

# Checklist for Project Files

## Introduction

This guide has been produced to assist EBs in maintaining structured and comprehensive project files which will ensure all relevant information concerning the expenditure of LCF funds is retained. Properly structured and detailed project files will assist EBs in complying with the Landfill Tax Regulations 1996 (the Regulations) and also assist the Compliance review process.

### 1 Project Application Form 2

All projects must be approved by ENTRUST before any LCF element of the project is started and any LCF money is spent. Project applications are submitted online via ENTRUST Online (EOL) and will be approved by the Registrations team if they meet the object specific criteria. A downloadable PDF of the approved project's details can be obtained on the 'Declaration' page of the Form 2 using the 'Print' button. If the project changes materially post approval ENTRUST must be informed prior to the works occurring/money being spent to obtain approval for the changes. Evidence of this approval must be kept on file. Updated cost breakdowns can be obtained via the 'Print' button as above.

### 2 Project Approval Letter

When the project is approved by ENTRUST, the EB will receive a letter via email to the EB's Main Contact and also the person who submitted the project to ENTRUST (if they are different), confirming project approval. This must be kept on file by the EB which will provide date of approval and project approval number. This letter will also confirm the project's start and end dates as submitted by the EB – the project must take place within these dates. Extensions can be sought if required and evidence of extension approval should also be contained on file.

### 3 Funding Decision by your LCF Funder

The funding decision documents are to be held on file to ensure that the project has been given the funding for the approved project by your funder (funding EB or Landfill Operator). This will ensure that the details of what is being funded by the LCF are clearly documented. In most cases your funder will have issued you with a funding award letter.

### 4 Funding Agreement

The funding agreement sets out the details of which projects will be funded and any conditions attached to the funding. This will ensure both parties understand the terms of the grant. The agreement may include fund total, timeframe of project, aim of project, outcome of project and asset conditions. The agreement may also require Contributing Third Party details if the Landfill Operator (LO) requires a payment.

### 5 Project Quotes /Tenders/Value for Money/Minutes

The EB should follow its own documented procedures for procurement and have evidence on file that they have been followed. ENTRUST guidance expects works under £10,000 to have at least three quotes on file. Works over £10,000 we would expect a tendering exercise to be carried out. The file should contain quotes and tenders on file and the basis of decisions taken to choose contractor. Minutes of meetings should show that all relevant members were at the meeting and reasons for selecting contractors should be detailed.

## **6 Project Progress Reports**

Projects may require progress reports to be issued to funders and the EB itself may find it helpful to ensure they are on track to meet the project criteria by keeping a monitoring record of projects. Some funders may require a progress report as they may pay instalments of the project fund in stages.

## **7 Invoices**

Invoices and evidence of expenditure should be on file to show how LCF money has been spent on the project. The invoices and evidence must provide a sufficient level of detail to confirm how LCF money has been spent and how this matches the approved project. Some invoices may only be part paid due to certain elements allowed by funders and this should be highlighted. Any supplementary information for the invoices must also be kept on file, for example time-sheets.

## **8 Payment Requests/Grant claims**

Funders may pay in stages and files should contain copies of payment requests on appropriate claims forms if required by funders. This will ensure that claims can be paid from valid evidence.

## **9 Final Completion Reports/Photographs**

Reports on file should have completion reports confirming that the project has completed and the project has met its aims. Photographic evidence should show before and after details of the project. The EB should also complete the Project Completion Forms (Form 9) via EOL and keep copies.

## **10 Asset records/Monitoring records**

LCF funded assets and projects should be monitored for a set period of time to ensure they remain compliant under LCF Regulations; the timeframes are detailed in the [ENTRUST Guidance Manual](#). EBs should maintain an EB asset register showing the details of the asset and proof of monitoring. Funding EBs can either request compliance statements from project applicants to show that the project is still compliant at a set date or have detailed records of site visits.

## **11 Miscellaneous Correspondence/documents**

All other relevant documents that cover the project such as planning approval, application decisions, site map, extension to completion dates, income derived, funding related parties involved etc.

## **12 Legal Documents**

It is advisable that legal documents such as contracts, leases (if the project applicant is not the site owner), deeds etc are retained securely and not necessarily on individual project files; however, these should be accessible if required.

## Project File Contents Sheet

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