



Llywodraeth Cymru
Welsh Government

GUIDANCE

How to complete your expenditure register: retrospective action

How to complete your expenditure register for your rural development funding application.

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Introduction

This guidance is to help you understand how to complete the **expenditure register** as part of a funding application to Rural Development Programme 2014 - 2020.

The following is a new requirement:

You need to log all items through the expenditure register, and your project's competitive tendering activities need to be approved **before you claim** (see sections 2-3).

1. Terminology

A guide to common terminology and definitions used in this guidance:

- Categories of eligible expenditure: the items included in your project that we

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will assess for eligibility.

- RPW: Rural Payments Wales – the WG team responsible for implementing RDP; referred to as ‘we’ or ‘us’ in this guidance.
- Sponsor: Applicant. Referred to as ‘you’ or ‘the sponsor’ in this guidance.
- Types of Costs:
 - Actual: these are costs that can be evidenced through an invoice.
 - Procurement: this type is only used for WG procured contracts.
 - Simplified Costs - Staff: costs claimed on a unit cost per hour rather than actual for example 200 hours (units) at an hourly rate of £20.95; the unit rate is assessed and approved during appraisal so evidence of defrayment at claim stage will not be required; timesheets will need to be included in the claim; these costs are not applicable to all projects.
 - Simplified Costs – Flat Rate: to cover overheads as a percentage of the staff costs (15%) rather than on apportionment; evidence of defrayment at claim stage will not be required; these costs are not applicable to all projects.
 - In Kind: these are costs that are incurred without an exchange of money for example volunteer’s time; in-kind expenditure must have an equal value for in-kind income in each period; these costs are not applicable to all projects.

2. What the expenditure register is

The expenditure register is the template where you breakdown what you will spend the funding on at each item (quote) level. You need to obtain approval for the expenditure register before you claim for it.

You will also need to provide a completed competitive tendering record with supporting information (i.e. copies of quotes) for each individual tendering activity (item).

We use this information to check that you are complying with the **Competitive Tendering and Procurement** rules, which helps to avoid applying any reductions and penalties to your claims later.

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You must obtain approval via this register for any expenditure before you submit it in a claim. We will not be able to process your claims until we approve the register.

3. How you complete the expenditure register

You need to complete the **expenditure register**, with the breakdown of the costs under each category (refer to the [scheme guidance notes](#) for examples of ineligible expenditure).

Single items for £500 or above are required to appear in the register with details for the tendering you undertook.

If you have small items for £499 and under, you will need to add a line showing the total expenditure expected for miscellaneous small value items. To claim against these small items, you will need to support those transactions at claim stage with a description of each item and its eligibility.

If you have expenditure that you cannot at this stage break down to this level, you can add it in one line with its description marked “future procurement”. However, we will not be able to approve the line and you cannot claim it until we approve a revised register with this expenditure broken down to item level.

The Item Reference for each line is a reference that you should use at claim stage, and it can be your case ID followed by a number in sequence for example 84526-001, 84526-002, etc.

We are unable to pay any further claims until we have approved your register. However, we are continuing to pay claims that were submitted by the date of the email notifying you of this requirement.

Once you are satisfied your register is complete for all approved expenditure or as detailed as possible, please submit it via your WEFO Online account and notify RPW via RPW Online once this has been completed.

Instructions for the uploading of documents are available from your WEFO

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Online account under the How to use WEFO Online link; please use the Case Documents option.

4. Questions and answers

Why do I need to complete the expenditure register?

This is an audit requirement; therefore, your project is required to complete it before submitting your next claim.

What types of expenditure do I need to include in the register?

All approved expenditure should be included in the register and this does not depend on whether it requires you to tender for it or not. Certain types of costs, such as staff costs will not usually require tendering.

What happens if I do not complete the register for my project?

If you do not submit your register, we will be unable to pay any further claims.

We have not yet designed the project activity and delivery because external engagement is required to define it. Therefore, the project cannot complete a register at this stage. What happens in this case?

The requirement is that you receive approval for the register for items before you include them in a claim. You may only be able to provide us with a partly detailed register (see section 3 in this guidance for what to complete). You will only be able to claim for those costs.

Once you have defined the activity and delivery, you will need to revise the register and obtain its approval before you claim for those costs.

My project delivery has started recently so how can we complete this register?

If your project delivery has only started, you may be unable to provide a

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complete breakdown of expenditure at this stage. Nevertheless, we would urge you to complete it as much as possible covering as a minimum the costs that you have already claimed for and those costs that you are planning on claiming next.

You will be able to submit a further revised register later but as stated above, you will need to do that before you claim those costs.

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