

Circular 29/2002

F 252/22/02

6 September 2002

CIRCULAR No. ERDF/PA/1-2002 : CERTIFICATION PROCEDURES FOR DRAW DOWN OF EUROPEAN REGIONAL DEVELOPMENT FUNDING IN THE PERIOD 2000-2006

1. Background

I am directed by the Minister for Finance to advise NDP/CSF Managing Authorities and implementing departments of changes to procedures for ex-ante certification of expenditure in order to draw-down ERDF funding from the European Commission.

Circular No.ERDF PA 1-2002 clarifies and expands on a number of responsibilities outlined in Circular 34 2001: Financial Management and Control Procedures for the European Regional Development Fund (ERDF) 2000-2006 and should in particular be read in association with section 3.1 of that circular.

2. Certification Procedures

2.1 Expenditure Certification Report Forms

In order to ensure that sound and efficient financial management and control procedures are in place and that an adequate audit trail exists, a number of changes have been made to the reporting format required from Final Beneficiaries/Grant Approving Bodies, Intermediate Bodies and Managing Authorities in order to draw down funding from the European Commission. In this regard, the Expenditure Certification Report Forms (Forms B) have been amended and copies of the amended forms are attached to this circular. The following guideline should be followed when completing these forms in order to ensure accuracy of information and to avoid unnecessary delays when processing draw-down requests

The Forms B attached supersede previously circulated Expenditure Report Forms and must now be used for all future expenditure returns made at each level in the reporting cascade.

2.2 Guideline for completing amended Certification Report Forms

Reporting Period from/...../200... to/...../200...

A Form B cannot span two separate calendar years. Where expenditure being reported covers a period which does span two separate years e.g. 1 October 2001 – 31 March 2002, a separate form must be completed in respect of each year.

Ref Number

Insert the reference code assigned by the financial approving body

Total eligible cost approved for project

Insert the total eligible cost which has been approved for the project. The total eligible cost can include private expenditure where matching private expenditure is included in the financial plan. This information should be aggregated upwards as expenditure is reported up through the cascade.

Total ERDF contribution approved for project

Insert the total ERDF contribution which has been approved for the project. This information should be aggregated upwards as expenditure is reported up through the cascade.

ERDF Amount Claimed this period

Insert the total ERDF aid being claimed under the current reporting period. This information should be aggregated upwards as expenditure is reported up through the cascade.

Column 1 – Total eligible certified expenditure returned previously to/..../....

Insert the Cumulative certified eligible expenditure which was declared in column 5 on the Form B submitted for the previous claim for this Project

Column 2 – Adjustments in respect of prior B1 period(s)

Insert the net total being adjusted in respect of previously submitted Form Bs. This can be either a positive or negative amount. Details of these adjustments should be outlined in the *Adjustment Schedule* attached, which must be completed and returned with Form B in all cases where an adjustment to a previous claim is being made. This information should be aggregated upwards as expenditure is reported up through the cascade.

Column 3 - Certified eligible expenditure for this period .../.../... to .../.../...

Insert the expenditure incurred and being certified in respect of the current reporting period.

Column 4 – Amount of certified eligible expenditure, as adjusted, being claimed in this period

Insert totals of columns 2 & 3

Column 5 - Cumulative certified eligible expenditure

Insert total of columns 1 & 4.

It is also now necessary for those responsible for certifying expenditure to print, under their signature, their name and the position held in their organisation.

2.2 Supporting Schedules to accompany Form B's as appropriate

A. Project Schedule

All forms completed at Measure level and covering a series of individual projects, must be accompanied by a Project Schedule (attached) indicating project title and reference and supplying details on current expenditure being certified, previous expenditure certified and any adjustments being made to previously certified expenditure. This schedule must be completed in respect of each project included in the Form B and must be reported in the format supplied.

B. Adjustment Schedule

This schedule should be completed where adjustments are required to amend information returned in previous Form B's e.g. overclaims (ineligible expenditure or arithmetic errors) or underclaims (eligible expenditure incurred but not previously certified and claimed)

Managing Authorities are required to ensure that all Intermediate Bodies and final beneficiaries/grant approving bodies, which are responsible for implementing ERDF co-funded activity in their Programmes, comply with the requirements of this Circular.

Any queries with regard to the terms of this Circular should be addressed to the ERDF Paying Authority (Brian Humphreys - telephone 6045721; e-mail address Brian.Humphreys@finance.gov.ie or Aidan O'Brien - telephone 6045758; e-mail address Aidan.O'Brien@finance.gov.ie).

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Paying Authority