ESF Programme for Employability, Inclusion and Learning (PEIL) 2014 – 2020

Guidance on the Completion of Financial Declarations

ESF Managing Authority

The Youth Employment Initiative (YEI) is supported under the PEIL 2014-2020
Version Log

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<td>28/03/2018</td>
<td>ESFMA</td>
<td>Financial Declaration Guidelines issued in conjunction with rollout of eCohesion system</td>
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| 2      | Section 8.1.3 (g) Annexes 4 & 5. | 04/05/2018 | ESFMA      | • Footnote reference added to advise users to use SUM function when calculating “Total Eligible Expenditure” - Section 8.1.3(g)  
  • Worksheet templates (Annex 5) Column Format changes from Currency to General Number.  
  • Title of “Total/Basic Allowance” field description changed “Allowance” for the following activities in both Annexes:  
    o BTWEA;  
    o Youthreach; and  
    o Momentum |
| 3      | Annex Changes | 13/06/2018 | ESFMA      | Changes to incorporate Pension Contributions fields for the following DJE activities:  
  • Tus Nua; and  
  • YPP |
| 4      | Part 2 Section 9.7 | 03/12/2018 | ESFMA      | Updates to the Procedures for Uploading Documents to a Declaration on the eCohesion System |

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Glossary

Activity means a scheme or initiative which has been approved for inclusion in the current PEIL Operational Programme and which will benefit from ESF co-financing. Activities may be a single scheme (e.g. Youthreach) or may be comprised of two or more schemes (e.g. the Third Level Access activity, which is made up of the Fund for students with Disabilities (FSD) and the Student Assistance Fund (SAF)).

Activity Implementation Plan (AIP) refers to the document relating to each activity which is approved by the Programme Monitoring Committee and which sets out inter alia the purpose and objectives of the activity, the bodies responsible for its delivery, the basis upon which it is to be co-financed by the ESF, and its Programme Specific Indicators.

Annual Implementation Reports (AIRs) are the reports to be prepared by the Managing Authority on an annual basis, and submitted to the European Commission, in accordance with Article 111 of the CPR. As well as providing information on expenditure, information and publicity activities, evaluations, and the incorporation of the “horizontal principles” into the OP, AIRs are the primary means by which Managing Authorities provide the European Commission with data relating to the implementation of activities, including non-financial performance indicator data.
**Beneficiary** refers to the body responsible for the implementation of an operation within an activity as set out in the individual AIP. Examples of beneficiaries include the Education and Training Boards, Higher Education Institutions and the Irish Youth Justice Service.

**Common Provisions Regulation (CPR)** means the Common Provisions Regulation (EU) No 1303/2013 which sets out a range of requirements relating to the implementation of Operational Programmes under a number of European Funds, including the ESF, including requirements relating to the reporting of indicator data.

**CSV File** means a “Comma-Separated Values” file, which is the format to be used to upload data to the new eCohesion system. CSV files, while somewhat similar to Excel files, do not contain any formatting or formulae and are not designed to facilitate the validation of data.

**Declaration** refers to a specific set of data, either financial or non-financial, which has been submitted by a body, through eCohesion, to the body immediately above it in the ESF Cascade, e.g. from a beneficiary to an IB.

**ESF Regulation** means EU Regulation 1304/2013, which sets out requirements specific to the implementation of ESF Operational Programmes.

**eCohesion** refers to the new IT system to be used by all bodies involved in the implementation of the current ESF, European Regional Development Fund (ERDF), and Fund for European Aid to the most Deprived (FEAD) Operational Programmes, in accordance with the requirements set out in the CPR and related regulations. eCohesion allows all beneficiaries to upload relevant data and submit it to the next relevant body in the ESF Cascade, and facilitates management verifications, audits, the preparation of account and payment claims, and reporting.

**Financial Indicators** refer to the transaction details to be provided by the Beneficiary on the Financial templates to be uploaded with each Financial Declaration.

**Financial Template** refers to the excel/.csv file where the financial indicators will be reported for uploading onto the eCohesion system by the Beneficiary. The data included in each template is specific to the activity and the basis on which the ESF co-financing will be claimed.

**Intermediate Body (IB)** refers to a body to which the Managing Authority has delegated certain functions to be carried out in relation to beneficiaries implementing operations as set out in the individual AIPs. IBs will receive declarations from their beneficiaries, and are responsible for conducting appropriate management verifications on those declarations before submitting them onwards to the Managing Authority. There are currently five IBs under PEIL – SOLAS, the Higher Education Authority (HEA), the EU Funding Compliance Unit in the Department of Employment Affairs and Social Protection (DEASP), the Financial Management Unit in the Department of Justice and Equality (DJE), and the Department of Rural and Community Development (DRCD).

**Managing Authority (MA)** means the body with overall responsibility for the implementation of an Operational Programme, the functions of which are set out in Article
125 of the CPR. The ESF MA is located within the ESF and EGF Policy and Operations Unit of the Department of Education and Skills (DES).

**Operation** means the project or group of projects for which a beneficiary is responsible. For example, there are 16 Adult Literacy operations, one for each of the ETBs, while there is a single Garda Youth Diversion Project (GYDP) operation for which the Irish Youth Justice Service is responsible.

**Operational Programme (OP)** refers to a detailed plan, submitted by a Member State and approved by the Commission which sets out how a Member State proposes, over a given period, to spend funding from a European Structural and Investment Fund (ESIF) such as the ESF.

**Participant** refers to an individual who directly benefits from an ESF co-financed support who can be identified and asked for their personal data as required for the output indicators.

**Programme for Employability, Inclusion and Learning (PEIL)** is the ESF Operational Programme in Ireland for the 2014-2020 period.

**Youth Employment Initiative (YEI)** is a specific funding stream designed to tackle youth unemployment and to support the implementation of the Youth Guarantee. Ireland benefitted from the initial tranche of YEI funding and relevant activities are programmed within PEIL under Priority Axis 4.
Introduction

The purpose of this document is to provide guidance to Beneficiaries and Intermediate Bodies in relation to the preparation of financial declarations in respect of activities supported under the current PEIL 2014-2020 Operational Programme. The responsibilities of a Beneficiary in the ESF Cascade, as set out in DPER Circular 13/2015 on Management and Control Procedures for the European Structural and Investment Funds (ESIF) Programmes for 2014-2020, are to ensure that only eligible expenditure is claimed and that a clear audit trail exists. Intermediate Bodies (IBs) are responsible for submitting financial and non-financial data to facilitate the drawdown of ESF funds and have other responsibilities delegated to them by the specific Administrative Agreements agreed with the ESF Managing Authority.

Part 1 of this Guidance Document summarises the EU and national rules and regulations dealing with the eligibility of expenditure; the audit trail; the requirement to deduct net revenue and the necessity of retaining all relevant documentation.

Part 2 provides detailed guidance on how to create a financial declaration. All Financial Declarations will be uploaded by Beneficiaries onto the eCohesion system at https://ecohesion.gov.ie. While the system will work on older versions, it is recommended that one of the following browser versions is used to ensure the best user-experience:

- Chrome v57+
- Firefox v53+
- Internet Explorer 11 +
- Safari 10+

Log-in details for nominated users have been issued. Any queries on passwords/access/any functionality on the eCohesion site should be sent to the dedicated email address ecohesion@education.gov.ie.

This part also explains how to upload the required financial indicator templates, containing the transaction level data to support a Financial Declaration.

Part 3 deals with management verifications and Intermediate Body approval while Part 4 deals with Data Protection.

The Annexes contain embedded links to the specific templates for each activity and to the other material referenced. These Guidelines are available on www.esf.ie. Any scheme specific updates or revisions will be notified to the relevant IB/Beneficiary while general updates or revisions will be notified to all users.
Part 1

Regulations and Compliance
1. Eligibility of Expenditure

Article 65(1) of the CPR provides that the eligibility of expenditure shall be determined on the basis of national rules except where specific rules are laid down in or on the basis of the CPR or the ESF Regulation.

Section 3 of Department of Public Expenditure and Reform (DPER) Circular 13/2015, on Management and Control Procedures for the European Structural and Investment Funds (ESIF) Programmes for 2014-2020, deals with Eligibility of Expenditure/Declarations and notes that the eligibility rules for the ESF are set out in the Department of Education and Skills (DES) Certifying Authority Circular 01/2015. This DPER Circular also sets out the necessity of compliance with State Aid Rules; with National and EU Public Procurement requirements and with the Public Spending Code. Where public bodies award grants to non-public beneficiaries, to the extent of 50% or more in public (including EU) funds, they bear a responsibility to ensure:

i. Fairness and Transparency in awarding public funds;
ii. Value for money in works, goods and/or services purchased by beneficiaries using part-financed funds; and
iii. Compliance with national and EU laws and regulations (i.e. public procurement; publicity; equal opportunities; project selection; State aid).

ESF Certifying Authority, DES Circular 01/2016 (replaced Circular 01/2015) provides that all expenditure declared for operations within the ESF and YEI co-financed PEIL shall be governed by the ESF national eligibility rules set out in that Circular, in line with Article 65(1) of the CPR and in the other sources including:

- DPER Circular 8/2015 on National ERDF Eligibility Rules 2014-2020 (in cases where cross financing of ERDF operations with ESF monies is applied in accordance with Article 98 of Regulation 1303/2013 and section 3.14 below);
- DPER Circular 13/2015;
- the CPR, in particular Articles 6 (compliance with EU and national law) and Articles 65 to 71;
- the ESF Regulation, in particular Articles 13 to 15;
- the relevant Administration Agreements/AIPs; and
- National rules governing Exchequer expenditure whether ESF co-financed or not.

These National and EU rules governing the eligibility of expenditure included in applications for ESF aid under the PEIL are referred to as the ‘National eligibility rules documents’.
2. Timing and Eligibility of Expenditure

Section 3.1 of Circular 01/2016 (and Article 65(2) of the CPR) provides that expenditure is eligible if it has been incurred by a beneficiary and paid between 1 January 2014 and 31 December 2023. However, expenditure allocated to YEI co-financed operations is eligible as of 1 September 2013 (Article 65(3) of the CPR).

Section 3.5 (Article 65(9) of the CPR) notes that expenditure that becomes eligible as a result of an amendment to a programme shall only be eligible from the date of submission to the Commission of the request for amendment or, in the event of application of Article 96(11) of the CPR where the amendments are the responsibility of the Member State, the date from which the decision amending the programme enters into force. Note that where a Member State has a Standard Scale of Unit Cost (SSUC) provided for in a Delegated Act under Article 14(1) of the ESF Regulation, expenditure linked to actions implemented before the Delegated Act’s entry into force can be included in payment applications where these actions were implemented during the eligibility period. Other derogations to this section are set out in Circular 01/2016 and Articles 37(10), 67(1) and 69 of the CPR.

Section 3.7 of Circular 01/2016 provides that the purchase cost of equipment is fully eligible for ESF co-financing except where part of the economic life of the equipment falls outside the period of the operation being co-financed and also costs over €1,000. In such an exception, only the depreciation costs of the equipment can be claimed in line with section 3.11 of the Circular.

Section 3.9 of Circular 01/2016 provides that an operation may receive support from one or more ESI Funds, or from one or more programmes, and from other European Union instruments, provided that the expenditure item included in a request for payment for reimbursement by one of the ESI Funds does not receive support from another Fund or European Union instrument, or support from the same Fund under another programme.

Section 3.10 of Circular 01/2016 (Article 13(2) ESF Reg) provides that the ESF may provide support for expenditure incurred for operations which take place outside the programme area, but within the EU, provided that the operation is for the benefit of the programme area, and the obligations of the authorities for the OP in relation to management, control and audit concerning the operation are fulfilled by the authorities responsible for the operational programme under which that operation is supported, or they enter into agreements with authorities in the Member State in which the operation is implemented, provided that in that Member State the obligations in relation to management, control and audit concerning the operation are met. There are no operations within the PEIL operating outside Ireland.

Section 3.12 of Circular 01/2016 (Article 13(5) of the ESF Regulation) provides that contributions-in-kind in the form of salaries and allowances by a third party for the benefit

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1 Where the costs of an activity are being reimbursed on the basis of a Standard Scale of Unit Cost, the action constituting the basis for the reimbursement must be carried out in the same period of 1 January 2014 to 31 December 2023.
of the participants in an operation are eligible provided the contributions-in-kind are incurred in accordance with national rules, including accountancy rules and do not exceed the cost borne by the third party. **This provision allows the costs of payments made by the Department of Employment Affairs and Social Protection to participants to be included in certain ESF claims.**

While Article 69 of the CPR allows for contributions in kind in the form of provision of works, goods, services, land and real estate to be eligible in certain circumstances, **it is not envisaged that such contributions will be reckoned in any payment applications under the PEIL.**

Section 3.13 of Circular 01/2016 provides that the following costs are not eligible for a contribution from the ESF:

- Interest on debt, except in relation to grants given in the form of an interest rate subsidy or guarantee fee subsidy;
- The purchase of infrastructure, land and real estate;
- VAT except where it is non-recoverable under national VAT legislation.

Section 3.14 of Circular 01/2016 provides that the ESF, in a complementary manner and subject to a limit of 10% of EU funding for each priority axis of an OP, may finance a part of an operation for which the costs are eligible for support from the ERDF on the basis of eligibility rules applied to that Fund, provided that such costs are necessary for the satisfactory implementation of the operation and are directly linked to it. **This provision has not been availed of to date under the PEIL.**

3. Approved Operations

Section 3.2 of Circular 01/2016 provides that expenditure is eligible where incurred for **operations approved by the Managing Authority** of the operational programme concerned or under its responsibility, in accordance with criteria fixed by the Programme Monitoring Committee and set out in the individual AIPs [available at www.esf.ie](http://www.esf.ie). These approved operations must come within the scope of the Thematic Objectives set out under Article 9 of the CPR. Article 65(6) of the CPR notes that operations will not be selected for support where they have been physically completed or fully implemented before the application for funding under the programme is submitted by the Beneficiary to the Managing Authority.

As set out in Paragraph 3.16 of Circular 01/2016, the data required to confirm that the participant is eligible to partake in the specific ESF co-financed operation must be available to support expenditure claims. This requirement is in addition to the participant’s non-financial indicator dataset which is addressed in the separate Guidelines for the Collection and Declaration of Non-Financial Indicator Data.
4. YEI Operations

Article 16 the ESF Regulation provides that the YEI shall target “all young persons under the age of 25 not in employment, education or training (NEET), residing in eligible regions, who are inactive or unemployed including the long term unemployed, and whether or not registered as seeking work.” While Member States may decide to extend the target group to include young persons under the age of 30, this option has not been availed of in Ireland. The YEI will support, inter alia, the implementation of the Youth Guarantee Council Recommendation (Recital 11 ESF Regulation). Section 3.8 of Circular 01/2016 sets out the eligibility conditions for YEI co-financing which must be satisfied by each young person when entering the YEI operation and these are copied in Annex 1. It is essential that the following additional supporting documentation is available for each YEI participant to establish:

- their date of birth – via ID data
- their residence in Ireland – via their application form/referral from INTREO or other referral agency
- their status as a NEET – via their INTREO records or a self-declaration signed by the participant.

5. Proof of Expenditure/Audit Trail

The proofs/audit trail required depend on the basis on which the ESF support for the activity is claimed. Annex 2 sets out the current claim basis for each PEIL activity. This guidance focuses on 3 categories of claim, namely reimbursement based on

- actual expenditure;
- standard Scales of Unit Costs (SSUCs); and
- flat rate financing.

While there are other potential bases on which to make ESF claims, they are not currently in use under the PEIL.

Reimbursement based on SSUCs or flat rate financing are referred to as Simplified Cost Options (SCOs) and these options are encouraged by the European Commission in order to reduce the likelihood of errors and to reduce the administrative burden on Beneficiaries. It is only possible to combine SCOs and reimbursement based on actual expenditure where each option covers different categories of costs, or are used for different projects. The AIPs agreed between the Managing Authority and relevant Intermediate Body set out any SCOs to be used when claiming the ESF co-financing support for activities.

Article 25 of EU Delegated Regulation 480/2014 sets out the detailed minimum requirements for the audit trail. Supporting documents must be available:
(a) to allow the application of the selection criteria established by the programme monitoring committee for the OP to be verified;
(b) to allow the payment of the public contribution to the Beneficiary to be verified;
(c) for each operation, to include the technical specifications and financing plan, documents concerning the grant approval, documents relating to public procurement procedures, reports by the Beneficiary and reports on verifications and audits carried out; and
(d) to provide information on the management verifications and audits carried out on the operation.

In addition, the audit trail must allow:

(i) the reconciliation of the aggregated amounts to the detailed accounting records in the case of claims based on reimbursement of actual costs; or
(ii) the reconciliation of the aggregated amounts to the detailed data relating to outputs or results in the case of claims based on SSUCs including, where applicable, documents on the method of setting the SSUC (e.g. a Delegated Act; AIP; contract cost etc.); or
(iii) the substantiation of the eligible direct costs to which the flat rate financing applies to in the case of claims based on flat rate financing,

with the supporting documents held by the Certifying Authority, Managing Authority, Intermediate Bodies and Beneficiaries.

5.1 Reimbursement Based on Actual Expenditure

Section 3.3 of Circular 01/2016 provides that proof of expenditure incurred and paid is required and, as a general rule, the expenditure must be supported by receipted invoices or accounting documents of equivalent probative value, which have a proven link with the operation. Article 125(4) of the CPR requires that beneficiaries of operations reimbursed on the basis of eligible costs actually incurred (Article 67(1)(a)) maintain either a separate accounting system or an adequate accounting code for all transactions relating to an operation.

As noted earlier, Article 25 of EU Regulation 480/2014 provides that for claims based on actual expenditure reimbursement, the audit trail must allow the aggregate amounts certified to the Commission to be reconciled with the detailed accounting records and supporting documents held by the certifying authority, managing authority, intermediate bodies and beneficiaries as regards operations co-financed under the Operational Programme.

The activities that will be reimbursed based on actual expenditure under the PEIL are the Back to Work Enterprise Allowance Scheme (BTWEA), JobsPlus, Momentum and allowances under Youthreach. In the case of the BTWEA and JobsPlus, the claim will be based on the payments made to participants or employers, as appropriate. The actual invoices paid to
contractors will form part of the claim for Momentum and the actual allowances paid to Youreach and Momentum participants will also form part of the claims.

When including expenditure on allowances, the following issues must be confirmed:

- the participant’s eligibility to participate in the activity in accordance with the relevant scheme rules and YEI conditions, where applicable;
- the participant’s compliance with the specified attendance requirements; and
- the availability and completeness of timesheets/records of attendance. (Where a supervisor/trainer can authorise absences, the relevant records must be available).

5.2 Reimbursement based on SSUCs

Where ESF claims are based on SSUCs under Article 67(1)(b) of the CPR or Article 14(1) of the ESF Regulation, the audit trail must allow the aggregate amounts certified to be reconciled to the detailed data relating to outputs or results and supporting documentation held. For example, in the case of Springboard and ICT Skills Conversion courses, claims will be made based on students that have successfully completed their course of study and the main source of documentation to confirm the successful completion will be copies of the student’s exam transcripts/records. The unit cost per successful student to be applied for the ESF claim is the same as the amounts used for HEA payments to service providers that were agreed as part of the application process and are linked to actual enrolment figures at the time of payment. The audit trail will cover the methodology used to determine the value of the SSUC (i.e. the amount agreed in the contract) and the AIP setting out the conditions for support along with proof of completion.

In the case of the ETB Training for the Unemployed the SSUC will be based on results recorded electronically on the Results Capture and Certification Request System, with the specific audit trail documents being the Registration Form signed by participant and the Core Summary Assessment Sheet and Results Approval Form (Form 12) detailing the participant’s successful result.

5.3 Reimbursement based on Flat-Rate Financing

For claims based on flat-rate financing, determined by the application of a percentage to one or more defined categories of costs, i.e. claims based on direct salary costs plus 40% or direct salary costs plus 15% and allowances (Articles 67(1)(d), 68(1)(b) of the CPR or Article 14.2 of the ESF Regulation) the audit trail must be able to substantiate the eligible direct costs to which the flat rate applies.

As set out in the relevant AIPs, eligible direct staff costs include costs deriving from an agreement between an employer and employee or service contracts for external staff (provided that these costs are clearly identifiable). For example, if a beneficiary contracts the services of an external trainer for its in-house training sessions, the invoice must identify the different types of costs. The salary of the trainer will be considered as external staff costs but other costs such as teaching materials cannot be taken into account. Staff costs
include the total remuneration, including in-kind benefits in line with collective agreements, paid to people in return for work related to the operation. They also include taxes and employees’ social security contributions as well as the employer’s compulsory and voluntary social contributions. The following are not considered to be staff costs for ESF claim purposes:

- Costs of business trips
- Allowances or salaries disbursed for the benefit of participants (e.g. students, trainees) in ESF operations
- Redundancy or back-pay costs paid to staff that are not related to the eligibility period of the operation being co-funded.

Employer contributions to occupational pension schemes come within eligible staff costs. However, these contributions can only be included in an ESF claim where there is an audit trail clearly showing the costs involved. Where there are notional costs, such as in Pay As You Go systems as in the Civil Service, there is no audit trail for these notional costs and they shouldn’t be included.

As outlined in section 6, any net revenue generated from the co-funded operations must be deducted from its eligible expenditure in line with section 3.6 of Circular 01/2016. This includes any social welfare (maternity/disability) benefits reimbursed to the employer.

**Establishing Direct Staff Costs**

Direct costs are those costs which are directly related to an individual activity, where the link with the individual activity can be demonstrated (for instance through direct time registration).

Indirect costs are usually costs which are not or cannot be connected directly to an individual activity in question. Such costs would include administrative expenses, for which it is difficult to determine precisely the amount attributable to a specific activity e.g. administrative/ staff expenditure, such as management costs, recruitment expenses and other expenses such as telephone/electricity expenses and so on.

Where a staff member is working exclusively on an ESF co-financed activity, their job description should reflect this engagement (or their contract if specifically recruited to work on the ESF co-financed activity).

For the purposes of determining staff costs, an hourly rate may be calculated by dividing the latest documented annual gross employment costs by 1,720 hours for persons working full time, or by a corresponding pro-rata of 1,720 hours, for persons working part-time. When applying the hourly rate calculated on this basis, the total number of hours declared per person for a given year shall not exceed the number of hours used for the calculations of that hourly rate. Where annual gross employment costs are not available, they may be derived from the available documented gross employment costs or from the contract for employment, duly adjusted for a 12 month period.
Staff costs related to individuals, who work on part-time assignment to the activity with fixed hours per week/month, may be calculated as a fixed percentage of the gross employment costs, in line with the fixed percentage of time worked on the operation per week/month, with no obligation to maintain timesheets. The employer should issue a document for each employee setting out the fixed percentage of time for working on the activity.

Accordingly, where an employer specifically sets out the percentage or number of hours that an employee is engaged on an ESF activity there is no need for timesheets. However this cannot be done retrospectively. Where an employee’s engagement with an ESF activity is sporadic or not subject to a fixed weekly/monthly engagement, timesheets are required to support their inclusion in the direct staff costs. The Commission’s guidance on best practice on timesheets is attached at Annex 3.

6. Deduction of Net Revenue

Section 3.6 of Circular 1/2016 (Article 65(8) of the CPR) provides that the eligible expenditure of the operation to be co-financed from the ESF is reduced by the net revenue not taken into account at the time of approval of the operation and which is directly generated during its implementation. Net revenue is defined in Article 61 of the CPR as meaning cash in-flows directly paid by users for the goods or services provided by the operation. The deduction must be implemented no later than at the final payment claim submitted by the Beneficiary.

The Managing Authority recommends that any net revenue received should be recorded in the financial declaration to which it refers. Examples of such revenue include fee/course contributions, income arising from invoices for services provided, maternity/disability benefits from the Department of Employment Affairs and Social Protection in the case of staff entitlements, etc.

7. Document Retention

As set out in Article 140 of the CPR and referenced in the Administrative Agreements, the retention period for the records, are:

- in the case of operations for which the total eligible expenditure is less than €1,000,000, a period of three years from the 31st December following the submission of the accounts in which the expenditure of the operation is included;
- in the case of other operations, a period of two years from the 31st December following the submission of the accounts in which the final expenditure of the completed operation is included.

The Managing Authority will inform the IB of the start date of the period of retention in all cases. This time period shall be interrupted either in the case of legal proceedings or by a
duly justified request of the Commission. Specific arrangements shall be put in place by each body to comply with this provision and shall be detailed in the procedures manual.

The documents must be kept either in the form of the originals, or certified true copies of the originals, or on commonly accepted data carriers including electronic versions of original documents or documents existing in electronic version only. The documents must be kept in a form which permits identification of data subjects for no longer than is necessary for the purposes for which the data were collected or for which they are further processed.

In accordance with section 7 of Circular 13/2015, the procedure for certification of conformity of documents held on commonly accepted data carriers with the original document is in accordance with national legislation\(^2\) and will ensure that the versions held comply with national legal requirements and can be relied on for audit purposes. Where documents exist in electronic form only, the computer systems used should meet accepted security standards that ensure that the documents held comply with national legal requirements and can be relied on for audit purposes.

Part 2

Completing a Financial Declaration on the eCohesion System
8. Creating a Financial Declaration

Beneficiaries will make Financial Declarations to claim the ESF co-financing in respect of approved operations under the PEIL. Beneficiaries will also make non-financial declarations detailing the relevant indicators recorded per participant on the approved operation and separate Guidelines on the Collection and Declaration of Non-Financial Indicator Data are being issued.

All Financial Declarations will be uploaded onto the eCohesion system and will be made in respect of an individual approved operation per financial year, as agreed with the Managing Authority. The IT System developers have provided an instructional User Manual on creating and submitting a Declaration and adding the associated Indicator uploads. This User Manual should be used by Beneficiary users and Approver Beneficiary Users.

Please note there are 2 ways to create a Financial Declaration:

(a) From the Beneficiary's homepage dashboard, as described in section 8.1; or
(b) From the Operational Record, as described in section 8.2.

8.1 Creating a Financial Declaration from the main homepage dashboard:

8.1.1 From the Beneficiary home page click on the “New Declaration” button:
8.1.2 Select the relevant Activity from the dropdown list under ‘Select Project’: 

![Dropdown list with selected option](image)

Click ‘Select’ at top right hand corner of screen.

8.1.3 A new blank Declaration will be displayed. Fill in the relevant details, starting by giving the Declaration a relevant name:

![Declaration form](image)

When naming declarations, users should adhere to the following instructions:

(a) Declaration Name:
The following table details the declaration names to be used by Beneficiaries when creating Financial Declarations. The “Fin” at the start is to indicate that the declaration in question is a Financial Declaration. The Beneficiary should use the activity reference, hyphen the appropriate ETB reference/HEI reference (where appropriate), hyphen the year the expenditure relates to as set out in the table below. Where activities can be claimed under 2 Priorities, the relevant AIP reference should also be included as in the Momentum example in the table. Note: If more than 1 financial declaration is being made for one year add “-2” e.g. Fin-DFESS-2018-2 for the second declaration.

<table>
<thead>
<tr>
<th>Activity</th>
<th>Declaration Title</th>
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<tr>
<td>1.1: ETB Training for the Unemployed</td>
<td>Fin-Training Unemployed-DCETB-2018</td>
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<tr>
<td>1.2: Springboard</td>
<td>Fin-Springboard-2018</td>
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<tr>
<td>1.3: ICT Skills Conversion</td>
<td>Fin-ICT Skills Conversion-2018</td>
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<td>1.4: Momentum</td>
<td>Fin-Momentum-2016-1.4</td>
</tr>
<tr>
<td>1.5: EU Intra Mobility</td>
<td>Fin-EU Intra Mobility-2018</td>
</tr>
<tr>
<td>2.1: Social Inclusion &amp; Community Activation Programme</td>
<td>Fin-SICAP-SthDublinLCDC-2018</td>
</tr>
<tr>
<td>2.2: Youthreach</td>
<td>Fin-Youthreach-LMETB-2018-2.2</td>
</tr>
<tr>
<td>2.3: Garda Youth Diversion Projects</td>
<td>Fin-GYDP-2018</td>
</tr>
<tr>
<td>2.4: Young Persons Probation Projects</td>
<td>Fin-YPP-2018</td>
</tr>
<tr>
<td>2.6: Disability Activation Project</td>
<td>Fin-DACT-2018</td>
</tr>
<tr>
<td>2.7: Integration of Migrants</td>
<td>Fin-Migrants-2018</td>
</tr>
<tr>
<td>2.8: Tus Nua</td>
<td>Fin-Tus Nua-2018</td>
</tr>
<tr>
<td>2.9: Gender Equality</td>
<td>Fin-Gender Equality-2018</td>
</tr>
<tr>
<td>3.1: Third Level Access</td>
<td>Fin-TLA-UCD-2018</td>
</tr>
<tr>
<td>3.2: Back to Education Initiative</td>
<td>Fin-BTEI-CDETB-2018</td>
</tr>
<tr>
<td>3.3: Adult Literacy</td>
<td>Fin-Adult Literacy-CDETB-2018</td>
</tr>
<tr>
<td>4.1: Back to Work Enterprise Allowance</td>
<td>Fin-BTWEA-2018</td>
</tr>
<tr>
<td>4.2: JobsPlus Incentive Scheme</td>
<td>Fin-JobsPlus-2018</td>
</tr>
<tr>
<td>4.5: Youthreach</td>
<td>Fin-Youthreach-CDETB-2018-4.5</td>
</tr>
<tr>
<td>4.6: Momentum</td>
<td>Fin-Momentum-2016-4.6</td>
</tr>
<tr>
<td>4.8: Community Training Centres</td>
<td>Fin-CTC-CDETB-2018</td>
</tr>
<tr>
<td>4.9: Defence Forces Employment Support Scheme</td>
<td>Fin-DFESS-2018</td>
</tr>
</tbody>
</table>

Intermediate Bodies should use the same titles, without the specific ETB/HEI references, when aggregating Financial Declarations e.g. Fin-Youthreach-2018-4.5 or Fin-TLA-2017 etc.

(b) Beneficiaries should ensure that the “Operation/Project” and “Beneficiary Organisations” fields are displaying the correct information.

(c) The Description box can be used for any additional information that the beneficiary wishes to record and **must** be used where a second declaration is being made for a financial year.

(d) Next select the **current date** in the “Date of Declaration” Field.
(e) Under “Year declaration relates to” please select the relevant year for your declaration, which must equate to the year used in the declaration title.

(f) The Financial Measurement field indicates the basis on which the claim will be made and is prepopulated:

![Financial Measurement Field]

(g) The expected total amount entered must match the total in the financial templates being uploaded. The system will then alert users where these figures do not match. When entering the declaration amounts, beneficiaries are required to specify the split between BMW and SAE regions for the expected total amount. Most declarations will be in respect of a single region e.g. the region where the ETB/college/LCDC/service provider is located with the exception of Louth Meath ETB, which spans both regions, in which case the expenditure will be split by reference to the locations of the various FET Centres. In the case of the JobsPlus activity, the region is determined by the location of the employment while for the BTWEA scheme the region is determined by the participant’s location.

(h) The system will prompt for mandatory fields by initially displaying “Required” and then a warning prompt with the relevant fields highlighted in red will appear if the user tries to save the record before all fields are completed. **When each mandatory field is completed click ‘Save’**.

(i) The “Cascade Info” tab will then display the cascade information relevant to this Declaration:

---

3 In order to avoid error due to rounding issues users should calculate the “Total Eligible Amount” using the SUM function (Ms Excel) for each financial indicator upload. This figure (or combined if more than one upload in a financial declaration) should be entered as the “expected total amount”.
(j) Under the “Beneficiary Person who will approve” field select the correct approver, if an incorrect user is listed click on the dropdown arrow and select the “search and select…” option to choose the correct person. **Always consider whether the person indicated here is available to approve and if not find an alternative administrator to nominate as the approver.** If appropriate approver not displayed contact the fund administrator at: ecohesion@education.gov.ie.

(k) When the relevant details have been entered return to the “Basic Info” tab and click to **Save the record by clicking on the “Save” button** – at top right hand corner of screen:

(l) The Declaration can be edited after it has been saved by clicking on the “Edit” button. Note the Declaration can only be edited before it has been submitted for approval or if it has been rejected by the approver:
8.2 Creating/Searching for a Declaration from the Operation Record:

8.2.1 A Financial Declaration can also be created directly from the Declaration subpanel in the Operation record. Previously initiated Declarations can also be searched for using this method.

8.2.2 Select and open the relevant Operation record from the dashlet on the main homepage dashboard:

*Operations dashlet:*

8.2.3 Or else by searching in the Operations tab:

8.2.4 Open the relevant Operation that a Declaration needs to be created for.
8.2.5 Scroll down the screen to find the Declaration subpanel. This will display all Declarations that currently exist for this Operation.

8.2.6 Click on the “+” button to add/ create a new Declaration:

8.2.7 Enter in the Declaration details as needed.
9. **Adding Financial Indicators to a Declaration**

The next stage in submitting a Financial Declaration is to add the financial indicators to the Declaration. There is a specific Financial Indicator Template designed for each activity on the eCohesion system, which can be downloaded (as a .csv file) from the system to facilitate the indicator upload. These financial indicator templates are copied in Annex 4 and reflect the basis on which the ESF co-financing is being claimed.

Alternatively users can save the appropriate Ms Excel financial indicator template for their activity — contained in Annex 5. These MS Excel templates have been formatted to include the relevant formulae. **When working in excel do not use the currency format as the € symbol poses difficulties when uploading the converted csv.file to the system.**

Irrespective of which option users take, the headings in the templates should not be modified under any circumstances. Having downloaded the relevant financial indicator template, the user should populate the template with the relevant data and save the file to a location on their PC. If using the Ms Excel template, the user must first save the file as a .CSV file before uploading to the eCohesion System.

![File name: FT-BTEI-KWETB-2014
Save as type: CSV (Comma delimited)](image)

**9.1 Downloading the Finance Indicator Template:**

9.1.1 Within the Declaration record click on the down arrow beside the “Edit” button. And then select “Finance Template”:

![Screenshot showing the Finance Indicator Template selection](image)
9.1.2 The activity specific template will appear in the bottom of your browser. Click on it to open the blank template:

![Image of template](image_url)

9.1.3 Populate the template with the relevant data and save the file to a location on your PC.

Example of a csv template with some data entered:

```
<table>
<thead>
<tr>
<th>F</th>
<th>G</th>
<th>H</th>
<th>I</th>
<th>J</th>
<th>K</th>
<th>L</th>
</tr>
</thead>
<tbody>
<tr>
<td>Gross Pay</td>
<td>ESF Eligible Pay</td>
<td>Gross Employer’s PAB</td>
<td>ESF Eligible Employer’s F &amp; 42% of Direct Staff Costs</td>
<td>Net Revenue Deducted</td>
<td>Total ESF Eligible Amount</td>
<td></td>
</tr>
<tr>
<td></td>
<td>h_est_eligible_pay</td>
<td>h_est_eligible_pay</td>
<td>h_est_eligible_pay</td>
<td>h_est_eligible_pay</td>
<td>h_est_eligible_pay</td>
<td>h_est_eligible_pay</td>
</tr>
<tr>
<td>$1,000.00</td>
<td>$500.00</td>
<td>100</td>
<td>50</td>
<td>220.00</td>
<td></td>
<td>770.00</td>
</tr>
<tr>
<td>$1,000.00</td>
<td>$500.00</td>
<td>100</td>
<td>50</td>
<td>220.00</td>
<td></td>
<td>770.00</td>
</tr>
<tr>
<td>$1,000.00</td>
<td>$500.00</td>
<td>100</td>
<td>50</td>
<td>220.00</td>
<td></td>
<td>770.00</td>
</tr>
<tr>
<td>$1,000.00</td>
<td>$500.00</td>
<td>100</td>
<td>50</td>
<td>220.00</td>
<td></td>
<td>770.00</td>
</tr>
<tr>
<td>$1,000.00</td>
<td>$500.00</td>
<td>100</td>
<td>50</td>
<td>220.00</td>
<td></td>
<td>770.00</td>
</tr>
<tr>
<td>$1,000.00</td>
<td>$500.00</td>
<td>100</td>
<td>50</td>
<td>220.00</td>
<td></td>
<td>770.00</td>
</tr>
<tr>
<td>$1,000.00</td>
<td>$500.00</td>
<td>100</td>
<td>50</td>
<td>220.00</td>
<td></td>
<td>770.00</td>
</tr>
<tr>
<td>$1,000.00</td>
<td>$500.00</td>
<td>100</td>
<td>50</td>
<td>220.00</td>
<td></td>
<td>770.00</td>
</tr>
</tbody>
</table>
```
Naming saved financial indicator templates to upload to a Financial Declaration

9.1.4 When saving a financial indicator template, the same naming protocol should be used as for the Financial Declaration as follows:

<table>
<thead>
<tr>
<th>Activity</th>
<th>Financial Template Title</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.1: ETB Training for the Unemployed</td>
<td>FT-Training Unemployed-DCETB-2018</td>
</tr>
<tr>
<td>1.2: Springboard</td>
<td>FT-Springboard-2018</td>
</tr>
<tr>
<td>1.3: ICT Skills Conversion</td>
<td>FT-ICT Skills Conversion-2018</td>
</tr>
<tr>
<td>1.4: Momentum</td>
<td>FT-Momentum-2016-1.4</td>
</tr>
<tr>
<td>1.5: EU Intra Mobility</td>
<td>FT-EU Intra Mobility-2018</td>
</tr>
<tr>
<td>2.1: Social Inclusion &amp; Community Activation Programme</td>
<td>FT-SICAP-3thDublinLCDC-2018</td>
</tr>
<tr>
<td>2.2: Youthreach</td>
<td>FT-Youthreach-LMETB-2018</td>
</tr>
<tr>
<td>2.3: Garda Youth Diversion Projects</td>
<td>FT-GYDP-2018</td>
</tr>
<tr>
<td>2.4: Young Persons Probation Projects</td>
<td>FT-YPP-2018</td>
</tr>
<tr>
<td>2.6: Disability Activation Project</td>
<td>FT-DACT-2018</td>
</tr>
<tr>
<td>2.7: Integration of Migrants</td>
<td>FT-Migrants-2018</td>
</tr>
<tr>
<td>2.8: Tus Nua</td>
<td>FT-Tus Nua-2018</td>
</tr>
<tr>
<td>2.9: Gender Equality</td>
<td>FT-Gender Equality-2018</td>
</tr>
<tr>
<td>3.1: Third Level Access</td>
<td>FT-TLA-UCD-2018</td>
</tr>
<tr>
<td>3.2: Back to Education Initiative</td>
<td>FT-BTEI-CDET-2018</td>
</tr>
<tr>
<td>3.3: Adult Literacy</td>
<td>FT-Adult Literacy-CDET-2018</td>
</tr>
<tr>
<td>4.1: Back to Work Enterprise Allowance</td>
<td>FT-BTWEA-2018</td>
</tr>
<tr>
<td>4.2: JobsPlus Incentive Scheme</td>
<td>FT-JobsPlus-2018</td>
</tr>
<tr>
<td>4.5: Youthreach</td>
<td>FT-Youthreach-CDET-2018-4.5</td>
</tr>
<tr>
<td>4.6: Momentum</td>
<td>FT-Momentum-2016-4.6</td>
</tr>
<tr>
<td>4.8: Community Training Centres</td>
<td>FT-CTC-CDET-2018</td>
</tr>
<tr>
<td>4.9: Defence Forces Employment Support Scheme</td>
<td>FT-DFESS-2018</td>
</tr>
</tbody>
</table>

9.2 Completing the Financial Indicator Templates

9.2.1 There is a specific Financial Indicator Template designed for each activity on the eCohesion system, which can be downloaded (as a .csv file) from the system to facilitate the indicator upload. These financial indicator templates are copied in Annex 4 and reflect the basis on which the ESF co-financing is being claimed. Detailed guidance is set out for each financial indicator template as to what should be entered in each field.
The common identification fields include:

- Transaction ID (This ID must be unique within a Financial Declaration to facilitate audit trail);
- Project ID (where appropriate);
- Programme Type (where appropriate);
- Individual ID;
- Date; and
- Description (optional).

*Note: The Transaction ID, Individual ID and Date fields are mandatory.*

There are two further mandatory fields for all templates namely:

- Net Revenue deducted i.e. where any net revenue received is added – e.g. contributions /fees /maternity / disability benefits, etc. *(this amount should always be shown as a minus value (as it is added) or zero where there is no net revenue)*; and
- Total ESF Eligible Amount (i.e. the ESF amount being claimed in respect of the transaction).

9.2.2 The recommended formats to be used for the **Transaction ID** for each activity are:

<table>
<thead>
<tr>
<th>Activity</th>
<th>Transaction ID Format</th>
</tr>
</thead>
<tbody>
<tr>
<td>ETB Training for the Unemployed, Adult Literacy, Back to Education Initiative, Youthreach &amp; Community Training Centres</td>
<td>Use ETB Reference followed by number starting with 1, e.g. CDETB1-n</td>
</tr>
<tr>
<td>Springboard</td>
<td>Use SB followed by number, i.e. SB1-n</td>
</tr>
<tr>
<td>ICT Skills Conversion</td>
<td>Use ICT followed by Number, i.e. ICT1-n</td>
</tr>
<tr>
<td>Momentum</td>
<td>Use MOM followed by number, i.e. MOM1-n</td>
</tr>
<tr>
<td>EU Intra Mobility</td>
<td>Use EU followed by number, i.e. EU1-n</td>
</tr>
<tr>
<td>SICAP</td>
<td>Use PI-Lot Ref followed by number, i.e. Plabc1-n</td>
</tr>
<tr>
<td>Garda Youth Diversion Programme</td>
<td>Use GYDP followed by number, i.e. GYDP1-n</td>
</tr>
<tr>
<td>Young Persons Probation (YPP) Projects</td>
<td>Use YPP followed by number, i.e. YPP1-n</td>
</tr>
<tr>
<td>Disability Activation Project</td>
<td>Use DACT1 followed by number, i.e. DACT1-n</td>
</tr>
<tr>
<td>Integration of Migrants</td>
<td>Use MIG followed by number, i.e. MIG1-n</td>
</tr>
<tr>
<td>Tus Nua</td>
<td>Use TN followed by number, i.e. TN1-n</td>
</tr>
<tr>
<td>Gender Equality</td>
<td>Use GE followed by number, i.e. GE1-n</td>
</tr>
<tr>
<td>Third Level Access</td>
<td>Use TLA followed by number, i.e. TLA1-n</td>
</tr>
<tr>
<td>Back to Work Enterprise Allowance Scheme</td>
<td>Use BTWEA followed by number, i.e. BTWEA1-n</td>
</tr>
<tr>
<td>JobsPlus</td>
<td>Use JP followed by number, i.e. JP1-n</td>
</tr>
<tr>
<td>Defence Forces Employment Support Scheme</td>
<td>Use DFESS followed by number, i.e. DFESS1-n</td>
</tr>
</tbody>
</table>

*Tip: When working in MS Excel enter first Transaction ID in top row and simply drag down.*
9.2.3 The Project ID and Programme type refer to the particular activity and the individual financial indicator templates at Annex 4 contain guidance on what formats should be used.

9.2.4 The Individual ID is another mandatory field and refers to:

(i) the individual learner/scheme participant where the claim relates to allowances paid;
(ii) the staff member where the claim is based on direct staff costs plus a flat-rate;
(iii) the contractor/service provider where the claim is based on the costs paid to service providers, or
(iv) the individual scheme participant (the employer) in the case of JobsPlus.

The individual ID reference number used by the activity can be used for this field, e.g. Individual Learner ID; Employee Number; Payroll ID; PPSN or Employer Number.

9.2.5 The date of transaction should be the date the payment was made in the case of an invoice/salary/allowance/PRSI/pension contribution payment or the date of the award/course completion in the case of SSUC based on awards/courses successfully completed. The description field can be used to provide additional information such as information on the employee’s employment (if full-time/part-time etc.) or to describe the particular payment, if non-standard due to the inclusion or arrears due within the eligibility period etc. This field can be left blank at the Beneficiary’s discretion.

9.3 Financial Indicator Template – Direct Staff Costs + 40% or 15%

Where the Financial Declaration is based on Direct Staff Costs plus a flat rate %, the additional fields to be completed are as follows:

<table>
<thead>
<tr>
<th>Field Name</th>
<th>Refers to</th>
<th>Ref. No.</th>
<th>Calculations</th>
</tr>
</thead>
<tbody>
<tr>
<td>Gross Pay</td>
<td>The gross amount paid to the employee in the transaction.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>ESF eligible</td>
<td>The amount paid to the employee in the transaction that relates to the employee’s work on the ESF Activity. It may differ from the gross pay where the employee is not exclusively working on ESF activities or where the payment includes arrears due in respect of periods outside of the eligibility period.</td>
<td>1</td>
<td></td>
</tr>
<tr>
<td>Gross Employers PRSI</td>
<td>The amount of PRSI paid to the Revenue Commissioners based on the pay in the transaction.</td>
<td>2</td>
<td></td>
</tr>
<tr>
<td>ESF Eligible Employers PRSI</td>
<td>The amount of PRSI paid in respect of the ESF eligible pay.</td>
<td>3</td>
<td></td>
</tr>
<tr>
<td>40% or 15% of Direct Staff Costs</td>
<td>(ESF eligible Employee Pay + ESF eligible Employer PRSI) * 40% or 15% as appropriate</td>
<td>4</td>
<td>=(1+2+3)*0.40</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>=(1+2+3)*0.15</td>
</tr>
<tr>
<td>Net Revenue Deducted</td>
<td>Add any net revenue received – contributions/fees/maternity/disability benefits etc. Always a MINUS Value or Zero if no revenue</td>
<td>5</td>
<td></td>
</tr>
</tbody>
</table>
Direct staff costs may also include Employer Pension Contributions where there is an audit trail clearly showing the costs involved. Where a Beneficiary proposes to include such pension contributions, they should agree this approach with the Managing Authority in advance.

Example of Direct Staff Costs PLUS 40% template with some data entered:

<table>
<thead>
<tr>
<th>Field Name</th>
<th>Refers to</th>
<th>Ref. No.</th>
<th>Calculations</th>
</tr>
</thead>
<tbody>
<tr>
<td>Course ID</td>
<td>Course identity</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Commencement Date</td>
<td>Course/Learner commencement date</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Completion Date</td>
<td>Course completion date</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Unit of Measurement</td>
<td>Number of Results/Awards or Successful course completions – this will be 1 per transaction</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Unit Amount</td>
<td>Agreed value of SSUC (as set out in the Delegated Act or AIP)</td>
<td>1</td>
<td></td>
</tr>
<tr>
<td>Net Revenue Deducted</td>
<td>Add any net revenue received – contributions/fees etc. Always a MINUS Value or Zero if no revenue. This will be zero where there is a delegated Act as taken into account when agreeing SSUC.</td>
<td>2</td>
<td></td>
</tr>
<tr>
<td>Total ESF eligible Amount</td>
<td>Unit Amount – Net Revenue Deducted</td>
<td></td>
<td>=(1+2)</td>
</tr>
</tbody>
</table>

Note: Net Revenue deducted is always entered as a negative amount.

9.4 Financial Indicator Template – SSUC

Where the Financial Declaration is based on an SSUC based on award/successful course completion, the additional fields to be completed are as follows:
9.5 Financial Declaration Template – Combined

Where financial declarations are based on two or more specific components, such as participant allowances and salaries plus a flat-rate as in the case of Youthreach or participant allowances, trainer fees and direct salaries in the case of Momentum, Beneficiaries can upload the different components of the Financial Indicator template separately, which will be aggregated by the system. The Mandatory transaction ID field still must be unique within a single financial declaration. It should be noted that if any of the monetary Columns in the Financial Template have an entry, the rest of that Column must have a 0 entry to avoid any Errors when submitting the Financial Declaration.

9.6 Uploading Financial Declaration Templates

Users can either drag and drop the upload template into the “Upload File” field, or click on “Choose File” and browse to the location on their PC where the user previously saved the populated upload template file.

9.6.1 Click on the “Finance Upload” button at the top of the Declaration record:

- A blank upload record will be displayed. Fill in the relevant details starting with a Name:
The name should be that of the saved csv of Ms excel file according to the recommended format at 9.1.4 e.g. FT-Training Unemployed-DCETB-2018

9.6.2 Users can either drag and drop the upload template into the “Upload File” field, or click on “Choose File” and browse to the location on their PC that they previously saved the populated upload template file:

9.6.3 Save the record by clicking on the “Save” button at the top right-hand corner of the screen. Scroll down to the ‘FI Finance Indicators’ sub-panel and click on the uploaded file (The Status will change from “Pending” to “In Progress”). When the csv file has been processed and uploaded the ‘Status’ column will then display “Complete” and the “Accept Upload Data” (Do Not Click This Yet) button will be displayed:
9.6.4 The uploaded indicators should now be reviewed by the Beneficiary user to ensure that they are complete.

The “Finance Indicators” tab will display all of the uploaded indicators and the data associated with them.

The “Amounts – ESF” tab will display the rolled-up values of the main Scheme mandatory indicators:
The “Validations” tab will carry out predefined checks on the uploaded data. Note that the mandatory indicators and the validations fields are defined by the Financial Measurement that was selected on the Scheme. So dependent on that, these mandatory indicators and the displayed validation check will vary:

If there was an issue with the upload, or part of the upload then there will be an entry in the “Errors” tab.

9.6.5 Open the Error record if one exists and the attached csv file will give details as to why there was an issue. If all of the indicators were uploaded without issue then there will be no error record as in this example:

9.6.6 Once confident that the uploaded Indicator data is in order, click on the “Accept Upload Data” button at top right hand corner of screen: A Warning box will appear to either Cancel (to go back) or Confirm (for next step), click Confirm.
9.6.7 At the ‘FI Finance Indicators’ sub-panel, the Upload “Sub-Status” field now displays as “Approved” at main Declaration page.

9.6.8 The Declaration will display all Upload records in the “Finance Indicator Uploads”. (Or “Performance Indicator Uploads” subpanel in the case of Performance Indicators.)

9.6.9 The Declaration will show the “accepted” uploaded indicators in the “Finance Indicators” subpanel. (Or “Performance Indicators” subpanel in the case of Performance Indicators.):
9.6.10 The Declaration’s “Amounts” subpanel will display the total rolled up values for the main mandatory indicators for all of the accepted Financial Indicators:
9.7 Uploading Supporting Documentation to Declaration

9.7.1 Within the Declaration, scroll down to the Documents Module and click on the + button to create a new Document Record.

9.7.2 Give the Document Record a Name e.g. YYYYMMDD Supporting Documents for Management Verification
9.7.3 Choose the Document Type from the drop down menu, if the relevant classification is not available choose Other.

9.7.4 To upload a document click the Choose File button to navigate to the file you would like to add, alternatively you can drag and drop the file in to the document record.
9.7.5  A description can be added to the document record to give details of the document attached, please give as much details as possible.

9.7.6  Once the record is completed click Save.
9.7.7  When the Document Record is saved, if appropriate you can share this document by clicking the down arrow and Share.

9.7.8  The link to the Document Record will be included in the body of an email which can then be sent to the relevant personnel.
9.7.9 If you go back in to the Declaration you will see the Document Record that you created.

The Document Record can be edited at any time by clicking on the Document Name or File and clicking **Edit** within the record.
Part 3
Management Verifications and
Intermediate Body Approval
10 Management Verifications

Every Declaration must have a Management Verification before it can be submitted to an approver for review and approval and transmission up the Cascade structure to the IB, ESF Managing Authority and ESF Certifying Authority.

Under the “ESF – Finance” tab there are 14 Headings with a “Yes/No” drop option for each heading. These headings are based on the 14 Control Objectives from the “Article 125 Verification Checklist for the financial data submissions” document (which is referenced in section 15 and available on www.esf.ie).

Beneficiaries making Financial Declarations are asked to confirm that:

1. the operation is eligible and consistent with the objectives of the relevant AIP;
2. the expenditure on the operation is compliant with EU and national eligibility rules;
3. the participants are eligible to participate on the operation and satisfy the YEI eligibility rules where relevant;
4. the operation is compliant with the EU procurement Directives and national public procurement guidelines;
5. appropriate actions have been taken to comply with EU information and publicity requirements;
6. appropriate anti-fraud measures are in place;
7. an adequate audit trail exists and that appropriate procedures are in place for retention of documentation;
8. all previous findings and recommendations related to the ESF operation have been addressed;
9. no double funding occurred for expenditure items included in the declaration;
10. all relevant net revenue has been deducted from the declaration;
11. the operation is compliant with the EU (State-Aid) regulations;
12. the operation is compliant with the Horizontal Principles (sustainable development, equal opportunities and non-discrimination and gender equality);
13. appropriate organisational and procedural controls are in place; and
14. no material issue(s) have been identified that would prevent the submission of the financial declaration.

By clicking “Yes”, the Beneficiary is confirming that the control objectives are satisfied. Details of the specific assurances required are set out in the Article 125 verification checklist.
Note: While only the field names associated with each of the above 14 control objectives appear on screen initially when the cursor is moved over a specific field, the “full description” will be displayed – see example below:

Where the Beneficiary has a Service Level Agreement with the ESF Managing Authority (and there is no IB in the activity cascade) the Beneficiary must verify all financial data and related indicator data and keep records of each verification, stating the work performed, the date and results of the verification and the actions taken in respect of any irregularities detected. The appropriate records shall be included as supporting documentation to data submitted onto the eCohesion system. On-the-spot verifications of individual operations may be carried out on a sample basis to gain reasonable assurance over the delivery of the operation (real time checks) and the correctness of expenditure (financial data checks). The Beneficiary decides what level of verification checks they deem necessary, including a method to determine whether the level of errors exceeds 2%, and must upload the relevant details as supporting documentation onto the eCohesion system.

10.1 Creating a Management Verification

10.1.1 To create a Management Verification record, click on the “Management Verification” button on the Declaration:
10.1.2 Fill in the relevant details, starting with give it a Name. This should be in the format ‘MV + Financial Declaration name’, as per Section 8.1.

10.1.3 The Management Verification record can be saved with just the basic details and the rest of the fields updated later. But note that the Status will remain as “Invalid” until all of the relevant fields have been entered. At the ‘MV Management Verification’ sub-panel, click on the file.
10.1.4 Enter in the relevant details in the different tabs, e.g. ‘ESF-Finance’. While it is possible to answer “No” for a specific Control Objective and submit a declaration the norm would be for all questions to be answered “Yes”. Please note that where ‘No’ is entered a comment is required to explain the position.

E.g. ESF-Finance Tab:

![ESF-Finance Tab Image]

10.1.5 Once all of the required data has been entered, click ‘Save’ at the top right hand corner of screen. The Status will automatically update as “Valid”:

![Status Valid Image]

10.1.6 Click the Back Arrow to go back to the Declaration.

10.1.7 The Management Verification record will show in the “Management Verifications” subpanel in the Declaration:
10.2 Submitting a Declaration for Approval

10.2.1 When a Financial Declaration has its Indicators entered and a Management Verification that is “Valid”, it can be submitted for Approval.

10.2.2 When the Beneficiary is ready to submit a Declaration simply click on the “Submit to Approver” button:

10.2.3 A Warning box will appear to either Cancel (to go back) or Confirm (to Submit), click Confirm.

10.2.4 The Beneficiary Approver name is displayed in the Cascade Info tab:
10.2.5 Once submitted, the Beneficiary Approver will get an e-mail alert and the Declaration will appear in the Declaration dashlet on their homepage dashboard.

11. Beneficiary Approver

11.1 The Beneficiary Approver will get an e-mail alert that a Declaration is submitted for approval.

11.2 The Declaration will appear in the Declaration dashlet on the Beneficiary Approver’s homepage dashboard:

![Declaration dashlet](image)

11.3 The Beneficiary Approver user should open the Declaration and review it.

11.4 The Approver user can decide to “Reject Declaration” by clicking on the button if there are issues with the Declaration data. In this instance the Declaration is returned back to the Beneficiary owner to be updated and resubmitted. If there are no issues, the Approver user will click the “Submit to IB” button:

![Declaration submission](image)
12. Intermediate Body Checks

12.1 The Intermediate Body receives an e-mail alert and the Financial Declaration appears in the Declaration dashlet on their homepage dashboard:

12.2 The IB user then opens the Declaration and clicks the “Acknowledge” button:

12.3 The Status of the Declaration is updated to “IB Acknowledged”:
13. Intermediate Body Reviews Declaration

13.1 The Intermediate Body opens the Declaration from their dashlet:

13.2 The IB user then reviews the details of the Declaration and associated uploads.

13.3 They can decide to “Reject Declaration” by clicking on the button if there are issues with the Declaration data. In this instance the Declaration is returned back to the Beneficiary owner to be updated and resubmitted.

13.4 If satisfied with the Declaration data, the IB user can click on the “Accept Declaration” button to approve the Declaration, at which stage the Declaration becomes a read only record:

13.5 The Declaration Status is automatically updated as “IB Accepted”: 
13.6 The Cascade Information tab on the Declaration records the IB approver:

The IB must then complete its Management Verification report, certifying that the checks are complete and that the IB complies with the Management Verification Controls and has gained the necessary assurances that the control objectives have been met, in accordance with the Administrative Agreement.

14. IB Financial Declaration Aggregation

The IB is responsible for aggregating data submitted by the Beneficiaries and for submitting this data to the Managing Authority.

The IT System developers have provided an instructional User Manual on creating aggregated declarations for Intermediate Bodies. This User Manual should be used by IB users when creating aggregated declarations.

IBs can aggregate several declarations into a single Aggregate Declaration record, which then can be amended and submitted up the cascade. IBs should note that an Aggregated Declaration can only be a Financial or Performance aggregated declaration, i.e. you cannot combine financial and non-financial declarations.

As outlined in Section 12, when a new declaration is submitted by an underlying Beneficiary, a member of the IB team is assigned the declaration by clicking on the Acknowledge button.
14.1 Creating an Aggregated Financial Declaration

The IB has a shortcut dashlet on their homepage which allows the IB to create a new Aggregated Declaration, from the declarations submitted by Beneficiaries for a specific priority by clicking on the “New Aggregated Declaration” button.

On clicking the button the IB will have to select the relevant Priority that the Aggregated Declaration should be created under.

Once the Priority is selected a blank Aggregated Declaration record opens and the relevant fields should be filled out.
Select Type (of Declaration), i.e. **Finance**.
Select the Scheme, e.g. Youthreach YEI.
Select the IB Approver from list.

Save the Aggregated Declaration using the naming convention outlined in section 8.1.3.

The user can then use the “Link Declarations” button to search and link declarations that should be aggregated into this Aggregated Declaration.

Once the financial declarations have been selected, the total fields in the Aggregated Declaration record are updated with rollup values.
**Note:** There must be a valid Management Verification on the Aggregated Declaration before it can be submitted for IB Approval. Create the Management Verification by clicking on the “+” on the subpanel. See Section 15 below.

When Valid Management Verification saved (similar to section 10) the Aggregate Declaration can be submitted to the IB Approver by clicking on the “Submit for IB Approval” button.

The status of the Aggregated Declaration will now display as “Pending IB Approval”.
14.2 IB Approver

The IB Approver now sees the Aggregated Declaration awaiting approval in their dashboard.

The IB approver has the option to “Submit to MA” or else reject the aggregated declaration.
Once the Declaration is submitted to the MA the Status will update to “Submitted to the MA”.

15. Management Verifications

When declaring data to the ESF Managing Authority, the IB will certify that the management and control procedures described in its Procedures Manual are in place and that steps have been taken to give reasonable assurance that the data submitted is correct and that the products and services delivered and the associated expenditure incurred by the Beneficiary complies with applicable law, the objectives and approved selection criteria of the OP and the conditions for support of the operation. The IB also confirms that is has gained reasonable assurance that the EU and national rules including public procurement; state aids; information and publicity rules and the horizontal principles have been complied with and that the co-financed activity is only assisted under the ESF/YEI and that net revenue has been correctly deducted.

The IB verifies the financial data submitted to it by Beneficiaries and completes management verification checks in accordance with the Article 125 Verification Checklist for Financial Data Submissions.
The IB must keep records of each verification, stating the work performed, the date and results of the verification and the actions taken in respect of any irregularities detected. The appropriate records shall be included as supporting documentation to data submitted onto the eCohesion system.

**15.1 Raising Cases on eCohesion**

When performing management verifications, a user may raise queries against any element of a Scheme, Operation/Project or Declaration to which they have access. These queries will not stop the submission process.

The IT System developers have also provided an instructional User Manual to assist users on creating cases. See embedded file below.

![DPER User Manual - All Funds - Cases v1.docx](image)

**15.2 Amendments to financial declarations**

As financial declarations are submitted upward in the cascade, the IB and/or the MA may need to change the data, if they determine that issues found are not systemic (in which case declaration rejection of a declaration would be more appropriate).

IB and MA users need to able to make amendments to submitted Declarations. These amendments can be of three types, namely:

- **Specific Financial Indicator:**
  - To exclude an indicator from a Declaration;
  - To modify the value of an indicator in a Declaration;

- **Declaration wide; and**

- **Aggregated Declaration wide**

The IT System developers have provided an instructional User Manual to assist users (at IB and MA level) in making such amendments. See embedded file below.

![DPER User Manual - All Funds - Amendments v1.docx](image)
Part 4

Data Protection
16.1 Roles and Responsibilities

The Service Level Agreements and/or Administrative Agreements between the ESF Managing Authority and various Intermediate Bodies/Beneficiaries include *inter alia* the overarching data protection position with respect to the collection of ESF-related data. Those Agreements noted in particular that –

- the relevant EU Regulations provide a legal basis for the collection and processing of personal data for the purposes of monitoring, reporting on ESF funded activities and evaluation and activities which receive funding from the ESF have an obligation to collect information on all participants who are directly funded under the OP, and
- individuals should be informed as to how their personal information is used and for what purpose, who has access to it and how the sharing of that information will impact upon them.

While these Agreements described the ESF MA as the Data Controller with the IB/Beneficiary as Data Processors with respect to ESF data, without prejudice to those Bodies own ongoing data protection obligations, subsequent legal advice in the context of the rollout of the eCohesion system, and the coming into force of the new General Data Protection Regulation (GDPR) on 25 May 2018, is that each of the bodies involved in the collection of ESF data are in fact “joint data controllers” in respect of that data, and have a shared responsibility to fulfil the requirements of the GDPR.

Accordingly new Agreements are being put in place between the Minister for Education and Skills, the Minister for Public Expenditure and Reform, the Intermediate Bodies and the Beneficiaries as Joint Data Controllers for the purposes of Article 26 of the GDPR, in matters relating to the collection, management, control, processing, transmission and retention of personal data arising from the implementation of PEIL, and of the associated use of the eCohesion system for the management of data required for PEIL.

16.2 Personal Data in Financial Declarations – Financial Indicator Templates

Under the General Data Protection Regulation (“GDPR”) (EU) No. 2016/679, which comes into force on 25 May 2018, “personal data” is

> “any information relating to an identified or identifiable natural person (data subject); an identifiable natural person is one who can be identified, directly or indirectly, in particular by reference to an identifier such as a name, an identification number, location data, an online identifier, or to one or more factors specific to the physical, physiological, genetic, mental, economic, cultural or social identity of that natural person”.

Financial indicator templates may contain personal data in relation to participants and staff employed or people engaged by a Beneficiary, or by a body funded by a Beneficiary, where the person’s employment or engagement is directly related to the implementation of such an operation.
Data subjects have a right to obtain from the data controller confirmation whether personal data concerning them is being processed, where and for what purpose. Further, the controller shall provide a copy of the personal data, free of charge, in an electronic format.

Beneficiaries should ensure that they comply with the requirements set out in the new Agreements.

**IB Guidelines**

IBs are reminded that any guidelines issued by them on the completion of claims should be submitted to the ESF MA for approval in line with Circular 1/2016.

*Any questions regarding the eligibility of expenditure should be raised with the ESF MA by email to PEIL@education.gov.ie.*
Annexes
Annex 1: YEI Eligibility

In line with Article 16 of ESF Regulation 1304/2013, YEI co-financing is claimable for a young person if at the moment of entering the YEI operation the person is:

1. **Not less than 15 and under 25 years of age**, and,

2. **Not in employment.** This can include persons that meet any of the following criteria:
   i. On fulltime Jobseekers payments or credits, One Parent Family Payment, Disability Allowance or Illness Benefit. This can include persons eligible for fulltime Jobseekers payment or credits due to lack of work even if registered as self-employed, or,
   ii. That have not been in employment for 312 days or more in the previous 18 months (which is equivalent to national thresholds for entitlement to unemployment welfare payments) or in receipt of earnings less than €9,776 (€188x52) in the previous 12 months (which is the current standard unemployed single person’s welfare allowance). This allows for some ‘casual work’ in the period prior to entering the YEI operation, or,
   iii. That have self-certified or self-declared that they are not in employment/inactive. A record must be available from the relevant body to demonstrate this self-certification or self-declaration.

3. **Not in fulltime education leading to an accredited qualification.** This can include persons that meet any of the following criteria:
   i. On fulltime Jobseekers payments or credits, One Parent Family Payment, Disability Allowance or Illness Benefit. This can include person eligible for fulltime Jobseekers payment or credits due to lack of work even if registered as self-employed, or,
   ii. On work experience programme where fulltime accredited education is not an element of the programme, or,
   iii. From disadvantaged groups that may be registered for, though not necessarily actively participating in, fulltime accredited education that have demonstrated (e.g. through needs and risk assessments) the necessity for more focused supports to tackle the risk and needs identified, to better prepare them for the labour market and improve their employment prospects, or,
   iv. That have self-certified or self-declared that they are not in formal fulltime education. A record must be available from the relevant body to demonstrate this self-certification or self-declaration.

4. **Not in fulltime training leading to an accredited qualification.** This can include persons that meet any of the following criteria:
   i. On fulltime Jobseekers payments or credits, One Parent Family Payment, Disability Allowance or Illness Benefit. This can include person eligible for fulltime Jobseekers payment or credits due to lack of work even if registered as self-employed, or,
   ii. On work experience programme where fulltime accredited training is not an element of the programme, or,
   iii. From disadvantaged groups that may be registered for, though not necessarily actively participating in, fulltime accredited training that have demonstrated (e.g. through needs and risk assessments) the necessity for more focused supports to tackle the risk and needs identified, to better prepare them for the labour market and improve their employment prospects, or,
   iv. That have self-certified or self-declared that they are not in formal fulltime training. A record must be available from the relevant body to demonstrate this self-certification or self-declaration.
### Annex 2: Basis of Claim for each ESF Supported Activity in PEIL

<table>
<thead>
<tr>
<th>Activity</th>
<th>Priority</th>
<th>Allocation (€Ms)</th>
<th>Claim Type</th>
</tr>
</thead>
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<tr>
<td>ETB Training for the Unemployed</td>
<td>ESF 1.1</td>
<td>245.702</td>
<td>Standard Scale of Unit Costs – <strong>Delegated Act expected under Art 14(1) ESF Reg</strong></td>
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<tr>
<td>Springboard</td>
<td>ESF 1.2</td>
<td>45.752</td>
<td>Standard Scale of Unit Costs -Art 67(1)(b)</td>
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<tr>
<td>ICT Skills Conversion Course</td>
<td>ESF 1.3</td>
<td>12.373</td>
<td>Standard Scale of Unit Costs -Art 67(1)(b)</td>
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<td>Momentum</td>
<td>ESF 1.4</td>
<td>13.7</td>
<td>(a) Actual Costs (Invoices) -Art 67(1)(a) (b) Direct Staff Costs -Art 67(1)(a)</td>
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<tr>
<td>Intra EU mobility</td>
<td>ESF 1.5</td>
<td>2.7</td>
<td>Direct Staff Costs +40% -Art 14(2) ESF Reg</td>
</tr>
<tr>
<td>Social Inclusion and Community Activation Programme (SICAP)</td>
<td>ESF 2.1</td>
<td>60.0</td>
<td>Standard Scale of Unit Costs – <strong>Delegated Act to be proposed under Art 14(1) ESF Reg</strong></td>
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<tr>
<td>Youthreach</td>
<td>ESF 2.2</td>
<td>213.625</td>
<td>(a) Direct Staff Costs +15% -Art 68(1)(b) (b) Participant Allowances -Art 67(1)(a)</td>
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<td>Garda Youth Diversion Projects (GYDPs)</td>
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<td>75.125</td>
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<td>Young Persons Probation projects</td>
<td>ESF 2.4</td>
<td>11.65</td>
<td>Direct Staff Costs +40% -Art 14(2) ESF Reg</td>
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<td>Disability Project⁴</td>
<td>ESF 2.6</td>
<td>10.0</td>
<td><strong>Direct Staff Costs +40% -Art 14(2) ESF Reg</strong></td>
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<td>3.325</td>
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<td>Tus Nua project</td>
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<td>Gender Equality</td>
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<td>Third Level Access</td>
<td>ESF 3.1</td>
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<td>JobsPlus Incentive Scheme</td>
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<td>60.0</td>
<td>Standard Scale of Unit Costs – <strong>Delegated Act Expected under Art 14(1) ESF Reg</strong></td>
</tr>
</tbody>
</table>

⁴ To be confirmed
Annex 3: Commission Guidance on Best Practice on Timesheets

Source: DG EMPL circulated to the ESF Technical Working Group.

This template is based on the previous experience gathered by the European Commission during the ESF audits performed on the 2007-13 programming period and includes the best practices identified in the Member States. Its purpose is to provide guidance to the ESF stakeholders, but does not have a mandatory character. Furthermore, it can be adapted according to needs (project specifications or national/regional legal requirements).

Template Timesheet:

Timesheet_Staff.xlsx

As a rule, a staff member working on several projects for the same final Beneficiary should fill in their daily working hours for each project and indicate the deliverables to which the activity corresponds. In case a staff member works at 100% on only one ESF project, this sheet should not be filled in. Beneficiaries are also advised to allocate the staff to a specific project through a mission letter and not conclude specific labour contracts for each project. Generally, different hourly rates for ESF related activities with respect to non-ESF activities should be avoided.

In addition, support functions (management, accounting, and secretariat) should be considered indirect staff costs as it is considered difficult to detail the activity allocated to each ESF project (including deliverables) by such personnel.

In order to ensure sound financial management, a Managing Authority/Intermediate Body should:

- perform cross checks on the hours declared for each ESF project and outside the ESF scope and assess the reliability of the total amount of hours declared, in order to avoid excesses e.g. staff members declaring an unlikely number of hours per day (all ESF projects and non ESF projects activity included);
- assess with a critical approach the link between the hours declared and the deliverables foreseen in the project.

ESF project title: Unique title, commonly agreed by the MA/IB and the final beneficiary.
ESF project code: Unique code, either generated by the IT system or determined by the MA/IB.
Job title: Staff function (general function for the employer and specific project function).
Month/Year: Month/year corresponding to the particular timesheet.
Day (AM/PM): Start and end hour for the staff working hours in the morning and in the afternoon, based on actual hours staff present not those foreseen in the contract.
Employee signature: Staff member should fill in work hours and indicate the deliverables which should be in line with the activities and scope of the project.
Supervisor signature: Supervisor should sign timesheet at least monthly validating the activity of the staff member (including the deliverables).
## Annex 4 – Financial Indicator Templates

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<thead>
<tr>
<th>Activity</th>
<th>Priority</th>
<th>Financial Claim Templates</th>
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