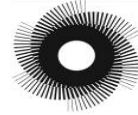




**European Union**  
**European Regional**  
**Development Fund**  
*Investing in your future*



**ERDF**  
low carbon economic growth  
in the East of England

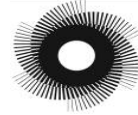


*East of England Development Agency*

## **Document Retention Summary Guidance for the ERDF Programme**



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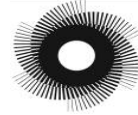
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### Version Control

Version	Date	Author(s)	Comments
1	December 2008	Martin Haindl	

### Authorisation

Approved by	Approval Date
Andy Luff	Dec 08



## Why Keep Records?

The management of an ERDF project carries with it certain conditions and requirements that you must be able to satisfy. The requirements as stipulated by the European Commission are embedded in various EC regulations, and your ability to demonstrate that you have delivered these requirements is dependent on the records that you have kept. Furthermore, good record keeping is an essential project management tool. By keeping orderly and comprehensive records you will find it far easier to assess the project status and progress.

The need for projects to be able to provide records to substantiate claims and prove that they have satisfied the various EC requirements is frequently mentioned in the ERDF EC Regulations as well as in your Offer Letter.

## Who is responsible?

- Final responsibility lies with the Applicant i.e. the organisation to whom the offer of grant is made and to whom the Offer Letter is addressed.
- The Applicant must make sure that any partners or sub-contractors keep adequate records as well. This will involve a programme of quality assurance work to verify the information provided by partners.
- Draw up a contract / Service Level Agreement, so that other organisations know what is required of them. Specify who has responsibility for storing the relevant records and for how long.

## For how long should records be kept?

- Project documentation must be kept for at least 3 years after the end of the ERDF Competitiveness **programme** – please note this is not the same as the end date of the project in question. By way of guidance this will be at least **31 December 2025** and/or as directed by the Commission.
- EEDA will notify you when you may destroy records
- *If you don't have records you may have to pay money back - even if the project ended years ago. **Don't throw anything away!***

## What should records show?

Core documentation must include:

- The ERDF application & Business Plan.
- The Offer Letter and any revised versions.
- Copies of any correspondence with EEDA.
- Copies of any agreed changes to the project.



- Copies of all quarterly or monthly claim forms.
- Working papers showing how the claims were calculated.

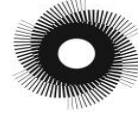
You must also keep records of:

- Evidence of all project expenditure. Records must therefore include invoices and bank statements or equivalent to show that the payments were made. Where overheads costs and salaries have been apportioned to the project, records must show that the methodology for calculating these costs is transparent and relates to direct project costs.
- Records of eligible beneficiaries and the steps taken to discern their eligibility, including proof that an organisation qualifies as an SME.
- Evidence of open and fair procurement of goods and services. As a minimum, you must therefore keep records of contract notices, quotations or tenders received, and of the scoring methodology used for selecting the successful candidate.
- Evidence of auditable, accountable match funding, including copies of match funding acceptance letters and bank statements showing receipt of match funding.
- Compliance with publicity requirements. Copies of all publicity material must be retained to demonstrate the correct use of the EU logo and required text.
- Compliance with equal opportunities and environmental sustainability requirements.
- Clear records of businesses supported for state aids purposes, including signed state aid declarations for SMEs operating under the de minimis ruling.
- Documentary evidence substantiating the outputs and results declared in your ERDF claims and on completion of your project. This could include, for example, evidence of the types of assistance provided, and evidence of jobs created or safeguarded as a result of this assistance.

### **Acceptable Forms of Documentation**

Paper documentation is preferred by auditors, but other forms of storage are also allowable. Electronic document storage systems are acceptable, and necessary, as many documents now are electronically generated and have no paper original. They are accessible as audit evidence provided that they are subject at all times to an adequate system of control over their completeness and validity. Documents can be held either as originals or copies, or on commonly accepted data carriers. Commonly accepted data carriers include:

- photocopies of original documents;
- microfiches of original documents;



- electronic versions of original documents on optical data carriers and documents existing in electronic version only.

Each copy must be certified as conforming to the original document. A declaration by the grant recipient along the lines of the example below will satisfy this condition. This is the minimum requirement and grant recipients may add to this declaration or include additional procedures in line with their organisations policies should they wish to do so.

<p><b>I certify that this is a true copy of the original document</b></p> <p><b>Signed .....</b>      <b>Date.....</b></p> <p><b>Position in organisation.....</b></p> <p><b>Name of organisation.....</b></p>
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This minimum certification procedure places the onus on the project applicant for ensuring the authenticity of the electronic copy. This is made clear to the grant recipient (i.e. the person / organisation to whom the offer letter is addressed) during the Project Engagement Monitoring Visit. It is the grant recipient's responsibility to ensure the document can be retrieved and relied upon for audit purposes.

Grant recipients must keep the electronic copy of the document for the same duration as required for paper copies.

Information kept on commonly accepted data carriers must be kept secure so that they can be relied upon for audit purposes. Where documents exist in electronic version only, the underlying computer system on which the electronic versions are held must meet accepted security standards which ensure that the documents held meet with national legal requirements and can be relied upon for audit purposes.

*December 2008*