

**Department of Enterprise, Trade & Employment**

**Circular No. ESF/PA/5-2002**

**CERTIFICATION PROCEDURES FOR DRAWDOWN OF FUNDING FROM  
THE COMMISSION**

**1. Background**

The purpose of this circular is to advise NDP/CSF Managing Authorities and departments with delegated Managing Authority functions, of changes to procedures for ex-ante certification of expenditure in order to draw-down funding from the European Commission.

Circular ESF/PA/5-2002 clarifies and expands on a number of responsibilities outlined in Circular ESF/PA/1-2001 and should 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, 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 at all levels 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 eg 1 Oct 2001 – 31 March 2002, a separate form must be completed in respect of each year.

***Total Eligible Cost approved for measure***

Insert the total eligible cost which has been approved for the Measure (ESF & Matching) 2000 - 2006

***Total ESF Contribution approved for Measure***

Insert the total ESF contribution which has been approved for the Measure 2000-2006

***ESF Amount Claimed this Period***

Insert the total ESF aid being claimed under the current reporting period.

***Column 1 – Total Eligible 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 Measure

***Column 2 - Certified eligible expenditure for this period***

Insert the expenditure incurred and being certified in respect of the current reporting period.– Adjustments in respect of prior B1 period(s)

***Column 3 – 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 in all cases where an adjustment to a previous claim is being made.

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

Insert total of columns 2 & 3

***Column 5 - Cumulative certified eligible expenditure***

Insert total of Columns 1 & 4.

### **2.3 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 submitted in the format supplied.

*Requests from Managing Authorities for the drawdown of Structural Funds, which are not supported by a Project Schedule where appropriate, will not be processed.*

### **2.4 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).

*All adjustments must be supported by an Adjustment Schedule.*

**Managing Authorities are required to ensure that all Intermediate Bodies and Final Beneficiaries, which are responsible for implementing ESF 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 ESF Paying Authority at 01 6313387, 01 6313105 or 01 631 3341.

**ESF Paying Authority  
20 September 2002**