

Categories of Eligible Expenditure:

- Expenditure of EWM funding is eligible on and within the dates detailed in the contract with the project and during the lifetime of the project.
- Salaries – these could be direct or indirect costs. Direct costs relate to people involved in the implementation of a project e.g project workers. Indirect salary costs relate to people who provide a measurable support e.g. Administrative or management support.
- Programme costs – these are considered direct costs.
- All payments must be based on real costs, incurred on a cash basis, that is no accruals or prepayments are allowable.
- All eligible expenditure must be paid on foot of supporting documentation e.g. an original invoice or receipt, payroll records or an expenses claim.
- The childcare costs of project participants are eligible for reimbursement only where the crèche or childminder has been notified to the HSE and official invoices or receipts issued by the childcare provider are provided by the participants.
- Travel and subsistence costs for project participants are considered eligible expenditure. Reimbursements must only be made to participants for actual costs incurred.

Ineligible costs (list not exhaustive)

- Bank interest charged
- Foreign exchange commissions
- Redundancy costs
- Entertainment, gift vouchers, rewards
- Childcare costs where corresponding invoices are not provided or where the childcare provided is not notified to the HSE.
- All notional costs are ineligible

Public Procurement

- The grantee is responsible for compliance with the public procurement procedures and must ensure rules on procurement are strictly adhered to. All goods and services purchased with funding must be procured on the basis of best practice public procurement guidelines.
- For the purchase of goods and services less than €5,000.00, project management should obtain verbal quotes from one or more competitive suppliers and maintain a written record of the quotes sought. This should include:

1. Name of the supplier contacted
2. The date contacted

3. Quote supplied – price and good/service
 4. Condition of supply
 5. Brief comment on the suitability or otherwise of this supplier
- A minimum of 3 written quotations should be sought from competent suppliers for goods and services to the value of between €5,000.00 and €25,000.00

Publicity

It is a condition of this ESF funded programme that EWM projects use EU and the Department logos and acknowledgements cited. This would include all publications and promotional material associated with the project (e.g. posters, leaflets, reports etc.)

Internal Financial Procedures

It is vital that each project organisation have the appropriate internal financial procedures in place to monitor and control their day-to-day operations. A procedures manual should be prepared by funded groups and should include guidance on the following items: (this is not an exhaustive list)

- Segregation of duties – separating authorisation, custody and record keeping roles
- Maintaining bank reconciliations on a regular basis
- Authorisation of transactions
- Supervision/monitoring of operations – review of on-going operational activity.

Books and Records

There should be a clear and transparent audit trail between the EWM project's books and records and the financial returns that are submitted to Pobal. All books and records must be reviewed and monitored on a regular basis at the appropriate senior level and this must be clearly evidenced by signing and dating of the records, including the payments journal, lodgement records, bank reconciliations, wage records etc.

It is a requirement of this ESF funded programme that projects operate a separate bank account for EWM grant

Timesheets

Evidence of actual time spent on the EWM project for persons working part-time must be maintained. Timesheets should show the daily time spent on project activities and non-project activities, supported with a brief description of project and non-project tasks/duties. Timesheets must be signed by the employee and reviewed

and signed off by the relevant manager on a regular basis. An individual allocated exclusively to the EWM project does not have to maintain timesheets, but there must be evidence of the said individual working full-time on the project (eg a contract clearly stating tasks and all these tasks are part of the project being ESF co-financed)

Attendance Sheets

It is a requirement for groups to maintain and keep on file an attendance record of all EWM project participants, as well as a copy of any certificates awarded as part of the EWM project.