
- ➔ then tick "FLC expenditure" - see (2)
- ➔ and tick "Show all waiting to be verified, including open expenditures from other reports" - see (3).

Partner Report → List of Expenditures

### List Of Expenditure

Report Number ↕	Budget Line ↕	
INSIEL 2.1	Staff costs	M Manager
INSIEL 2.1	Staff costs	T4 Piloting
INSIEL 2.1	Office and administration	M Manager

Fig. (1)

Open Report Expenditures

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



Budgetline	Declared by partner		Certified by Fic		Difference		Difference in %	
	Current report	Total	Current report	Total	Current report	Total	Current report	Total
Staff costs	€ 3.455,00	€ 3.455,00	€ 3.455,00	€ 3.455,00	€ 0,00	€ 0,00	100,00 %	100,00 %
Office and administration	€ 518,25	€ 518,25	€ 518,25	€ 518,25	€ 0,00	€ 0,00	100,00 %	100,00 %
Travel and accommodation	€ 232,00	€ 232,00	€ 232,00	€ 232,00	€ 0,00	€ 0,00	100,00 %	100,00 %
External expertise and services	€ 3.621,00	€ 3.621,00	€ 3.621,00	€ 3.621,00	€ 0,00	€ 0,00	100,00 %	100,00 %
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>€ 7.826,25</b>	<b>€ 7.826,25</b>	<b>€ 7.826,25</b>	<b>€ 7.826,25</b>	<b>€ 0,00</b>	<b>€ 0,00</b>	<b>100,00 %</b>	<b>100,00 %</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>€ 7.826,25</b>	<b>€ 7.826,25</b>	<b>€ 7.826,25</b>	<b>€ 7.826,25</b>	<b>€ 0,00</b>	<b>€ 0,00</b>	<b>100,00 %</b>	<b>100,00 %</b>

Fig. (2) and (3)

New columns will appear. This view below shows sums per budget lines:

- “Declared by Partner” – “Current Report” (a): all items included in the current report.
- “Declared by Partner” – “other reports (open expenditure)” (b): all items currently open in other reports.
- “Total” (c): Sum of the two above.

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Fic Expenditures Partner Information > Fic Checklist

Open Expenditures Of Insiel S.p.A.

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

Budgetline	Current report	Declared by partner	
		Other reports (open expenditure)	Total
Staff costs	€ 3.455,00	€ 0,00	€ 3.455,00
Office and administration	€ 518,25	€ 0,00	€ 518,25
Travel and accommodation	€ 232,00	€ 350,00	€ 582,00
External expertise and services	€ 3.621,00	€ 0,00	€ 3.621,00
Equipment	€ 0,00	€ 0,00	€ 0,00
Infrastructure and works	€ 0,00	€ 0,00	€ 0,00
<b>Total Expenditure</b>	<b>€ 7.826,25</b>	<b>€ 350,00</b>	<b>€ 8.176,25</b>
Net Revenue	€ 0,00	€ 0,00	€ 0,00
<b>Total Eligible Expenditure</b>	<b>€ 7.826,25</b>	<b>€ 350,00</b>	<b>€ 8.176,25</b>



In the following case, we recognize the open item “Travel and accommodation – 350,00€” from PR1 in the column “Other reports (open expenditure)” (b).

- ➔ To include it in the PR2, access the related budget line by clicking on the magnifying glass (see below).

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**Fic Expenditures** Partner Information > Fic Checklist > Fic Report > Attachments > Inherent Risk Assessment > Control Risk Assessment

### Open Expenditures Of Insiel S.p.A.

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

Budgetline	Declared by partner			Certified by Fic			Difference			Difference in %		
	Current report	Other reports (open expenditure)	Total	Current report	Other reports (open expenditure)	Total	Current report	Other reports (open expenditure)	Total	Current report	Other reports (open expenditure)	Total
Staff costs	€ 3.455,00	€ 0,00	€ 3.455,00	€ 3.455,00	€ 0,00	€ 3.455,00	€ 0,00	€ 0,00	€ 0,00	100,00 %	Not applicable	100,00 %
Office and administration	€ 518,25	€ 0,00	€ 518,25	€ 518,25	€ 0,00	€ 518,25	€ 0,00	€ 0,00	€ 0,00	100,00 %	Not applicable	100,00 %
Travel and accommodation	€ 232,00	€ 350,00	€ 582,00	€ 232,00	€ 0,00	€ 232,00	€ 0,00	€ 350,00	€ 350,00	100,00 %	0,00 %	39,86 %
External expertise and services	€ 3.621,00	€ 0,00	€ 3.621,00	€ 3.621,00	€ 0,00	€ 3.621,00	€ 0,00	€ 0,00	€ 0,00	100,00 %	Not applicable	100,00 %
Equipment	€ 0,00	€ 0,00	€ 0,00	€ 0,00	€ 0,00	€ 0,00	€ 0,00	€ 0,00	€ 0,00	Not applicable	Not applicable	Not applicable
Infrastructure and works	€ 0,00	€ 0,00	€ 0,00	€ 0,00	€ 0,00	€ 0,00	€ 0,00	€ 0,00	€ 0,00	Not applicable	Not applicable	Not applicable
<b>Total Expenditure</b>	<b>€ 7.826,25</b>	<b>€ 350,00</b>	<b>€ 8.176,25</b>	<b>€ 7.826,25</b>	<b>€ 0,00</b>	<b>€ 7.826,25</b>	<b>€ 0,00</b>	<b>€ 350,00</b>	<b>€ 350,00</b>	<b>100,00 %</b>	<b>0,00 %</b>	<b>95,71 %</b>
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
<b>Total Eligible Expenditure</b>	<b>€ 7.826,25</b>	<b>€ 350,00</b>	<b>€ 8.176,25</b>	<b>€ 7.826,25</b>	<b>€ 0,00</b>	<b>€ 7.826,25</b>	<b>€ 0,00</b>	<b>€ 350,00</b>	<b>€ 350,00</b>	<b>100,00 %</b>	<b>0,00 %</b>	<b>95,71 %</b>

Sitting ducks will be highlighted in pink...

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**Fic Expenditures** Partner Information > Fic Checklist > Fic Report > Attachments > Inherent Risk Assessment > Control Risk Assessment

### List Of Expenditure

Report Number	Budget Line	Wp	Int Ref No	Inv No	Inv Date	Paym Date	Description1	Description2	Partner
NSSEL 2.1	Travel and accomodation	T1	Creation of Low Carbon Mobility Network	ÖBB-RU12366	ÖBB-RU12366	03/06/2018	01/07/2018	meeting in Klagenfurt - synergy brunch ASP programme	
NSSEL 1.1	Travel and accomodation	T1	Creation of Low Carbon Mobility Network	AirT1296734	Inv.ADFR2356	01/02/2018	01/03/2018	conference at Ministry of Transport - Rome	
NSSEL 2.1	Travel and accomodation	C	Communication	SNCF-89654df	LY-RU1239876	01/04/2018	03/04/2018	Geneva - Nizza	

Tick all as verified by F.L.C.    
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You can confirm your check by clicking on the "sitting duck" item: it is the same procedure as for a regular item in the List of expenditures (ticking "verified by FLC", applying deduction if necessary, comments).

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 Fic Checklist  
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**Fic Expenditures** Partner Information > Fic Checklist > Fic Report > Attachments > Inherent Risk Assessment > Control Risk Assessment

### List Of Expenditure

Conversion Rate	Conversion Rate Date	Declared Amount Euro	Exp Outside of	Declared	Uploads	Verified By Fic	Difference Fic	Amount Certified Fic	Comment Fic (pp.fic.js_ma.ca.ua)
		€ 127,00	<input type="checkbox"/>	<input checked="" type="checkbox"/>	0 Attachments	<input checked="" type="checkbox"/>	€ 0,00	€ 127,00	
		€ 350,00	<input type="checkbox"/>	<input checked="" type="checkbox"/>	0 Attachments	<input checked="" type="checkbox"/>	€ 1,90	€ 348,10	documentation received after deadline certification for PR1.1 included in PR2.1 1 metro ticket not related to this business trip
		€ 105,00	<input type="checkbox"/>	<input checked="" type="checkbox"/>	0 Attachments	<input checked="" type="checkbox"/>	€ 0,00	€ 105,00	

Tick all as verified by F.L.C.    
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In the example, we applied a deduction of 1,90€ - the amount to be included in the certificate is 348,10€.



Once it is done, open again "FLC documents" (the sitting duck will keep the pink colour once verified).

The verified "sitting duck" item is then integrated to the columns "Certified by FLC" and "Difference".

Budgetline	Declared by partner			Certified by FLC			Difference			Difference in %		
	Current report	Other reports (open expenditure)	Total	Current report	Other reports (open expenditure)	Total	Current report	Other reports (open expenditure)	Total	Current report	Other reports (open expenditure)	Total
Staff costs	€ 3.455,00	€ 0,00	€ 3.455,00	€ 3.455,00	€ 0,00	€ 3.455,00	€ 0,00	€ 0,00	€ 0,00	100,00 %	Not applicable	100,00 %
Office and administration	€ 518,25	€ 0,00	€ 518,25	€ 518,25	€ 0,00	€ 518,25	€ 0,00	€ 0,00	€ 0,00	100,00 %	Not applicable	100,00 %
Travel and accomodation	€ 232,00	€ 350,00	€ 582,00	€ 232,00	€ 348,10	€ 580,10	€ 0,00	€ 1,90	€ 1,90	100,00 %	99,45 %	99,67 %
External expertise and services	€ 3.621,00	€ 0,00	€ 3.621,00	€ 3.621,00	€ 0,00	€ 3.621,00	€ 0,00	€ 0,00	€ 0,00	100,00 %	Not applicable	100,00 %
Equipment	€ 0,00	€ 0,00	€ 0,00	€ 0,00	€ 0,00	€ 0,00	€ 0,00	€ 0,00	€ 0,00	Not applicable	Not applicable	Not applicable
Infrastructure and works	€ 0,00	€ 0,00	€ 0,00	€ 0,00	€ 0,00	€ 0,00	€ 0,00	€ 0,00	€ 0,00	Not applicable	Not applicable	Not applicable
<b>Total Expenditure</b>	<b>€ 7.828,25</b>	<b>€ 350,00</b>	<b>€ 8.178,25</b>	<b>€ 7.828,25</b>	<b>€ 348,10</b>	<b>€ 8.174,35</b>	<b>€ 0,00</b>	<b>€ 1,90</b>	<b>€ 1,90</b>	<b>100,00 %</b>	<b>99,45 %</b>	<b>99,97 %</b>
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
<b>Total Eligible Expenditure</b>	<b>€ 7.828,25</b>	<b>€ 350,00</b>	<b>€ 8.178,25</b>	<b>€ 7.828,25</b>	<b>€ 348,10</b>	<b>€ 8.174,35</b>	<b>€ 0,00</b>	<b>€ 1,90</b>	<b>€ 1,90</b>	<b>100,00 %</b>	<b>99,45 %</b>	<b>99,97 %</b>

In this case, the verified sitting duck item is added to the other verified items of PR2.

➔ See box in orange: 232,00€ of travel and accomodation costs were verified in the regular PR2 along with the 348,10 € of sitting duck in the same budget line.

Once the sitting ducks are inserted in the PR2, you can finalise your work by filling in the sections "Partner information", "FLC checklist" and "FLC report" and issue the FLC certificate (the sitting ducks will be integrated in this document).

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### Open Expenditures Of Insiel S.p.A.

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 expenditure)	Total	Current report	Other reports (open expenditure)	Total	Current report	Other reports (open expenditure)	Total	Current report	Other reports (open expenditure)	Total
Staff costs	€ 3.455,00	€ 0,00	€ 3.455,00	€ 3.455,00	€ 0,00	€ 3.455,00	€ 0,00	€ 0,00	€ 0,00	100,00 %	Not applicable	100,00 %
Office and administration	€ 518,25	€ 0,00	€ 518,25	€ 518,25	€ 0,00	€ 518,25	€ 0,00	€ 0,00	€ 0,00	100,00 %	Not applicable	100,00 %
Travel and accommodation	€ 232,00	€ 350,00	€ 582,00	€ 232,00	€ 348,10	€ 580,10	€ 0,00	€ 1,90	€ 1,90	100,00 %	99,45 %	99,67 %
External expertise and services	€ 3.621,00	€ 0,00	€ 3.621,00	€ 3.621,00	€ 0,00	€ 3.621,00	€ 0,00	€ 0,00	€ 0,00	100,00 %	Not applicable	100,00 %
Equipment	€ 0,00	€ 0,00	€ 0,00	€ 0,00	€ 0,00	€ 0,00	€ 0,00	€ 0,00	€ 0,00	Not applicable	Not applicable	Not applicable
Infrastructure and works	€ 0,00	€ 0,00	€ 0,00	€ 0,00	€ 0,00	€ 0,00	€ 0,00	€ 0,00	€ 0,00	Not applicable	Not applicable	Not applicable
<b>Total Expenditure</b>	<b>€ 7.826,25</b>	<b>€ 350,00</b>	<b>€ 8.176,25</b>	<b>€ 7.826,25</b>	<b>€ 348,10</b>	<b>€ 8.174,35</b>	<b>€ 0,00</b>	<b>€ 1,90</b>	<b>€ 1,90</b>	<b>100,00 %</b>	<b>99,45 %</b>	<b>99,97 %</b>
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
<b>Total Eligible Expenditure</b>	<b>€ 7.826,25</b>	<b>€ 350,00</b>	<b>€ 8.176,25</b>	<b>€ 7.826,25</b>	<b>€ 348,10</b>	<b>€ 8.174,35</b>	<b>€ 0,00</b>	<b>€ 1,90</b>	<b>€ 1,90</b>	<b>100,00 %</b>	<b>99,45 %</b>	<b>99,97 %</b>