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

Financial eCohesion Manual for ESF Beneficiaries

ESF Managing Authority

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Introduction

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

- Google Chrome v57+,
- Mozilla Firefox v53+,
- Internet Explorer 11 +,
- Safari 10+ 

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

This document also explains how to upload the required financial indicator templates, containing the transaction level data to support a Financial Declaration and the uploading of supporting documentation that may be required to complete the audit trail.

This manual replaces Part 2 of the earlier Guidance on the Completion of Financial Declarations from March 2018. It also updates the Annexes 4 and 5 which contain embedded links to the specific templates for each Activity.

Beneficiaries should familiarise themselves with the rules and regulations in the Guidance on the Completion of Financial Declarations from March 2018. All Guidance documents are available on www.esf.ie. Any scheme specific updates or revisions will be notified to the relevant IB/Beneficiary, while general updates or revisions will be notified to all users.
1. The eCohesion System Basics

1.1 To log into the eCohesion system, an eCohesion User should navigate to the eCohesion website, https://ecohesion.gov.ie where they will be presented with the following login screen:

Users then enter their User Name, Password and click on Log In. They will then be presented with their home page:

The home page above displays links to elements of the system which are of relevance to the eCohesion User concerned. For example, to the right hand-side are links to “My Declarations”, which are the Declarations that are with or assigned to the User, “My Operations/Projects” which are the ESF Operations the User is associated with, and “My Pending Finance/Performance Indicator Uploads”, which are the uploads created by the User which are currently in process.
On the left-hand side of the home page are two shortcut buttons for creating Declarations or uploading data, and a Knowledge Base of “How To” guides which describe how to undertake certain actions on the eCohesion system.

It should be noted that the home page is dynamically populated, so may appear differently for different Users, depending on their role on the eCohesion system, and the range of eCohesion elements they have access to.

You can navigate back to your Home Page at any time by clicking the ‘cube icon’ in the top-left corner of the screen:

![Cube Icon]

Of particular relevance to this manual is the “My Declarations” panel, where Users can quickly gain access to the Declarations for which they are currently responsible:

![My Declarations Panel]

1.2 Users should note that they should receive automatic emails from the eCohesion system to notify them of certain actions which have taken place on the system. For example, the Beneficiary Submitter (i.e. the User who created a Declaration), should receive emails when:

- a Declaration they created has been rejected by the Beneficiary Approver,
- a Declaration they created has been submitted to the IB, and
- a Declaration they created has been accepted or rejected by the IB.

Similarly, the Beneficiary Approver (i.e. the User who is tasked with approving Declarations created by a Beneficiary Submitter), should receive emails when:

- a Declaration has been submitted for their approval,
- a Declaration they approved has been accepted or rejected by the IB, and
- the IB has not acknowledged a Declaration 30 days after it was submitted to the IB.

If you are not receiving the emails outlined above, please contact the ESF Fund Administrator (ecohesion@education.gov.ie) so that any issues can be resolved.
2. Creating a Financial Declaration on the eCohesion System

Beneficiaries will make Financial Declarations to claim the ESF co-financing in respect of approved Operations under the PEIL. Beneficiaries will also make non-financial declarations detailing the relevant participant indicators recorded for the approved Operation and separate Procedures for the Submission of Non-Financial Declarations on the eCohesion IT System have been issued.

All Financial Declarations will be entered onto the eCohesion system and generally one Declaration should be made per Operation per financial year.

Please note there are 2 ways to create a Financial Declaration:
(a) From the Beneficiary’s homepage dashboard, as described in section 2.1; or
(b) From the Operational Record, as described in section 2.2.

*Note: (a) is the easiest and quickest way but (b) is useful for editing an already created declaration.*

The first step is to log onto the eCohesion system, as outlined in section 1 using the login details provided by the ESF Fund Administrator at https://ecohesion.gov.ie.

2.1 Creating a Financial Declaration from the main homepage dashboard

2.1.1 From the Beneficiary home page click on the ‘New Declaration’ button:
2.1.2 Select the relevant Operation/Project from the dropdown list under ‘Select Project’:

- Click ‘Select’ at top right hand corner of screen:

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

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

(a) Declaration Name:
Table 2.1 details the declaration names to be used by Beneficiaries when creating Financial Declarations. They all follow the format of:

**Fin- Activity-Beneficiary-Financial Year of Cost being Claimed-Number**

- The “Fin” at the start is to indicate that the declaration in question is a Financial Declaration.
- The Beneficiary should use the **Activity Reference**; “Activity” refers to the name of the Activity, e.g. Third Level Access, Youthreach, etc.
- “Beneficiary” refers to the name of the body submitting the Declaration, e.g. Trinity College Dublin, Cork Education and Training Board, etc.
- For Youthreach, which is claimed under 2 Priorities, the relevant AIP reference should also be included, as set out in the table.

*Note: If more than 1 financial declaration is being made for one year add “-2” e.g. Fin-DFESS-2018-2 for the second declaration. This situation will only arise where separate declarations are being submitted to distinguish expenditure in the NUTS 2 regions.*

<table>
<thead>
<tr>
<th>Activity</th>
<th>Declaration Title</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.1: ETB Training for the Unemployed</td>
<td>Fin-Training Unemployed-CDETB-2019</td>
</tr>
<tr>
<td>1.2: Springboard</td>
<td>Fin-Springboard-2019</td>
</tr>
<tr>
<td>1.3: ICT Skills Conversion</td>
<td>Fin-ICT Skills Conversion-2019</td>
</tr>
<tr>
<td>1.5: EU Intra Mobility</td>
<td>Fin-EU Intra Mobility-2019</td>
</tr>
<tr>
<td>2.1: Social Inclusion &amp; Community Activation Programme</td>
<td>Fin-SiCAP-ThDublinLCDC-2019</td>
</tr>
<tr>
<td>2.2: Youthreach</td>
<td>Fin-Youthreach-LMETB-2019-2.2</td>
</tr>
<tr>
<td>2.3: Garda Youth Diversion Projects</td>
<td>Fin-GYDP-2019</td>
</tr>
<tr>
<td>2.4: Young Persons Probation Projects</td>
<td>Fin-YPD-2019</td>
</tr>
<tr>
<td>2.6: Disability Activation Project</td>
<td>Fin-DACT-2019</td>
</tr>
<tr>
<td>2.7: Integration of Migrants</td>
<td>Fin-Migrants-2019</td>
</tr>
<tr>
<td>2.8: Tus Nua</td>
<td>Fin-Tus Nua-2019</td>
</tr>
<tr>
<td>2.9: Gender Equality</td>
<td>Fin-Gender Equality-2019</td>
</tr>
<tr>
<td>3.1: Third Level Access</td>
<td>Fin-TLA-UCD-2019</td>
</tr>
<tr>
<td>3.2: Back to Education Initiative</td>
<td>Fin-BTEI-CDETB-2019</td>
</tr>
<tr>
<td>3.3: Adult Literacy</td>
<td>Fin-Adult Literacy-CDET-2019</td>
</tr>
<tr>
<td>4.1: Back to Work Enterprise Allowance</td>
<td>Fin-BTWEA-2019</td>
</tr>
<tr>
<td>4.2: JobsPlus Incentive Scheme</td>
<td>Fin-JobsPlus-2019</td>
</tr>
<tr>
<td>4.5: Youthreach</td>
<td>Fin-Youthreach-CDET-2017-4.5</td>
</tr>
<tr>
<td>4.8: Community Training Centres</td>
<td>Fin-CTC-CDET-2019</td>
</tr>
<tr>
<td>4.9: Defence Forces Employment Support Scheme</td>
<td>Fin-DFESS-2019</td>
</tr>
<tr>
<td>4.10: Youth Employment Support Scheme</td>
<td>Fin-YES-2019</td>
</tr>
</tbody>
</table>

As the eCohesion system will auto generate names for the financial indicator uploads and the management verifications using the saved Financial Declaration name by adding add FI and MV as appropriate - eg Fin-Training Unemployed-CDET-2019 - FI ;Fin-Training Unemployed-CDET-2019 - MV - it is essential that the Financial Declaration is properly titled.
Next review/complete the Declaration’s Basic Information, click on the “Basic Info” tab:

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

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

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

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

Please enter the expected total ESF amount, which should match the total in the financial templates being uploaded. The system will alert users when these figures do not match.  

Tip: In order to avoid error due to rounding issues users should calculate the “Total Eligible Amount” using the SUM function (MS Excel) for each financial indicator upload. This figure (or combined if more than one upload in a financial declaration) should be entered as the “expected total ESF amount”.

When entering the declaration amounts, Beneficiaries are required to specify the split between BMW and SAE regions for the expected total amount. Most declarations will be in respect of a single region e.g. the region where the ETB/college/LCDC/service provider is located (with the exception of Operations which span both regions e.g. Louth Meath ETB, in which case the expenditure will be split by reference to the catchment area of the

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1 This warning alert may be the result of rounding issues.
Operation). In the case of the JobsPlus Activity, the region is determined by the location of the employment, while for the BTWEA scheme the region is determined by the participant’s location:

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

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

**European Social Fund**
(h) Under the “Beneficiary Person who will approve” field select the correct approver, if the appropriate user has not been automatically selected:

- if an incorrect user is listed, click on the dropdown arrow and select the “search and select…” option to choose the correct person:

Always consider whether the person indicated here is available to approve and if not find an alternative administrator to nominate as the approver.
Please note the Approver can no longer be changed once declaration is submitted to IB.

If the appropriate approver is not displayed under the dropdown menu, please contact the ESF Fund administrator at: ecohesion@education.gov.ie.

(i) When the relevant details have been entered, return to the “Basic Info” tab and click on the ‘Save’ button – at top right hand corner of screen:

The eCohesion system then displays a dialog box which indicates that a Declaration has been successfully created:

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

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

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

2.2.3 Or else by searching in the Operations tab:

2.2.4 Open the relevant Operation that a Declaration needs to be created for.

2.2.5 Scroll down the screen to find the Declaration subpanel. This will display all Declarations that currently exist for this Operation.

2.2.6 Click on the ‘+’ button to add/create a new Declaration:

2.2.7 Enter in the Declaration details as needed.
3. Adding Financial Indicators to a Declaration

Before uploading any financial information to the eCohesion System the Beneficiary must ensure that all appropriate verifications have been completed and that they are satisfied that all uploaded data is correct and the financial expenditure claimed in the Declaration is compliant with EU and national eligibility rules.

All documentation relevant to verifications should also be uploaded to the eCohesion system.

- Please see section 4; “Uploading Supporting Documentation to a Financial Declaration” for instruction.

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

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

Irrespective of which option users take, the headings (the top two rows) in the templates should not be modified under any circumstances. Having downloaded the relevant financial indicator template, the user should populate the template with the relevant data and save the file to a location on their PC. If using the MS Excel template, the user must first save the file as a .CSV file before uploading to the eCohesion System:
3.1 Downloading the Finance Indicator Template

3.1.1 Within the Declaration record click on the down arrow beside the 'Edit' button. And then select ‘Finance Template’:

3.1.2 The Activity Specific Template will appear in the bottom of your browser. Click on it to open the blank template:

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

- Example of a csv template with some data entered:
3.1.4 Naming saved financial indicator templates to upload to a Financial Declaration

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

<table>
<thead>
<tr>
<th>Activity</th>
<th>Declaration Title</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.1: ETB Training for the Unemployed</td>
<td>Fin-Training Unemployed-CDETB-2019-Fi</td>
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<td>Fin-Springboard-2019-Fi</td>
</tr>
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<td>Fin-ICT Skills Conversion-2019-Fi</td>
</tr>
<tr>
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<td>Fin-EU Intra Mobility-2019-Fi</td>
</tr>
<tr>
<td>2.1: Social Inclusion &amp; Community Activation Programme</td>
<td>Fin-SICAP-SthDublinLCDC-2019-Fi</td>
</tr>
<tr>
<td>2.2: Youthreach</td>
<td>Fin-Youthreach-LMETB-2019-2.2-Fi</td>
</tr>
<tr>
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<td>Fin-GYDP-2019-Fi</td>
</tr>
<tr>
<td>2.4: Young Persons Probation Projects</td>
<td>Fin-YPP-2019-Fi</td>
</tr>
<tr>
<td>2.6: Disability Activation Project</td>
<td>Fin-DACT-2019-Fi</td>
</tr>
<tr>
<td>2.7: Integration of Migrants</td>
<td>Fin-Migrants-2019-Fi</td>
</tr>
<tr>
<td>2.8: Tus Nua</td>
<td>Fin-Tus Nua-2019-Fi</td>
</tr>
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<td>2.9: Gender Equality</td>
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</tr>
<tr>
<td>4.9: Defence Forces Employment Support Scheme</td>
<td>Fin-DFESS-2019-Fi</td>
</tr>
<tr>
<td>4.10:Youth Employment Support Scheme</td>
<td>Fin-YESS-2019-Fi</td>
</tr>
</tbody>
</table>

3.2 Completing the Financial Indicator Templates

3.2 Detailed guidance is set out for each financial indicator template as to what should be entered in each field – see Annex 4 and Beneficiaries should consult this guidance when completing the templates.

There are 3 mandatory common identification fields:

- Transaction ID (This ID must be unique within a Financial Declaration to facilitate the audit trail);
- Net Revenue deducted i.e. where any net revenue received is deducted – e.g. contributions / fees, etc. (this amount should always be shown as a minus value (as it is added) or zero where there is no net revenue); Any DEASP receipts in respect of Adoptive/Maternity/Paternity/Parent’s/Illness Benefits paid to employers in respect of employees included in Financial Declarations is deducted before applying the flat-rate adjustment to the direct staff costs. In the case of SICAP, CTCs and ETB Training for the Unemployed the net revenue is zero as it has already been taken into account in the calculation of the relevant SSUCs; and
- Total ESF Eligible Amount (i.e. the ESF amount being claimed in respect of the transaction).
It should be noted that if a transaction line has an entry in any cell of a Column within the Financial Template, you must put an entry into the remaining populated lines of the same column. This will avoid any system errors when submitting the Financial Declaration. For monetary lines simply enter a 0 and for text use N/A (where no text data is required).

3.3 Uploading Financial Declaration Templates

Once the user has completed the Financial Declaration Template offline, the template will now need to be uploaded to the relevant declaration on the eCohesion system.

3.3.1 Click on the ‘Finance Upload’ button at the top of the Declaration record:

A blank upload record will be displayed:

Fill in the relevant details; The eCohesion system will generate a name for the record which will match that of the original declaration name according to the recommended format at 3.1.4 e.g. Fin-Training Unemployed-CDET-B-2018-Fl.

Additional relevant information should be entered into the “Description” field, e.g. the year to which the data relates, and any other information which could be useful to the IB or MA.
3.3.2 Users can either drag and drop the upload template into the ‘Upload File’ field, or click on ‘Choose File’ and browse to the location on their PC that they previously saved the populated upload template file:

![Image of upload interface]

Note: This “FI Upload Name” field is now pre-populated.

3.3.3 Save the record by clicking on the ‘Save’ button at the top right-hand corner of the screen, the eCohesion system then displays a dialog box indicating that the Finance Indicator (FI) upload has been a success:

![Success dialog box]

Scroll down to the ‘FI Finance Indicator Uploads’ sub-panel and click on the uploaded file, once complete the Status will change from “Pending” to “In Progress” (Users may wish to refresh/reload the page to assist the system with changing the status). It is also possible the status may go straight from “Pending” to “complete” if the data loads instantly. When the .csv file has been processed and uploaded by the system (this happens in the background and may take some time depending on the amount of data), the ‘Status’ column will then
display “Complete” and the ‘Accept Upload Data’ (Do Not Click this yet) button will be displayed:

![Image of the eCohesion system interface]

If there is an error in the financial data provided in the financial upload, the eCohesion system will generate an error file identifying the records where any erroneous data was entered within the upload.

To access the Error File, click on the Error File panel, which will expand to make the file visible:

![Image of the Error File panel]

When clicked, the Error File will appear in CSV format at the bottom left of the screen. **The Beneficiary should save the CSV Error File onto its own local drive for future reference.**

The first column in the CSV file will list the error(s) in the upload as per the example below:

```
1 Errors
2 errors
3 Invalid Columns: fsd_gross_pay, fsd_eligible_pay, fsd_eligible_employers_prs, fsd_40_direct_staff_c ...:
1
4 Invalid Columns: fsd_gross_pay, fsd_eligible_pay, fsd_eligible_employers_prs, fsd_40_direct_staff_c ...:
1
5 Invalid Columns: fsd_gross_pay, fsd_eligible_pay, fsd_eligible_employers_prs, fsd_40_direct_staff_c ...:
1
6 Invalid Columns: fsd_gross_pay, fsd_eligible_pay, fsd_eligible_employers_prs, fsd_40_direct_staff_c ...:
1
7 Invalid Columns: fsd_gross_pay, fsd_eligible_pay, fsd_eligible_employers_prs, fsd_40_direct_staff_c ...:
1
8 Invalid Columns: fsd_gross_pay, fsd_eligible_pay, fsd_eligible_employers_prs, fsd_40_direct_staff_c ...:
1
9 Invalid Columns: fsd_gross_pay, fsd_eligible_pay, fsd_eligible_employers_prs, fsd_40_direct_staff_c ...:
1
10 Invalid Columns: fsd_gross_pay, fsd_eligible_pay, fsd_eligible_employers_prs, fsd_40_direct_staff_c ...:
```

Please note that eCohesion checks the upload file line by line, this means that errors may differ for each line of transaction.

When the eCohesion system generates an Error File, the Beneficiary Submitter has two options:

- accept the valid data within the FI Upload with sub-status “Pending”, amend any invalid transaction lines contained within the Error File, create a new upload containing the new replacement records, and accept the new upload (see 4.3 below), or
- reject the uploaded data in its entirety, amend the relevant records with the overall CSV file, and upload the amended CSV file.

**3.3.4** The uploaded indicators should now be reviewed by the Beneficiary submitter to ensure that they are complete.
The “Finance Indicators” tab will display all of the successful uploaded indicators and the data associated with them:

![Finance Indicators Screenshot](image1)

The “Amounts – ESF” tab will display the rolled-up values of the monetary indicators:

![Amounts – ESF Screenshot](image2)

The “Validations” tab will carry out predefined checks on the uploaded data. Note that the mandatory indicators and the validations fields are defined by the Financial Measurement that was selected on the Scheme. So dependent on that, these mandatory indicators and the displayed validation check will vary:

![Validation Screenshot](image3)

Please note: The eCohesion system carries-out a secondary validation-check on all upload files. In respect of those activities being claimed on a Direct Staff Costs Plus 15/40% basis there may be a slight difference between how the .CSV upload and the eCohesion system treat decimal places, i.e in case of .CSV upload the 15/40% is calculated on a line by line basis where as for the eCohesion validation check on eCohesion the 15/40% is calculated on overall totals. As a result occasionally their rounding does not match exactly, even when it appears that they arrive at the same total figure. In such scenarios, this causes the secondary validation to fail after an upload, as above.

As the validation-check above is a secondary check, it will not prevent a Beneficiary submitter from submitting a declaration, though they will receive a cautionary message when they click on ‘Submit to approver’. The advice of the ESF MA Finance team is that if
the Beneficiary submitter is certain that the figures involved are correct and eligible, then they should proceed with submitting the declaration despite the decimal place issue.

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

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

![Error file example](image)

### 3.4 Option 1 - Accept the valid data

**3.4.1** Once confident that the uploaded Indicator data is in order, click on the ‘Accept Upload Data’ button at top right hand corner of screen:

![Accept Upload Data button](image)

A Warning box will appear to either Cancel (to go back) or Confirm (for next step), click ‘Confirm’:

![Warning box](image)

**3.4.2** At the ‘FI Finance Indicator Uploads’ sub-panel, the Upload “Sub-Status” field now displays as “Approved” at main Declaration page.
3.4.3 The Declaration will display all Upload records in the “Finance Indicator Uploads”:

![Image of Finance Indicator Uploads subpanel]

3.4.4 The Declaration will show the “accepted” uploaded indicators in the “Finance Indicators” subpanel:

![Image of Finance Indicators subpanel]

3.4.5 The Declaration’s “Amounts” subpanel will display the total rolled up values for the monetary indicators for all of the accepted Financial Indicators:

![Image of Amounts subpanel]
3.5 Option 2 – Reject the uploaded data, amend invalid data ‘off system’ and upload entire file

3.5.1 To proceed with the second option, click on the “Reject Upload Data” button in the top right:

The eCohesion system will generate a warning requesting confirmation:

Click on Confirm.

3.5.2 The .csv file will have to be edited to contain the correct data in the correct fields. Once the Beneficiary is happy that the file is correct you should repeat the steps outlined in Section 3.6 above.

The Declaration home page will show two Financial Indicator uploads. The rejected upload has a “rejected” sub-status and the accepted upload has an “approved” sub-status:

3.6 One of the options available to Beneficiaries on the eCohesion system is to cancel a Declaration. However, Beneficiaries are requested not to cancel a Declaration created on the eCohesion system without the prior approval of the MA. The new functionality which allows Beneficiaries to reject the data uploaded to a Declaration, described above, means that there are very limited circumstances where a Declaration may require to be cancelled. Instead, Beneficiaries should seek to re-use Declarations already created, editing them as required, to reduce the overall number of Declarations on the system, thereby making it easier for all bodies within the cascade to keep track of Declarations which are in progress.
4. Uploading Supporting Documentation to a Declaration

4.1 While creating a Declaration and after submitting, Users should upload supporting documentation. On the main Declaration page, scroll down to the ‘Documents’ sub-panel and click the ‘+’ button on right hand side:

4.2 A blank Documents Upload record will be displayed. Fill in the details starting with a Name:

e.g. YYYYMMDD Supporting Documents for Management Verification
4.3 Choose the Document Type from the drop down menu. If the relevant classification is not available, choose **Other**:

4.4 Users can either drag and drop the document into the ‘**Upload File**’ field, or click on ‘**Choose File**’ and browse to the location on their PC where they previously saved the document:
4.5 A **description** can be added to the document record to give details of the document attached, please give as much details as possible:

4.6 Save the record by clicking on the ‘Save’ button at the top right-hand corner of the screen:
4.7 When the Document Record is saved, if appropriate you can share this document by clicking the ‘Down Arrow’ and ‘Share’:

4.8 The link to the Document Record will be included in the body of an email, which can then be sent to the relevant personnel:

Please checkout Document 20181106 AIP ETB Training for the Unemployed from SugarCRM

https://sat.echepson.gov.uk/PPR_Alfresco/537056a2-e0e4-51ee-bd6b-901660b7f31e
4.9 If you go back in to the Declaration you will see the Document Record that you created:

![Image of Document Record]

4.10 The Document Record can be edited at any time by clicking on the Document Name or File and clicking ‘Edit’ within the record. Currently this is limited to being able to amend a document name or type:

![Image of Document Record Edited]

If there is any instance where the Beneficiary needs to remove a document from the system, the user should contact the ESF Fund Administrator at ecohesion@education.gov.ie.
5. Management Verifications

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

Under the “ESF – Finance” tab there are 14 Headings with a “Yes/No” drop option for each heading. These headings are based on the 14 Control Objectives from the “Article 125 Verification Checklist for the financial data submissions” document.

Beneficiaries making Financial Declarations are asked to confirm that:

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

By clicking “Yes”, the Beneficiary is confirming that the control objectives are satisfied. The Beneficiary submitter needs to be satisfied that statements in the Management Verification checks are correct. The IB will carry out further verification checks to gain reasonable assurances as set out in the IB’s Article 125 verification checklist. Note: a standard Beneficiary checklist (similar to the IB Checklist) is to be used
by the Beneficiary where there is no IB, e.g. for the DFESS, Springboard and ICT Skills Conversion Course activities.

*Note:* While only the field names associated with each of the above 14 control objectives appear on screen initially, when the cursor is moved over a specific field the “full description” will be displayed – see example below:

The Beneficiary must verify all financial data and related indicator data and keep records of each verification, stating the work performed, the date and results of the verification and the actions taken in respect of any irregularities detected. The appropriate records must be included as supporting documentation to data submitted onto the eCohesion system. On-the-spot verifications of individual Operations may be carried out on a sample basis to gain reasonable assurance over the delivery of the Operation (real time checks) and the correctness of expenditure (financial data checks).

### 5.1 Creating a Management Verification (MV)

#### 5.1.1

As stated previously, before a Declaration can be submitted to the Beneficiary Approver for review and approval, a *valid* Management Verification is required.

Management Verifications on the eCohesion system are created by the Beneficiary Submitter.

To create a Management Verification record, click on the *‘Management Verification’* button on the Declaration:

The MV dashboard is displayed:
5.1.2 Fill in the relevant details, the eCohesion system will automatically give the verification a name in the following format ‘Financial Declaration name - MV’, as per 2.1.3, once complete click ‘Save’ in the top right corner.

5.1.3 The Management Verification record can be saved with just the basic details and the rest of the fields updated later. The eCohesion system shows a message that the MV has been successfully created:

Please note that the Status will remain as “Invalid” until all of the relevant fields have been entered. At the ‘MV Management Verification’ sub-panel, click on the file:

Within the declaration screen at the ‘MV Management Verification’ sub-panel, the file created is now visible, click on the file name to re-enter the newly created verification:
5.1.4 Enter in the relevant details in the different tabs, e.g. ‘ESF-Finance’. While it is possible to answer “No” for a specific Control Objective and submit a declaration, the norm would be for all questions to be answered “Yes”. Please note that where ‘No’ is entered, a comment is required to explain the position.

E.g. ESF-Finance Tab:

5.1.5 Relevant documents/checks carried out by the Beneficiary to support the management verification should be added at this point, please see section 4 for guidance.

5.1.6 Once all of the required data has been entered, click ‘Save’ at the top right hand corner of screen:

The Status will automatically update as “Valid”:
Click the ‘Back Arrow’ of the Internet Browser to go back to the main Declaration Screen:

The Management Verification record will show in the “Management Verifications” subpanel in the Declaration:

<table>
<thead>
<tr>
<th>Name</th>
<th>Status</th>
</tr>
</thead>
<tbody>
<tr>
<td>Fin-SiCAP-TestLCDC-2019 - MV</td>
<td>Invalid</td>
</tr>
</tbody>
</table>

The eCohesion system will prevent a Declaration being submitted to the Beneficiary Approver if an MV has an “Invalid” status.

If the Beneficiary Submitter attempts to click on the button where an MV has an “Invalid” status, the eCohesion system will generate a warning message:

If this warning message appears, the Beneficiary Submitter should navigate to the MV panel at the bottom of the Declaration dashboard and click on the name of the MV:

The Beneficiary Submitter should then ensure that all relevant fields have been completed and save the MV. This should update the MV to valid, and allow the Declaration to be submitted to the Beneficiary Approver:
5.2 Submitting a Declaration for Approval

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

5.2.2 When the Beneficiary is ready to submit a Declaration, simply click on the ‘Submit to Approver’ button:

5.2.3 A Warning box will appear to either Cancel (to go back) or Confirm (to Submit), click ‘Confirm’:

The Declaration has now been submitted to the Beneficiary Approver and the Declaration status has been updated to “Submitted to Approver”:

5.2.4 The Beneficiary Approver name is displayed in the Cascade Info tab:

5.2.5 Once submitted, the Beneficiary Approver will receive an e-mail alert and the Declaration will appear in the “My Declarations” dashlet on their homepage dashboard.
6. Beneficiary Approver Declaration Review and Decision

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

To review a Declaration submitted to them by a Beneficiary Submitter, the Beneficiary Approver can click the link in the email alert to log in to the eCohesion system as usual, by entering their User Name, Password and clicking on Log In:

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

The Beneficiary Approver opens the relevant Declaration by clicking on the Name in the “My Declarations” module. The Beneficiary Approver user should open the Declaration and review it.

6.3 There are a number of checks which should be undertaken by the Beneficiary Approver.

Firstly, the Beneficiary Approver should navigate to the Financial Upload panel at the bottom of the Declaration dashboard and click into each approved Upload associated with the Declaration.
The Beneficiary Approver should also ensure that the Status and Sub-Status of each approved upload is “Complete” and “Approved” respectively:

They should then check that the value in the “Indicator Count” field (above) within the “Financial Upload” agrees with the value in the “Financial Indicator Uploads” Field of the declaration (below):

They should also check by clicking on the ‘Amounts ESF’ tab that the total amounts of each Financial Field have been uploaded correctly to ensure consistency:

They should also check that any Error Files associated with the Performance Indicator Upload have been taken into account:
The Beneficiary Approver can also export the financial indicator data contained within the Declaration in .CSV format, by clicking on the down arrow beside ‘Change Log’ in the top right corner, and then selecting ‘Export CSV with Finance Indicators’:

This CSV file will appear in the bottom left corner of the screen. The Beneficiary Approver can save this file locally as an Excel file, and apply validation checks to the data.

Finally, the Beneficiary Approver should check the Management Verification to ensure that of the 14 control questions in the “ESF Financial” tab have been answered on the system.

The Beneficiary Approver needs to be satisfied that statements in the Management Verification checks are correct. Please refer back to the responsibilities of a Beneficiary as set out in DPER circular 13/2015, as below:

“Responsibilities of a Beneficiary
A Beneficiary shall ensure that:
• Only eligible expenditure actually incurred and paid under the terms of the Project/Operations approved is claimed; and that,
• A clear audit trail exists, i.e.:
  • All claims are supported by receipted invoices, or, where this cannot be done, by accounting documents of equivalent probative value;
  • Appropriate data is recorded to allow for compliance with Article 125(2) (d) of the CPR and a sufficient accounting code or system is maintained at transaction level to meet the requirements of Article 125(4) (b).”

Having undertaken the checks referred to above, the Beneficiary Approver can now opt to either ‘Submit to IB’ or ‘Reject’ the Declaration; reject processes are outlined in sections 8 and 9 below.
7. Beneficiary Approver Decision 1 – Submit to IB

7.1 The Beneficiary Approver, having reviewed the content of the Declaration, is satisfied that the Declaration can be submitted to the IB. To submit the Declaration to the IB, the Beneficiary Approver should click on:

Submit to IB

The eCohesion system displays a warning requesting confirmation to submit the Declaration:

![Warning](image)

Click on ‘Confirm’.

When the Declaration has been successfully submitted, the Declaration Status is updated to “Submitted to IB”:
8. Beneficiary Approver Decision 2 - Reject Declaration to Submitter

8.1 Having exported the financial indicator data within the Declaration for checking, the Approver notices that the some/all of the expenditure included is ineligible.

<table>
<thead>
<tr>
<th>Transaction ID</th>
<th>Individual ID</th>
<th>Date of Transaction</th>
<th>Description</th>
<th>Commencement Date</th>
<th>Completion Date</th>
<th>Unit of Measurement</th>
<th>Unit Amount</th>
<th>Net Revenue Deducted</th>
</tr>
</thead>
<tbody>
<tr>
<td>111111</td>
<td>10101</td>
<td>31/12/2011 Training</td>
<td>fi_est_transact</td>
<td>01/01/2012</td>
<td>31/12/2018</td>
<td>fi_est_total</td>
<td>1</td>
<td>1000</td>
</tr>
<tr>
<td>111112</td>
<td>10102</td>
<td>31/12/2011 Training</td>
<td>fi_est_individual</td>
<td>02/01/2010</td>
<td>31/12/2018</td>
<td>fi_est_total</td>
<td>1</td>
<td>1000</td>
</tr>
<tr>
<td>111113</td>
<td>10103</td>
<td>31/12/2011 Training</td>
<td>fi_est_individual</td>
<td>03/01/2018</td>
<td>31/12/2018</td>
<td>fi_est_total</td>
<td>1</td>
<td>1000</td>
</tr>
</tbody>
</table>

The Beneficiary Approver decides to reject the Declaration by clicking the **Reject** button at the top right hand corner of screen.

The eCohesion system generates a warning requesting confirmation:

![Warning](image)

Click on ‘Confirm’.

The eCohesion system requests the Beneficiary Approver to provide reason(s) for rejecting the Declaration. This is a required field:

![Reason](image)

The Beneficiary Approver enters the reason(s) for rejecting the Declaration in the box provided and then clicks on ‘Save’ located at the top right of the dashboard.

The Declaration status has been updated to “Rejected by Beneficiary Supervisor”, indicating the Declaration is now rejected back to Submitter for further action(s):

![Declaration Status](image)
9. Beneficiary Submitter Processing Rejected Declaration

9.1 When a Declaration has been rejected by the Beneficiary Approver, the Beneficiary Submitter then needs to -
- Reject the FI upload, and
- Create a revised FI upload;
- Add additional upload(s).

9.2 The Beneficiary Submitter opens the Declaration in the My Declarations panel on their home page. The Beneficiary Submitter scrolls down the Declaration page and clicks on Notes:

The Declaration Status “Rejected by Beneficiary Supervisor” and the reason(s) provided by the Approver for rejecting the Declaration appear.

The Submitter re-opens the Declaration by clicking on the ‘Declaration’ in “My Declarations”:

Scroll down the Declaration Dashboard to the Financial Indicator Upload panel:

Click on the button and the eCohesion system displays the Financial Upload:

Click on the Performance Upload name and Click on ‘Reject Upload Data’ at top right of dashboard:
The eCohesion system generates a warning requesting confirmation:

Click on ‘Confirm’.

The eCohesion system will display a “Rejection in Progress” status for a short time. *Users may wish to refresh/reload the page to assist the system with the changing the status.*

Scroll to the Financial Indicator Upload - the upload sub-status has updated to “Rejected”:

9.3 The Financial Indicator .CSV upload file previously created by the Beneficiary Submitter and saved locally must now be amended by the Submitter to correct the errors identified by the Approver.

The amended .CSV upload is created and **given a different name to the rejected file** (e.g. *Fin-BTEI-KCETB-2018.3v2*).

Click on ‘Financial Upload’ and repeat the process as outlined in section 3 above, naming the Upload in accordance with the convention outlined in section 3.1.4.

The Beneficiary Submitter submits the revised Declaration to the Beneficiary Approver by clicking on ‘Submit to Approver’ at the top right of the dashboard:

The eCohesion system generates a warning requesting confirmation:

Click on ‘Confirm’.

The Declaration status has now been updated to “Submitted to Approver”.

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10. **Beneficiary Approver Approving/Submitting Revised Declaration to IB**

10.1 Upon receipt of a Declaration, the Beneficiary Approver opens the Declaration by clicking on the Declaration name in the “My Declarations” dashlet on their home page:

![My Declarations Dashlet](image)

10.2 The Beneficiary Approver, having reviewed the contents of the Declaration in accordance with section 6.3 above, including any amended FI uploads, now decides to submit the Declaration to the IB.

To submit the Declaration to the IB, click on ‘Submit to IB’:

![Submit to IB](image)

The eCohesion system generates a warning requesting confirmation:

![Warning](image)

Click on ‘Confirm’.

When the Declaration has been successfully submitted, the Declaration Status is updated to “Submitted to IB”:

![Declaration Status](image)
11. **Beneficiary Submitter Reviewing Declaration Rejected by IB**

11.1 The Intermediate Body (IB) is required to review the data included in the Declaration. When the IB is of the opinion that the Declaration needs to be amended, it may reject the Declaration and return it on the eCohesion system to the Beneficiary for the necessary amendment(s) to be made. The IB may also decide, in certain circumstances, to amend the data itself, using one of the the eCohesion system modules designed for that purpose.

It should be noted that IB-rejected Declarations revert straight back to the Beneficiary Submitter rather than to the Beneficiary Approver.

The IB may create a Case in conjunction with their decision to reject the Declaration in order to notify the Beneficiary of their findings, and may request the Beneficiary to perform additional actions.

11.2 To access the IB-rejected Declaration, the Beneficiary Submitter clicks on the Declaration name in the ‘**My Declarations**’ module:

![My Declarations](image)

The status of the Declaration has been updated to IB Rejected.

Scroll down the Declaration dashboard to the Notes button. The eCohesion system states that the Declaration was “Rejected by …..”:

![Notes](image)

Click on this text and the eCohesion system will display the reason(s) provided by the IB for rejecting the Declaration:
The Beneficiary Submitter reviews the reason(s) why the Declaration was rejected and makes the required updates. This can be done by rejecting the Financial Indicator upload file, and amending the data, as outlined in section 3.4 above.

The Beneficiary Submitter then submits the updated Declaration with the amended Financial Indicator upload to the Beneficiary Approver for review and approval in accordance with section 7 above.

In the FI upload below, the Gross Pay/ESF Eligible Pay entered in transaction lines CKETB5/CKETB6/CKETB7 have incorrectly been transcribed with both the pay and the 40% Direct Staff Costs entered in the Gross Pay/ESF Eligible Pay Field (shown in red), as opposed to the above transaction line CKETB4 were the fields are correctly transcribed (shown in green).

<table>
<thead>
<tr>
<th>Transaction ID</th>
<th>Project ID</th>
<th>Individual ID</th>
<th>Date of Transaction</th>
<th>Description</th>
<th>Gross Pay/ESF Eligible Pay</th>
<th>Gross Employe's FTE</th>
<th>ESF Eligible Employe's FTE</th>
<th>40% of Direct Staff Costs</th>
<th>Total ESF Eligible Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>CKETB1</td>
<td></td>
<td></td>
<td>21/01/2020</td>
<td>PAY</td>
<td>1,000.00</td>
<td>100</td>
<td>220</td>
<td>0</td>
<td>770</td>
</tr>
<tr>
<td>CKETB2</td>
<td></td>
<td></td>
<td>18/01/2020</td>
<td>PAY</td>
<td>1,000.00</td>
<td>100</td>
<td>220</td>
<td>0</td>
<td>770</td>
</tr>
<tr>
<td>CKETB3</td>
<td></td>
<td></td>
<td>10/01/2020</td>
<td>PAY</td>
<td>1,000.00</td>
<td>100</td>
<td>220</td>
<td>0</td>
<td>770</td>
</tr>
<tr>
<td>CKETB4</td>
<td></td>
<td></td>
<td>07/01/2020</td>
<td>PAY</td>
<td>1,000.00</td>
<td>100</td>
<td>220</td>
<td>0</td>
<td>770</td>
</tr>
<tr>
<td>CKETB5</td>
<td></td>
<td></td>
<td>31/01/2020</td>
<td>PAY</td>
<td>1,000.00</td>
<td>100</td>
<td>220</td>
<td>0</td>
<td>770</td>
</tr>
<tr>
<td>CKETB6</td>
<td></td>
<td></td>
<td>18/01/2020</td>
<td>PAY</td>
<td>1,000.00</td>
<td>100</td>
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<td>770</td>
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<tr>
<td>CKETB7</td>
<td></td>
<td></td>
<td>10/01/2020</td>
<td>PAY</td>
<td>1,000.00</td>
<td>100</td>
<td>220</td>
<td>0</td>
<td>770</td>
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<tr>
<td>CKETB8</td>
<td></td>
<td></td>
<td>30/04/2020</td>
<td>PAY</td>
<td>1,000.00</td>
<td>100</td>
<td>220</td>
<td>0</td>
<td>770</td>
</tr>
<tr>
<td>CKETB9</td>
<td></td>
<td></td>
<td>10/04/2020</td>
<td>PAY</td>
<td>1,000.00</td>
<td>100</td>
<td>220</td>
<td>0</td>
<td>770</td>
</tr>
<tr>
<td>CKETB10</td>
<td></td>
<td></td>
<td>10/04/2020</td>
<td>PAY</td>
<td>1,000.00</td>
<td>100</td>
<td>220</td>
<td>0</td>
<td>770</td>
</tr>
<tr>
<td>CKETB11</td>
<td></td>
<td></td>
<td>09/04/2020</td>
<td>PAY</td>
<td>1,000.00</td>
<td>100</td>
<td>220</td>
<td>0</td>
<td>770</td>
</tr>
<tr>
<td>CKETB12</td>
<td></td>
<td></td>
<td>29/09/2020</td>
<td>PAY</td>
<td>1,000.00</td>
<td>100</td>
<td>220</td>
<td>0</td>
<td>770</td>
</tr>
</tbody>
</table>

**11.3** Cases may be added to a Declaration by the other bodies within the ESF Cascade, arising from findings/recommendations identified as part of their management verifications.

*Note:* Beneficiaries cannot create Cases, but may view relevant Cases created by other bodies within the ESF cascade.

Where a Case has been created by the IB, they may request Beneficiaries to amend the data within the Declaration, or to provide additional information or upload documents relating to the Declaration.

To view a Case created by the IB, the Beneficiary should scroll down the Declaration Dashboard to the **Cs** Cases module:

Clicking on the **Cs** field will display the Case(s) associated with the Declaration:
Click on the Subject to access the Cases dashboard.

This dashboard will display details of the issues identified by the IB (or other body). The Beneficiary Submitter should seek to address the issues identified, as appropriate, and if applicable before re-submitting the Declaration to the Beneficiary Approver, in accordance with the procedures set out in section 3 above.

In some situations, Cases may be created which do not directly impact on the entirety of the transactions in a financial Declaration. For example, if a transaction line of expenditure has been omitted from a Declaration pending confirmation of its eligibility, a Case may be created to note that an issue remains to be resolved. In the meantime, the remaining transactions can be uploaded – the purpose of the Case is to ensure there’s a record on the system of any issues which are required to be addressed.

### 12. Beneficiary Approver Re-submitting Declaration to IB MA (where there is no IB)

12.1 The Beneficiary Approver should follow the same procedures as set out in sections 6 & 7 above:

12.2 When the Approver is satisfied that the revised Declaration and Financial Indicator uploads, and any other relevant information uploaded, is correct and complete, the revised Declaration can be resubmitted to the IB. When the Declaration has been successfully submitted, the Declaration Status is updated to “Submitted to IB”:

12.3 Assuming it does not identify any further issues, the IB will then approve the Declaration:
CONCLUSION

The ESF MA continues to work with the developers of the eCohesion system, and the other authorities that utilise the eCohesion system, to further enhance the functionality of the system, particularly to introduce more “quality of life” improvements.

The ESF MA will review this manual in parallel with the rollout of additional features, to ensure all Beneficiary Users have up-to-date instructions on how to maximise the use of the eCohesion system going forward.

As set out in the introduction, any queries relating to the use of the system should be addressed to the ESF Fund Administrator at ecohesion@education.gov.ie.

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

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

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

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

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

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

<table>
<thead>
<tr>
<th>Activity</th>
<th>Priority</th>
<th>Allocation (€Ms)</th>
<th>Claim Type</th>
</tr>
</thead>
<tbody>
<tr>
<td>ETB Training for the Unemployed</td>
<td>ESF 1.1</td>
<td>323.7</td>
<td>Standard Scale of Unit Costs – Delegated under Art 14(1) ESF Reg</td>
</tr>
<tr>
<td>Springboard</td>
<td>ESF 1.2</td>
<td>54.7</td>
<td>Standard Scale of Unit Costs -Art 67(1)(b)</td>
</tr>
<tr>
<td>ICT Skills Conversion Course</td>
<td>ESF 1.3</td>
<td>12.37</td>
<td>Standard Scale of Unit Costs -Art 67(1)(b)</td>
</tr>
<tr>
<td>Intra EU mobility</td>
<td>ESF 1.5</td>
<td>2.7</td>
<td>Direct Staff Costs +40% - Article 68b(1)</td>
</tr>
<tr>
<td>Social Inclusion and Community Activation Programme (SICAP)</td>
<td>ESF 2.1</td>
<td>60.0</td>
<td>Standard Scale of Unit Costs – Delegated under Art 14(1) ESF Reg</td>
</tr>
</tbody>
</table>
| Youthreach                                                               | ESF 2.2  | 117.6           | (a) Direct Staff Costs +15% -Art 68(1)(b) 
(b) Participant Allowances -Art 67(1)(a)                                |
| Garda Youth Diversion Projects (GYDPs)                                   | ESF 2.3  | 75.125          | Direct Staff Costs +40% - Article 68b(1)                                  |
| Young Persons Probation projects                                         | ESF 2.4  | 11.65           | Direct Staff Costs +40% - Article 68b(1)                                  |
| Disability Project                                                       | ESF 2.6  | 16.0            | Direct Staff Costs +40% - Article 68b(1)                                  |
| Integration and employment of Migrants                                   | ESF 2.7  | 3.325           | Direct Staff Costs +40% - Article 68b(1)                                  |
| Tus Nua project                                                          | ESF 2.8  | 2.393           | Direct Staff Costs +40% - Article 68b(1)                                  |
| Gender Equality                                                          | ESF 2.9  | 11.0            | Direct Staff Costs +40% - Article 68b(1)                                  |
| Third Level Access                                                       | ESF 3.1  | 22.4            | Direct Staff Costs +40% - Article 68b(1)                                  |
| Back To Education Initiative (BTEI)                                       | ESF 3.2  | 100.94          | Direct Staff Costs +40% - Article 68b(1)                                  |
| Adult Literacy                                                           | ESF 3.3  | 117.2           | Direct Staff Costs +40% - Article 68b(1)                                  |
| Back to Work Enterprise Allowance (BTWEA) Scheme                         | ESF 4.1  | 4.648           | Actual Costs - Payments to BTWEA participants -Art 67(1)(a)               |
| JobsPlus Incentive Scheme                                                | ESF 4.2  | 7.992           | Actual Costs - Payments to Employers -Art 67(1)(a)                        |
| Youthreach – YEI                                                         | ESF 4.5  | 138.96          | (a) Direct Staff Costs +15% -Art 68(1)(b) 
(b) Participant Allowances -Art 67(1)(a)                                |
| Community Training Centres (CTCs)                                        | ESF 4.8  | 40.0            | Standard Scale of Unit Costs – Delegated under Art 14(1) ESF Reg          |
| Defence Forces Employment Support Scheme (DFESS)                         | ESF 4.9  | 0.84            | Direct Staff Costs +40% - Article 68b(1)                                  |
| Youth Employment Support Scheme                                          | ESF 4.10 | 12.0            | Actual Costs - Payments to YESS participants -Art 67(1)(a)                |
Annex 3: Commission Guidance on Best Practice on Timesheets

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

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

Template Timesheet:

Timesheet_Staff.xlsx

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

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

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

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

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

<table>
<thead>
<tr>
<th>Activity</th>
<th>Priority</th>
<th>Financial Claim Templates</th>
</tr>
</thead>
<tbody>
<tr>
<td>ETB Training for the Unemployed</td>
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<tr>
<td>Garda Youth Diversion Projects (GYDPs)</td>
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## Annex 5 – Financial Indicator Templates (MS Excel)

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