



Scottish Natural Heritage
Dualchas Nàdair na h-Alba

All of nature for all of Scotland
Nàdar air fad airson Alba air fad

Grantee Claims - Checklists

Guidance for Applicants



Green
Infrastructure
making places for people
a' cruthachadh àitichean do dhaoine



European Union



**The Scottish
Government**
Riaghaltas na h-Alba

EUROPE & SCOTLAND
European Regional Development Fund
Investing in a Smart, Sustainable and Inclusive Future

Disclaimer

Applicants should be aware that as the Green Infrastructure Fund is a new programme, the guidance will be reviewed as the programme evolves and therefore may be subject to change. The European Union and Scottish Ministers reserve the right to amend the National Rules and SNH reserves the right to amend the published guidance during the period of the programme. Decisions to fund Projects will be based on the availability of funding, how well the project matches the Green Infrastructure Fund priorities and its contribution to outcomes as part of the whole Strategic Intervention. These priorities may change during the course of the Strategic Intervention to take into account gaps in meeting priorities in previously funded Projects and not to fund at all. The Scottish Government reserves the right not to award any support at all under this programme.

Version Control

Date	Issue	Status	Author	Authorised by
24/2/16	V1	Draft	DP	ZK
26/1/16	V1	Final	DP	ZK
15/9/16	V2	Final	DP	FS

Purpose

- SNH, as the Lead Partner, will perform compliance checks on claims submitted.
- These checks will also be subject to audit by the Scottish Government's Managing Authority and Audit Authority and the European Court of Auditors.
- The attached checklists are designed to help Grantees ensure compliance and readiness for audit. They will be provided to successful applicants.
- The completed checklists may form part of the evidence base for audits.

Section 1 - Administration & Management

Check	Yes / No	Type of Evidence	Comments
Can we evidence that the Project specification is per the Delivery Contract?	✓	Tender Documents / Certificates.	
Can we evidence that adequate management structures and key delivery personnel are in place?	✓	Organisation Chart / Job Descriptions / HR records / Minutes of Meetings / MIS.	
Can we evidence that processes / procedures are in place to ensure retention of Project documentation in a retrievable format until 2030?	✓	Data & Information Guidance / Filing Systems.	
Can we evidence that we are aware of our obligations in relation to European / National Statutory Requirements on: Equal Opportunities, fair Employment, Health & Safety?	✓	Policy Documents.	
Can we evidence that we have insurance to cover the Project such as: Employer's Liability, Public Liability, Buildings & Contents?	✓	Valid Insurance Policy Documents.	
Can we evidence our role as a Grantee?	✓	Signed Delivery Contracts.	

Section 2 - Financial Systems & Records

Check	Yes / No	Type of Evidence	Comments
Is the Projects's financial procedures documented including:		Written policy documents / financial procedures.	
Financial procedures adequate?	✓	Authorisation Limits.	
Proper segregation of duties?	✓	Process Notes.	
Appropriate authorisations for bank accounts and delegated actions?	✓	Evidence that procedures / processes have been followed.	
Are there processes for appropriate cash management - Reconciliations, Petty Cash System?	✓	Management Accounts. Financial Reports.	
Are there arrangements to monitor and control Project expenditure?	✓		
Is it clear and communicated who checks and signs claims?	✓		
Is there an adequate accounting system?	✓		
Are meaningful / timely financial reports being produced to manage the Project?	✓		
Does the Project have a separate bank account?	✓	Bank Statements.	
Is the Grantee VAT Registered?	✓	HMRC Correspondence / Certificate.	
Do the accounting records maintained for the Project allow easy identification of the Projects's income and expenditure?	✓	Accounting Software.	
Does the Grantee have an organised system for filing numbered invoices and receipts?	✓	Project Code.	
Are these originals and are they easily retrievable whether physically filed or stored within the financial system?	✓	Original invoices and receipts in files. Scanned copies.	Please see Filing Structure Suggestion.
Is there record of match-funding from partners?	✓	BACS / Bank Statements.	

Section 3 - Claims

Check	Yes / No	Type of Evidence	Comments
Staff Costs	✓	Payroll Records Payslips BACS Bank Statements Management Accounts Ledger Transactions 100% Dedicated to Operation	
Plant & Machinery / Equipment	✓	Asset Register Invoices Bank Statements Management Accounts Receipts	
Depreciation	✓	Depreciation Policy Asset Register	
Land Acquisition	✓	Independent Land Valuation Purchase Details / Payment	
Site Investigation	✓	Specialist Report Consultant Invoices Environmental Impact Assessment	
Site Preparation / Building & Construction	✓	Tender Report - Project QS Valuation Applications - Project QS Valuation Reports Payments - Bank Statements Waste Disposal Documentation	
Overheads - Flat Rate 15%	✓	Clear Workings of Flat Rate Check Flat Rate Applied to Total Direct Staff Cost (Gross + Employers National Insurance + Employers Pension Contribution	
Others - Consumables, Consultancy Fees	✓	Invoices Bank Statements	
Revenue / Income - Followed Delivery Contract conditions?	✓	Sources of Revenue / Income Sale of Project Assets Sale of Products / Services Management Accounts Bank Statements	
Publicity - Has the Operation fulfilled its commitment to publicise the EU contribution to this Operation as stated in the Delivery Contract?	✓	Plaques on Buildings Logos on Stationary, Website Logos on Advertising & Promotional Material such as Brochures, Flyers Billboards Funding Acknowledged in Press Briefings Written Procurement Policy	
Procurement - Where applicable, are public procurement, EU procurement rules and regulations being followed, including the Treaty of Rome Principles?	✓	Tender File for a Competitive Tender (EOI, Work Specification, Selection Criteria, Proposals, Evaluation Report) OJEU Notice for EU Level Tender Written Quotes Received Local Advertisements	Please see Public Procurement Aide Memoire.