



WELSH EUROPEAN FUNDING OFFICE



2014-20

CLAIMING ARRANGEMENTS

INSTRUCTIONS FOR LEAD BENEFICIARIES

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1. Introduction

WEFO's web enabled database "WEFO Online" will enable Lead Beneficiaries to submit claims directly to WEFO through the Government Gateway.

The following guidance notes are provided in order to assist you in completing your 20014-20 EC Structural Fund online claim form. It is important that you read and comply with all sections of this guidance, including the annexes which contain some important information.

If you encounter any problems whilst completing your claim form or if you require further advice or assistance please contact the Welsh European Funding Office Payments Team.

2. Claiming Arrangements

2.1 Claiming Periods

Claims will be invited automatically in accordance to the frequency (either quarterly or monthly) specified in the Delivery Profile, and must be submitted to WEFO by the date specified on the claim form which will normally be within 3 weeks of the relevant claim period. Claims must reflect expenditure incurred and defrayed for the relevant claim period.

The Lead Beneficiary must fully complete and submit claims at the specified intervals even if no new expenditure has been defrayed and no grant payment is being claimed. This is to ensure that WEFO receives regular information on progress in terms of achievement against the indicators contained in the approved Delivery Profile and is able to monitor the activities of the operation.

Claim forms will seek information on each entry in the approved Delivery Profile (i.e. expenditure, income, indicators at Operation and Programme level). You will also be required to submit a Transaction List (see Annex 2) to support expenditure claimed and a Progress Report (see Annex 1) with a short description of progress on the Operation during the relevant claim period.

2.2 The Delivery Profile

The Operation is expected to defray expenditure and receive income in line with the approved Delivery Profile. This will be closely monitored by WEFO as part of the claims process and full explanations must be provided where progress (expenditure, income or indicators) is not in line with the approved Delivery Profile and/ or where categories/ sub-categories of expenditure and income streams fall outside the tolerances specified in the approved Delivery Profile.

Virement between the categories/ sub categories of approved Eligible Costs within the tolerances set within the Delivery Profile (normally up to 15%) will be allowed. Any

changes above this level will involve a re-evaluation of the Operation by WEFO and you must approach WEFO with such a request. The request should include details of the proposed change, together with a full/ robust justification. WEFO will advise you of its decision on the eligibility of such expenditure.

Note: It is not permissible to vire expenditure between Capital and Revenue sub-categories.

You must inform WEFO of the actual date on which expenditure was first incurred when submitting the first claim for payment and subsequently of any proposed change to either the Completion Date or the Financial Completion Date for the Operation. Any change that impacts upon the delivery of the Operation as reflected in the approved Delivery Profile will involve a re-evaluation of the Operation by WEFO.

2.3 Eligible Expenditure

Only expenditure which has already been incurred and defrayed (paid) between the start date for the Operation and the end of the claim period can be claimed. “Paid” is defined as when a cheque has been cashed or a payment transaction has been cleared from the organisations bank account. There must be a clear audit trail from the claim form, through to source documents (supporting invoices, records), bank statements, organisational ledgers/ accounting system.

Eligible expenditure must:

- (i) not exceed the amounts stated in the approved Delivery Profile;
- (ii) not include ineligible costs as detailed in the approved Delivery Profile; and
- (iii) include only costs which have been defrayed by the Lead Beneficiary and/ or by any third parties involved in the delivery of the Operation.

If the acquisition of an Asset has been included in the Eligible Expenditure, the serial number of the Asset for which Grant has been awarded should be forwarded with the payment claim form on which it appears and it must be available for inspection.

2.4 Accounting and Retention of Records

The Lead Beneficiary is required to comply with Article 125 (4)(b) of Council Regulation (EU) No 1303/2013. Beneficiaries involved in the implementation of Operations must maintain either a separate accounting system or an adequate accounting code for all transactions relating to an Operation to facilitate the verification of expenditure by the European Community and national control authorities. All payments should be supported by receipted invoices, or where this cannot be done, by accounting documents of equivalent probative value.

The Lead Beneficiary is required to comply with Article 140 of Council Regulation (EU) No 1303/2013 which sets out the Commission requirements on availability of documents. These requirements are replicated below:

(a) where total Eligible Expenditure is less than €1,000,000, all audit trails and supporting documentation must be maintained for 3 years from the 31 December that follows WEFO's submission to the European Commission ("EC") declaring the annual Eligible Expenditure declared for your Operation.

(b) where total Eligible Expenditure is more than €1,000,000, all audit trails and supporting documentation must be maintained for 2 years from the 31 December that follows WEFO's submission to the EC declaring the final Eligible Expenditure for the completed Operation.

WEFO will inform you in writing of the start date of the retention period referred to at points (a) and (b) above. You will need to ensure that audit trails and documentation are retained indefinitely until WEFO informs you in writing that the retention period has expired.

Operations which have been approved to utilise cross fund flexibility must have an accounting system for all transactions relating to the award of Grant which distinguishes between ERDF and ESF. You will be asked to report against the cross fund element of the Operation on each claim form (see Section 9.1). Operations which have approved activities that will contribute to more than one specific objective must maintain separate audit trails and documentation for each specific objective. .

2.5 Payment Method – Rate / Need

The grant payment method ("rate" or "need") will be agreed at approval stage for the Operation and will be reflected in the approved Delivery Profile.

Grant will generally be paid on a "rate" basis with payments calculated at the approved percentage of the Operation's eligible capital and/ or revenue expenditure for each "claim period". In exceptional circumstances WEFO may agree to pay on a "need" basis whereby payments will reflect the difference between eligible income and eligible expenditure for the Operation for the "claim period".

ALL final claims will be paid on a "need" basis; however, the maximum amount of grant payable will be the total amount of Capital and/ or Revenue grant agreed in the approved Delivery Profile, regardless of any increase in the total Eligible Expenditure (Capital and/ or Revenue). The total grant payable will also be *reduced* to reflect any under spend in relation to the Operation and/ or if there is any change in the overall funding package which reduces the need for grant. In the event of a shortfall in income, the Lead Beneficiary will need to provide additional funding from its own resources. All income details must be provided/ confirmed before final grant claims will be paid.

2.6 Advance Payments

Voluntary and private non-profit making organisations may be entitled to claim grant payments monthly or quarterly in advance. If this applies, it will be agreed during the development of the Operation stage and reflected in the approved Delivery Profile. Once your Operation has started, and you have accepted the conditions of grant, you can

apply for your initial quarterly/ monthly payment by completing an initial claim online which will be invited immediately.

This claim will be pre-populated with the first period's eligible costs approved together with any eligible preliminary or retrospective expenditure. If these costs are no longer applicable you have the ability to overwrite these with revised figures. However, if there are any variations you will be asked to provide a full explanation and this may result in the need for WEFO to re-evaluate the operation.

When completing subsequent advance claims you will be required to report defrayed expenditure against grant received for the previous claim period and to confirm the estimated forward expenditure for the next claim period against which the advance is being requested. The estimated expenditure for the next claim period should be based on that contained in the approved Delivery Profile and must reflect expenditure and income patterns in respect of the Operation to date. Any unspent grant from previous payments will be offset against the next advance.

If you have not received notification of an initial claim form, please contact your Lead Payment Officer.

2.7 Retrospective and Preliminary Expenditure

You are only able to claim costs incurred after the Expenditure Start Date stated in the approved Delivery Profile for the operation. However, in certain cases WEFO may agree to support eligible expenditure that has been incurred and paid out before: (a) the start date of the operation and/ or (b) acceptance of the funding agreement. These costs are termed as Preliminary Expenditure and Retrospective Expenditure and will need to be contained within the approved Delivery Profile for the Operation.

Where Retrospective and/ or Preliminary Expenditure has been approved an Initial claim may be invited immediately upon approval of the Operation. This claim will be pre-populated with the approved eligible Retrospective and/ or Preliminary Expenditure. You have the ability to overwrite these with revised figures. However, if there are any variations you will be asked to provide a full explanation and this may result in the need for WEFO to re-evaluate the Operation. The approved Delivery Profile will confirm whether an initial claim has been scheduled. Where an initial claim has not been scheduled, Retrospective and/ or Preliminary Expenditure should be included in the first claim submitted.

2.8 Retention

WEFO will retain 10% of the Financial Support (unless specified otherwise in the approved Delivery Profile) until the Operation has been completed to WEFO's satisfaction and a satisfactory final claim form has been provided to WEFO and all claim verification checks have been completed to WEFO's satisfaction. The final claim form must be submitted to WEFO within 3 weeks following the Financial Completion Date. Where an Operation underspends, Financial Support will be reduced accordingly and retention will apply to 10% of the re-calculated Financial Support due.

2.9 Payment of Claims

Financial Support will be paid directly into the Lead Beneficiary's bank account by BACS payment. If you have not had an Operation previously with WEFO, or if your bank details have changed, please contact this office so that necessary banking instructions can be put in place. We will endeavour to pay all claims within 28 days of receipt of a satisfactorily completed claim form.

2.10 Claim Verifications

All claims will be subject to a claim verification which requires the submission of source documentation to substantiate your claim for payment. The payment letter, issued upon authorisation of the claim, will provide details of the sample of transactions which have been selected for testing. Supporting documentation in respect of these transactions should be uploaded to the claim folder within 2 weeks of the date of the payment letter for review by WEFO's Management & Verification Team. Further claims will not be paid until the verifications from the previous claim are complete.

3. Completion of the Claim Form

3.1 Claim Contacts

Relevant staff within the Lead Beneficiary organisation will need to be set up in one of three Claim Contact roles which will allow access to the online claims for the operation, via WEFO Online:

- Each Operation must have one designated '**Claim Contact**' who is the main contact, within the Lead Beneficiary's organisation, for any claim related queries from WEFO. Please note that only one 'Claim Contact' can be set up for an Operation.
- Other users who require access to enter data onto a claim can be set up in the role of '**Claim Maintainer**'. There is no limit to the number of Claim Maintainers who can be set up against an Operation.
- To enable submission of the claim, each Operation will also require at least one user to be set up in the role of '**Claim Submitter**'. We would encourage at least 2 Claim Submitters for each Operation will be able to enter data on the claim form and submit the claim to WEFO

A Claim Contacts Form should be completed for each contact associated with your Operation. Further advice and copies of these forms can be obtained from the WEFO Payments team.

Generally claims will be invited on the 23rd day of the month. The Claim Contact will be informed by email when a claim has been invited.

Your Operation will be assigned a Lead Payment Officer within WEFO who will act as first point of contact for any claim/ payment enquiries that you may have.

3.2 General Notes

The following requirements must be observed when completing your claim form. Failure to comply may result in a delay in payment.

It is essential that claim forms are submitted on time to WEFO to ensure that WEFO is in a position to declare regular expenditure returns to the European Commission in order to meet annual expenditure targets. Failure to meet these will involve a loss of Structural Funds to Wales.

1. Claims must reflect expenditure **defrayed** ("paid") for the relevant "claim period". "Paid" means when a cheque has been cashed or a payment transaction has been cleared from the Lead Beneficiary's or a third party's bank account. Please refer to [section 2.4](#) for further guidance on Accounting and Retention of Documents.

2. Where an Operation involves the payment of Financial Support to a third party, i.e. partner/ beneficiary, it is the responsibility of the Lead Beneficiary to ensure this expenditure has been defrayed by the third party before it can be included in the Lead Beneficiary's claim form.
3. Claims are completed on a **cumulative** basis; hence the second and subsequent interim claim forms will include both previously certified transactions and transactions since the previous certified claim.
4. Claim forms **must** be submitted by a named Claim Submitter, who is an appropriate officer in the organisation, e.g. Finance Officer or Operation Manager.
5. All claims **must** be supported by a Progress Report and Transaction List (see [Annex 1](#) and 2 for further information).
6. Any queries raised from previous claims (including a request for post-payment transaction lists) must be resolved before we can process subsequent claims. You can reply to queries raised in a payment letter at Section 2 (Outstanding Actions) of the *Progress Report* or by submitting a supporting document with your claim form (see [Section 12](#) (Submit Claim Document) for further guidance). Occasionally, we may need to request some information from you in advance of your next claim being submitted.
7. In the event that you fail to submit a fully completed claim form and any associated documentation on time, payment of Financial Support will be suspended until a satisfactory claim form and any associated documentation is received by WEFO.

3.3 Additional documentation required for submitting Euro claims with expenditure in other currencies.

When submitting a Euro claim to WEFO payments which includes recorded expenditure that was defrayed in a currency other than Euros, then we require the submission of an additional transaction list with the claim to confirm the correct Euro rate has been used. This document is based on the standard transaction list document you upload to WEFO online.

Before uploading your transaction list to WEFO online please ensure you are content with the information being submitted. You will need to save a separate copy (on your own drive) in the standard excel format which you can use to record Euro exchanges.

Using this document - You will be required to insert 4 columns entitled:

- Gross expenditure submitted (Currency type, for example GBP);
- Ineligible expenditure submitted(GBP);
- Submitted eligible expenditure (GBP) and;
- Conversion rate.

The 4 columns should be inserted between the Gross invoice / transaction amount column and the Gross expenditure submitted column on the original TL.

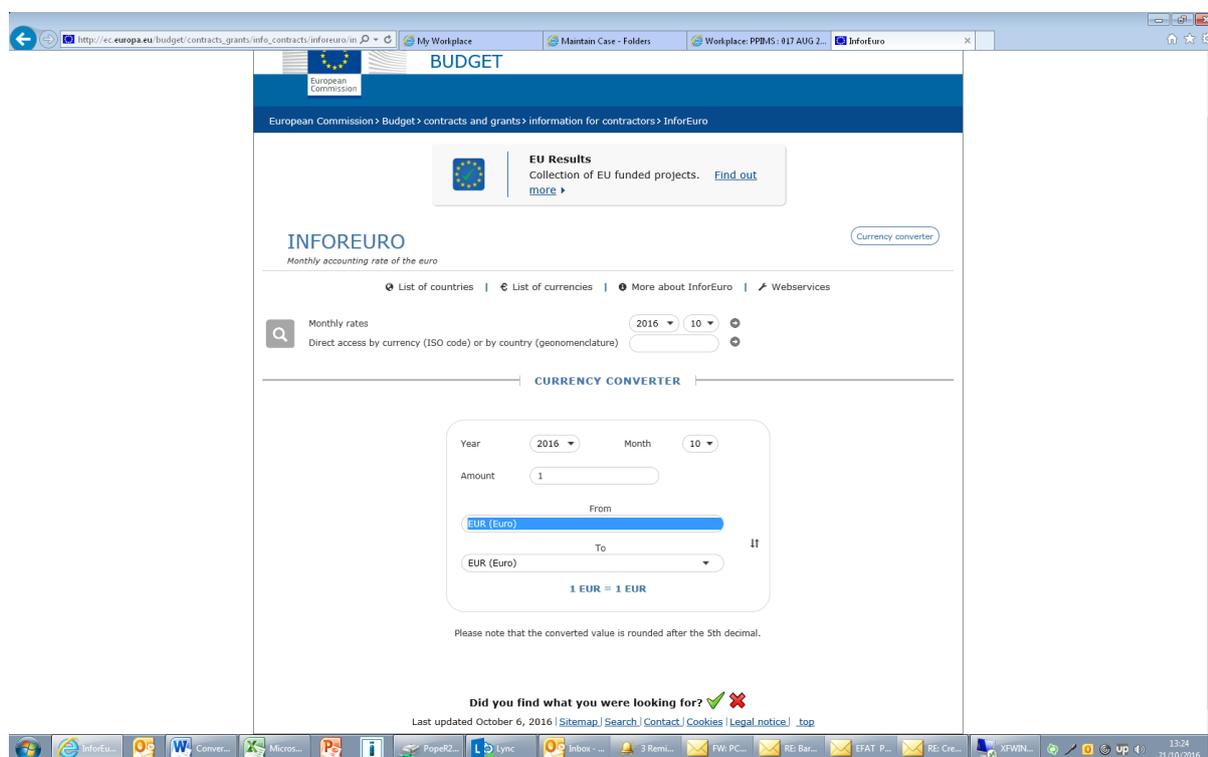
In the first 3 new columns you added (gross, ineligible, eligible GBP) you input the value of the expenditure as it was claimed in its original currency format. In the column conversion rate you insert the rate used to convert the GBP amount to Euros.

The conversion rate you should use can be found on the following website:

http://ec.europa.eu/budget/contracts_grants/info_contracts/infoeuro/index_en.cfm

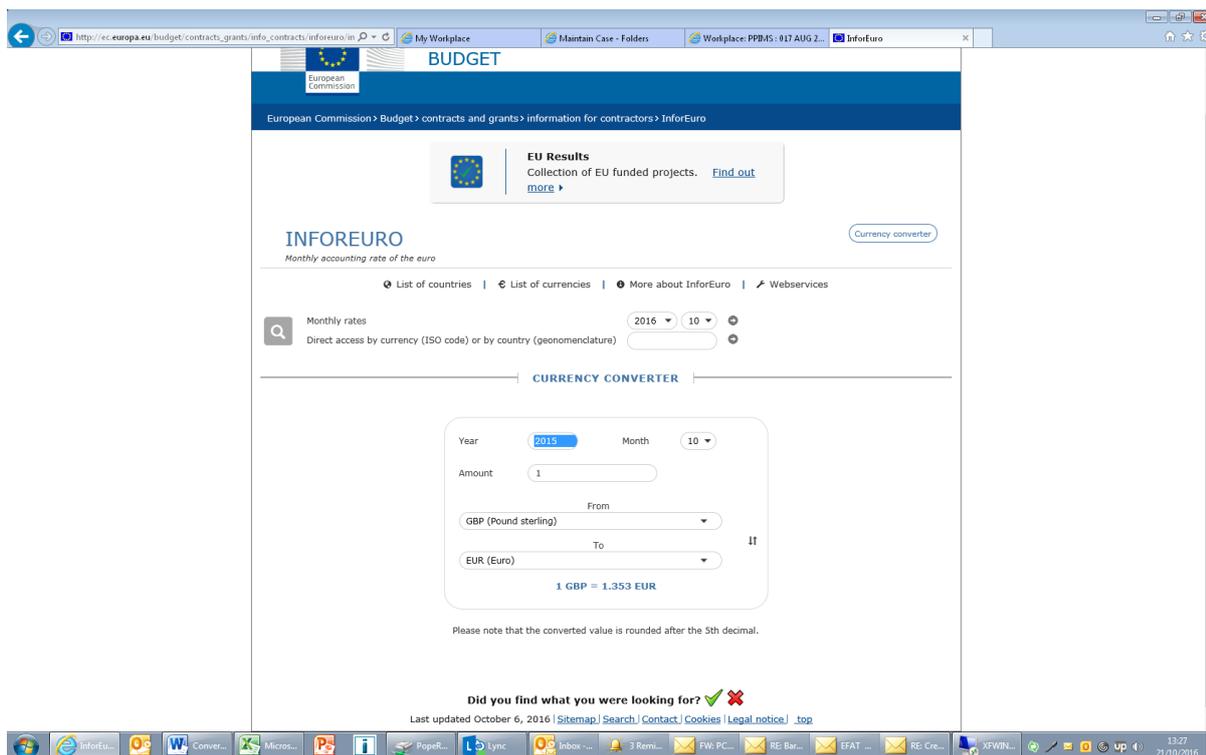
Please note that the exchange rate is calculated on the 1st of every month. Therefore you will apply the exchange rate for the month that the defrayment occurred, not the day.

When you click the link you will be taken to the following screen:



To find the relevant rate you require, select the year, month and from currency in the drop down boxes.

In the example below the year has been selected as 2015, the month as October and the currency from as GBP.



For this month the result is a conversion rate of 1.353. When calculating the EURO value of transaction claimed in another currency you must apply the rate as it is displayed on this screen. Do not round up decimal places or this will produce an incorrect converted figure.

If you have expenditure in multiple currencies types and are being paid grant in Euros you will need to create separate spread sheet for each currency type you defrayed expenditure in, repeating the process above. The additional columns types will remain the same, but the GBP will be replaced by the relevant currency.

The conversation rate month / year you select to use for a transaction is determined by the date of defrayment of the original transaction. So for example all transaction defrayed within April 2016 would have the same conversion rate. If you have transactions defrayed from 1st of Jan 2016 to 30th of April 2016, all being claimed in one claim then we would expect to see 4 different conversion rates in one transaction list.

Once you have completed this additional transaction list you will need to save the document as an excel spread sheet to the relevant claim folder on WEFO online. You should use the 'claim evidence' document type and the naming convention should be c8????ConvertedGBPTLMonth?

Additional documentation required for submitting Euro claims that receive income in other currencies

If your operation receives income in currency other than Euros you will need to apply the guidance as out lined in the "Additional documentation required for submitting Euro claims with expenditure in other currencies". The only change to the guidance will be the naming of the additional columns, from expenditure to income and the naming convention of the document, which would now be c8????ConvertedGBPTLIncomeMonth?

Welsh Partner Euro Costs

Please note that where GBP based Beneficiary Staff (i.e. Welsh University staff) incurs expenditure in EUROS (i.e. Travel and Subsistence costs). These costs will then need to be converted into GBP amounts to pay their employees.

The beneficiary will need to hold their EURO invoice, attach the T&S (which will be in GBP) and this will be reflected in on the source TL in GBP.

On the transaction list the amount paid to the Beneficiary will be the EURO equivalent of the GBP item on the source transaction list. This will be converted at the monthly rate (EC Exchange Rate Website) for the date of defrayment made by the beneficiary.

3.4 Logging On

You can log on to WEFO Online system at www.wefo.wales.gov.uk/wefo-online

The logon screen will be displayed. You will need to enter your User ID and Password and then select Login. The WEFO Online 'Home Page' will be displayed, showing the Operations that you are associated with.

Using the 'Claims Summary' link, select a case, in the status of 'Active' (i.e. Approved), for which you wish to submit a claim. The Claims Summary screen for that case will be displayed. All claims that have been 'invited' will be listed in order of claim period.

Period	Claim Number	Claim Type	Claim Status	Return By Date	Claim Returned	Amount Claimed	Amount Paid	Date Paid	Audit Required	Audit Return By Date
2016/01	1035280	Financial	Invited	04/04/2016					Not Required	
2016/03	1035282	Financial	Invited	27/04/2016					Not Required	
2016/06	1035285	Financial	Invited	21/07/2016					Not Required	
2016/09	1035288	Financial	Invited	21/10/2016					Not Required	

Select the required claim by clicking on the 'Period' link.

The claim form selected will open, and the 'Basic Details' tab of the claim will be displayed. This contains key details of your Operation and the claim.

Each claim is made up of a number of different 'tabs' or 'claim screens'.

The tabs which will be displayed for your claim will depend on the *type* of claim and the *payment method* (please refer to the following table):

	Basic Details	Expenditure	Next Period Expenditure	Income	Next Period Income	Indicators	Validation Failures	* Payment Summary
Initial Advance / Rate	•		•				•	•
Initial Advance / Need	•		•		•		•	•
Advance / Rate	•	•	•	•		•	•	•
Advance / Need	•	•	•	•	•	•	•	•
Arrears / Rate	•	•		•		•	•	•
Arrears / Need	•	•		•		•	•	•
Final Advance – Rate or Need	•	•		•		•	•	•
Financially Complete	•					•	•	•

• **Indicates** the tab will be visible.

*** Note: The Payment Summary tab is not visible when the Claim is first selected and will only appear when the Claim details have been entered and validated and the Claim Status (displayed in the Header) is 'valid'.**

Throughout the claim, read only fields are shaded to differentiate them from fields in which you need to enter data.

Within each claim, you will have the option to navigate back to the Claim Summary screen by selecting the Claim Summary tab.

3.5 Claim Validation

The claim **must** be valid before it can be submitted to WEFO. For detailed information on Validation failures, please see [Section 10](#).

3.6 Tolerances

Tolerances are used as a tool for measuring the progress of an Operation and can be applied to any category or sub-category of Expenditure, Income and Indicators. Tolerances can also be applied at Capital/ Revenue Total and Grand Total level. Tolerances are displayed as a percentage and will be set by WEFO and recorded on the approved Delivery Profile. There will be validation on the claim form against these tolerances.

Virement between the categories/ sub-categories of approved Eligible Expenditure within the tolerances set within the approved Delivery Profile (normally up to 15%) will be allowed. Any changes above this level will involve a re-evaluation of the Operation by WEFO.

Note: It is not permissible to vire expenditure between Capital and Revenue sub-categories.

3.7 Claim Header

The **header** is displayed on **each** Claim screen. It is for information purposes only (i.e. does not require any data entry) and displays the following:

Case ID (*read only*) - pre-populated from approved Delivery Profile

Case Name (*read only*) - pre-populated from approved Delivery Profile

Sponsor Name (*read only*) - pre-populated from approved Delivery Profile

Last validated (*read only*) - this will be blank when the claim is first selected but will display the latest *date* and *time* (dd/mm/yyyy hh:mm) when the claim was validated.

Claim Period (*read only*) - pre-populated from approved Delivery Profile. This indicates the month and year up to which expenditure, income and activity should be reported.

Claim Status (*read only*) - this will display 'Invited' when the Claim is first selected, 'In Progress' when the claim is submitted and 'Paid' once the claim has been authorised for payment by WEFO.

Claim Validation Status (*read only*) - this will display 'Not Started' when the Claim is first selected but will change to either 'Invalid' or 'Valid' when the user has chosen to validate the claim using the 'Validate' button (see [section 10](#) for further details).

Currency (*read only*) - pre-populated from approved Delivery Profile. Will display 'GBP' or 'EURO' - dependent on the approved currency that the Operation is to be paid in.

4. Basic Details

Once a Claim has been selected, the Basic Details tab will be displayed by default. This contains more detailed information about your Operation/ claim and is equally for information purposes only. Only one field requires completion which is denoted below by the editable box.

Basic Details	Simplified Costs	Expenditure	Income	Transactions	Participants and Enterprises	Indicator Details	Validation Failures	Claim Documents
---------------	------------------	-------------	--------	--------------	------------------------------	-------------------	---------------------	-----------------

Claim Basic Details

Case Id	90755	Claim Period	2016/01
Case Name	Regeneration (EW)	Claim Status	Invited
Sponsor Name	UAT-WG - Department for Econom	Claim Validation Status	In Progress
Last Validated		Currency	GBP

General	General Details	
Financial	Claim Number 1035280	Payment Type Arrears
Key Dates	Claim Type Financial	Rate/Need Need
	Programme East Wales ERDF	Progress Report Submitted <input type="radio"/> Yes <input type="radio"/> No
	Priority SME Competitiveness	Transaction List Submitted <input type="radio"/> Yes <input type="radio"/> No
	Theme Start-ups	Audit Details Provided <input type="radio"/> Yes <input type="radio"/> No
	Lead Payment Officer Alison Hope	Project Forecast Discussed with WEFO <input type="radio"/> Yes <input checked="" type="radio"/> No
	Sponsor Claims Officer Jenny Williams	Claim Submitted By
	Audit Due No	

General	Financial	
Financial	Retention Rate (%) 10.000000	Grant Approved - Capital 0.00
Key Dates	Gross Expenditure Approved 10333119.00	Grant Approved - Revenue 6199870.00
	Eligible Expenditure Approved 10333119.00	Grant Paid to Date 0.00
	Eligible Expenditure Capital	Intervention Rate (%) 59.999987
	Eligible Expenditure Revenue 10333119.00	Intervention Rate - Capital (%)
	Ineligible Expenditure 0.00	Intervention Rate - Revenue (%) 59.999987
	Grant Approved 6199870.00	
General	Key Dates	
Financial	Claim Due Date 04/04/2016	Date Claim Invited 14/03/2016
Key Dates	Audit Due Date	Date Claim Received
	Retrospective / Preliminary Start Date 01/04/2015	Date Audit Received
	Approved Expenditure Start Date 01/02/2016	Project Completion Date 31/03/2020
	Actual Expenditure Start Date <input type="text"/>	Last Paid Claim Period
	Financial Completion Date 31/03/2020	

The various fields within the Basic Details screen are:

Claim Due Date (*read only*) – pre-populated; normally within 3 weeks of Claim Period.

Audit Due Date (*read only*) – no longer applicable as annual external audits are not required for the 2014-20 Structural Funds Programme.

Claim number (*read only*) – pre-populated with a unique Claim ID.

Claim Type (*read only*) – denotes whether the claim is 'Financial' or 'Indicator-only'

Last Paid Claim Period (*read only*) – will be blank on the first claim but on subsequent claims will be pre-populated with the date on which the last claim was authorised for payment.

Retrospective / Preliminary Start Date (*read only*) – pre-populated (where applicable) from approved Delivery Profile.

Approved Expenditure Start Date (*read only*) – pre-populated from approved Delivery Profile. Reflects the date from which expenditure can be incurred and defrayed.

* **Actual Expenditure Start Date** – this will be blank on the first claim submitted for an Operation and you will be required to enter the actual date on which activity commenced and, therefore, expenditure in respect of the Operation is first incurred.

Validation rules governing 'Actual Expenditure Start Date':

- ❖ Start Date must be in the format dd/mm/yyyy;

- ❖ Start Date must not be a date in the future;
- ❖ Start Date must not be before the 'Approved Expenditure Start Date';
- ❖ Start Date must not breach Claim Period End Date (unless Initial Claim);
- ❖ If the Start Date differs significantly from the Approved Expenditure Start Date – explanation required (this may result in the need for WEFO to re-evaluate the Operation);
- ❖ If the Start Date changes from that previously submitted on claim – explanation required.

If the date entered breaches any of these validation rules, you will be alerted by a message which will appear in a box below the Header.

Financial Completion Date (*read only*) – pre-populated from approved Delivery Profile. Reflects the last period of expenditure or income approved.

Project Completion Date (*read only*) – pre-populated from approved Delivery Profile. Reflects the last period of activity approved on the Operation (Expenditure, Income or Indicators).

Programme (*read only*) – pre-populated from approved Delivery Profile.

Priority (*read only*) – pre-populated from approved Delivery Profile.

Theme (*read only*) – pre-populated from approved Delivery Profile.

Payment Type (*read only*) – pre-populated (either Arrears or Advance) from approved Delivery Profile.

Retention Rate (%) (*read only*) – pre-populated from approved Delivery Profile (see [Section 2.8](#) for further details).

Rate/Need (*read only*) – pre-populated from approved Delivery Profile.

Gross Expenditure Approved (*read only*) – pre-populated from approved Delivery Profile.

Eligible Expenditure Approved (*read only*) – pre-populated from approved Delivery Profile.

Eligible Expenditure - Capital (*read only*) – pre-populated from approved Delivery Profile.

Eligible Expenditure - Revenue (*read only*) – pre-populated from approved Delivery Profile.

Ineligible Expenditure (*read only*) – pre-populated from approved Delivery Profile.

Grant Approved (*read only*) – pre-populated from approved Delivery Profile.

Grant Approved - Capital (*read only*) – pre-populated from approved Delivery Profile.

Grant Approved - Revenue (*read only*) – pre-populated from approved Delivery Profile.

Grant Paid To Date (*read only*) – total grant authorised on claims submitted to date.

Intervention Rate (%) (*read only*) – pre-populated from approved Delivery Profile.

Intervention Rate – Capital (%) (*read only*) – pre-populated (where applicable) from approved Delivery Profile.

Intervention Rate – Revenue (%) (*read only*) – pre-populated (where applicable) from approved Delivery Profile.

Claim Submitted By (*read only*) – this field will be blank when the Claim is in the status of 'invited' but will populate with the name of the login Beneficiary contact once the claim has been submitted.

Date Claim Submitted (*read only*) – this field will be blank when the Claim is in the status of 'Invited' but will populate when the claim has been submitted.

Lead Payments Officer (*read only*) – pre-populated. WEFO Contact for Claims enquiries.

Sponsor Claims Officer (*read only*) – pre-populated. Nominated Lead Beneficiary Claims Contact.

Yes/ No Indicators - At the bottom of the Basic Details screen, there are 4 Yes/ No 'buttons':

- Progress Report Submitted - no longer applicable as system rules validate if this document has been uploaded.
- Transaction List Submitted - no longer applicable as system rules validate if this document has been uploaded.
- Audit Details Provided - no longer applicable as annual external Accountants Reports are not required for the 2014-20 Structural Funds Programmes;
- Project Forecast discussed with WEFO - to be confirmed where applicable *
- Recover Debt – not applicable for Beneficiaries; WEFO may select this in order to recover an overpayment of Financial Support if necessary.

When you have entered the information required on this screen, it must be saved.

Note: Always 'SAVE' the information you have entered (using the 'Save' button) to safeguard against losing any 'unsaved' data.

When you select the '**Save**' button, a confirmation message will be displayed to advise you that the information entered has been saved successfully.

You must then select '**Back**', which will take you back to the Basic Details screen.

The data entered can then be validated by selecting **'Validate'**. If the data entered breaches any of the validation rules, a message will appear in a box below the Header.

5. Expenditure

When the Basic Details tab has been completed, you can navigate to the 'Expenditure' tab and the Expenditure summary screen will be displayed.

Basic Details Simplified Costs Expenditure Income Transactions Participants and Enterprises Indicator Details Validation Failures Claim Documents

Expenditure Details

Case Id: 90756 Claim Period: 2016/01
 Case Name: Regeneration (EW) Claim Status: Invited
 Sponsor Name: UAT-WG - Department for Economic Regeneration and Development Claim Validation Status: In Progress
 Last Validated: Currency: GBP

[Last Paid Claim Cumulative Expenditure](#) |
 [Delivery Profile Cumulative Expenditure To Date](#) |
 [Cumulative Expenditure To Date](#) |
 [Expenditure This Period](#) |
 [Total Forecast Project Cost](#)

Type	Category	Sub Category	Capital/Revenue	Tolerance(%)	Gross(GBP)	Ineligible(GBP)	Eligible(GBP)
Simplified	Flat Rate	FR-15-GEN	Revenue	15	33,339.00	0.00	33,339.00
Total Flat Rate			Revenue	15	33,339.00	0.00	33,339.00
Procurement	Marketing & Promotion	Advertising & Promotion	Revenue	15	34,420.00	0.00	34,420.00
Total Marketing & Promotion			Revenue	15	34,420.00	0.00	34,420.00
Procurement	Professional Service	Consultancy Fees	Revenue	15	2,159,574.00	0.00	2,159,574.00
Procurement	Professional Service	Evaluation Development & Monitoring	Revenue	15	603.00	0.00	603.00
Total Professional Service			Revenue	15	2,160,177.00	0.00	2,160,177.00
Actual	Travel & Transport	Travel & Subsistence	Revenue	15	5,827.00	0.00	5,827.00
Total Travel & Transport			Revenue	15	5,827.00	0.00	5,827.00
Simplified	Unit Cost	UC-Staff	Revenue	15	222,263.00	0.00	222,263.00
Total Unit Cost			Revenue	15	222,263.00	0.00	222,263.00

The columns to the left of the screen will display full details of approved category and sub-category headings of expenditure as agreed on the Delivery Profile.

The Expenditure details for the Operation are displayed under the following banner headings:

- **Last Paid Claim Cumulative Expenditure** (*read only*)
- **Delivery Profile Cumulative Expenditure To Date** (*read only*)
- **Cumulative Expenditure To Date** *
- **Expenditure This Period** (*read only*)
- **Total Forecast Project Cost** *

(In order to view the 'Expenditure This Period' and 'Total Forecast Project Cost' information you will need to use the scroll bar.)

* denotes columns into which the data you enter will be displayed; all other columns are pre-populated with information from the approved Delivery Profile, Last Paid Claim or derived from the data that you have entered.

Once your 'Expenditure Transaction List' has been submitted, the cumulative eligible and ineligible expenditure to date for each category/sub-category will be prepopulated on the 'Expenditure' tab.

If you are required to edit either the Forecast Gross or Forecast Ineligible field, please select the 'Edit' button at the bottom of the screen.

The Expenditure details will become available for editing and will be shown on a separate screen as below:

Edit Expenditure Details

Case Id	<input type="text" value="90755"/>	Claim Period	<input type="text" value="2016/01"/>
Case Name	<input type="text" value="Regeneration (EW)"/>	Claim Status	<input type="text" value="Invited"/>
Sponsor Name	<input type="text" value="UAT-WG - Department for Econorr"/>	Claim Validation Status	<input type="text" value="In Progress"/>
Last Validated	<input type="text"/>	Currency	<input type="text" value="GBP"/>

Type	Category	Sub Category	Capital/Revenue	Cumulative Expenditure To Date Gross (GBP)	Cumulative Expenditure To Date Ineligible (GBP)	Total Forecast Project Cost Gross (GBP)	Total Forecast Project Cost Ineligible (GBP)
Simplified	Flat Rate	FR-15-GEN	Revenue	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>	<input type="text" value="206,390.00"/>	<input type="text" value="0.00"/>
Procurement	Marketing & Promotion	Advertising & Promotion	Revenue	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>	<input type="text" value="206,531.00"/>	<input type="text" value="0.00"/>
Procurement	Professional Service	Consultancy Fees	Revenue	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>	<input type="text" value="8,371,875.00"/>	<input type="text" value="0.00"/>
Procurement	Professional Service	Evaluation Development & Monitoring	Revenue	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>	<input type="text" value="125,134.00"/>	<input type="text" value="0.00"/>
Actual	Travel & Transport	Travel & Subsistence	Revenue	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>	<input type="text" value="47,332.00"/>	<input type="text" value="0.00"/>
Simplified	Unit Cost	UC-Staff	Revenue	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>	<input type="text" value="1,375,867.00"/>	<input type="text" value="0.00"/>

Validate Expenditure Data

To assist you, the Total Forecast Project Cost will be pre-populated with data from either the approved Delivery Profile (for Initial claims) or the Last Paid Claim (for subsequent claims); please overwrite this data if necessary with the latest available expenditure information.

NB: The Total Forecast Eligible Project Cost cannot exceed the Approved Eligible Capital and Revenue Totals. Any forecast overspend in the Total Forecast Project Cost (increase in total Operational costs) must be recorded as ineligible expenditure and must be matched by the equivalent amount of ineligible income.

When you have finished entering the expenditure data, and in order to confirm that it is ready for validation, select the 'Validate Expenditure Data' check box then choose to 'Save' the information entered.

Validate Expenditure Data <input checked="" type="checkbox"/>
<input type="button" value="Save"/> <input type="button" value="Exit"/>

[Tip: If you have a lot of information to enter, please press the Save button at regular intervals in order to avoid losing any of the data inputted].

The confirmation message will be displayed. Please select **'Back'** then **'Exit'**. The Expenditure summary screen will be displayed showing the expenditure data entered.

When you return to the summary screen the information you have entered will be displayed in the 'Cumulative Expenditure To Date' column. The 'Expenditure This Period' column will display the calculated difference between 'Cumulative Expenditure To Date' and the 'Last Paid Claim Cumulative Expenditure' values.

The 'Variance' column shows the percentage variance between the cumulative DP values and the entered values.

NB: If the variance is above or below the agreed tolerance, you will be required to submit explanations upon validation of the claim (see [Section 10](#)).

6. Next Period Expenditure (Advance Payments Only)

Select the 'Next Period Expenditure' tab. The 'Next Period Expenditure' summary screen will be displayed

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Simplified Costs
Expenditure
Next Period Expenditure
Income
Next Period Income
Transactions
Participants and Enterprises
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Validation Failures

Claim Documents

Eligible Expenditure Next Claim Period

Case Id	<input type="text" value="90857"/>	Claim Period	<input type="text" value="2018/09"/>
Case Name	<input type="text" value="UAT-Social Business Wales East v"/>	Claim Status	<input type="text" value="Invited"/>
Sponsor Name	<input type="text" value="UAT-Wales Co operative Centre"/>	Claim Validation Status	<input type="text" value="Invalid"/>
Last Validated	<input type="text" value="31/10/2016 13:26"/>	Currency	<input type="text" value="GBP"/>

Type	Category	Sub Category	Capital/Revenue	Delivery Profile Cumulative (GBP)	Forecast Cumulative (GBP)	Period Forecast (GBP)	Variance From DP (%)
Actual	Accommodation	Rent & Rates	Revenue	2,140.00	2,140.00	1,499.80	0.000000
Total Accommodation			Revenue	2,140.00	2,140.00	1,499.80	0.000000
Actual	Administration	Administration Other	Revenue	2,567.00	2,567.00	1,717.37	0.000000
Total Administration			Revenue	2,567.00	2,567.00	1,717.37	0.000000
Simplified	Flat Rate	FR-15-GEN	Revenue	54,396.00	54,396.00	39,354.09	0.000000
Total Flat Rate			Revenue	54,396.00	54,396.00	39,354.09	0.000000
Actual	Human Resources	Human Resources Other	Revenue	2,000.00	2,000.00	1,036.00	0.000000
Actual	Human Resources	Recruitment	Revenue	1,500.00	1,500.00	1,463.63	0.000000
Actual	Human Resources	Redundancy	Revenue	0.00	0.00	0.00	0.000000
Total Human Resources			Revenue	3,500.00	3,500.00	2,499.63	0.000000

The columns to the left of the screen will display full details of approved category and sub-category headings of expenditure as agreed on the Delivery Profile.

The Eligible Expenditure Next Claim Period details for the Operation are displayed under the following headings:

- **Delivery Profile Cumulative** (*read only*)
- **Forecast Cumulative** *
- **Period Forecast** (*read only*)
- **Variance from DP (%)** (*read only*)

* denotes columns into which the data you enter will be displayed; all other columns are pre-populated with information from the approved Delivery Profile or derived from the data that you have entered.

Next Claim Period refers to the next period where a claim is scheduled on the Delivery Profile. This would normally be a period of three months.

When you are ready to enter next period expenditure, select the '**Edit**' button at the bottom of the screen.

The Next Period Expenditure details will become available for editing the same way as the Expenditure (see Section 5).

You will be presented with 2 columns:

- **Delivery Profile Cumulative Eligible Expenditure Next Claim Period** (*read only*) – pre-populated from the approved Delivery Profile.
- **Forecast Cumulative Eligible Expenditure Next Claim Period** - editable field which is pre-populated with Delivery Profile Values for that period. If expected expenditure next period differs from the approved Delivery Profile, these values can be overwritten.

NB: Please note that you are entering eligible cumulative expenditure in this column. Gross and ineligible figures are not required in this screen.

When you have finished entering this information, press the **'Save'** button at the bottom of the screen.

[Tip: If you have a lot of information to enter, please press the Save button at regular intervals in order to avoid losing any of the data inputted].

In order to confirm the data is ready for validation, select the 'Validate Next Period Expenditure Data' check box and then **'Save'**. Once you have saved successfully, click the 'exit' button to take you back the Next Period Expenditure summary screen.

When you return to the Next Period Expenditure summary screen the information you have entered will be displayed in the Forecast Cumulative column. The 'Period Forecast' column will display the calculated difference between 'Cumulative Expenditure to Date' (Expenditure Tab) and the 'Forecast Cumulative' values entered. The 'Variance from DP' column shows the percentage variance between the cumulative DP values and the entered values.

NB: If the variance is above or below the agreed tolerance (displayed in Expenditure tab), you will be required to submit explanations upon validation of the claim (see [Section 10](#)).

7. Income

Next, you can navigate to the 'Income' tab. The 'Income' summary screen will be displayed.

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Income Details

Case Id:

Case Name:

Sponsor Name:

Last Validated:

Claim Period:

Claim Status:

Claim Validation Status:

Currency:

Last Paid Claim Cumulative Income
Delivery Profile Cumulative Income To Date
Cumulative Income To Date
Income This Period
Total Forecast Project Income

Type	Category	Organisation	Capital/Revenue	Tolerance(%)	Gross(GBP)	Ineligible(GBP)	Eligible(GBP)
Actual	Public	UAT-WG - Department for Economy, Science and Transport	Revenue	15	0.00	0.00	0.00
Total Actual				15	0.00	0.00	0.00
Total Capital					0.00	0.00	0.00
Total Revenue				15	0.00	0.00	0.00
Total				15	0.00	0.00	0.00

The columns to the left of the screen will display full details of approved Income Organisations and Categories as agreed on the Delivery Profile.

The income details for the Operation are displayed under the following banner headings:

- **Last Paid Claim Cumulative Income** *(read only)*
- **Delivery Profile Cumulative Income To Date** *(read only)*
- **Cumulative Income To Date** *
- **Income This Period** *(read only)*
- **Total Forecast Project Income** *

(In order to view the 'Income This Period' and 'Total Forecast Project Income' information you will need to use the scroll bar).

* denotes columns into which the data you enter will be displayed; all other columns are pre-populated with information from the approved Delivery Profile, Last Paid Claim or derived from the data that you have entered.

Once your 'Income List' has been submitted, the cumulative eligible and ineligible income to date for each beneficiary will be prepopulated on the 'Income' tab.

If you are required to edit either the Forecast Gross or Forecast Ineligible field, please select the 'Edit' button at the bottom of the screen. The Income details will become available for editing in the same way as the Expenditure (see Section 5).

To assist you, the Total Forecast Project Income will be pre-populated with data from either the approved Delivery Profile (for Initial claims) or the Last Paid Claim (for subsequent claims); please update this data if necessary with the latest available income information.

N.B. "In kind" contributions (i.e. a non-cash transaction which represents, for example, the value of a product, service or time) shown against any category/ sub-category must have an identical "in-kind" expenditure and income entry for that category/ sub-category at each stage of the Operation, and must be supported by appropriate documentation, e.g. timesheets. Where timesheets are used, these must be based on actual values and not notional or estimated values.

When you have finished entering the income data, you must confirm that it is ready for validation. Please select the '**Validate Income Data**' check box then choose to '**Save**' the information entered.

[Tip: If you have a lot of information to enter, please press the Save button at regular intervals in order to avoid losing any of the data inputted].

The confirmation message will be displayed. Please select '**Back**' then '**Exit**'. The Income summary screen will be displayed showing the income data entered.

When you return to the summary screen the information you have entered will be displayed in the 'Cumulative Income To Date' column. The 'Income This Period' column will display the calculated difference between 'Cumulative Income to Date' and 'Last Paid Claim Cumulative Income' column. The 'Variance from DP column shows the percentage variance between the cumulative DP values and the entered values.

NB: If the variance is above or below the agreed tolerance, you will be required to submit explanations upon validation of the claim (see [Section 10](#)).

8. Next Period Income (Advance Need Payments Only)

Select the Next Period Income tab. The 'Next Period Income' summary screen will be displayed

Basic Details Simplified Costs Expenditure Next Period Expenditure Income **Next Period Income** Transactions Participants and Enterprises Indicator Details Validation Failures

Claim Documents

Eligible Income Next Claim Period

Case Id	90857	Claim Period	2016/09
Case Name	UAT-Social Business Wales East v	Claim Status	Invited
Sponsor Name	UAT-Wales Co operative Centre	Claim Validation Status	Invalid
Last Validated	31/10/2016 13:26	Currency	GBP

Type	Category	Organisation	Capital/Revenue	Delivery Profile Cumulative (GBP)	Forecast Cumulative (GBP)	Period Forecast (GBP)	Variance From DP (%)
Actual	Private	UAT-Wales Co operative Centre	Revenue	0.00	0.00	0.00	0.000000
Actual	Public	UAT-TMF- Targeted Match Funding	Revenue	250,000.00	200,000.00	142,062.00	-20.000000
Actual	Public	UAT-WG - Department for Economy, Science and Transport	Revenue	179,950.00	179,950.00	147,647.00	0.000000
Total Actual				429,950.00	379,950.00	289,709.00	-12.000000
Total Capital				0.00	0.00	0.00	0.000000
Total Revenue				429,950.00	379,950.00	289,709.00	-12.000000
Total				429,950.00	379,950.00	289,709.00	-12.000000

The columns to the left of the screen will display full details of approved Organisations and Categories of income as agreed on the Delivery Profile.

The Eligible Income Next Claim Period details for the Operation are displayed under the following headings:

- **Delivery Profile Cumulative** (*read only*)
- **Forecast Cumulative** *
- **Period Forecast** (*read only*)
- **Variance from DP (%)** (*read only*)

* denotes columns into which the data you enter will be displayed; all other columns are pre-populated with information from the approved Delivery Profile or derived from the data that you have entered.

Next Claim Period refers to the next period where a claim is scheduled on the Delivery Profile. This would normally be a period of three months.

When you are ready to enter next period income, select the '**Edit**' button at the bottom of the screen.

The Next Period Income details will become available for editing in the same way as the Expenditure (see Section 5).

You will be presented with 2 columns:

- **Delivery Profile Cumulative Eligible Income Next Claim Period** (*read only*) – pre-populated from the approved Delivery Profile.
- **Forecast Cumulative Eligible Income Next Claim Period** – editable field which is pre-populated with Delivery Profile Values for that period. If expected income next period differs from the approved Delivery Profile, these values can be overwritten.

When you have finished entering this information, press the **'Save'** button at the bottom of the screen.

NB: Please note that you are entering eligible cumulative income in this column. Gross and ineligible figures are not required in this screen.

[Tip: If you have a lot of information to enter, please press the Save button at regular intervals in order to avoid losing any of the data inputted].

In order to confirm the data is ready for validation, select the 'Validate Next Period Income Data' check box and then **'Save'**. Once you have saved successfully, click the 'exit' button to take you back to the Next Period Income summary screen.

When you return to the summary screen the information you have entered will be displayed in the Forecast Cumulative column. The Period Forecast column will display the calculated difference between 'Cumulative Income to Date' (Income Tab) and the 'Forecast Cumulative' values entered. The 'Variance from DP' column shows the percentage variance between the cumulative DP values and the entered values.

NB: If the variance is above or below the agreed tolerance (as displayed in 'Income' tab, you will be required to submit explanations upon validation of the claim (see [Section 10](#)).

9. Indicators

Beneficiaries are required to report on progress made against the approved indicator targets (including Category and Criteria breakdown) set for the Operation in the approved Delivery Profile. The claim form must be submitted to show progress made against each indicator even if no Financial Support is being claimed.

Failure to achieve approved indicator targets is likely to result in the reduction or clawback of Financial Support.

When you are ready to provide this information, navigate to the 'Indicators' tab as illustrated. The Indicators summary screen will be displayed

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Indicator Details

Case Id	<input type="text" value="90755"/>	Claim Period	<input type="text" value="2016/01"/>
Case Name	<input type="text" value="Regeneration (EW)"/>	Claim Status	<input type="text" value="Invited"/>
Sponsor Name	<input type="text" value="UAT-WG - Department for Econorr"/>	Claim Validation Status	<input type="text" value="In Progress"/>
Last Validated	<input type="text"/>	Currency	<input type="text" value="GBP"/>

Indicator Code	Indicator	Indicator Type	Key	Category	Criteria	Achievement Last Claim	Cumulative Achievement To Date	Delivery Profile Target To Date	Variance To Date (%)	Approved Final Achievement From Delivery Profile	Projected Final Achievement	Total Variance (%)
3025	SO2.2 - Individuals receiving support	Output	Yes			0	4,875	4,875	0	45,000	45,000	0
3025	SO2.2 - Individuals receiving support	Output	Yes	Gender	Male	0	0	0		0	0	
3025	SO2.2 - Individuals receiving support	Output	Yes	Gender	Female	0	0	0		0	0	
3025	SO2.2 - Individuals receiving support	Output	Yes	Black and Minority Ethnic group	Yes	0	0	0		0	0	
3025	SO2.2 - Individuals receiving support	Output	Yes	Black and Minority Ethnic group	No	0	0	0		0	0	

On this screen, you will be presented with information relating to the indicators agreed in the Delivery Profile for your Operation under the following column headings:

Indicator Code (*read only*) – The code for each specific Indicator.

Indicator (*read only*) – The name of each specific Indicator.

Indicator Type (*read only*) – The type of Indicator i.e. how each Indicator will be measured.

Key (*read only*) – Whether or not the Indicator is a Key/ Major Indicator.

Category (*read only*) – Category/ Type of Indicator

Criteria (*read only*) – Drill-down from the category e.g. Category = Gender, Criteria = Male or Female.

Achievement Last Claim (*read only*) – Pre-populated cumulative value from last processed claim (will be zero on initial claim).

* **Cumulative Achievement to Date** – Always zero before entering. This is one of the columns that you must edit at each claim period (more details below).

Delivery Profile Target to Date (*read only*) – Pre-populated from approved Delivery Profile figures to indicate approved profile achievement for the claim period.

Variance To Date (%) (*read only*) – The difference between ‘Cumulative Achievement To Date’ and ‘Delivery Profile Target To Date’ expressed as a percentage.

* **Projected Final Achievement** – Pre-populated with figures entered on last processed claim, or zero if first processed claim. This is one of the columns that you must edit at each claim period (more details below).

Approved Final Achievement from Delivery Profile (*read only*) – Pre-populated from Delivery Profile with approved total values for each Category/Criteria.

Total Variance (%) – Difference between ‘Projected Final Achievement’ and ‘Approved Final Achievement from Delivery Profile’ expressed as a percentage.

* denotes columns into which the data you enter will be displayed; all other columns are pre-populated with information from the approved Delivery Profile, Last Paid Claim or derived from the data that you have entered.

Some Indicator details are required to be entered manually. In this instance, please select the ‘**Edit**’ button at the bottom of the screen. The Indicator details will become available for editing and will be shown on a separate screen as below:

3025	SO2.2 - Individuals receiving support	Black and Minority Ethnic group	No	<input type="text" value="0"/>	<input type="text" value="0"/>
3025	SO2.2 - Individuals receiving support	Disabled	Yes	<input type="text" value="0"/>	<input type="text" value="0"/>
3025	SO2.2 - Individuals receiving support	Disabled	No	<input type="text" value="0"/>	<input type="text" value="0"/>
3209	SO2.2 - Number of new enterprises supported			<input type="text" value="0"/>	<input type="text" value="4,000"/>
3214	SO2.2 - Enterprises adopting or improving equality and diversity strategies and monitoring systems			<input type="text" value="0"/>	<input type="text" value="1,000"/>
3219	SO2.2 - Enterprises adopting or improving sustainable development strategies and monitoring systems			<input type="text" value="0"/>	<input type="text" value="1,000"/>

Against the top row for each indicator (i.e. the row with no category or criteria), enter the overall total ‘**Cumulative Achievement To Date**’.

You will also be required to break down this Cumulative Achievement To Date at *Category* and *Criteria* level, such that the sum of each Criteria entry for a specific Category equals the overall Achievement To Date.

Where you have entered details of Cumulative Achievement To Date at Criteria level, these must also be reflected in the **‘Projected Final Achievement’** column at Criteria level. However, targets which are **yet to be achieved** are not required to be broken down at criteria level, and need only be shown only in the top row (overall achievement) for each indicator (**unless** criteria breakdowns are recorded in the approved Delivery Profile).

For those fields which are greyed out you will be required to submit completed version of the ‘Participant and Enterprise’ spreadsheet which can be downloaded from the WEFO website. Once uploaded, the submitted Indicator information will pre-populate the greyed out fields ready for validation.

Basic Details Simplified Costs Expenditure Income Transactions - Participants and Enterprises Indicator Details Validation Failures Claim Documents

Participants and Enterprises

Case Id	90755	Claim Period	2016/01
Case Name	Regeneration (EW)	Claim Status	Invited
Sponsor Name	UAT-WG - Department for Econorr	Claim Validation Status	In Progress
Last Validated		Currency	GBP

Participants and Enterprises Files

There are no files for this claim.

File Type

- ESF Participants
- ERDF Enterprises
- ESF Enterprises
- RDP Enterprises
- RDP Participant

In the following Example (Example 1), although the overall number of Participants of 171,000 is correct, the ‘Cumulative Achievement To Date’ (15 in Male, 50 in Female) have not been reflected in the ‘Projected Final Achievement Column’.

Example 1: Incorrect X

Edit Indicator Details

Case Id	<input type="text" value="90755"/>	Claim Period	<input type="text" value="2016/01"/>
Case Name	<input type="text" value="Regeneration (EW)"/>	Claim Status	<input type="text" value="Invited"/>
Sponsor Name	<input type="text" value="UAT-WG - Department for Econorr"/>	Claim Validation Status	<input type="text" value="In Progress"/>
Last Validated	<input type="text"/>	Currency	<input type="text" value="GBP"/>

Indicator	Indicator	Category	Criteria	Cumulative Achievement To Date	Projected Final Achievement
3025	SO2.2 - Individuals receiving support			<input type="text" value="150"/>	<input type="text" value="171,000"/>
3025	SO2.2 - Individuals receiving support	Gender	Male	<input type="text" value="15"/>	<input type="text" value="0"/>
3025	SO2.2 - Individuals receiving support	Gender	Female	<input type="text" value="50"/>	<input type="text" value="0"/>
3025	SO2.2 - Individuals receiving support	Black and Minority Ethnic group	Yes	<input type="text" value="20"/>	<input type="text" value="0"/>
3025	SO2.2 - Individuals receiving support	Black and Minority Ethnic group	No	<input type="text" value="15"/>	<input type="text" value="0"/>
3025	SO2.2 - Individuals receiving support	Disabled	Yes	<input type="text" value="10"/>	<input type="text" value="0"/>

In this Example (Example 2), the 'Projected Final Achievement' is displayed correctly – the 'Cumulative Achievement to Date' of 150 is shown at Criteria level in the 'Projected Final Achievement' column, but the remaining target of 170,850 which has yet to be achieved is included in the overall 'Projected Final Achievement' of 171,000 and is **not** required to be displayed at Criteria level.

Example 2: Correct ✓

Case Id	<input type="text" value="90755"/>	Claim Period	<input type="text" value="2016/01"/>
Case Name	<input type="text" value="Regeneration (EW)"/>	Claim Status	<input type="text" value="Invited"/>
Sponsor Name	<input type="text" value="UAT-WG - Department for Econorr"/>	Claim Validation Status	<input type="text" value="In Progress"/>
Last Validated	<input type="text"/>	Currency	<input type="text" value="GBP"/>

Indicator	Indicator	Category	Criteria	Cumulative Achievement To Date	Projected Final Achievement
3025	SO2.2 - Individuals receiving support			<input type="text" value="150"/>	<input type="text" value="171,000"/>
3025	SO2.2 - Individuals receiving support	Gender	Male	<input type="text" value="15"/>	<input type="text" value="15"/>
3025	SO2.2 - Individuals receiving support	Gender	Female	<input type="text" value="50"/>	<input type="text" value="50"/>
3025	SO2.2 - Individuals receiving support	Black and Minority Ethnic group	Yes	<input type="text" value="20"/>	<input type="text" value="20"/>
3025	SO2.2 - Individuals receiving support	Black and Minority Ethnic group	No	<input type="text" value="15"/>	<input type="text" value="15"/>
3025	SO2.2 - Individuals receiving support	Disabled	Yes	<input type="text" value="10"/>	<input type="text" value="10"/>

Once all figures have been entered correctly, please check the **‘Validate Indicator Data’** box and **‘Save’** the information entered. Once you have saved successfully, click on the **‘Exit’** button to return to the Indicators screen. The information you have entered will be displayed along with the calculated variances. The **‘Variance To Date’** will show the percentage difference between the **‘Cumulative Achievement To Date’** and the **‘Delivery Profile Target To Date’**. The **‘Total Variance’** will show the percentage difference between the latest **‘Projected Final Achievement’** and the **‘Approved Final Achievement from Delivery Profile’**.

9.1 Cross Fund Flexibility

Where Cross Fund Flexibility has been approved in respect of an Operation (i.e. where an ERDF Operation has an element of ESF funding applied to it, and vice versa), the Approved level of cross fund expenditure will be pre-populated in the Indicators section. You will be required to enter the actual value of Cross Fund expenditure to the claim period which must not exceed that Approved. If you have any queries regarding the Approved level of Cross Fund Flexibility, please contact the Lead Payments Officer prior to submitting your claim form.

10. Validation Failures

Before the claim can be submitted to WEFO, the 'Claim Validation Status' must be **Valid**.

In order for a claim to become '**Valid**' the data entered must pass a series of validation rules. You may choose to validate the claim at any time by selecting the '**Validate**' button at the bottom of the screen. Validation rules for each screen/ tab will only run when you have checked the validation box within the edit view of that screen/ tab. If validation rules are breached a message will appear in a message box below the header of the relevant screen. A summary of all messages will also appear in the 'Validation Failures' tab. You may find it easier and more manageable to validate the data entered on each tab in turn as you complete the claim. In this way, you will be able to address any errors as they occur.

For ease of use all validation rules have also been grouped by a number of rule-sets. Rules relating to incorrect or entered data will be displayed first and will need to be addressed before any other rule-sets will run.

Please remember that you can validate the data entered onto your claim at any stage of the Claim Enter process by selecting the 'Validate' button at the bottom of any claim screen. Validation messages will appear *both* below the header of the claim screen *and* on the Validation Failures tab. By navigating to the Validation Failures tab, you will be able to view a checklist summary of **all** the validation failure messages relevant to your claim. If you have already chosen to '**Validate**' any of the claim screens in turn after entering data onto each tab, the Validation Failures screen may already display validation failure messages when you navigate to it.

The validation messages appear on this screen in a check list format, and are shown in order of the claim screen ('Page') to which they relate.

There are two types of validation rules/ messages:

Type 1

The first type relates to data that has been entered incorrectly and must be re-entered or corrected before the claim can become valid:

Example 1 - Eligible income next claim period cannot be less than to date.

Validation Failures

Case Id	90857	Claim Period	2016/09
Case Name	UAT-Social Business Wales East v	Claim Status	Invited
Sponsor Name	UAT-Wales Co operative Centre	Claim Validation Status	Invalid
Last Validated	31/10/2016 13:26	Currency	GBP

Page	Message	Type	Explanation Supplied
Expenditure	[Actual] [Marketing & Promotion] [Advertising & Promotion] [Revenue] Ineligible expenditure: to date cannot exceed total forecast	Message	N/A

Type 2

The second type relates to data that is missing or comparisons against the delivery profile data and data supplied on the last paid claim. Where these validation failures occur you will be asked to provide an explanation alongside the message:

Example 1 An indicator category exceeds the approved tolerance.

Validation Failures

Case Id	90755	Claim Period	2016/01
Case Name	Regeneration (EW)	Claim Status	Invited
Sponsor Name	UAT-WG - Department for Econom	Claim Validation Status	Invalid
Last Validated	11/11/2016 08:32	Currency	GBP

Save was successful

Page	Message	Type	Explanation Supplied	Edit
Indicator	[3025] Projected final achievement is less than approved target - explanation required	Indicator	No	Edit
Indicator	[3025] Achievement to date - tolerance breached - explanation required	Indicator	No	Edit

In the above example, the data entered for the Indicator has breached the assigned tolerance.

To navigate to the 'Page' to which this message relates, select the 'Page' hyperlink to the left of the message.

The relevant screen will be displayed.

Indicator Details

Case Id	90755	Claim Period	2016/01
Case Name	Regeneration (EW)	Claim Status	Invited
Sponsor Name	UAT-WG - Department for Econom	Claim Validation Status	Invalid
Last Validated	11/11/2016 08:32	Currency	GBP

[3025] Projected final achievement is less than approved target - explanation required
 [3025] Achievement to date - tolerance breached - explanation required

Indicator Code	Indicator	Indicator Type	Key	Category	Criteria	Achievement Last Claim	Cumulative Achievement To Date	Delivery Profile Target To Date	Variance To Date (%)	Approved Final Achievement From Delivery Profile	Projected Final Achievement	Total Variance (%)
3025	SO2.2 - Individuals receiving support	Output	Yes			0	0	4,875	-100	45,000	0	-100

In the example shown, the Cumulative Achievement To Date is 5000, and the Delivery Profile Target To Date entered is 40,540. This shows a 88% variance from the approved Delivery Profile.

You should first check that the amount has been entered correctly.

If it has been entered **incorrectly**, amend the figure by choosing to **'Edit'** this screen.

If the figure has been entered **correctly**, you will be required to provide an explanation for the breach of tolerance.

To do this, navigate back to the **'Validation Failures'** screen by selecting the **'Validation Failures'** tab.

The validation failures screen will be displayed showing the validation failure messages.

You will be required to provide an explanation for each validation failure. To do this, select the 'Edit' button which is located to the far right hand of each Message.

The 'Submitters Comment' box for the Message will appear into which you will need to enter an explanation for the validation failure. Enter your explanation then select the 'Update' button.

NB: A maximum of 500 characters can be entered in the comments box.

Validation Failures

Case Id	90755	Claim Period	2016/01
Case Name	Regeneration (EW)	Claim Status	Invited
Sponsor Name	UAT-WG - Department for Econom	Claim Validation Status	Invalid
Last Validated	11/11/2016 08:32	Currency	GBP

Page	Message	Submitters Comments
Indicator	[3025] Projected final achievement is less than approved target - explanation required	<div style="border: 1px solid #ccc; height: 30px; width: 100%;"></div> <div style="text-align: right;"> <input type="button" value="Update"/> <input type="button" value="Close"/> </div>

The comments box will disappear and the 'Explanation Supplied' column will change from 'No' to 'Yes'.

You should then choose to **'Validate'** the claim.

The system will perform a further set of validation checks whereby data is missing or incomplete and additional validation failure messages may appear, for example:

'Actual Expenditure Start Date Required on First Claim'

In order to enter/ correct this information, you can navigate to the relevant claim screen by selecting the 'Page' hyperlink to the left of the Message. In this example, you would need to select the 'Basic Details' link. The Basic Details screen is displayed showing the validation failure messages. You will need to make the necessary amendments to the Basic Details screen and **'Save'** the changes.

The confirmation message will be displayed. You should then select **'Back'**, followed by the **'Validation Failures'** tab.

The Validation Failures screen is displayed. Note: **'The Claim Validation Status'** is **Invalid**.

You will need to select the **'Validate'** button. When validation failures have been corrected the message will disappear, unless an explanation has been provided. The system performs the background validation checks and recognises that the Validation Failures have been addressed, and the **'Claim Validation Status'** changes to **'Valid'** and the claim is ready to be submitted to WEFO.

11. Payment Summary

When the claim has been validated and the Claim Validation Status is **'Valid'**, the Payment Summary tab will be displayed showing your Financial Support entitlement.

The Payment Summary is a *read only* screen and the upper part of this screen will display the following **Approved Values** (Capital and/ or Revenue) for the Operation:

- **Approved Intervention Rate (%)**
- **Total Approved Grant**
- **Grant Approved This Period**
- **Eligible Expenditure Approved**
- **Eligible Income Approved**

The main part of the Payment Summary screen is the **Calculation Summary**. The information presented is split into *Submitted* and *Processed* values. The *Submitted* values are calculated using the figures provided on the claim and figures from previous claims. The *Processed* values will not be displayed until the claim has been submitted to WEFO and authorised for Payment. All calculations are split by capital and revenue.

[Basic Details](#)
[Simplified Costs](#)
[Expenditure](#)
[Income](#)
[Transactions](#)
[Participants and Enterprises](#)
[Indicator Details](#)
[Payment Summary](#)
[Validation Failures](#)
[Claim Documents](#)

Payment Summary

Case Id: 90755

Case Name: Regeneration (EW)

Sponsor Name: UAT-WG - Department for Econorr

Last Validated: 11/11/2016 09:16

Claim Period: 2016/01

Claim Status: Invited

Claim Validation Status: Valid

Currency: GBP

Approved Values [Calculation Summary](#) [Messages](#)

Approved Values	Submitted			Processed		
	Capital	Revenue	Total	Capital	Revenue	Total
Approved Intervention Rate (%)		59.999987	59.999987			
Total Approved Grant		6,199,870.00	6,199,870.00			
Grant Approved This Period		1,473,616.00	1,473,616.00			
Eligible Expenditure Approved		10,333,119.00	10,333,119.00			
Eligible Income Approved		4,133,249.00	4,133,249.00			

Calculation Summary	Submitted			Processed		
	Capital	Revenue	Total	Capital	Revenue	Total
Cumulative Eligible Expenditure To Date		0.00	0.00			
Cumulative Eligible Income To Date		0.00	0.00			
Grant Entitlement To Date (A)		0.00	0.00			
Paid To Date (B)						
Grant Due - This Claim Period (C = A - B)		0.00	0.00			
Advance - Next Claim Period (D)	N/A	N/A	N/A	N/A	N/A	N/A
Grant Due - Including Advance (C + D)	N/A	N/A	N/A	N/A	N/A	N/A
Grant Entitlement After Retention		0.00	0.00			
Amount To Be Recovered						
Adjusted Amount To Pay						
Amount To Pay						

The *Calculation Summary* displays the following:

Cumulative Eligible Expenditure to date – pre-populated with information provided on the *Expenditure* page of the claim.

Cumulative Eligible Income to date – pre-populated with information provided on the *Income* page of the claim.

Grant Entitlement to Date –

- **Rate:** pre-populated with the *Approved Intervention Rate (%)* applied to the *Cumulative Eligible Expenditure to Date*.
- **Need:** pre-populated with the difference between the *Cumulative Eligible Expenditure to Date* and the *Cumulative Eligible Income to Date*.

Paid To Date – pre-populated with the amount of Financial Support already paid as a result of previous claims (or blank if no Financial Support has yet been paid).

Grant Due – This Claim Period – pre-populated with the *Grant Entitlement to Date* less any Financial Support *Paid To Date*.

Advance – Next Claim Period –

- **Rate:** pre-populated with the *Approved Intervention Rate (%)* applied to the *Next Period Eligible Expenditure* (displayed as N/A for Operations paid in Arrears).
- **Need:** pre-populated with the difference between the *Cumulative Eligible Expenditure Next Period* and the *Cumulative Eligible Income Next Period* (displayed as N/A for Operations paid in Arrears).

Grant Due – Including Advance – pre-populated with the sum of the Financial Support/*Grant Due – This Claim Period* and the *Advance – Next Claim Period*.

Grant Entitlement After Retention – pre-populated with the *Grant Due – Including Advance less* any retention. **This is the amount of Financial Support that you will be paid based on the values you have entered for this claim (subject to any adjustments by WEFO).**

NB: WEFO will retain 10% of the Total Approved Grant (unless specified otherwise in the Delivery Profile) until the Operation has been completed to WEFO's satisfaction, a satisfactory final claim has been provided to WEFO and all claim verification checks have been completed. The final claim form must be submitted to WEFO within 3 weeks of the Financial Completion Date.

Where an Operation underspends, Financial Support will be reduced accordingly and retention will apply to 10% of the re-calculated grant due.

Adjusted Amount to Pay – This row will be blank for *Submitted* values. When the claim has been processed, should WEFO Payments need to adjust the payment for any reason the amended figure will be displayed in the *Processed* column. You will be made fully aware of any payment adjustments that WEFO may make and the reasons for them.

Amount to Pay – This row will be blank for *Submitted* values. When the claim has been authorised for payment by WEFO, the *Processed* values will pre-populate with **either** the *Grant Entitlement After Retention* **or** the *Adjusted Amount to Pay* (where WEFO has made an adjustment to the payment).

The lower part of the Payment Summary screen is the **Messages** box. If the Grant Due on the claim is capped, the explanation for this will appear in the *Submitted* column. The Messages box will also alert you to whether your Financial Support entitlement has hit retention based on the information provided in the claim.

11.1 Submission of Claim to WEFO

At the bottom of the Payment Summary screen is the 'Submit To WEFO' button which enables you to submit your claim form to WEFO.

I confirm, to the best of my knowledge, that all the details in this form are correct. I also confirm that the expenditure declared has been defrayed (paid out) on eligible activities in relation to the project. I confirm that I have adhered to the [User Terms and Conditions](#) and all applicable WEFO terms, guidelines and requirements that may apply to the content or subject matter of this form.

Submit To Wefo

Before choosing to submit your claim, you must place a tick in the disclaimer check box in order to confirm that the details provided are correct and that the expenditure declared has been defrayed on eligible activities in relation to the Operation.

NB: Only a nominated 'Claim Submitter' will have the ability to submit the claim. Users that are not set up in this role who try to submit the claim will get an error message and the claim will not be submitted successfully. See [section 3.1](#) for more details on setting up Claim Contacts.

When you have submitted your claim the system will display the Claim Summary screen. From this screen, you will see that the status of the claim which has been submitted is now displayed as 'In Progress'.

11.2 Claim Form Report

Once your claim has been submitted to WEFO you will be provided with a report of the information that you have submitted. This will be in the form of a PDF document that you will be able to print or store electronically. This report will be made available online, see section 14 for further details.

12. Submit Claim Document

You must submit a Progress Report with each claim form; otherwise payment will be withheld (see [Annex 1](#) and [2](#)).

To submit additional documents with the claim form, select the 'Claim Document' tab.

Submit Document

To submit a document please select the type of document and click next - Only documents less than 13 MB in size will be accepted.

Document Type *

The Claim Document screen is displayed. Use the drop down menu list to select the Document Type you want to submit.

When you have selected the Document Type, choose '**Next**'.

The 'Submit Document – Enter Document Details' screen will be displayed. You will need to enter the **Document Title** (Mandatory) and any **Comments** you wish to add (Optional).

Note: When entering the Document Title, you must adhere to the WEFO Naming Protocol for Electronic Documents. Documents must be named in accordance with the following principle:

c(CaseID)(DocumentType)(ClaimPeriod)

e.g. **c60695ProgressReportJun2008,**
c60695ClaimEvidenceJul2008.

When you have entered the Document Title, please select '**Next**'.

[Basic Details](#) [Simplified Costs](#) [Expenditure](#) [Income](#) [Transactions](#) [Participants and Enterprises](#) [Indicator Details](#) [Payment Summary](#) [Validation Failures](#) [Claim Documents](#)

Submit Document

To submit a document please select the type of document and click next - Only documents less than 13 MB in size will be accepted.

Document Type *

Document Title *

Comments

The 'Submit Document – Find Document' screen is displayed. Please select '**Browse**' to choose the document you wish to submit.

The 'Choose File' window will open.
Choose the file you wish to add and select '**Open**'.

The selected document will upload into the 'Document' field.

Next, choose to '**Submit**' your document.

The '**Submit Document – Document Submitted**' screen will be displayed.

Then select '**OK**'. The Submit Document screen will be displayed.

13. Checking the Progress of a Claim

When a claim has been submitted the Beneficiary can check its progress at any time.

To do this, navigate to the WEFO Online 'Home Page' and use the 'Claims Summary' link to select the case (in the status of 'Active' i.e. Approved) about which you wish to enquire.

Period	Claim Number	Claim Type	Claim Status	Return By Date	Claim Returned	Amount Claimed	Amount Paid	Date Paid	Audit Required	Audit Return By Date
2016/01	1035280	Financial	In Progress	04/04/2016	11/11/2016	0.00			Not Required	
2016/03	1035282	Financial	Invited	27/04/2016					Not Required	
2016/06	1035285	Financial	Invited	21/07/2016					Not Required	
2016/09	1035288	Financial	Invited	21/10/2016					Not Required	

The Claims Summary screen will be displayed showing the updated claim details.

Note: Depending on which stage of the claim process a claim is at, the 'Claim Status' will show either 'Invited', 'In Progress', 'Awaiting Payment', 'Paid' or 'Cancelled' (N.B. although WEFO Payments reserve the right to 'Cancel' a claim, this would only be applied in exceptional circumstances should the need arise).

When the claim has been authorised for payment by WEFO Payments (usually within 28 days of receipt), the 'Claim Status' will change to 'Awaiting Payment' and the 'Amount Paid' and 'Date Paid' will be populated. Once the payment has been made the status will change to 'Paid'.

14. Viewing Claim Level Documents

Documents relating to the claim will be available to view online at any time. The types of documents available online include:

- Claim Report – pdf version of claim form submitted
- Transaction list – submitted with claim
- Progress Report – submitted with claim
- Payment letter – notification from WEFO of payment and details of transactions selected for claim verification checks
- Claim Report Processed Values – pdf version of the processed claim
- Claim Adjustment Report – pdf of any adjustments to the claim made during processing

Documents available online can be viewed in the 'Claim Documents' tab available on each online claim.

15. Operation Closure

Operation Closure must be undertaken in collaboration with your WEFO Project Development Officer (PDO) who will advise you on the core closure requirements for your Operation. Support can also be sought from WEFO Payments.

Progress Report

A Progress Report must be supplied with every claim form submitted. Failure to submit this information will result in Financial Support being withheld.

The Progress Report template can be found on the WEFO website and will need to be submitted with the claim via the 'Submit Claim Document' (see section 12 of this guidance).

Section 1 – Progress Report

At this section, please describe progress made on the Operation and achievements to date together with an indication of future activity. Please also use this section to highlight any difficulties being encountered on the Operation and how they are being addressed.

Section 2 – Outstanding Actions

If applicable, please use this section to respond to any issues raised by WEFO Payments in the payment letter for your previous claim form.

Section 3 - Publicity

Please provide details of how this project has been publicised in accordance with WEFO guidelines, EC Regulation 1303/2013 and Commission Implementing Regulation (EU) No 821/2014 which set out the rules applying to information and publicity measures to be carried out by Beneficiaries receiving assistance from the Structural Funds.

The aims of the rules are to ensure that adequate publicity is given to the Operation with a view to:

- a) making potential beneficiaries and trade organisations aware of the opportunities afforded to it; and
- b) Making the general public aware of the role-played by the European Union in relation to the Operation.

For further information please see section 22 of your funding agreement.

Section 4 - Special Conditions

If applicable, please use this Section to provide progress against any special conditions with which the Operation and/ or the Lead Beneficiary must comply, details of which are contained in Schedule 6 of the funding agreement. Please note that failure to report progress and/ or meet any special conditions will result in suspension and possibly clawback of Financial Support.

Section 5 - Assets

Use this section to provide the serial number of any Assets acquired that are included in Eligible Expenditure claimed. Refer to the Funding Agreement letter (section 14) for further details on this.

Transaction Lists

A transaction list must be supplied with every claim form submitted. Failure to submit this information will result in payments of Financial Support being withheld.

Each invited claim will generate an expenditure transaction list and an income list available in both Welsh and English. This is an excel spreadsheet set up with the categories of expenditure and income relevant to your Operation.

You will need to use this Schedule to list all invoices/ transactions relating to the expenditure and income contained in each claim. The type of Expenditure and Income (Actual or In Kind), Expenditure Category and Sub-Category **must** correspond with the delivery profile as closely as possible.

Both the expenditure and income lists must be submitted via the 'Transactions' tab. If there are any errors with the lists, these will be highlighted as an error message and will correspond to the row/column in question. Once all errors have been cleared, you will need to click 'Submit' after uploading.

It is possible to upload multiple transactions lists in conjunction with one another and conversely to remove them. All transaction lists have to be uploaded as a .csv (comma delimited) file.

Tip: Work on the transaction list whilst it is in the standard excel format. Only save to .csv once you are happy with the document. It is also advisable not to change any of the formatting or information in pre-populated fields on either of the spreadsheets as this can cause errors when uploading.

A completed example can be obtained from the WEFO Payments Team.

Expenditure List

The Expenditure List must contain one row for **each** invoice/ transaction that you have included in the claim form to be submitted to WEFO. Further guidance on each section of the list is given below:

Column Heading	Guidance
Expenditure Type	The expenditure type of the invoice/ transaction; the types available for selection will depend on what has been agreed in the approved Delivery Profile – either 'Actual', 'In Kind', 'Procurement' or 'Simplified Cost'.
Capital or Revenue	Whether the invoice/ transaction is a Capital/ Revenue cost.
Agreed Category of Expenditure	The Category of expenditure that the invoice/ transaction relates to. This list will only contain those categories of expenditure that have been

		approved in the Delivery Profile for this Operation.
Agreed Sub-category of Expenditure		The Sub-category of expenditure that the invoice/ transaction relates to. This list will only contain those sub-categories of expenditure relevant to the Category of expenditure that has already been selected.
Beneficiary / Co-Beneficiary		The name of the Beneficiary (Lead or Co-Beneficiary) claiming the costs of the goods or services from the Operation.
PAYEE		The supplier of the goods or services; or Staff/ Participant name.
PAYEE / CRN Reference		The invoice/ transaction reference number (<i>mandatory</i>); <i>or</i> Staff/ participant reference number (<i>optional</i>); <i>or</i> The unique identifier of the financial Beneficiary receiving Financial Support (<i>aid schemes only</i>) [CRN reference for AF&M]
Procured Contract Reference / Project Reference		Where 'Expenditure Type' = 'Procurement', the Procured Contract Reference from WEFO Online (NOTE: Expenditure can only be claimed if the Procured Contract details have already been entered onto WEFO Online); or The project reference number of the grant scheme being administered by the financial Beneficiary (<i>aid schemes only</i>);
Invoice / Document Date		Invoice/ Document Date (mandatory except where Expenditure Type = Simplified Cost)
Description of Goods or Services		Brief description of the nature of the expenditure being claimed (mandatory except where Expenditure Type = Simplified Cost)
Defrayment Date of Transaction		The date on which the invoice/ transaction was <i>paid</i> i.e. the date on which the amount cleared the Lead Beneficiary's or Joint beneficiary's bank account. (mandatory except where Expenditure Type = Simplified Cost)
SIMPLIFIED COST OPTION	Type of Option	The type of Simplified Cost option which has been agreed for the Operation; the types available for selection will depend on what has been agreed in the approved Delivery Profile.
	Rate £ / %	The unit cost/ flat rate for the Simplified Cost Option agreed in the approved Delivery Profile.
	Units claimed / Eligible Expenditure	The number of units being claimed; or The total value of the eligible expenditure on which the flat rate calculation is based.
	Month	The calendar month for which expenditure being claimed on a unit cost

		basis relates to. (Mandatory only for expenditure being claimed on a unit cost basis)
Invoice / Transaction Amount		The total amount of the invoice/ transaction. This may differ from the 'Gross Amount Claimed' where an invoice includes expenditure not related to the Operation. (Mandatory except where Expenditure Type = Simplified Cost)
Gross Amount Claimed		The total amount of the invoice/ transaction relevant to your Structural Funds Operation (NB: Recoverable VAT must be deducted from this amount); or The total value of the expenditure claimed as a result of the Simplified Cost calculation.
Ineligible Amount		The amount (if any) of the invoice/ transaction which, although relevant to your Structural Funds Operation, is deemed ineligible.
Eligible Amount		This is a calculated amount (i.e. Gross Amount Claimed less Ineligible Amount Claimed) and will reflect the amount of the invoice transaction which is deemed eligible or the total value of the expenditure claimed on a Simplified Cost basis.
Comments		Please use this section to provide an explanation for any negative entries in the Gross Amount Claimed, Ineligible Amount or Eligible Amount columns.

Income List

The Income list must contain one row for each Income/ Match Funding amount that you have included in the claim form to be submitted to WEFO. Further guidance on each section of the list is given below:

Column Heading	Guidance
Income Type Actual / In Kind	The Income type - the types available for selection will depend on what has been agreed in the approved Delivery Profile – either 'Actual' or 'In Kind'.
Capital or Revenue	Whether the Income is Capital/ Revenue.
Source / Organisation	The Source/ Organisation that has provided the Income. This list will only contain those organisations that have been approved in the approved Delivery Profile for this Operation.

Document Reference	Income Document reference number.
Date Received	The date on which the Income was received i.e. the date on which the amount reached the Lead Beneficiary's or Third Party's bank account.
Gross Income	The total amount of Income received for this transaction, i.e. the amount included within 'Gross Cumulative Income To Date' on the claim to be submitted to WEFO.
Ineligible Income	The amount (if any) of the income which is deemed ineligible, i.e. the amount included within 'Ineligible Cumulative Income To Date' on the claim to be submitted to WEFO.
Eligible Income	This is a calculated amount (Gross Income less Ineligible Income) and will reflect the amount of the income which is deemed eligible, i.e. the amount included within 'Eligible Cumulative Income To Date' on the claim to be submitted to WEFO.

Additional Notes – Regarding Transaction Lists

- Only **period** transaction lists are acceptable.
- Where Match Funding has been provided by the Lead Beneficiary you are not required to record receipt on the income section of the transaction list. However any match funding received from other Beneficiaries/ Organisations must be recorded.
- Where procurement has been undertaken to source delivery partners , the Lead Beneficiary is only required to retain the invoices from that deliverer which covers the work that they have carried out, i.e. where goods/ services have been tendered and payments have been made in accordance with the contractual obligations following the public procurement the expenditure checks can be limited to the invoice from the supplier and associated evidence of defrayment and controls to ensure the contract has been adequately fulfilled prior to defrayment.
- For all expenditure being claimed (except where Expenditure Type = Simplified Costs), Transaction List must contain a payment date for each invoice/ transaction **(i.e. the date on which the amount cleared the Lead Beneficiary's or Joint Beneficiary's bank account.)** In **exceptional cases** where Lead Beneficiary's financial systems do not readily identify payment dates, WEFO will accept:
 - (i) Transaction reconciliation dates with the bank statements to confirm payment. **The authorisation dates of the invoices are not acceptable;** and
 - (ii) For **cheque transactions only**, the date that the transaction was recorded in the Operation ledgers.

- For expenditure being claimed on a Simplified Cost basis, a payment date is not required but you will need to provide the claim period (i.e. month) to which the expenditure claimed relates.
- It is the responsibility of Lead Beneficiaries to ensure that all expenditure has been defrayed at the time of claiming and the claim process requires the Claims Submitter to check (tick) the WEFO on-line claim declaration confirming that this is the case. Where reconciliation or ledger dates are used, Lead Beneficiaries must ensure that full audit trails are in place so that payment dates are subsequently available for EC and WEFO auditors to verify defrayment prior to submission of the claim. Only defrayed expenditure that occurs prior to the period end date can be included in the both the transaction list and claim.
- It is permissible for the Lead Beneficiary to include in a WEFO claim eligible Operational expenditure that has been defrayed by Joint Beneficiaries before they pay out grant to these third parties. However, the Lead Beneficiary must have processes in place to ensure that they are in receipt of transaction lists and/ or signed claims confirming defrayment. These lists/ claims should then be checked by the Lead Beneficiary to identify any ineligible expenditure items – if ineligible expenditure is identified it should be removed from the claim to WEFO. It would then be expected that the payments be made as soon as possible after receipt of Financial Support payment from WEFO and evidence of these payments between Lead Beneficiary and Joint Beneficiary should be provided with subsequent claim transaction lists.
- Any adjustments made during the claims process must be reflected on the transaction list for the claim period during which that adjustment was made. The adjustment must be recorded as a negative/ positive value (dependent on type of adjustment) along with a description of the adjustment. The required adjustments will be detailed within the claim payment letter that is made available on WEFO online once the claim has been authorised. Where adjustments have been made, Operations are required to submit a revised Transaction List which reflects these adjustments. The revised Transaction List must be submitted within two weeks of the date of the payment letter.

Negative Values in a Transaction List

- Any negative values in a Transaction List **must** be supported by an explanation in the 'Comments' column. This will enable WEFO to determine the correct course of action for the adjustments.

Exceptions

- Any negatives in the gross or eligible columns of a transaction list that relate to **transfers between sub-categories** may be allowed. However, where a significant number of adjustments/ negatives are present, this may be indicative of poor financial management and control and may need to be investigated further by WEFO.

- **Refunds** or **credit notes** must be easily identifiable with adequate descriptions supplied within the 'Comments' column of transaction lists. Where these are not easily identifiable, WEFO Payments Team will be in contact and will request further information to establish the rationale for the minus value.
- Where an agreement exists between a Beneficiary and WEFO enabling **overheads to be temporarily declared** on budgeted/ estimated costs, the adjustments made – at least annually - when the actual costs are identified may be accepted. Any adjustment, be it an over claim or under claim is **not classed as an irregularity**, as it is following procedures set down and agreed by WEFO.

Substitution

The Eligibility Rules and Conditions for the 2014-20 Programmes (Section 3 - Substitution of ineligible expenditure) explain the rules related to replacement of ineligible expenditure by Beneficiaries (the 'substitution' rule):

'In accordance with Article 143 of Regulation 1303/2013, where expenditure declared by an Operation is subsequently found to be ineligible and this is detected after payment of EU support from WEFO to the Beneficiary, the Operation cannot replace the ineligible expenditure with additional eligible expenditure. To clarify, the total eligible expenditure approved by WEFO for the Operation is permanently reduced by the amount of the irregular expenditure.

However, in cases where a Beneficiary voluntarily informs WEFO of potential ineligible expenditure already declared, paid and declared to the European Commission, the Operation may be permitted to declare replacement expenditure so that the total eligible expenditure for the Operation is unaffected. WEFO will advise on each individual case'

These rules may have an impact on the way a Beneficiary wishes to treat specific items of expenditure. This note provides additional information which will assist in understanding how these changes may affect an Operation, why WEFO has taken a specific decision on a treatment of ineligible expenditure and how this should be presented in a claim and transaction list.

Scenario 1

A claim has been submitted to WEFO for consideration and the **Beneficiary subsequently informs** the Payments Team that they have identified errors in that claim period, and would like to remove/ amend the transactions concerned.

Where a claim has not been paid, and WEFO has not raised any issues with the affected transactions, the Beneficiary will be required to submit a revised transaction list which reflects the amendments / corrections to be considered by WEFO.

To clarify, this flexibility to amend the payments transaction list is not available if the Lead Beneficiary has been notified that WEFO requires the sight of supporting documentation for the specific transactions in question.

Upon receipt of the revised transaction list, WEFO Payments Team will adjust the relevant columns of a claim accordingly.

Where a claim has been processed and paid out by WEFO, the costs must remain in the gross columns, and the Beneficiary must record the amounts within the ineligible columns of the next claim form and transaction list to be submitted to WEFO in the subsequent claim period.

In this scenario, as the Beneficiary has voluntarily reported the error, then the Beneficiary is permitted to increase the gross forecast expenditure for that particular sub category or transaction/s. The Beneficiary will also be able to increase the corresponding income line by the value of the ineligible expenditure i.e. amount of identified errors.

This expenditure and corresponding EU grant affected can be re-used by the Operation for eligible activity/ expenditure.

Scenario 2

Where WEFO, the European Funds Audit Team or EC auditors identify an error, which could include for example:

- Use of an incorrect apportionment methodology,
- Transposition of figures,
- Inclusion of recoverable VAT,
- Beneficiary unable to provide an adequate audit trail

WEFO Payments Team will adjust the '**ineligible expenditure to date**' columns and **possibly the income column where the match funder is known.**

The forecast **gross expenditure column will not be increased** to reflect the ineligible amount, although the forecast gross income column **must** be increased to **cover the loss of EU grant on the ineligible expenditure.**

Details of these adjustments will be contained within the relevant Payment Letter which will accompany the paid claim and a revised Transaction List must be submitted prior to submission of the next claim.

The amount identified will always be classified as **ineligible** for support via the structural funds and the amounts concerned cannot be re-used by the Operation.