



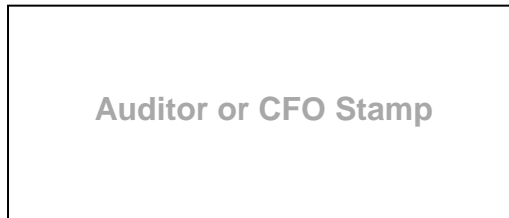
Auditor's Statement

I / We have examined the attached Income & Expenditure Statement, Bank Reconciliation and Balancing Statement for Community Employment, Project No. _____ for the period ____/____/____ to ____/____/____ in light of the directions overleaf. I / We have made such tests of the records of the project as I / we consider necessary.

I / We do certify, to the best of my/our knowledge and belief, that the Income and Expenditure Statement, Bank Reconciliation and Balancing Statement for Community Employment, Project No. _____, for the period ____/____/____ to ____/____/____ is correctly extracted from the records and is in accordance with the directions overleaf.

Accountant _____ Chief Financial Officer _____
(For Voluntary bodies) (For Public bodies)

Date ____/____/____ Date ____/____/____



* This Statement must be signed by a **Qualified Auditor**. The signatory must hold a **valid practising certificate** from of any of the following six bodies:

- Association of Chartered Certified Accountants (ACCA)
- Institute of Certified Public Accountants in Ireland (ICPAI)
- Institute of Chartered Accountants in Ireland (ICAI)
- Institute of Chartered Accountants in England & Wales (ICAEW)
- Institute of Chartered Accountants in Scotland (ICAS)
- Institute of Incorporated Public Accountants (IIPA)

Please indicate the Accountancy Body by placing a tick in the relevant box above.

Please enter your Auditor Registration Number here:

The signatory cannot be a director or employee of the Sponsoring organisation, a family member, partner or employee of a director.



Income and Expenditure Statement

Sponsor _____ Project Ref No: _____

Income and Expenditure for Period From: ____/____/____ To: ____/____/____

	Income / Grant(s) Received	Expenditure	Balance
Item	€	€	€
Total Participants' Gross Wages <i>(Incl. Fuel Allowance / Excl. Er PRSI)</i>			
Supervisor Gross Wages			
Employer's PRSI (Supervisors)			
Total Supervisor Wages			
Total Materials			
Total Participant Development			
Supervisor Training (if any)			
Subtotal			
Less: Outstanding Advance <i>(Current Scheme Only)</i>			(€)
GRAND TOTAL			
Other Income / Expenditure			
Total Other Income	€	Total Other Exp.	€
<i>Please give details of source of other income, and expenditure incurred in relation to same, below:</i>			
Definitions: Other Income - All non-DEASP funded Income. Other Exp. - All Expenditure incurred in relation to Other Income			
Total Grants received from the Dept. of Employment Affairs & Social Protection	€		
Amount due to Revenue Commissioners	€		
Amount remitted to Revenue Commissioners	€		

Auditor or CFO Stamp

Signature of Chairperson _____ Date ____/____/____

Signature of Treasurer _____ Date ____/____/____



Project Balancing Statement

Sponsor _____ Project Ref No: _____

Balancing Statement Date (Contract Finish Date): ____/____/____

Bank Balance as per Bank Statement, as at contract end date.	€	
LESS: O/S Debits as per Bank Reconciliation as at contract end date	(€)
LESS: Advance for New Scheme (if appears on Bank Statement on or before above date)	(€)
LESS: Amount outstanding to Revenue (if any)	(€)
Subtotal:		€
ADD: Outstanding DEASP Claims (please list)	€	
	€	
	€	
	€	
LESS: Outstanding Advance (Current Scheme)	(€)
		€
Project Surplus/(Deficit)		€
EXPLANATION OF SURPLUS/(DEFICIT)		

Notes:

- Where 'Project Surplus/(Deficit)' does not equal NIL, a detailed explanation and supporting documentation must be supplied for same.
- Where a deficit has arisen, e.g. through the non-approval of items on Materials/Training Claims, or through the Scheme overspending their Material Budget, the Sponsor must refund these immediately to the CE Bank A/C.
- Where a surplus has arisen, this must be returned to the Department of Employment Affairs Social Protection.

Signature of Chairperson: _____ Date: ____/____/____

Signature of Treasurer: _____ Date: ____/____/____

Auditor or CFO Stamp



Notes for Completion of Auditor's Statement

GENERAL

- Sponsor Full name of Sponsor as it appears on the contract document for the specific project being examined.
- Ref No. The number of the specific project being examined which appears on the Schedule to the Agreement after the heading 'Ref No.' on the top right hand side of the document.

INCOME & EXPENDITURE STATEMENT

- Income & Expenditure for Period etc. The specific period to which the Auditor's Statement refers.
- Income / Grant(s) Received The amount actually received in the period for the relevant project is inserted against each item (excluding advance outstanding for current project).
- Expenditure The amount actually paid out in the period for the relevant project is inserted against each item.
- Balance 'Expenditure' less 'Income / Grant(s) Received'. The figures in this column have no significance other than as balancing figures.
- Total Participants' Gross Wages This is the total gross wages paid and Income / Grant(s) Received for the period inclusive of PAYE and employees PRSI. It also includes Fuel Allowance, but **excludes** Participants' Employer PRSI (part of Materials grant).
- Supervisor's Gross Wages Total wages paid and Income / Grant(s) Received for the period for Supervisor(s) and Assistant Supervisor(s), inclusive of PAYE and employees PRSI, but exclusive of Employers PRSI
- Employer's PRSI (Supervisors) The amount paid and Income / Grant(s) Received for **Supervisors Employer PRSI**.
- Total Supervisor Wages Total of Supervisor's Gross Wages and Supervisor's Employer PRSI.
- Total Materials Total paid out and Income / Grant(s) Received in the period. Materials include all materials used on the project (see Voluntary Bodies overleaf).
- Total Participant Development Total paid out and Income/Grant(s) Received in period.
- Grand Total before other Income Sum of 'Total Participants' Gross Wages', 'Total Supervisor Wages', 'Total Materials' and 'Total Participant Development'. These particular figures show the expenditure that is fundable by the Department of Employment Affairs and Social Protection and the Income / Grant(s) actually received by the Project from the Department of Employment Affairs and Social Protection.
- Other Income Shows non-DEASP Income / Grant(s) if any from both State and non-State sources and is part of the total Income and Expenditure of the Project. Details must be given.
- Grand Total After Other Income Shows the Grand Total of Income / Expenditure for the Project.
- Outstanding Advance Advance remaining on the **Current** Scheme.
- GRAND TOTAL Sum of 'Grand Total After Other Income' less 'Outstanding Advance'.
- Total Grants Received from the Department of Employment Affairs and Social Protection The total shown under Income / Grant(s) Received against Grand Total before Other Income etc.
- Amount Due to Revenue Commissioners The total PAYE / PRSI which has been paid or is payable for the period.
- Amount Remitted to Revenue Commissioners The total amount which has been actually paid for PAYE / PRSI for the period.



Voluntary Bodies

Materials

The materials claimed should be materials appropriate to and used in the work of the project and in line with the target and work schedule submitted with the application form.

The following are not recoupable:

- Rent of premises, except where acquired with the Department of Employment Affairs and Social Protection consent and not previously occupied by you.
- Rental of existing telephone lines in premises owned by you.
- Electricity utility bills (except where the premises, with the Department of Employment Affairs and Social Protection approval, were acquired for and used exclusively by the CE Project).
- Standing charges for premises already occupied by you.
- Administration charges payable to existing employees or to any external party where a Supervisor is employed on the project.
- Travel expenses (other than as agreed with the Department of Employment Affairs and Social Protection).
- Bank Interest (other than as agreed with the Department of Employment Affairs and Social Protection).
- Food and drink.