PROCEDURES MANUAL

**FOR**

**National University of Ireland, Galway**

**EUROPEAN REGIONAL DEVELOPMENT FUND**

**2007-2013**

***Final***

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PART ONE: MANUAL OBJECTIVES AND REGULATORY BACKGROUND

## 1.1 Objectives of this manual

This manual sets out the role of the National University of Ireland, Galway (NUIG) in administering funds drawn down under the European Union Structural Funds Programmes 2007-2013. These programmes form an integral part of Ireland’s National Strategic Reference Framework (NSRF) which has two themes, the European Social Fund (ESF) and the European Regional Development Fund (ERDF). This procedures manual details the role of NUIG under the latter and the University has a separate manual for ESF. NUIG is a final recipient body in respect of this programme. Expenditure Declarations (claims) are returned to the HEA. The final recipient can be located in either the Border Midland and Western (BMW) or the Southern and Eastern (S&E) geographical regions of the country. NUIG is located in the BMW region. There are a number of funding sub-projects or strands under which ERDF expenditure declarations can be returned. These are the Programme for Research in Third Level Institutions (PRTLI) recurrent and capital expenditure and Technological Sector Research (TSR) in the BMW region. The S&E region has Programme for Research in Third Level Institutions (PRTLI) recurrent and capital expenditure. Other projects include the Research Facilities Enhancement Scheme (RFES) and the Research Equipment Renewal Grant (RERG)in both regions. NUIG returns PRTLI Capital (RFES, RERG, PRTLI Cycle 4 and PRTLI Cycle 5) and PRTLI Research Recurrent Cycle 4 and Cycle 5.

The aim of this manual is to assist those involved in the implementation of co-funded projects in ensuring that regulatory requirements are met. It is also intended to serve as a training tool for new staff involved in administering projects and also to allow transparency therein.

## 1.2 Regulatory background

The manual considers the following regulations and circulars which should be read in conjunction with it.

**Regulation Topic**

EC No 1080/2006 ERDF Regulation

EC No 1083/2006 General Regulation: Management and control systems, eligibility and audit trail, Durability of Operations

EC No 1828/2006 Implementation Regulation: Information and publicity measures, management and control systems, eligibility, irregularities and disconformities

**Circular**

Department of Finance 12/2008 Financial Management and Control Procedures

Department of Finance 16/2008 Eligibility of Expenditure

Department of Finance 10/2010 Facilitating SME Participation in Public Procurement

**Guidelines**

Information and Publicity Guidelines for EU Structural Funds 2007-13

**Manuals**

Level 1 Manual EU Structural Funds IT System

# PART TWO: KEY COMPLIANCE ISSUES FOR ERDF

## 2.1 Role of the Final Recipient Body

NUIG will be responsible for declaring the accuracy, actuality and eligibility of the expenditure to Level 1 (The HEA) and for completing form B0 in the required format.

NUIG must ensure it has adequate controls in operation to ensure that payments made are eligible, publicity requirements are observed and an adequate audit trail exists. Also controls must ensure that public procurement requirements are met. All conditions set out in Art 16 of Commission Regulations 1083/2006 with regard to equality and non-discrimination are met.

Where NUIG is required to make declarations as to compliance with regulatory requirements under Form B0, it must have adequate controls in place to provide an objective basis for making each of these declarations.

Such controls include checks on the:

* Eligibility of payments to be co-funded from grant (ERDF)
* Actual implementation of projects for which payment is made
* Compliance with specific publicity requirements
* Compliance with public procurement requirements

## 2.2 Management and Control Issues

Ultimate responsibility for the certification of expenditure claimed under the Operational programme rests with the Certifying Authority for ERDF funds in the Department of Finance. Declarations as to compliance with regulatory requirements will be made by the Department of Finance on the basis of verification tests undertaken by its ERDF Financial Control Unit, which is the designated Audit Authority.

This manual sets out the specific requirements in respect of projects located in third level institutions co-funded from the ERDF:

* Expenditure Declarations (B0s) are made by the Institution’s Chief Financial Officer
* The expenditure declaration should ensure all Article 13 Checks are met.
* Institutions must ensure that appropriate management and control systems are in place in the Institution and this is confirmed by the Public Beneficiary Body's internal audit unit or by independent internal audit commissioned by the Public Beneficiary Body.

### 2.2.1 Key components of a compliance framework

There are a number of key elements to a sound compliance framework for Structural Funds:

* A procedures manual for each implementing department/agency which must demonstrate how compliance with regulation will be ensured and demonstrated
* Potential grant applicants to be informed in the application process documents that the sub-measure is EU-aided and that all successful applicants must comply with all the relevant EU requirements
* Formalisation of regulatory requirements into the grant agreement or contract
* The inclusion of a declaration of compliance with regulatory requirements in grant claims or expenditure returns submitted by final recipients

In respect of the ERDF there are two separate levels of payment control

* The third level educational institution should have appropriate payment authorisation controls and this should be verified by the Public Beneficiary Body’s (HEA) internal audit unit or by internal audit review commissioned by the Public Beneficiary Body
* Draw-down of ERDF funds from the European Commission, on the basis of expenditure incurred, should be authorised by the HEA only on the satisfactory completion of Article 13 Checks and completion of on-line form B1 checklist .

The implementation of these two control elements will provide the basis for certifying compliance with the regulations governing payments of grants by Public Beneficiary Bodies in completing Form B1.

### 2.2.2 Compliance guidelines for Regulations 1080/2006, 1083/2006 and 1828/2006

* Ensure that the sub-measure will comply with the requirements of 1828/2006 and specifically that the transactions arising from the sub-measure will be demonstrably eligible.
* Ensure that all staff involved in ERDF are aware that funding is provided under the European Union Structural Funds Programmes 2007-2013 as part of Ireland’s National Strategic Reference Framework (NSRF).
* Ensure that reference to the above is included in the call for ERDF proposals (e.g. PRTLI, Research Facilities Enhancement Scheme, Research Equipment Renewal Grant Schemes in both the BMW and S&E regions as well as TSR in the BMW region).
* Ensure that all staff involved in ERDF funded projects are familiar with all the relevant EU Regulations and Publicity Requirements.
* Ensure that staff involved in preparation of ERDF returns are familiar with these Regulations.

### 2.2.3 Management and Control systems and Audit Trail

Regulation EC No 1828/2006 sets out the detailed rules in respect of the management and control systems and audit trail required to ensure the proper implementation of Structural Funds.

##### The management and control system must provide for a sufficient audit trail. All sums included in Cost Statement returns to the Department of Finance by NUIG/HEA must ultimately be supported by reference to individual payments made by final recipients to suppliers/staff etc.

Payments made by final recipients should be aggregated into cost statements of expenditure for each measure. Cost Statements should include the total expenditure incurred by the final recipient and should include certification of this sum and the disclosures required in the Form B process.

### 2.2.4 Retention of documents

All documents forming part of the audit trail must be retained for a minimum of three years after the closure of the programme to which they relate. All original supporting documentation will be retained in accordance with Article 90 of Council Regulation (EC) 1083/2006 and Article 19 of Council Regulation EC 1828/2006 i.e for three years after the closure (date of last payment from the European Commission to the programme) of the programme. During this period documents should be available for inspection by Managing and Certifying authority staff, auditors, certifying officers and other national or Commission officials. Documents forming the audit trail at each level of the cascade must be retained in readily retrievable form and be readily accessible.

**Final Recipient Bodies** should retain the following:

* Audit Report (Financial Statements)
* Audit Report (Individual ERDF Projects)
* Accounting record of payments made and funds received
* Form B0 (Expenditure Declaration) and attached schedule of payments (Capital Infrastructure and Equipment Projects)
* Form B0 (Expenditure Declaration) and attached schedule of payments (Research Projects)
* Contracts (Employment)
* Contracts (Building Works)
* Contracts (Research Funding Agreement)
* Contracts (Capital Projects Funding Agreements)
* Original Invoices and documents of equivalent probative value
* Procurement documentation (Buildings)
* Procurement documentation (Equipment > €50k)
* Procurement documentation (Equipment < €50k)
* Timesheets
* Publicity Documentation (Capital Infrastructure)
* Publicity Documentation (Recurrent/Equipment)

Further information is outlined directly below.

*Article 90 of Council Regulation (EC) No 1083/2006 states “the managing authority shall ensure that all supporting documentation regarding expenditure and audits on the OP are kept available for the Commission and the Court of Auditors for a period of three year following the closure of the OP.”*

*This means that all supporting documentation in respect to assistance received under the ERDF Structural Funds must be retained for a period of three years after the final payment has been received for all Operational Programmes under the current round 2007-2013. Therefore all supporting documentation may need to be retained until at least 2022.*

Example

|  |  |  |
| --- | --- | --- |
| **Procedure**  **2. Ensure that procedures for the retention of documentation are sufficient.** | ***Comments*** | ***Reference Number\**** |
| * Enquire if procedures to meet EU requirements relating to documentation retention have been documented. |  |  |
| * If the procedures have not been documented, conduct interviews with the relevant personnel to obtain an understanding of the procedures that are in place. Recommend that the procedures are documented. The possibility of staff turnover and the number of years the documentation is required to be retained, may result in the information being lost. |  |  |
| * Does the procedure manual include the exact location of the documentation and the personnel responsible? |  |  |
| * Is the documentation retained on site or in storage? |  |  |
| * If documents are stored electronically, are procedures used in compliance with the Electronic Commerce Act 2000. |  |  |
| * Can the documentation be made available for inspection to the body, the Accountable Department, the Certifying Authority or the Commission within five working days of a request? |  |  |

\* All documents obtained/prepared to support the Article 13 check should be clearly referenced. The reference number of the supporting documentation should be noted in this column.

### 2.2.5 Certification of expenditure

Regulation (EC) 1083/2006 requires that certificates of expenditure be drawn up by the Certifying Authority for presentation to the European Commission in order to draw down funding. In practice, certification by the Certifying Authority is conditional on the satisfactory declaration of eligible expenditure by final recipients/final beneficiary, Intermediate Bodies and the Managing Authority, through the completion of Forms B0, B1, etc.

### 2.2.6 Final Recipient

Under the Programme for Research in Third Level Institutions and the Research Facilities Enhancement Scheme expenditure returns will be made on Form B0, certified by the Chief Financial Officer of the Institution. The Form B0 includes expenditure incurred in respect of each project.

All the declarations required in Form B1 must be completed by the Public Beneficiary Body (HEA) and must be based on the individual form B0s returned by the Institutions and the relevant Article 13 report.

### 2.2.7 Information and Publicity Measures

This section considers the following guidelines which should be read in conjunction with it:

* Information and Publicity Guidelines for EU Structural Funds 2007-13

Where structural funds are applied in the co-financing of an infrastructure project, regulation EC NO 1828/2006 should be complied with. Information and publicity requirements for the general public should include billboards erected on site and permanent commemorative plaques where the public contribution exceeds €500,000.

The role of NUIG with regard to Information and Publicity Measures is to:

* Inform Procurement Office as to obligations
* Inform Principal Investigators that annual reports, websites etc of requisite logos
* Ensure HR advertise positions that are ERDF co-funded with logos
* Ensure that approval letter includes reference to EU requirements with regard to procurement and publicity.
* Ensure receipt of the Regulation EC No 1828/2006.
* Maintain publicity folder with publicity for each ERDF funded project. The publicity folders to be updated and maintained by the Capital ERDF Coordinator (Kieran Muldoon) and to contain photos of plaques, equipment, billboards, website printouts etc. These should be updated as required.
* **Publicity Checklist**

*Article 2 – 10 Commission Regulation (EC) no. 1828/2006 and Section 18 of the Administrative Agreement sets down the European Commission requirement on information and publicity.*

The EU Flag and the European Regional Development Fund’s participation should feature on the following in relation to projects in receipt of EU Structural funds:

* Billboards Plaques
* Brochures/Literature
* Application Forms
* Annual Reports
* Display/Exhibition stands
* Videos
* Advertising & Supplements
* Conference Material
* Web sites
* Offer letters, correspondence with projects/beneficiaries
* Press releases
* Posters

The arrangements for the use of logos are as follows:

* the Irish structural funds logo is to **replace** the NDP logo for **all** EU co-financed publicity material;
* this is to be accompanied by the EU flag logo, with **European Regional Development Fund** underneath, to be inserted on right hand side of the Irish structural funds logo;
* the sponsoring organisation or Department logo (where used) is inserted to the right of the EU logo;
* all logos to be of equal scale; and
* in addition, where it is feasible to do so, the EU Commission’s suggested tagline “**Investing in your future”** should also be used.

**Requirements for billboards and Plaques**

* Billboards and commemorative plaques are compulsory for projects where the total public contribution is over €500k.
* The billboard must be of a size that is appropriate to the scale of the operation.
* The section of the billboard reserved for the EU contribution should take up to at least 25% of the total area of the billboard.
* The letters used must be at least the same size as the letters for the national announcement although the typeface may be different.
* Once a site or project is completed, billboards must remain in place for no longer than six months.

Wherever possible, the billboard must be replaced by a commemorative plaque within 6 months of completion of the project.

For further information on publicity, see the website [www.eustructuralfunds.ie](http://www.eustructuralfunds.ie)

### 2.2.8 Procurement

The responsibility for procurement can fall into one of three areas:

1. For any procurement relating to Works, the requisite documentation is maintained by the Buildings Office (Greg Power contact)
2. Purchases of Good or Services over and above the €25,000 threshold are managed by the Procurements Office (Ann Melia)
3. Centralised Contracts are managed by the Procurements Office (Ann Melia)
4. Purchases of equipment and other sundry items relating to the project which are less than €25,000 are managed by the principal investigator.

All final recipients must ensure that each project follows National and EU Public Procurement Rules. The Irish Public Procurement guidelines are outlined on the website [www.procurement.ie](http://www.procurement.ie). The final recipient must place a procurement notice for tenders above a certain value in the Official Journal of the European Union (OJEU) (previously called OJEC - the Official Journal of the European Community).

Fourteen days after the final recipient has awarded a contract, the contract award notice must be published in the OJEU. The final recipient must also provide a copy of this award notice to the HEA within thirty days of the publication of the award notice.

The European public contracts directive (2004/18/EC) applies to public authorities including amongst others government departments, local authorities and higher education institutions. The directive sets out the detailed procedures for the award of contracts whose value equals or exceeds specific thresholds. Details of the thresholds, applying from 1st Jan 2008 are below. This procurement policy is also in line with the Department of Finance Circular 10/2010: Facilitating SME Participation in Public Procurement.

**Procurement Policy**

**1.0 Purpose**

Enable Innovation, Effectiveness and Value for Money through systems and procedures for acquiring supplies, services and works within national and EU policy and legal requirements.

**2.0 Description**

The University accepts its procurement policy obligations as a single public authority bound by EU directives and national policy. It will comply with these obligations and with regulatory and funding body requirements and guidelines. The University will acquire services, supplies and works through competitive tendering or other forms of open competition, and will design its procurement systems and procedures to enable innovation, effectiveness and value for money.

Different policy provisions and detailed procedures apply depending on the value of individual purchases, and on the University-wide aggregated value of multiple purchases. As a single public authority the University is obliged to consider the aggregated value of multiple purchases across all its organisational units.

Significant value for money can be achieved by aggregating purchases across the University and through contracts held by national and sectoral purchasing bodies. The University will mandate the use of suitable contracts where they are available, collaborating to put contracts in place and to ensure that they meet our requirements. Where suitable national or sectoral contracts are not available the University will continue to utilise local contracts.

Purchasing activity and its aggregation is to be monitored and regulated by the Head of Procurement & Contracts, reporting to the DSI and ultimately the EDO, who is responsible for commissioning and putting in place the processes and procedures required to meet the University’s policy obligations. The University operates a system of “thresholds” which determine the applicability of particular policy provisions and procedures under this policy.

Procurement processes and procedures shall seek to minimise the effort and time demanded of persons engaged in teaching and student support, research and managing the business of the University, and to deliver best value for money when considered over the totality of the purchasing to payment process, from the initial purchase decision through to supplier payment, reporting to budget holders, and monitoring compliance. Processes and procedures shall also seek to facilitate rapid, effective and efficient purchasing of individual low value items to meet needs which fall outside the scope of established contracts. Such purchases can be critically important to delivering the flexibility and innovation which is required if the University is to be effective in undertaking research, teaching and student support, and in managing itself.

This policy applies to all persons engaged in procurement activity in or for the University, and all such persons are obliged to comply with this policy and its related procedures. Persons undertaking procurement are obliged to conduct their procurement activity in accordance with the relevant EU legal provisions, national policy frameworks, and the provisions of this policy, and must be able to provide evidence of so doing.

**2.1 Definitions**

|  |  |
| --- | --- |
| **Term** | **Definition** |
| Processes and Procedures | The collection of ICT systems, forms, and documented controls and procedures which together provide budget holders with a capability to select, order, receive, pay for, and maintain and report and record of the procurement of goods, services, and works. |
| Suitable | (In the context of national and sectoral contracts) The requirements addressed by the contract and the implementation and fulfilment arrangements which it puts in place demonstrably meet the reasonable needs of the University and of prospective users in the University community. Price levels, price structures and value for money under the contract are appropriate to the positioning of the University as a third level educational institution. |

**3.0 Responsibilities**

|  |  |
| --- | --- |
| **Name** | **Responsibility** |
| UMT | Agree policy and related procedures for approval through Údarás sub-committees |
| Head of Procurement & Contracts | Provide standard processes and procedures to support purchasing at different ranges of value. Develop, implement and operate accreditation procedures for persons undertaking procurement.  Commission the monitoring of compliance of procurement practices across the institution and report the outcome to UMT. |
| Procurement Office | Monitor and report on high value purchasing and on aggregation of low value purchases |
| Budget Holders | Conduct procurement activity in compliance with this policy and with procedures developed under it. Maintain records of procurement activity in order to be able to demonstrate compliance |

**4.0 Schedule of procurement thresholds**.

**Schedule of Procurement Thresholds (QA100)**

The up to date procurement thresholds are available on the NUI Galway website:

<http://www.nuigalway.ie/quality/downloads/qa100_procurement_policy.pdf>

**Procurement Checklist**

**For guidance on Public Procurement Procedures refer to Appendix A of the procurement checklist**

*The objective of this checklist is to provide guidelines on sample testing to ensure that procurement for projects co-financed by EU Structural Funds are adhered to. This checklist would normally be completed by the Implementing body (HEA); however it can be used at any level in the cascade. The first step to ensure that the procurement requirements are adhered to is to select a sample of projects. A risk assessment should be used when selecting these projects.*

**It is important that the body carrying out the Article 13 check selects the projects and contracts to be examined. It is recommended that once these have been selected, the tendering authority be requested to tab the items referred to in this checklist in its procurement files in advance of the Article 13 visit.**

|  |  |  |
| --- | --- | --- |
| **Procedure** | ***Comments*** | ***Reference Number\**** |
| **Perform sample tests to ensure that procurement requirements for EU Structural Funds are adhered to:** |  |  |
| Select a sample of projects. A risk assessment should be used when selecting the projects. Risk factors to be included in this assessment are – Size of contracts, experience of organisation in public procurement contracts, type of contract, previous checks conducted on procurement within the body.  Prepare a schedule of contracts awarded incorporating the following information:   * Type of contract * Consultant/contractor name * Appointment date * Description of services * Value of contract * Amount paid to consultant/contractor * Explanation for any differences |  |  |

\*All documents obtained/prepared to support the Article 13 check should be clearly referenced. The reference number of the supporting documentation should be noted in this column.

|  |  |  |
| --- | --- | --- |
| **ADVERTISEMENT** |  |  |
| Obtain copies of the tender notices that appeared in the OJEU, e-tenders website & National Press |  |  |
| Were the EU flag and the fact of the European Union’s involvement featured on the tender notices placed in the OJEU, e-tenders & National Press? |  |  |
| For the contracts selected, obtain copies of the PIN notice as advertised in the OJEU where applicable. |  |  |
| If additional tender information/clarification was issued, obtain evidence these were issued to all candidates (i.e. copies of letters sent to each candidate) |  |  |
| **PROCEDURE** |  |  |
| Determine through enquiry the type of contract (open, restricted etc) |  |  |
| In cases where the contract was negotiated, did the contracting authority draw up a report explaining the reasons for this procedure? |  |  |
| The entire tendering procedure should be fully documented. Check for the following:  Obtain a copy of the tender opening record. Does the tender opening record contain at least   * Number of tenders * Withdrawals and their reasoning * Amounts proposed by the tenders * Signature of at least two officials of the contracting authority   **Restricted procedure** –   * Obtain a copy of the pre-qualification questionnaire. * Confirm that a copy was sent to each candidate. * Obtain a schedule of candidates who returned completed questionnaires * View copies of letters sent to all unsuccessful candidates and successful candidates who were short-listed and were invited to interview/tender * View documentation supporting interviews and recommendation from interview boards * View copies of letters sent to successful candidates who were invited to tender   **Open procedure and restricted procedure**   * Obtain copy of report completed in respect of the award of the contract * Confirm whether price is the sole criterion in evaluating a tender or has the most economically advantageous tender (MEAT) procedure been used? * Were all the criteria listed in the original advertisement used in the selection process? If no, state the criteria that were not used. * Apart from the criteria listed in the original advertisement, were there any other criteria used? If yes, provide details * Ensure price was used in the scoring system for MEAT. **Noting** that value for money and cost effectiveness cannot be used in the scoring system. * Were there abnormally low offers, if yes were the tenderers requested to explain there very low offers * Obtain copies of any internal reports recommendations/board meetings supporting the appointment of the consultants |  |  |
| **AWARD OF CONTRACT** |  |  |
| Obtain a copy of the award of contract that was published in the OJEU. |  |  |
| Obtain copy letters sent to unsuccessful tenders debriefing them on award of contract. |  |  |
| Is the amount paid to the contractor equal, less or greater than the amount specified in the contract. Obtain a copy of the schedule of payments made to the contractor. |  |  |
| Is there any evidence to support that there were additional works/variations on the contract? (items such as reports with recommendations, Managers orders, board approval for the additional works represent good evidence) |  |  |
| Are additional works the repetition of similar works entrusted to the contractor already awarded an original contract by means of open or restricted procedure? Was provision for this included in the original contract? |  |  |
| Is evidence on file that additional works have become necessary through unforeseen circumstances? (European Directive 2004/18/EC) |  |  |
| Taking into account the documentation viewed, note your observations. Transmit those observations to the relevant persons requesting that the matters be pursued and advising that further checks on follow up actions may be undertaken. |  |  |

**Appendix A**

**For guidance on Public Procurement Procedures refer to** **the following documents:**

1. Public Procurement Guidelines – Competitive Process 2004 published by the National Public Procurement Policy Unit, Department of Finance

2. Department of Finance Circular 33 / 2006: Construction Procurement Reform – revision of arrangements for the procurement of public works projects and for the engagement and payment of construction consultants

3. **Directive 2004/17/EC of the European Parliament and of the Council of 31 March 2004 coordinating the procurement procedures of entities operating in the water, energy, transport and postal services sectors**

**4. Directive 2004/18/EC of the European Parliament and of the Council of 31 March 2004 on the coordination of procedures for the award of public works contracts, public supply contracts and public service contracts**

**5. Capital works management framework guidance note 16 & 17 – Guidance Note on the Appointment of Consultants for Construction – related Services. Copyright Department of Finance 1st December 2006**

**6. Conditions of Engagement Schedule – Standard Conditions of Engagement for Construction Consultants Schedules A and B.**

**Copyright Department of Finance 21st May 2007**

**The above documents can be downloaded from the e-tenders website:** http://www.etenders.gov.ie/

*The EU Treaties provide for free movement and non-discrimination on the grounds of nationality in the provision of goods and services.*

*The procurement Directives impose obligations on contracting authorities to:*

* *Advertise their requirements in the Official Journal of the European Union (OJEU)*
* *Use procurement procedures that provide open and transparent competition*
* *Apply clear and objective criteria, notified to all interested parties, in selecting tenders and awarding contracts*

*The EU Directives cover contracts for:*

* *Works-building and civil engineering contracts*
* *Supplies-purchasing of goods and supplies*
* *Services-consultancy, financial, advertising,*

*Advertisements in the OJEU should be published on the etenders website, if supplemented by advertisements in the national media, ensure that national advertisements do not appear before the date of dispatch of the OJEU advertisement and must not contain any information additional to that in the OJEU advertisement.*

***Thresholds***

*The thresholds in the Directives are revised by the Commission, under the terms of the Directives, at two-yearly intervals. The revised thresholds are published on the EU procurement website* [*http://simap.eu.int*](http://simap.eu.int) *and the national procurement website* [*www.etenders.gov.ie*](http://www.etenders.gov.ie) *.*

***Prior Information Notice (PIN)***

*Contracting authorities with an aggregated procurement requirement in excess of €750,000 for any product or service are encouraged to publish a Prior Information Notice (PIN). The PIN is normally submitted by the contracting authority at the start of the budgetary year and sets out the categories of products and services likely to be procured during the year.*

***Tendering Procedures***

*There are four alternative tendering procedures:*

1. ***Open:*** *Under this procedure all interested parties may submit tenders. If there are minimum requirements that the tenderers must meet (capacity, expertise, financial capacity etc.) these requirements should be made clear in the notice or the request for tenders (RFT).*
2. ***Restricted:*** *Only parties who meet minimum requirements are invited to tender. The contracting authority set out through a contract notice in the OJEU the relevant information to be submitted or the information may be sought via a detailed questionnaire to interested parties.*

*An invitation to submit tenders, the tender documents and the complete specifications is issued only to those who possess the minimum requirements. Contracting authorities may opt to shortlist qualified candidates (the Directives indicate a minimum of five candidates) if this intention is indicated in the contract notice and the criteria made known to candidates.*

1. ***Competitive Dialogue****: This procedure is designed to provide more flexibility in the tendering process for complex contract. Contracting authorities must advertise their requirements and enter dialogue with interested parties. Through a range of dialogue, the contracting authority may provide for the procedure to take place in successive stages in order to reduce the number of solutions or proposals being discussed. When satisfied about the best means of meeting its requirements, the contracting authority must specify them and invite at least three candidates to submit tenders.*
2. ***Negotiated:*** *This is an exceptional procedure, which may be used only in the limited circumstances set out in Articles 30 and 31 of the revised public sector Directive.*

***Receipts and Opening of Tenders***

*All tenders should be opened together as soon as possible after the designated latest time and date set for receipt of tenders. Tenders received after the closing time for receipts of tenders should not be accepted. Procedures of opening the tenders should take place in the present of at least two officials of the contracting authority. The opening of tenders should be documented.*

***Evaluation of tenders and award of contracts***

*Criteria for awarding contracts can be based on the lowest priced tender or the most economically advantageous tender (specifying, in addition to price, various other criteria) Examination of tenders should be carried out by a team with the necessary competence. The evaluation and award process must be demonstrably objective and transparent and based solely on the published weighted criteria.*

***Contract Award Notice***

*It is a requirement that contracting authorities publish “Contract Award Notice” on all contracts awarded that are above the thresholds. The Contract Award Notice should included particulars such as type of contract, the procedure, award criteria used, the number of tenders received, the name of the successful tender and the value of the contract.*

For further information on EU Public Procurement Procedures, see the website <http://simap.eu.int> & <http://www.etenders.gov.ie/>

**Appendix B: Steps in conducting a Competitive Process for contracts above EU thresholds:**

|  |  |  |
| --- | --- | --- |
|  |  |  |
| **Open** |  | **Restricted** |
| **↓** |  | **↓** |
| set basis for award: MEAT\* or lowest price |  | set basis for award: MEAT\* or lowest price |
| **↓** |  | **↓** |
| draw up tender documentation |  | draw up tender documentation |
| **↓** |  | **↓** |
| If MEAT, set and record weighted award criteria |  | set selection/qualifying criteria and weighted award criteria |
| **↓** |  | **↓** |
| advertise, invite tenders in OJEU & other media |  | invite expression of interest in OJEU/other media |
| **↓** |  | **↓** |
| allow appropriate time for submission of tenders |  | allow appropriate time for expression of interest |
| **↓** |  | **↓** |
| Supervise and record tender opening |  | Supervise and record tender opening |
| **↓** |  | **↓** |
| examine tenders, reject those not meeting conditions |  | select/shortlist candidates (at least 5) who meet qualification |
| **↓** |  | **↓** |
| if MEAT is basis for award have team evaluate tenders using weighted scoring criteria |  | issue prequalified/shortlisted candidates with tender documents |
| **↓** |  | **↓** |
| select highest scoring tender |  | allow appropriate time for submission of tenders |
|  |  | **↓** |
|  |  | Supervise and record tender opening |
| **↓** |  | **↓** |
| award contract on basis of successful tender |  | If MEAT is basis for award have team evaluate tenders using weighted scoring |
| **↓** |  | **↓** |
| publish contract award notice in OJEU |  | select highest scoring tender |
| **↓** |  | **↓** |
| Debrief unsuccessful tenderers |  | award contract on basis of highest scoring tender |
|  |  | **↓** |
|  |  | publish contract award notice to OJEU |
|  |  | **↓** |
|  |  | Debrief unsuccessful tenderers |

MEAT: Most economically advantageous tender (specifying, in addition to price, various other criteria.)

### 2.2.9 State Aid & Competition/Income Generation/Durability of Operations

The University should ensure that all conditions regarding State and Income generation and Competition are satisfied as laid out in both National and Community Rules.

The University should ensure that all conditions regarding Durability of Operations are satisfied in accordance with Article 57 of Regulation (EC) No 1083/2006. This states that certain naturally durable projects must be kept in operation without substantial change in their nature or implementing conditions, in such a way as to fulfil their original objectives, for at least five years after their completion.

### 2.2.10 Monitoring Progress

|  |  |
| --- | --- |
| Physical and financial progress is monitored and documented including on the spot site | |
| inspection where appropriate, in accordance with Article 13 of the Implementation regulation.  The RAO and the Budget Holder review the financial budget versus actual at each financial report stage.  The Budget Holder is issued a monthly update in line with the funders’ budget categories.  Access to the project details is provided to the budget holder to ensure that they are in a position to  Review the financial progress of their awards. |  |

# PART THREE: PROCEDURES FOR PREPARATION OF ERDF B0 RETURN

## 3.1 Expenditure Declaration Return Request

* Within three working days following the end of a designated period (i.e. quarter or half-year), the HEA ERDF Clerical Officer will email (including an attached blank copy of Form B0) and formally request expenditure declarations, within ten working days, from the relevant institutions.

## 3.2 Preparation of Form B0

* The ERDF Coordinator is responsible for preparing the B0 Expenditure Declaration Return Request Form (see Appendix 1). For Capital and Equipment Projects this is the Capital Accountant (Kieran Muldoon) and for Recurrent Research Projects this is the Research Accounts Officer (Orla Timon)
* One B0 Form should be filled out for each Project within each Sub Measure.
* The B0 forms will be prepared by the ERDF Coordinator in the Research Accounts Office (RAO) for Research Projects or by the ERDF Coordinator in the Management Accounts Office (MAO) for Capital Infrastructure and Equipment Projects
* A comprehensive list of projects which require an Expenditure Declaration Return are maintained by the ERDF Coordinator.
* The B0 forms prepared by the ERDF Coordinator for Research Projects will be kept in an ERDF Folder in the Research Accounts Office.
* The B0 forms prepared by the ERDF Coordinator for Capital Infrastructure and Equipment Projects will be kept in an ERDF Folder in the Management Accounts Office.
* For each project, the relevant ERDF Coordinator will extract the financial data from the General Ledger System for the relevant cost codes and for the period stipulated by the HEA for return.
* The detailed financial data is then summarized into the Pay and Non Pay categories shown on the B0 return.
* For each project, the ERDF coordinator will complete a B0 form ensuring that the Project Name, Lead Partner and Period from and to fields are all completed.
* The summarized Pay and Non Pay costs are also added to the B0 report along with the total cost for the return period.
* Compliance of EC Regulations and Department of Finance Circulars and EU publicity Guidelines must be declared by initialing of each of the relevant boxes on the B0 form by the ERDF Coordinator.
* The Form must be signed and dated by the Project Coordinator and by the Finance Officer.
* Hard copies of all B0 forms must be made and kept on file in either the RAO or the MAO (see above) along with the detailed transaction listing for the return period.
* All B0 forms must be returned to the Intermediary Body (HEA) within 10 working days of receipt of Declaration Return Request.
* Any changes resulting from errors or irregularities are managed by the appropriate ERDF Coordinator.
* An list of authorized signatories is sent to the HEA annually with the returns

## 3.3 Preparation of Online Form B1- Enterprise Ireland

* A B1was submitted for EI funded projects for the period covering April 2009 to March 2010. The next B1 covers the period April 2010 to December 2010 but is on hold with EI. NUI Galway is awaiting confirmation on the frequency of future B1 reports.
* To prepare the figures for the B1
  + Run an Agresso expenditure listing of all ERDF funded projects for the period.
  + Exclude all transactions that are not in compliance with ERDF rules noting the reason for exclusion
  + The desk check of expenditure listing is outsourced to Deloitte.
  + Deloitte approves expenditure listing. The Deloitte checklist is shown is appendix 6
* The B1 form can be accessed at the following URL <https://eusf.gov.ie/Production/> and relevant screen shots are shown in Appendix 7
  + It is necessary to be registered to access this. The person who enters the data cannot approve the submission.
  + A list of available sub priorities will be presented. For the EI ERDF return select the sub-priority Applied Research - E.I. Commercialization Fund
  + A project must be created for each cost centre
  + To enter the expenditure data click projects then click Search and select the appropriate project (view project).
  + Select Add
  + Enter the dates of the B1 reporting period
  + Enter the valid audited expenditure for this project
  + Receipts are always 0
  + Indirect Costs are 0
  + Select Submit
  + The audited expenditure listing has to be added for each project.
  + The RAO EI administrator creates a B1Form for the period and uploads the audit report. The form is now at the “created” stage.
  + The RAO EI supervisor approves the B1 and confirms the expenditure checks.
  + The RAO administrator then changes the status of the form to “proposed”.
  + EI then have visual confirmation of the form.

# PART FOUR: OTHER ISSUES

## 4.1 Procedures Manuals

This procedures manual must be updated on an annual basis before January 31. The ERDF/ESF Coordinator must prepare the procedures manual. The document contains a version control showing;

* the date of the completion of the procedures manual / updated procedures manual
* the signature of the person who prepared the procedures manual (the ERDF/ESF Coordinator)
* the signature of the person who approves the procedures manual (the Director of Management Accounting
* the date of approval

## 4.2 Regulations and Circulars

All EC Regulations and Department of Finance Circulars must be made available to all staff involved in ERDF to ensure compliance. The ERDF Coordinator to circulate.

## 4.3 Location of Documentation

The location of the relevant documentation to support the preparation of the B0 returns can be found in Appendix Two.

## 4.4 Receipts and Payments

Receipts/payments are credited/charged to the individual Project Code to which the approved funding relates.

There is only one Project Code per funding source for ERDF funded projects, which means that there is no chance of overlapping of funding i.e. no other funding other than the ERDF funding will be credited to any given project code.

Payments to Suppliers for works, goods and services relating to the project are authorized by the Principal Investigator or Budget Holder.

Expenditure declaration is made only by approval of the Finance Officer and the ERDF Programme Coordinator, neither of whom are able to approve expenditure for the projects.

## 4.5 Equality & Environment

NUI Galway is committed to equality of opportunity for all staff and students irrespective of sex, marital status, family status, sexual orientation, religious belief, age, disability, race, colour, nationality or ethnic or national origin, membership of the travelling community or perceived political belief or affiliation.

Vice-President for the Student Experience is the University Equality Officer and has responsibility for overseeing University policy implementation in relation to Equality issues.

The Human Resources Equality Manager is responsible for reviewing guidelines and advising the Equality Officer on changes in legislation to ensure equality of opportunity for staff and students in the University.

Environmental issues are considered in the during the execution of ERDF Capital Works projects.

# APPENDICES

# Appendix One: Expenditure Declaration From (B0)





|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Institution:** | NUI, Galway | **Project Name:** | | 0 |  |  |
|  |  |  |  |  |  |  |
| Please confirm that in relation to this measure: (**Please Initial All Boxes for Confirmation)** | | | | | | |
|  |  |  |  |  |  |  |
| 1. Expenditure on the measure/operation is consistent with the provision of the National Eligibility Rules. | | | | | | |
|  |  |  |  |  |  |  |
|  |  |  |  |  | RA |  |
|  |  |  |  |  |  |  |
|  | | | | | | |
| 2. The intended purpose of the project/operation is consistent with the objectives of the above-named | | | | | | |
| programme/initative. | |  |  |  |  |  |
|  |  |  |  |  | RA |  |
|  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |
| 3. The payment application for EU recoupment is based on eligible expenditure actually paid out | | | | | |  |
| by the final recipient and supporting documentation is available. | | | |  |  |  |
|  |  |  |  |  | RA |  |
|  |  |  |  |  |  |  |
|  | | | | | | |
| 4. The expenditure for which recoupment is sought has paid within the eligibility period for the | | | | | | |
| programme/initiative. | | | | | | |
|  |  |  |  |  | RA |  |
|  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |
| 5. EU State Aids, EU and National Public Procurement Rules, Horizontal principals of sustainable | | | | | | |
| development, equality between men and women and non-discrimination in accordance with Article 16 | | | | | | |
| and 17 of the General Regulation and social inclusion in accordance with the NSRF; | | | | |  |  |
| and Regional aid rates, have been observed as appropriate. | | |  |  |  |  |
|  |  |  |  |  | RA |  |
|  |  |  |  |  |  |  |
|  | | | | | | |
| 6. EU information and publicity requirements are being observed, i.e. in conformity with Regulation | | | | | | |
| EC 1828/2006 (information & publicity). | |  |  |  |  |  |
|  |  |  |  |  | RA |  |
|  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |
| 7. Physical and financial progress is being monitored and documented including on the spot site | | | | | | |
| inspection where appropriate, in accordance with Article 13 of the Implementation regulation. | | | | | |  |
|  |  |  |  |  |  |  |
|  |  |  |  |  | RA |  |
|  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |
| 8. There has been no overlapping of EU aid for the project/operation. | | | | | | |
|  |  |  |  |  | RA |  |
|  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |
| 9. A separate accounting system or an adequate accounting code is being maintained for | | | | | |  |
| all transactions relating to the operation. | |  |  |  |  |  |
|  |  |  |  |  | RA |  |
|  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Institution:** | NATIONAL UNIVERSITY OF IRELAND, GALWAY | | |  |  |  |
| **Project Name:** | | **0** |  |  |  |  |
|  |  |  |  |  |  |  |
| 10. Evidence of receipt of funding by the final recipient of the grant is available. | | | | | | |
|  |  |  |  |  | RA |  |
|  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |
| 11. Details of the underlying transactions are recorded, where possible, on computer files and are | | | | | | |
| available on request to the Commission Services responsible and national authorities. | | | | | |  |
|  |  |  |  |  |  |  |
|  |  |  |  |  | RA |  |
|  |  |  |  |  |  |  |
|  | | | | | | |
| 12. Accounting records and an adequate audit trial i.e. in conformity with Articles 14 and 15 of | | | | | |  |
| Commission Regulation (EC) 1828/2006. | | | | | | |
|  |  |  |  |  | RA |  |
|  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |
| 13. All original supporting documentation will be retained in accordance with Article 90 of Council | | | | | | |
| Regulation (EC) 1083/2006 and Article 19 of Council Regulation EC 1828/2006 ie for three years | | | | | | |
| after the closure of the programme: | |  |  |  |  |  |
|  |  |  |  |  | RA |  |
|  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |
| 14. Expenditure has been reconciled between the administrative unit and the accounts/finance unit | | | | | | |
| and any differences explained and a print-out from the financial management system and | | | | | |  |
| copy of reconciliation has been supplied. | |  |  |  |  |  |
|  |  |  |  |  | RA |  |
|  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |
| 15. Operations have been selected in accordance with the criteria approved by the Monitoring Committee. | | | | | | |
|  |  |  |  |  |  |  |
|  |  |  |  |  | RA |  |
|  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |
| Have any financial control weakness, risk or irregularities been identified in the execution of the | | | | | | |
| project(s)/operation(s)? | |  |  |  |  |  |
|  |  | Yes |  | No |  |  |
|  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |
| If yes, please specify what corrective action has/will be taken, including submission of irregularity | | | | | | |
| report where appropriate. | |  |  |  |  |  |
|  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Institution:** | NATIONAL UNIVERSITY OF IRELAND, GALWAY | | |  |  |  |
| **Project Name:** | | **0** |  |  |  |  |
|  |  |  |  |  |  |  |
| Specify the controls applied to quarantee valid certification and quantify the amount of expenditure | | | | | | |
| actually checked during on-the-spot verifications. | | |  |  |  |  |
|  |  |  |  |  |  |  |
| NUI,Galway's internal financial controls ensure that all costs | | | |  |  |  |
| attributable to this project have been correctly allocated. The Nominal Ledger print out attached | | | | | |  |
| has been verified to ensure that all items have been cashed out through the bank, for this period. | | | | | | |
|  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |
| I certify that the controls listed from 1 to 15 above have been performed in relation to the above | | | | | |  |
| programme/project/measure(s) and that the expenditure returned is correct. | | | | |  |  |
|  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |
| Finance Officer: | |  |  |  |  |  |
|  | RA | Orla Timon |  |  |  |  |
|  |  |  |  |  |  |  |
| Date: |  |  |  |  |  |  |
|  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |
| Programme/Project Co-ordinator: | |  |  |  |  |  |
|  |  | Kieran Muldoon |  |  |  |  |
|  |  |  |  |  |  |  |
| Date: |  |  |  |  |  |  |
|  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |
| **Please attach nominal ledger printout of actual expenditure to the back of this return claim.** | | | | | | |
|  |  |  |  |  |  |  |

# Appendix Two: Location of Documentation

|  |  |  |
| --- | --- | --- |
| **Document** | **Office** | **Resp** |
| Audit Report (Financial Statements) | Financial Accounting | Gearóid Ó Broin |
| Audit Report (Individual ERDF Projects) | Financial Accounting | Gearóid Ó Broin |
| Accounting record of payments made and funds received | Financial Accounting | Gearóid Ó Broin |
| Form B0 (Expenditure Declaration) and attached schedule of payments (Capital Infrastructure and Equipment Projects) | Management Accounting | Kieran Muldoon |
| Form B0 (Expenditure Declaration) and attached schedule of payments (Research Projects) | Research Accounting | Orla Timon |
| Contracts (Employment) | Human Resources | Sinead Beacom/Aoife McNena |
| Contracts (Building Works) | Buildings Office | Greg Power |
| Contracts (Research Funding Agreement) | TTO | Jacinta Thornton |
| Contracts (Capital Projects Funding Agreements) | Management Accounting | Kieran Muldoon |
| Original Invoices and documents of equivalent probative value | Financial Accounting | Gearóid Ó Broin |
| Procurement documentation (Buildings) | Buildings Office | Greg Power |
| Procurement documentation (Equipment > €50k) | Procurement | Ann Melia |
| Procurement documentation (Equipment < €50k) | Budget Owner | Budget Owner |
| Timesheets | Budget Owner | Budget Owner |
| Publicity Documentation (Capital Infrastructure) | Buildings Office | Greg Power |
| Publicity Documentation (Recurrent/Equipment) | Budget Owner | Budget Owner |

***Please note that documentation which cannot be found in the office specified above, can be found in the off-site storage facility. Please refer to the individual responsible above.***

# Appendix Three: Intermediate Body (HEA) Article 13 Completion Checklist

**Priority / Theme:**

**Organisation: Date visited:**

**Prepared by (print + sign):**

**Reviewed by (print + sign):**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | **Col 1** | **Col 2** | **Col 3** | **Col 4** |
| **Claim Ref­­[[1]](#footnote-1)** | **Amount[[2]](#footnote-2)** | **%[[3]](#footnote-3)** | **Cumulative Amount to date[[4]](#footnote-4)** | **Cumulative % to date[[5]](#footnote-5)** |
|  |  |  |  |  |
| **Expenditure Declared on Claim[[6]](#footnote-6)** |  |  |  |  |
| **Expenditure Certified on Claim by FLC** |  | **%** |  | **%** |
| ***State the amount and percentage of expenditure subject to:*** |  |  |  |  |
| **1. Desk Check** |  |  |  |  |
| **2. On the Spot Check** |  |  |  |  |
| **3. Errors identified** |  |  |  |  |
| **4. Certified** |  |  |  |  |
| ***State the amount and percentage of expenditure subject to sampling /transaction testing*** |  |  |  |  |
| **1. Declared expenditure** |  |  |  |  |
| **2. Certified expenditure** |  |  |  |  |

**Procedures Manuals Checklist**

**A/1**

*To overcome any weakness in the area of financial management and control of the Structural Funds, detailed Procedures Manuals shall be prepared for each level of the financial management and control cascade. The Procedures Manuals shall provide guidance and give details of responsibilities, tasks and procedures for personnel involved in the implementation of EU co-financed activity. The manual should comply with European Commission requirements as set out in Article 22 of Regulation 1828/2006. The manuals shall be reviewed regularly and should be available for inspection by the level above the Body in the Financial Management and Control Cascade i.e. Certifying Authority, Managing Authority, the ESF and ERDF Financial Control Units, the Internal Audit Units, the European Commission or its agents and the European Court of Auditors.*

|  |  |  |
| --- | --- | --- |
| **Procedure**  **Gain an understanding of the financial management & control procedures** | ***Comments*** | ***Reference Number\**** |
| Obtain a copy of the Procedures Manual |  |  |
| Is there a procedure in place for updating the Procedure Manual and advising people of this change |  |  |
| If a documented Procedures Manual does not exist, conduct interviews with relevant personnel to obtain an understanding of financial management and control procedures. Document your understanding of those procedures and recommend that a Procedure Manual be prepared urgently. |  |  |
| Does the Procedures Manual incorporate the body’s obligation as required under EU regulation, national procedures (as set out in the Dept. of Finance Circular 12/2008) and in Administrative Agreements. |  |  |
| The manual should address the following topics where applicable:   * Organisation structure-staff roles and responsibilities * Monitoring, control and reporting of expenditure * Selection and approval of projects in accordance with criteria approved by the monitoring committee * Form B1 declaration process (including staff responsible) * Details of checks carried out before entry of project expenditure and submission of B1 form on the EUSF IT * Document responsibilities for declarations made on the EUSF IT System * National Eligibility Rules * Irregularities and reporting of errors * Procurement * Making payments * Treatment of receipts * Publicity requirements * EU rules on Competition & State Aid, Environment and Equality   **A/2**   * Audit requirements-file retention & storage |  |  |
| Is the responsibility for the preparation of the statements, supporting the amount declared on the Form B1’s, clearly allocated to one or more individuals? |  |  |
| Has a member of staff been assigned responsibility for checking the statement of expenditure and certifying its correctness? |  |  |
| Has a statement been provided confirming that there has been no overlapping of EU Aid for the project/operation |  |  |
| Is there a clear segregation of duties between staff responsible for declaring the expenditure and those who make payments? |  |  |
| Does the Procedures Manual incorporate the body’s obligation as required under EU regulation, national procedures (as set out in the Dept. of Finance Circular 12/2008) and in Administrative Agreements. |  |  |
| **Monitoring and evaluation procedures** |  |  |
| Are there procedures in place for monitoring progress on the overall performance of projects and performance indicators, while capturing environmental impacts and are these sufficient? |  |  |
| Are there procedures in place to ensure that the EU requirements are met and are these sufficient? |  |  |
| Do procedures exist for conducting spot-checks, including documentation of the results of the spot-checks, follow-up and reporting? |  |  |
| Are risk assessments used and documented when selecting organisations/projects for spot checks? |  |  |

\* All documents obtained/prepared to support the Article 13 check should be clearly referenced. The reference number of the supporting documentation should be noted in this column.

**Audit Trail Checklist**

**B/1**

*The form B1 declaration should be supported by an expenditure listing; in general this listing shows expenditure at project level; reconciliations should be provided where applicable. If carrying out a spot check on a project, it is important to ensure that a list of expenditure at transaction level (list of every item of expenditure claimed for the project) is obtained and that this transaction list can be agreed back to the B1. The figures shown on the B1 expenditure declaration should agree to the summary information shown on the B2.* *The figures per the B2 should agree to the summary information shown on the B3.*

|  |  |  |  |
| --- | --- | --- | --- |
| **Procedure**  **1. Ensure that the Form B audit trail is adequate.** | ***Comments*** | ***Reference Number\**** | |
| * Obtain Hardcopy Form B for the period from the EUSF I.T. System. |  |  |
| * Is the Form B completed correctly?   Verify the following:  - Correct aid rates have been used  - Expenditure entered in correct period  - Correct authorisation signatures (EUSF I.T. System) on Form B. |  |  |
| * Agree total project expenditure for period to Form B. |  |  |
| * Agree expenditure for each project to the accounting records/expenditure listing of the reporting body? (A reconciled print out from the Financial Management System of the PBB is a declaration requirement.) |  |  |
| * Agree From B1 to Form B2 figures. |  |  |
| * Is the Audit trail file been maintained adequately? |  |  |
| * Is the supporting documentation for adjustments adequate? Is the nature of adjustments included as well as the date first included on Form B1, the date of detection and the date of correction? |  |  |
| * Test a sample of expenditure claimed to ensure that the supporting documentation is available (invoices, bank statements, etc.). See eligibility rules checklist. |  |  |

*Article 90 of Council Regulation (EC) No 1083/2006 states “the managing authority shall ensure that all supporting documentation regarding expenditure and audits on the OP are kept available for the Commission and the Court of Auditors for a period of three year following the closure of the OP.”*

**B/2**

*This means that all supporting documentation in respect to assistance received under the ERDF Structural Funds must be retained for a period of three years after the final payment has been received for all Operational Programmes under the current round 2007-2013. Therefore all supporting documentation may need to be retained until at least 2022.*

|  |  |  |
| --- | --- | --- |
| **Procedure**  **2. Ensure that procedures for the retention of documentation are sufficient.** | ***Comments*** | ***Reference Number\**** |
| * Enquire if procedures to meet EU requirements relating to documentation retention have been documented. |  |  |
| * If the procedures have not been documented, conduct interviews with the relevant personnel to obtain an understanding of the procedures that are in place. Recommend that the procedures are documented. The possibility of staff turnover and the number of years the documentation is required to be retained, may result in the information being lost. |  |  |
| * Does the procedure manual include the exact location of the documentation and the personnel responsible? |  |  |
| * Is the documentation retained on site or in storage? |  |  |
| * If documents are stored electronically, are procedures used in compliance with the Electronic Commerce Act 2000. |  |  |
| * Can the documentation be made available for inspection to the body, the Accountable Department, the Certifying Authority or the Commission within five working days of a request? |  |  |

\* All documents obtained/prepared to support the Article 13 check should be clearly referenced. The reference number of the supporting documentation should be noted in this column.

**C/1**

**Procurement Checklist**

**For guidance on Public Procurement Procedures refer to Appendix A of the procurement checklist**

*The objective of this checklist is to provide guidelines on how to perform sample testing to ensure that procurement for projects co-financed by EU Structural Funds are adhered to. This checklist would normally be completed by the Implementing body; however it can be used at any level in the cascade. The first step to ensure that the procurement requirements are adhered to is to select a sample of projects. A risk assessment should be used when selecting these projects.*

**It is important that the body carrying out the Article 13 check selects the projects and contracts to be examined. It is recommended that once these have been selected, the tendering authority be requested to tab the items referred to in this checklist in its procurement files in advance of the Article 13 visit.**

|  |  |  |
| --- | --- | --- |
| **Procedure** | ***Comments*** | ***Reference Number\**** |
| **Perform sample tests to ensure that procurement requirements for EU Structural Funds are adhered to:** |  |  |
| Select a sample of projects. A risk assessment should be used when selecting the projects. Risk factors to be included in this assessment are – Size of contracts, experience of organisation in public procurement contracts, type of contract, previous checks conducted on procurement within the body.  Prepare a schedule of contracts awarded incorporating the following information:   * Type of contract * Consultant/contractor name * Appointment date * Description of services * Value of contract * Amount paid to consultant/contractor * Explanation for any differences |  |  |

\*All documents obtained/prepared to support the Article 13 check should be clearly referenced. The reference number of the supporting documentation should be noted in this column.

|  |  |  |
| --- | --- | --- |
| **ADVERTISEMENT**  **C/2** |  |  |
| Obtain copies of the tender notices that appeared in the OJEU, e-tenders website & National Press |  |  |
| Were the EU flag and the fact of the European Union’s involvement featured on the tender notices placed in the OJEU, e-tenders & National Press? |  |  |
| For the contracts selected, obtain copies of the PIN notice as advertised in the OJEU where applicable. |  |  |
| If additional tender information/clarification was issued, obtain evidence these were issued to all candidates (i.e. copies of letters sent to each candidate) |  |  |
| **PROCEDURE** |  |  |
| Determine through enquiry the type of contract (open, restricted etc) |  |  |
| In cases where the contract was negotiated, did the contracting authority draw up a report explaining the reasons for this procedure? |  |  |
| The entire tendering procedure should be fully documented. Check for the following:  Obtain a copy of the tender opening record. Does the tender opening record contain at least   * Number of tenders * Withdrawals and their reasoning * Amounts proposed by the tenders * Signature of at least two officials of the contracting authority   **Restricted procedure** –   * Obtain a copy of the pre-qualification questionnaire. * Confirm that a copy was sent to each candidate. * Obtain a schedule of candidates who returned completed questionnaires * View copies of letters sent to all unsuccessful candidates and successful candidates who were short-listed and were invited to interview/tender * View documentation supporting interviews and recommendation from interview boards * View copies of letters sent to successful candidates who were invited to tender   **Open procedure and restricted procedure**   * Obtain copy of report completed in respect of the award of the contract * Confirm whether price is the sole criterion in evaluating a tender or has the most economically advantageous tender (MEAT) procedure been used?   **C/3**   * Were all the criteria listed in the original advertisement used in the selection process? If no, state the criteria that were not used. * Apart from the criteria listed in the original advertisement, were there any other criteria used? If yes, provide details * Ensure price was used in the scoring system for MEAT. **Noting** that value for money and cost effectiveness cannot be used in the scoring system. * Were there abnormally low offers, if yes were the tenderers requested to explain there very low offers * Obtain copies of any internal reports recommendations/board meetings supporting the appointment of the consultants |  |  |
| **AWARD OF CONTRACT** |  |  |
| Obtain a copy of the award of contract that was published in the OJEU. |  |  |
| Obtain copy letters sent to unsuccessful tenders debriefing them on award of contract. |  |  |
| Is the amount paid to the contractor equal, less or greater than the amount specified in the contract. Obtain a copy of the schedule of payments made to the contractor. |  |  |
| Is there any evidence to support that there were additional works/variations on the contract? (items such as reports with recommendations, Managers orders, board approval for the additional works represent good evidence) |  |  |
| Are additional works the repetition of similar works entrusted to the contractor already awarded an original contract by means of open or restricted procedure? Was provision for this included in the original contract? |  |  |
| Is evidence on file that additional works have become necessary through unforeseen circumstances? (European Directive 2004/18/EC) |  |  |
| Taking into account the documentation viewed, note your observations. Transmit those observations to the relevant persons requesting that the matters be pursued and advising that further checks on follow up actions may be undertaken. |  |  |

**Appendix A**

**C/4**

**For guidance on Public Procurement Procedures refer to** **the following documents:**

1. Public Procurement Guidelines – Competitive Process 2004 published by the National Public Procurement Policy Unit, Department of Finance

2. Department of Finance Circular 33 / 2006: Construction Procurement Reform – revision of arrangements for the procurement of public works projects and for the engagement and payment of construction consultants

3. **Directive 2004/17/EC of the European Parliament and of the Council of 31 March 2004 coordinating the procurement procedures of entities operating in the water, energy, transport and postal services sectors**

**4. Directive 2004/18/EC of the European Parliament and of the Council of 31 March 2004 on the coordination of procedures for the award of public works contracts, public supply contracts and public service contracts**

**5. Capital works management framework guidance note 16 & 17 – Guidance Note on the Appointment of Consultants for Construction – related Services. Copyright Department of Finance 1st December 2006**

**6. Conditions of Engagement Schedule – Standard Conditions of Engagement for Construction Consultants Schedules A and B.**

**Copyright Department of Finance 21st May 2007**

**The above documents can be downloaded from the e-tenders website:** http://www.etenders.gov.ie/

*The EU Treaties provide for free movement and non-discrimination on the grounds of nationality in the provision of goods and services.*

*The procurement Directives impose obligations on contracting authorities to:*

* *Advertise their requirements in the Official Journal of the European Union (OJEU)*
* *Use procurement procedures that provide open and transparent competition*
* *Apply clear and objective criteria, notified to all interested parties, in selecting tenders and awarding contracts*

*The EU Directives cover contracts for:*

* *Works-building and civil engineering contracts*
* *Supplies-purchasing of goods and supplies*
* *Services-consultancy, financial, advertising,*

*Advertisements in the OJEU should be published on the etenders website, if supplemented by advertisements in the national media, ensure that national advertisements do not appear before the date of dispatch of the OJEU advertisement and must not contain any information additional to that in the OJEU advertisement.*

***Thresholds***

*The thresholds in the Directives are revised by the Commission, under the terms of the Directives, at two-yearly intervals. The revised thresholds are published on the EU procurement website* [*http://simap.eu.int*](http://simap.eu.int) *and the national procurement website* [*www.etenders.gov.ie*](http://www.etenders.gov.ie)

***Prior Information Notice (PIN)***

*Contracting authorities with an aggregated procurement requirement in excess of €750,000 for any product or service are encouraged to publish a Prior Information Notice (PIN). The PIN is normally submitted by the contracting authority at the start of the budgetary year and sets out the categories of products and services likely to be procured during the year.*

**C/5**

***Tendering Procedures***

*There are four alternative tendering procedures:*

1. ***Open:*** *Under this procedure all interested parties may submit tenders. If there are minimum requirements that the tenderers must meet (capacity, expertise, financial capacity etc.) these requirements should be made clear in the notice or the request for tenders (RFT).*
2. ***Restricted:*** *Only parties who meet minimum requirements are invited to tender. The contracting authority set out through a contract notice in the OJEU the relevant information to be submitted or the information may be sought via a detailed questionnaire to interested parties.*

*An invitation to submit tenders, the tender documents and the complete specifications is issued only to those who possess the minimum requirements. Contracting authorities may opt to shortlist qualified candidates (the Directives indicate a minimum of five candidates) if this intention is indicated in the contract notice and the criteria made known to candidates.*

1. ***Competitive Dialogue****: This procedure is designed to provide more flexibility in the tendering process for complex contract. Contracting authorities must advertise their requirements and enter dialogue with interested parties. Through a range of dialogue, the contracting authority may provide for the procedure to take place in successive stages in order to reduce the number of solutions or proposals being discussed. When satisfied about the best means of meeting its requirements, the contracting authority must specify them and invite at least three candidates to submit tenders.*
2. ***Negotiated:*** *This is an exceptional procedure, which may be used only in the limited circumstances set out in Articles 30 and 31 of the revised public sector Directive.*

***Receipts and Opening of Tenders***

*All tenders should be opened together as soon as possible after the designated latest time and date set for receipt of tenders. Tenders received after the closing time for receipts of tenders should not be accepted. Procedures of opening the tenders should take place in the present of at least two officials of the contracting authority. The opening of tenders should be documented.*

***Evaluation of tenders and award of contracts***

*Criteria for awarding contracts can be based on the lowest priced tender or the most economically advantageous tender (specifying, in addition to price, various other criteria) Examination of tenders should be carried out by a team with the necessary competence. The evaluation and award process must be demonstrably objective and transparent and based solely on the published weighted criteria.*

***Contract Award Notice***

*It is a requirement that contracting authorities publish “Contract Award Notice” on all contracts awarded that are above the thresholds. The Contract Award Notice should included particulars such as type of contract, the procedure, award criteria used, the number of tenders received, the name of the successful tender and the value of the contract.*

For further information on EU Public Procurement Procedures, see the website <http://simap.eu.int> & <http://www.etenders.gov.ie/>

**C/6**

**Appendix B: Steps in conducting a Competitive Process for contracts above EU thresholds:**

|  |  |  |
| --- | --- | --- |
|  |  |  |
| **Open** |  | **Restricted** |
| **↓** |  | **↓** |
| set basis for award: MEAT\* or lowest price |  | set basis for award: MEAT\* or lowest price |
| **↓** |  | **↓** |
| draw up tender documentation |  | draw up tender documentation |
| **↓** |  | **↓** |
| If MEAT, set and record weighted award criteria |  | set selection/qualifying criteria and weighted award criteria |
| **↓** |  | **↓** |
| advertise, invite tenders in OJEU & other media |  | invite expression of interest in OJEU/other media |
| **↓** |  | **↓** |
| allow appropriate time for submission of tenders |  | allow appropriate time for expression of interest |
| **↓** |  | **↓** |
| Supervise and record tender opening |  | Supervise and record tender opening |
| **↓** |  | **↓** |
| examine tenders, reject those not meeting conditions |  | select/shortlist candidates (at least 5) who meet qualification |
| **↓** |  | **↓** |
| if MEAT is basis for award have team evaluate tenders using weighted scoring criteria |  | issue prequalified/shortlisted candidates with tender documents |
| **↓** |  | **↓** |
| select highest scoring tender |  | allow appropriate time for submission of tenders |
|  |  | **↓** |
|  |  | Supervise and record tender opening |
| **↓** |  | **↓** |
| award contract on basis of successful tender |  | If MEAT is basis for award have team evaluate tenders using weighted scoring |
| **↓** |  | **↓** |
| publish contract award notice in OJEU |  | select highest scoring tender |
| **↓** |  | **↓** |
| Debrief unsuccessful tenderers |  | award contract on basis of highest scoring tender |
|  |  | **↓** |
|  |  | publish contract award notice to OJEU |
|  |  | **↓** |
|  |  | Debrief unsuccessful tenderers |

MEAT: Most economically advantageous tender (specifying, in addition to price, various other criteria.)

**Eligibility Rules Checklist**

**D/1**

The objective of this checklist is to provide guidelines on how to perform transaction testing on expenditure incurred. Two instances of transaction testing can arise:

1. Desk-based check – Select a sample of transaction to be tested from a complete transaction listing per claim
2. On Site-visit verification – A sample of expenditure to be tested on the cumulative expenditure incurred within an operation.

All documents obtained to support the sample tested should, be clearly marked and initialled for future reference.

|  |  |  |
| --- | --- | --- |
| **Procedure** | ***Comments*** | ***Reference Number \**** |
| **1. Perform sample tests to ensure that the expenditure is eligible and in accordance with National Eligibility Rules.** |  |  |
| Ensure that the sample tested is based on a complete list of expenditure:  Obtain explanations and sufficient audit evidence for any variance. |  |  |
| Review list of expenditure claimed and:   * + Verify that expenditure claimed was incurred in an operation which is in accordance with the criteria applicable to the theme as set-out in the implementation plan and approved by the monitoring committee.   + For noted differences, obtain clarification from the relevant personnel, ensure that differences have been formally approved in writing, obtain copies of the approval for file.   + For any significant variations of actual expenditure versus budget expenditure (as per financial plan), document such differences, obtain explanation from the project manager, and review documentary evidence. Note the difference in the Article 13 report. |  |  |
| Select a sample of expenditure items to test, bearing in mind: that the sample should be based across the life span of the expenditure declarations, across the range of project activities and across an appropriate range of values if a site-visit verification is taking place. |  |  |
| Note the % of expenditure sampled  Provide details   * + Transaction tested   + Desk checked   + Spot-checked   + Errors identified   **D/2** |  |  |
| Prepare schedule of items sampled, noting the following from the expenditure listing:   * The amount claimed * The type of transaction (services, materials purchase, payroll) * The vendor name * The transaction document date * The transaction document number   A copy of the schedule should be attached to the checklist. |  |  |
| Obtain supporting documents for the expenditure selected, ensuring that documents obtained are clearly marked for future reference and clearly cross-referenced with the expenditure listing. |  |  |
| Obtain copy of Managing Authority approval, if and where relevant, for overhead methodology, apportioned staff costs, in-kind contributions, land purchase, cross financing, revenue generating activities, operations not located in Ireland.  Is the method applied consistent? |  |  |
| Carry out test to ensure expenditure eligibility on sample as selected above. For example, prepare schedule referencing the following tests to the expenditure sample.   1. Vouch details to invoice; 2. Agree invoice apportionment 3. Ensure the invoice is properly authorised; 4. Ensure the invoice is to the project; 5. Check the tots and cross tots; 6. Trace details to goods received notes; and 7. Trace the payment to the bank statements. 8. Agree amounts to timesheets and payroll slips 9. for wage costs and salaries agree to contracts and managers orders 10. Vouch Travel expense forms and supporting invoices 11. Ensure that the invoice was not paid before the start date for eligibility of expenditure and not after the end date for eligibility of expenditure. 12. Obtain assurance that the invoice has not been co-financed by any other EU source. 13. Check overheads are calculated in accordance with the methodology approved by the Managing Authority.   The Managing Authority strongly recommends that non electronic invoices be stamped/marked with the name of the programme under which they received funding. |  |  |
| Ensure that all details on the supporting documentation relate to the project and agree with your understanding of the nature and purpose of the project. Obtain any necessary clarifications/ additional audit evidence. If in doubt consult the Operational Programme, Commission decision, the project application form or letter of offer. |  | **D/3** |
| Ensure that each item sampled has actually been paid, by tracing the amounts to the remittance advice and then to the bank statements. |  |  |
| For a sample of invoices where withholding tax (WHT) has been paid over to the revenue, trace the amount paid to the Revenue’s receipt. |  |  |
| Has the project generated any receipts or revenues? if yes - please see the ‘receipts checklist’. |  |  |
| After carrying out the above steps and where ineligible expenditure is identified, determine the cause of the inclusion of ineligible expenditure. Determine whether or not it is a systemic problem or “once-off” and attributable to human error, lack of knowledge on eligibility criteria or fraud. Include the ineligible expenditure in the list of findings. |  |  |
| Determine if an Irregularity Report is required, prepare same where necessary. |  |  |
| Taking into account the work carried out and the findings on the sample selected, is further testing required in order to obtain assurance that the expenditure declared is eligible? |  |  |
| Report and make recommendations to the relevant persons. Ensure that you follow up on all issues. Keep on file evidence of follow up that you have undertaken. |  |  |

\*All documents obtained/prepared to support the Article 13 check should be clearly referenced. The reference number of the supporting documentation should be noted in this column.

**Appendix-National Eligibility Rules**

**D/4**

The eligibility rules as set out in Regulations (EC) 1083/2006, 1080/2006, 1828/2006 and Circular 16/2008 cover all expenditure declared for Operational Programmes co-financed by the ERDF and must be applied when checking the eligibility of expenditure.

The following examples illustrate the approach to be taken for a number of eligibility rules that have frequently raised questions.

**Rule 3 : Operational Costs/ Overheads**

**Example 1**

Project ABC involves the participation of four staff members. The Claim submitted is for a four month period and the total number of staff days spent on the project comes to 44 days, as verified by staff timesheets.

* The Total Overhead Bill for the four month period for the organisation is €6000 made up of Heat & Light, Telephone & fax, Stationary, Rent, Cleaning costs etc.
* Total number of Staff days in this reporting period =

220\*4=880/12 months \* 4 months = 293

* Total number of staff days spent on the project = 44

Therefore the overhead charge to the project is calculated as follows: -

Total No. of staff days spent on the project during this reporting period = 44 = 15%

Total no. of staff days in this reporting period 293

\* **Therefore Overhead charge to Project ABC = (6000)(0.15) = €900**

*\* Please note that the Overhead apportionment calculation, described above, must be carried out every time a claim for re-imbursement is being made, i.e. the portion charged may change from claim to claim.*

This method will apply primarily to small organisations where the total overhead bill for the period is easily calculable.

**Example 2**

If a Partner Organisation can prove that the total overhead bill is 100% attributable to the project then all of these overhead costs are eligible for re-coupment.

This will apply to Organisations who have acquired additional office space specifically for the purposes of housing/accommodating the project throughout the project’s life and for which 100% of the costs are exclusively incurred by the project.

**Example 3**

In the case of larger Organisations involved in projects (for example Universities and Local Authorities); the following will also be accepted:

**Actual Quantities used x Unit costs: -**

This method requires that an actual log of quantities used be maintained, e.g. telephone, fax, stationary etc and a transparent method of calculating unit costs must also be in place.

In the case where certain overheads cannot be calculated on a unit cost basis, a charge to the project based on the remaining overheads will be required on the basis of time spent on the project by staff, augmented by timesheets.

**Please note:**

**D/5**

*Partner Organisations should note that where a claim is submitted where some costs, for example overheads are not adequately justified or supported, the un-supported costs will be excluded from the claim and the remainder of the claim will be declared (if in order). These excluded costs can be submitted with a subsequent claim if a “duly justified, fair and equitable” method of supporting overhead costs is provided subsequently.*

* *In all cases the organisation submitting the claim must provide evidence that the expenditure has actually been paid out.*

**Rule 5 Purchase cost of assets and depreciation charge**

**Example 4**

XYZ Ltd. purchased equipment in 2005 out of own funds for €25,000, the company depreciates equipment at 20% straight line, in line with International Accounting Standards. In 2007 the company was approved for funding under the BMW / S&E Operational Programme 2007-2013 for a project which was expected to span 2 years.

The equipment purchased was used wholly and exclusively for 2 years on the project

Eligible expenditure with regard to depreciation which can be declared is therefore €10,000.

i.e. €25,000 x 20% x 2 years.

Depreciation in 2005 and 2006 is ineligible as it falls outside the Operation Programme.

Depreciation in 2009 is also ineligible as the equipment is no longer being used in the project.

**Receipts/Revenues Checklist**

**E/1**

*Article 55 of Commission Regulation 1083/2006 refers to Accounting treatment of revenue generating projects: Operations co-financed by the Structural Funds may lead to receipts or income during the course of their co-financing. This may consist of revenue from sales, rentals, services, enrolment fees or other receipts. These receipts represent income which reduced the amount of co-financing under the Structural Funds.(This does not apply to projects which are in receipt of state aids)*

|  |  |  |
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| **Procedure**  **1. Ensure that all conditions as set out in Art 55 of Commission Regulations 1083/2006 are met. Document any findings:** | ***Comments*** | ***Reference Number\**** |
| * Determine through enquiry whether any projects are in receipt of any rent, admission charges, toll, income etc. |  |  |
| * Are there systems in place to ensure that receipts for the projects are separately identifiable within the financial and accounting system of the Beneficiaries? |  |  |
| * What procedures are in place to ensure receipts are recorded against the correct projects? |  |  |
| * Where revenue has been generated, ensure that were applicable the revenue has been offset against the expenditure in the declarations. |  |  |
| * When an operation is revenue generating, determine if projected net revenues can be established or forecast. |  |  |
| * If projected net revenues can be established in advance, ensure discounted net revenues are offset against eligible expenditure in accordance with Art 55 of Commission Reg1083/2006 and following Commission guidance. |  |  |
| * Where projected net revenues cannot be established in advance ensure certifying authority is notified that 5 years of actual net revenue must be offset against eligible expenditure at closure. The start date for assessing revenues must be noted. If there is no clearly identifiable capital investment period, the period for the assessment of revenue should start from the point where the revenue is being generated. |  |  |
| * When there is revenue which has not been offset against the expenditure, obtain an explanation and note any findings.   **E/2** |  |  |
| * Confirm, through a review of documentation and discussions with the project manager that there is no overlapping of EU aid for the project. |  |  |

\* All documents obtained/prepared to support the Article 13 check should be clearly referenced. The reference number of the supporting documentation should be noted in this column.

**Publicity Checklist**

**F/1**

*Article 2 – 10 Commission Regulation (EC) no. 1828/2006 and Section 18 of the Administrative Agreement sets down the European Commission requirement on information and publicity.*

The EU Flag and the European Regional Development Fund’s participation should feature on the following in relation to projects in receipt of EU Structural funds:

* Billboards Plaques
* Brochures/Literature
* Application Forms
* Annual Reports
* Display/Exhibition stands
* Videos
* Advertising & Supplements
* Conference Material
* Web sites
* Offer letters, correspondence with projects/beneficiaries
* Press releases
* Posters

The arrangements for the use of logos are as follows:

* the NSRF logo is to **replace** the NDP logo for **all** EU co-financed publicity material;
* this is to be accompanied by the EU flag logo, with **European Regional Development Fund** underneath, to be inserted on right hand side of the NSRF logo;
* the sponsoring organisation or Department logo (where used) is inserted to the right of the EU logo;
* all logos to be of equal scale; and
* in addition, where it is feasible to do so, the EU Commission’s suggested tagline “**Investing in your future”** should also be used.

**Requirements for billboards and Plaques**

* Billboards and commemorative plaques are compulsory for projects where the total public contribution is over €500k.
* The billboard must be of a size that is appropriate to the scale of the operation.
* The section of the billboard reserved for the EU contribution should take up to at least 25% of the total area of the billboard.
* The letters used must be at least the same size as the letters for the national announcement although the typeface may be different.
* Once a site or project is completed, billboards must remain in place for no longer than six months.

Wherever possible, the billboard must be replaced by a commemorative plaque within 6 months of completion of the project.

For further information on publicity, see the website [www.eustructuralfunds.ie](http://www.eustructuralfunds.ie)

|  |  |  |
| --- | --- | --- |
| **Procedure**  **F/2** | ***Comments*** | ***Reference Number\**** |
| **Perform sample tests to ensure that publicity requirements for EU Structural Funds are adhered to:** |  |  |
| Obtain the publicity folder and view booklets, leaflets, advertising, tender notice etc. |  |  |
| Was there publicity by the body concerned aimed at targeting the applicant of assistance i.e. indicated on the Grant form that it is EU Co-Financed. |  |  |
| Does the project level publicity comply with Articles 8 & 9 of Commission Regulation (EC) no. 1828/2006. |  |  |
| In the case of projects where the total public contribution exceeds €500k enquire if billboards/commemorative plaques have been erected on site, view photographic evidence or perform a physical spot check if possible. |  |  |
| View website of the relevant body where applicable. |  |  |
| Enquire if information events or launches were organised and view documentation relating to these events. |  |  |
| Taking into account the documentation viewed, note observations and make recommendations were applicable. |  |  |

\* All documents obtained/prepared to support the Article 13 check should be clearly referenced. The reference number of the supporting documentation should be noted in this column.

**Compliance with EU & National Regulations Checklist**

**G/1**

*A number of rules have been laid out in Commission Regulation 1083/2006 governing the durability of projects and promotion of the principle of equal opportunity and non-discrimination. This checklists has been designed to deal the above issues and take account of the rules of state aids and the Environment.*

|  |  |  |
| --- | --- | --- |
| **Procedure**  **1. Ensure that all conditions as set out in Art 16 of Commission Regulations 1083/2006 with regard to equality and non-discrimination are met. Document any findings:** | ***Comments*** | ***Reference Number\**** |
| * Obtain evidence that the principle of gender equality has been observed. * Identify any proactive measures being taken to promote gender equality, where appropriate. |  |  |
| * Ensure the implementation of a operation/project is non-discriminatory on the grounds of: * Sex * Race * Ethnic Origin * Religion or beliefs * Disability * Age * Sexual orientation   Obtain evidence to reflect same. |  |  |
| * Determine if any technical specifications were laid out in the contract documentation so as to take into account accessibility criteria for people with disabilities, where appropriate * Ensure compliance of same and any recommendations have been followed up. |  |  |
|  |  |  |
| **Procedure**  **2. Ensure that all conditions as set out in Art 57 of Commission Regulations 1083/2006 with regard to the durability of operations are met. Document any findings:** | ***Comments*** | ***Reference Number\**** |
| * Determine that the operation within five years of receipt of the funding, has not undergone a substantial modification:  1. Affecting its nature 2. Affecting its implementation conditions 3. Gives an unfair advantage   Which resulted from a change in the nature of ownership of infrastructure or the cessation of productive activity. |  |  |
| * Where de-committal of funds has commenced and the managing authority has been notified, * Ensure correct calculations have been used; negative adjustments have been made on the B1 & B2 Forms and recorded on the EUSF I.T system.   **G/2**   * Where applicable, ensure irregularity report has been submitted, if threshold exceeded. |  |  |
| * Where de-committal has not commenced; inform the Managing Authority of the breach in article 57 with regard to the durability of an operation. * Where applicable, ensure irregularity report has been submitted, if threshold exceeded. |  |  |
| * Where de-committal has commenced but the managing authority has not been informed of same, notify managing authority of de-committal procedure. * Check calculations used in de-committal procedure. * Where applicable, ensure irregularity report has been submitted, if threshold exceeded. |  |  |
| **Procedure**  **3. Ensure that all conditions regarding state aid are satisfied as laid out in both National and Community rules. Document any findings:** | ***Comments*** | ***Reference Number\**** |
| * 1. Has a transfer of state aid resources occurred as per Article 87(1) of the treaty which; * Created an economic advantage to an undertaking; * Was selective in the granting of aid and; * Has a potential impact on competition. |  |  |
| * 2. Does the operation fall under any of the following block exemtions:  1. Small-Medium sized enterprise 2. Employment Aid 3. Training Aid 4. Transparent Regional Aid Scheme   Further, If the combined aid received by the operation/project over the previous three year fiscal period is under €200,000, it is a de-minimus aid may be applied exempting the operation/project from state rules.   1. Does the above mentioned de-minimus apply?   **G/3** |  |  |
| * 3. If the answer to the 1 above is yes and 2 above is no i.e. no exemption, Obtain authorisation received from the Commission to allow for any applicable state aid |  |  |
| * 4. If aid granted is combined de-minimus exemption, ensure cumulative aid received over the last 36 months by the operation/project does not exceed €200,000. This aid will include – tax relief, Interest relief, other grants etc. |  |  |
| * Does the state aid rate applied comply with the ceiling in the issued Regional Aid Map 2007 – 2013. |  |  |
| * Confirm, through a review of documentation and discussions with the project manager that there is no overlapping of EU aid for the project |  |  |
| **Procedure**  **4. Ensure that all conditions regarding the Environment have been observed as laid out in both National and Community rules. Document any findings:** | ***Comments*** | ***Reference Number\**** |
| * Does the project/operation have a significant impact on the environment? |  |  |
| * If the answer to the above is yes, has an Environmental Impact Assessment been carried out, as per thresholds and sectors specified in the consolidated [EIA Directive (85/337/EEC & 97/11/EC)](http://eur-lex.europa.eu/LexUriServ/LexUriServ.do?uri=CONSLEG:1985L0337:20030625:EN:PDF) |  |  |
| * Have recommendations and observations in the above mentioned assessment been adhered too. |  |  |
| * Is environmental information freely available to the public concerning this project? |  |  |
| * Have consents been obtained by the Beneficiary from the relevant national authorities that the relevant directives have been complied with. |  |  |
| * Have the Intermediate body sought in-house or external expertise as to whether environmental issues require approval from the relevant authorities during the selection and approval of the project. |  |  |

\* All documents obtained/prepared to support the Article 13 check should be clearly referenced. The reference number of the supporting documentation should be noted in this column.

**Article 13 Completion Checklist**

**H/1**

|  |  |  |  |
| --- | --- | --- | --- |
| **Verification Programme** | ***Yes/No***  ***n/a*** | ***Comments*** | ***Ref. No.*** |
| 1. Procedures manual section completed and current position noted, supported with evidence? |  |  |  |
| 1. Audit trail section completed and current position noted, supported with evidence? |  |  |  |
| 1. Procurement section completed and current position noted, supported with evidence? |  |  |  |
| 1. Eligibility section completed and current position noted, supported with evidence? Errors noted and documented? |  |  |  |
| 1. Receipts section completed and current position noted, supported with evidence? |  |  |  |
| 1. Publicity section completed and current position noted, supported with evidence? |  |  |  |
| 1. EU & National Regulations section completed and current position noted, supported with evidence? |  |  |  |
| 1. Are you satisfied from work carried out to give reasonable assurance that the amount returned is correct, that working papers contain sufficient evidence to support this assurance and these working papers are available for inspection? |  |  |  |
| 1. Has sufficient evidence been obtained to confirm the physical aspects of the operation (reality of the expenditure), in accordance with Article 13? |  |  |  |
| 1. The table on the page 1 of the checklist has been completed and the details have been recorded on the EUSF I.T. System? |  |  |  |

* All documents obtained/prepared to support the Article 13 check should be clearly referenced. The reference number of the supporting documentation should be noted in this column.
* Please note that it might not be necessary to complete points A), F), I) for **desk checks**.

I am satisfied that the objectives set out above have been achieved and have recorded same on the EUSF I.T. system.

Signed........................................................... Date.........................................

Reviewed........................................................ Date..........................................

# Appendix Four: NUIG ERDF Organisational Structure

**PRINCIPAL**

**INVESTIGATORS**

**H.E.A**

**(Stewart**

**Roche)**

**ERDF CO**

**-**

**ORDINATOR**

**(Kieran Muldoon)**

**FINANCIAL ACCOUNTS**

**DOCUMENT RETENTION**

**(Gearoid O'Broin)**

**HUMAN RESOURCES**

**(Aoife McNena)**

**PROCUREMENTS**

**OFFICE**

**(Ann Melia)**

**BUILDINGS OFFICE**

**(Greg Power)**

**Environment and**

**Climate Change (ECI)**

**(Colin Brown)**

**Irish Social Science**

**Platform (SSP)**

**(Greg Power)**

**The National e**

**-**

**infrastructure (e**

**-**

**INIS)**

**(Andrew Shearer)**

**Humanities Serving**

**Irish Society (HSIS)**

**(Sean Ryder)**

**INSPIRE**

**(Gerard O'Connor)**

**National Biophonics and**

**Imaging Platform (NBIP)**

**(Peter Dockery)**

# Appendix Five: ERDF Authority/Beneficiary Structure



# Appendix Six: Deloitte Checklist for B1Entreprise Ireland

**Performing Transaction Testing -Eligibility Rules Checklist**

**Priority/measure:**

**Organisation: Date visited:**

**Prepared by: (Print) (Sign)**

**Reviewed by: (Print) (Sign)**

The objective of this checklist is to provide guidelines on how to perform transaction testing on expenditure incurred. Two instances of transaction testing can arise:

1. Desk-based check – Select a sample of transaction to be tested from a complete transaction listing per claim
2. On Site-visit verification – A sample of expenditure to be tested on the cumulative expenditure incurred within an operation.

All documents obtained to support the sample tested should, be clearly marked and initialled for future reference.

|  |  |  |
| --- | --- | --- |
| **Procedure** | ***Comments*** | ***Reference Number \**** |
| **1. Perform sample tests to ensure that the expenditure is eligible and in accordance with National Eligibility Rules.** |  |  |
| Ensure that the sample tested is based on a complete list of expenditure:  Obtain explanations and sufficient audit evidence for any variance |  |  |
| Review list of expenditure claimed and:   * + Verify that expenditure claimed was incurred in an operation which is in accordance with the criteria applicable to the theme as set-out in the implementation plan and approved by the monitoring committee.   + For noted differences, obtain clarification from the relevant personnel, ensure that differences have been formally approved in writing, obtain copies of the approval for file. * For any significant variations of actual expenditure versus budget expenditure (as per financial plan), document such differences, obtain explanation from the project manager, and review documentary evidence. Note the difference in the Article 13 report.   **B/1-1** |  |  |
|  |  |  |
| Select a sample of expenditure items to test, bearing in mind: that the sample should be based across the life span of the expenditure declarations, across the range of project activities and across an appropriate range of values if a site-visit verification is taking place. |  |  |
|  |  |  |
| Note the % of expenditure sampled  Provided details   * Transaction tested * Desk checked * Spot-checked * Errors Identified |  |  |
|  |  |  |
| Prepare schedule of items sampled, noting the following from the expenditure listing:   * The amount claimed * The type of transaction (services, materials purchase, payroll) * The vendor name * The transaction document date * The transaction document number   A copy of the schedule should be attached to the checklist. |  |  |
|  |  |  |
| Obtain supporting documents for the expenditure selected, ensuring that documents obtained are clearly marked for future reference - Copy invoices, bank statements, Purchases Orders etc should be on file to support schedule |  |  |
|  |  |  |
| Obtain copy of Managing Authority approval, if and where relevant, for overhead methodology, apportioned staff costs, in-kind contributions, land purchase, cross financing, revenue generating activities, operations not located in Ireland.  Is the method applied consistent? |  |  |
|  |  |  |
| Carry out test to ensure expenditure eligibility on sample. For example, Prepare schedule referencing the following tests to the expenditure sample.   1. Vouch details to invoice; 2. Agree invoice apportionment 3. Ensure the invoice is properly authorised; 4. Ensure the invoice is to the project; 5. Check the tots and cross tots; 6. Trace details to goods received notes; and 7. Trace the payment to the bank statements. 8. Agree amounts to Timesheets and payroll slips 9. for wage costs, for salaries agree to contracts and managers orders 10. Vouch Travel expense forms and supporting invoices 11. Ensure that the invoice was not paid before the start date for eligibility of expenditure and not after the end date for eligibility of expenditure. 12. Obtain assurance that the invoice has not been co-financed by any other EU source. 13. Check overheads are calculated in accordance with methodology approved with MA.   The MA strongly recommends that invoices and support documentation is stamped/marked with the name of the programme in which they receive funding. |  |  |
|  |  |  |
| Ensure that all details on the supporting documentation relate to the project and agree with your understanding of the nature and purpose of the project. Obtain any necessary clarifications/ additional audit evidence. If in doubt consult the Operational Programme, Commission decision, the project application form or letter of offer. |  |  |
|  |  |  |
| Ensure that each item sampled has actually been paid, by tracing the amounts to the remittance advice and then to the bank statements. . |  |  |
|  |  |  |
| For a sample of invoices where withholding tax (WHT) has been paid over to the revenue, trace the amount paid to the Revenue’s receipt. |  |  |
|  |  |  |
| Has the project generated any receipts or revenues– if yes - please see the receipts checklist’. |  |  |
|  |  |  |
| After carrying out the above steps and where ineligible expenditure is identified, determine the cause of the inclusion of ineligible expenditure. Determine whether or not it is a systemic problem or “once-off” and attributable to human error, lack of knowledge on eligibility criteria or fraud. Include the ineligible expenditure in the list of findings. |  |  |
|  |  |  |
| Determine if irregularity report is required, prepare same where necessary. |  |  |
|  |  |  |
| Taking into account the work carried out and the findings on the sample selected, is further testing required in order to obtain assurance that the expenditure declared is eligible? |  |  |
|  |  |  |
| Report and make recommendations to the relevant persons. Ensure that you follow up on all issues. Keep on file evidence of follow up that you have undertaken |  |  |

\*All documents obtained/prepared to support the Article 13 check should be clearly referenced. The reference number of the supporting documentation should be noted in this column.

**Appendix-National Eligibility Rules**

**Operational Costs/ Overheads**

Overheads/Indirect Costs are eligible when they meet the following conditions:

1. Overheads/indirect costs for grants (i.e. not call for tenders) may be eligible where they are based on real costs which relate to the implementation of the project/operation co-financed by ERDF and are allocated pro rata to the project/operation, according to duly justified fair and equitable methods. These conditions must be confirmed and approved in writing in advance by the relevant Managing Authority, in consultation with the Certifying Authority, to the relevant Intermediate Bodies for each activity heading;
2. In exceptional circumstances and subject to the approval of the Managing Authority, indirect costs declared on a flat rate basis may be eligible, up to a maximum of 20% of the direct costs of a project/operation. The flat rate must in the first instance be based on real costs which relate to the implementation of the project/operation and allocated in accordance with the preceding paragraph. Flat rates will be subject to periodic review as determined by the Managing Authority in consultation with the Certifying Authority; and
3. If the approved costs of the project/operation are based on a call for tenders then no overheads/indirect costs are eligible unless already included in the contract agreement price.

The following methods for allocating overhead charges to projects will be accepted

**Example 1**

Project ABC involves the participation of four staff members. The Claim submitted is for a four month period and the total number of staff days spent on the project comes to 44 days, as verified by staff timesheets.

* The Total Overhead Bill for the four month period for the organisation is €6000 made up of Heat & Light, Telephone & fax, Stationary, Rent, Cleaning costs etc.
* Total number of Staff days in this reporting period =

220\*4=880/12 months \* 4 months = 293

* Total number of staff days spent on the project = 44

Therefore the overhead charge to the project is calculated as follows: -

Total No. of staff days spent on the project during this reporting period = 44 = 15%

Total no. of staff days in this reporting period 293

\* **Therefore Overhead charge to Project ABC = (6000)(0.15) = €900**

*\* Please note that the Overhead apportionment calculation, described above, must be carried out every time a claim for re-imbursement is being made, i.e. the portion charged may change from claim to claim.*

This method will apply primarily to small organisations where the total overhead bill for the period is easily calculable.

**Example 2**

If a Partner Organisation can prove that the total overhead bill is 100% attributable to the project then all of these overhead costs are eligible for re-coupment.

This will apply to Organisations who have acquired additional office space specifically for the purposes of housing/accommodating the project throughout its’ project life and for which 100% of the costs are exclusively incurred by the project.

**Example 3**

In the case of larger Organisations involved in projects (for example Universities and Local Authorities); the following will also be accepted:

**Actual Quantities used x Unit costs: -**

This method requires that an actual log of quantities used be maintained, e.g. telephone, fax, stationary etc and a transparent method of calculating unit costs must also be in place.

In the case where certain overheads cannot be calculated on a unit cost basis, a charge to the project based on the remaining overheads will be required on the basis of time spent on the project by staff, augmented by timesheets.

**Please note:**

1. *Partner Organisations should note that where a claim is submitted where some costs, for example overheads are not adequately justified or supported, the un-supported costs will be excluded from the claim and the remainder of the claim will be certified (if in order). These excluded costs can be submitted with a subsequent claim if a “duly justified, fair and equitable” method of supporting overhead costs is provided subsequently.*
2. *In all cases the organisation submitting the claim must provide evidence that the expenditure has actually been paid out.*

**3. Purchase cost of assets and depreciation charge**

3.1 Having regard to the provisions of Department of Finance Circular 02/2004[[7]](#footnote-7), an asset is defined, for the purposes of these National Eligibility rules, as any tangible item with a useful economic life of more than 1 year and a cost of greater than €1,000 (net of VAT).

3.2 The **full** **purchase** **cost** of an asset (excluding the purchase of land which is dealt with separately under Rule 8), used wholly and exclusively for the co-financed project/operation, can be classified as eligible expenditure and may be charged to the project only where:

1. The asset is purchased within the period of co-financing;
2. The asset has a useful economic life less than or equal to the remaining life of the project; and
3. Expenditure relates to the purchase or construction of plant and equipment that is to be permanently installed and fixed in the project, provided that it is included in the inventory of durable equipment of the body responsible for implementation and that it is treated as capital expenditure in accordance with standard accounting practice.

**In all other cases**, the depreciation method for claiming expenditure should be used.

3.3 The depreciation charge for an asset directly used for the project/operation can be declared as eligible expenditure for a contribution from the ERDF, provided that the following conditions are met:

1. The purchase cost of the asset has not been already declared as eligible expenditure;
2. The depreciated asset is used exclusively for the duration of the project/operation within the co-financing period. If the asset is not used exclusively for the duration of the project/operation then the depreciation charge may be apportioned to the project as an overhead/indirect cost if all the conditions set out under Rule 3 are met;
3. National or European Community grants have not contributed towards the purchase of such asset; and
4. The depreciation charge is calculated in accordance with generally accepted accounting practice. In any case where it is proposed to use a depreciation method which does not comply with generally accepted accounting practice the specific agreement of the Managing Authority, in consultation with the Certifying Authority, must be obtained in advance.

**Example 4**

XYZ Ltd. purchased equipment in 2005 out of own funds for €25,000, the company depreciates equipment at 20% straight line, in line with International Accounting Standards. In 2007 the company was approved for funding under the BMW Operational Programme 2007-2013 for a project which was expected to span 2 years.

The equipment purchased was used wholly and exclusively for 2 years on the project

Eligible expenditure with regard to depreciation which can be declared is therefore €10,000.

i.e. €25,000 x 20% x 2 years.

Depreciation in 2005 and 2006 is ineligible as it falls outside the Operation Programme.

Depreciation in 2009 is also ineligible as the equipment is no longer being used in the project.

**Refundable Aid Rules**

The following rules in relation to refundable aid apply:

* County Enterprise Boards are required to maintain separate bank accounts into which all refundable aid repayments are made.
* Repayable assistance may only be used to fund business projects/activities in accordance with the criteria that apply to support activities.
* Refundable aid only becomes eligible expenditure when it is actually paid out by the County Enterprise Board
* Repayments received in respect of aid/grants issued are ignored for the purpose of expenditure declarations
* Income received in respect of refundable aid (e.g. interest , dividends etc.) is deducted from eligible expenditure
* Grants subsequently funded (recycled) out of the refundable aid accounts are not included in any further expenditure declarations
* Disbursements by County Enterprise Boards from the refundable aid accounts to grant assist further business projects must respect the same EU rules/regulations on eligibility, publicity, environment protection, state aids, etc.

**Procurement Checklist**

**Priority/measure:**

**Organisation: Date visited:**

**Prepared by: (Print) (Sign)**

**Reviewed by: (Print) (Sign)**

*The objective of this checklist is to provide guidelines on how to perform sample testing to ensure that procurement for projects co-financed by EU Structural Funds are adhered to. This checklist would normally be completed by the Implementing body, however it can be used at any level in the cascade. The first step to ensure that the procurement requirements are adhered to, is to select a sample of projects. A risk assessment should be used when selecting these projects.*

**It is important that the body carrying out the Article 13 check selects the projects and contracts to be examined. It is recommended that once these have been selected, the tendering authority be requested to tab the items referred to in this checklist in its procurement files in advance of the Article 13 visit.**

|  |  |  |
| --- | --- | --- |
| **Procedure** | ***Comments*** | ***Reference Number\**** |
| **Perform sample tests to ensure that procurement requirements for EU Structural Funds are adhered to:** |  |  |
| Select a sample of projects. A risk assessment should be used when selecting the projects. Risk factors to be included in this assessment are – Size of contracts, experience of organisation in public procurement contracts, type of contract, previous checks conducted on procurement within the body.  Prepare a schedule of contracts awarded incorporating the following information:   * Type of contract * Consultant/contractor name * Appointment date * Description of services * Value of contract * Amount paid to consultant/contractor * Explanation for any differences |  |  |

\*All documents obtained/prepared to support the Article 4 check should be clearly referenced. The reference number of the supporting documentation should be noted in this column.

|  |  |  |
| --- | --- | --- |
| **ADVERTISMENT** |  |  |
| Obtain copies of the tender notices that appeared in the OJEU, e-tenders website & National Press |  |  |
|  |  |  |
| Were the EU flag and the fact of the European Union’s involvement featured on the tender notices placed in the OJEU, e-tenders & National Press? |  |  |
|  |  |  |
| For the contracts selected, obtain copies of the PIN notice as advertised in the OJEU where applicable. |  |  |
| If additional tender information/clarification was issued, obtain evidence these were issued to all candidates (i.e. copies of letters sent to each candidate) |  |  |
| **PROCEDURE** |  |  |
| Determine through enquiry the type of contract (open, restricted etc) |  |  |
|  |  |  |
| In cases where the contract was negotiated, did the contracting authority draw up a report explaining the reasons for this procedure? |  |  |
|  |  |  |
| The entire tendering procedure should be fully documented. Check for the following:  Obtain a copy of the tender opening record. Does the tender opening record contain at least   * Number of tenders * Withdrawals and their reasoning * Amounts proposed by the tenders * Signature of at least two officials of the contracting authority   **Restricted procedure** –   * Obtain a copy of the pre-qualification questionnaire. * Confirm that a copy was sent to each candidate. * Obtain a schedule of candidates who returned completed questionnaires * View copies of letters sent to all unsuccessful candidates and successful candidates who were short-listed and were invited to interview/tender * View documentation supporting interviews and recommendation from interview boards * View copies of letters sent to successful candidates who were invited to tender   **Open procedure and restricted procedure**   * Obtain copy of report completed in respect of the award of the contract * Confirm whether price is the sole criterion in evaluating a tender or has the most economically advantageous tender (MEAT) procedure been used? * Were all the criteria listed in the original advertisement used in the selection process? If no, state the criteria that were not used. * Apart from the criteria listed in the original advertisement, were there any other criteria used? If yes, provide details * Ensure price was used in the scoring system for MEAT. **Noting** that value for money and cost effectiveness cannot be used in the scoring system. * Were there abnormally low offers, if yes were the tenderers requested to explain there very low offers * Obtain copies of any internal reports recommendations/board meetings supporting the appointment of the consultants |  |  |
| **AWARD OF CONTRACT** |  |  |
| Obtain a copy of the award of contract that was published in the OJEU. |  |  |
|  |  |  |
| Obtain copy letters sent to unsuccessful tenders debriefing them on award of contract. |  |  |
|  |  |  |
| Is the amount paid to the contractor equal, less or greater than the amount specified in the contract. Obtain a copy of the schedule of payments made to the contractor. |  |  |
|  |  |  |
| Is there any evidence to support that there were additional works/variations on the contract? (items such as reports with recommendations, Managers orders, board approval for the additional works represent good evidence) |  |  |
|  |  |  |
| Is evidence on file that additional works have become necessary through unforeseen circumstances? (European Directive 2004/18/EC) |  |  |
|  |  |  |
| Are additional works the repetition of similar works entrusted to the contractor already awarded an original contract by means of open or restricted procedure? Was provision for this included in the original contract. |  |  |
|  |  |  |
| Taking into account the documentation viewed, note your observations. Transmit those observations to the relevant persons requesting that the matters be pursued and advising that further checks on follow up actions may be undertaken. |  |  |
|  |  |  |

**Appendix A**

**For guidance on Public Procurement Procedures refer to the following documents,**

1.Public Procurement Guidelines – Competitive Process 2004 published by the National Public Procurement Policy Unit, Department of Finance

2. Department of Finance Circular 33 / 2006: Construction Procurement Reform – revision of arrangements for the procurement of public works projects and for the engagement and payment of construction consultants

3. **Directive 2004/17/EC of the European Parliament and of the Council of 31 March 2004 coordinating the procurement procedures of entities operating in the water, energy, transport and postal services sectors**

**4. Directive 2004/18/EC of the European Parliament and of the Council of 31 March 2004 on the coordination of procedures for the award of public works contracts, public supply contracts and public service contracts**

**5. Capital works management framework guidance note 16 & 17 – Guidance Note on the Appointment of Consultants for Construction – related Services. Copyright Department of Finance 1st December 2006**

**6. Conditions of Engagement Schedule – Standard Conditions of Engagement for Construction Consultants Schedules A and B.**

**Copyright Department of Finance 21st May 2007**

**The above documents can be downloaded from the e-tenders website:** http://www.etenders.gov.ie/

*The EU Treaties provide for free movement and non-discrimination on the grounds of nationality in the provision of goods and services.*

*The procurement Directives impose obligations on contracting authorities to:*

* *Advertise their requirements in the Official Journal of the European Union (OJEU)*
* *Use procurement procedures that provide open and transparent competition*
* *Apply clear and objective criteria, notified to all interested parties, in selecting tenders and awarding contracts*

*The EU Directives cover contracts for:*

* *Works-building and civil engineering contracts*
* *Supplies-purchasing of goods and supplies*
* *Services-consultancy, financial, advertising,*

*Advertisements in the OJEU should be published on the etenders website, if supplemented by advertisements in the national media, ensure that national advertisements do not appear before the date of dispatch of the OJEU advertisement and must not contain any information additional to that in the OJEU advertisement.*

***Thresholds***

*The thresholds in the Directives are revised by the Commission, under the terms of the Directives, at two-yearly intervals. The revised thresholds are published on the EU procurement website* [*http://simap.eu.int*](http://simap.eu.int) *and the national procurement website www.etenders.gov.ie*

***Prior Information Notice (PIN)***

*Contracting authorities with an aggregated procurement requirement in excess of €750,000 for any product or service are encouraged to publish a Prior Information Notice (PIN). The PIN is normally submitted by the contracting authority at the start of the budgetary year and sets out the categories of products and services likely to be procured during the year.*

***Tendering Procedures***

*There are four alternative tendering procedures:*

1. ***Open:*** *Under this procedure all interested parties may submit tenders. If there are minimum requirements that the tenderers must meet (capacity, expertise, financial capacity etc.) these requirements should be made clear in the notice or the request for tenders (RFT).*
2. ***Restricted:*** *Only parties who meet minimum requirements are invited to tender. The contracting authority set out through a contract notice in the OJEU the relevant information to be submitted or the information may be sought via a detailed questionnaire to interested parties.*

*An invitation to submit tenders, the tender documents and the complete specifications is issued only to those who possess the minimum requirements. Contracting authorities may opt to shortlist qualified candidates (the Directives indicate a minimum of five candidates) if this intention is indicated in the contract notice and the criteria made known to candidates.*

1. ***Competitive Dialogue****: This procedure is designed to provide more flexibility in the tendering process for complex contract. Contracting authorities must advertise their requirements and enter dialogue with interested parties. Through a range of dialogue, the contracting authority may provide for the procedure to take place in successive stages in order to reduce the number of solutions or proposals being discussed. When satisfied about the best means of meeting its requirements, the contracting authority must specify them and invite at least three candidates to submit tenders.*
2. ***Negotiated:*** *This is an exceptional procedure, which may be used only in the limited circumstances set out in Articles 30 and 31 of the revised public sector Directive.*

***Receipts and Opening of Tenders***

*All tenders should be opened together as soon as possible after the designated latest time and date set for receipt of tenders. Tenders received after the closing time for receipts of tenders should not be accepted. Procedures of opening the tenders should take place in the present of at least two officials of the contracting authority. The opening of tenders should be documented.*

***Evaluation of tenders and award of contracts***

*Criteria for awarding contracts can be based on the lowest priced tender or the most economically advantageous tender (specifying, in addition to price, various other criteria) Examination of tenders should be carried out by a team with the necessary competence. The evaluation and award process must be demonstrably objective and transparent and based solely on the published weighted criteria.*

***Contract Award Notice***

*It is a requirement that contracting authorities publish “Contract Award Notice” on all contracts awarded that are above the thresholds. The Contract Award Notice should included particulars such as type of contract, the procedure, award criteria used, the number of tenders received, the name of the successful tender and the value of the contract.*

For further information on EU Public Procurement Procedures, see the website <http://simap.eu.int>

Appendix B: Steps in conducting a Competitive Process for contracts above EU thresholds:

|  |  |  |
| --- | --- | --- |
|  |  |  |
| **Open** |  | **Restricted** |
| **↓** |  | **↓** |
| set basis for award: MEAT\* or lowest price |  | set basis for award: MEAT\* or lowest price |
| **↓** |  | **↓** |
| draw up tender documentation |  | draw up tender documentation |
| **↓** |  | **↓** |
| If MEAT, set and record weighted award criteria |  | set selection/qualifying criteria and weighted award criteria |
| **↓** |  | **↓** |
| advertise, invite tenders in OJEU & other media |  | invite expression of interest in OJEU/other media |
| **↓** |  | **↓** |
| allow appropriate time for submission of tenders |  | allow appropriate time for expression of interest |
| **↓** |  | **↓** |
| Supervise and record tender opening |  | Supervise and record tender opening |
| **↓** |  | **↓** |
| examine tenders, reject those not meeting conditions |  | select/shortlist candidates (at least 5) who meet qualification |
| **↓** |  | **↓** |
| if MEAT is basis for award have team evaluate tenders using weighted scoring criteria |  | issue prequalified/shortlisted candidates with tender documents |
| **↓** |  | **↓** |
| select highest scoring tender |  | allow appropriate time for submission of tenders |
|  |  | **↓** |
|  |  | Supervise and record tender opening |
| **↓** |  | **↓** |
| award contract on basis of successful tender |  | If MEAT is basis for award have team evaluate tenders using weighted scoring |
| **↓** |  | **↓** |
| publish contract award notice in OJEU |  | select highest scoring tender |
| **↓** |  | **↓** |
| Debrief unsuccessful tenderers |  | award contract on basis of highest scoring tender |
|  |  | **↓** |
|  |  | publish contract award notice to OJEU |
|  |  | **↓** |
|  |  | Debrief unsuccessful tenderers |

MEAT: Most economically advantageous tender (specifying, in addition to price, various other criteria.)

**Publicity Checklist**

**Priority/measure:**

**Organisation: Date visited:**

**Prepared by: (Print) (Sign)**

**Reviewed by: (Print) (Sign)**

*Article 2 – 10 Commission Regulation (EC) no. 1828/2006 and Section 18 of the Administrative Agreement sets down the European Commission requirement on information and publicity..*

The EU Flag and the Europeans Union’s participation should feature on the following in relation to projects in receipt of EU Structural funds:

* Billboards Plaques
* Brochures/Literature
* Application Forms
* Annual Reports
* Display/Exhibition stands
* Videos
* Advertising & Supplements
* Conference Material
* Web sites
* Offer letters, correspondence with projects/beneficiaries
* Press releases
* Posters

The arrangements for the use of logos are as follows:

* the NSRF logo is to **replace** the NDP logo for **all** EU co-financed publicity material;
* this is to be accompanied by the EU flag logo, with European Regional Development Fund underneath, to be inserted on right hand side of the NSRF logo;
* as applied under the 2000-06 programmes, the sponsoring organisation or Department logo (where used) is inserted to the right of the EU logo;
* all logos to be of equal scale; and
* in addition, where it is feasible to do so, the EU Commission’s suggested tagline “**Investing in your future”** should also be used.

**Requirements for billboards and Plaques**

* Billboards and commemorative plaques are compulsory for projects where the public contribution is over €500k.
* The billboard must be of a size that is appropriate to the scale of the operation.
* The section of the billboard reserved for the EU contribution should take up to at least 25% of the total area of the billboard.
* The letters used must be at least the same size as the letters for the national announcement although the typeface may be different.
* Once a site or project is completed, billboards must remain in place for no longer than six months.

Wherever possible, the billboard must be replaced by a commemorative plaque within 6 months of completion of the project.

For further information on publicity, see the website [www.eustructuralfunds.ie](http://www.eustructuralfunds.ie)

|  |  |  |
| --- | --- | --- |
| **Procedure** | ***Comments*** | ***Reference Number\**** |
| **Perform sample tests to ensure that publicity requirements for EU Structural Funds are adhered to:** |  |  |
|  |  |  |
| Was there publicity by the body concerned aimed at targeting the applicant of assistance i.e. indicated on the Grant form that it is EU Co-Financed. |  |  |
|  |  |  |
| In the case of projects exceeding €500k enquire if billboards/commemorative plaques have been erected on site, view photographic evidence or perform a physical spot check if possible. |  |  |
|  |  |  |
| Obtain the publicity folder and view booklets, leaflets, advertising, tender notices etc. |  |  |
|  |  |  |
| View website of the relevant body where applicable |  |  |
|  |  |  |
| Enquire if information events or launches were organised and view documentation relating to these events. |  |  |
|  |  |  |
| Taking into account of the documentation viewed note observations and make recommendations were applicable. |  |  |

\* All documents obtained/prepared to support the Article 13 check should be clearly referenced. The reference number of the supporting documentation should be noted in this column.

**Procedures Manuals Checklist**

**Priority/measure: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**

**Organisation: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Date visited:\_\_\_\_\_\_\_\_\_**

**Prepared by: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ (Print) \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ (Sign)**

**Reviewed by: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ (Print) \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ (Sign)**

*To overcome any weakness in the area of financial management and control of the Structural Funds, detailed Procedures Manuals shall be prepared for each level of the financial management and control cascade. The Procedures Manuals shall provide guidance and give details of responsibilities, tasks and procedures for personnel involved in the implementation of EU co-financed activity. The manual should comply with European Commission requirements as set out in Article 22 of Regulation 1828/2006. The manuals shall be reviewed regularly and should be available for inspection by the level above the Body in the Financial Management and Control Cascade i.e. Certifying Authority, Managing Authority, the ESF and ERDF Financial Control Units, the Internal Audit Units, the European Commission or its agents and the European Court of Auditors.*

|  |  |  |
| --- | --- | --- |
| **Procedure**  **Gain an understanding of the financial management & control procedures** | ***Comments*** | ***Reference Number\**** |
| Obtain a copy of the procedures manual |  |  |
| Is the procedure manual updated regularly? Is there a procedure in place advising people of the need update. |  |  |
| If a documented procedures manual does not exist, conduct interviews with relevant personnel to obtain an understanding of financial management and control procedures. Document your understanding of those procedures and recommend that a procedure manual be prepared urgently. |  |  |
| The manual should address the following topics where applicable:   * Organisation structure-staff roles and responsibilities * Monitoring ,control and reporting of expenditure * Selection and approval of projects in accordance with criteria approved by the monitoring committee * Form B1 certification process(including staff responsible) * Details of checks carried out before submission of B form on EUSF IT * Document responsibilities for declarations made on the I.T. system * National Eligibility Rules * Irregularities and reporting of errors * Procurement * Making payments * Treatment of receipts * Publicity requirements * EU rules on Competition & State Aid, Environment and Equality * Audit requirements-file retention & storage |  |  |
| Is the responsibility for the preparation of the statements, supporting the amount certified on the Form B1’s, clearly allocated to one or more individuals? |  |  |
| Has a member of staff been assigned responsibility for checking the statement of expenditure and certifying its correctness? |  |  |
| Is there a clear segregation of duties between staff responsible for certifying the expenditure and those who make payments? |  |  |
| Does the procedures manual incorporate the body’s obligation as required under EU regulation, national procedures (as set out in the Dept. of Finance Circular 12/2008) and in Administrative Agreements. |  |  |
| **Monitoring and evaluation procedures** |  |  |
| Are there procedures in place for monitoring progress on the overall performance of projects and performance indicators, while capturing environmental impacts and are these sufficient? |  |  |
| Are there procedures in place to ensure that the EU requirements are met and are these sufficient? |  |  |
| Do procedures exist for conducting spot-checks, including documentation of the results of the spot-checks, follow-up and reporting? |  |  |
| Are risk assessments used and documented when selecting organisations/projects for spot checks? |  |  |

\* All documents obtained/prepared to support the Article 13 check should be clearly referenced. The reference number of the supporting documentation should be noted in this column.

**Revenue Generating Project Checklist**

**Priority/measure:**

**Organisation: Date visited:**

**Prepared by: (Print) (Sign)**

**Reviewed by: (Print) (Sign)**

*Article 55 of Commission Regulation 1083/2006 refers to Accounting treatment of revenue generating projects: Operations co-financed by the Structural Funds may lead to receipts or income during the course of their co-financing. This may consist of revenue from sales, rentals, services, enrolment fees or other receipts. These receipts represent income which reduced the amount of co-financing under the Structural Funds.(This does not apply to projects which are in receipt of state aids)*

|  |  |  |
| --- | --- | --- |
| **Procedure**  **1. Ensure that all conditions as set out in Art 55 of Commission Regulations 1083/2006 are met. Document any findings:** | ***Comments*** | ***Reference Number\**** |
| * Determine through enquiry whether any projects are in receipt of any rent, admission charges, toll, income etc. |  |  |
| * Are there systems in place to ensure that receipts for the projects are separately identifiable within the financial and accounting system of the financial Beneficiaries? |  |  |
| * What procedures are in place to ensure receipts are recorded against the correct projects? |  |  |
| * Where revenue has been generated, ensure that were applicable the revenue has been offset against the expenditure in the declarations |  |  |
| * When an operation is revenue generating, determine if projected net revenues can be established or forecast. |  |  |
| * If projected net revenues can be established in advance, ensure discounted net revenues are offset against eligible expenditure in accordance with Art 55 of Commission Reg1083/2006 and following Commission guidance. |  |  |
| * Where projected net revenues cannot be established in advance ensure certifying authority is notified that 5 years of actual net revenue must be offset against eligible expenditure at closure. The start date for assessing revenues must be noted. If there is no clearly identifiable capital investment period, the period for the assessment of revenue should start from the point where the revenue is being generated. |  |  |
| * When there is revenue which has not been offset against the expenditure, obtain an explanation and note any findings |  |  |
| * Confirm, through a review of documentation and discussions with the project manager that there is no overlapping of EU aid for the project. |  |  |

\* All documents obtained/prepared to support the Article 13 check should be clearly referenced. The reference number of the supporting documentation should be noted in this column.

**Compliance with EU & National Regulations Checklist**

**Priority/measure:**

**Organisation: Date visited:**

**Prepared by: (Print) (Sign)**

**Reviewed by: (Print) (Sign)**

*A number of rules have been laid out in Commission Regulation 1083/2006 governing the durability of projects and promotion of the principle of equal opportunity and non-discrimination. This checklists has been designed to deal the above issues and take account of the rules of state aids and the Environment.*

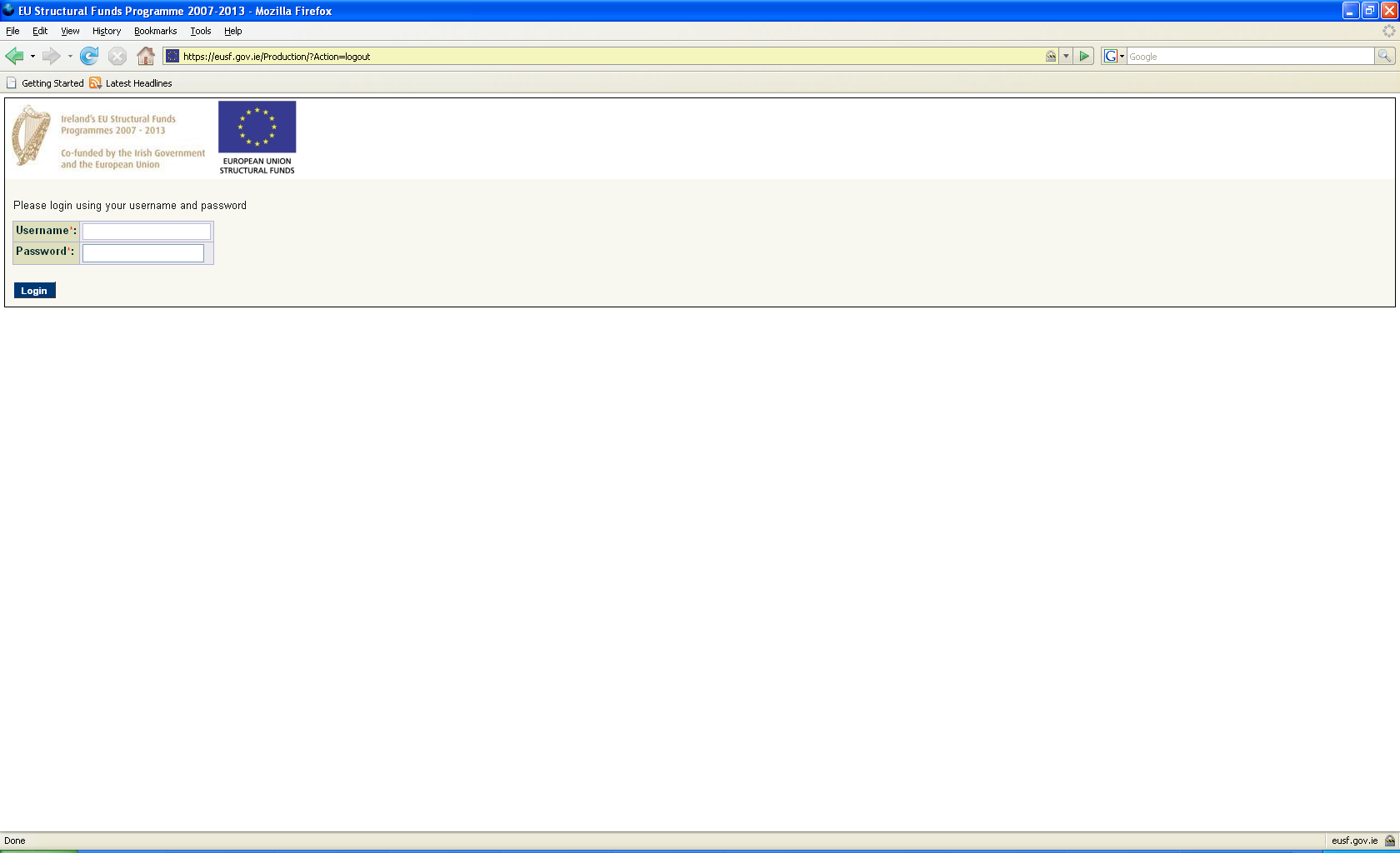
|  |  |  |
| --- | --- | --- |
| **Procedure**  **1. Ensure that all conditions as set out in Art 16 of Commission Regulations 1083/2006 with regard to equality and non-discrimination are met. Document any findings:** | ***Comments*** | ***Reference Number\**** |
| * Obtain evidence that the principle of gender equality has been observed. * Identify any proactive measures being taken to promote gender equality, where appropriate. |  |  |
| * Ensure the implementation of a operation/project is non-discriminatory on the grounds of: * Sex * Race * Ethnic Origin * Religion or beliefs * Disability * Age * Sexual orientation   Obtain evidence to reflect same. |  |  |
| * Determine if any technical specifications were laid out in the contract documentation so as to take into account accessibility criteria for people with disabilities, where appropriate * Ensure compliance of same and any recommendations have been followed up. |  |  |
|  |  |  |
| **Procedure**  **2. Ensure that all conditions as set out in Art 57 of Commission Regulations 1083/2006 with regard to the durability of operations are met. Document any findings:** | ***Comments*** | ***Reference Number\**** |
| * Determine that the operation within five years of receipt of the funding, has not undergone a substantial modification:  1. Affecting its nature 2. Affecting its implementation conditions 3. Gives an unfair advantage   Which resulted from a change in the nature of ownership of infrastructure or the cessation of productive activity. |  |  |
| * Where de-committal of funds has commenced and the managing authority has been notified, * Ensure correct calculations have been used; negative adjustments have been made on the B1 & B2 Forms and recorded on the EUSF I.T system. * Where applicable, ensure irregularity report has been submitted, if threshold exceeded. |  |  |
| * Where de-committal has not commenced; inform the Managing Authority of the breach in article 57 with regard to the durability of an operation. * Where applicable, ensure irregularity report has been submitted, if threshold exceeded. |  |  |
| * Where de-committal has commenced but the managing authority has not been informed of same, notify managing authority of de-committal procedure. * Check calculations used in de-committal procedure. * Where applicable, ensure irregularity report has been submitted, if threshold exceeded. |  |  |
| **Procedure**  **3. Ensure that all conditions regarding state aid are satisfied as laid out in both National and Community rules. Document any findings:** | ***Comments*** | ***Reference Number\**** |
| * 1. Has a transfer of state aid resources occurred as per Article 87(1) of the treaty which; * Created an economic advantage to an undertaking; * Was selective in the granting of aid and; * Has a potential impact on competition. |  |  |
| * 2. Does the operation fall under any of the following block exemtions:  1. Small-Medium sized enterprise 2. Employment Aid 3. Training Aid 4. Transparent Regional Aid Scheme   Further, If the combined aid received by the operation/project over the previous three year fiscal period is under €200,000, it is a de-minimus aid may be applied exempting the operation/project from state rules.   1. Does the above mentioned de-minimus apply? |  |  |
| * 3. If the answer to the 1 above is yes and 2 above is no i.e. no exemption, Obtain authorisation received from the Commission to allow for any applicable state aid |  |  |
| * 4. If aid granted is combined de-minimus exemption, ensure cumulative aid received over the last 36 months by the operation/project does not exceed €200,000. This aid will include – tax relief, Interest relief, other grants etc. |  |  |
| * Does the state aid rate applied comply with the ceiling in the issued Regional Aid Map 2007 – 2013. |  |  |
| * Confirm, through a review of documentation and discussions with the project manager that there is no overlapping of EU aid for the project |  |  |
| **Procedure**  **4. Ensure that all conditions regarding the Environment have been observed as laid out in both National and Community rules. Document any findings:** | ***Comments*** | ***Reference Number\**** |
| * Does the project/operation have a significant impact on the environment? |  |  |
| * If the answer to the above is yes, has an Environmental Impact Assessment been carried out, as per thresholds and sectors specified in the consolidated [EIA Directive (85/337/EEC & 97/11/EC)](http://eur-lex.europa.eu/LexUriServ/LexUriServ.do?uri=CONSLEG:1985L0337:20030625:EN:PDF) |  |  |
| * Have recommendations and observations in the above mentioned assessment been adhered too. |  |  |
| * Is environmental information freely available to the public concerning this project? |  |  |
| * Have consents been obtained by the Beneficiary from the relevant national authorities that the relevant directives have been complied with. |  |  |
| * Have the Intermediate body sought in-house or external expertise as to whether environmental issues require approval from the relevant authorities during the selection and approval of the project. |  |  |

\* All documents obtained/prepared to support the Article 13 check should be clearly referenced. The reference number of the supporting documentation should be noted in this column.

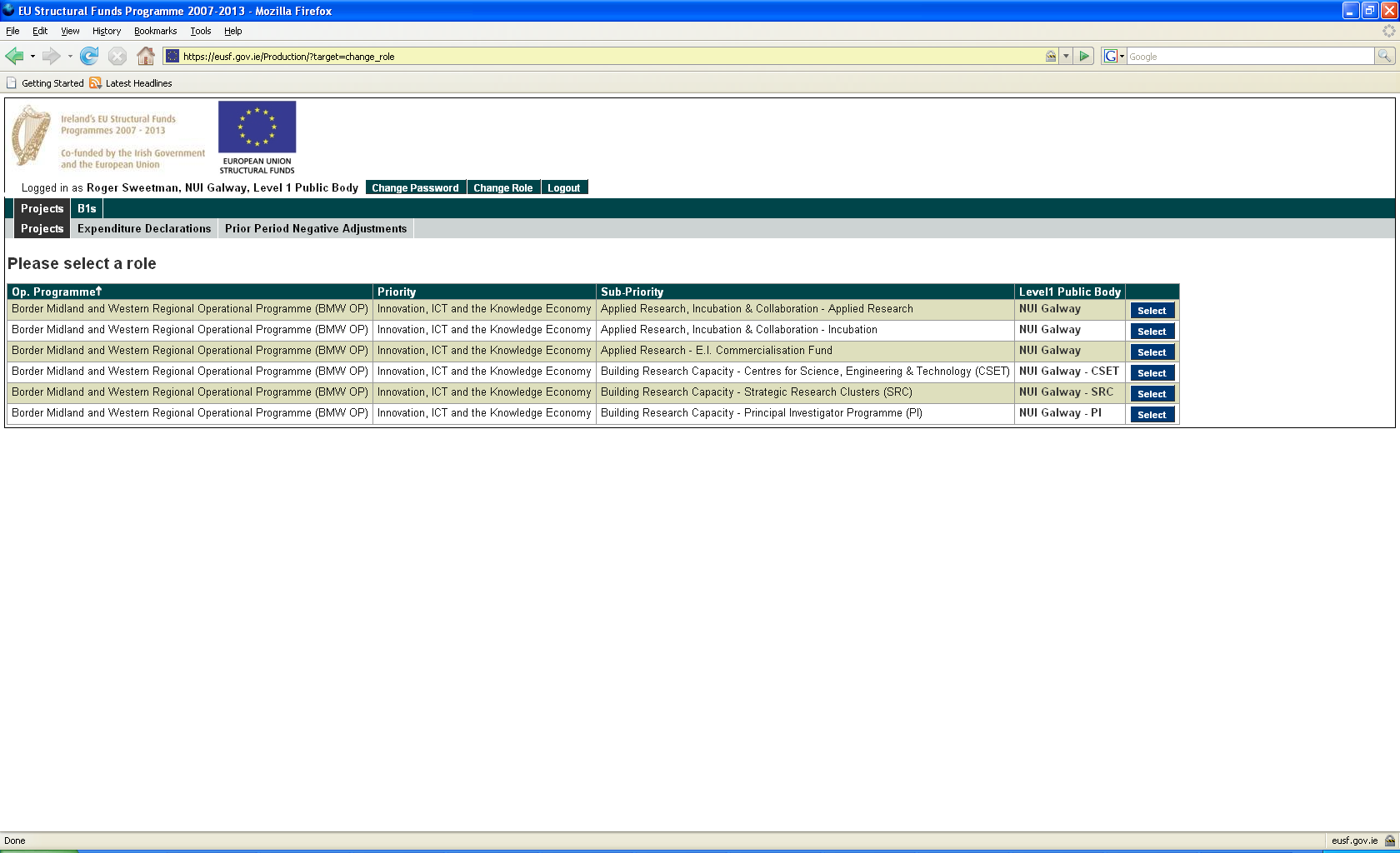
# Appendix Seven: Screen Shots from B1 for Enterprise Ireland

The following screen shots were taken from the EUSF website to assist in the submission of the B1.

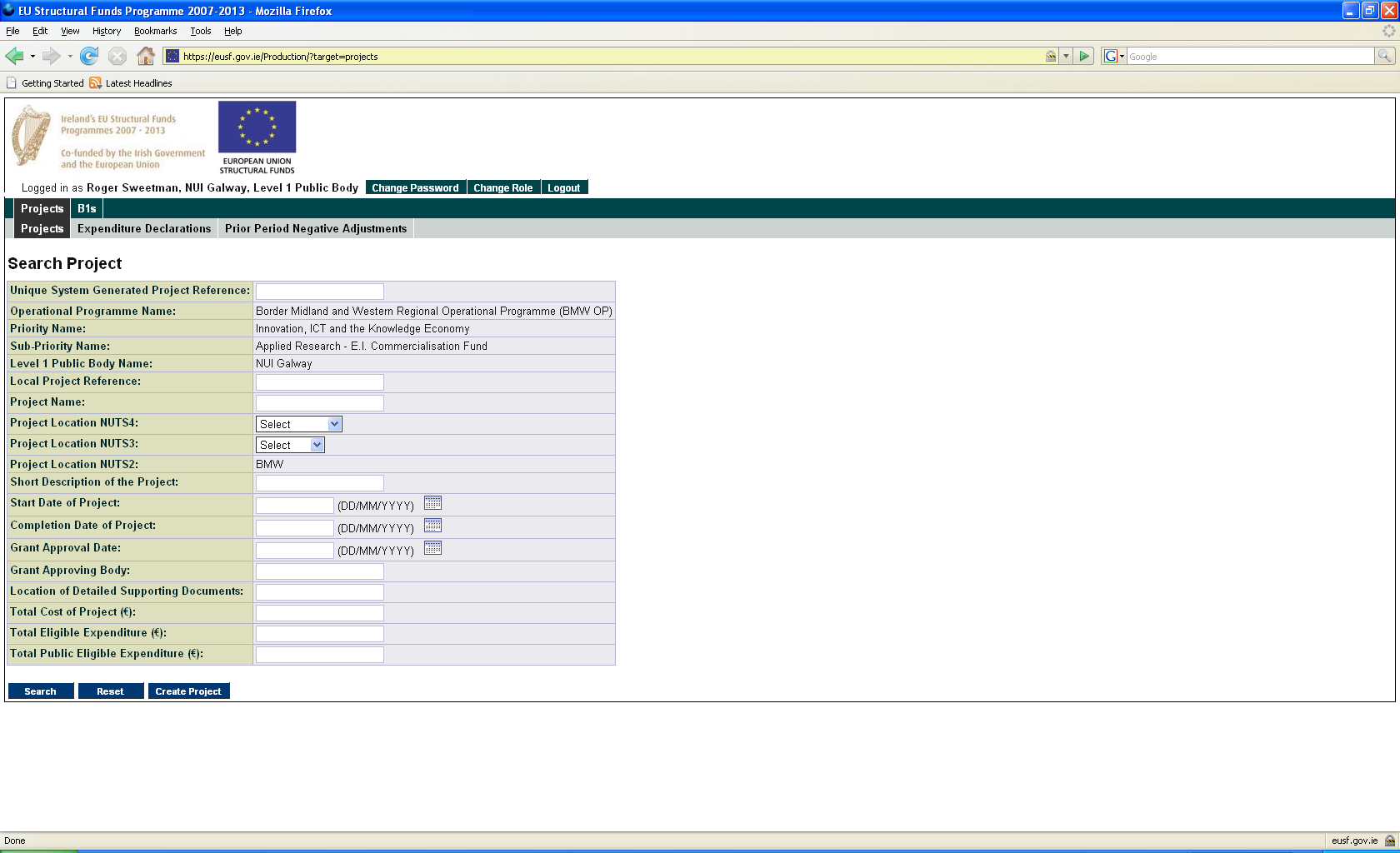
Screen Shot 1: Login

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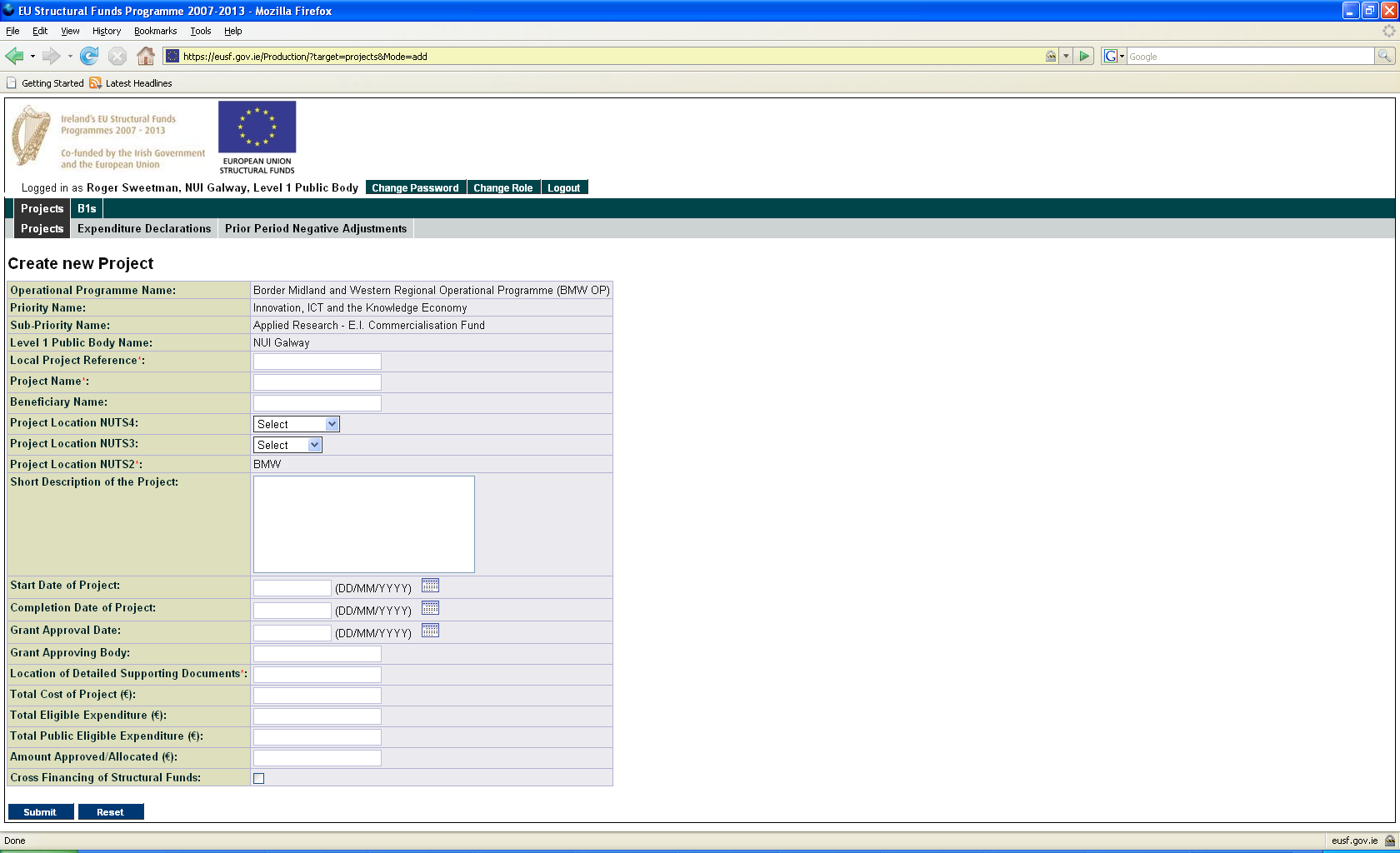
Screen Shot 2: Available Sub priorities



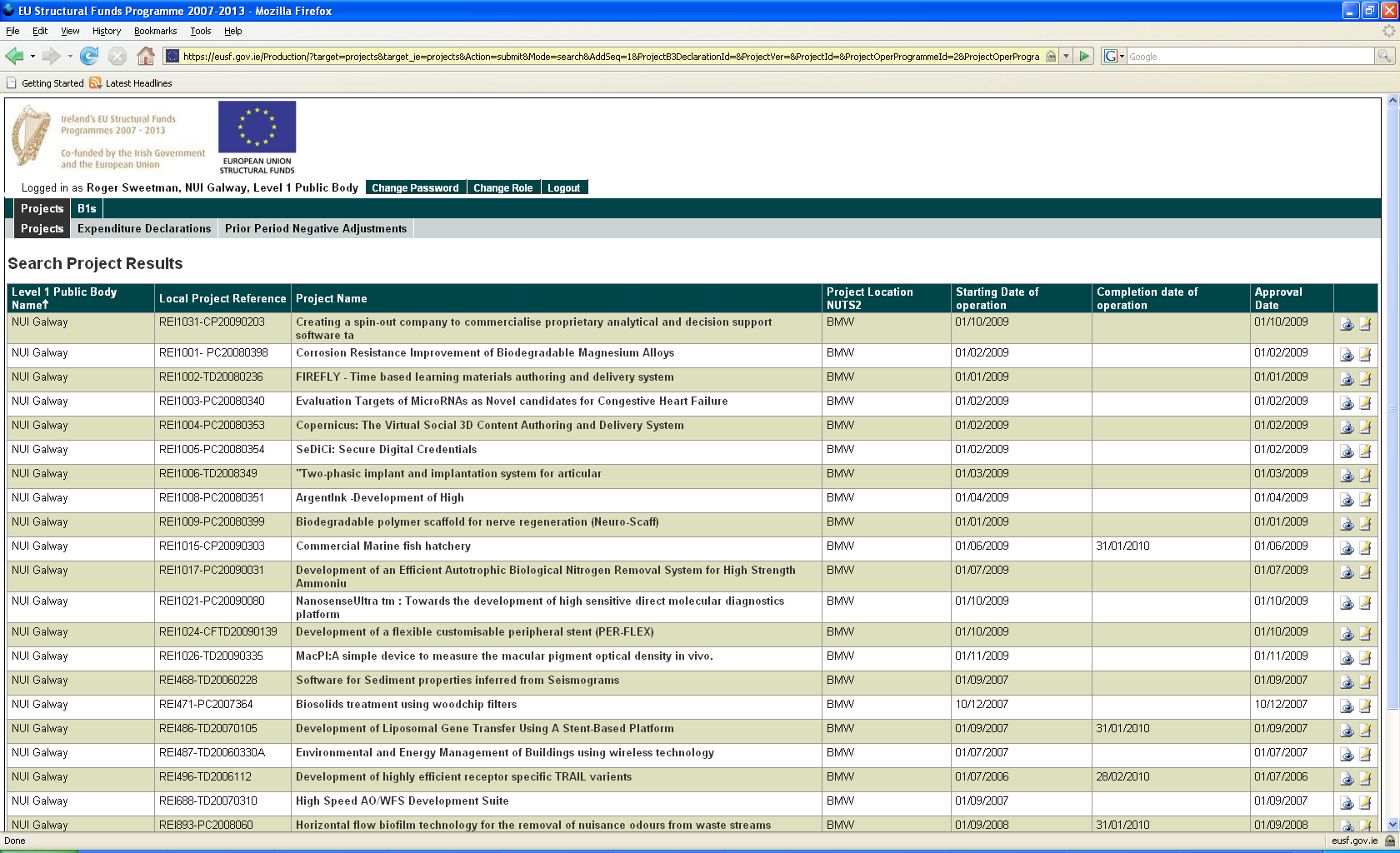
Screen Shot 3: EI Commercialization Fund



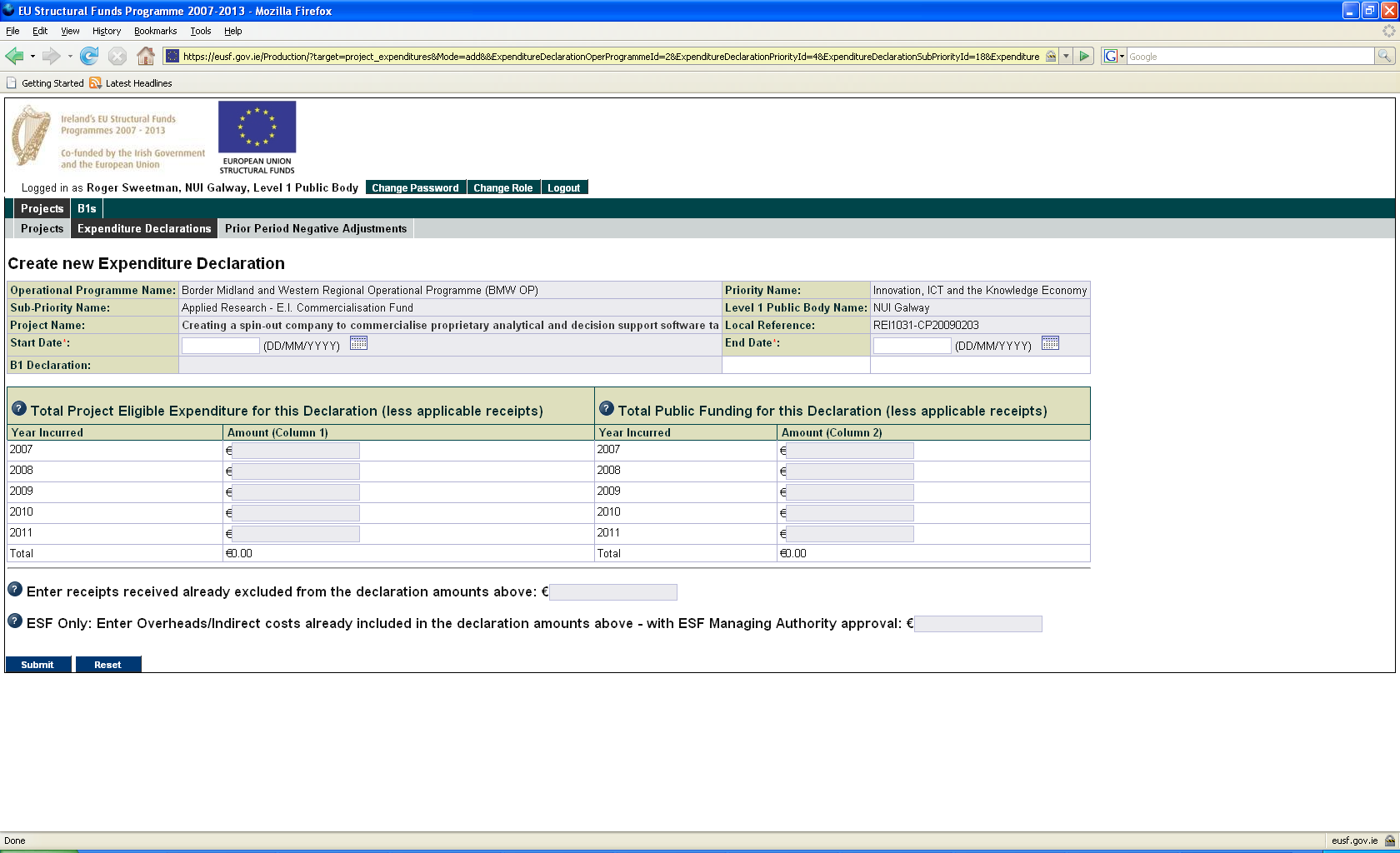
Screen Shot 4: Creating a new project



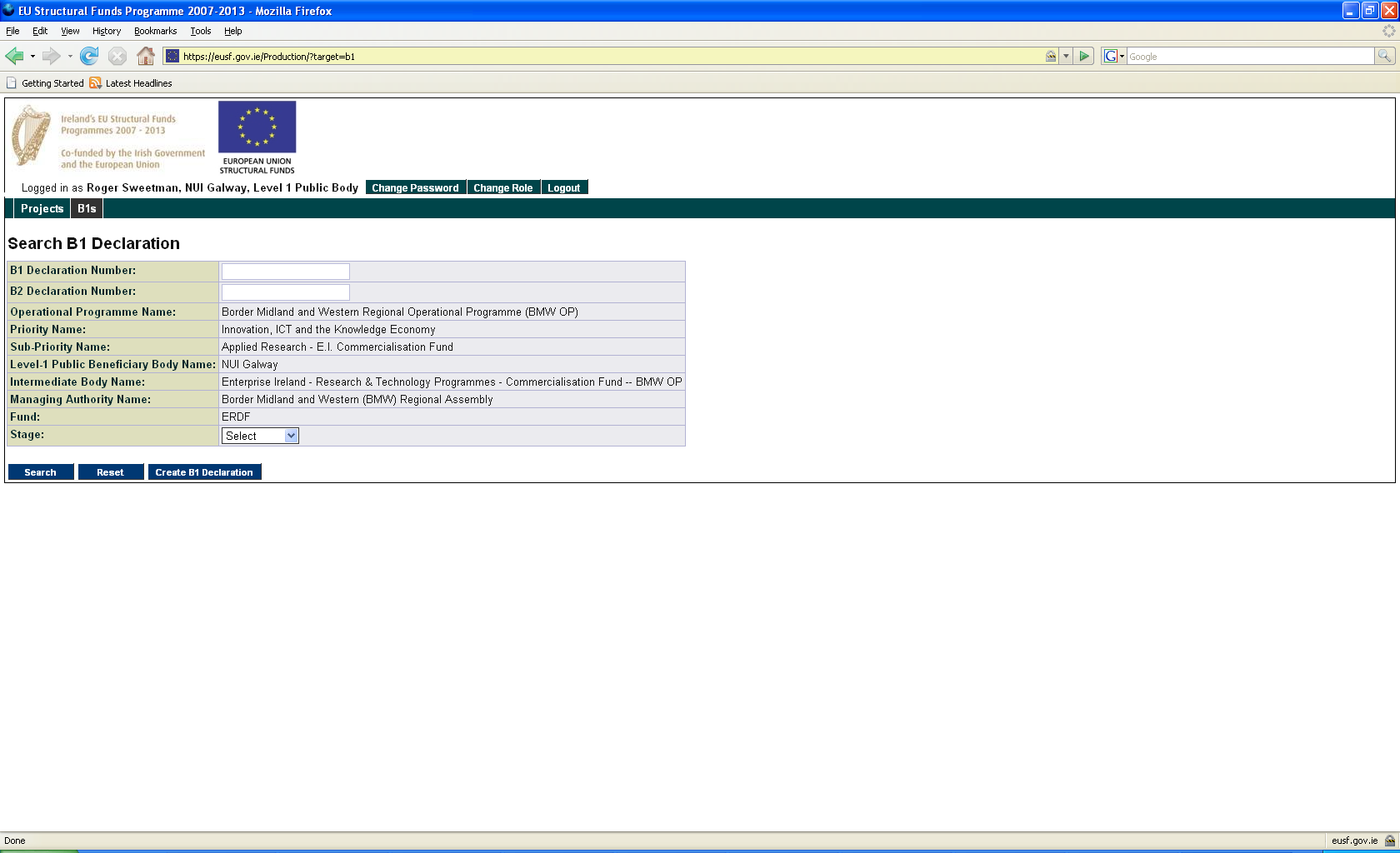
Screen Shot 5: Selecting the project to enter expenditure



Screen Shot 6: Entering the Expenditure



Screen Shot 7: Creating a B1 Form



# Appendix Eight: Circular 16/2008 – Eligibility of Expenditure

**CIRCULAR 16/2008:**

**EU STRUCTURAL FUNDS PROGRAMMES 2007-2013**

**NATIONAL ELIGIBILITY RULES**

**FOR EXPENDITURE CO-FINANCED BY THE**

**EUROPEAN REGIONAL DEVELOPMENT FUND (ERDF) UNDER IRELAND'S NATIONAL STRATEGIC REFERENCE FRAMEWORK (NSRF).**

Secretary General

**1.** I am directed by the Minister for Finance to advise Managing Authorities, Intermediate Bodies, Public Beneficiary Bodies and other Implementing Departments/Bodies of the eligibility rules for the Border, Midland and Western and the Southern and Eastern Regional Operational Programmes co-financed by the ERDF under Ireland's National Strategic Reference Framework 2007-2013.

**2.** The Circular should be read in association with Circular 12/2008 -Financial Management and Control Procedures for the EU Structural Funds Programmes 2007-2013 issued by the Department of Finance on 31st July 2008 1

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3. The Circular sets out the eligibility rules which have been developed in accordance with

Regulation EC 1083/2006 Article 56 Paragraph 4, which states:

*''The rules on the eligibility of expenditure shall be laid down at national level subject to the exceptions provided for in the specific regulations for each fund. They shall cover the*

*entirety of the expenditure declared under the Operational Programme* ".

**4.** The eligibility rules shall cover all expenditure declared for Operational Programmes co­ financed by the ERDF under the NSRF for the 2007-2013 programming period and shall be applied when considering items of expenditure to be included in the declarations of expenditure2• Any items that do not fall within the scope of these rules should not be included in the declarations of eligible expenditure to be submitted for ERDF funding.

**5.** The eligibility rules are set out in Appendix 1 and take account of the EU Regulations, i.e. the General Regulation (EC 1083/2006), the ERDF Regulation (EC 1080/2006}, and the Implementing Regulation (EC 1828/2006i. The main criteria for eligibility are as follows:

a) Expenditure actually paid between 1st January 2007 and 31st December 2015;

1 Paragraph 8 of Circular 12/2008 states *"Circulars dealing with the rules of eligibility of EU Structural Funds co­ financed expenditure will be issued by the Department of Finance in the case of the ERDF and by the Department of Ente1prise. Trade and Employment in the case of the ESF'.* This requirement is met by the issuing of this Circular. It is important to note that this Circular should be read in conjunction with Circular 12/2008 and in particular with Section 3 of that Circular which deals with Eligibility of Expenditure and Expenditure Declarations.

2 See Circular 12/2008 - Section 3.4 Procedures for the drawdown of ERDF/ESF Funding and Section 3.5 Declaration of

Statements of Expenditure and applications for payment provide more detail. . .

3 In particular, Article 56 of the Council Regulation (EC) 1083/2006, Articles 3 and 7 of the Council Regulation (Fl.)

1 080/2006, and Articles 47 to 53 of Regulation 1828/2006.

b) Expenditure incurred by projects/operations approved by the Managing Authority in accordance with the criteria adopted by the Monitoring Committee;

c) All expenditure must be supported by appropriate documents to ensure an adequate

and proper audit trail;

d) All EU publicity and information requirements must be adhered to; and e) EU and national procurement guidelines must be stringently adhered to.

**6.** There are separate eligibility rules for the Human Capital Investment Operational Programme

2007-2013 co-financed by the European Social Fund (ESF) under the NSRF. These were issued by the Department of Enterprise, Trade and Employment on 24 111 July 20084 •

7. Ireland will also participate in ERDF funded cross-border, transnational and interregional Interreg programmes5• Separate eligibility rules will be issued by the Department of Finance for these programmes as appropriate.

**8.** As set out in the Finance Circular 12/2008, the Management and Control system for EU co­ financed activities in Ireland is based on the principle of shared responsibilities with each level of the financial management and control cascade responsible for ensuring that EU and National rules are adhered to at their own levels. Therefore, the day-to-day responsibility for the implementation of co-financed activities rests with the appropriate statutory bodies, e.g. Government Departments, Agencies and Authorities, who are also accountable both to the Oireachtas and to the Comptroller & Auditor General for the National/Exchequer contribution to the co-financed activities.

**9. All bodies in the financial management cascade are required to comply with the requirements of this Circular as failure to abide may lead to the deferment or cancellation of Structural Funds assistance by the European Commission and result in a loss to the Exchequer for which the relevant Bodies in the Financial Management cascade will have to account.**

**10.** The "National Eligibility Rules Group" consisting of the Managing, Certifying and Audit Authorities will be established by the Department of Finance to ensure consistency in the application of these National Eligibility rules. This group will consider issues arising from the implementation and interpretation of the rules and may make recommendations to the Department of Finance as appropriate. Further Circulars or guidance documents may issue from time to time in this regard.

**11.** Finally, any queries on the terms of the Circular should be addressed in the first instance to the relevant ERDF Managing Authorities. All other queries should be addressed to the ERDF Certifying Authority, Department of Finance (the contact details are set out in Appendix 2).

Pat Casey

Principal Officer

23rd September 2008.

4 ESF Certifying Authority, Department of Enterprise, Trade and Employment Circular 1/2008.

5 These include the PEACE III Programme, the Ireland-Northern Ireland-Scotland Programme, the Ireland-Wales

Programme, the Atlantic Area Programme, the North-West Europe Programme and the Norl.hern Periphery Programme

**NATIONAL ELIGIBILITY RULES For Expenditure Co-Financed By The**

**European Regional Development Fund (ERDF) Under**

**Ireland's National Strategic Reference Framework (NSRF) 2007-2013. Rule 1: General Rules on Eligibility**

1.1 Expenditure shall be eligible for a contribution from the ERDF if it has **actually been incurred and paid** between 1 January 2007 and 31 December 2015, subject to the receipt of the goods and services in accordance with the objectives of the project/operation. Projects/Operations must not have been completed before the starting date for eligibility.

1.2 By way of **derogation** from this rule, overheads/indirect costs, in-kind contributions and depreciation costs on co-financed assets may, under specific conditions, be treated as eligible expenditure incurred and paid by Beneficiaries in implementing operations. The specific conditions for each of the three derogation categories are set out under Rules 3, 4 and 5.

1.3 Expenditure shall be eligible for a contribution from the ERDF only where it is incurred for **projects/operations approved. by the Managing Authority** of the Operational Programme concerned or under its responsibility, in accordance with criteria set out by the Monitoring Committee.

1.4 New expenditure, added by revision of the Operational Programme, shall only be eligible from the date of the submission to the European Commission of the request for the revision to the Operational Programme.

1.5 **Proof of expenditure** is always required and the expenditure must be supported by receipted invoices or accounting documents of equivalent probative value, which have a proven link with the projects/operations. Equally, the supporting documentation must provide evidence of delivery of the product or service to which the expenditure relates. Effectively, this means any document required to support the accounting records in order to give a true and fair view of the transactions in accordance with accepted accountancy practice. The following is a list of records which meet the standard "document of equivalent probative value":

a) Original invoice or a version certified to be in conformity with the original on commonly accepted data carriers (see Section 1.8 for further information on commonly accepted data carriers);

b) Contract installment request supported by project Architect's *I* Engineer's

certificate;

c) Fee payment request duly certified by project manager;

d) Payroll record to support salaries and wages claimed. Rates of pay should be justified and certified and the allocation of salaries/wages supported by logs/timesheets;

e) Travel and subsistence claims duly authorised and in accordance with approved rates. Invoices may be used where hotel and meal expenses are claimed in lieu of approved subsistence/per diem rates;

f) Record of calculation and allocation of overhead charge based on actual expenditure duly incurred and paid by the beneficiary/implementing body; and

g) Claim for contribution-in-kind duly assessed and certified as reasonable by the

appropriate authority.

1.6 While bank statements should be available to provide proof of payment (in the cases (a) to (f) above), these alone do not constitute a "document of equivalent probative value" since they do not provide evidence (e.g. of the delivery of the product or service) to support the underlying transaction which generated the payment. In this regard, documents such as purchase orders, supplier statements and delivery dockets can provide secondary support to, but not replace, the documents listed at (a) to (g) above.

1.7 No project/operation may be funded by **more than one source** of European

Funding6•

1.8 In accordance with the instructions as set out in Section 77 of Circular 12/2008 these supporting documents must be kept in a proper manner and available for the European Commission and the European Court of Auditors for a period of three years after the closure of the Operational Programme i.e. up to at least 2018. All relevant bodies will be informed by the Managing Authorities when the closure process has been completed. The documents should be kept either as originals or in versions certified to be in conformity with the originals on commonly accepted data carriers. The following are considered commonly accepted data carriers:

a) Photocopies of original documents;

b) Microfiches of original documents;

c) Electronic versions of original documents; and d) Documents existing in electronic format only.

1.9 The procedures for certification of conformity of documents with the original document should comply with national legal requirements and can be relied upon for audit purposes. Under the Electronic Commerce Act, 20008 (Sections 17 and 18) electronic originals or electronic copies of original documents are acceptable.

**Rule 2: Salaries, Wages, Travel and Subsistence Costs**

2.1 If an individual is allocated exclusively to an ERDF project/operation either by way of documented secondment or employment contract then the salary or wages costs are eligible.

2.2 Where a person is not exclusively allocated to the project, costs incurred in implementing projects/operations are eligible when they meet the following conditions:

a) **Salary and Wage** costs including employer's PRSI are eligible if based on real costs (e.g. amounts paid to employee/revenue and not notional

6 Article 54 of General Regulation I 083/2006.

7 Section 7 of Circular 12/2008 relates to the retention of records and ensuring an adequate audit trail.

8 Copy can be found at this address [httj1://www.irishstatutehnok.ie/2000/en/::Jr.t/pnhL.!l021fjJJ.df.c](http://www.irishstatutehnok.ie/2000/en/%3A%3AJr.t/pnhL.!l021fjJJ.df.c) :bJm!. Section

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costs). The grades and pay scales should be shown where applicable and evidence of actual time spent on ERDF project/operation, such as time sheets/logs or other agreed methodology must always be maintained; and

b) Travel and subsistence costs of project staff members must relate to ERDF projects/operations only and beneficiaries must have appropriate documentation to support the costs. The travel and subsistence rates must be appropriate and justifiable (e.g. in line with applicable civil and/or public service rates and rules). Hotel and meal costs may be claimed in lieu of the per diem subsistence rate if evidenced by receipted invoices. However, the total cost should not exceed the equivalent civil/public service subsistence rate.

Rule 3: Overheads/Indirect Costs

3.1 Overheads/Indirect Costs are eligible when they meet the following conditions:

a) Overheads/indirect costs for grants (i.e. not call for tenders) may be eligible where they are based on real costs which relate to the implementation of the project/operation co-financed by ERDF and are allocated pro rata to the project/operation, according to duly justified fair and equitable methods. These conditions must be confirmed and approved in writing in advance by the relevant Managing Authority, in consultation with the Certifying Authority, to the relevant Intermediate Bodies for each activity heading;

b) In exceptional circumstances and subject to the approval of the Managing Authority, indirect costs declared on a flat rate basis may be eligible, up to a maximum of 20% of the direct costs of a project/operation. The flat rate must in the first instance be based on real costs which relate to the implementation of the project/operation and allocated in accordance with the preceding paragraph. Flat rates will be subject to periodic review as determined by the Managing Authority in consultation with the Certifying Authority; and

c) If the approved costs of the project/operation are based on a call for tenders then no overheads/indirect costs are eligible unless already included in the contract agreement price.

Rule 4: In-Kind Contributions

4.1 In-kind contributions are eligible, if approved by the Managing Authority in writing, following consultation with the Certifying Authority and meet all of the following conditions:

a) The co-financing from the ERDF does not exceed the total eligible expenditure, excluding the value of the in-kind contribution;

b) The value can be independently assessed and audited;

c) In the case of unpaid voluntary work, the value of that work shall be determined, taking into account the time spent and the hourly and/or daily rates of remuneration for equivalent work (i.e. the value of volunteer time is based on the notional value of the tasks performed by the volunteer for the project and not the current earnings of an individual in their usual paid employment); and

d) The overall contribution-in-kind cost of providing the service and/or goods (e.g. hours worked multiplied by hourly rate for equivalent work) is not greater than the market value for providing the same service and/or goods. This may arise where the number of hours spent by a volunteer in performing a specific task is greater that the hours required by a professional for the same specific task resulting in a cost greater than the market value, even if different hourly rates are applied to both the volunteer and the professional.

Rule 5: Purchase cost of assets and depreciation charge

5.1 Having regard to the provisions of Department of Finance Circular 02/20049, an asset is defined, for the purposes of these National Eligibility rules, as any tangible item with a useful economic life of more than 1 year and a cost of greater than

€1,000 (net ofVAT).

5.2 The full purchase cost of an asset (excluding the purchase of land which is dealt with separately under Rule 7), used wholly and exclusively for the co-financed project/operation, can be classified as eligible expenditure and may be charged to the project only where:

a) The asset is purchased within the period of co-financing;

b) The asset has a useful economic life less than or equal to the remaining life of the project; and

c) Expenditure relates to the purchase or construction of plant and equipment that is to be permanently installed and fixed in the project, provided that it is included in the inventory of durable equipment of the body responsible for implementation and that it is treated as capital expenditure in accordance with standard accounting practice.

5.3 In all other cases, the depreciation method for claiming expenditure should be used.

5.4 The depreciation charge for an asset directly used for the project/operation can be declared as eligible expenditure for a contribution from the ERDF, provided that the following conditions are met:

a) The purchase cost of the asset has not been already declared as eligible expenditure;

9 Circular 02/04- Increase in the Value Threshold for Inclusion of Assets in Asset Registers. Copy available on

Department of Finance website:

[http://www.finance.gov.ie/viewdoc.asp?DociD=4955&CatiD=28&StartDate=Ol](http://www.finance.gov.ie/viewdoc.asp?DociD=4955&amp;CatiD=28&amp;StartDate=Ol) +January+2004&m=

b) The depreciated asset is used exclusively for the duration of the project/operation within the co-financing period. If the asset is not used exclusively for the duration of the project/operation then the depreciation charge may be apportioned to the project as an overhead/indirect cost if all the conditions set out under Rule 3 are met;

c) National or European Community grants have not contributed towards the purchase of such asset; and

d) The depreciation charge is calculated in accordance with generally accepted accounting practice. In any case where it is proposed to use a depreciation method which does not comply with generally accepted accounting practice the specific agreement of the Managing Authority, in consultation with the Certifying Authority, must be obtained in advance.

**Rule 6: Purchase costs of second-hand equipment**

6.1 The purchase of second-hand equipment is eligible provided that the conditions set out below are met in full:

a) The seller of the equipment shall provide a declaration stating its origin, and confirming that the equipment has not been purchased with the aid of National or Community grants;

b) The price of the equipment shall not exceed its market value and shall be less than the cost of similar new equipment; and

c) The equipment shall have the technical characteristics necessary for the project/operation and comply with applicable norms and standards.

6.2 It should be noted that where the value of second-hand equipment exceeds €1,000 the provisions of Rule 5 also apply.

**Rule 7: Land Costs**

7.1 The purchase cost of land, and any associated costs, is eligible only with the prior agreement of the Managing Authority, in consultation with the Certifying Authority.

**Rule 8: Purchase of real estate**

8.1 The cost ofpurchase ofreal estate i.e. buildings already constructed and the land on which they are built, is eligible for co-financing provided there is a direct link between the purchase and the objectives of the project/operation, subject to the following conditions:

(a) There is a certificate of the value of the property from an independent qualified valuer certifying that the price does not exceed prevailing market values;

(b) The property shall not have received within the previous ten years a National or Community grant;

(c) The property shall be used m conformity with the objectives of the project/operation; and

(d) An apportionment methodology (which must be capable of being independently assessed and audited) must be agreed with the Managing Authority, following consultation with the Certifying Authority, where the real estate is not used exclusively for the project/operation.

**Rule 9: Leasing and Rental Costs**

9.1 The leasing/rental costs of projects/operations are eligible only when the following conditions are met:

a) The lease/rental costs are **exclusively related** to the ERDF co-financed project/operation, and are incurred within the period of eligibility of the project/operation;

b) The lease/rental costs are **exclusively related** to the ERDF co-financed project/operation, but the lease/rental period exceeds the period of eligibility of the project/operation, only those costs incurred within the project eligibility period are eligible;

c) If the lease/rental costs are **not exclusively related** to the project/operation, then the lease/rental costs are ineligible, but may be claimed as an overhead/indirect cost if all the conditions set out under Rule 3 above are met; and

d) The maximum amount of ERDF eligible expenditure shall not exceed the market value of the asset leased/rented as supported, where possible, by a receipted invoice or an accounting document of equal probative value detailing the purchase cost to the lessor of the asset being leased/rented.

**Rule 10: Financial & Legal Charges**

10.1 The financial/legal charges of projects/operations are eligible only in the following circumstances:

a) charges for transnational financial transactions10;

10 These include all financial transactions outside the state.

b) the bank charges for opening and administering a bank account or accounts, where the implementation of an project/operation requires a separate bank account or accounts to be opened;

c) legal consultancy fees, the costs of technical and financial experts and accountancy and audit costs, if they are directly linked to the co-financed project/operation and are necessary for its preparation or implementation; and

d) the cost of guarantees, not including interest on debt, provided by a bank or other financial institutions to the extent to which the guarantees are required by national or Community legislation.

Rule 11: Technical Assistance

General Eligibility for Technical Assistance

11.1 The technical assistance costs I I, including central services provided by the Department of Finance, for the preparatory, management, monitoring, evaluation, information and control activities of the ERDF Operational Programmes together with activities to reinforce the administrative capacity for implementing the ERDF actions are eligible if they meet the following conditions:

a) Costs relating to the preparation, selection, appraisal and monitoring of the assistance and of projects/operations;

b) Costs relating to meetings of monitoring committees (NSRF and OPs) and sub-committees relating to the implementation of assistance and EU operational committees of Regional Authorities. This expenditure may also include the costs of experts and other participants in these committees, including third-country participants, where the chairperson of such committees considers their presence essential to the effective implementation of the assistance;

c) Costs relating to audits and management checks of Managing Authorities, Intermediate Bodies, Public Beneficiary Bodies and projects/operations;

d) Expenditure relating to studies, seminars, information and publicity actions and evaluation;

e) The development, hosting, maintenance and support of the EU Structural

Funds 2007-2013 IT Systems for the certification of expenditure;

f) The acquisition, installation, hosting, maintenance and support of computerised systems for management, monitoring and evaluation. Depreciation costs may be claimable if all the conditions set out under Rule

5 are met; and

II Article 46 (I) of General Regulation I 083/2006 -Technical Assistance of the Member State: *"The Fundv may.finance the preparatory, manaf{ement, monitoring, evaluation, information and control activities nf npemtinna! programmes together with activities to reinforce the administrative capacityfor implementing the Funds....."*

g) As there is a clear and demonstrable link between programmes of the 2007-

2013 period and those of the 2000-2006 period in terms of geographical

scope, fields of intervention and administrative . systems regarding management and control; technical assistance costs relating to the 2000-

2006 period e.g. closure, may be eligible under the 2007-2013 programming period subject to approval from the Managing Authority in consultation with the Certifying Authority.

Staff Costs

11.2 Expenditure on salaries, including social security contributions and other pension costs, travel and subsistence, is eligible only in the following cases:

a) the staff in the ERDF Financial Control Unit;

b) other civil servants or other public officials seconded by duly documented decision of the competent authority to carry out tasks required under the categories of expenditure outlined in Rule 11.1;

c) other staff employed to carry out specific tasks required under the categories of expenditure outlined in Rule 11.1 e.g. IT specialists or auditors; and

d) the staff of Managing Authorities and Regional Authorities involved in the carrying out of tasks required under the categories of expenditure outlined in Rule 11.1.

11.3 The ERDF contribution to the technical assistance expenditure is limited to the maximum amount approved for this cost by the Operational Programmes Commission Decisions and this shall be within a limit of 4% of the total amount allocated under the Regional Competitiveness and Employment Objectives, as required by Article 46 of the General Regulation.

Rule 12: Cross Financing ERDF Activity

12.1 The approval of the Managing Authority, following consultation with the Certifying Authority, must be granted to the ERDF co-financed project/operation before any cross-financing (funding of actions within the scope of the European Social Fund) is considered eligible.

12.2 The amount of cross-financing expenditure at project/operations level must be recorded and made available on request in order for the Managing Authority to ensure that the 10% limit is respected at priority level. 12

12 Article 34 (2) of Council Regulation 1083/2006 states *"Without prejudice to the derogations laid down in the spec(fic regulations of the Funds, the ERDF and the ESF may finance, in a complementary manner and subject to a limit of 10* % *of Community funding for each priority axis of an Operational Programme, actions falling within the scope of assistance from the other Fund, provided that they are necessary for the satisfactory implementation of the project/operation and are directly linked to it".*

Rule 13: Repayable Assistance

13.1 Repayable assistance 13 paid by a Public Beneficiary Body (PBB) is eligible only where the following conditions are met:

a) Repayable assistance may only be used to fund activities which have the prior written approval of the Managing Authority, in consultation with the Certifying Authority;

b) The PBB maintains separate bank accounts into which refundable aid repayments are made;

c) Repayable Assistance only becomes eligible expenditure when it is actually paid out by the PBB;

d) Repayments received in respect of aid/grants issued are disregarded for the purpose of expenditure declarations;

e) Income received in respect of repayable assistance (e.g. interest, dividends etc.) is deducted from eligible expenditure;

f) Grants subsequently funded (recycled) by the repayable assistance accounts are not included in any subsequent expenditure declarations;

g) Disbursement by the PBB from the repayable assistance accounts to grant­ assist further projects must respect the same EU rules/regulation on eligibility, publicity, environment protection, state aids etc.; and

h) The PBB is obliged to control and ensure that the ERDF related returns were used for the purpose of the assistance. In advance of Closure the PBB must identify the residual returns to the original ERDF input. These returns must be allocated in the form of a non-repayable grant to SME's in the original programme area.

Rule 14: Revenue Generating Projects

14.1 A revenue-generating project, for the purposes of ERDF co-financed operations in Ireland and in accordance with Article 55 of the General Regulation 1083/2006, means any operation involving the provision of services against payment (e.g. admittance fees, rents etc.).

14.2 Intermediate Bodies and Public Beneficiary Bodies must have written approval from the Managing Authority, in consultation with the Certifying Authority, prior to the inclusion of such projects/operations in the declaration of eligible expenditure to be submitted for ERDF funding.

13 "Repayable Assistance" is assistance provided under the Operational Programmes to eligible recipients which must be refunded in acconhmce with agreed schedules e.g. repayable grants issued by County Enterprise Boards.

14.3 There are certain conditions applicable to assessing and implementing ERDF co­ financed revenue generating projects. A technical working group in the EU Commission is considering this issue and further guidance will issue in due course.

Rule 15: Value Added Tax (VAT)

15.1 The cost of VAT is eligible only in circumstances where such VAT 1s not recoverable by the beneficiary by any means.

Rule 16: Sub-contracting Costs

16.1 Sub-contracting costs are eligible where the sub-contracting does not add to the cost of execution of the project/operation, without adding proportionate value to it.

16.2 Sub-contracts with intermediaries or consultants in which the costs are defined as a percentage of the total cost of a project/operation are not eligible unless such costs are justified by the beneficiary by reference to the actual value of the work or services provided. If such justification can not be provided the costs for sub­ contracting are not eligible.

Rule 17: Location of operation

17.1 As a general rule, operations not located in Ireland are ineligible, with the exception for projects/operations approved by the Managing Authority in writing, in consultation with the Certifying Authority, and that meet the following conditions:

a) The Managing Authority must foresee that Ireland will accrue a greater than

50% proportion of benefits from a project/operation located outside its region; and

b) The project/operation must be located in a NUTS III area of a Member State immediately adjacent to Ireland.

**Appendix 2**

**Contact Points for further information**

Any queries from Intermediate and Public Beneficiary Bodies on the terms of the Circular should, in the first instance, be addressed to the relevant Managing Authorities;

BMW Regional Assembly The Square, Ballaghaderreen,

Co Roscommon. Telephone: 094 9862970

[www.bmwassembly.ie](http://www.bmwassembly.ie/)

S&E Regional Assembly Assembly House, O'Connell Street, Waterford.

Telephone: 051 860700

[www.seregassembly.ie](http://www.seregassembly.ie/)

All other queries should be addressed to the ERDF Certifying Authority; Mr. Noel Tallon

Department of Finance,

7-9 Merrion Row, Dublin 2.

Telephone 01 6045721

E-mail address [noel.tallon@finance.gov.ie.](mailto:noel.tallon@finance.gov.ie)

1. [↑](#footnote-ref-1)
2. Under each heading insert the amount of expenditure for this period subject to the various types of checks [↑](#footnote-ref-2)
3. Under each heading insert the percentage of expenditure for this period subject to the various types of checks [↑](#footnote-ref-3)
4. Insert cumulative amounts under each of the headings from the commencement of declarations of eligible expenditure via the EU SF IT system 2007-2013. [↑](#footnote-ref-4)
5. Insert the cumulative percentage of expenditure under each of the headings from the commencement of declarations of eligible expenditure via the EU SF IT System 2007-2013 to date [↑](#footnote-ref-5)
6. Columns 1 & 3 to be completed for this heading [↑](#footnote-ref-6)
7. Circular 02/04 – Increase in the Value Threshold for Inclusion of Assets in Asset Registers.Copy available on Department of Finance website: http://www.finance.gov.ie/viewdoc.asp?DocID=4955&CatID=28&StartDate=01+January+2004&m= [↑](#footnote-ref-7)