



Tionól Réigiúnach an Deiscirt
Southern Regional Assembly

Claim Preparation & Supporting Documentation

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Southern Regional Assembly
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Southern
Regional Assembly



European Union
European Structural
and Investment Funds



Ireland's European Structural and
Investment Funds Programmes
2014-2020

Co-funded by the Irish Government
and the European Union



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1. Project Information

First Level Control Unit will require for each project the following information;

1. Approved Application Form
2. Subsidy Contract \ Grant Offer Letter
3. Partnership \ Co-operation Agreement
4. Service Level Agreements with Sub-partners, where applicable.

2. Claim Preparation

When preparing a claim for submission to First Level Controllers for certification you should ask yourself the following questions:

- How much will I be **declaring**?
 - Print a financial report/General Ledger listing showing all cost elements related to project from Accounting/Finance section which is required to be submitted in support of expenditure declared for **each** claim

- How is the total **expenditure broken down**, which **budget lines** will I be declaring?
 - Analyse the report by budget line, you may have expenditure declared under all budget lines

3. Declaring expenditure on IT System

- Staff costs should be declared by **staff member** (one entry per month or period).
- Declared expenditure should ideally be reported as separate entries on I.T. system, i.e. **travel expense claim** for J Bloggs for January 2019 should be entered as 1 line item, full travel claim detailing journeys undertaken and all receipts for vouched costs should be provided in support
- External Expertise should be reported by **supplier invoices**, they should be listed separately by invoice.
- Equipment should be declared by **item purchased** and the total amount of the **invoice** declared.
- Infrastructure & Works declared by **supplier invoices**,

4. FLC Check

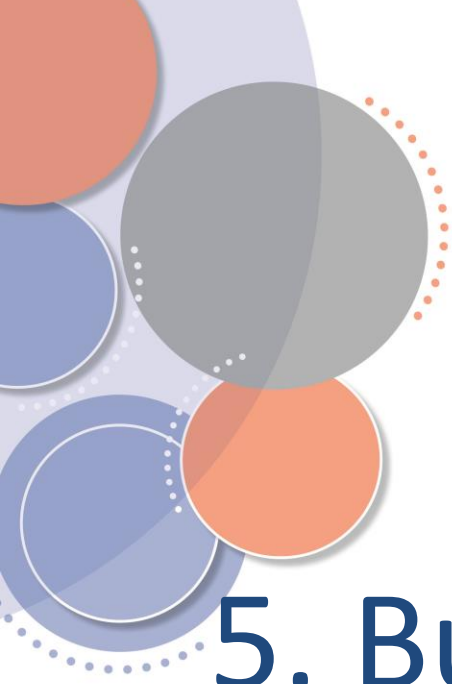
- A separate **Project Account** should be set up on accounting system
- General Ledger **printout** **must be** submitted with each report
- Expenditure charged to project in each reporting period should be **listed** on GL printout (**Salaries**)
- FLC will validate transactions based on **GL**
- Full **audit trail** to be provided to enable the FLC to trace expenditure through to the bank

Claim Upload

- When expenditure has been uploaded to IT System it is crucial that all supporting documentation is forwarded to FLC within 5 working days,
- In the event of support documents not being submitted within the timeframe, claims will be parked until such time as the support documentation is available.
- This is to ensure that partners who have submitted completed documentation on time are not treated unfairly in the queue
- When we review your financial report, we may request further information / support, this should be submitted within a reasonable timeframe,
- **Claim is submitted to FLC = (IT System + Hard Copy)**

Tips for Preparation and Submission

- Collate all information before you report expenditure (**During Reporting Period**)
- Ensure all supporting documentation is available
- Ensure there is a **clear Audit trail** for all transactions uploaded to IT System
- Check totals by budget line & agreed with GL
- When report has been submitted on the IT System, please notify FLC by email to **flc@southernassembly.ie**



5. Budget Line – Common Errors



Budget lines

- Staff
- Administration costs
- Travel and accommodation
- Equipment
- Infrastructure & Construction Works
- External expertise and services

Only for staff
directly employed
by the partner
organisations

Staff Costs – Common Errors

1. Timesheet not showing 100% of time worked + Not signed.
2. Staff working on multiple projects showing a combination of fixed % and timesheets
3. Payslips/Payroll History not provided
4. Mission Letter of assignment to work fixed % not provided
5. Roles and Responsibilities in relation to project not noted on Mission letter
6. Employer's PRSI not included in cost declared
7. Person **not directly** employed by partner organisation

Office & Administration – Common Errors

1. Office and Administration declared at flat rate of 15% of Staff Costs.
2. No requirement to provide audit trail for the 15%
3. Common error – costs like office supplies and postage declared under the External Expertise and Services Budget line.

Travel & Accommodation – Common Errors

1. Travel declared for persons external to organisation declare under E.E.
2. Receipts not provided for taxis, tolls, bus fares, parking, etc,
3. Copy of travel claims not submitted with claim
4. Travel paid outside reporting period
5. No evidence of approval for travel outside the programme area.
6. No evidence of attendance at events, sign-in sheets
7. Credit card bills used as audit evidence as opposed to invoices and receipts being supplied
8. Credit card bill paid outside reporting period
9. Conference and Registration Fees (Colleges)
10. Travel expenses declared for individuals who were unable to Travel for unforeseen circumstances - SLA



External Expertise – Common Errors

1. Partner meals declared under Travel & Accommodation = EE
2. No link to project for external expertise costs declared
3. Evidence of payment omitted
4. Incomplete tender documents provided
5. Invoices not paid in reporting period
6. Procurement Process not carried out
7. Change in weightings during procurement process
8. Splitting contracts
9. Evaluation/assessment of tenders not provided
10. Contracts above threshold not advertised on e-tenders



Equipment– Common Errors

1. Equipment not use solely for the purpose of the project activities. Limitations apply. Only share of cost eligible.
2. Procurement Process not carried out for the purchase of equipment.
3. Equipment purchased towards the end of the of project but claimed in full. Core asset = Full Costs, if not pro-rata Depreciation applies
4. Physical equipment not present during on-the-spot inspection
5. Depreciation policy not applied
6. Invoices not paid in reporting period

Small Infrastructure & Construction Works

– Common Errors

- Added value to project not evident / works differ from that approved in application
- Studies and other mandatory documentation not provided
- Evidence of ownership not evident
- Fees not paid in reporting period



6. Audit Trail

Staff Costs – Audit trail



Contract



Mission
letter



100% Time
Timesheets



Payslips



G to N Payroll Reports



Document
Showing
calculation
of hourly
rate



Proof of payment



Office & Administration – Audit trail

Flat rate of 15%.

No requirement to provide any justification or supporting documentation

No supporting evidence required!

Travel & accommodation – Audit trail



Paid invoices



Agenda



Daily allowance



Sign-in
Sheets



Proof of payment

- Compliance with national / institutional rules

External expertise – Audit trail



Contract



Selection process



Evidence of compliance
with procurement rules



Paid invoices



Service deliverables



Proof of payment

Equipment – Audit trail



Evidence of compliance
with procurement rules



deliverables



Paid invoices



Proof of payment



Calculation of pro-rata use
(where applicable)



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Infrastructure & Construction Works

– Audit trail

Contract



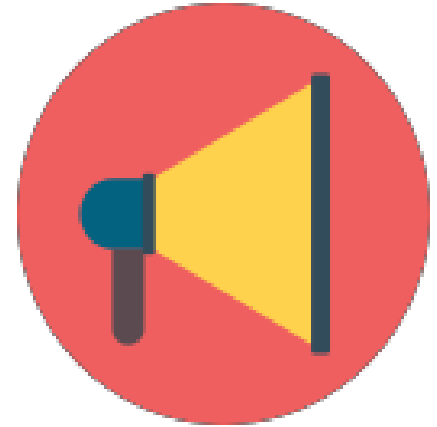
Paid invoices



Selection process



Evidence of compliance with procurement rules



Service deliverables



Proof of payment



Any Questions?

- **Any suggestions from your experience?**





Contact Details

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