



European Union
European Social Fund
Investing in jobs and skills

2007-2013 Action Note

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ESF 2007 – 2013 Programme Closure - Retention of key Documents

Who

Managing Authority, ESF Co-financing Organisations (CFO), ESF non co-financing organisations (non-CFO), Innovation and Transnationality Mainstreaming (ITM) projects, European Secretariat Government of Gibraltar, Greater London Authority (GLA), Certifying Authority, Audit Authority.

What

This action note reminds CFOs and non-CFO projects of the importance of having arrangements in place to retain 2007 – 2013 programme documentation beyond closure.

Cleared

Ian Chapman, Head of ESF Managing Authority

Background

2015 is the final year of expenditure for the 2007 - 2013 ESF programme. Final claims for expenditure will be made by 23rd October 2015. This note reminds beneficiaries and projects of their responsibilities to retain key documentation beyond closure. Article 60 (f) of Commission Regulation 1083/2006 requires an adequate audit trail to be established. Article 15 of Commission Regulation 1828/2006 outlines the criteria, which must be met in order that the Commission may regard an audit trail as adequate.

Action

It is vital that project documentary evidence, particularly in relation to expenditure, is retained to support the audit trail. This includes all documentation relating to delegations, contracting, payments, monitoring and inspection processes. Organisations must ensure that they have robust systems and arrangements in place to meet this requirement. These key documents need to be categorised and stored in a way that ensures that they can be readily retrieved, should they be required.

ESF Co-financing (CFO) and ESF non-co-financing (non CFO) organisations are required to retain documents (that is all documents including match documentation where appropriate), until three years after the European Commission makes the final payment for the programme. This will mean that documents will need to be retained until **31st December 2022 at the earliest**. The Managing Authority will advise beneficiaries of the final date for document retention when it receives the final programme payment from the Commission. The rules on retention of documents apply equally to those documents relating to unsuccessful bidders for ESF support.

If you have any questions regarding this action note, please contact the author of this note.

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