SECTION E
THE EUROPEAN UNION

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INTRODUCTION

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E1 – Introduction

Membership
1. Ireland became a Member State of the European Communities (European Economic Community (EEC), European Coal and Steel Community (ECSC) and European Atomic Energy Community (EURATOM)) in 1973. Ireland is also a member of the European Investment Bank – the European Union’s financing institution.

EU Budget
2. The Budget of the European Union is largely funded by contributions from Member States, known as ‘own resources’. The contributions paid by Ireland are a charge on the Central Fund under the European Communities Acts, 1972 to 2007, and are identified in the Finance Accounts under the heading ‘Payments to the European Union Budget’ and in the White Paper on Receipts and Expenditure under the heading ‘Contribution to EU Budget’.

3. In addition to the ‘own resources’ contribution to the EU Budget, Ireland also makes payments from voted expenditure (Agriculture, Fisheries and Food, and International Co-operation Votes) in respect of development aid programmes and agreements to which Ireland is a party as a result of EU membership and which are funded directly by Member States rather than through the Community Budget.

EU Receipts
4. Ireland’s EU receipts come from the European Agricultural Guarantee Fund (EAGF) (see Section E2.6); the Structural Funds (see Section E2.8); European Social Fund (ESF) (see Section E2.10); European Regional Development Fund (ERDF) (see Section E2.14); the European Agricultural Fund for Rural Development (EAFRD) (see Section E2.20); and the European Fisheries Fund (EFF) (see Section E2.21). Up to 2003, Ireland was also eligible for receipts from the Cohesion Fund (see Section E2.18).
5. The Department of Finance has overall responsibility for the Structural Funds and has primary responsibility for the ERDF and the winding-up of the Cohesion Fund. The Department of Enterprise, Trade and Employment has primary responsibility for the ESF. The Department of Agriculture, Fisheries and Food has primary responsibility for the EAGF, EFF and the EAFRD.
EU FINANCIAL MANAGEMENT FRAMEWORK

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Contribution to the EU Budget

1. The contributions paid by Ireland are a charge on the Central Fund and are composed of customs duties, agricultural and sugar levies (known as traditional own resources), a payment related to the VAT base and a payment related to gross national product (GNP). Member States retain 10% from receipts of traditional own resources towards the cost of collection of these resources before payment to the EU Budget.

2. The VAT-related payment is calculated by applying a uniform rate of 1% to the VAT base calculated in a harmonised way for each Member State, the base being then limited to a maximum of 50% of GNP. The remaining revenue needed to finance planned EU expenditure is shared among Member States by applying a call-up rate to each Member State’s GNP. The VAT and GNP-related payments are made on the basis of forecast estimates for the VAT base and GNP. Adjustments are made in subsequent years as these estimates are revised. The adjustments are shown in the Finance Accounts for the subsequent year(s). Additional payments due to the EU Budget arising from prior year adjustments are included in the Contribution to EU Budget figure, while refunds highlighted arising from such adjustments are included in the Exchequer Account as non-tax revenue receipts. The particular adjustments are noted in footnotes to the relevant Statements in the Finance Accounts.

3. Ireland also makes payments from voted expenditure in respect of development aid programmes and agreements to which Ireland is a party as a result of EU membership and which are funded by Member States rather than through the Community Budget.
EU Receipts

4. Prior to 2007, Ireland’s EU receipts came from (1) the Guarantee Section of the European Agricultural Guidance and Guarantee Fund, more commonly known by its French initials FEOGA (Fonds Europeens d’Orientation et de Garantie Agricole); and (2) the Structural Funds for the programming period 2000–2006, which comprised the Guidance Section of FEOGA, the European Regional Development Fund (ERDF), the European Social Fund (ESF) and the Financial Instrument for Fisheries Guidance Fund (FIFG). Ireland was also eligible for Cohesion Fund support until 2003, when it ceased to be eligible for support from that fund.

5. In the programming period 2007–2013, the Structural Funds will comprise ERDF and ESF co-financing only. The European Agricultural Fund for Rural Development (EAFRD) – which replaces the European Agricultural Guidance Fund, the European Agricultural Guarantee Fund (EAGF) and a new European Fisheries Fund (EFF), replacing the FIFG – will operate outside the Structural Fund framework.

European Agricultural Guarantee Fund (EAGF)

6. The European Agricultural Guarantee Fund is used to fund the following types of expenditure in a shared manner (i.e. through paying agencies established in Member States):
   - export refunds: payments made in respect of agricultural products exported from the EU to third countries;
   - the EU’s contribution to certain promotion measures for agricultural products;
   - direct payments to farmers under the CAP (e.g. the Single Farm Payment);
   - public intervention: the purchase of agricultural produce by an intervention agency (in Ireland the agency is the Department of Agriculture, Fisheries and Food) on behalf of the Community. The goods
are stored with a view to sale when market conditions permit.

7. In addition, the EAGF finances the following measures in a centralised manner (through the Commission):
   - specific veterinary measures, such as disease eradication and control measures and veterinary inspections;
   - promotion of agricultural products by the Commission or via international organisations;
   - measures to conserve genetic resources in agriculture;
   - the establishment and maintenance of agricultural accounting information systems;
   - agricultural survey systems;
   - expenditure relating to fisheries markets.

**Structural Funds**

8. The Structural Funds are designed to support the Community’s aim of strengthening economic and social cohesion and reducing disparities between the various regions. Ireland is in receipt of monies from two structural funds – the European Social Fund (ESF) and the European Regional Development Fund (ERDF).

9. The Structural Funds operate on a coordinated basis through a 7-year framework established by agreement between the EU Commission and the Member State.

**European Social Fund (ESF)**

10. The European Social Fund is one of the European structural funds that provide grants to support economic development within the European Union. The ESF is the oldest such fund: it was created by the Treaty of Rome in 1957 and became operational in 1960.
The ESF contributes to the priorities of the Community as regards strengthening economic and job opportunities, encouraging a high level of employment and more and better jobs. It does so by supporting policies in Member States aiming to achieve full employment and quality and productivity at work, promoting social inclusion, including the access of disadvantaged people to employment, and reducing national, regional and local employment disparities.

In particular, the ESF supports actions in line with measures taken by Member States on the basis of the guidelines adopted under the European Employment Strategy, as incorporated into the Integrated Guidelines for Growth and Jobs, and accompanying recommendations.

The Departments of Enterprise, Trade and Employment; Education and Science; Justice, Equality and Law Reform; and Social and Family Affairs are involved in the ESF programme. For more information, please see the ESF websites of the Department of Enterprise, Trade and Employment or the European Commission, as detailed in Appendix 1 to this Section.

European Regional Development Fund (ERDF)

The European Regional Development Fund was set up in 1975 to stimulate economic development in the least prosperous regions of the European Union. As EU membership has grown, the ERDF has developed into a major instrument for helping to redress regional imbalances.

ERDF resources are mainly used to co-finance:

- productive investment leading to the creation or maintenance of jobs;
- infrastructure;
- local development initiatives and the business activities of small and medium-sized enterprises.
16. In practice, all development areas are covered: transport, communication technologies, energy, the environment, research and innovation, social infrastructure, training, urban redevelopment and the conversion of industrial sites, rural development, the fishing industry, tourism and culture.

17. The ERDF also funds the INTERREG Programmes, the PEACE Programme and the URBAN Initiative in Ireland.

**Cohesion Fund**

18. The Cohesion Fund is a structural instrument that helps Member States to reduce economic and social disparities and to stabilise their economies. The Cohesion Fund finances up to 85% of eligible expenditure of major projects involving the environment and transport infrastructure. This strengthens cohesion and solidarity within the EU. The least prosperous Member States, whose gross national product (GNP) per capita is below 90% of the EU average, are eligible for Cohesion funding.

19. Ireland is no longer eligible for Cohesion Fund support. For more information on the Cohesion Fund, please see Council Regulation (EC) No 1164/94.

**European Agricultural Fund for Rural Development (EAFRD)**

20. The European Agricultural Fund for Rural Development will focus on three areas in line with the three thematic axes laid down in the rural development regulation: improving competitiveness for farming and forestry; environment and countryside; and improving quality of life and diversification of the rural economy. A fourth axis, called ‘Leader axis’ based on experience with the Leader Community Initiatives, introduces possibilities for locally based bottom-up approaches to rural development. The EAFRD co-finances rural
development measures. In Ireland, the co-financed measures in the Rural Development Programme 2007–2013 are:

- the Rural Environment Protection Scheme, which encourages farmers to farm in a more environmentally friendly manner;
- the Disadvantaged Area Scheme, which compensates farmers disadvantaged by their location;
- the Farm Improvement Scheme, which provides co-funding for farm infrastructure;
- the Early Retirement and Young Farmers Installation Aid Schemes, which together encourage the transfer of farm holdings to young, trained farmers;
- the Leader+ Initiative, which encourages local, small rural-based enterprise

**European Fisheries Fund (EFF)**

21. This fund replaces the Financial Instrument for Fisheries Guidance Fund (FIFG). Its main objective of the European Fisheries Fund is to grant financial support to the European fishing industry during the period 2007–2013, with a view to helping it adapt to changing needs. The objectives of the EFF include the following:

- support the common fisheries policy so as to ensure exploitation of living aquatic resources and support of aquaculture in order to provide sustainability in economic, environmental and social terms;

- promote a sustainable balance of resources and the fishing capacity of the Community’s fishing fleet;

- promote a sustainable development of inland fishing;
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- strengthen the competitiveness of the operating structures and the development of economically viable enterprises in the fisheries sector;

- foster the protection and enhancement of the environment and natural resources where related to the fisheries sector;

- encourage sustainable development and the improvement of the quality of life in areas with activities in the fisheries sector;

- promote equality between men and women in the development of the fisheries sector and fisheries areas

Furthermore, the EFF contributes towards technical assistance and information measures, and supports studies and pilot projects for the adaptation of the structures of the sector.

**Role of Departments**

22. The Department of Finance has overall responsibility for the Structural Funds and is the Certifying Authority for the ERDF (including INTERREG, PEACE and URBAN) and the winding-up of the Cohesion Fund.

23. The Department of Enterprise, Trade and Employment provides the national Managing and Certifying Authorities for the ESF. This is supported by the existence of an ESF Head of Mission and policy and operational responsibility vested in the Department of Enterprise, Trade and Employment. The Department represents Ireland in all aspects of ESF decision-making at EU level.
24. The Department of Agriculture, Fisheries and Food is the accredited Paying Agency for EAGF, EFF and EAFRD expenditure.

25. The Department of Community, Rural and Gaeltacht Affairs administers the Leader+ Scheme. For the purposes of the EU Common Agricultural Policy Financing Regulations, its functions in this matter are delegated to it by the Department of Agriculture, Fisheries and Food in its capacity as Paying Agency.

26. Where a Department has responsibility for managing an operational programme, the usual arrangement is that receipts are lodged in the first instance to a suspense account in the Department and then disbursed to Departments, State agencies and bodies involved in the operation of the programmes.

Financial Transactions with the European Union

27. The EU’s financial transactions with the Irish Government are generally operated through the Own Resources Account, held on behalf of the Commission of the European Communities by the Paymaster General and which forms part of the PMG’s Supply Account. Ireland’s contribution to the Community Budget is paid into the Own Resources Account. The Commission uses these monies, supplemented by transfers from elsewhere, to meet its expenditure in Ireland.

28. In the case of the European Agricultural Guarantee Fund (EAGF), expenditure is financed in the first instance by Member States (by means of commercial borrowings or advances from the Exchequer, which are repayable with interest) and are recouped by the EU following a 2-month delay. The arrangements for market intervention expenditure are slightly more complicated. In this case, reimbursement takes place over the life of the stocks concerned and depends on a combination of depreciation at a standard rate set by the
Commission, receipts from sales, and profit on sales (resulting in a payment to the Commission by the Member State) or losses on sales (resulting in a reimbursement to the Member State by the Commission).

29. Payments are made directly to beneficiaries through the off Vote Guarantee/Intervention Accounts held by the Department of Agriculture, Fisheries and Food. In addition, provision is made in the Department of Agriculture, Fisheries and Food Vote for expenditure on the financial costs of borrowing to fund intervention and other guarantee expenditure, and for the technical costs (handling, storage, etc) of intervention. Provision is made under appropriations-in-aid for the recoupment of these costs.

30. Under the European Agricultural Fund for Rural Development (EAFRD), receipts relating to partial reimbursement of Exchequer expenditure on various structural schemes are taken in as appropriations-in-aid on the Agriculture, Fisheries and Food Vote, with the exception of a small proportion of receipts which are paid direct to Irish beneficiaries in respect of individual projects.

31. Ireland’s receipts from the European Regional Development Fund (ERDF), where they represent co-financing of Exchequer expenditure, are paid into the Central Fund as a capital receipt. The receipts then help to finance the Public Capital Programme, which initially provides the funds for the projects, including the amount to be contributed by the Regional Fund. Where the receipts are not associated with Exchequer expenditure, they are generally passed directly to the body concerned with the expenditure, without passing through Departments’ Votes.

32. In the case of the European Social Fund (ESF), the Department of Enterprise, Trade and Employment is the
designated Certifying Authority for EU receipts in respect of the ESF Human Capital Investment Operational Programme. Receipts are lodged in the first instance to a suspense account in the Department of Enterprise, Trade and Employment, and then disbursed to the Departments and State agencies involved in the operation of the programmes. The Departments concerned receive the moneys by way of appropriations-in-aid of the relevant Votes, while other moneys are paid directly to the agencies that run the remainder of the programmes.

33. The Department of Agriculture, Fisheries and Food is the designated authority for EU receipts in respect of the European Fisheries Fund (EFF). In the case of Exchequer-funded programmes being aided by the EFF, the net Exchequer contribution is provided for in Departmental Votes and the EU receipts are paid to the implementing agencies: Bord Iascaigh Mhara (BIM) and Údarás na Gaeltachta.
EU FINANCIAL MANAGEMENT AND AUDIT STRUCTURES

(1) Introduction

(2) EU Regulations

(3) Allocation of Structural Funds

(5) Eligible Expenditure

(6) Loss of EU funds and Financial Corrections

(10) Department of Finance Circulars

(16) Certifying Authorities

(17) Managing Authorities

(18) Intermediate Bodies/Beneficiaries

(19) Audit Authorities

(24) Reporting of Irregularities

(25) Closure of Operational Programmes
Introduction
1. European Union regulations impose financial management and control requirements relating to the implementation of Structural Fund co-funded assistance. They set out mandatory procedures to be followed by the Operational Programme Managing Authorities and by Implementing Bodies in relation to processing and certification of claims for Structural Fund co-financing.

EU Regulations
2. Council regulations lay down general provisions for implementation of the Structural Funds in Member States and provide for the separation of duties between organisations.

The organisational structure in Ireland comprises the following:
- Certifying Authorities;
- Managing Authorities;
- Intermediate Bodies;
- Beneficiaries.

See paragraphs 16-18 below for more detail. Each body in this cascade is required to report to the body above it and each body in the cascade has responsibility for checking the activities of the bodies below it. A representation of the cascade is shown in Appendix 2 of this section.

Allocation of Structural Funds
3. Structural Funds are allocated in accordance with the Priority-level spending plans set out in operational programmes prepared by the Managing Authorities and agreed with the EU. To ensure that projects can proceed without delay, funding for approved programmes is generally made available, in the first instance, through the Exchequer by way of the annual Estimates process.
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4. The monies allocated from the Exchequer must be recouped from the EU. This is achieved through a process of the certification of expenditure eligible for EU co-financing. Most projects eligible for EU Structural Funding are co-financed both from Structural Funds and nationally allocated funds. Only certain expenditure on such projects may be certified as eligible. Spending authorities must therefore

(a) determine which aspects of project spending are eligible for EU funding in accordance with Eligibility Rules determined by the Department of Finance and the lead Department of each fund, which must be in line with EU Regulations and

(b) complete Statements of Certified Eligible Expenditure for submission to the body above it in the cascade. The Statements are checked by each body until they reach the Certifying Authority. It is the responsibility of the Certifying Authority to make the recoupment claim to the EU.

Eligible Expenditure

5. Commission Regulations allow each Member State to determine its own National Eligibility Rules, setting out the conditions under which expenditure can be co-financed by the Structural Funds. The Regulations make express provision for the exclusion from eligibility of certain classes of expenditure for co-financing and these exclusions must be incorporated into the National Eligibility Rules.

Loss of EU funds and Financial Corrections

6. The inclusion of ineligible expenditure in a Statement of Certified Eligible Expenditure will, following audit, result in such amounts being disallowed by the Commission, resulting
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in a possible loss of funds to the Exchequer. It is extremely important therefore that careful consideration is given to the eligibility of any particular amount prior to its inclusion in a Statement of Certified Eligible Expenditure. In addition, losses to the Exchequer may also arise from financial corrections imposed by the Commission as a result of internal control weaknesses found during audit.

7. Where grants by State bodies were paid on foot of ineligible expenditure or where the grant-aided body was in breach of grant conditions, it is the responsibility of the Managing Authority to ensure that there are procedures in place to ensure compliance with national and EU rules, and to make recoveries where appropriate.

8. Commission Regulations provide the legal basis and set out the procedures for making corrections regarding assistance granted under the Structural Funds. The Commission has established a number of principles in relation to the determination of financial corrections:

- **Specifically quantified corrections** are applied where a quantifiable irregularity is detected for an individual operation or several individual operations.

- **Extrapolated corrections** are applied where the auditor has detected, in a representative sample of transactions, a quantifiable irregularity that can be assumed will have recurred in other operations of the same type, or throughout a measure, sub-programme or operational programme.

- **Flat rate corrections** are applied for individual breaches or systemic irregularities that are not in practice quantifiable, such as those resulting from a
failure to undertake checks effectively to prevent or
detect irregularities or to comply with a condition of
the assistance or EU legislation (e.g. information,
publicity rules and breaches of procurement rules).

9. Where a financial correction is applied, repayment of the
amount determined by the Commission must be made from the
Exchequer. Care must therefore be taken to ensure that each
body in the cascade has put appropriate financial management
and control procedures in place to ensure that errors do not
exist within their systems which could lead to the imposition of
financial corrections.

Department of Finance Circulars

10. The Department of Finance, together with Circulars from the
lead Department of each Fund, advises Managing Authorities
and implementing Departments of their financial management
and control responsibilities, and sets out standardised
procedures to enable the certification of expenditure returned
for Structural Fund assistance. These circulars are:

- ERDF Circular 34/2001 (July 2001)
- Cohesion Fund Circular 41/2002 (December 2002)
- ESF Circular ESF/PA/1-2001 (July 2001)

11. In addition to setting out the National Eligibility Rules, the
Circulars have identified three levels of responsibility:

- Level 1 – Beneficiaries/Grant Approving bodies,
  which commission operations and/or implement the
  activity.
- Level 2 – Intermediate bodies, acting on behalf of
  Managing and Certifying Authorities.
- Level 3 – Managing Authorities.

12. Beneficiaries/Grant Approving bodies (Level 1) are
responsible for reporting and certifying the accuracy, reality
and eligibility of the expenditure, and for submitting schedules of project expenditure to Level 2.

13. Intermediate bodies (Level 2) are responsible for aggregating expenditure information from Level 1 and for certifying and reporting summary expenditure to Level 3, accompanied by a supporting schedule of expenditure. This level will also certify that required control procedures are in place at Level 1 and that steps (including spot-checks) have been taken to give reasonable assurance that the expenditure declared is both correct and eligible.

14. Managing Authorities (Level 3) are responsible for aggregating expenditure information coming from Level 2 and submitting programme expenditure to the Certifying Authority, indicating the priorities (sub-programmes) and accompanied by a schedule of the Level 2 returns. The Managing Authority will also certify that required control procedures are in place at Level 2 and that steps (including spot-checks) have been taken to give reasonable assurance that the expenditure declared is correct and eligible.

15. A description of the main responsibilities of each of these bodies is set out in the following sections.

Certifying Authorities

16. The Certifying Authority of an operational programme is responsible in particular for:

(a) drawing up and submitting to the Commission certified statements of expenditure and applications for payment;

(b) certifying that the statement of expenditure is accurate, that it results from reliable accounting systems and is based on verifiable supporting
documents, and that the expenditure declared complies with applicable Community and national rules; 

(c) ensuring for purposes of certification that it has received adequate information from the Managing Authority on the procedure and verifications carried out in relation to expenditure included in the statements of expenditure; 

(d) taking account for certification purposes of the results of all audits carried out by or under the responsibility of the audit authority; 

(e) maintaining accounting records in computerised form of expenditure declared to the Commission; 

(f) keeping an account of amounts recoverable and of amounts withdrawn following cancellation of all or part of the contribution for an operation. Amounts recovered shall be repaid to the general Budget of the European Union prior to the closure of the operational programme by deducting them from the next statement of expenditure.

Managing Authorities

17. Managing Authorities are responsible for managing and implementing the operational programmes in accordance with the principles of sound financial management. They must ensure that: 

(a) operations are selected for funding in accordance with the criteria applicable to the operational programme and that they comply with Community and national rules for the whole of their implementation period;
(b) co-financed products and services are delivered and that the expenditure declared by the beneficiaries for operations has actually been incurred and complies with Community and national rules; (on-the-spot verifications of individual operations may be carried out on a sample basis in accordance with the detailed rules adopted by the Commission);

(c) there is a system for recording and storing, in computerised form, accounting records for each operation under the operational programme and that the data necessary for financial management, monitoring, verifications, audits, implementation and evaluation are collected;

(d) beneficiaries and other bodies involved in the implementation of operations maintain either a separate accounting system or an adequate accounting code for all transactions relating to the operation without prejudice to national accounting rules;

(e) evaluations of operational programmes are carried out;

(f) procedures are set up to ensure the retention of all documents regarding expenditure and audits required to ensure an adequate audit trail;

(g) the Certifying Authority receives all necessary information on the procedures and verifications carried out in relation to expenditure for the purpose of certification;
(h) the work of the Monitoring Committee is guided and provided with the documents required to permit the quality of the implementation of the operational programme to be monitored in the light of its specific goals;

(i) after approval by the Monitoring Committee, the annual and final reports on implementation are submitted to the Commission;

(j) information and publicity requirements are complied with

The Commission is provided with information to allow it to appraise major projects.

**Intermediate Bodies/Beneficiaries**

18. Managing Authorities have overall responsibility for the implementation of their operational programme. Detailed implementation of measures and schemes is usually left to Intermediate Bodies (if applicable) and Beneficiaries, i.e. organisations (including Government Departments, State-sponsored bodies or public authorities) responsible for the delivery and management of services in the particular area covered by the measures set out in the operational programme. It is these bodies that are usually responsible for managing measures and individual schemes, and selecting projects to receive funding.

In general, the role of an Intermediate body is:

- to review and approve, where applicable, project applications received from Beneficiaries where the Beneficiary is implementing the co-financed activity;
to ensure that the expenditure declared and certified for co-financed projects is eligible, accurate and complete;
• to ensure that there is no duplication of EU funding;
• to monitor projects, namely, the verification of physical and financial progress, carrying out programmes of spot-checks of individual projects, notification of irregularities and ensuring that projects comply with all national and EU requirements.

The role of a Beneficiary is:
• to implement the co-financed activity, or, where the Beneficiary is a grant-approving body, to review and approve grant applications from project sponsors;
• to ensure that the expenditure declared and certified for co-financed projects is eligible, accurate and complete;
• to monitor projects, namely, the verification of physical and financial progress, carrying out programmes of spot-checks of individual projects (Article 4 of Regulation 438/2001), notification of irregularities and ensuring that projects comply with all national and EU requirements;
• to review, approve and pay project payment claims and prepare drawdown claims for the Intermediate body.

Audit Authorities
19. The Audit Authority of an operational programme is responsible for ensuring that audits are carried out to verify the effective functioning of the management and control system of the programme. The Authority must present an audit strategy to the Commission within 9 months of the approval of the operational programme.
20. The audit strategy outlines the bodies that will perform the audits, the methods to be used, the sampling method for audits on operations and the indicative planning of audits to ensure that the main bodies are audited and that audits are spread evenly throughout the programming period. Where a common system applies to several operational programmes, a single audit strategy may be submitted.

21. The Audit Authority must submit an annual Control Report to the Commission. This report will set out the findings of the audits carried out during the previous 12-month-period, ending on 30th June of the year concerned, in accordance with the audit strategy of the operational programme and report on any shortcomings found in the systems for the management and control of the programme.

22. The report will include an opinion, based on the controls and audits that have been carried out under its responsibility, as to whether the management and control system functions effectively, so as to provide a reasonable assurance that statements of expenditure presented to the Commission are correct and, as a consequence, reasonable assurance that the underlying transactions are legal and regular. Audit Authorities are also responsible for the submission of a Closure Declaration within the time specified by Commission Regulations following the closure of the operational programme.

23. The Audit Authority for ERDF is the ERDF Financial Control Unit in the Department of Finance. The Audit Authority for the ESF is the Financial Control Unit in the Department of Enterprise, Trade and Employment.

**Reporting of Irregularities**
24. Member States are responsible for the management and control of operational programmes, ensuring that management and control systems are set up in accordance with EU Regulations and that they function effectively. The systems should prevent, or detect and correct, irregularities and recover amounts unduly paid. In Ireland, if such amounts cannot be recovered, the Exchequer may be required to reimburse the unrecovered amounts to the EU. Member States must submit irregularity reports in cases where there is:

‘any infringement of a provision of Community law resulting from an act or omission by an economic operator, which has, or would have, the effect of prejudicing the general budget of the Communities or budgets managed by them, either by reducing or losing revenue accruing from own resources collected directly on behalf of the Communities, or by an unjustified item of expenditure’.

The threshold for reporting irregularities has been set at €10,000 (the value of the EU co-financing) with effect from 1 January 2006. This threshold may, however, be subject to revision from time to time.

All bodies in the cascade (described in Paragraph 2 above) above the level of the spending body have a responsibility for reporting irregularities.

**Closure of Operational Programmes**

25. Operational programmes are normally established over a set period, with a clearly defined start and end date. In accordance with Commission Regulations, each operational programme must be formally closed at the end of the funding period.
26. At the outset of the operational programme, funds are paid to Member States in the form of an initial advance (payment on account) of up to 7% of the commitment approved by the Commission. Payments on account are made to each operational programme by the Certifying Authority. Subsequent claims for EU funding must be based on Statements of Certified Eligible Expenditure. The Commission continues to advance funds to Member States as Statements are submitted, but withholds a percentage of the committed funds until such time as the procedures set out in its Regulations relating to Closure are complied with to its satisfaction.

27. The final balance is paid when the Certifying Authority has submitted a final Certified Statement of Expenditure and the Managing Authority has submitted a final Implementation Report. These must be accompanied by a Closure Declaration, completed by the Audit Authority in respect of each operational programme and fund.

28. It is extremely important that the closure process is completed efficiently. Bodies that have submitted Statements of Eligible Expenditure will be required to carry out a comprehensive review on all previously submitted statements and will be required to submit assurance to the Certifying Authority that all previously declared expenditure was correctly certified as eligible.

29. Managing Authorities, Intermediate bodies and Beneficiaries will be required to provide assurance that all expenditure was incurred in accordance with the operational programmes and that adequate audit trails exist. Arrangements also need to be made to retain and secure for future audit all original documentation associated with the expenditure on co-financed projects.
30. The closure process in respect of each fund is coordinated by the Department of Finance Closure Monitoring Committee. Managing Authorities for each fund and operational programme are represented on the Committee. In the event that the closure process is not completed to the satisfaction of the Commission, financial penalties may be imposed on the Exchequer.
Section EE

APPENDICES

Appendix 1  List of websites for Department of Finance circulars, legislation and other publications referred to in this section

Appendix 2  ERDF/ESF Financial Controls in Ireland
List of websites for Department of Finance circulars, legislation and other publications referred to in this section

E1.1 European Investment Bank

E1.2 European Communities Acts
1972:
1993:
2007:

E1.4 European Structural Funds – ESF (Also E2.8)

European Regional Development Fund – ERDF (Also E2.17)

European Social Fund – ESF (Also E2.13)

European Agricultural Guarantee Fund – EAGF (Also E2.7)

European Agricultural Fund for Rural Development – EAFRD (Also E2.20)
E1.4 & E2.21 European Fisheries Fund – EFF

E2.1 Own Resources
http://ec.europa.eu/budget/budget_detail/orig_develop_en.htm

E2.4 European Agricultural Guidance and Guarantee Fund (FEOGA)

Financial Instrument for Fisheries Guidance Fund

E2.6 Single Farm Payment

E2.12 Integrated Guidelines for Growth and Jobs

E2.13 European Social Fund (ESF)
http://www.esf.ie
or

E2.17 INTERREG Programmes
http://www.interreg3c.net/sixcms/detail.php?id=301

PEACE Programme
http://www.seupb.org/prog.htm

URBAN Initiative in Ireland
http://www.ndp.ie/documents/eu_structural_funds/community/urban_cons_compl_dec01.doc


E2.20 Rural Environment Protection Scheme
http://www.citizensinformation.ie/categories/environment/agriculture-and-forestry/rural_environmental_protection_scheme

Disadvantaged Areas Scheme

Farm Improvement Scheme
http://www.agriculture.gov.ie/schemes/OFI/FIS/FIS_terms_12.7.07a_.pdf

Leader+ Initiative
http://ec.europa.eu/agriculture/rur/leaderplus/index_en.htm

E2.25 EU Common Agricultural Policy Financing Regulations
http://ec.europa.eu/agriculture/capreform/index_en.htm

E3.2 EU Regulations

E3.4 Eligibility Rules – National Eligibility Rules for Ireland
http://www.ndp.ie/documents/publications/general_pub/pa3_rev_01-10-01.doc

E 3.10 Circulars in relation to EU funds management:

ERDF – Circular 34/2001 (July 2001)

Cohesion Fund - Circular 41/2002 (December 2002)

ESF - Circular ESF/PA/1-2001 (July 2001)
http://www.ndp.ie/documents/publications/reg_cir/esf01.doc

E3.18  Regulation 438/2001
ERDF/ESF Financial Controls in Ireland

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- **Certifying Authority** (previously known as Paying Authority)
  - Department of Finance (ERDF)
  - Department of Enterprise, Trade and Employment (ESF)
- **Internal Audit Units**: System Audits by Internal Audit Units at each level throughout cascade
- **Financial Control Units**: Audits of ERDF & ESF systems and expenditure
- **OP Managing Authority**
  - LEVEL 3
  - RESPONSIBLE FOR COMPLETING FORM B3
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  - LEVEL 2
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GLOSSARY

ACCOUNTING OFFICER
A senior official (normally the Secretary General) in each Department or Office who is specially and personally charged with signing the Appropriation Account and who is accountable for the propriety of the Department’s expenditure, the accuracy of the account and for prudent and economical administration. The duties of Accounting Officers are laid down in Section 19 of the Comptroller and Auditor General (Amendment) Act, 1993 (see Section A, Appendix 5).

ACCRUALS ACCOUNTING
An accounting system under which (1) capital (long-term) expenditure is distinguished from current (consumable) expenditure, with capital expenditure being accounted for by means of depreciation over the life of the asset, rather than a cash charge in the year of purchase; and (2) the timing of expenditure for accounting purposes being determined by matching each transaction to the period to which it relates, rather than by the dates on which payments are made or receipts came to hand (e.g. an expense incurred in year 1 but paid for in year 2 is recognised in the accounts of year 1).

ACCRUED INCOME
Income which is earned or becomes due in the year of account, but which has yet to be received at year-end

ACCRUED EXPENSES/LIABILITIES
Expenses incurred in the period which have yet to be paid. Accrued expenses or liabilities are recognised when the payee has met the contractual requirement to provide the goods and services ordered. In the case of grants, the liability is recognised when a grantee has met all the requirements of the grant scheme, but has yet to receive payment.
Glossary

ADDITIONAL ESTIMATE
An Estimate not printed in the Book of Estimates, but which is required for a new service which cannot be accommodated within an existing Vote.

AGENCY SERVICES
Services provided by one Department for another because the agent Department is better equipped to provide the service than the principal Department.

ALLIED SERVICES
Services provided centrally for all Departments for reasons of economy and efficiency.

ALLIED SERVICES APPENDIX
A statement appended to the Estimate for each Vote that provides Allied Services, showing for each client Vote the estimated cost of services to be provided.

ALLIED SERVICES STATEMENT
A statement appended to each Supply Estimate that shows the estimated cost of services provided free to the Vote by other Departments or Offices.

AMBIT
Part I of every Supply Estimate contains:
- a brief description of the services and purposes, which must fall within the limits of the statutory functions of the Department/Office in question, for which the money in the Estimate is being provided; and
- the net amount that the Dáil is being asked to Vote for these services and purposes.

The description and amount have statutory force since they are reproduced verbatim in the Appropriation Act.
**ANNUAL OUTPUT STATEMENT**
A statement for each Vote, by programme, submitted to the relevant Dáil Select Committee to enable the Dáil to assess what is being achieved for the public expenditure involved. The statement comprises the staffing, financial allocations and output targets for the financial year as well as the provisional financial outturn and the outturn against the previous year’s output target.

**APPROPRIATE**
To assign stated amounts for specific purposes

**APPROPRIATION ACCOUNT**
An end-of-year account of a Department’s spending of the moneys voted by the Dáil, which compares the Supply Estimate (down to subhead level) with actual payments made and receipts brought to account, and explains any substantial differences.

**APPROPRIATION ACT**
The statutory authority that authorises issues from the Central Fund on Supply Services and appropriates all money granted by the Dáil to some distinct use

**APPROPRIATIONS-IN-AID**
Departmental receipts which, with the agreement of the Dáil, need not be paid directly into the Exchequer, but which may be retained to defray the expenses of the Vote to which they refer.

**ASSETS REGISTER**
A record of asset holdings in a Department/Office. It provides information on material capital assets for stewardship and financial statements purposes. It may also provide a record of all assets held for control purposes.
Glossary

BUDGET
A statement giving the actual revenue and expenditure of the previous year, the estimated revenue and expenditure for the new year and details of the amount of revenue from taxation and other resources that must be levied to meet that expenditure.

CASH-BASED ACCOUNTING
A method of accounting that records transactions on the basis of cash payments and cash receipts as they are made or received within an accounting period.

CASH-LIMITED GRANT SCHEME
The funds available for a particular scheme for the year are limited to the cash amount specified in the Estimates and, therefore, entitlement to payment is contingent on the availability of funds.

CAPITAL ASSET
An asset intended for use on a continuing basis with an expected life of more than one year.

CENTRAL FUND
The Government or Exchequer Account, into which all Government receipts are paid and from which all Government expenditure is funded, unless provided otherwise by law.

CENTRAL FUND CHARGES
Services that are permanently charged on and payable out of the Central Fund by continuing authority of statutes and not therefore subject to review, either annually (as in the case of the Supply Services) or periodically (as in the case of Other Central Fund Issues).
Glossary

**COMMITMENT**
A commitment is a contractual obligation to purchase goods and services that have yet to be supplied at year-end. A commitment to make a payment under a grant scheme arises when the grant offer has been made, but the grantee has yet to fulfil the conditions of the scheme.

**CONTINGENCY FUND**
A fund to allow, in exceptional circumstances, expenditure on a service, whether existing or new, which is so urgent that it cannot await the voting of funds under the normal Estimates procedure.

**CONTINGENT LIABILITY**
A commitment which, while not involving the immediate provision of funds, establishes a liability that may have to be met at some future time.

**COURSE OF PAYMENT**
A term used in Section 24 of the Exchequer and Audit Departments Act, 1866 and construed as meaning that any payments actually made before the end of a financial year are deemed to ‘have come in course of payment’ in that year.

**CREDIT**
Authorisation from the Comptroller and Auditor General to the Central Bank for the release of moneys from the Exchequer Account.

**CURRENT ASSETS**
Assets not intended for use on a continuing basis and which are generally consumed within a year are deemed to ‘have come in course of payment’ in that year.

**DEPARTMENTAL ESTIMATES**
See Supply (Supply Grant).
Glossary

DEPRECIATION
Depreciation is the measure of the wearing out, consumption or other reduction in the useful life of a capital asset, whether arising from use, passage of time or obsolescence through technology and market changes.

DEFERRED INCOME
Income that has been received before year-end in respect of which the related service has yet to be provided.

EXCESS VOTE
A vote taken by the Dáil to cover expenditure incurred in a previous year over and above that authorised by the Dáil for that year.

EXCHEQUER
The Central Fund

EXCHEQUER ACCOUNT
The bank account of the Central Fund – a record of all the transactions, credit and debit, on the Fund. The account is held in the Central Bank.

EXCHEQUER BORROWING REQUIREMENT (EBR)
The combination of current and capital borrowing that the Government undertakes to fund its borrowing plans. It represents the difference between the receipts and payment on the Exchequer Account.

EXCHEQUER EXTRA RECEIPTS
Departmental receipts that are not appropriated-in-aid, but are paid directly into the Exchequer.

EX-GRATIA PAYMENT
A payment not legally due under a contract or otherwise – usually compensation paid on grounds of hardship.
Glossary

EXTRA-CONTRACTUAL PAYMENT
A payment which, although not legally due under a contract, appears to be an obligation by the Department, which the Courts might uphold.

EXTRA-STATUTORY PAYMENT
A payment which is considered to be within the broad intention of a statute or statutory regulation, but which would go beyond a strict interpretation of its terms.

FINANCE ACCOUNTS
Detailed annual accounts presented by the Department of Finance to the Houses of the Oireachtas, containing detailed analysis and classification of receipts and issues of the Central Fund, as well as details relating to the National Debt.

FINANCE ACT
Gives statutory effect to taxation changes, including those announced in the Budget, and to miscellaneous other financial provisions.

FINANCIAL RESOLUTIONS
Those resolutions that must be passed by the Dáil on Budget Day in order to give effect to the taxation proposals for the coming year, pending the enactment of the Finance Act.

FINANCIAL YEAR
From 1 January to 31 December.

FUND
A sum of money set apart for a particular purpose.

GENERAL GOVERNMENT BALANCE (GGB)
The General Government Balance (GGB) measures not just the difference between receipts and expenditure of central government [the Exchequer] but the fiscal performance of all
arms of Government (other than Commercial State-sponsored bodies), including Central Government, Local Government and non-commercial State-sponsored bodies, as well as extra-budgetary funds such as the Social Insurance Fund, the National Pensions Reserve Fund and the Environment Fund. The General Government Balance (GGB) is therefore a wider measure of the public finances than the Exchequer Balance (EB).

The accounting rules governing the compilation of the GGB and General Government Debt are contained in the national accounting manual European System of Accounts, 1995 (ESA95). The accounting rules to be applied to record these two items are further clarified in the ‘ESA95 manual on Government Deficit and Debt’.

**GENERAL GOVERNMENT DEBT**

General Government Debt is the standard measurement of gross indebtedness used for comparative purposes within the EU. It includes the debt of the Exchequer, the extra-budgetary funds, the non-commercial state-sponsored bodies, as well as the debt of local authorities. *(See also NATIONAL DEBT.)*

**GRANT-IN-AID**

A grant from voted moneys to a particular organisation or body where unexpended balances of the sums issued are not liable to surrender at the end of the financial year.

**IMPREST**

An advance to meet estimated expenditure

**INDELIBILITY**

An error relating to a transaction between Votes (e.g. an incorrect charge or credit) becomes indelible (i.e. cannot be corrected) once the Appropriation Accounts for the year in question have been sent by the Comptroller and Auditor General to Dáil Éireann.
**Glossary**

**INTERNAL AUDIT**
An internal appraisal system to measure and evaluate the effectiveness of the internal financial control system.

**INTERNAL RATE OF RETURN**
The discount rate that equates the present value of the expected cash outflows on a project with the present value of cash inflows and shows, therefore, the maximum rate of interest that could be paid for the capital employed in a project over the life of the investment without incurring loss.

**INTERVENTION**
Public intervention is the market support mechanism whereby agricultural products are purchased by national intervention agencies on behalf of the EU and stored to be sold when market conditions permit.

**ISSUE SCHEDULE**
A record of payable orders by numbers, payees and amounts, which authorises the Paymaster General’s Office to make payment on foot of any payable order included in the schedule.

**JOINT COMMITTEE**
A committee drawing members from both Houses of the Oireachtas – the Dáil and the Seanad.

**LIABILITY**
*see Accrued Expenses*

**MATURED LIABILITY**
When a claim is actually due for payment, as defined in Department of Finance Circular 32/95.

**MONETARY COMPENSATORY AMOUNTS (MCAs)**
Payments to offset unfair advantages resulting from monetary fluctuations in the currency values of EU Member States.
Glossary

MONEY BILL
A Bill that contains only provisions dealing with all or any of the following: the imposition, repeal, remission, alteration or regulation of taxation; the imposition for the payment of debt or other financial purposes of charges on public moneys or the variation or repeal of any such charges; supply; the appropriation, receipt, custody, issue or audit of accounts of public money; the raising or guarantee of any loan or the repayment thereof; matters subordinate and incidental to these matters or any of them. (Articles 21 and 22 of the Constitution refer to Money Bills.)

NATIONAL DEBT
National Debt is a presentation of the indebtedness of the Exchequer. It should be noted that it is calculated net of liquid assets and excludes certain liabilities recognised in the General Government Debt. (See also GENERAL GOVERNMENT DEBT.)

NET PRESENT VALUE
A discounted cash flow approach to capital budgeting. Using the minimum required rate of return as the discount rate, the present value of cash inflows is calculated and compared with the initial investment in a project. If the present value of cash inflows exceeds the investment, the net present value is positive and the rate of return promised by the project exceeds the minimum required rate.

NON-PROGRAMME OUTLAYS (NPOs)
Capital payments that are not included in the Public Capital Programme because they do not represent investment in the creation of assets.

NON-VOTED EXPENDITURE
Expenditure which, by reference to specific statutes, may be incurred from the Central Fund without annual reference to the Dáil in the Estimates for the Supply Services.
NUGATORY OR FRUITLESS PAYMENT
A payment for which no benefit is obtained (e.g. where a contract has to be cancelled before delivery, but some payment is still due to the contractor; rent on unoccupied buildings, etc).

OTHER CENTRAL FUND ISSUES
Issues from the Central Fund under specific statutes, but which, unlike Central Fund charges, are subject to periodic review since the statutes normally impose an upper limit on the issues that can be made.

OUTTURN
Actual expenditure at the end of the financial year

PAY-BACK PERIOD
The number of years that are expected to elapse before the cash flow from a particular project is sufficient to cover the initial investment outlay.

PAYMENTS
Payments consist of those sums that come in course of payment during the year. Sums are deemed to have come in course of payment where the liability has been incurred and payment is due and the following has occurred:

(a) in the case of payments by electronic funds transfer (EFT) via a commercial bank, the payment file has been generated;

(b) in the case of payment by cheque or Payable Order, the payment instrument has been drawn;

(c) in the case of social welfare payments through the agency of An Post, the amounts have been disbursed by that agency.
Glossary

PAYABLE ORDERS
A Payable Order is not a cheque but an advice (non-negotiable) to the payee that on presentation through a bank the Paymaster General is authorised to make a payment of the sum stated on the face of the order.

PREPAYMENTS
Payments made during one year of account for expenses that refer in whole or in part to a subsequent year of account.

PUBLIC CAPITAL PROGRAMME (PCP)
The planned capital investment programme for a given year of Government Departments, Local Authorities and State bodies.

REPAYMENT SERVICES
The provision, on a repayment basis, by one Department to another of a service or supply, which was originally paid for from the supplying Department’s Vote.

REVISED ESTIMATE
A procedure used to vary the terms of a Vote after the main Supply Estimate has been presented, but before the Dáil has voted the provision.

SELECT COMMITTEE
A committee of members from one House of the Oireachtas (Dáil or Seanad), but not including members from the other House.

SINKING FUND
The Exchequer Sinking Fund provision is a transfer from the current account to the capital account to reduce national debt. The general principle underpinning the Sinking Fund provision is that the annual cost of capital projects is charged to the current budget over a thirty year period. As the cost of these capital projects is included in the capital budget for the year in which they are incurred, the capital budget must be credited with an
amount equal to that charged to the current budget in order to avoid double counting. The net effect of these transactions on the overall Exchequer Balance is neutral.

**STANDING ORDERS**
The rules of procedure of Dáil and Seanad Éireann made in accordance with Article 15.10 of the Constitution.

**STATEMENT OF AUTHORISED ISSUES**
A statement published annually that lists for each Vote the amount which the Minister for Finance may, under the terms of the Central Fund (Permanent Provisions) Act, 1965, make available to it in the period before the passing of the Estimate by the Dáil.

**SUBHEADS**
The individual categories of expenditure within a Vote, which are separately identified in the Estimates and under which the expenditure is accounted for in the Appropriation Accounts

**SUPPLEMENTARY ESTIMATE**
A procedure used to get Dáil approval for funds additional to those sought in the main Supply Estimate, to enable increased appropriations-in-aid to be utilised or to allow expenditure on a new service.

**SUPPLY (SUPPLY GRANT)**
The money granted (or voted) by the Dáil for each of the Supply Services.

**SUPPLY SERVICES**
The general expenditure of Central Government, which is financed by moneys voted by the Dáil in the Estimates

*See also Voted Expenditure.*
SUSPENSE ACCOUNT
An account opened to record payments or receipts that are not proper to or cannot for the time being be charged or credited to the Vote Account.

TOKEN SUPPLEMENTARY ESTIMATE
A Supplementary Estimate which does not involve additional money, but which is introduced to facilitate debate on a new service or transfer of funds.

VIREMENT
The use, with the approval of the Department of Finance, of savings on one or more subheads to meet excess expenditure on another subhead or subheads within the same Vote

VALUE-FOR-MONEY (VFM) AUDIT
An examination of the economy, efficiency and effectiveness with which a body has used its resources and discharged its functions.

VOTE
A coherent area of Government expenditure which is the responsibility of a single Government Department or Office, which is, in turn, accountable to the Dáil for the expenditure shown.

VOTE ACCOUNT
An account in the books of the Paymaster General’s Office for each individual Supply Estimate approved by the Dáil. The title of the account will correspond exactly with the title of the Supply Estimate and the account can only be operated on by the Department named in Part II of the Supply Estimate as having accounting responsibility for the Vote.

VOTED EXPENDITURE
Money for the general services of Departments, which is voted by the Dáil on an annual basis See also Supply Services.

WAYS AND MEANS ADVANCES
Temporary borrowings to meet immediate requirements, usually from funds held by Departments for specific purposes but not immediately required for these purposes.

WHITE PAPER ON RECEIPTS AND EXPENDITURE
Estimates of the receipts and expenditure of the State for each financial year, prepared by the Government and presented to Dáil Éireann pursuant to Article 28.4.3 of the Constitution.
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