



SOUTHERN & EASTERN
Regional Assembly
Promoting Our Region



Ireland's EU Structural Funds
Programmes 2007 - 2013

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Information Note No. 10

To: All successful Ireland-Wales beneficiaries

From: Finance Unit, Ireland-Wales Programme

Date: 5th November, 2009

Re: Acceptable and unacceptable Statements of Expenditure (SoE's)

As the number of SoE's being submitted to this office is increasing rapidly, we are looking for ways to ensure we can process the maximum number of SoE's in the shortest possible time, without compromising the quality of the checks being performed. While 100% of expenditure on all first SoE's is examined and will likely continue to be, we have moved to sampling techniques for second and subsequent claims, which will shorten the processing time once a file commences. We are also aware that the requirement to submit supporting paperwork for 100% of transactions is an onerous one, and are examining options to reduce it. We will write again in the near future once we've decided how best to proceed on this point.

At the moment, however, files continue to be very slow to process, as the standard of supporting paperwork submitted continues to be unsatisfactory. Controllers have thus far taken the time to piece files together, where necessary, in order to certify the maximum expenditure possible. This takes a lot of time, and causes back-ups in the system, delaying the commencement of work on the next files.

Partners will be aware that Good Practice Guide 4 sets out detailed guidance for completing and submitting Statements of Expenditure, including at Appendix (A) a checklist that must be completed and returned with the SoE. It was written in the hope that it would shorten, for partners, the time taken to complete and submit files, and also in order to ensure that files would be submitted in a standard format, accompanied by consistent supporting evidence.

In light of (a) concerns raised by partners about information being repeatedly sought, and (b) our own concerns about the standard of paperwork being submitted, the checklist has been amended slightly and should now be clearer (a copy is attached to this Note). However, in order to try and minimise the risk of back-ups, to ensure consistency across files, and to ensure the shortest possible processing times:

we have been instructed by the Managing Authority, the Southern and Eastern Regional Assembly, that from 5th November 2009, if an SoE is submitted without a fully-completed checklist, it is to be returned to the Partner unprocessed. Items 1 – 5 from the checklist must be supplied with every SoE.

For further information, please contact:

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	Document	Is this on file?
	With every Statement of Expenditure:	
1	FMS printout for the relevant Project Codes, showing all project-related transactions, cross-referenced to each transaction number.	
2	Bank Statements to support every relevant transaction, cross-referenced to each transaction number.	
3	Original (or copied, or scanned copies of) Invoices or documents of equal probative value to support each transaction, cross-referenced to each transaction.	
4	Signed Timesheets for 100% of the working time of all staff employed more than 10% and less than 100% of their time on the project	
5	If repayment of VAT is being sought, evidence from the relevant Revenue authorities that VAT is irrecoverable (if this is supplied once and doesn't change, it need not be supplied again).	
	Where applicable:	
6	Overhead Apportionment Calculations, cross-referenced to each transaction.	
7	A list of transactions that involved any formal procurement process.	
8	For each transaction on that list, an outline of the process employed and the documents held (not necessarily the Procurement documents themselves, which will be inspected on-the-spot)	
9	Cheque and Lodgement Logs	
10	Petty Cash Log	
	Other information (typically supplied with the first claim):	
11	Documentation to support Travel Rates employed (Organisation policy, rates etc)	
12	Contracts of employment for all staff, or at the minimum, signed memos/letters that indicate the time to be spent by the staff member on the project. Once supplied, these are unlikely to be sought again, but originals will be examined on-the-spot, and we expect to be notified of changes.	
13	Pay-scale and Pay-grade information for all staff in whatever format the organisation employs, but ideally print-outs from the HR system in place. As with contracts, once supplied, this information is unlikely to be sought again, but we expect to be notified of changes.	