



European Union

European Regional

Development Fund

Investing in your future

EU TERRITORIAL COOPERATION 2007-2013

NATIONAL ELIGIBILITY RULES

FOR BENEFICIARIES OF OPERATIONS UNDERTAKEN IN

NORTHERN IRELAND

FOR

NORTHERN PERIPHERY PROGRAMME

NORTH WEST EUROPE PROGRAMME

ATLANTIC AREA PROGRAMME

INTERREG IVC PROGRAMME

URBACT PROGRAMME

Introduction

This note sets out the national eligibility rules for Northern Ireland which have been developed in accordance with EC Regulation 1083/2006 Article 56 Para 4, which states:

“The rules on the eligibility of expenditure shall be laid down at national level subject to the exceptions provided for in the specific regulations for each fund. They shall cover the entirety of the expenditure declared under the Operational Programme”.

The rules take account of the general and respective fund regulations and are based on the key principles of real costs and actual project costs. Commission rules on eligibility of expenditure can be found in:

- Regulation (EC) No 1080/2006, Art 7 and 13
- Regulation (EC) No 1081/2006, Art 11
- Regulation (EC) No 1083/2006, Art 56
- Regulation (EC) No 1828/2006, Art 48-53

Other Commission rules apply:

- Regulation (EC) No 1083/2006, Art 2 (5) and Directive 2004/18/EC (Public procurement)
- Regulation (EC) No 1083/2006, Art 54 (State Aid)
- Regulation (EC) No 1282/2006, Art 9 (Publicity)
- Regulation (EC, Euratom) No 1605/2002, Art 48 (2) (Sound financial management)
- Regulation (EC) No 1083/2006, Art 16 (Equality between men and women and non-discrimination)
- Regulation (EC) No 1083/2006, Art 17 (Sustainable development)
- Regulation (EC) No 1083/2006, Art 54 (Double financing)
- Regulation (EC) No 1083/2006, Art 55 (Generation of Revenue)
- Regulation (EC) No 1828/2006, Art 24 (d) (Legality and regularity of expenditure paid outside the Community)

The link to the EC regulations is available here –

http://ec.europa.eu/regional_policy/sources/docoffic/official/regulation/newregl0713_en.htm.

The purpose of these rules is to distinguish clearly between eligible and ineligible costs, and to ensure that only eligible activity/expenditure features in applications and, upon approval of a project, in claims. These rules may be updated as required to take account of regulatory changes and/or provide clarification.

While every effort has been made to produce clear guidance on eligibility, there remains an onus on applicants to apply for and subsequently manage grant responsibly in a way which is compliant with EC Regulations and programme procedures.

Where these eligibility rules differ from the Programme Manual and Programme Eligibility Rules then the strictest rule/interpretation of the rule should be applied.

In cases of doubt, clarification should be sought from the National Controller within SEUPB and the Joint Technical Secretariat (JTS) and / or Managing Authority of the relevant programme.

1. General Guidance on Eligibility

- 1.1 Expenditure shall be eligible for a contribution from the ERDF if it has **actually been incurred and paid** between 1 January 2007 and 31 December 2015, subject to the receipt of the goods and services in accordance with the objectives of the project. Projects must not have been completed before the starting date for eligibility.
- 1.2 By way of **derogation** from this rule, overheads/indirect costs, in-kind contributions and depreciation costs on co-financed assets may, under specific conditions, be treated as eligible expenditure incurred and paid by projects in implementing operations. The specific conditions for each of the three derogation categories are set out under points 3, 4 and 5.
- 1.3 Expenditure shall be eligible for a contribution from the ERDF only where it is incurred for **projects which have been properly approved**.
- 1.4 New expenditure, added by revision of the Operational Programme, shall only be eligible from the date of the submission to the European Commission of the request for the revision to the Operational Programme.

- 1.5 **Proof of expenditure** is always required and the expenditure must be supported by receipted invoices or accounting documents of equivalent probative value, which have a proven link with the projects/operations. Equally, the supporting documentation must provide evidence of delivery of the product or service to which the expenditure relates. Effectively, this means any document required to support the accounting records in order to give a true and fair view of the transactions in accordance with accepted accountancy practice. The following is a list of records which meet the standard "document of equivalent probative value":
- a. original Invoice;
 - b. payroll record to support salaries and wages claimed. Rates of pay should be justified and certified. For staff working less than 100% of time on the project, the allocation of salaries/wages must be supported by logs/timesheets covering 100% of that staff member's time;
 - c. travel and subsistence claims duly authorised and in accordance with approved rates. Invoices must be used where hotel and meal expenses are claimed in lieu of approved subsistence/per diem rates; and
 - d. record of calculation and allocation of overhead charge based on actual expenditure directly attributable to the project duly incurred and paid by the project.
- 1.6 Bank statements must be available to provide proof of payment. Documents such as purchase orders, supplier statements and delivery dockets can provide secondary support to, but not replace, the documents listed at (a) to (d) above.
- 1.7 A project may receive assistance from ERDF under only one Operational Programme at a time¹. Therefore, projects in receipt of programme funding may not receive support from any other ERDF programme.
- 1.8 Supporting documents must be kept in a proper manner and available for the European Commission and the European Court of Auditors or any agents acting on their behalf for a period of three years after the closure of the programme i.e. up to at least 2020. All relevant bodies will be informed by the relevant Managing Authority when the closure process has been completed. The documents must be kept in original format.

¹ Article 54 of General Regulation 1083/2006.

2. Salaries, Wages, Travel and Subsistence Costs

2.1 If an individual is allocated exclusively to a project either by way of documented secondment or employment contract then the salary or wages costs are eligible.

2.2 Where a person is not exclusively allocated to the project, costs including employer's NI/PRSI and other irrecoverable statutory contributors are eligible if based on real costs (e.g. amounts paid to employee/revenue and not notional costs). The grades and pay scales should be shown where applicable and evidence of actual time spent on ERDF project. Evidence of project specific services and eligible staff costs must be produced as follows:

- a. Transparent records or time sheets (see Annex 3) (vouched by a line manager) of the working hours for the entire work period (total volume must be credible). This must be well founded, showing the division between project and other activity.
- b. Explanations must be provided for extra work with plausible allocations to the individual projects and the areas of work.
- c. Calculation of an average daily or hourly rate by dividing the total staff costs (salaries, social insurance, fringe benefits, if applicable) by the total number of working hours including overtime. Increased costs for overtime work have to be allocated to single projects proportionally.
- d. Costs for staff working for a project outside the scope of their employment contract (e.g. university teachers) shall only be recognised as eligible if double invoicing can be ruled out. This risk will be avoided, if for example the scope and required attendance for the work on the project are obviously outside of regular working hours (e.g. on weekend, holidays). The level of costs has to be commensurate with the requirements of the project.

2.3 Verification of Staff Expenditure

The verification of expenditure on staff will be based on the terms of the legal contract of employment of each individual and the associated irrecoverable statutory costs

imposed on the employer. Expenditure claims must therefore be substantiated by the individual's contract of employment and current pay scale entitlement. Salary scales must be commensurate with the job role required by the project. Any changes to these entitlements throughout the project period must also be substantiated and evidenced. Bonuses and benefits in-kind are not eligible for grant aid.

Verification requirements may vary according to the basis and employment status of the individual as set out below:

- a. Staff appointed and directly employed by the project, both part and full time, specifically and solely for the project.
 - I. Evidence of the public advertisement inviting applications for the post including EU publicity requirements.
 - II. Job description
 - III. Contract of Employment issued to successful applicant.
 - IV. P11 payroll document for each pay period.
 - V. Bank statement confirming salary payment.

- b. Existing staff member employed by a sponsoring organisation who have been assigned to work wholly or in part on the project and who continue to be an employee of the sponsoring organisation.
 - I. Statement from the organisation on the staff member's role in the project.
 - II. Evidence of the process adopted to assign the existing member of staff to the project.
 - III. Job Description of the assigned staff member. The existing job description must clearly show that their current job role is consistent with the job role required by the project. The salary scale of the individual must be appropriate to the job role being undertaken for the project.
 - IV. Contract of Employment.
 - V. Time sheet/record for 100% of the work time of the staff member signed by the employee and authorised by the line manager. Where the employee's time is not wholly devoted to the project, the time sheet/record should clearly show the time spent on the project and other activities.

- VI. Where an employee's time is shared then the calculation method must be provided in support of the expenditure included against the project, for that employee.
 - VII. Hourly pay rates must be based solely on gross pay, statutory and contacted employer costs for the period, divided by the contracted working hours for that period.
 - VIII. P11 payroll document for each pay period.
 - IX. Bank statement confirming salary payment
- c. Existing staff member employed by an organisation who is seconded in to work on a project and who transfers wholly into the employment of the project during the period of their secondment.
- I. Evidence of public advertisement inviting applications for the post including EU publicity requirements.
 - II. Job description.
 - III. Contract of Employment issued to successful applicant.
 - IV. P11 payroll document for each pay period.
 - V. Bank statement confirming salary payment
- d. Existing staff member employed by an organisation who is seconded in to work wholly on a project and who continues to be employed by that organisation with the cost being recharged to the project
- I. Evidence of actual additional expenditure incurred by the organisation in replacing the services of the seconded member of staff.
 - II. Evidence of claimed expenditure on a replacement post actually having been paid. Where this is by the employment of a replacement employee, then the P11 payroll document of that replacement employee and bank statement confirming salary payment. Where it is by replacement through an alternative means, for example, agency staff, then the original invoice and evidence of payment to the third party.
 - III. The level of expenditure must be commensurate with the job role required by the project.

2.4 Travel and Subsistence

The common principal in the eligibility of travel and subsistence costs is that it covers extra expenses, necessarily incurred in carrying out project or programme business.

Organisations should ensure that all staff are fully aware of the need to exercise economy and efficiency in travel and subsistence costs. Authorising officers must satisfy themselves that that all travel and subsistence costs are essential to the effective progress of the funded activity.

2.4.1 General Considerations

Promoters should ensure that they adhere to the ceilings set out for civil servants in Northern Ireland. These are available as follows:

<http://handbook.nics.gov.uk/content/travel/documents/chapter-2-subsistence-allowances.pdf>

For travel and subsistence outside of Northern Ireland, promoters should ensure that they adhere to the rates outlined by HM Revenue and Customs. The latest version of worldwide subsistence rates are available as follows:

<http://www.hmrc.gov.uk/employers/wwsr-jan09.pdf>

When trips are deemed necessary particular attention should be given to the number of project representatives involved as well as the frequency and duration of visits.

Venues for meetings should be selected carefully to minimise travel. Where there is a need to be at a location for two consecutive days a careful balance needs to be struck between the overall cost of two return journeys and the overnight subsistence payable.

The mode of transport should be the most economical taking account of time, costs and subsistence.

An official staff travel claim form (Annex 2) should be used which details travel undertaken, reasons for the journey, timings and the amount claimed. Supporting receipts where appropriate should be numbered and cross-referenced. Internet travel claim forms specific to the project can also be used if all fields in Annex 2 are included.

2.4.2 Eligibility and Approval

When approving a claim, authorising officers must ensure that:

- a. the facts on the claim are correct and that any corrections are initialed;
- b. expenses claimed were actually and necessarily incurred on official business in the most economical manner;
- c. the amount claimed complies with the relevant public sector ceilings;
- d. the claim is arithmetically correct;
- e. the declaration is signed off by the claimant; and
- f. the authorising officer signs and dates the approval and passes directly for payment – the authorised form should not be returned to the claimant.

Where there is any query regarding the appropriateness of travel and subsistence including rates payable partners should contact the JTS and / or Managing Authority of the relevant programme.

3. Overheads

- 3.1 Overheads for grants may be eligible where they are based on real costs which relate to the implementation of the project co-financed by ERDF and are allocated pro rata to the project, according to duly justified fair and equitable methods.

Indirect costs declared on a flat rate basis are ineligible.

3.2 Verification of Overheads

3.2.1 Documentation required for Verification

The same principles for verification apply to those items of expenditure which cannot be attributed 100% directly to a project ie overheads. Such expenditure must be based on actual verifiable expenditure incurred, including confirmation of payment made and must be directly and solely for the purpose of the project and be proportionate to the project's needs. Projects must also be able to demonstrate that value for money has been obtained in relation to any expenditure claimed.

3.2.2 Evidence

Projects will have to provide original documentation, usually invoices from unrelated third parties, detailing the nature of the indirect or overhead expenditure being claimed, including confirmation of payment made. Projects will have to demonstrate that the overhead service provided has been procured in accordance with public procurement regulations. They will also have to demonstrate that any such expenditure has been incurred specifically for the purpose of the project and is clearly an additional expense over and above the overheads of the sponsoring organisation.

Expenditure claims based on a share of an internal recharge for services provided by the project's sponsoring organisation, are not be eligible for grant aid.

3.2.3 Apportionment

In addition to the verification of the claimed overhead expenditure, the basis for the apportionment of a share of such overheads to the project, will also be subject to review and approval. Any proposed apportionment method must be fair, equitable and appropriate to the type of expenditure being considered. Apportionments based on area occupied and staffing numbers are common but other basis may be appropriate. Whichever method is adopted it will need to be supported by the appropriate documentary evidence, such as floor plans or number of users. It is the project's responsibility to provide such supporting information when submitting their claims for verification.

4. In-Kind Contributions

4.1 In-kind contributions are eligible, if approved by the relevant JTS in writing and meet all of the following conditions:

- a. only public or public equivalent in-kind contributions are eligible;
- b. the co-financing from the ERDF does not exceed the total eligible expenditure, excluding the value of the in-kind contribution;
- c. the value can be independently assessed and audited;

- d. the overall contribution-in-kind cost of providing the service and/or goods (e.g. hours worked multiplied by hourly rate for equivalent work) is not greater than the market value for providing the same service and/or goods; and
- e. they consist of the provision of land or real estate, equipment or raw materials, research or professional work.

Value of land or real estate must be certified by an independent qualified valuer or duly authorised official body. For research and professional work, the eligibility rules for 'staff costs including social contributions' shall apply.

Unpaid voluntary work is ineligible.

5. Purchase Cost of Assets and Depreciation Charge

5.1 An asset is defined, for the purposes of these eligibility rules, as any tangible item with a useful economic life of more than one year and a cost of greater than €1,000 (net of VAT) or £1,000 (net of VAT).

5.2 The **full purchase cost** of an asset (excluding the purchase of land which is dealt with separately under point 7), used wholly and exclusively for the co-financed project, can be classified as eligible expenditure and may be charged to the project only where:

- a. the asset is purchased within the period of co-financing;
- b. the asset has a useful economic life less than or equal to the remaining life of the project; and
- c. expenditure relates to the purchase or construction of plant and equipment that is to be permanently installed and fixed in the project, provided that it is included in the projects assets register and that it is treated as capital expenditure in accordance with standard accounting practice.

5.3 Private motor vehicles are ineligible.

5.4 **In all other cases**, the depreciation method for claiming expenditure should be used.

5.5 The **depreciation** charge for an asset directly used for the project can be declared as eligible expenditure for a contribution from the programme, provided that the following conditions are met:

- a. the purchase cost of the asset has not been already declared as eligible expenditure;
- b. the depreciated asset is used exclusively for the duration of the project within the co-financing period. If the asset is not used exclusively for the duration of the project then the depreciation charge may be apportioned to the project;
- c. National or European Community grants have not contributed towards the purchase of such asset in the past;
- d. the depreciation charge is calculated in accordance with generally accepted accounting practice.

6. Purchase Costs of Second-Hand Equipment

6.1 The purchase of second-hand equipment is eligible provided that the conditions set out below are met in full:

- a. the seller of the equipment shall provide a declaration stating its origin, and confirming that the equipment has not been purchased with the aid of National or Community grants;
- b. the price of the equipment shall not exceed its market value and shall be less than the cost of similar new equipment; and
- c. the equipment shall have the technical characteristics necessary for the project and comply with applicable norms and standards.

6.2 It should be noted that where the value of second-hand equipment exceeds €1,000/£1,000 (net of VAT) the provisions of point 5 also apply.

7. Land Costs

7.1 Transnational programmes seldom include applications for the purchase of land however guidance is provided below to cover the exceptional cases when these may be allowed.

7.2 The purchase cost of land, and any associated costs, is eligible only with the prior agreement of the JTS of the relevant programme.

7.3 The cost of purchase of land not built on is eligible for co-financing by the Structural Funds under the following conditions:

- a. there is a direct link between the land purchase and the objectives of the project co-financed;
- b. the land purchase cost may not represent more than 10 % of the total eligible expenditure of the project. In cases relating to environmental conservations a higher percentage can be allowed in exceptional cases (1080/2006. Article 7). Only expenditure incurred and paid out between 01 January 2007 and 31 December 2015 can be taken into account in this calculation;
- c. a certificate is obtained from an independent qualified valuer or duly authorised official body confirming that the purchase price does not exceed the market value.
- d. the date the land was acquired is clearly indicated and evidence of this provided; and
- e. national or Community grants have not contributed towards the purchase and/or development within the past 10 years.

7.4 A certificate is obtained from an independent qualified valuer or duly authorised official body establishing that the price does not exceed the market value and either attesting that the building is in conformity with national regulations or specifying the points which are not in conformity where their rectification by the final beneficiary is foreseen under the project.

8. Purchase of Real Estate

8.1 Transnational programmes seldom include applications for the purchase of real estate however guidance is provided below to cover the exceptional cases when these may be allowed.

- 8.2 The cost of purchase of real estate i.e. buildings already constructed and the land on which they are built, is eligible for co-financing provided there is a direct link between the purchase and the objectives of the project, subject to the following conditions:
- a. There is a certificate of the value of the property from an independent qualified valuer certifying that the price does not exceed prevailing market values;
 - b. The property shall not have received within the previous ten years a National or Community grant;
 - c. The property shall be used in conformity with the objectives of the project; and
 - d. An apportionment methodology (which must be capable of being independently assessed and audited) must be agreed with the JTS, where the real estate is not used exclusively for the project.

9. Financial and Legal Charges

- 9.1 The financial/legal charges of projects/operations are **eligible** only in the following circumstances:
- a. charges for transnational financial transactions;
 - b. the bank fees for opening and account maintenance of a bank account or accounts, where the implementation of a project requires separate bank account or accounts to be opened;
 - c. legal consultancy fees, the costs of technical and financial experts and accountancy and audit costs, if they are directly linked to the project and are necessary for its preparation or implementation; and
 - d. the cost of guarantees, not including interest on debt, provided by a bank or other financial institutions to the extent to which the guarantees are required by national or Community legislation.

9.2 The following financial and legal expenses are **ineligible**:

- I. Costs of guarantees provided by a bank or other financial institution unless required by legislation.
- II. Financial charges.
- III. Debt interest.
- IV. Loan charges – the nature and amounts of any loan charges included in the overall project costs should be brought to the attention of the JTS.
- V. Overdraft fees.
- VI. Costs resulting from the deferral of payments to creditors.
- VII. Costs involved in winding up a company.
- VIII. Bad debts.
- IX. Fines, financial penalties and expenses of litigation.

10. Procurement

10.1 Contracting for the provision of works and/or services are eligible. Contracts must be competitively tendered to ensure value for money. Applicants should pay particular regard to the thresholds for publishing invitations to tender in the Official Journal of the EU. All tendering must be conducted in accordance with the SEUPB Guidance Note G4 on Procurement and Tendering).

11. Hospitality

11.1 Background

Organisations must ensure that expenditure on hospitality/entertainment falls within these guidelines. The Lead Partner must ensure that appropriate approvals, authorisations and receipts/invoices are submitted with claims otherwise the expenditure will be rendered ineligible.

Where there is any doubt as to the eligibility or justification for hospitality expenditure it is good practice to err on the side of caution by rejecting any such proposal.

It should be noted that: -

- a. All expenditure on hospitality must be able to withstand both internal and external scrutiny;
- b. All hospitality financed must be directly relevant to the project objectives; and
- c. The level of hospitality offered should not be excessive.

Hospitality is used in its widest sense of providing refreshments or entertainment of any type.

11.2 **General Rules**

Hospitality should not be provided merely as a return of hospitality.

The level of hospitality should not be lavish or ostentatious and there should be proper regard for the most effective use of European funding – a realistic estimate of costs and numbers attending should be provided before authorisation.

The numbers involved should be kept to an absolute minimum and particularly the number of attendees from the EU funded partners.

11.3 **Procedures**

These procedures are not deemed to supersede any additional requirements set out in Government or other internal guidance but should be taken as the minimum requirements.

11.3.1 **Approval**

Approval for all hospitality must be obtained at Director/Chief Executive/Chairperson/ Grade 7 (Principal Officer) level prior to hospitality being offered or provided. The actual outturn expenditure should also be signed off at this level before the costs are included in a grant claim. The approval and authorisation form to be used is included at Annex 1. This is required for all classes of hospitality including:

- a. meetings;
- b. lunch/dinner (where justified);
- c. working lunches (where justified);

- d. training courses;
- e. conferences/seminars; and
- f. residential.

11.3.2 Basic Principles

Refreshments may be provided for business meetings (e.g. tea, coffee, biscuits, scones) where prior approval has been obtained as set out above. In all cases the Approval form (Annex 1) must be fully completed and included with the original invoice when included in a claim. Where tea, coffee or biscuits are purchased to cover a number of meetings one form should be completed and the original receipt attached.

Costs associated with lunch/dinner including working lunches are not normally eligible. However, there will be occasions when a benefit will accrue to the project and in these circumstances the approved signatory should adhere to the following guidelines when approving expenditure:

- a. Approval should not be granted for meetings when only representatives of the project partners are in attendance.
- b. The meal should be on a modest scale (e.g. sandwiches, salads etc.).
- c. Expensive hotels and restaurants should be avoided and partner premises should be utilised whenever possible.
- d. The number of officials in attendance should be restricted to the minimum necessary, normally a maximum of two, and should not exceed the number of visitors.
- e. Where it is unavoidable and guests are entertained at hotels or restaurants, the total cost per head including refreshments should not exceed £30 sterling or €40.
- f. The element for refreshments and alcoholic beverages should not exceed 25% of the total bill.
- g. If no service charge is included, a tip of 10% would be considered reasonable.
- h. Receipts/invoices must specify the food and refreshment costs separately.

For training courses, seminars and conferences it is normal practice for meals and light refreshments (tea/coffee etc) to be provided to participants. It will also be permissible for refreshments and alcoholic beverages to be served with evening

meals where the event is residential. In all cases, expenditure on refreshments and alcoholic beverages should be capped at 25% of the total bill.

Attendance at events, courses, conferences etc must be recorded and retained as evidence of participation in the format provided in Annex 1.

12. Value Added Tax (VAT)

- 12.1 The cost of VAT is eligible only in circumstances where such VAT is not recoverable by the project by any means. This must be substantiated by HM Revenue and Customs or the Revenue Commissioner.

13. Location of Operation

- 13.1 As a general rule, projects located outside the eligible area are ineligible. Partners and activities must usually be based inside the eligible area except where the project would have difficulty in achieving its objectives without that partners participation². Further guidance is available from the relevant JTS regarding individual circumstances.

14.1 Project Employees Contracting with the Project

Board Members, executive and other employees of an organisation responsible for delivering a project cannot contract with that project for the supply of goods or services to the project and cannot receive a benefit or payment from project funds. Arrangements must be in place within an organisation delivering a project for Board Members and executive officers to disclose any potential conflict of interests relating to transactions involving the project.

² Article 21 of Regulation (EC) No 1080/2006

APPROVAL FOR HOSPITALITY/ENTERTAINMENT

This form must accompany the appropriate receipt/invoice for claim purposes.

Please indicate the type of event requiring approval by ticking the appropriate box.

- 1. Refreshments at business meeting

- 2. Working Lunch/Dinner

- 3. Training Course, Seminar, Conference or Residential

Details of the Event

Date of Event _____

Estimated cost (including VAT) _____

Justification for the Hospitality

Pre Approval *:

_____ Signature

_____ Print Name

_____ Date

***Director/Chief Executive/Chairman/Grade 7/Programme Manager**

Post Event Approval

Number of attendees: _____

Details of all attendees must be attached (see attached proforma).

Actual cost (including VAT) _____

Where the actual cost is 5% higher than the estimated cost please provide a justification for the variation.

Post Event Approval *:

_____ Signature

_____ Print Name

_____ Date

***Director/Chief Executive/Chairman/Grade 7/Programme Manager**

	MILES	RATE	AMOUNT CLAIMED
NUMBER OF MILES CLAIMED AT STANDARD RATE			
NUMBER OF MILES AT REDUCED RATE (OVER 4000 MILES)			
		TOTAL	

TOTAL MILEAGE EXPENSES	
TOTAL SUBSISTENCE EXPENSES	
TOTAL – OTHER EXPENSES	
TOTAL CLAIMED	

DECLARATION AND SIGNATURE OF CLAIMANT:

The above expenses have been necessarily incurred in the course of business. No other claim in respect of any of the above is being made against any other project or agency. This claim is in accordance with the relevant guidance and National rules.

Signed..... Date.....

AUTHORISED

Signed..... Date.....

ALL EXPENDITURE MUST BE ELIGIBLE, PROPERLY INCURRED AND DEFRAID BEFORE BEING INCLUDED IN CLAIMS FOR GRANT

TIMESHEET

Organisation _____

Staff Member _____

Job Title _____

Month and Year _____

Day	Date	Project Activity Description	Hours	Non-project Activity Description	Hours	Total Hours
Mon						
Tue						
Wed						
Thur						
Fri						
Mon						
Tue						
Wed						
Thur						
Fri						
Mon						
Tue						
Wed						
Thur						
Fri						
Mon						
Tue						
Wed						
Thur						
Fri						
Mon						
Tue						
Wed						
Thur						
Fri						
Total Hours on Project			0.00	Total Other Hours	0.00	0.00

Signed
(Staff Member)

Date

Checked
(Supervisor)

Date
