LEADER Operating Rules

Rural Development Programme Ireland

2014 – 2020

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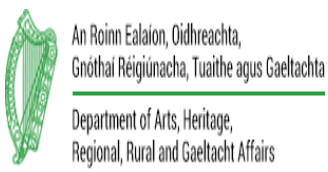








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Acronyms and Terms

AGM	Annual General Meeting
Agreement	The contract between each LAG and the Department
BTWEA	Back to Work Enterprise Allowance
Authorised Officer	Chief Officer or CEO of the LAG or officer delegated this responsibility for LEADER
CEDRA	Commission for the Economic Development of Rural Areas
CLLD	Community-Led Local Development
DAFM	Department of Agriculture, Food & the Marine
CAP	Common Agricultural Policy
CPR	Common Provisions Regulation (EU Regulation 1303/2013)
CRO	Companies Registration Office
CSO	Central Statistics Office
Department	Department of Arts, Heritage, Regional, Rural and Gaeltacht Affairs
EAFRD	European Agricultural Fund for Rural Development
ESF	European Social Fund
ESI Funds	European Structural & Investment Funds which includes the European regional Development Fund (ERDF), the European Social Fund (ESF), the Cohesion Fund, the European Agricultural Fund for Rural Development and European Maritime and Fisheries Fund (EMFF).
EU	European Union
FLAG	Fisheries Local Action Group
ICT	Information and Communication Technology
ISS	Inspection Services Section of the Department
LAG	Local Action Group

LCDC	Local Community Development Committees
LDS	Local Development Strategy
LEADER	Liaisons Entre Actions de Development de l' Economie Rurale i.e. Links Between Actions for the Development of the Rural Economy
LECP	Local Economic and Community Plan
LEO	Local Enterprise Office
Minister	The Minister for Arts, Heritage and the Gaeltacht
NEETs	Young People who are Not in Employment, Education or Training
Network	Rural Development Network
OJEU	The Official Journal of the European Union
Programme	Rural Development Programme 2014-2020
Project Promoter	The beneficiary under the LEADER programme for the implementation of operations (not including administration and animation expenditure)
REDZ	Rural Economic Development Zones
SMEs	Small and Medium Enterprises
TCC	Tax Clearance Certificate

1 Introduction

LEADER is a community-led approach to local development funded through Ireland's Rural Development Programme 2014 -2020 (the Programme). It is funded under *Priority 6* of the Programme, which promotes social inclusion, poverty reduction and the economic development of rural areas. It supports locally identified initiatives (at local or sub-regional level) that seek to address locally identified needs and challenges. It is delivered by a network of Local Action Groups (or LAGs), which have selected to implement Local Development Strategies (LDSs or Strategies) for their respective sub-regional areas.

These Operating Rules provide a governance framework for the implementation of LEADER, and LAG Local Development Strategies, in accordance with the Programme's priorities, relevant EU Regulations and national regulatory and governance requirements. They supplement the terms and conditions of the contract (Agreement) between each LAG and the Department of of Arts, Heritage, Regional, Rural and Gaeltacht Affairs (the Department).

The Regulations in Section 2.4 provide the legal basis for the LEADER Operating Rules. In accordance with the terms of the Agreement, the Rules are binding on each LAG and project beneficiary. They may be amended from time to time at the discretion of the Department, which manages LEADER in Ireland.

The Rules should be read in tandem with the Agreement and the relevant EU and national regulatory requirements. Relevant EU Regulations are available on the European Network for Rural Development (ENRD) website, together with other guidance and support documentation.

All parties involved in the delivery of LEADER actions must be familiar with the Rules and the relevant regulatory requirements and should be aware of all amendments made over the Programme lifetime.

In matters of interpretation, the Department's decisions are final.

Department of Arts, Heritage, Regional, Rural and Gaeltacht Affairs

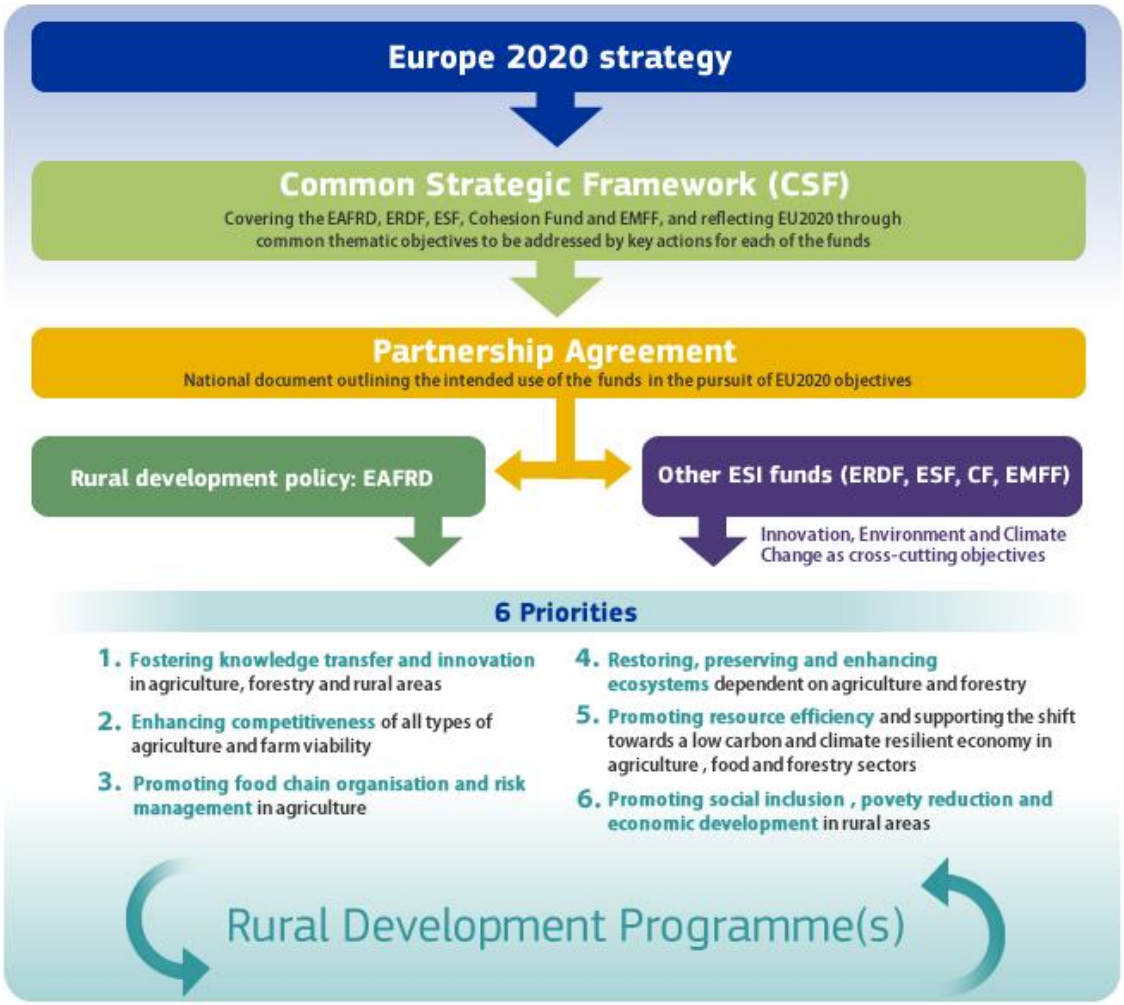
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2 Policy Context

2.1 Policy Framework

Rural development is a key component of the EU Common Agricultural Policy (CAP). It is supported through the European Agricultural Fund for Rural Development (EAFRD), which in turn is delivered through nationally co-financed Programmes. Three long term strategic objectives have been identified for EU rural development policy for 2014 -2020 –

- Improving the competitiveness of agriculture;
- The sustainable management of natural resources and climate action; and
- A balanced territorial development of rural areas.



These policy objectives are reflected in **six priorities** for rural development, as follows –

1. Fostering knowledge transfer in agriculture, forestry and rural areas;
2. Enhancing the competitiveness of all types of agriculture and enhancing farm viability;
3. Promoting food chain organisation and risk management in agriculture;
4. Restoring, preserving and enhancing ecosystems dependent on agriculture and forestry;
5. Promoting resource efficiency and supporting the shift toward a low-carbon and climate-resilient economy in agriculture, food and forestry sectors; and
6. Promoting social inclusion, poverty reduction and economic development in rural areas.

LEADER is programmed under **Priority 6 – promoting social inclusion, poverty reduction and economic development in rural areas – and** provides the basis for LEADER to address key challenges facing Irish society and deliver supports to address, for example, the increase in levels of poverty and social exclusion.

Each priority is targeted at a number of focus areas. Priority 6 focuses on three areas –

a. Facilitating diversification, creation of new small enterprises and job creation;
b. Promoting local development in rural areas; and
c. Enhancing access to, use and quality of ICT in rural areas.

LEADER seeks to build the capacity and skills of the local community and socio-economic actors in rural areas to tackle local development objectives. Accordingly, it contributes to focus area *6(b) – Promoting local development in rural areas.*

The Programme also focuses on key themes and sub-themes, which should underpin LEADER activities at a local level. These themes are drawn from the Programme consultation process, as well as consultation and research conducted by the Commission for the Economic Development of Rural Areas (CEDRA) in 2012 and 2013.

2.2 LEADER Approach

LEADER supports the delivery of local development actions in rural communities. It is a *Community Led Local Development (CLLD)* approach that involves the participation of rural communities in developing local responses to key economic, environmental and social challenges identified in their

areas. To this end, LAG membership comprises public and private partners from the economic, social, cultural and environmental sectors.

The LEADER approach has a distinct methodology with the following features or specificities[1] –

1. Area-based Local Development Strategies;
2. Bottom up approach;
3. Public-private partnerships – the LAG;
4. Innovation;
5. Integrated and multi-sectoral actions;
6. Networking; and
7. Co-operation.

2.3 The Local Development Strategy

LEADER involves the design and delivery of LDSs by pre-selected LAGS. Each LDS is a community-led plan, developed and driven by rural communities through the LAG, to address the locally identified needs and to achieve a defined set of local objectives. All funding decisions taken by the LAG are underpinned by the LDS objectives and priorities.

2.4 Regulatory Framework

LEADER is governed by two EU framework Regulations –

- The *Common Provisions Regulation (EU Regulation 1303/2013)* sets out a single framework for implementing and co-ordinating the five European Structural Investment Funds[2], and
- *EU Regulation 1305/2013*, which details the types of supports for rural development, including LEADER.

There are also a number of supporting Regulations –

[1] Further detailed information on the LEADER approach can be found on the ENRD website.
[2] These are: European Regional Development Fund (ERDF), European Social Fund (ESF), Cohesion Fund (CF); European Agricultural Fund for Rural Development (EAFRD), European Maritime and Fisheries Fund (EMFF).

Key EU Regulations relating to LEADER	
Regulation No.	**Summary**
1303/2013	The Common Provisions Regulation laying down common provisions on the European Regional Development Fund (ERDF), the European Social Fund (ESF), the Cohesion Fund, the European Agricultural Fund for Rural Development (EAFRD) and the European Maritime Fisheries Fund (EMFF), also known as the European Structural and Investment Funds (ESI). https://ec.europa.eu/digital-single-market/en/news/regulation-eu-no-13032013-european-parliament-and-council
1305/2013	Regulation on support for rural development by the European Agricultural Fund for Rural Development http://eur-lex.europa.eu/LexUriServ/LexUriServ.do?uri=OJ:L:2013:347:0487:0548:EN:PDF
1306/2013	Regulation on the financing, management and monitoring of the Common Agricultural Policy http://eur-lex.europa.eu/LexUriServ/LexUriServ.do?uri=OJ:L:2013:347:0549:0607:EN:PDF
2988/95	*Regulation on the protection of the European Communities financial interests*. http://eur-lex.europa.eu/LexUriServ/LexUriServ.do?uri=CELEX:31995R2988:EN:HTML
966/2012	Regulation on the financial rules applicable to the general budget of the Union http://eur-lex.europa.eu/LexUriServ/LexUriServ.do?uri=OJ:L:2012:298:0001:0096:en:PDF
480/2014	Supplementing Regulation EU No 1303/2013. Provides information on financial corrections. http://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:32014R0480&from=EN
640/2014	Supplementing Regulation EU 1306/2013 with regard to the integrated administration and control system and conditions for the refusal of withdrawal of payments and administrative penalties applicable to direct payments, rural development support and cross compliance. http://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:32014R0640&from=EN
807/2014	Supplementing Regulation EU 1305/2013 on support for rural development by the EAFRD. Provides further details relating to measures and intervention rates as outlined in 1305/2013. http://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:32014R0807&from=en
808/2014	Lays down the rules for the application of Regulation EU No. 1305/2013 on support for rural development by EAFRD, including rules as regards the member state rural development programmes, information and publicity for rural development programmes, implementation of certain rural development measures, monitoring, evaluation and reporting. http://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:32014R0808&from=en
809/2014	Lays down rules for the application of Regulation (EU) No. 1306/2014 with regard to the integrated administration and controls systems, rural development measures and cross compliance. http://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:32014R0809&from=en
821/2014	Lays down the rules for the application of Regulation (EU) 1303/2013 for the transfer and management of programme contributions, reporting on financial instruments, technical characteristics of information and communication measures and systems to record and store data http://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:32014R0821&from=EN
907/2014	Supplementing Regulation (EU) No 1306/2013 with regard to paying agencies and other bodies, financial management, clearance of accounts, securities and use of the euro. Details paying agency activities and accreditation requirements. http://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:32014R0907&from=en

908/2014	Lays down the rules for the application of Regulation (EU) 1306/2013 with regard to paying agencies and other bodies, financial management, clearance of accounts, rules on checks, securities and transparency. http://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:32014R0908&from=nl

3 LEADER Themes and Areas Eligible for funding

3.1 Applicable Geographical Areas

Rural areas are defined as all parts of Ireland outside the city boundaries of Dublin, Waterford, Cork, Limerick and Galway. All areas outside of these boundaries are eligible for LEADER support.

The Programme designated 28 LEADER sub-regional areas in Ireland. At least one LAG will be selected for each sub-regional area. Each LAG has defined the local areas within their respective sub-regional areas covered by their LDSs. All projects funded by LEADER must take place within Ireland, must be in line with the LDS, and must be to the benefit of the region covered by the respective LDS. Specific rules apply to funding provided to co-operation projects (see Section 7), which may take place outside of Ireland.

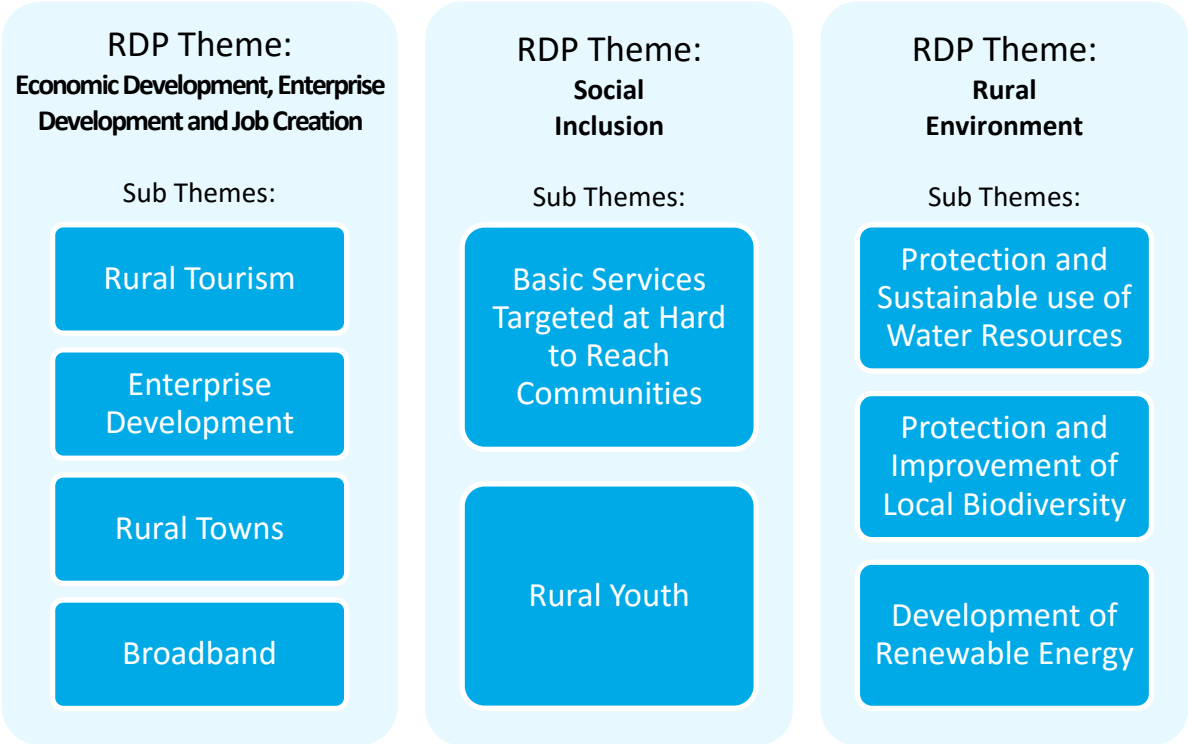
3.2 Programme Themes and Sub-Themes

The Programme includes themes that reflect the overarching needs of rural Ireland. They reflect the key challenges facing rural Ireland, with regard to economic recovery, employment creation, tackling social exclusion and reducing the impact of global warming and resource depletion.

Each theme contains a number of sub-themes (see *Figure 1 – Programme Themes and Sub-themes*), which are considered the key areas in need of the greatest support and have the greatest potential to promote the sustainable development of rural communities. The sub-themes are considered sufficiently broad and flexible to encompass the diversity of local needs and the actions required to address these needs through the LDS.

A brief overview of each sub-theme is provided in this section and some examples of potential actions are included below. Each LDS will identify the sub-themes and objectives relevant to a sub-regional area.

Figure 1 – Programme Themes and Sub-Themes



3.3 Theme 1 – Economic Development, Enterprise Development and Job Creation

Theme One focuses on driving continued local economic development, including diversification of the rural economy and the creation of employment opportunities for the local community, including those from disadvantaged groups.

Rural Tourism

Rural tourism provides a stimulus for enterprise and job creation. Tourism tends to exploit particular assets that are generally place-specific, for example, landscape and history. Accordingly, it offers significant potential, even in peripheral areas. Interventions under this sub-theme should focus on actions that have the potential to make the area more attractive for local, national and foreign visitors.

Examples of actions that may be supported include –

- feasibility studies to explore the tourism potential of an area;
- marketing initiatives;
- the creation of tourism hubs to facilitate a multi-sectoral approach,

- activities that centre on the development and renovation of infrastructure, which contribute to historic and heritage based tourism. In exceptional circumstances, and in consultation with the Department, this may include private dwellings where this can be shown to contribute to historic and heritage based tourism;
- actions that promote the development of cultural/heritage infrastructure of local significance and arts-based activities and events; and
- the provision of amenity and leisure facilities, which can support adventure/eco-based tourism.

LEADER supported tourism projects must comply with relevant Fáilte Ireland or other sectoral standards.

Enterprise Development

LEADER can support micro, small and medium enterprises as defined in Commission Recommendation 2003/361/EC[3].

Local Enterprise Offices (LEOs) have primary responsibility for micro-enterprise in Ireland. LEADER must complement rather than compete with LEO activity; effective systems of collaboration and consultation are required to ensure a co-ordinated and effective allocation of resources.

The respective areas of LEO and LEADER enterprise activity are outlined in the protocol between the Department and the Department of Jobs, Enterprise and Innovation. This protocol applies nationally, but allows sufficient flexibility at a local level to facilitate project referral from LEOs to LAGs as appropriate.

The *CEDRA Report (2014)* identifies areas that might benefit most from LEADER support –

- Artisan and other food businesses;
- Renewable Energy;
- Marine diversification (to complement support provided by Fisheries LAGs funded under the European Maritime Fisheries Fund);
- Social Enterprises; and
- Creative Industries[4].

[3] Further guidance is available at http://ec.europa.eu/growth/smes/business-friendly-environment/sme-definition/index_en.htm.
[4] e.g. traditional crafts, new media and design

Supported actions might include investment support or sector-specific training programmes for aspiring entrepreneurs, early stage promoters, social enterprises, start-ups and established SMEs. In the context of *Priority 6*, developing inclusive models of business support will be key to realising the potential of groups who are underrepresented in enterprise, e.g. women, young people and people with disabilities.

Rural Towns

This sub-theme supports the regeneration of rural towns. It seeks to promote them as attractive places to visit, live and do business in. LEADER is particularly suited to revitalising rural towns through co-ordination of integrated approaches that build on the economic strengths and infrastructure of the area whilst addressing the key challenges for business, community and recreation.

Actions to support the regeneration of rural towns might include town renewal schemes that renovate derelict buildings in orderto attract business to vacant properties. The building or refurbishment of community buildings also provides a multifunctional infrastructure for social, cultural and sporting activities and training for the local community. Developing and promoting unique social events and activities can provide an important stimulus to rural towns. LEADER projects in this area should complement and add value to other national supports for rural towns.

Actions should be sustainable, and consider and incorporate all the needs of the area, i.e. standalone projects that deliver on one objective and do not seek to address multiple objectives should be avoided. Works that normally come within the remit of Local Authorities, such as large infrastructure projects, are not eligible for LEADER funding. Where it is not clear whether a project could be considered to come under the remit of the Local Authority (e.g. ornamental street lighting or footpaths), the LAG should consult with the Department before approving funding.

Broadband

Increased access to reliable and high-speed broadband is vital for the economic and social development of rural areas and communities. High-quality broadband enables businesses to set-up or continue to be based in rural areas, by overcoming barriers relating to access to markets and

services. There is also a potential to create additional employment as access to broadband can support businesses to grow[5].

This sub-theme supports local actions that complement national initiatives aimed at developing a comprehensive rural broadband infrastructure. This sub-theme does not cover most broadband infrastructure, as this is covered under the National Broadband Plan. Actions that may be covered include basic ICT training to priority groups, for example, to enable older people and young people to stay connected. Other actions may focus on skills development for installing broadband, feasibility studies in relation to community broadband and funding for small scale equipment (such as boosters) and small scale infrastructure to allow local businesses access broadband. Funding in excess of €10,000 cannot be provided for broadband equipment or infrastructure.

3.4 Theme 2 – Social Inclusion

This theme focuses on promoting the cohesion of the sub-regional area, from both an economic development and social inclusion perspective. People may be excluded and marginalised from participating in activities that are considered the norm for others in society because of inadequate income and resources. In rural areas, in particular, the low density of population, high levels of out-migration and distance from urban centres, can often result in fewer employment options and lower levels of service provision than in urban areas. In rural areas, people's experience of exclusion is often compounded by physical isolation.

Provision of Basic Services Targeted at Hard to Reach Communities

This sub-theme focuses on improving access to basic services for people living in rural and remote areas and groups who are at risk of social exclusion. In some cases, it might involve the introduction of a new service or the re-introduction of a previously withdrawn service under the following categories –

- community;
- education/training;
- social/cultural; and
- recreation;

5 CEDRA, Energising Ireland's Rural Economy, 2014

Examples of groups who may be at risk of social exclusion include, but are not limited to –

- those living in disadvantaged areas;
- those living in remote and less accessible areas;
- unemployed and underemployed people;
- fishermen or farmers on small holdings;
- women;
- children;
- lone parents;
- people with a disability;
- older people;
- people living alone;
- NEETs (Young People who are Not in Employment, Education or Training);
- migrants/new communities (including refugees/asylum seekers);
- Travellers; and
- Roma.

Rural Youth

The promotion of youth entrepreneurship and associated training can provide improved pathways for young people to access economic opportunities in rural areas. Actions that develop the social infrastructure of rural areas provide important opportunities for young people to realise their potential. These might include –

- the provision of youth clubs/cafés;
- improved access to ICT;
- sports/recreation activities;
- arts-based projects; and
- youth development programmes.

Young people, particularly those who may be vulnerable, also have distinct needs regarding the type of services they may need to access.

For the purposes of LEADER, young people are defined as people aged 15 to 35 years.

3.5 Theme 3 – Rural Environment

This theme seeks to maximise the potential of environmental actions to contribute to the sustainable development of rural communities. It focuses on utilising the landscape within a local area, its features and natural resources, while simultaneously creating a greater environmental awareness and improving environmental protection.

LAGs and project promoters must comply with all national and EU Legislation, as well as any restrictions or obligations imposed by Government Departments or the relevant Local Authority, which may apply to the proposed project. All projects must have the necessary permissions or licences in place before any work commences. Projects funded under the sub-theme must also comply with the relevant *Environment and Heritage rules* (see Section 6.4).

Protection and Sustainable use of Water Resources

Greater protection of local water resources is important for sustaining rural communities. Environmental schemes have the potential to play a pivotal role in addressing pressures on water reserves and in supporting the local community to conserve this valuable resource. Actions funded under this sub-theme may include –

- raising general awareness on water conservation issues,
- the development of local water conservation plans and feasibility studies;
- capacity building on the technical aspects of water recycling schemes and
- initiatives that conserve water, for example, community programmes for rain water harvesting and the use of greywater for fertiliser and general washing.

Protection and Improvement of Local Biodiversity

Biodiversity encompasses natural wildlife, flora and fauna and is an important foundation to the healthy functioning of ecosystems. The protection of biodiversity is a growing concern, with the loss of various species of wildlife, flora and fauna as well as their natural habitat. Factors that impact on local biodiversity include human population growth, cutting hedgerows and changes in land usage.

Actions that promote local biodiversity might include –

- awareness raising and practical guidance on how to protect biodiversity domestically;
- feasibility studies and action plans in respect of larger scale projects that enhance and protect particular aspects of biodiversity; and

- local initiatives that support biodiversity and environmental improvements, for example, the upgrading of parks and river walks, establishment of nature corridors, habitat creation and planting of native species.

Development of Renewable Energy

Clean sources of energy have a lower environmental impact on nature than conventional energy technologies. This sub-theme seeks to mitigate the impact of recent environmental trends, including climate change. Community-based initiatives will play a key role in realising national and EU environmental targets, particularly in the reduction of carbon dioxide emissions through energy infrastructure. Renewable energy technologies may also generate new employment opportunities in rural areas.

Actions might include –

- general awareness raising on environmental issues and feasibility studies relating to green technologies;
- capacity building actions focusing on the installation and use of renewable energy technologies; and
- local projects involving technologies that deliver sustainable energy alternatives, for example, biomass heating, solar power, community wind farms and community-based heating systems.

3.6 Rural Economic Development Zones (REDZs)

REDZ are defined as functional rather than administrative geographic areas that reflect the spatial patterns of local economic activities and development processes, i.e. they are the sub-county zones within which most people live and work. A pilot initiative, supporting a localised strategic approach to the development of REDZ, which commenced in 2015. The approach envisages full participation by communities at a local level in order to foster a sense of ownership of the REDZ development process.

Subject to the review of the pilot, it is intended to allocate an additional €5m to the mainstream implementation of REDZ through LEADER. A call for proposals will issue in due course.

3.7 Artisan Food Initiative

An additional €15m is also available to support an artisan (specialist) food initiative, which will be delivered through LAGs using the LEADER methodology. 'Artisan' businesses are micro-enterprises with a turnover up to €2m, employing fewer than 10 people and producing food in limited quantities using skilled craftspeople. The exact conditions for funding will be outlined upon the launch of the initiative.

It is intended to provide support for collaborative proposals that improve product quality, enhance relevant skills, and improve market access. This will be operated in conjunction with the Department of Agriculture, Food and the Marine, and further guidance will issue in due course.

3.8 Cross-Cutting Objectives

In addition to the themes outlined previously, consideration should also be given to projects that address the cross-cutting issues of environment, climate change and innovation in so far as LEADER interventions have the potential to complement and support such initiatives –

- **Innovation:** Funding may be provided to pilot new production methods that enhance the competitiveness of SMEs (Small and Medium Enterprises) and micro enterprises. The LAG can also act as a platform for social innovations to provide basic services for hard to reach communities. As CLLD strategies by definition are relatively small-scale, innovation does not necessarily relate to high-level technological development.
- **Environment:** Funding can be provided to protect the environment through greater awareness of environmental issues, efficient use of natural resources and heritage preservation. The local environment can also be promoted through rural tourism and local job creation afforded by demand for environmental goods/services.
- **Climate Change:** Funding can be provided to promote actions that reduce the carbon footprint of the community and local industry.

4 LEADER Implementation Structure

Managing Authority

The *Department of Agriculture, Food and the Marine (DAFM)* is the Managing Authority and lead Government Department for Ireland's Rural Development Programme 2014-2020.

The Paying Agency (and managing authority for LEADER implementation)

The Department of Arts, Heritage, Regional, Rural and Gaeltacht Affairs is the Contracting Authority with delegated Paying Agency functions and managing authority responsibility for LEADER. The Department is responsible for ensuring that the systems and processes that support this function are compliant with all regulatory requirements. This includes inter-alia monitoring LAG compliance with financial management and decision-making requirements, for example through the annual performance review and annual planning process. In addition, the Department is responsible for the on-going checks and controls in respect of LAG expenditure.

Pobal

Pobal provides technical and administrative support to the Department. It conducts Article 48 Administrative Checks on all LEADER expenditure on behalf of the Department. At the Department's discretion, these arrangements may evolve over the lifetime of the Programme.

Local Action Group

LAGs are the key body in the *Cascade.* There is a minimum of one LAG per each of the 28 designated sub-regional areas in Ireland. The LAG is responsible for designing and implementing the LEADER Local Development Strategy, making decisions on actions funded through the LDS and managing the funding allocated to the LDS.

The LAG membership is a balanced representation of public and private sector socio-economic interests from the relevant rural area[6]. Typically, a LAG includes local authority elected members and officials, business representatives, representatives from the community and voluntary sector, local development representatives, farming interests, local State agencies, etc.

[6] See Article 32 of EU Regulation 1303/2013 (the Common Provisions Regulation)

LAG Evaluation Committee

Each LAG has an *Evaluation* Committee established for the purposes of assessing and evaluating applications submitted by project promoters. The *Evaluation Committee makes* recommendations to the LAG as regards the suitability of projects for funding based on objective criteria **(**See Section 5.5).

LAG Financial Partner

Where the LAG is a partnership of bodies and interests, rather than a corporate entity in its own right, it selects a lead partner from within the LAG to manage administrative and financial operations.

The duties of the *LAG Financial Partner* are outlined in Section 5.2.

LAG Implementing Partner

The *LAG Implementing Partner* will deliver the majority of project and animation related actions associated with the implementation of the LDS. The *Implementing Partner* will manage calls for proposals up to, and including, the final submission of project recommendations for assessment by the *LAG Evaluation Committee*, and approval or otherwise by the LAG. The tasks assigned to the *Implementing Partner* will be decided by the LAG Members.

Project Promoter

A project promoter is an individual, group or other body (e.g. company) that submits a funding application to the LAG and, where successful, is given a contract to deliver the approved project. The project promoter, as a designated beneficiary of funding under LEADER, is responsible for the delivery of the project. The LAG can also apply for LEADER funding as a project promoter – LAG-led projects called “in-house projects” and are dealt with in more detail in Section 6.6.

5 Local Action Groups Governance and Management Arrangements

5.1 Key LAG Implementation Tasks

At a minimum, LAGs are responsible for the following tasks[7] –

- building the capacity of local actors to develop and implement operations including fostering their project management capabilities;
- drawing up a non-discriminatory and transparent selection procedure and objective criteria for the selection of operations, which avoid conflicts of interest, ensure that at least 50% of the votes in selection decisions are cast by partners which are not public authorities, and allow selection by written procedure;
- ensuring coherence with the community-led LDS when selecting operations, by prioritising those operations according to their contribution to meeting that strategy's objectives and targets;
- preparing and publishing calls for proposals or an on-going project submission procedure, including defining selection criteria;
- receiving and assessing applications for support;
- selecting projects and fixing the amount of support and, where relevant, presenting the proposals to the body responsible for final verification of eligibility before approval; and
- monitoring the implementation of the community-led LDS and the projects supported and carrying out specific evaluation activities linked to that strategy.

Additional tasks as may be assigned by the Department as it deems appropriate.

The LAG must, when performing its functions, have systems in place that ensure

- Good governance;
- Transparency;
- Sound financial management;
- Informed decision-making; and

[7] Article 34 of EU Regulation 1303/2013

- Accountability to stakeholders.

These systems and processes must be detailed in the LAG's procedures manual.

5.2 LAG Responsibilities

The roles and responsibilities of LAG partners are set out in the LAG's LDS. The LDS will, where appropriate, identify the *LAG Financial Partner* and the *LAG Implementation Partners*.

The LAG may assign a more operational role in the delivery of LEADER or may delegate responsibility for certain tasks to a LAG member as an *Implementing Partner* (e.g. animation, administering calls for projects, processing applications, monitoring project implementation). Management oversight will continue to be provided by the LAG.

The tasks delegated to the *Implementing Partner* are at the discretion of the LAG, **with the exception of the decision making function which cannot be delegated**. The LAG must formally approve all decisions on projects. The LAG's procedures manual must detail the separation of duties between it and the various LAG members i.e. the duties of the LAG, the *LAG Financial Partner* and the *LAG Implementing Partner*.

LAG Implementing Partners must have the capacity, capability and systems in place to support LDS implementation. In the first instance, the LAG is responsible for ensuring that each *Implementing Partner* has the required experience and capacity (systems, procedures etc.) to undertake the tasks delegated to it. In addition, the Department must also be satisfied that all entities involved in implementation, including implementing partners, are capable of carrying out the roles and tasks assigned to them by the LAG.

LAGs may change the Implementing Partners during the programming period subject to the **prior written approval of the Department.** Proposals to change implementing partners must include a rationale outlining the reasons for the change and an assessment of the capacity and capability of the proposed new *Implementing Partner*. In reaching its decision, the Department will afford the Implementing Partner the opportunity to respond to the position outlined by the LAG.

Where a *LAG Financial Partner* is assigned, it has administrative and financial responsibility for the implementation of the LDS and the management of LAG operations generally. The administrative/financial tasks associated with this role, include *inter alia* –

- underwriting the LEADER related activities of the LAG and its members;
- providing advance administration and animation funding to support the activity of the LAG;
- making payments to promoters on behalf of the LAG;
- submitting composite expenditure returns to the Department;
- undertaking, where designated, Article 48 Administrative Checks; and
- submitting claims to, and requesting drawdown of monies from, the Department.

5.3 LAG Governance

A corporate governance and accountability training plan should be developed and implemented for all LAG members to ensure the proper management and governance of the LAG. Training must also be provided to any new members joining the LAG. The cost of providing such training can be met from the LAG administration budget.

LAG Membership and Decision-Making Requirements

In line with Government policy, each LAG should aim to secure a balanced gender representation. LAGs decision-making procedures must ensure that neither the public sector nor any **single interest group** represents more than 49% of the LAG voting rights. Accordingly, at least 51% of the voting must be cast by private sector members. For example, in a 19 person LAG, there must be no more than nine public sector members and a minimum of 10 private sector members.

The following conditions must be met for all decisions regarding the selection of projects, after all conflicts of interest have been declared.

LAG Meetings

A quorum of 50% (rounded up to the nearest person) must be physically present for a meeting of the LAG to take place. The use of a written procedure to facilitate participation in the meeting cannot be used to meet this quorum requirement. A meeting should be postponed and rescheduled if a quorum cannot be raised. In a 17 member LAG, a minimum of 9 members must be present to meet the quorum requirement.

LAG Decisions

For the purposes of securing an inclusive and representative decision-making process, any decisions taken by the LAG must –

- be voted on by at least 60% (rounded up to the nearest person) of LAG members – this applies to decisions validated by the LAG membership after all relevant conflict of interest issues have been addressed; and
- be voted on the basis that at least 51% of those voting on a decision are non-public sector partners; and
- be carried by majority vote; and
- be non-discriminatory and transparent

The Chairperson does not have a casting vote. Where there is a tied vote, a motion is deemed not to be carried.

The largely voluntary status of LAG members is recognised. Accordingly, the LAG decision-making arrangements may facilitate voting by written procedure[8], thus ensuring participation in the decision-making by LAG members who are unable to attend the relevant LAG meeting. Moreover, it makes it easier to satisfy the 60% requirement for decision making. Individual LAG members can only vote by written procedure in a maximum of one out of every four consecutive LAG meetings. LAG members must be provided with the relevant documentation and indicate their vote in advance of the meeting.

Decisions taken where the above governance requirements are not met will be deemed invalid.

LAG Procedures

LAGs must detail, in their respective procedures manuals, how the above requirements will be implemented. The Chairperson is responsible for ensuring that these requirements are met and that all decision-making is appropriately documented. All decisions and deliberations of the LAG (and the Evaluation Committee) should be recorded in the relevant meeting minutes (see Appendix 13 for decision making template).

The LAG minutes must confirm –

[8] See Article 34 of EU Regulation 1303/2013 (the Common Provisions Regulation)

- in respect of each decision, that the appropriate public/private member balance has been achieved; and
- the sectors represented by the members attending the LAG meeting.

5.4 Conflict of Interest

LAGs are prescribed public bodies under the Ethics in Public Office Acts by virtue of S.I. 678 of 2006[9]. LAGs shall ensure that they meet their obligations under the Ethics in Public Office Acts 1995 and 2001.

The LAG procedures manual must include procedures for managing potential and actual conflicts of interest. Procedures must provide for LAG members to declare, and have recorded, conflicts of interest. Where a LAG decision is deemed invalid due to a conflict of interest, all funding will be deemed ineligible and must be repaid by the LAG to the Department – no liability will accrue to promoters in such cases.

LAG members, LAG Evaluation Committee members, and the staff of LAGs/*I*mplementing Partners must complete an annual conflict of interest declaration **and** a register of interests declaration. The Authorised Officer is responsible for ensuring compliance with these requirements.

A LAG member shall be deemed to have an interest in a particular matter where a person connected with that LAG member has such an interest and the LAG member could be expected to be reasonably aware of the existence of that interest. For this purpose, a person is connected with a LAG member if that person is –

- a spouse, parent, brother, sister, child or step-child, other relative or co-habitee of that LAG member; and/or
- a body corporate controlled by a LAG member within the meaning of Section 220 (3), (4), (5), (6), (7) and (8) of the Companies Act 2014; and/or
- a person acting as the trustee of any trust, the beneficiaries of which include the LAG members or the persons/organisations acting as a LAG partner.

Upon appointment, and where any change occurs, each LAG member shall furnish full particulars of their interests. These interests shall include their employment, all business interests and community

[9] http://www.irishstatutebook.ie/eli/2006/si/678/made/en/print

involvement, including voluntary work for charities hereinafter referred to as 'Interests', which might involve a conflict of interest or might materially influence the LAG member in relation to the performance of their functions, or their partiality. This duty to disclose is without prejudice to the on-going obligation to make specific disclosure of interests relating to any project being considered by the LAG.

Conflict of interest matters must be included on the agenda of the LAG **and** Evaluation Committee meetings. LAGs must ensure, and record, that conflicts of interest have been managed correctly by LAG **and** Evaluation Committee.

LAG and Evaluation Committee members must declare at each meeting the nature of his or her interests in –

- any application to the LAG for financial or other support; and/or
- any initiative taken by the LAG; and/or
- any contract or proposed contract with the LAG in which a LAG member, or a connected person is directly or indirectly involved; and/or
- any matter from which the LAG member, or a connected person, may stand to benefit directly or indirectly from his or her position as a LAG member or from the operation of the LAG.

Where a Conflict of Interest is declared, that person must absent themselves from any deliberations where such a declaration is made. This declaration must be formally recorded in the LAG minutes.

The requirement to declare a conflict of interest applies to all persons involved in processing an application for support, as well as the evaluation of that application. In instances where there is a conflict of interest from a staff perspective, this should be noted and the staff member should not be involved in working on the project where the conflict occurs.

5.5 LAG Evaluation Committee

The LAG must establish an Evaluation Committee to assess and evaluate all applications for LEADER funding. The Evaluation Committee will be solely responsible for making recommendations for funding, or otherwise, to the LAG. The structure, membership and specific arrangements are a matter for the LAG, however, the LAG must ensure the integrity of the evaluation process and put in place arrangements that are –

- fair and non-discriminatory – all applicants must be treated equally; and,
- open and transparent – applicants must be informed of the methodology and approach to evaluating each application, and the results of the evaluation should be made available to the applicant together with the LAGs final decision.

The Evaluation Committee membership may vary according to theme, call for applications, etc.
Evaluation Committee members **cannot** be LAG members. Similarly, where the LAG has assigned implementing responsibility to an *Implementing Partner*, no person associated with the *Implementing Partner* can be a member of an Evaluation Committee considering a LAG in-house project i.e. no staff member, no Board member, etc. can be a member of the Evaluation Committee.

Members can be rotated, however, between the Evaluation Committee and the LAG, as required. This will help retain expertise within the LAG and the Evaluation Committee in the medium term.

Evaluation of Projects

The Evaluation Committee must complete a formal evaluation scoring record, based on objective criteria (*see scoring template in Annex [insert number]*. This must be submitted to the LAG for final decision. The LAG may adapt the evaluation scoring template to suit its own local needs provided that all of the project assessment requirements are met. Each Evaluation Committee member must complete a **separate** scoring record, which shows their individual marks, supporting comments, and which is signed and dated by the member. The total scores of the Evaluation Committee should be aggregated and the average score recorded.

A project must score a minimum of 65% of the total marks to be recommended for approval to the LAG. Where there is a targeted call for applications, projects should be ranked in order of highest to lowest as per the scoring record. Only the highest rated projects should be considered for funding.

The final evaluation score and recommendations agreed by the Evaluation Committee in respect of a project application must be signed and dated before submission to the LAG and must not be amended or rejected by any other person, group or body prior to their submission to the LAG.

A detailed record of the Evaluation Committee's assessment and recommendations must be maintained on the project file. This record must include a clear rationale for each recommendation, as well as the recommended rate of aid, grant ceiling and any conditions the Evaluation Committee

recommends should attach to the project. Signed minutes of all Evaluation Committee meetings must be retained on a dedicated file by the LAG.

The LAG may ask the Evaluation Committee to reconsider its recommendation or seek further information on the project before reaching a decision. The LAG is not obliged to accept a recommendation of the Evaluation Committee. Where the LAG rejects a recommendation, it must clearly record the rationale for its decision. Where the LAG rejects a recommendation not to award funding to a project, it must complete a single scoring record and ensure that the minimum aggregated threshold of 65% is reached.

5.6 Amendment to Local Development Strategy

All amendments to the LDS must be approved in advance by the Department and cannot take place in the first 12 months following the signing of the Agreement, save where there is a change in implementation arrangements (e.g. change of implementing partner). Thereafter, the LDS can be amended no more than once in any calendar year during the Programme.

6 Project Application and Assessment Arrangements

6.1 Expressions of Interest (EOI) and Application

All potential applicants **must** complete an Expression of Interest (EOI) prior to submitting an application for support. This facilitates an initial engagement with the applicant on the details of the project, its consistency with the LDS objectives and the steps involved to bring it to fruition.

All EOIs received must be recorded on the LEADER ICT System. No decision to accept or refuse a project can be made on the basis of the EOI as decisions to approve or reject proposals can only be made by the LAG members.

Many EOIs will not progress to full application stage e.g. the project involves ineligible activities or the project is not in line with LDS objectives. To ensure equal treatment for all applicants, each EOI, whether or not it results in a formal application, must be notified to the LAG members. Accordingly, a full list of all EOIs received in the relevant period and considered ineligible by a member of staff must be submitted to the LAG meeting at least on a quarterly basis, together with a short description of each EOI and reasons why it is considered to be ineligible. For targeted calls, the list of EOIs associated with an individual call must be submitted to the LAG before those submitting an EOI are informed of the outcome.

The LAG must sign-off formally on each EOI (list thereof) and this must be recorded in the meeting minutes. LAG members may request that additional information be provided or may reject the initial assessment of any EOI and direct that a promoter be given the opportunity to submit an application for full evaluation and consideration by the LAG.

6.2 Targeted and Rolling Calls for EOIs

All calls for EOIs should be preceded by an animation campaign targeted at the areas and communities that have been identified in the LDS as in greatest need of funding. Some EOI applicants may not have the necessary skills to deliver projects. These applicants should be provided with training and capacity building to assist them to submit an application. .

LAGs may accept EOIs on a 'rolling call' ('first-come, first served') basis. LAGs must also implement targeted periodic calls for EOIs. It is expected that the majority of calls will be on a targeted basis and that targeted calls are spread across all themes supported by the LAG. At a minimum, however, targeted calls for must account for 40% of the projects approved (in monetary terms) per year from

2017 **and** 40% of projects approved (in monetary terms) funded over the life of the Programme. Where the minimum 40% is not reached in any of the years 2017-2020, the difference between the level reached and the 40% minimum, will be deducted from the LAG's allocation. The LAG will be notified of the relevant deduction annually.

The purpose of targeted calls for EOIs is to ensure that LEADER funding is targeted where it delivers the most value, is awarded based on a comparative assessment, secures equal opportunities for all potential applicants and ensures that funding is available for the duration of the Programme. Project areas covered by a targeted call should be ineligible under the 'rolling call' process for 6 months following the closing date of the targeted call.

Targeted, periodic calls must be widely publicised, e.g. on the LAG's website, at information meetings and/or in the local media.
The targeted call is a two stage process

Stage 1 –Call for EOIs

Stage 1 must detail:

- the theme or themes under which the call is issued;
- the proposed overall budget for the call;
- the maximum level of funding available to any individual project; and
  ;
- the closing date for the receipt of such EOIs;

Stage 2 – Application stage:
Those successful at EOI stage (i.e. the project concerns eligible activity and is in line with the LDS) will be eligible to submit an application as part of the second stage of the targeted call. Every successful EOI must be informed of the qualifying criteria and marking scheme to be used, together with the timeframe for assessing and notifying applicants of the results of the process.

Unsuccessful applicants may appeal the outcome of the targeted call to the LAG. This appeal must be made in writing to the LAG within 10 working days of being informed of the outcome of the targeted call and must clearly state the grounds of the appeal.

If an appeal is successful, the LAG must fund the project from other available funds within the LAGs allocation. Those who were successful in the original decision will not be de-selected.

Example

20 applications are received for a targeted call. 10 projects are selected and notification issues to all applicants of the results of the process. One unsuccessful applicant appeals the decision. This appeal is examined and the appeal is upheld. The LAG must allow the project to proceed in the same manner as the other successful applicants. There will not be a requirement for any of those who were successful in the original decision to be de-selected.

All projects must be evaluated as per the requirements outlined in Section 6.3.

Application Fees

The charging of application fees or other fees to applicants is not permitted.

6.3 Eligibility of the Beneficiary

It is necessary for the LAG to decide on the eligibility of the beneficiary for LEADER funding. A beneficiary is a natural / legal person or a private/community based group responsible for initiating and implementing the LEADER project.

The LAG must check that:

1) at the time of application, the beneficiary meets the de-minimis requirements in relation to previous State Aid. If State Aid is not applicable, this must be clearly recorded on the project file; and
2) at the time of application the beneficiary is not excluded under Article 35 (5) of Regulation 640/2014 (i.e. if it is established that there was a serious non-compliance, the beneficiary shall be excluded from the LEADER Programme for the calendar year of the finding and for the following calendar year) and or Article 30 (2) of Regulation 65/2011 (i.e. where a beneficiary is found to have intentionally made a false declaration, the operation in question shall be excluded from support from the EAFRD and any amounts already paid for that operation shall be recovered. Moreover, the beneficiary shall be excluded from receiving support under the same measure for the calendar year of finding and for the following calendar year) ; and
3) at the time of application the beneficiary is solvent; and

4) there is no current outstanding debt associated with the support provided under this or any previous Rural Development Programme. In cases where there is a debt, and the beneficiary is not actively repaying this debt, the beneficiary is not eligible for support.

6.4 Project Assessment

All applications evaluated by the Evaluation Committee must be submitted to the LAG for decision within two months of its submission to the Evaluation Committee. Where this is not possible, a detailed explanation must be retained on file and notification of and reasons for the delay given to the applicant.

Assessing the Eligibility of Projects

In determining the eligibility of a project the LAG must, in the first instance, assess if the project constitutes an eligible activity as per –

- the relevant EU Regulations; and
- the Rural Development Programme 2014-2020, programme objectives and the specific theme and sub theme for which funding is sought; and
- in the Partnership Agreement, and
- the Operating Rules, and
- the objectives and actions identified in the LAG's LDS.

All interventions funded under LEADER must be considered in the context of national policy frameworks and support programmes. LEADER interventions should not duplicate any interventions that are proposed within the context of other national frameworks or support programmes, e.g., the National Broadband Plan (broadband support through LEADER will be for ancillary broadband services and not infrastructure) or the Rural Transport Programme.

A project must **comply with all the requirements above** to be considered eligible for funding.

If the project satisfies these requirements, the LAG must then consider the following information and include in a Project Assessment Report which also states the items to be funded, the eligible expenditure amounts, the maximum level of aid and the maximum aid rate –

- whether deadweight arises (see Section 6.3);
- the degree of innovation and the potential for similar businesses or jobs to lose out as a result of Programme aid i.e. displacement (see Section 6.3);

- the availability of funding from other public funded schemes and initiatives etc.;
- the financial viability and sustainability of the project;
- the capacity of the applicant to deliver the project;
- compliance with State aid and *de minimis* requirements;
- evidence of title or leasehold; and
- reasonableness of cost based on the outcome of the procurement procedure and the assessment by the Evaluation Committee. Where the procurement process results in less than 3 quotes, the Evaluation Committee must show the additional steps taken to ensure the reasonableness of the costs.

Ineligible Sectors and Activities

Aid **shall not** be awarded or paid in respect of the following areas –

- Agriculture[10];
- Fisheries;
- Conventional retail operations, excluding community based shops and farm shops selling locally produced produce;
- Courses of instruction or training which form the part of normal education programmes or systems at secondary or higher levels. Note: This **include**s the rural development diploma and degree;
- Loans;
- Working capital (including stock);
- Insurance for project promoters;
- Horticulture (including bee-keeping);
- Payments for gifts, donations or personal entertainments;
- Statutory fines and penalties, criminal fines and damages;
- Legal expenses in respect of litigation;
- Costs associated with meeting a legislative or statutory requirement;
- Planning application fee;
- Reclaimable VAT;
- Improvements/refurbishment of private residential property;
- Projects that already have other EU funding either directly or through a national programme;

[10] LAGs should firstly ascertain if the activity/animal has been covered by any current **or previous** DAFM scheme. Furthermore, if the activity does not qualify for DAFM funding, that does not automatically mean that it will qualify for LEADER funding as the core activity may still be deemed to be "agriculture" e.g. goat farming, poultry production, fruit, small scale market gardens etc.

- Conventional motor vehicles, including cars, industrial/farm/construction vehicles, vans and buses;
- General maintenance works of public bodies;
- Childcare;
- Health Care;
- Nursing homes;
- Housing; and
- Race and sport horse industries.
- Greyhound Industry

Capital Investment Operations

The following investments operations are eligible for funding[11] –

a. construction, acquisition or improvement of immovable property;
b. purchase of new machinery and equipment up to the market value of the asset;
c. general costs linked to expenditure referred to in points (a) and (b), such as architect, engineer and consultation fees, fees relating to advice on environmental and economic sustainability, including feasibility studies. Feasibility studies shall remain eligible expenditure even where, based on their results, no expenditure under points (a) and (b) is made;
d. professional costs, such as the fees of architects, archaeologists, engineers and consultants, shall be eligible for funding up to a ceiling of 12% of the capital costs of such projects. This ceiling is the cumulative limit for all professional fees associated with a project and the percentage should vary depending on the work carried out. LAGs should encourage promoters, where feasible, to tender separately for professional costs rather than including as part of the overall works contract. Professional fees associated with a capital project e.g. an architect preparing plans for planning permission, are not eligible as a standalone project. In light of the level of complexity involved in these types of projects, the 12% limit on professional costs does not apply to heritage and environment projects as defined in the Operating Rules for Heritage Projects in Appendix 1;
e. professional costs are not permitted as a stand-alone project unless they come under the definition of analysis and development (see section 6.3,);
f. intangible investments such as the acquisition or development of computer software and acquisitions of patents, licenses, copyrights, trademarks.

[11] As per Article 45 of 1305/2013

Deadweight

LAGs must not grant-aid projects that are capable of proceeding without LEADER funding (i.e. where '*deadweight*' would apply). The analysis of deadweight is an integral part of the evaluation process. It must be considered by the LAG in all applications. Moreover, applications must be accompanied by a declaration by the promoter that the project is not capable of proceeding without LEADER funding. The declaration does not obviate the need for the LAG to examine deadweight and determine whether the project could proceed without Programme funding. The rationale underpinning the assessment of deadweight must be recorded in the LAG and Evaluation Committee minutes.

Displacement

Displacement occurs where an activity funded using public funds impacts negatively on activity elsewhere. It may often lead to market distortion. Funding must not be awarded if it will result in an unacceptable level of displacement e.g. closure or loss of business for another enterprise elsewhere, whether it is within the LAG's area or a neighbouring LAG's area.

Funded activities do not need to be identical to activities already in existence to result in displacement. Displacement must be considered on a case-by-case basis. The LAG should consider *inter alia* –

- the market for the product or service in question; and
- the competitors in that market; and
- the potential impact of the new product/service in that market.

Displacement often affects bigger areas than the LAG region e.g. it may impact in other jurisdictions such as Northern Ireland and other Member States.

The issue of displacement must be assessed in every case. The rationale for the decision made on displacement must be recorded in the LAG and Evaluation Committee minutes.

Additionality and Other Funding Sources

Generally, the LAG should direct its operations, in the first instance, towards aiding projects where the integrated nature and method of implementation or delivery of the projects represent new and locally innovative approaches.

The LAG must determine whether the project being considered can be funded by other agencies or under other programmes. Documentary evidence confirming that projects cannot be funded elsewhere e.g. written evidence of contacts made and responses received, must be retained on file. To ensure there are no undue delays when processing applications, the LAG may set a reasonable timeframe by which a funding body or agency is expected to respond. In any event, this should be no less than 10 working days. The LAG may proceed to evaluate the project where no response is received within the timeframe. The LAG must adhere, however, to any responses received post-deadline and prior to the issue of a funding offer. The LAG should use the 'supporting SMEs' website[12] to explore alternative funding sources for projects.

The LAG must operate in accordance with EU and national sectoral policies (such as EU competition policy and the Common Agricultural and Fisheries policies).

For example, LEADER must not fund activities or types of projects that are funded by the Department of Agriculture, Food and the Marine. The LAG should acquaint itself with the objectives of, and aid available under, other public funded programmes and schemes. Accordingly, LAGs should maintain close liaison with development agencies when considering project applications e.g. with Fáilte Ireland, Teagasc, SOLAS and Enterprise Ireland.

LEADER must not fund projects that are eligible under other **EU funded schemes.** Similarly, LEADER must not fund projects that are eligible under another **National programme or scheme**, unless –

- there is a clear added value in terms of applying the LEADER method to deliver innovative approaches, interaction between different economic sectors or bringing together public and private sectors in partnership; or
- the other scheme allocation is exhausted or the scheme is closed at the time of application; or
- the project applied unsuccessfully for funding under the other scheme – evidence must be retained to this effect; or
- LEADER is co-funding the project with another scheme or programme (*see Section 10– Project Matching Funding*).

[12] http://www.supportingsmes.ie/BusinessDetails.aspx

LEADER funding must also be consistent with other grant aid schemes. Accordingly, a LAG must not offer grant aid at a rate higher than that available for comparable projects or activities under other grant aid schemes operated by Government Departments and State agencies.

Local Enterprise Office Supports

LEOs have primary responsibility for micro-enterprise support. LEADER must complement rather than compete with LEO activity. Effective systems of collaboration and consultation between the LEO and the LAG should be put in place to secure co-ordination, to reduce duplication, to secure the effective use of public monies and to deliver a more streamlined service to applicants/promoters.

The demarcation between enterprise funding provided by LEADER and the LEOs respectively is outlined in the *Protocol* between the Department and the Department of Jobs, Enterprise and Innovation. The *Protocol* applies nationally, but allows sufficient flexibility at a local level to facilitate project referral from LEOs to LAGs, as appropriate. Local arrangements will continue to apply until the *Protocol* is finalised.

European Maritime Fisheries Fund (EMFF)

LEADER must not support fisheries sector or aquaculture industry projects (see Additionality and Other Funding sources). LEADER may complement actions, however, under the EMFF by providing support for projects in coastal communities that do not come within the funding remit of the EMFF (http://ec.europa.eu/fisheries/cfp/emff/index_en.htm.)

Where the potential for overlap exists on projects, the LAG must discuss and agree funding arrangements with the FLAG, the responsible implementing body for the EMFF. Ideally, the LAG should develop a local protocol or memorandum of understanding with the FLAG to clarify roles and funding arrangements. Notwithstanding such a protocol, any agreement on an individual project must be signed by both the LAG and the FLAG to reduce the risk of double funding.

Capability of Promoter

The evaluation of projects must include an assessment of the applicant's capacity to implement the project (qualifications, training, skills, etc.). Grant aid must not be awarded if the promoter does not have the capacity to bring the project to completion and to sustain it into the future. Where appropriate, the LAG should work with the promoter to address any gaps identified.

Sporting Facilities

Where LAGs are considering funding a facility on the grounds of a sporting organisation e.g. GAA or soccer club, the award of funding must be conditional on the promoter developing and implementing an *inclusion strategy* to ensure use of the facility by the entire community. It is not sufficient to state that the community centre is open to all. Active efforts should be made to market the centre to all segments of the community. It should include details of their activities under the inclusion strategy, as well as outlining the use of the centre.

The LAG must monitor and record the steps taken to ensure the use of the facility by the entire community. In this regard, the LAG must require annual confirmation from the promoter. The Department will perform ex-post checks to verify adherence with this requirement.

Analysis and Development support

The LAG may offer funding for analysis and development type projects in respect of the following –

- actions to promote analysis and development of rural (rurally-sourced) products;
- feasibility studies;
- development plans;
- resource audits; and
- development of prototype products and services.

The LAG must ensure, before offering funding to an applicant, that –

- the activity in respect of which the research, analysis, etc. is being undertaken is also an eligible activity under the Programme;
- a clear need has been demonstrated by the applicant; and
- the relevant analysis or development has not already been undertaken.

Where an analysis or development project has been undertaken by a promoter (whether or not funded by the LAG), the LAG must not give a funding commitment in respect of any project that may arise on foot of the analysis or development work until an application for that subsequent project has been received and approved by the LAG. It must be a condition of the funding offer that a copy of the resulting report is provided to the LAG, so as to avoid duplication and overlap in the area. The LAG must provide a copy of the report to the LEADER Network, where appropriate.

The LAG may not offer funding under analysis and development for the preparation or publication of historical books or other media, including the development of websites.

Training Courses

LAGs are encouraged to use facilities previously funded by LEADER where rental costs might not arise. In respect of training provision, a record must be retained of the following –

- training provider;
- course participants (supported by signed attendance sheets with dates of attendance);
- the training location; and

A report must be produced and submitted by the trainer outlining the participants' achievements (e.g. certification).

Contingencies

It is not permitted to increase the eligible project costs through the addition of an amount for contingencies. However, a contingency figure may be a component of the tender submitted as part of the procurement process.

6.5 Procedures for building and land-use change

To be eligible for LEADER funding, investment operations must be preceded by an assessment of the potential environmental impact (specific to that kind of investment) where the investment is likely to have negative effects on the environment.[13]

Generally, planning permission is required for any development of land or property, unless the development is specifically exempted from this need. Many types of exempted development may lose their exempted status if it is determined that an *Appropriate Assessment* or an *Environmental Impact Assessment* is required – this applies both with and outside designated European sites. Certain works at archaeological monuments may require planning permission in addition to requirements under the National Monuments Acts 1930-2004. The usual exemptions from planning permission may not apply in the case of protected structures and buildings in architectural conservation areas.

[13] Article 45 of Regulation (EU) No. 1305/2013

Projects must comply with the Planning and Development Regulations 2001 (as amended) vis-à-vis the mandatory thresholds above which Environmental Impact Assessment is required for various types and scale of development proposals.

Proposed LEADER projects that involve development within the meaning of section 3 of the Planning and Development Act, 2000 (as amended) must secure Planning Permission or a documented exemption from Planning Permission. If an exemption from Planning Permission is being claimed for the development, a *Section 5 Declaration (Notice of Exemption) of the Planning and Development Act 2000* must be obtained from the relevant planning authority. This includes any building, demolition, alteration on land or buildings, and the making of a material (i.e. significant) change in the use of lands or buildings.

The LAG should seek advice from the planning authorities on other consent requirements as part of the *Section 5 Declaration* process. It is a matter for the LAG and the project promoter, however, to ensure that all the required consents are in place before a contract is offered to a project promoter. Where a project is found not to be compliant, it will be deemed ineligible for LEADER funding.

The promoter must also have all the necessary consents for the development in place. These consents must be retained on the project file, together with a list of consents that were sought for the project. For example, certain activities (including some types of exempted development), in a Special Area of Conservation (SAC) or Special Protection Area (SPA) (i.e. Natura 2000/European site), require consent from the National Parks and Wildlife Service of the Department t, if it is listed as an activity requiring consent for the SAC/SPA in question. Further details are set out in the Heritage Project Requirements Section below.

Heritage Project Requirements

Specific *Heritage Project Requirements* apply in the case of projects affecting heritage (See Appendix 1).These projects are defined as those that will impact, or have potential to impact, upon structures, places or sites of heritage interest including those listed 1-5 below. Heritage projects will be reviewed for consistency with the Requirements prior to approval by the LAG. Compliance with the Heritage Project Requirements must be certified by the expert designated in the application (e.g. archaeologist, architect, ecologist) prior to every payment from the LAG.

Project promoters should establish (including through the use of the online resources made available by the authorities listed below) if the proposed project may affect heritage. Project promoters should submit information on the project so that the relevant authorities may advise if their consent/licence is needed, in accordance with the procedures set out on the relevant websites. The level of information required will be specified by the authority in question.

1. Monuments and places protected under the National Monuments Acts 1930-2004.
   Check the map viewer on www.archaeology.ie (Archaeological Survey Database). If the project relates to a heritage site, the promoter must notify the National Monuments Service of the Department who will advise if the project has archaeological requirements and whether Ministerial Consent is required.
2. Protected structures, and proposed protected structures, within the meaning of the Planning and Development Acts.
   Check the relevant local authority development plan, in particular the record of protected structures. If the project relates to a protected structure or proposed protected structure, the Architectural Conservation Officer, or other relevant officer, employed by the local authority can advise on the requirements for planning permission.

3. Architectural conservation areas within the meaning of the Planning and Development Acts.
   Check the relevant local authority development plan. If the project relates to an architectural conservation area, the Architectural Conservation Officer, or other relevant officer, employed by the Local Authority can advise on the requirements for planning permission.

4. Certain types of activities within protected nature conservation sites.
   Check the map viewer on www.npws.ie/maps-and-data to see if the project is located within an SAC, SPA, or Natural Heritage Area (NHA) in the first instance. Information on the types of activities that require Ministerial Consent in these areas is available on www.npws.ie. The local offices of the National Parks and Wildlife Service of the Department can be contacted to seek Ministerial Consent (Freephone 1800-405000). .

5. Disturbance of protected species of flora and fauna and their key habitats.
   The Licensing Section of the National Parks and Wildlife Service of the Department can advise if the project may require a licence, e.g. if disturbance to protected species of flora and fauna may be caused. Check www.npws.ie/licences for further detail on the types of licences that may be required for such projects.

The Heritage Project requirements should be followed in all of the above instances. Contact details for obtaining advice and consents in relation to projects affecting heritage are contained in Appendix 1.

The 12% limit on professional fees does not apply to projects concerning heritage given the increased level of appropriately qualified oversight essential for such projects. LAGs and Project Promoters are advised to avail of 'analysis and development' funding in order to progress such proposals.

Project promoters must have due regard for all environmental considerations upon receipt of LEADER funding. The project promoter must ensure that they have complied with all relevant statutory obligations and obtained all necessary approvals. The project promoter must comply with all standard and special conditions attaching to the formal letter of offer issued by the LAG. *A* sample of LEADER projects may be selected each year to verify that statutory requirements are being met and that the Heritage Project Requirements are being adhered to.

Summary

In all cases, the Project Promoter must contact the relevant Local Authority to ascertain whether planning permission is required or not. The Project Promoter must also ascertain whether or not consents are required from the appropriate Government Departments or other Agencies; this will depend on the project type and location.

The Project Promoter must provide documentary evidence that they have ascertained whether an Environmental Impact Assessment and / or consents are required or not (this documentary evidence must be placed on the Project File) and, in cases where they are required, copies of the consents must be placed on the Project File.

The Department reserves the right to refuse grant aid where it is of the opinion that the works proposed would cause damage to an environmentally sensitive area or to a structure or area of historical or archaeological importance

6.6 Fragmentation of Projects

The deliberate artificial fragmentation of projects to avoid exceeding any prescribed thresholds is prohibited. A project must be stand-alone and operable in its own right to be deemed eligible as a

'phase' of another project. For example, the LAG must ensure that projects are not fragmented to avoid procurement thresholds that might apply.

Moreover, projects must comply with *Council Regulation (EC, Euratom) No. 2988/95 on the protection of the European Communities financial interests*. The LAG must pay particular attention to Article 4.3 which states –

> ***Acts which are established to have as their purpose the obtaining of an advantage contrary to the objectives of the Community law applicable in the case by artificially creating the conditions required for obtaining that advantage shall result, as the case shall be, either in failure to obtain the advantage or in its withdrawal.***

6.7 LAG as Project Promoter or 'In-house' Projects

The LAG may be a beneficiary and implement projects under the LDS. These projects are known as 'in-house' projects and arise where the LAG or an *Implementing Partner* delivers a LEADER project. The LAG must adhere to normal application processing procedures for in-house projects, i.e. completion of grant application, assessment, LAG approval, commitment of funds, application for payment, inspection of completed project and payment against vouched documented and certified claims.

The LAG must apply the same evaluation process to in-house projects as it does to other projects (see section 5.5). The LAG must also ensure that robust arrangements are in place to manage conflicts of interest, that the proper procedures are followed at all times and that no actual conflict of interest arises. Accordingly, the LAG must ensure an appropriate segregation of duties between –

- staff involved in the project application and delivery elements; and
- the staff involved in project evaluation and administration processes.

Similarly, an *Implementing Partner* may not have a role in the formal evaluation of projects prior to their submission to the LAG (i.e. staff or board members should not be members of the Evaluation Committee).

Value for Money and in-house projects

The LAG must be mindful of the need to secure value-for-money at all times. To this end, the LAG must perform a check on all in-house project applications to confirm that a more cost effective

delivery approach is not available e.g. are there other providers that can deliver the project more cost effectively.

6.8 Approval and Refusal of EOIs and Project Applications

Only the LAG members may approve or refuse an application for funding and the rationale for the decision should be clearly recorded in the LAG minutes. Accordingly, all EOIs and applications must be submitted to the LAG members for decision, notwithstanding any Evaluation Committee recommendation. The LAG must notify all EOI applicants and project applicants of its decision in writing, setting out clearly the rationale for its decision. The LAG must not postpone or delay notification of its decisions for any reasons. The LAG must record all EOIs and applications on the LEADER ICT System. Where an EOI is not progressed or an application is rejected by the LAG, the LAG must record the decision on the LEADER ICT System.

7 LEADER Co-operation Projects

7.1 Co-operation

A national allocation of €10m is ring-fenced for trans-national and inter-territorial (within Ireland) co-operation projects. Funding will be allocated to LAG LDSs for co-operation projects by the Department on the basis of an open call to all LAGs. Funding will be available for co-operation projects involving partners in EU Member States, EU candidate states and EEA states. Projects outside of these areas may also be eligible for funding subject to prior approval by the Department. Co-operation projects between LEADER LAGs and non-LEADER Groups may also be eligible for funding where the proposed project is led and co-ordinated by the LAG.

Co-operation projects must demonstrate genuine added value for the territories concerned. The key drivers of co-operation projects will often be –

- the need to achieve the critical mass required for a joint project to be viable and encouraging complementary actions; and
- the pooling of know-how or human and financial resources dispersed across the territories concerned.

Inter-territorial co-operation has the twin aims of achieving the critical mass necessary for a joint project to be viable and encouraging complementary actions in adjoining LAGs. The rates of grant aid and maximum funding levels for full co-operation projects are as per all LEADER projects as set out in Section 9.2 – Table 2.

7.2 Selection of Inter-territorial and Transnational Co-operation Projects

The LAG may detail the co-operation methodology in its LDS at the start of the Programme, with an outline of proposals for co-operation projects. The LAG must apply the same process for the selection and approval (or rejection) as it does for other projects, i.e. consideration by the Evaluation Committee and ultimate decision by the LAG; however, consideration by the Evaluation Committee and the LAG must *inter alia* focus on value-added by the proposed co-operation project. The value-added must be clearly demonstrated and documented.

Guidance on co-operation projects and activities can be accessed through the following link http://enrd.ec.europa.eu/sites/enrd/files/leader_conference_coop_guide_20141119.pdf.

The Department will also publish further guidance for the development of co-operation projects as part of the call for applications, with a specific focus on transnational and North-South co-operation.

8 Commitment of LEADER Funding

8.1 Grant offer

A valid commitment of LEADER funding to a project applicant only exists when –

- the LAG has made its decision; **and**
- a letter of offer or contract, **clearly stating the funded activity or items**, has issued to the applicant; **and**
- the offer or contract has been accepted in writing and returned by the applicant within the period prescribed by the LAG in the letter of offer – 15 working days from the date of the offer is suggested.

Where an offer cannot be accepted by the prescribed date, the acceptance date may be revised in writing by the LAG. The LAG must only offer funding in respect of specified costed investments for which the beneficiary has sought grant aid, which must be detailed in the letter of offer. The LAG must also detail the rate of aid **and** the maximum grant amount in the letter of offer. The theme and sub-theme must be stated in the letter of offer.

The LAG may issue a funding offer subject to signing of a lease agreement; however, all details of the lease, including its cost and duration, must have been provided previously and approved by the LAG as part of the project application. The LAG must ensure that the signed lease agreement is in place prior to the submission of the first claim for payment (see section 14.4).

The LAG must notify all applicants (in the letter of offer) that they will have to repay all or part of the funding[14] amount if the duration of the investment does not persist for a minimum of five years i.e. if a funded facility or enterprise closes within the five-year period (*See Section 14.5 – Durability of investments*).

8.2 Project commencement

Project activity undertaken or commenced, or the purchase of goods or services engaged by a project applicant or LAG (as project promoter) prior to the date of the contract, **shall not be eligible** for LEADER funding. The LAG must notify the project applicant, when acknowledging receipt of the application, that retrospective approval of projects by the LAG is prohibited and that any activity commenced prior to the contract date shall be ineligible for funding.

[14] Article 71 of EU Regulation 1303/2013 (the Common Provisions Regulation)

Where a project is not completed, any funding paid to the promoter must be recouped by the LAG and reimbursed to the Department.

The LAG must verify that the applicant has not commenced work prior to date of acceptance of the grant offer. To this end, the LAG must obtain a declaration from the applicant that activity has not commenced and must record the steps taken to verify this e.g. a site visit for construction works.

Where the LAG approves an element or phase of activity as a distinct project, and the element or activity has not commenced prior to acceptance of the funding offer, expenditure relating to this activity may be eligible, notwithstanding that other elements or activity connected with project have commenced.

8.3 Revising Funding Allocations

The LAG may not award an increase in funding to an applicant in any circumstances, notwithstanding that costs may prove higher than anticipated. The LAG must notify the applicant in the letter of offer that no increase can be given. Any increase in funding awarded by the LAG shall be deemed ineligible under the Programme. The proper evaluation of projects by the LAG and the Evaluation Committee should obviate the need for additional funding.

Regarding community projects only, additional funding may be considered where new activities or items critical to the completion of the project arise. This may be particularly relevant for heritage projects where unforeseen costs may arise. The LAG must treat any request for additional funding for these activities or items as a new application. In this instance, an EOI is not required. The application must be progressed through the normal evaluation and decision-making process.

Funding may be reallocated across the various cost elements of a project, up to a maximum of 10%, provided that the original project, as approved for funding, will still be delivered and that the procurement process undertaken is not compromised. This request for a reallocation of awarded funding must be applied for in writing to the LAG by the project promoter. A reallocation of less than 5% is subject to prior approval in writing by the Authorised Officer. A reallocation in excess of 5%, and subject to the overall limit of 10%, must be approved in advance by the LAG members, and the decision must be recorded in the meeting minutes. Funding may only be reallocated to items

approved by the LAG and as per the original funding offer i.e. the LAG may not reallocate funding to new cost elements**.** The r**e**-allocation of funds as a result of the non-delivery of an approved project element is not permitted.

8.4 Expiration of Contracts

The LAG must impose a completion date for all funding commitments (i.e. in the contract or funding offer). The completion date clause will prevent funding being tied up needlessly in projects that are not proceeding. The completion date is a matter for LAG determination.

The LAG may not extend a completion date by more than 12 months in total. In all cases, the LAG must notify the promoter in writing that the contract has been extended and a new completion date agreed. The LAG must check the promoter's solvency before any extension is given (unless it has been checked in the previous 12 months).

A completion date may be extended by up to six months by the LAG Authorised Officer on foot of a written request from the promoter. The LAG members must approve all extensions which are greater than 6 months from the agreed completion date. The LAG must ensure that a clear rationale for the extension is recorded on the project file. Details of all extensions must be noted by the LAG and recorded in the relevant meeting minutes.

The LAG should monitor and review the progress of all projects and engage with promoters, as appropriate. Expenditure incurred outside the contract timeframe, i.e. incurred between the conclusion of a contract and the date the LAG approves the extension, is ineligible.

8.5 Revocation of the Funding Offer

When revoking a funding offer, the LAG must –

- issue a **registered letter** to the promoter detailing the specific issues to be addressed and giving a specific time and date by which a response must be received. This date should be two weeks (i.e. 10 working days) from the estimated date of receipt of the letter. The letter shall state clearly that failure to address the issues identified will lead to a revocation of the original funding offer;
- if no response is received, or the promoter fails to satisfy all terms and conditions of the funding offer, a second **registered letter** should issue informing the promoter that the funding has been revoked by LAG decision.

The funding offer may only be revoked on foot of an appropriately documented LAG decision. The LAG may only revoke the LAG offer in accordance with the terms of the contract with the promoter. A decision to revoke a funding offer may be appealed as per the appeals procedure outlined at Section 21.

9 Funding (Grant) Amounts

9.1 Minimum Funding (Grant) Threshold

LAGs may not approve funding of less than €1,250 for a project. LAGs may apply a higher minimum funding threshold, which in any event may not be higher than €5,000.

9.2 Project Grant Aid

Rates of Aid – General

The LAG may award funding under all themes and sub themes to a maximum of 50% of the total project cost. This percentage may be increased to 75% for analysis and development type projects and to 100% for training type projects. These are maximum rates of aid and the LAG may award lower rates of aid as it considers appropriate. The LAG should consider the rate of aid offered on a project-by-project basis.

Rates of Aid – Community Applicants

Higher maximum rates of aid may be applied for community-based projects where there is no commercial basis for the project as follows –

- community body or applicant – 75%
- community body or applicant under the basic services targeted at hard to reach communities sub-theme – 90%. [The use of this aid rate will be carefully monitored and the interpretation of this sub-theme will be strictly applied]
- community body or applicant undertaking analysis and development – 90%

The LAG must ensure, before offering the higher rate of aid, that the community applicant is –

- a non-profit distributing group; and
- institutionally separate from the State; and
- coming together, or has come together, to pursue a common cause or interest for the good of their community; and
- autonomous and engaged in voluntary activity; and
- promoting the interests of the wider community rather than the commercial interests of its members; and
- a group, or project, whose membership does not consist of any secondary economic beneficiaries e.g. local business people coming together as a 'community body' to apply for

funding to bring tourists into an area – business people acting in a private capacity on a community body are not considered secondary economic beneficiaries.

Level of Aid

The LAG may offer funding to an applicant of no more than €200,000, which is within the *de minimis threshold* established for State aid (see Section 11).

NOTE: It is intended to allow the award of funding of between €200,000 and €500,000 by LAGs where the LAG can clearly demonstrate that such funding will not constitute state aid.

The matter is currently being progressed with the European Commission. LAGs will be advised in due course of the eligibility conditions for funding in excess of €200,000 and must not approve or offer funding in excess of €200,000 until so advised by the Department.

Ultimately, it is likely that the €500,000 ceiling will apply to community projects that do not involve an economic activity –

(i) Projects seeking to develop cultural and leisure facilities, and to promote social and information networks in local communities e.g. :

- *Amenity and leisure facilities;*
- *Support for cultural activities;*
- *Certain arts facilities;*
- *General community and recreational infrastructure;*
- *Innovate activities in local communities, such as social and information networks;*

(ii) Projects seeking to enhance the attractiveness of small towns, villages and the surrounding countryside e.g. –

- *Environmental upgrading of parks, civic areas, river walks etc.;*
- *Public utilities such as street lighting where there is clear added value from LEADER involvement;*

- *General surface upgrading and renovation of derelict buildings, excluding traditional farm buildings.*

The LAG must ensure that any equipment, activities or infrastructure funded will be available and accessible to all age and social groups in the community concerned. All facilities must be open to the public free of charge. A nominal charge can be applied to cover costs associated with the provision of associated services e.g. for lighting and heating, but no net revenue shall be generated by the activity.

Table 2

Summary of Current Funding Ceilings and Support Rates			
Type of Project	**Applicant**	**Maximum Rate of Aid**	**Maximum Funding**
Investment & other supports (including animation undertaken as part of the implementation of a project)	**Private**	Up to a maximum of 50%	€200,000
	Community	Up to a maximum of 75%	
	Community under basic services targeted at hard to reach communities sub-theme	Up to a maximum of 90%	
Analysis and Development	**Private**	Up to a maximum of 75%	€30,000
	Community	Up to a maximum of 90%	
Training	**Private or Community**	Up to a maximum of **100**%	€200,000

10 Project Matching Funding

10.1 Sources of Matching Funds

Generally, LEADER funding is a contribution to the cost of delivering a project and should be matched by non-Programme funds to meet the full costs of a project. *Matching funding* can be sourced privately or from other public funds. In this regard –

- *Private matching funding* is all funding that is not obtained from public sources (see Section 10.2);
- *Public matching funding* is funding from all public sources other than EU funds *(see section 10.3)*.

The LAG must assess the matching funds and verify the eligibility of this funding at project approval stage; otherwise the LAG may be liable for any ineligible expenditure where a project encounters difficulties.

10.2 Private Matching Funds

Private matching funds include –

- Cash contribution to the project by the applicant – at least 5% of the total project cost must be met by a private matching cash contribution (wherever sourced by the applicant), other than for training projects that are funded at 100%; and
- Benefits-in-kind – eligible for community-led projects only, with the exception of farm diversification projects where labour may be accepted as a benefit in kind (*Section 10.4*).

10.3 Public Matching Funds

Public matching funds includes –

- Cash contributions from non-EU funded sources; and
- Benefits-in-kind – eligible for community-led projects only.

The Programme may not co-fund with other EU funds[15]. Accordingly, funding from other EU sources cannot be used to match-fund or co-fund LEADER projects. Matching funding from other public funded sources (e.g. Fáilte Ireland, local authorities, Waterways Ireland, etc.) is permitted providing it does not derive from an EU fund. The LAG must obtain confirmation that the proposed matching

[15] Article 30 of Council Regulation (EC) No. 1306/2013

funds have not come from other EU funds and this must be retained on the project file. This additional public funding must be included when calculating the amount of State aid provided to the applicant, whether or not they are covered under the *de minimis* rule (Section 11).

Public matching funding is allowed subject to the following –

- Only applications submitted by community bodies are eligible; and
- The overall level of public funding does not exceed 95% of the total eligible project cost; and
- There must be a minimum **cash** contribution (i.e. private matching funding element) of at least 5% of total eligible project costs; and
- The LAG must confirm, and retain evidence on file, that the matching funding is not from another EU source; and
- The public bodies providing the matching funds must not be the project applicant or beneficiary.

The LAG must not award funding to public bodies.

10.4 Evidence of Matching Funds and Bridging Finance

The LAG must obtain evidence, prior to issue of the funding offer, that the project applicant has the necessary matching funding (private or public). The LAG must also ensure that the applicant has adequate resources (or bridging finance) in place to deliver the project. The LAG must ensure, where a phased payment approach has been agreed, that the applicant has a minimum of 20% of the total project costs to hand, and has the capacity to deliver all phases of the project. The LAG will be required to recover all monies paid if the applicant fails to complete the project. LAGs that do not assess the bridging finance and matching funds at assessment stage, or verify these at approval stage, may be required to reimburse the Department if the project is not completed.

10.5 Contribution-in-Kind

The LAG may accept contributions-in-kind as a source of matching funds[16] on community-led and farm diversification (farmer's labour only) projects. Contributions-in-kind cannot constitute the full amount of matching funding. There must be a minimum cash contribution of 5% of the total eligible project costs. The value assigned to the contribution-in-kind must be included with the funding application.

[16] Article 69 of Regulation 1303/2013

Contributions-in-kind in the form of works, goods, services (including paid labour donated to the project) or land and real estate (i.e. for which no cash payment supported by invoices, or documents of equivalent probative value has been made) are eligible if –

- the LEADER funding does not exceed the final total eligible project cost, excluding contributions –in-kind and the 5% cash contribution; and
- the value assigned to the contribution-in-kind does not exceed the market cost of the works, goods, services or land and real estate in question; and
- the value and the provision of the contribution-in-kind has been independently assessed and verified. The LAG must obtain and retain documentary evidence to this effect.

Donation of Land or Real Estate

Regarding lease agreements and the donation of land or real estate, the applicant may make a nominal cash payment of no more than €1 per annum to effect such leases. The value of the 'donated lease' must be certified by an independent qualified expert prior to the approval of the project by the LAG.

The value of the donations used in previous projects may not be used again. Where the value of the term of a donated lease has been used for a previous project, the term donated to the previous project must expire before the remaining term of the lease can be donated to any new project. The value of the donation may not exceed the limit applying to the funding of land purchases (see section 14.4). To be eligible, the land must have been donated no earlier than two years prior to the date of the funding application.

Voluntary Labour

Contributions-in-kind can be provided in the form of voluntary labour (i.e. unpaid work) which must be based on the verified time spent and the rate of remuneration for equivalent work. The LAG must ensure that the rate applied is properly justified in the application. The maximum rate allowed is €14 per hour.

Project administration and management costs are not eligible as voluntary labour.

General requirements

The LAG must ensure that –

- the total to be claimed for voluntary labour or donations is included in the application and must be agreed before it approves the project;

- it examines all such applications and records its analysis and deliberations on the relevant project file – any excess over the amount approved by the LAG shall be deemed ineligible;
- the voluntary labour includes either inputs by way of actual work carried out or supervision, etc. by appropriately qualified persons. The application must detail –
    - the persons contributing the voluntary labour and their relationship to the applicant;
    - the nature, time, quantity and cost of the contribution;
    - the qualifications that enable them to make that contribution, i.e. their trade or profession (e.g. engineer, architect, electrician, plumber, etc.);
- incidental expenses <u>are not</u> included in the cost of the voluntary labour.
- timesheets for voluntary labour are completed by the applicant and retained on the project file. These should –
    - detail the relevant dates, hours worked, and the activities undertaken by each volunteer; and
    - be certified by an appropriately qualified third party e.g. engineer, quantity surveyor or accountant;
- only the voluntary labour and donations approved by the LAG are reckoned for payment purposes;
- the appropriate portion of the value of the donated lease or property is used to calculate claim amounts for a phase payments e.g. where 50% of the invoiced costs have been incurred then 50% of the value of the donation may also be used in calculating the claim amount.

Example – calculating LEADER funding and cash contribution on project with contribution-in-kind

1	Total of all invoices	€100,000
2	Total of contribution-in-kind	€65,000
3	Total Project Cost (sum of **1** + **2**)	€165,000
4	Minimum 5% cash contribution	€8,250 (€165,000 X 5%)
5	Max LEADER funding (**3** - (**4**+**2**) (may not exceed 75% of **3)**	€91,750 (€165,000 - (€8,250 + €65,000)
6	% Rate of aid ((**5** ÷ **3**) x 100) (may not exceed 75% of **3**)	55% (€91,750/€165,000)

11 State Aid and De minimis Requirements

11.1 State Aid and *De minimis*

The LAG may offer funding to an applicant of no more than €200,000, which is within the *de minimis threshold* established for State aid[17]. Public funding is deemed to be 'State Aid' where it provides the recipient, whether an enterprise, not-for-profit organisation, or an individual, an advantage over others. Such funding may be provided directly by the Exchequer or through other public bodies.

Generally, State Aid rules only apply where the recipient of aid is deemed to be an 'undertaking'[18]. An undertaking is any entity (including local development companies) involved in an economic activity, irrespective of its legal form, how it is financed, or whether or not it has a for-profit orientation. Essentially, any activity that offers goods or services on a market is an economic activity[19].

To comply with State Aid rules, the level of funding provided to a project promoter must not exceed the €200,000 ceiling for State aid, known as the *de minimis* ceiling. The rules governing *de minimis* aid are set down in Commission Regulation (EC) 1407/2013.

The LAG must determine if the applicant has received State Aid previously and must only make a funding offer when satisfied that the LEADER funding sought will not increase the total aid received by the applicant from all public sources during the previous three-year fiscal period above the €200,000 *de minimis* ceiling. The LAG must assume, when considering previous aid received by an applicant, that any public funding received (including public matching funding) was from a *de minimis* source, until the contrary is confirmed.

Where there are linked enterprises, the de minimis threshold applies to the total amount of the State Aid received by the group of enterprises[20].

Funding from certain agricultural schemes managed by the Department of Agriculture, Food and the Marine is considered de minimis aid. A list of these schemes is included at Appendix 2. The LAG must include any *de minimis* funding awarded by these schemes to the applicant when considering if the

[17] Commission Regulation (EU) No 1407/2013
[18] Article 107(1) of the Treaty on the Functioning of the European Union
[19] As per the Court of Justice
[20] Commission Regulation (EU) No 1407/2013

LEADER funding sought would result in a breach of the €200,000 *de minimis* ceiling. The key date for calculation is the date that the aid is awarded and not the date or dates of payment of the scheme.

"De minimis aid shall be deemed granted at the moment the legal right to receive the aid is conferred on the undertaking under the applicable national legal regime irrespective of the date of payment of the de minimis aid to the undertaking"[21].

The key date for calculating the three-year period is the date of the LAG decision to offer funding, and not date of the payment. Accordingly, if application for aid is due to be approved on 1 July 2015, the LAG must examine the aid received in 2015 and in the previous two years i.e. 2013 and 2014. The LAG must recalculate the amount of *de minimis* aid with each new application approved for a promoter.

11.2 De minimis and the application process

All applicants must declare to the LAG at application stage whether or not they have received State Aid. Where an applicant has received State aid, they must declare the amount of aid received, the purposes for which the aid was provided and the date it was awarded. The LAG must determine, based on this information, whether the aid sought will breach the *de minimis* ceiling.

The LAG must include the following text in its application forms –

> *The aid being sought is provided under the European Commission Regulation on De Minimis Aid. Small amounts of State aid, up to 200,000 Euros in any three-year period to any one enterprise, are regarded as too small to significantly affect trade or competition in the common market. Such amounts are regarded as falling outside the category of State aid that is precluded by the EC Treaty and can be awarded without notification to or clearance by the European Commission. A Member State is required to have a mechanism to track such aid (called 'De Minimis aid') and to ensure that the combined amount of De Minimis aid payments from all sources to one enterprise in any three-year period respects the 200,000 Euro ceiling. Please provide details of all other De Minimis aid which has been granted to you within the past three years. The default position for all applicants will be that any public funding is from a de minimis source unless confirmed otherwise. It should be noted that a*

[21] Article 3(4) of Regulation 1407/2013; Article 3(4)of Regulation 1408/2013

false declaration by you resulting in the threshold of 200,000 Euro being exceeded could later give rise to the aid being recovered with interest.

The following declaration must be signed by the applicant –

I wish to apply for LEADER funding under the De Minimis Regulation (EC) 1407/2013 of 18 December 2013. I confirm that (name of Promoter)_____ has been granted only the following de minimis aid within the past three years (details to be supplied)

Signed for Promoter:
Date:

11.3 Aid Outside of *De minimis for Community Bodies*

Funding provided to community bodies may not constitute State Aid and would not be subject to *de minimis* requirements.

This is particularly the case where a project does not involve economic activity. Economic activity is defined as an activity that offers goods and services in a given market regardless of the legal status of the entity concerned. In addition, the LAG may offer funding up to €500,000 for projects by community bodies for activities referred to in Section 9.2 [subject to final confirmation of eligibility conditions by the Department].

i. Moreover, a project may involve economic activity but not meet the other State aid checks. There are four State aid checks which determine if aid constitutes a State aid. These are –

a) Has there been an **intervention by the State or through State resources?** This test will be met – **LEADER funding constitutes a state resource**.
b) Does the intervention give the recipient an **advantage on a selective basis?** This test will always be met – **LEADER funding is deemed to be selective**.
c) Will the intervention distort or be likely **to distort competition**? If the aid strengthens the recipient of grant aid relative to competitors, regardless of the size of distortion, it is State Aid.
d) Is the intervention likely to **affect trade between Member States?** This includes Northern Ireland and is interpreted by the Commission in the broadest sense. This

applies if the product or service is tradable between Member States, even if the promoter does not itself export to other EU Member States.

The LAG must assess all projects for compliance with *de minimis* rules. Where the LAG satisfies itself that the proposed project does not (i) involve promoters carrying out an economic activity, or (ii) does not meet all four State aid checks outlined above, the *de minimis* requirements do not apply to funding up to €200,000. The LAG must ensure that a clear rationale is retained on file where it deems the f *de minimis* requirements do not apply.

12 The Project File and Claim Documentation

12.1 Project File

The LAG is responsible for the custody and distribution of public funds (EU and national). It must demonstrate accountability for all expenditure under the Programme. As per the Agreement with the Department, the LAG must keep an adequate accounting system and comprehensively document all its LEADER operations.

Unique Identifying Number

The LEADER ICT System assigns a unique number to each applicant and each project. The LAG must reference the project number in all correspondence and documentation, including letters, emails, etc., that issue to applicants and promoters.

Maintenance of files

The details of Administrative Checks (Article 48 Checks) are set out in Appendix 3. The LAG must ensure that all files are maintained in a way that makes it easy for these, and any other checks, to be carried out i.e. files must be well indexed and all the required documentation filed in a manner that makes it easy to retrieve. The LAG must also upload all documentation required for the Article 48 Checks to the LEADER ICT System to facilitate remote performance of the checks.

The project file must document all actions taken by the LAG in the assessment of the project (*see Section 6*). The LAG must only accept original documentation. Where original documents are needed by the promoter, the LAG must make a photocopy of it and certify it as a true copy of the original. The original invoices and receipts, whether retained by the LAG or returned to the promoter, must be endorsed or stamped with the name of the LAG and must include a statement that EAFRD funding has been awarded or claimed for these. The LAG must also stamp the invoices to show that the funding was provided in respect of VAT only where the Promoter is not registered for VAT.

The LAG must inform the promoter that the original document, if returned, may be required at a later stage for audit or inspection purposes.

At a minimum, each project file, prior to issue of the funding offer, must include and/or document –

- a project file checklist of all documents required for processing the application,
- all documentation required to process the application is date stamped upon receipt by the LAG;

- the letter acknowledging receipt of the application (application should be acknowledged within 10 working days) Note: the date of application is the date on which a completed and signed application is received by the LAG;
- any amendments made to the funding application must be endorsed (initialled and dated) by both the LAG and applicant;
- a Project Assessment Report (including a preliminary site visit) carried out by the appropriate LAG or *Implementing Partner* staff;
- any amendments made to LAG documentation must be initialled and dated by the person making the amendment;
- steps taken by the LAG to confirm the solvency and financial viability of the applicant;
- steps taken by the LAG to satisfy itself that the applicant –
    - has the required matching funding; and
    - has adequate resources or bridging finance in place to deliver the project;
- the applicant's business plan or marketing plan, including the proposed performance indicators and expected impacts, for economic measures;
- the management accounts or 3 year most recent Audited Accounts (for an existing business) or Income & Expenditure (community/voluntary groups) and bank statements (minimum of 3 months) has been provided
- where the project involves construction work, evidence (i.e. land title, lease) of the applicant's right to carry out the work on the site or existing buildings (the lease must be in place for at least 5 years after the date of final payment of Grant Aid), Planning Permission and relevant consents if applicable;
- evidence in writing that the LAG has notified the relevant LEO(s) that it is considering the project, in the case of enterprise funding;
- steps taken by the LAG to consult with other Departments, agencies, etc. with a view to determining the availability of alternative sources of funding, the risk of double funding and provision of previous funding to the applicant from other public sources;
- quotations or tenders and a completed schedule of these, where appropriate;
- a certificate of valuation of land or property donated to the promoter;
- planning permission, exemptions from planning from the Local Authority and consents as appropriate;
- details of the deliberations by the Evaluation Committee (which should record their project recommendation), the extract of the Evaluation Committee minutes and the signed and dated Evaluation Scoring Records as well as the signed composite Evaluation Scoring Sheet;

- signed and dated extract of the LAG minutes, including the decision taken;
- a copy of the site visit inspection report verifying that work had not commenced prior to the acceptance of the funding offer, where appropriate;
- for publication projects e.g. books, a written declaration from the promoter that the project has not commenced, prior to the signing of the grant acceptance letter;
- confirmation that Article 48 Administrative Checks have been completed on the application as per Section 17.

Retention of documents and Files All documents and files relating to the LEADER 2014 – 2020 programme must be retained by the LAG until 31st December 2027. These documents must be made available to the EU Commission, the European Court of Auditors, the Department and the Department of Agriculture, Food and the Marine at any period during this time.

These documents shall be kept either in the form of the originals, or certified true copies of the originals.

12.2 Grant Payment Claim

The LAG must process all grant payment claims through the LEADER ICT System. All claim documentation must be entered on the LEADER ICT System and must be approved by the Authorised Officer prior to submission for the Article 48 Check. At claim payment stage the LAG must ensure that –

- the project or the funded element or phase of the project has been completed (through a site visit where appropriate);
- there are signed and dated funding offers and contracts in place;
- there is a documented, signed and dated claim form from the promoter with the required supporting documentation, including *inter alia* original receipted invoices and the relevant bank statements (stamped as appropriate by the LAG – *See Section 12.1)*. See Appendix 4 for sample claim form;
- all payments have been made by the promoter for all goods or services received, installed, etc. and are available on site for inspection;
- where project promoters are required to pay for an item using a credit card e.g. online purchases, but they do not have a credit card in their name, the following steps must be adhered to:

1. Promoter pays the credit card holder the relevant amount for the purchase in advance. This should be traceable through bank statements etc.
2. Credit card holder purchases the item.
3. Receipted invoice is received.

The promoter must have paid for the goods/service in advance of its receipt and subsequent claim for re-imbursement.

- any amended payment documentation has been duly endorsed (initialled and dated) by the LAG and the promoter;
- the description on all invoices includes the project reference number preceded by the word 'LEADER' in the order number section of the invoice – the LAG must advise the promoter of this requirement prior to project approval. This payment description must be printed on all electronic invoices submitted to the LAG in support of a payment claim Where electronic invoices cannot be provided, this payment description must be written on the invoice and signed by the supplier or provider before submission to the LAG.;
- submitted invoices are sufficiently clear to allow identification of all items and quantities of goods and services provided and do not include general or unspecific references such as 'goods provided' or 'services provided';
- a schedule of invoices has been provided by the promoter;
- a 'LAG Summary of Grant payment Calculation Form' is completed (and details the accepted quotation amount for each part or element of the project);
- the claim clearly documents any contribution-in-kind and is accompanied by independent assessment *(See Section 10.5*);
- a bank certified copy of cashed cheques have been provided by the promoter, where requested as part of an inspection or an audit;
- a site inspection has been carried out for capital investments and there is a completed written report of the inspection, verifying that works have been completed satisfactorily and are consistent with those approved by the LAG;
- where appropriate, a report or assessment submitted by the promoter's engineer, architect, etc. has been received;
- an architect's / engineer's (as appropriate) certificate of compliance with relevant planning, building and fire regulations, and other statutory regulations has been received;
- for Heritage Projects, confirmation from the designated expert that the project is in compliance with the Heritage Project Rules;

- certificates for voluntary labour independently certified by a suitably qualified person (e.g. engineer) have been provided;
- the promoter's solvency has been confirmed –in respect of training, there is documentary evidence that the training course has been delivered, by whom it was delivered, and the location,, accompanied by signed and dated participant attendance records;
- there is documentary evidence of employers and public liability insurance for contractors and sub-contractors used by the promoter, and at final payment stage there is documentary evidence that the project is adequately insured by the promoter;
- there is documentary evidence on file that the LAG has confirmed that the promoter is tax compliant and that all suppliers paid by the promoter were tax compliant at the time of payment;
- where funding is to be paid in respect of non-recoverable VAT, the promoter must provide up-to-date written confirmation from the Revenue Commissioners that the promoter is not registered for VAT. This must be provided for each payment claim;
- Article 48 administrative checks have been completed as per Section 17.

The LAG must ensure that documentary evidence of all of the above is retained on the project file.

Following each payment, the file should include a summary of the payment calculation together with a copy of the EFT showing payment of the grant to the promoter within 10 working days of receipt of funds by the LAG. Where this deadline is not met, there must be an explanation on file and evidence that the promoter has been notified of the reason.

13 Payment of Funds

13.1 Transfer of funds to the LAG

The LAG must –

- maintain a separate bank account or job code (where the LA is assigned the financial partner role) for receipt and expenditure of LEADER funding only;
- reimburse any interest accrued on a LEADER designated bank account to the Programme;
- notify the bank, in writing, that the public monies lodged to the LEADER account are held on trust by the LAG, and may not be used by the bank to offset any LAG debts;
- not transfer LEADER funds to bank accounts or job codes of other programmes;
- ensure that all Electronic Fund Transfers, mandates, etc., from LEADER accounts or job codes are signed by at least two signatories, one of whom is the Authorised Officer or the designated officer in the financial partner;
- must approve all changes to these arrangements and ensure they are recorded appropriately; and
- ensure that all online banking transactions are printed and filed on a monthly basis, and signed by two signatories (including the Authorised Officer), and retain these records for audit purposes.

13.2 Transfer of funds to project promoter

The LAG must –

- ensure that all expenditure is denominated and recorded in Euro;
- make payments to promoters by electronic funds transfer only[22] and to accounts designated by the promoter only[23] (but not into the accounts of contractors, suppliers, etc.); and
- ensure adherence to Circular 13/2014 from the Department of Public Expenditure and Reform regarding *Management of and Accountability for Grants from Exchequer Funds*.

13.3 Cash Payments

A ceiling of €1,000 will apply –

- per project, for total payments made by promoters in cash for vouched services; **and**

[22] Commission Regulation (EC) No. 907/2014

[23] These bank accounts must be in compliance with the Criminal Justice Money Laundering and Terrorist Financing Acts 2010 and 2013. However, such bank accounts should not be the bank accounts of goods and service suppliers.

- per year, for vouched purchases made by the LAG.

Invoices settled for cash will be considered ineligible for grant aid unless accompanied by an appropriate receipt.

Once this ceiling is reached, all subsequent payments must be paid by EFT, Cheque, Bank Draft, Money Order, Credit Card, etc. Any amounts paid in cash above this threshold and submitted as part of a claim shall be deemed ineligible for funding

13.4 Prompt Payment Requirements

The *Prompt Payment of Accounts Act 1997*[24] and the *Late Payment in Commercial Transaction Regulations (*S.I. No. 580 of 2012*)*[25] apply to LAGs.The LAG must inform itself fully of the relevant legislation, but in any event and regardless of its status;

- make payments to suppliers of goods or services or contractors within 30 working days of receipt of a valid invoice, or receipt of the delivery of goods or services, whichever is the later, thus avoiding the payment of interest not withstanding other obligations of the Prompt Payments Act on the Financial Partner; and
- stamp all invoices upon receipt (including electronic invoices, which should be filed with the email that accompanied it.

Where the LAG does not stamp the invoice, the invoice date will be the relevant date for calculating interest payable by the LAG. Interest is not an eligible cost.

13.5 Financial and Other Charges and Legal Expenses

The following are eligible expenses –

- the cost of operating a LEADER specific bank account; and
- legal costs associated with the collection of debts under the Programme.

The following expenses are not eligible –

[24] http://www.irishstatutebook.ie/pdf/1997/en.act.1997.0031.pdf

[25] http://www.irishstatutebook.ie/eli/2012/si/580/made/en/pdf

- legal costs in actions taken by and against the LAG; or
- interest on debt incurred by the LAG.

13.6 Phased Payments

The LAG may make phased payments for the efficient and effective delivery of the Programme where –

- this has been requested by the promoter ; and
- the phased payments exceed €1,000; and
- at least 20% of total eligible costs have been incurred by the promoter; and
- the number of phased payments on a project will be five or lower; and
- in the case of capital projects in excess of €100,000, a sign-off by a suitably qualified person verifying that works are satisfactorily completed prior to each phased payment.

The LAG must notify the promoter, and include as a condition of the funding offer, that the promoter must repay all phased payments received in the event the project is not completed. In this context, the LAG should consider requiring a bond to be effected by promoter needing phased payments.

14 Programme Management Requirements

14.1 LAG Financial Oversight

The LAG is responsible for managing all expenditure on administration and animation costs of the LAG, and the funding provided to each project. The LAG, rather than the promoter, will be liable where the LAG has not adhered to the relevant requirements.

The following must be provided to the LAG members at each meeting –

- a copy of the most recent monthly bank statement, or Agresso or Integra printout where the local authority is the LAG financial partner, in respect of each account or job code relating to LEADER funds;
- a monthly reconciliation statement, showing for example a list of payments to project promoters, named administrative costs, lodgements made to the bank but not yet credited, cheques issued but not yet cashed, etc.

The LAG must not commit funding in excess of the total LEADER budget available to it. Accordingly, the LAG must not operate in the expectation that grant commitments will not be drawn down, e.g. where funding may be de-committed as a result of projects not proceeding or the inability of the promoter to draw down the full grant offered.

14.2 Management of and Accountability for Grants from Exchequer Funds

The LAG must comply with Circular 13/2014 from the Department of Public Expenditure and Reform regarding the management of and accountability for grants from the Exchequer[26]. This Circular outlines the public financial management principles, procedures and standard additional reporting requirements to be followed in respect of the management of public funds and aims to ensure proper management and accounting of all Exchequer funds. The overall principle is that there should be transparency and accountability in the management of public money, in line with the requirements of economy, efficiency and effectiveness. Where appropriate, the LAG's financial statements must be consistent with the circular.

[26] http://circulars.gov.ie/pdf/circular/per/2014/13.pdf

Solvency of the LAG and Implementing Partner

Public-Private Partnership LAGs (i.e. LAG based on a partnership approach with financial and implementing partners) should seek a quarterly solvency declaration from their respective implementing partners. Similarly, LAGs constituted as separate legal entities must submit a *Quarterly Declaration of Solvency* (Appendix 5) to the Department.

14.3 Tax Compliance

VAT

The default position is that all promoters are registered for VAT. In such circumstances VAT is not an eligible cost; non-recoverable VAT borne by promoters may be eligible. The LAG must obtain written confirmation from the Revenue Commissioners (provided by the promoter) that the promoter is not registered for VAT at the time of application and before each payment is made.

Tax Clearance Procedures

The LAG must be aware of the requirements vis-à-vis Tax Clearance procedures. These procedures are available at http://www.revenue.ie/en/online/tax-clearance.html. These requirements apply in respect of the LAG, the Implementing Partner, the project applicants and promoters, suppliers of goods and services, and contractors, subject to the following requirements below –

- The LAG (or Financial Partner where appropriate) must be tax compliant. The Department will not issue any funding unless the LAG or Financial Partner produces evidence of tax clearance or a valid charity number to the Department;
- The LAG must notify project applicants and promoters of the tax clearance requirements relevant to them and their suppliers or contractors. The LAG must ensure that the tax affairs of project promoters and suppliers or contractors are in order. Payment must not be made if evidence of tax compliance cannot be provided on completion of work or at payment stage.

Evidence of current Tax Clearance must be provided for payments that exceed €10,000 (including VAT) for the period of the project at the time of payment. This threshold is €650 for construction operations. Accordingly, the LAG must ensure that all promoters obtain evidence of valid and current Tax Clearance from all relevant suppliers and contractors. The LAG must not offer funding of less than €10,000 to avoid tax clearance procedures and to do so may result in cancellation of the Agreement.

The Tax compliance can be verified using the Revenue Online System (ROS). The procedure is explained in Appendix 6. As there is no specific expiry date on the online e-Tax Clearance, confirmation will be required each time a payment is made to a supplier. A copy of each e-Tax Clearance confirmation printout must be signed, stamped and dated by the verifier and kept on the project file.

Non-resident suppliers/contractors

Non-resident suppliers/contractors must also provide an Irish Tax Clearance Certificate. Further guidance on Tax Clearance for non-residents is available on the Revenue website at http://www.revenue.ie/en/business/running/tax-clearance.html.

Payments to non-resident suppliers or contractors who have not provided evidence of a valid Tax Clearance Certificate will be deemed ineligible and the LAG must de-commit such payments and reimburse the appropriate amount to the Department.

14.4 Equipment and Property

Asset Register

The promoter must put safeguards in place to ensure that LEADER funded equipment and furniture are not misappropriated. The promoter must maintain an asset register of all LEADER funded assets and designate a location where assets will be available for inspection. The existence of this asset register must be verified by the LAG.

Purchase of Land[27]

The purchase of land, with or without buildings, may be eligible if the cost of the land does not exceed 10% of the total eligible project expenditure. This limit may be increased to 15% for derelict sites, and those formerly in industrial use, with buildings.

The LAG must obtain the following before payment can be made –

- confirmation of ownership (i.e. Title Deeds); and
- a copy of contract of sale after the letter of offer has been signed.

27 Article 69 of Council Regulation (EC) No. 1303/2013

Example – Calculation of Eligible Costs

A	Land acquisition costs	10,000
B	Other eligible costs (excluding land acquisition costs) (min 90% of total eligible costs)	40,000
C	Total cost of project (**A** + **B**)	50,000
D	10% Eligible land acquisition costs (**B** divided by 9))	4,444
E	Total eligible costs (**B + D**)	44,444
F	Land costs not eligible (**A – D**)	5,556
G	LEADER funding (50% x **E**)	22,222

Second-hand Equipment

The LAG may award funding for the purchase of second-hand equipment where –

- the seller provides a written declaration confirming the equipment's origin and that the equipment was not purchased with national or EU funds in the previous seven-year period; and
- the price of the equipment does not exceed its market value and is less than the cost of similar new equipment (provide evidence of quotes for similar new equipment); and
- the equipment meets the technical specification required for the project and meets applicable norms and standards.

Evidence of Title, Leasehold or Permission to use Property

The LAG must obtain evidence from the promoter of title or leasehold in respect of capital projects involving land, e.g. sites of building construction or renovation, fixtures, traffic ways, etc. Any lease provided must –

- be signed the lessor and the promoter;
- be appropriately witnessed;
- be accompanied with a map identifying the land; and
- stipulate the term of the lease (must be for a period of at least five years from the date of the final payment to the promoter or for a term not less than the term of the contract, whichever is the longer.

Where the promoter cannot obtain a lease, legal documentation confirming the promoter's authority to carry out the relevant activities (for at least a five year period after the date of final payment for the project), will suffice. The LAG must ensure that this documentation, witnessed by a

solicitor, is signed by a person or body recognised as the person or body in charge of the property. The solicitor must verify that the person leasing the property is in charge of the property and must witness this document. The asset covered by this document cannot be used as contribution-in-kind. Any agreement for a period of less than five years from the date of final payment for the project will not be eligible for funding.

14.5 Durability of Investment and Repayment of Funding

The LAG may only make a funding offer on condition that funding will be repaid if –

- the beneficiary ceases or relocates the activity outside of Ireland within a period of five years of the date of the final grant payment; and/or
- any LEADER funded assets are sold, leased or substantially changed or modified within five years of the date of the final payment (without the Departments prior written approval).

The LAG may reduce the amount of funding to be repaid by the promoter in proportion to the period the project operated or the assets remained in the possession of the promoter i.e. unsold or leased.

The LAG must provide expressly for these requirements in the funding agreement or contract with the promoter.[28]

The LAG may apply a shorter three-year period in relation to the maintenance of investments or jobs created by SMEs, with the prior written approval of the Department.

The LAG must monitor and record the steps taken to ensure the durability of funded projects. In this regard, the LAG must require annual confirmation of the projects durability from promoters.

The Department will perform ex-post checks to verify adherence with this requirement.

14.6 Travel and Subsistence

In general, the LAG may not fund travel and subsistence costs of promoters. Such costs may be eligible for support, however, if they are integral to the delivery of the project e.g. attendance at trade fairs, but only up to the level of the prevailing Civil Service rates.

[28] Article 71 of Commission Regulation (EC) 1303/2013

14.7 Procedures Manuals

The LAG must maintain a comprehensive procedures manual for the management of LEADER funding and activity.

14.8 Data Protection Act

The LAG must be aware of and comply with national legislation and other statutory requirements in respect of data protection. Information provided to the LAG by an Implementing Partner or a promoter may include personal data and sensitive personal data as defined by the Data Protection Acts 1988 and 2003. As an authorised data controller, the LAG must maintain a robust system for ensuring the security of data received. All applicants must be informed that the data supplied will be processed in accordance with the Data Protection Acts 1988 and 2003, and the LAG must obtain their written consent.

The LAG must outline the procedures and controls for ensuring the security of personal data and sensitive personal data received in its procedures manual. The LAG must also ensure that it's implementing partner or partners are also compliant with data protection legislation.

For further information on Data Protection, please contact the Office of the Data Commissioner and/or consult the Data Commissioner's website, https://www.dataprotection.ie/ .

14.9 Freedom of Information Act (FOI)

The LAG must comply with the requirements of the Freedom of Information Act 2014[29]. The Act provides that, with effect from 21 April 1998, every person is entitled to –

- access official records held by Government Departments or other public bodies listed in the Act;
- have personal information held on them corrected or updated, where such information is incomplete, incorrect or misleading; and
- obtain reasons for decisions that directly affect them.

Public Private Partnership LAGs (i.e. LAG based on a partnership approach with financial and implementing partners) are subject to FOI in their own right.

[29] http://www.irishstatutebook.ie/eli/2014/act/30/enacted/en/html

In addition, all LAGs must provide records to the Department under Section 11 (9) of the Freedom of Information Act 2014. This Section states: *A record in the possession of a service provider shall, if and in so far as it relates to the service, be deemed for the purposes of this Act to be held by the FOI body, and there shall be deemed to be included in the contract for the service a provision that the service provider shall, if so requested by the FOI body for the purposes of this Act, give the record to the FOI body for retention by it for such period as is reasonable in the particular circumstances.*
Information requested in connection with an FOI must be provided by the LAG within the timelines and in the format specified by the Department.

The full requirements and obligations of the Act, as well as guidance and template letters, can be accessed at www.foi.gov.ie.

14.10 Health and Safety/ Insurance

Neither the Minister nor any official of the Department will be in any way liable for any damage, loss or injury to persons, animals or property in the event of any occurrence relating to LEADER funded construction or other activities. The applicant shall fully indemnify the Minister or any official of the Department in relation to any such damage, loss or injury howsoever occurring during the development works or other activities.

Where construction is undertaken by a contractor, the promoter must ensure that the contractor or any other contractor or sub-contractor understands the risks involved in the development and is prepared to guard against them. The promoter must also ensure that the contractor or sub-contractor has appropriate insurance cover in place e.g. employers and public liability insurance, in the event of any injury, loss, damage or other mishap occurring. The Promoter must obtain a suitable written indemnity from any contractor or sub-contractor in relation to any damage or injury or other loss that might occur during the development works and, if necessary, seek professional insurance advice from an insurance broker or insurance company.

The LAG must advise all applicants of the need to acquaint themselves with the provisions of the Safety, Health and Welfare at Work Act 2005, Safety, Health and Welfare at Work Construction Regulation 2006 and other relevant regulations.

A general guide to the 2005 Act is available on the Health and Safety Authority website at http://www.hsa.ie/eng/Topics/Managing_Health_and_Safety/.

The LAG must advise all applicants of the requirement to confirm their responsibility and duty to effect and keep in force, for both the project implementation process and the 5-year durability period, self-insurance arrangements **and/or** public liability insurance. The LAG/Promoter contract must contain comprehensive conditions regarding insurance cover and related contingencies in the event of loss or damage to project assets. The minimum text in this regard is included in Appendix 7.

14.11 Services through English and Irish

The LAG is a public body for the purposes of the Official Languages Act. Guidance on the requirements is available at http://www.coimisineir.ie/downloads/Guidebook4.pdf.

The LAG must ensure that application forms are available in Irish and English. The LAG must also publicise that its services are available through Irish if they are in Gaeltacht or bordering regions. In other areas, where a service is requested through Irish, the LAG must make every effort to provide it.

15 Procurement

15.1 Overview

The LAG should have adequate expertise to ensure compliance with procurement requirements, including adequate training of staff in public procurement procedures. The LAG must advise the applicant of the consequences of failing to follow correct procurement procedures. The LAG must also advise each applicant to verify that any external procurement expertise sourced by them has the necessary skills and experience e.g. through evidence of relevant procurement qualifications.

The procurement process followed for all projects, irrespective of value, are covered by the principles set out in the Treaty on the Functioning of the European Union (TFEU):

a) Equal Treatment
b) Transparency
c) Non-discrimination
d) Mutual Recognition and
e) Proportionality

In addition, the applicant must demonstrate compliance with EU public procurement law and national procurement guidelines where appropriate.

The LAG must advise the promoter of the appropriate procedure (outlined in sections 15.2 and 15.3) to follow based on a determination as to whether the applicant is a Contracting Authority within the definition of Regulation 2 of ***Regulations entitled European Union (Award of Pubic Authority Contracts) Regulations 2016***[30] or a non-Contracting Authority. The LAG must retain documentary evidence on file to verify this determination (please note that Local Development Companies come under the definition of contracting authorities).

15.2 Procurement procedure for Contracting Authorities

Contracting Authorities must follow the National Public Procurement Guidelines. The Regulations referred to in Section 15.1 also apply where the applicant is a contracting authority and the value of

[30] http://www.procurement.ie/sites/default/files/european_union_award_of_public_authority_contracts_regulations_2016.pdf

the contract exceeds the EU threshold. The EU thresholds are set out in *www.procurement.ie* or http://simap.ted.europa.eu/web/simap/european-public-procurement

In the main, LEADER does not provide funding for activities above the EU thresholds. However, where such a project does arise, the LAG must satisfy the Department that the correct determination has been made as regards the status of the applicant (i.e. if a contracting authority or otherwise) and that the requirements of the Regulations have been complied with, before approving funding.

A general outline of the requirements is set out below:

Tendering Requirement for Contracting Authorities - Supplies / Services/ Works		
Amount (excl. VAT)	**Type of Contract**	**Procedure**
€0 - €5,000	Supplies or Services Contracts	**Obtain** a minimum of 3 verbal quotations from competitive suppliers (details of responses must be retained on file).
€5,000 - €25,000	Supplies or services contracts	**Obtain** a minimum of 3 written quotations. Emails are acceptable.
€5,000 - €50,000	Works & Works Related Services	**Obtain** at least 5 written quotations or follow the e-tenders process
€25,000 - EU Threshold (currently €135,000) €50,000 – EU Threshold (currently €5,225,000)	Supplies or Services Contracts Works & Works Related Services	Formal advertising on www.etenders.gov.ie (Non-OJEU notice)
Above EU Thresholds	Works, Supplies or Services Contracts	Formal advertising inviting tenders advertising on OJEU (Via www.etenders.gov.ie)

Contracting Authorities are advised, where necessary, to obtain legal or specialist advice and to pay particular attention to the following:

- Contracts above National thresholds and below EU thresholds must be advertised on eTenders and adhere to National Procurement Guidelines.
- Contracts above the EU thresholds must be advertised on the OJEU (via www.etenders.gov.ie).
- Projects involving construction works must adhere to the requirements of http://constructionprocurement.gov.ie/.
- The correct Common Procurement Vocabulary must be assigned.
- The selection and award criteria must be related, and proportional to the subject matter of the contract.
- The award criteria and their weighting, and the tender specifications, must be in the contract and/or advertisement notice.
- The proposed project must be maintained on e-Tenders for the required length of time.
- The tender responses must be assessed in accordance with the award criteria and their weighting.
- The unsuccessfultender must be notified of the outcome of the competition.
- Post-tender negotiations are not permitted i.e. any dialogue that could be construed as "post tender negotiation" on price or that might result in significant changes to the published tender request.

Where the e-tenders process results in less than 3 responses/tenders, the promoter and the LAG must demonstrate the additional steps taken to ensure that the project costs are reasonable e.g. evidence of the cost of similar works and services elsewhere.

Public procurement guidelines are available on the e-Tenders website www.etenders.gov.ie and www.procurement.ie. LAGs should also consult *Circular 10/14: Initiatives to assist SMEs in Public Procurement:* http://www.procurement.ie/sites/default/files/circular_10-14_0.pdf

LAGs or project promoters that require assistance in relation to public procurement should contact the Office of Government Procurement at:

http://www.procurement.ie/contact-us
Tel: 076 100 8000
E-mail: support@ogp.gov.ie
E-mail: construction@per.gov.ie

15.3 Procurement procedure non-contracting authorities

All other promoters (i.e. non-contracting authorities) must comply with the procedure outlined in this section and the table below.

Tendering Requirement: Supplies / Services/ Works	
Amount (ex VAT)	**Procedure**
€0 - €4,999	**Obtain** a minimum of 3 verbal quotations from competitive suppliers (details of responses must be retained on file).
€5,000 - €25,000 (services & supplies)	**Obtain** a minimum of 3 written quotations. Emails are acceptable.
€5,000 - €50,000 (works)	**Obtain** at least 5 written quotations or advertise on e-tenders website for a minimum of 21 days
Greater than €25,000 (services and supplies)	Advertise all contracts for supplies and services on *http://www.etenders.gov.ie/* for a minimum of 21 days. Promoters are required to publish all Contract Notices on the e-tenders website on completion of the award.
Greater than €50,000 (works)	Advertise all contracts on http://www.etenders.gov.ie/ for a minimum of 21 days Promoters are required to publish all Contract Notices on the e-tenders website on completion of the award.

In addition to the requirements above, the applicant must demonstrate, and the LAG must satisfy itself, that:

- promoters have notified the award criteria and their weighting(s), and the tender specifications, in the contract and/or advertisement notice.
- a comparison of all tenders was completed using a scoring system or marking sheet which shows the weighted criteria applied, and that each bid was assessed against the same criteria;
- any conflict of interest has been addressed;

- the successful tender has the relevant experience and expertise to carry out any works and services (e.g. evidence of satisfactory experience of at least three similar contracts of a comparable scale and complexity).; and
- the successful tenderer is financially secure. See Circular 10/14 – initiatives to assist SMEs in Public Procurement as regards turnover requirements;
- the successful tenderer is selected on merit by reference to set criteria and in line with the procedural rules set out at the start of the process;
- post-tender negotiations do not occur i.e. any dialogue that could be construed as "post tender negotiation" on price or that might result in significant changes to the published tender request.

Where the e-tenders process results in less than 3 responses/tenders, the promoter and the LAG must demonstrate the additional steps taken to ensure that the project costs are reasonable e.g. evidence of the cost of similar works and services elsewhere.

In addition, in certain specialist markets where there are a limited number of suppliers or service providers, it may not be possible to obtain a suitable number of quotes. In such cases, the applicant must provide written justification for the low number of quotes and an outline of the steps taken to source a sufficient number of quotes. This must be reviewed and evaluated by the LAG. The promoter and the LAG must also demonstrate the additional steps taken to ensure that the project costs are reasonable.

15.4 Audit requirements and sanctions

The LAG must ensure that the project file contains all of the relevant documentary evidence to clearly demonstrate compliance with the relevant tendering and public procurement requirements. All quotations must be signed and dated by the tenderer to allow independent verification. Quotations submitted electronically, which are accompanied by clearly identifiable date and source information, will be accepted up to the maximum thresholds outlined above.

All project files must contain an audit trail which is the Tender Report for all actions. This report should include (as appropriate) the following -

i. Request for tender,
ii. Evidence of publication,
iii. Responses to those tender requests,

iv. Tender scoring sheets used and evidence to back up the reason for selecting the successful tender,

v. Notification of intention to award,

vi. Copies of letters notifying unsuccessful tenders of the result of the tender process, and

vii. Copy of letter notifying the successful tender.

Where a proposed project is advertised on e-Tenders (or the OJEU), the project file must contain a printout from the e-Tenders website of the various actions and activities during this period.

Failure to follow correct procurement procedures will result in elements of the project being disallowed and a penalty being applied using the methodology outlined in the European Commission Guidelines on applying correction for public procurement irregularities (Commission Decisions - European Structural and Investment Funds 2014-2020 - Regional Policy - European Commission). Such disallowances may result in the repayment of previous phased grant payments.

16 LAG Administration Costs and Expenditure Returns

16.1 Administration and Animation Costs

The LAG may expend up to 25% of the LDS budget on administration and animation costs related to the implementation of the LDS. These costs may include –

- operating costs;
- personnel costs;
- training costs;
- costs linked to public relations;
- financial costs; and
- any costs linked to monitoring and evaluation of the LDS.

The expenditure incurred under Administration and Animation must be related to the delivery of LEADER 2014-2020. Monthly Returns must be divided between Administration and Animation costs.

Ineligible costs/expenditure includes expenditure charged to LEADER but not associated with the delivery of the LEADER programme.

The LAG must not use project funding to cover administration or animation costs. Projects may include an animation component, however, where this is linked directly to the implementation of the project (including in-house projects).

The LAG may only meet costs directly attributable to the Programme from the LEADER administration and animation allocation

16.2 LAG Staffing Costs

The staffing costs attributable to the delivery of the LDS are outlined in the LAG's Financial Plan (as part of the strategy). The LAG members must approve and the LAG must record in its minutes –

- the LEADER contribution to the salary costs;
- any changes to these costs; and,
- any material changes to the number of persons working on the Programme;

All staff working on LEADER must complete work timesheets on a daily basis detailing the actual time spent on programme activities divided between administration and animation activities. These work timesheets must be approved by the relevant person. The time worked should be consistent with the approved apportionment policy.

The Department has no function in employment matters. The LAG or implementing partners must seek their own legal advice on such matters.

A contribution to the redundancy costs of persons employed by LAGs to deliver LEADER are an eligible cost under the Programme. Redundancy costs can be paid up to the statutory maximum based on the proportion of time the person normally worked on the Programme. The redundancy payment must be based on the number of years worked on the LEADER Programme, commencing on 1st January 2016.

16.3 Expenses

The travel and subsistence costs of LAG and Evaluation Committee members or staff, up to the level of the prevailing Civil Service rates (see www.circulars.gov.ie) are eligible. The LAG must keep itself informed of these rates at all times. Every effort should be made to avail of public transport and to share car transportation where feasible. Fees must not be paid for services rendered by LAG or Evaluation Committee members. These claims must be submitted within 3 months of being incurred.

16.4 Cost Allocation and Apportionment

The LAG must not charge the administration or operating costs of other schemes to its LEADER administration and animation budget. Similarly, the LAG is not permitted to charge such costs to its LEADER administration and animation budget with a view to reimbursing it at a later stage. Accordingly, the LAG, or its financial and implementing partners as appropriate, must operate separate administration accounts where more than one scheme is being administered. The total administration costs must be apportioned and charged appropriately to the various accounts i.e. to its LEADER and other accounts.

The LAG, or its financial and implementing partners, must detail the apportionment across the schemes in their procedures manuals, as appropriate, with a clear rationale for the apportionment used. The apportionment basis and changes to it during the programme period must be approved by the LAG members and noted in the relevant LAG meeting minutes. Amendments should be

infrequent and should only occur when new schemes are introduced or existing schemes discontinued.

16.5 Monthly Expenditure Returns

The LAG must report monthly on all expenditure through the LEADER ICT System and, in this regard, the LAG must adhere strictly to the deadlines mandated by the system.

17 Article 48 Administrative Checks

17.1 Administrative Check Requirements

Administrative Checks will be carried out on all applications for support, payment claims or other declarations submitted by a LAG, promoter, or other beneficiary or third party, as per Article 48 of Regulation (EU) 809/2014.

Administrative Checks on applications will include a verification of –

- compliance with applicable legal requirements including, but not limited to, State Aid, and procurement;
- eligibility of the beneficiary, including checks as regards the Community or Enterprise status of the applicant (see Appendix 3) ;
- eligibility criteria, commitments and other obligations of the relevant activity;
- compliance with the selection criteria; and
- verification of the reasonableness of the costs submitted, where costs have been incurred. The costs shall be evaluated using a suitable evaluation system, such as reference costs, a comparison of different offers or an evaluation committee.

Administrative payment claims shall include a verification of –

- the completed activity compared with the activity in respect of which an application was submitted and approved; and
- costs incurred and the payment made.

Administrative Checks will include a verification that –

- there has been no irregular double financing with other EU or national schemes (incl. previous LEADER programmes); and
- the support received does not breach the maximum permissible amounts or rates of aid permissible, where financing available from other sources exists.

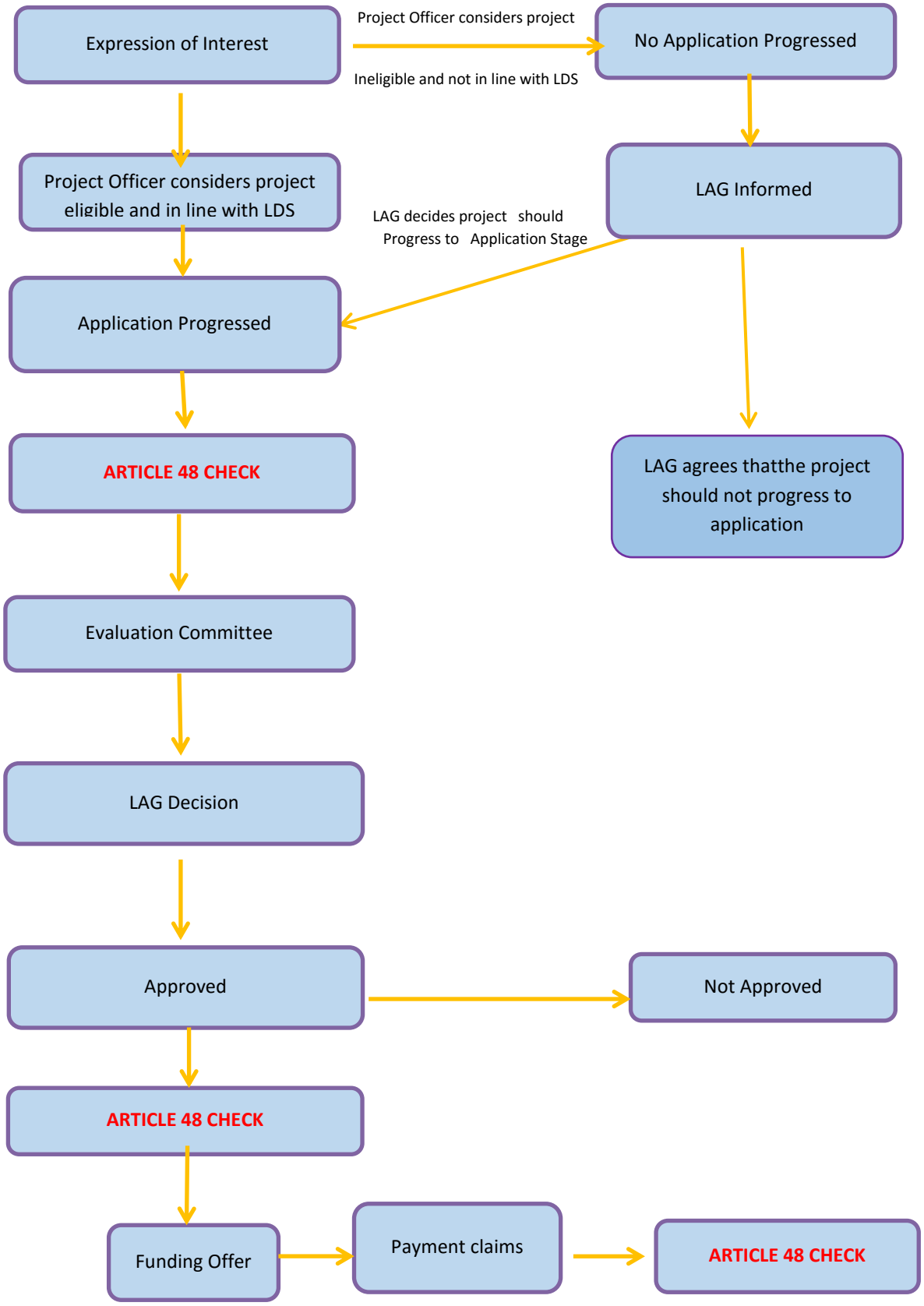
Administrative checks relating to **capital investment** will include at least one visit to the project to verify the realisation of the investment.

17.2 Performance of Administrative Checks

Pobal will carry out the Administrative Checks on all LEADER activity. The Department may delegate the performance of these checks to LAGs with an assigned Financial Partner over the course of the Programme where it is satisfied that the LAG and the Financial Partners have the capacity to carry out the checks adequately.

Administrative Checks on (i) administration and animation expenditure, (ii) in-house projects, and (iii) where the financial partner provides matching funds, will not be delegated to the LAG. These will be carried out on behalf of the Department by Pobal (or another third party) for the duration of the Programme.

Article 48 Administrative check flowchart



18 Irregularities, Ineligible Expenditure and Deductions

18.1 Calculation of Payment and Penalties

Article 63 of Commission Regulation (EC) No. 809/2014 applies in respect of irregularities, ineligible expenditure and deductions. This provides that payments will be calculated on the basis of amounts found to be eligible by the Administrative Checks. The body (Pobal) carrying out the Administrative Checks will examine payment claims received from the promoter or beneficiary, and establish the eligible amounts. Where the Administrative Checks have been delegated to the LAG, and it is established that ineligible expenditure is incurred through the fault of the LAG, the LAG may be required to repay the ineligible amount (plus penalties) to the Department.

The body performing the Administrative Check must establish –

(i) the amount payable to the promoter or beneficiary as per the payment claim and the funding approval; and

(ii) the amount payable to the promoter or beneficiary upon examination of the eligibility of the expenditure in the payment claim.

The difference between the amount established at (i) and that established at (ii) is ineligible. If that amount established at (i) exceeds that established at (ii) by more than 10%, an administrative penalty will also be applied. The penalty will be the difference between the two amounts, but it will total no more than the amount of funding approved.

No penalty will be imposed on a promoter where they can demonstrate they are not at fault for including the ineligible amount in the payment claim.

Penalties will be applied to ineligible expenditure identified during *On-The-Spot Checks* carried out by the Department under Article 49 of Commission Regulation (EC) No. 809/2014. In these checks, the expenditure examined is the cumulative expenditure incurred by the relevant project or activity. Therefore, it is without prejudice to the results of the previous on-the-spot checks of the project(s) concerned and may involve a re-examination of material previously examined in the context of previous payments.

Penalties will also be applied where the Ex-post checks referred to in Article 52 of Commission Regulation (EC) No. 809/2014 identify non-conformance with the durability of investment requirement as referred to in Section 14.5.

Following the application of an administrative penalty under Article 63 of Commission Regulation (EC) No. 809/2014, the provisions of Article 35 of Commission Regulation (EC) 640/2014 may also apply.

If in the course of conducting the administrative checks, On-the-spot checks, and Ex-post Checks it is found that:

1) there is a non-compliance with eligibility criteria, e.g. the beneficiary is not eligible for LEADER funding, then the claim shall be refused or withdrawn,
2) certain commitments or other obligations are not complied with, then the claim may be refused or withdrawn in part or in full. These could be commitments or other obligations included in the Operating Rules,
3) other obligations were not respected, then the claim may be refused or withdrawn in part or in full.

In cases 2 and 3 above, the severity of the non-compliance will be taken into account when making the decision.

The overall assessment of the non-compliance under 1, 2 and 3 is taken into account in making a decision to exclude the beneficiary for aid under the same measure for calendar year in question and the following calendar year.

Article 36 of Commission Regulation (EC) 640/2014 provides for the suspension of payment relating to certain expenditure where a non-compliance resulting in an administrative penalty is detected.

18.2 Ineligible Payments by the LAG

Where a LAG makes an ineligible payment, the amount paid will be immediately repayable to the Department. Where the promoter is at fault, the LAG must recover the payment from the promoter. The LAG must document all actions taken to recover ineligible amounts and must repay all funding recovered to the Department.

Ineligible Administration and Animation funding

Ineligible administration and animation expenditure claimed by the LAG as part of its monthly returns, and any penalty resulting from this ineligible expenditure, will decrease (i) the Monthly Return payment to the LAG and (ii) the LAG's administration/animation budget as set out in the LDS.

Ineligible expenditure claimed by project promoters, and any penalty resulting from this ineligible expenditure, will decrease (i) the payment to the project promoter and (ii) the LAG's overall LDS allocation.

The following example illustrates the approach:

1. **Overall LDS Administration/Animation Allocation:** €1,000,000
2. **Administration Amount claimed:** €20,000
3. **Ineligible expenditure :** €3,000
4. **Penalty Amount** (as Point 3 >10%): €3,000
5. **Monthly return payment** (2-(3+4)) : €14,000
6. **Revised LDS Allocation** (1- (3+4)): €994,000
7. **Remaining Admin/Animation budget available** (6-5): €980,000

18.3 False Declaration[31]

The LAG must –

- ensure LEADER application forms refer appropriately to EU regulatory requirements and the Operating Rules;
- inform all applicants (at application stage) of the consequences of a false declaration (i.e. providing false evidence for the purpose of receiving the support or failing to provide the necessary information due to negligence), and what constitutes a false declaration; and
- obtain a written undertaking from the applicant that they have been so informed and that they are aware of the consequences of making a false declaration.

Where a false declaration is made intentionally by a promoter, the relevant project will be excluded from receiving LEADER support and any amounts paid must be recovered. The promoter will be excluded from receiving any further LEADER support in the relevant *EAFRD year* and for the following year.

[31] Article 35 of EU Regulation 640/2014

18.4 Repayment of Monies Owed

Article 28 of Regulation (EU) No 908/2014 provides that monies owed will be recovered by offsetting those monies owed against any future payments to the LAG or project promoter:

> "*Without prejudice to any other enforcement action provided for by national law, Member States shall off-set any outstanding debt of a beneficiary established in accordance with national law against any future payments to be made by the paying agency responsible for the recovery of the debt to that beneficiary."*

18.5 Notification of Irregularities

The LAG is required to submit a monthly *Irregularity Report* to the Department. To this end, an irregularity is defined as –

> "*any breach of Union law, or of national law relating to its application, resulting from an act or omission by an economic operator involved in the implementation of the ESI Funds, which has, or would have, the effect of prejudicing the budget of the Union by charging an unjustified item of expenditure to the budget of the Union"*[32].

An irregularity includes –

- monies incorrectly paid;
- incorrect or falsified claims made, even where payment is not made.

Irregularities identified in any inspection that result in a reduction in funding must be included in the monthly Irregularity Report. The LAG must make a 'Nil' return if no irregularity arises in the relevant month.

18.6 Debtor's Ledger

The LAG must establish a system for identifying and recording debts and recoverable amounts associated with project promoters i.e. a debtor's ledger accounting for all debts. The LAG must inspect the debtor's ledger regularly and ensure that action is taken to collect overdue debts.[33].

The LAG must record debts as soon as they are identified. The LEADER ICT System will also capture this data from the LAG.

[32] Council Regulation (EC) No. 1303/2013

[33] Section E of Annex 1 of EU Regulation 907/2014]

18.7 Application of Interest to Debts

Article 7 of Commission Regulation (EC) No. 809/2014 provides that the LAG must apply interest on overdue debts. Interest should be calculated for the period between the payment deadline indicated to the promoter and the date of the repayment or the deduction. The prescribed deadline for payment of the debt must not exceed 60 days.

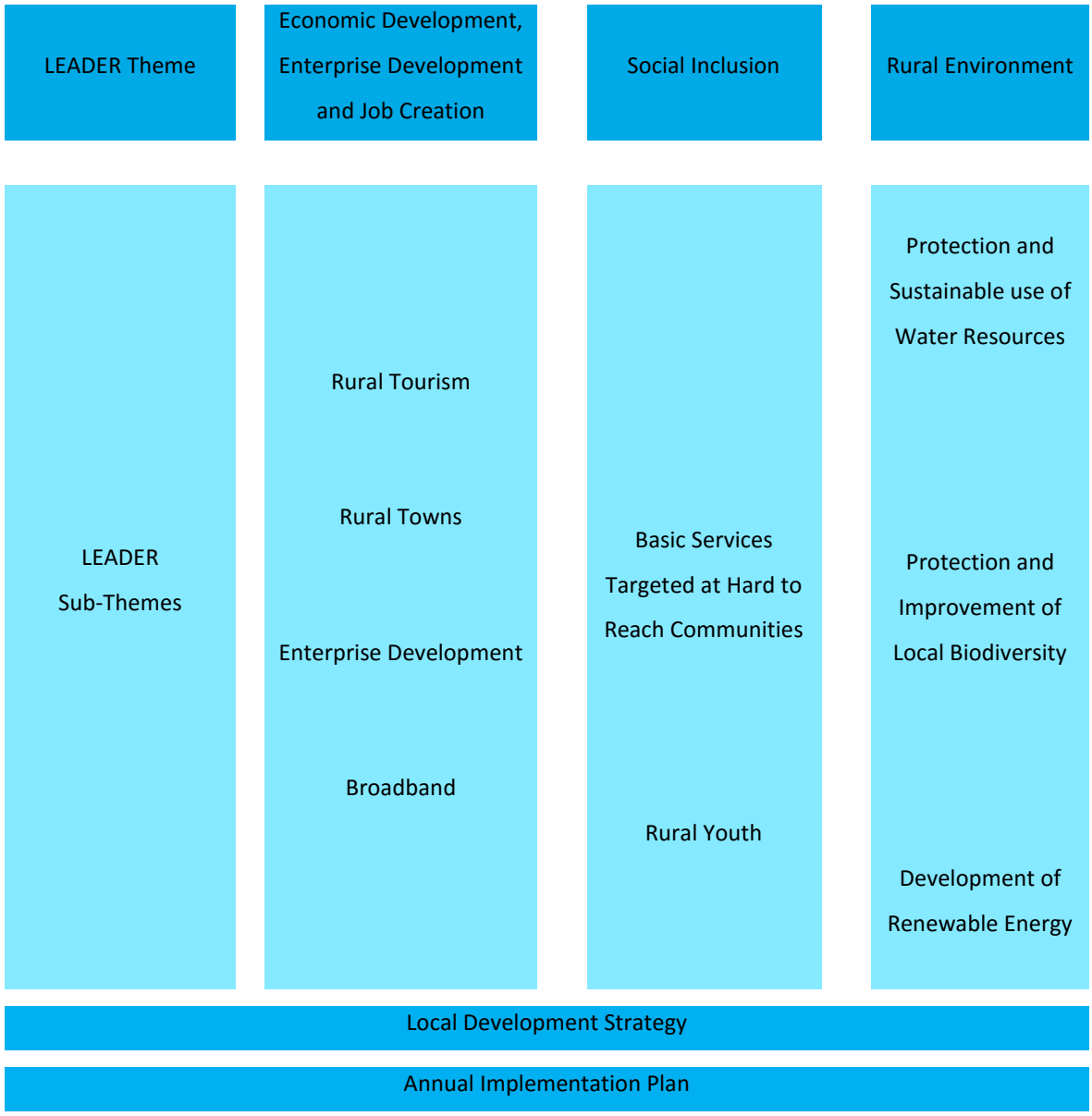
The interest applicable to debts is 3% per year. The commencement date for the calculation of interest is the date of notification of the debt to the promoter The LEADER ICT System will be updated by the Department accordingly.

19 Monitoring Framework

19.1 Overview of Monitoring Framework

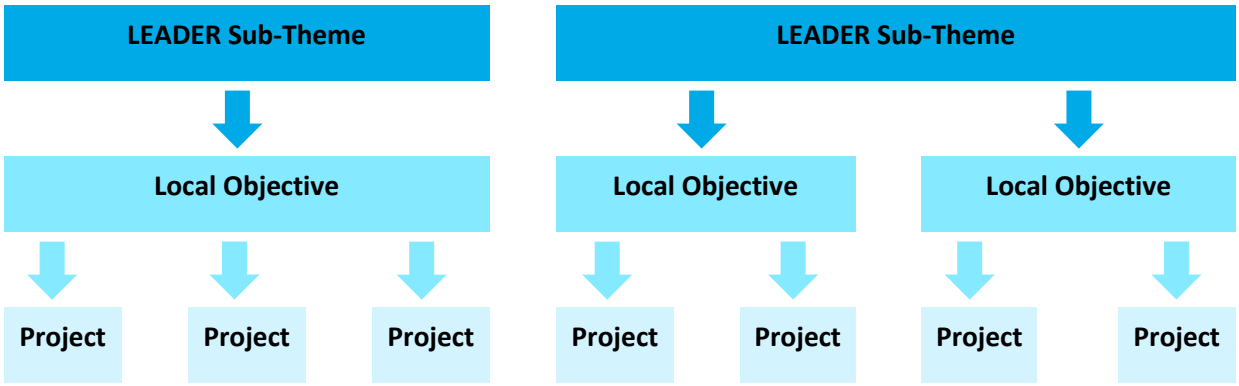
The LEADER monitoring framework is based on the key themes and sub-themes detailed in Section 3.

Figure 2: LEADER High Level Relationship Diagram



The LAG's LDS includes objectives linked to the most relevant LEADER sub-theme, with projects selected to contribute to the relevant local objective(s). This process is illustrated in Figure 3.

Figure 3: Leader Project Framework



LEADER projects will have common performance indicators associated with a particular sub-theme. These indicators will facilitate monitoring and measuring of programme effectiveness. A full list of indicators associated with each LEADER sub-theme is available in Appendix 8.

Programme monitoring will carried out at –

- project level; and
- LAG level.

19.2 Project Level Monitoring

The LDS monitoring data (e.g. sub-themes, local objectives and performance indicators) will be entered on the LEADER ICT System upon approval of the LDS. The LAG will report on outputs and outcomes of projects in the context of these objectives and performance indicators. At project level the information will be captured at the following stages –

Application Stage

The LAG must inform applicants of the requirements vis-à-vis the collection of performance indicators. Most of the basic project information will be captured on the LEADER ICT System at the point of application.

LAG Assessment of Application

The LAG will input information when assessing applications, linking the proposed project to one of its LDS objectives and, in turn, associating it with one of the overarching LEADER sub-themes. The appropriate set of indicators will be associated automatically with the relevant project.

Reporting on outputs and outcomes

Projects will provide information on the results delivered as per the appropriate indicators. There will also be a qualitative element to the report, whereby progress, achievements and the learning associated will be described briefly. The LAG must ensure that LEADER projects comply with the prescribed reporting requirements. The LAG must also quality check the data i.e. that the data is accurate, consistent and realistic.

The Department will collate the performance data reported by funded projects and provide analysis on the progress, outputs and outcomes achieved.

The reporting timeframes (on outputs) will depend on the project type. In most cases, reporting will take place at the final payment stage. The LAG must only issue the final payment when all of the required data has been entered on the LEADER ICT System. Information related to some outputs may not be available immediately upon completion of the project (e.g. a capital project to open a new service, where funding will have been spent and reported before the facility has opened). The LAG must enter the outputs from these projects on the LEADER ICT System no later than 12 months from the date of final payment.

19.3 Annual Planning and Reporting

The LAG must submit a short annual report to the Department by the end of February each year (beginning in 2017). This must include –

- an outline of the previous year's achievements relative to the priority actions identified to include –
    - information on the organisational structure, operations and decision-making within the LAG;
    - issues or challenges encountered in implementation during the year;
    - particular successes to be highlighted;
    - progress made in contributing to LEADER's cross cutting objectives;

- The priority actions for the year in which the report is produced;
- Three *Project Case Studies* covering three different sub-themes, to include information regarding the;
    - promoter background and description;
    - project or business description;
    - products or facilities or services delivered;
    - financial Information (previous funding or other sources of funding);
    - employment (current and potential);
    - performance indicator data;
    - compatibility with the LAG's LDS, the LEADER themes and cross-cutting objectives; and
    - benefit to the community.

An Annual Report template is available for completion through the LEADER ICT System.

The Department will –

- review the Annual Report and engage with individual LAGs as appropriate;
- summarise any patterns, trends or key issues emerging from the Annual Reports;
- make data from the Annual Reports available to contribute to an overall framework for evaluating LEADER performance generally and the performance of the LAG specifically.

The LAG must contribute to any other reviews or evaluations as required by the Department, including the provision of expenditure estimates in advance of each financial year.

20 Audit and Control Framework

20.1 Audits and Controls

There is a rigorous control framework in place for EAFRD funding[34].

In accordance with this framework, the Department will implement –

- *on-the-spot-checks* on project[35] and administrative expenditure[36]; and,
- ex-post-checks; and,

a system for the supervision of Local Action Groups

In addition the Paying Agency (DAFM), the European Commission, the European Court of Auditors,the Programme's Certifying Body, and the Internal Audit Units of the Paying Agency (DAFM) and the Department may carry out on-the-spot inspections to verify that effective structures and controls are in place and that all activities are adequately documented. The Comptroller and Auditor General may also carry out visits to examine implementation generally.

The LAG and project promoters must co-operate fully with the bodies carrying out these checks.

[34] Commission Regulation (EC) No's 809/2014, 640/2014 and 907/2014

[35] Expenditure incurred under Article 35 (1) (b) and (c) of Regulation (EU) No 1303/2013

[36] Expenditure incurred under Article 35 (1) (a), (d) and (e) of Regulation (EU) No 1303/2013

21 Appeals

21.1 Right of Appeal

The LAG must publicise in all its Programme publication materials that there is a right of appeal by the applicant and promoter to all funding decisions by the LAG. Where an applicant or promoter appeals a LAG decision, the LAG must explain the appeal process to the promoter. Similarly, the promoter [or the LAG for administration and animation costs] may appeal a decision by the Department. The LAG cannot appeal on the promoters behalf; the appeal must be lodged by the promoter with the assistance, as required, of the LAG.

21.2 Appeal to LAG Decisions

All appeals by applicants and promoters to LAG decisions must be made to the LAG in the first instance. The LAG must notify the applicant or promoter, in writing, of the appeal decision within two months of the request. The applicant or promoter may appeal this decision, in writing, to the Department's Appeal Officer(s) within 21 days of the LAGs decision. The applicant or promoter must use the template appeal request form set out in Appendix 9. The appeal by the Department will only directly consider –

- the processes and procedures followed by the LAG in reaching its original decision and carrying out the review; and
- the LAG's interpretation of the relevant national/EU regulatory requirements.

The Department Appeal Officer(s) will notify the applicant or promoter of their decision within 21 days of receipt of the appeal. This decision will be final and will not be re-considered by the Department.

21.3 Decisions arising from Administrative Checks, On-The-Spot-controls and *ex-post* checks

Administrative Checks, on-the-spot controls and *ex-post* checks will be carried out by Pobal and the Department's Control Unit.

Administrative Checks

The LAG/promoter may seek a review by Pobal, in writing, of any decision arising from these checks. The request must be submitted, together with all relevant documentation within 21 days of the original decision. Pobal must notify the LAG of its decision within one month of the request.

On-the-spot-control and ex-post checks.

The LAG and promoter may seek a review, in writing, of any decision arising from on-the-spot-checks and *ex-post* checks to the responsible *District Inspector*, in the first instance. The request must be submitted, together with all relevant documentation, within 21 days of the original decision. The inspector must notify the LAG of their decision within 1 month of the request.

Appeal to the Department

The LAG or promoter may appeal a Pobal or District Inspector review decision to the Department's Appeal Officer(s) within 21 days of the review decision. The LAG must facilitate the appeal using the LEADER appeal template. In making the appeal, the LAG / promoter must –

- state the grounds of appeal, referencing the relevant Operating Rule, Department Circular or EU Regulatory provisions or Circulars pertinent to their Appeal;
- identify the parts of the project file relevant to the Appeal, listing the relevant sections and page numbers;
- Provide original copies of additional documentation not included on the LEADER ICT System, which supports the appeal (in some instances hard copies of these documents may be sought)

Please see Appendix 9 for a copy of this Appeal Template. Incomplete Appeal Templates will not be accepted.

The Appeal Officer will notify the LAG of their decision within 1 month of the request. This decision will be final and will not be re-considered by the Department.

22 Information and Publicity

22.1 Information on the role of the LAG

The LAG must –

- ensure that an explanatory plaque, referencing the role of the LAG under the Programme and including the European Flag and LEADER logo, is installed in a prominent location at the LAG premises or their Implementing Partners premises;
- acknowledge the support of the Department and the EU in all public announcements and advertising, as per the Agreement and EU and national regulatory requirements;
- comply with the information and publicity requirements as set out in *Annex III of Commission Implementation Regulation (EU) No. 808/2014*;
- ensure that all information leaflets, plaques and advertisements are bilingual, i.e. in Irish and English.
- Consult with the Department as regards the Publicity for all projects in excess of €100,000, prior to the issue of the letter of offer.

22.2 Information and Publicity requirements for LEADER Funded Projects

The LAG must ensure all applicants and promoters comply with the Programme's information and publicity requirements. The LAG must retain evidence (e.g. photographs) on the relevant project file of compliance with the information and publicity requirements.

The following logos must be included on all posters, plaques -

- "The European Agricultural Fund for Rural Development: Europe investing in rural areas" logo;
- The Union emblem and LEADER logo; and
- The Department's logo.

Public support exceeding €10,000

Where the LEADER funding exceeds €10,000, promoters must erect at least one poster with information about the operation (minimum size A3), highlighting the LEADER funding received at a location readily visible to the public, such as the entrance area of a building.

Public support exceeding €50,000

Where LEADER funding exceeds €50,000, the promoter must place an explanatory plaque at the project site with information about the project and highlighting the financial support from LEADER.

Posters, plaques and webpages must carry a description of the funded project or operation, as well as the information set out in *Annex III of Regulation 808/2014*. This information must include:

- "The European Agricultural Fund for Rural Development: Europe investing in rural areas" logo;
- The Union emblem and LEADER logo; and
- The Department's logo.

That information must be bilingual and cover at least 25% of the poster, plaque or webpage. The costs associated with these may be included as eligible project costs.

22.3 Publications

Publications (such as booklets, leaflets and newsletters) and posters about measures and actions funded by LEADER must clearly indicate the Programme and EU's contribution.

The EU logo must be displayed together with an explanation of the EU's role as per the following statement – "The European Agricultural Fund for Rural Development: Europe investing in rural areas"[37]. The LEADER logo and the Departments logo must also be displayed[38].

Publications must include references to the body responsible for the content and to the Department.

22.4 Electronic information

The requirements in section 22.3 apply to information provided through electronic means (websites, databases) and audio-visual material.

Websites concerning the LEADER must –

- mention the contribution of the EAFRD at least on the home page;
- include a hyperlink to the European Commission website concerning EAFRD http://ec.europa.eu/agriculture/rural-development-2014-2020/index_en.htm ; and
- include a hyperlink to the Department (with the Department's logo) - www.ahrrga.gov.ie.

[37] part 2 in Annex III of Commission Implementing Regulation (EU) No 808/2014

[38] part 2 in Annex III Commission Implementing Regulation (EU) No 808/2014

22.5 Production of a report as a final outcome for the Project

Reports funded through LEADER must also comply with the information and publicity requirements set out above. They must display the Union emblem and LEADER logo prominently together with an explanation of the European Community's role as follows –

"*The European Agricultural Fund for Rural Development: Europe investing in rural areas".*

22.6 Publication of Beneficiaries

Details of CAP beneficiaries will be published on the Department of Agriculture, Food and Marine's website[39]. In this regard, the CAP beneficiaries project and promoter details will include the name of the project promoter, the town where the promoter resides or is registered (including postal code if available) and the total amount of public funding received by the promoter for the relevant year.

In addition, the details of the project and project promoter may also be published on the Department and the LAG's website.

The LAG must inform all applicants and promoters of these provisions and retain evidence of this on the project file.

The LAG must inform promoters that their data will be made public and that it may be processed by auditing and investigating bodies of the EU and the Ireland for the purpose of safeguarding the EU's financial interests. The LAG must also inform applicants and promoters of their rights under data protection legislation and the procedures applicable for exercising those rules.

[39] Article 111 of Commission Regulation (EC) No. 1306/2013

23 Interpretation and Amendment of the Operating Rules

These Operating Rules shall be construed in accordance with the relevant EU and national regulatory requirements. Where there is a conflict between the Operating Rules and national and EU regulatory requirements, the national and EU regulatory requirements shall take precedence.

The Department reserves the right to make additions and amendments to these rules by Circular. The Department also reserves the right to make any derogations it deems appropriate, from time to time.

All changes to the Operating Rules will be notified to LAGs electronically.

24 Appendices

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1.0 INTRODUCTION

1.1 Context

The historic built and natural environment is all around us. The countryside, towns and villages are dotted with evidence of those who occupied these places in previous generations, and the natural processes and human influences that created our landscape. Monuments and historic buildings hold great significance for the communities that live around them. The ruined medieval church with its ancient graveyard, the abandoned country house and its demesne, the landmark building in a town and industrial heritage structures all contribute to a unique sense of place. The natural environment provides vital ecosystem services that sustain our communities, as well as landscapes and wildlife that inspire us and draw visitors from far and near. This rich built and natural heritage is a gift from the past and it is the responsibility of the present generation to hand this inheritance on to future generations.

Heritage is a fragile and finite resource. Once lost, a historic building or an archaeological site cannot be replaced and if its special qualities are degraded, they can rarely be restored. Similarly, our natural environment is vulnerable to changing pressures and land-uses, and loss of biodiversity is a problem that is recognised at the international, national and local levels. Unfortunately, as much, and sometimes more, damage can be caused by ill-considered works as by neglect.

Properly designed and managed projects will have many beneficial effects for heritage; they will prolong the life of a historic structure, protect archaeological resources, restore a damaged wildlife site, and avoid damage to wildlife, provide a source of local pride in its heritage, draw tourists and others to visit in a sustainable manner. It is essential to ensure that all types of LEADER-funded projects are undertaken in a manner that does not negatively affect heritage.

These Operating Requirements apply to Project Promoters and Local Action Groups (LAGs) undertaking projects affecting heritage to help ensure that they are meeting their obligations and responsibilities in relation to heritage, and compliance with relevant regulatory requirements. The Department of Arts, Heritage, Regional, Rural and Gaeltacht Affairs will encourage all properly designed and managed projects affecting heritage. LAGs should be aware that heritage projects require increased monitoring and inspection to ensure that the desired results are achieved, and that projects are undertaken, and funding provided, in compliance with all necessary relevant heritage legislation. It is the responsibility of the LAGs to ensure funding is provided only to projects that comply with these Operating Requirements and to those that comply with the relevant national legislation.

1.2 Definition of projects affecting heritage (or 'Heritage Projects')

For the purposes of these Requirements, projects affecting heritage (which will be called 'Heritage Projects' for the purpose of these Operating Requirements) are defined as those which will impact, or have potential to impact, upon structures, places or sites of heritage interest including:

1. monuments and places protected under the National Monuments Acts 1930-2004;
2. protected structures, and proposed protected structures, within the meaning of the Planning and Development Act 2000, as amended and;
3. architectural conservation areas within the meaning of the Planning and Development Act 2000, as amended;
4. protected nature conservation sites;
5. protected species of flora and fauna and their key habitats.

1.3 Heritage Projects

These Operating Requirements relate to all Heritage Projects as defined above. However, they should be followed where any significant impacts on built or natural heritage could arise, including those not specifically listed above.

Some of the types of projects that may be considered as Heritage Projects are, but are not confined to, the following:

1.3.1 Tourism Activities

- Conservation and repair of features such as disused railway lines and associated features such as bridges; canal towpaths, locks and lock-houses;
- Conservation, repair and/or conversion to appropriate new uses of historic buildings such as houses, churches, farm buildings, gate-lodges, industrial heritage buildings, outbuildings, stables;
- Provision, upgrading or maintenance of walkways, cycleways and other amenity and recreational infrastructure or facilities.

1.3.2 Village and Countryside Renewal and Development

- Heritage-led regeneration projects for towns and villages;
- Adaptive reuse of historic buildings;
- Conservation and repair of church ruins, mausolea, graveyards and graveyard boundary walls;

- Conservation and repair of disused landmark structures within towns and villages or within the countryside such as follies, eye-catchers, dovecotes or industrial heritage such as limekilns, mills, walled gardens, ornamental gardens and demesnes;
- Conservation and repair of historic street elements such as paving, steps, lamp-posts, fountains, statues;
- Upgrading of parks and walkways.

1.3.3 Conservation and Upgrading of the Rural Heritage

- Conservation and repair of demesne walls, boundary walls, drystone walling;
- Support of the production of traditional building materials such as thatch, stone, slate, brick, lime, iron;
- Habitat restoration or biodiversity enhancement projects;
- Improved access to and amenity use of inland or coastal waters and other biodiversity areas.

1.3.4 Climate Change Mitigation and Adaptation

- Upgrading energy efficiency of traditional buildings in line with best architectural conservation practice;
- Works to increase the resilience of the rural built heritage (both archaeological and architectural) in the face of climate change including proactive maintenance and repair programmes;
- The protection, recording and/or rescue of vulnerable heritage sites;
- Renewable energy initiatives.

1.4 Other heritage-related projects

The Requirements in this document are directed at projects that would have an impact on structures, sites, places, species and habitats of heritage significance; this includes direct and indirect impacts that may arise, for example, through a project occurring near an important site for wildlife that may cause it to deteriorate because of impacts on water quality, disturbance/noise to protected species. However, other support may also be available which could be used to the advantage of heritage conservation, protection and appreciation. Under previous programmes, funding has been successfully used to support events to raise awareness of heritage, undertake research, and promote heritage conservation and the acquisition of traditional building skills. Other projects may include:

- Non-invasive archaeological investigation such as geo-physical surveying;
- Survey and recording of built heritage such as LiDAR, laser, measured or photographic surveys;
- Historical research;

- Web promotion/information service regarding publicly accessible heritage sites in local area;
- Web promotion of research and information available on heritage sites in local area;
- Compilation, recording and publication of archival images, photographs, portraits relating to heritage sites or historical events;
- Recording of past and present craft and design;
- Recording and mapping of graveyards providing there is no physical intervention.

These requirements do not apply where research projects relating to heritage do not include any physical intervention to the site, though it should be noted that licensing requirements may still arise in relation to wildlife, e.g. if disturbance to a protected species may arise or to photograph or film a protected wild animal or bird.

It should be noted that conservation works to archaeological objects should only be undertaken following consultation with the Director of the National Museum of Ireland.

2.0 CONSERVATION PRINCIPLES

2.1 Ecological principles

Heritage Projects should adhere to best practice in relation to the conservation, protection and enhancement of the natural heritage and biodiversity. When considering any project, the aim should be to avoid ecological damage if at all possible, including damage that can result from poorly designed enhancement projects. Where avoidance is not possible, any damage should be mitigated. Compensatory measures should only be considered as a last resort.

Expert ecological advice, appropriate to the project and the nature of the site in question, and its ecological interests and sensitivities, should be sought at the earliest stage to ensure that any constraints and legal requirements are taken into account in planning and designing the project. This may include the need for specialist habitat or species surveys which have to be scheduled to occur during one or more seasons of the year, to be repeated over a number of years, and seasonal constraints in relation to timing of certain works, e.g. outside the breeding or hibernation season. Expert ecological advice should also be sought in relation to habitat restoration or site enhancement measures, appropriate survey and research methodologies and in relation to other positive biodiversity measures. Depending on the nature of the project involved, ecological advice may need to be obtained from a number of specialists with differing areas of expertise. Other types of specialist advice may also be required, e.g. in relation to hydrological or hydrogeological matters, and experts will need to work together in an integrated manner to ensure the project is well-designed and coherent (i.e. to ensure that advice in relation to one aspect of the project does not undermine or conflict with advice in relation to another).

In general:

- Natural and semi-natural areas should be left as natural and unfragmented as possible;
- Promote 'green infrastructure' and protect ecological networks and corridors, with particular regard to their role in supporting wildlife and vital ecosystem services, *e.g*. in providing room for natural flooding events;
- Projects should be planned and designed to fit with the natural landscape;
- If possible, low, rather than high or medium, biodiversity value areas should be targeted for amenity projects such as parks, paths or cycleways. These should be enhanced by native tree, shrub or wildflower planting, of local provenance, or by introducing other biodiversity enhancement measures. This will result in net gains for biodiversity, rather than progressive losses;
- Options that are self-sustaining and require minimum management input should be considered, *e.g.* wildflower meadows instead of managed lawns;
- Use native species that are appropriate to an area and to local ground conditions;
- Note that lighting, noise and humans (and their dogs) can be disturbing to wildlife, and these impacts will need to be considered in the necessary ecological impact assessments
- Impacts arising from the operational stage of a project will need to be considered, as well the construction/installation and decommissioning (if relevant) stages.

2.2 Archaeological principles

Heritage Projects should adhere to best practice in relation to the protection and preservation of the archaeological heritage. Project Promoters and LAGs should be aware that:

- The archaeological heritage is a non-renewable resource;
- The first option in all circumstances must be non-destructive investigation and study;
- There should always be a presumption in favour of avoiding developmental impacts on the archaeological heritage;
- Archaeological Assessment is key to understanding the archaeological heritage of the monument or structure and in identifying potential impacts on that heritage.

Anyone proposing work at, in relation to, or in proximity to, monuments and places protected under the terms of the National Monuments Acts 1930-2004 should be aware of the general principles regarding the protection and management of the archaeological heritage as set out in the state

policy document Framework and Principles for the Protection of the Archaeological Heritage (Government of Ireland, 1999). Valuable guidance for anyone proposing work is also available in the document Archaeology in the Planning Process and both documents are available on www.ahg.gov.ie.

2.3 Architectural conservation principles

Appropriate projects shall adhere to best practice for the conservation of the built heritage. There are a number of internationally accepted principles of conservation which an eligible project should follow. These include:

- There should be minimal intervention into the historic fabric;
- Decayed elements or parts of the structure should be repaired rather than replaced;
- There should be no conjectural restoration. Some restoration may be permissible where there is sufficient physical or documentary evidence to support this and there is significant reason (for example structural, aesthetic or architectural) to justify restoration;
- Expert conservation advice should be retained from the outset of the project to ensure that the proposals are properly developed. There should be continued expert involvement in the management and site supervision of the works using experienced and skilled workers with proper and adequate supervision;
- Only techniques and materials that have been proven to work over a long period of time should be used. Before any new materials are introduced into a historic building, they should be proven to work, ideally having been in use in Ireland for 25 years or more and be known to perform well and not to have any damaging effects on historic fabric;
- Alterations should, where possible, be capable of being easily reversed or undone to allow for any unforeseen problems to be corrected in future without damage to the fabric of the heritage building or place;
- There should be a commitment to regular and ongoing maintenance and upkeep of the building or site.

For further guidance on architectural heritage conservation principles, statutory guidelines entitled *Architectural Heritage Protection - guidelines for planning authorities* (2011) are available to download from the website of the Department of Arts, Heritage, Regional, Rural and Gaeltacht Affairs.

3.0 UNDERTAKING A HERITAGE PROJECT

These Operating Requirements describe a seven-step process for undertaking and completing a Heritage Project. In outline, these steps are:

A - Preliminary Stage

B – Establishing the Constraints

C – Preparing the Heritage Project

D – Heritage Review

E – Carrying Out the Works

F – Completion and Evaluation of the Project

G – Publication and Dissemination

4.0 PRELIMINARY STAGE

At this stage, the Project Promoter has four main tasks:

- To make initial contact with the LAG, through an Expression of Interest, in order to ascertain the eligibility of project, discuss funding requirements, Operating Requirements, and the like;
- To establish the ownership of the site and obtain the owner's consent;
- To establish whether or not there would be a potential impact on heritage by determining:
    - whether any heritage designations apply to the site
    - if no designations apply, if other indicators of heritage significance apply (*e.g.* habitat of a protected species, such as a bat roost)
    - whether adjacent, upstream, downstream or other areas may be affected
    - if other areas of biodiversity importance which may be at some distance from the project may be affected by the impacts arising from it
    - To engage the necessary expert advice by assembling a Project Team and appointing a Project Manager with the competence to undertake the Heritage Project. Expert advice is likely to be needed to develop an understanding of how the project may impact upon heritage. The scope of the expert advice needed is informed by the nature of the project and the sensitivities of the site in question.

4.1 Project Promoter establishes ownership of the site

Anyone considering a project and becoming a Project Promoter must first establish the legal ownership of any structure or site. In particular, they must identify the persons or bodies with such legal interest in the land on which the site is located as to entitle that person to permit entry onto the land and the carrying out of the proposed works. It should be noted that such legal interest could be shared between more than one person. Any lessees, shareholders and occupiers should also be consulted.

Following identification of the relevant persons or bodies, their permission must also be obtained as otherwise entry onto the land and the carrying out of the works are likely to be an act of trespass or even a criminal offence, with serious legal consequences. It must be understood that having permission or consent from any relevant statutory body will not remove the need to have permission from the relevant owner or owners of the land.

It cannot be over-emphasised that presumptions should not be made about legal ownership or that permission for entry on land is forthcoming. For example, in the case of old historic graveyards (certainly where no church in use is located within them) it is unlikely that they are in the ownership of local clergy. In fact, in most such cases, the owner will be the local authority. Another assumption to beware of is that there is no owner simply because the land in question is not registered with the Property Registration Authority (formerly Land Registry). Not all land is registered with the Property Registration Authority. In the case of old graveyards it is in fact probable that they will not be so registered. Although most farm land is registered, this is not always the case and much land in towns remains unregistered. The land in question may also be commonage land, whereby the permission of many people (commonage shareholders) may or will be required.

4.2 Project Promoter establishes the heritage status of the site

The next step is for the Project Promoter to establish whether any part of the monument, structure or project area is protected by legislation (See Section 4.3) and if there would be any potential impact upon structures, places or sites of heritage interest. As noted earlier, this may include areas of land beyond the project site, but adjacent areas, downstream areas, and the like. This will particularly arise in relation to wildlife, and careful consideration, informed by the appropriate ecological and other types of expertise, will need to be given to the types of impacts that will arise from a project, their zone of influence, and the sensitivity of the ecological receptors within that zone of influence.

4.3 Heritage Legislation

The relevant legislation for the protection of heritage is summarised below.

NOTE: these Operating Requirements are not intended as a legal interpretation of the National Monuments Acts, the Planning and Development Acts, the Birds and Habitats Directives and Regulations, the Wildlife Acts, or any other legislation that could apply. Neither is it an exhaustive account of all legislative provisions that may apply. Project Promoters and Project Managers must undertake due diligence to ensure that all necessary consents, licences etc. are obtained and complied with.

4.3.1 Nature conservation legislation

The European Communities (Birds and Natural Habitats) Regulations, 2011 and/or the Planning and Development Acts, as explained above, protect European sites, including (candidate) Special Areas of Conservation (SACs) and Special Protection Areas (SPAs), and require an 'appropriate assessment' where any plan or project, alone or in combination with other plans or projects, has potential to have significant effects on a European site in view of its conservation objectives. Note: the need for screening for appropriate assessment or appropriate assessment extends to projects outside a European site. Where planning permission is not required for a project, the consent of the Minister for Arts, Heritage and the Gaeltacht may be required if potentially damaging or disturbing works will be undertaken in a European site. **Note, that intrusive site investigations or archaeological testing, both of which fall within classes of exempted development, are likely to require planning permission where projects occur in European sites or where effects on them may arise**. Works in rivers or impacting on certain fish species may require the consent of another Minister.

The Birds and Natural Habitats Regulations also afford strict protection to certain species of flora and fauna (the 'Annex IV' species) and it is an offence to disturb any of these species and their breeding sites or resting places without a derogation licence from the Minister for Arts, Heritage and the Gaeltacht. Bats are of particular relevance in this context as they commonly roost, breed and hibernate in old buildings and other structures.

The Wildlife Acts and/or the Planning and Development Acts protect Natural Heritage Areas (NHAs) and other sites such as Nature Reserves and Refuges for Fauna. In addition, the Wildlife Acts protect wild birds and certain other species of flora and fauna. Licences are required from the Minister for Arts, Heritage and the Gaeltacht to undertake a number of activities, including to disturb protected species and their key habitats (and to photograph and film).

Further information on the consents and licences issued by the Minister for Department of Arts, Heritage, Regional, Rural and Gaeltacht Affairs are available on the website of the Department's National Parks and Wildlife Service[40].

4.3.2 National Monuments Acts

A structure, monument or place may be protected under the National Monuments Acts in one or more ways as follows:

(a) By reason of being a national monument in the ownership or guardianship of the Minister for Arts, Heritage and the Gaeltacht or a Local Authority or subject to a preservation order (i.e. a national monument);

(b) As a monument or area entered in the Register of Historic Monuments (i.e. a registered monument);

(c) As a monument entered in the Record of Monuments and Places (i.e. a recorded monument).

Note: *All monuments included at (a) and (b) are also included in the Record of Monuments and Places in (c) above except where discovered after the publication of the Record of Monuments and Places for a particular county.*

The Record of Monuments and Places (RMP) is the most widely applying provision of the National Monuments Acts. It comprises a list of recorded monuments and places and accompanying maps on which such monuments and places are shown for each county. It can be consulted in county libraries, main local authority offices or is available to view or download from www.archaeology.ie.

The National Monuments Service of the Department of Arts, Heritage, Regional, Rural and Gaeltacht Affairs will advise on the protection applying to any particular monument or place under the National Monuments Acts by reason of it being entered in the Record of Monuments and Places and should be consulted if there is any doubt as to the status of the site. Examination of information available on the Archaeological Survey Database on the National Monuments Service website (www.archaeology.ie) can be of assistance in checking whether a monument or place is likely to be subject to legal protection under the National Monuments Acts, but is not conclusive. Accordingly, it is the RMP lists and maps as referred to above which must be relied on.

[40] Notifiable Actions and Activities Requiring Consent http://www.npws.ie/farmers-and-landowners/notifiable-actions and Licences: http://www.npws.ie/licences

4.3.3 Planning and Development Acts

The Planning and Development Acts afford protection to various aspects of heritage in a number of ways, including the following:

Nature:

The Planning and Development Acts have integrated protections for nature conservation through a number of mechanisms, including the requirements for Environmental Impact Assessments for certain projects, and the requirements for Appropriate Assessments, pursuant to Article 6(3) of the Habitats Directive, for landuse plans and for developments that may significantly affect European sites. Part X and Part XAB are particularly relevant in this regard. Natura Impact Statements (generally for development) or Natura Impact Reports (generally for landuse plans) and Appropriate Assessments must consider the effects on Special Protection Areas and Special Areas of Conservation, where such effects may or will arise.

Developments that are exempted developments may lose their exempted status if, amongst other things, an Environmental Impact or Appropriate Assessment is required. Promoters and LAGs are advised to have particular regard to this de-exemption as it will affect the types of consents and assessments required to support a project application, and to demonstrate compliance with the Heritage Operating Requirements.

Archaeology:

The Planning and Development Acts recognise the importance of the protection of our archaeological heritage in proper planning and sustainable development. Conditions relating to the protection of archaeology may be attached to grants of permission where appropriate. Development Plans may also include objectives for the protection of archaeological heritage. Certain works may not be considered exempted development once located at or in relation to an archaeological monument. More detailed information in a leaflet entitled “Archaeology in the Planning Process” is available to download from www.archaeology.ie.

Architectural heritage:

Architectural heritage is generally protected under the Planning and Development Acts. A structure is protected by being included in the Record of Protected Structures (RPS) or by being located within an Architectural Conservation Area (ACA) designated by a particular local authority. The RPS and details of designated ACAs are included in the development plan and are generally found on the website of the relevant local authority. Alternatively, copies of the local development plan can be inspected or purchased from the local authority.

Where a building is a protected structure (or has been proposed for protection) or is located within an ACA, the usual exemptions from requirements for planning permission may not apply. In the case of a protected structure or proposed protected structure any works, whether internal or external, which would materially affect its character, will require planning permission. Legal protection also extends to other structures and features within the curtilage of a protected structure or proposed protected structure such as outbuildings, boundary walls, paving, railings and the like. In an ACA, any works to the exterior of a building which would affect the character of the area also require planning permission.

4.4 Project Promoter engages expert advice and assembles the Project Team

4.4.1 Appointment of Project Managers

For all Heritage Projects that involve works to a structure, the Project Promoter should appoint a competent Project Manager at the outset. This Project Manager should ideally be a registered building professional such as an architect, structural engineer or building surveyor with knowledge, skill and experience of working with the historic built and/or natural environment, as appropriate. Where a Heritage Project is located at a recorded monument or place and does not involve physical works to a structure, then it may be appropriate for an archaeologist to act as the Project Manager. For example, this may be the case where a project involves the care and maintenance of a historic graveyard where no works are proposed to any ruinous structures or boundary walls etc. within the graveyard.

For any project that includes an intervention in the environment, the Project Promoter/Project Manager will need to establish if impacts on wildlife, biodiversity and nature conservation may arise. The scale and nature of impacts will be determined by the nature of the proposed project and the sensitivities of ecological receptors that may be affected by such impacts. This will also influence the type of consents and assessments that may or will be required and the type of expertise that the Project Promoter and Manager will need to incorporate into the project team; this will need to be established on a case-by-case basis.

The Royal Institute of the Architects of Ireland has an accreditation system for architects trained in building conservation. The Society of Chartered Surveyors Ireland and Engineers Ireland are preparing conservation accreditation scheme for chartered surveyors and structural engineers. The architectural conservation officer in the local authority can provide general advice and may have information on appropriately qualified and experienced conservation professionals in the area.

It is the responsibility of the Project Promoter and the LAG to assure themselves of the competence of the Project Manager retained for the project. In some cases, it may be appropriate for the Project Manager and the conservation architect, engineer, surveyor to be separate persons or companies. Similarly, professionals with differing types of ecological or other expertise may need to be part of or

the lead of the team, for example, if botanical, ornithological and mammalian issues all arise from one project, as well as hydrological, or hydrogeological matters. The Project Promoter and the LAG should obtain evidence of the necessary qualifications, skills and previous experience relevant to the particular type of Heritage Project and the impacts and effects arising.

In relation to the built heritage, the Project Manager should be competent to:

- act as Project Supervisor for the Design Process (PSDP);
- carry out condition surveys;
- identify need for specialist expertise and make recommendations;
- prepare method statements and designs;
- prepare application documentation for the Heritage Project;
- administer the process;
- assess and recommend suitable contractors;
- prepare tender documents;
- evaluate and recommend suitable contractors;
- administer the works contract;
- run site meetings;
- complete the final account and handover of the safety file.

The potential Project Manager shall be required to provide evidence of their professional involvement on a minimum of three relevant historic structures, details of the design works provided in each case and the value of the contract. The three examples provided must be relevant to the project at hand. For example, the repair and conservation of a medieval ruin requires different skills and experience to those needed for the conservation of eighteenth or nineteenth century buildings; these may be outside the experience or expertise of the majority of building professionals. Continuity is a great advantage, to both the Project Promoter and the heritage site. Retaining the services of a Project Manager and Project Team from initial design stage through to completion of works will usually be more efficient and provide cost savings. In addition it allows a team to become familiar with the property and to build up expertise based on the particular building and/or site.

4.4.2 Project Team

Most Heritage Projects will require a multi-disciplinary team to be assembled including specialisms such as architecture, archaeology, structural engineering, ecology, etc. as appropriate to the particular project. The Project Team is responsible for the design and specification of the works. All Project Team members, contractors and sub-contractors shall be competent, trained and experienced as appropriate to their role in the proposed Heritage Project.

For projects that may affect nature conservation, careful consideration must be given to ensure that the Project Manager and the team comprise and include the breadth of ecological expertise, and other types of expertise, appropriate to the project and sensitivities of the site in question. Depending on the nature and complexity of these, one ecologist may not be able to satisfy all relevant requirements of the surveys, research, assessments and consent processes involved. The Project Manager will need to ensure that a coherent understanding of the interactions between the type of project and all relevant ecological matters is delivered; this may require the expertise of various types of ecologists, engineers etc. that have experience of working in such multi and inter-disciplinary environments. Project promoters and managers should seek to ensure that they obtain the services of professionals that are suitably qualified and can demonstrate their expertise in the relevant legislation, survey and analytical methodologies, best practice methodologies and knowledge of current peer-reviewed literature, for the project in question.

The names and contact details of all members of the Project Team shall be included in the application to the LAG and on the project file. Any changes to the members of the Project Team should be agreed in writing with the LAG.

Where the Project Promoter is a committee or group of people, it will generally benefit the smooth running of the project if a single person from the group is nominated to be the point of contact for the Project Team.

4.4.3 Appointment of archaeologists

Where the Heritage Project involves work at, in relation to, or in proximity to, an archaeological monument protected under the terms of the National Monuments Acts, then a suitably qualified archaeologist shall be appointed from the outset to advise and prepare an archaeological assessment report and to see the project through to completion. The archaeologist shall be required to provide evidence of their professional involvement on a minimum of three relevant conservation/archaeological projects, details of the projects and archaeological input to be provided in each case. The three examples provided must be relevant to the project at hand and the archaeologist shall demonstrate experience in report production for archive purposes and publication.

Where an archaeological assessment is required which would involve the carrying out of investigative archaeological excavations, this work shall be carried out under licence or Ministerial Consent in accordance with the National Monuments Acts. The National Monuments Service will advise in these cases. Only suitably qualified archaeologists acting under a licence or consent issued by the Minister for Arts, Heritage and the Gaeltacht may undertake such excavations.

A list of archaeologists is available from the Department of Arts, Heritage, Regional, Rural and Gaeltacht Affairs. This list contains the names and contact details of those archaeologists and archaeological companies who have requested the Department to make their details publicly available upon request to any person seeking information on the provision of archaeological services in Ireland. The contact details for the National Monuments Service are included in Appendix A of these Operating Requirements.

Ecologists may require licences from the Department to undertake certain activities. Details of these licences are available on the website of the National Parks and Wildlife Service.

4.4.4 Use of skilled building operatives

Only skilled and competent building operatives under appropriate supervision shall be employed to carry out the works. The Project Manager should advise on choosing contractors and/or craftworkers with the competency to undertake the works require.

5.0 ESTABLISHING THE CONSTRAINTS

The Project Team should next:

- Establish the constraints for the site and, where appropriate, seek pre-planning advice from the planning authorities, and/or from the other authorities from whom consent and/or licences may or will be required; and
- Undertake Analysis and Development for all but minor projects, to complete the assessment and exploratory works necessary to inform the detailed proposals. Promoters are advised to discuss A&D project funding possibilities with the LAG.

5.1 The Project Team establishes any requirements of the statutory authorities

It is important for the Project Team to establish, **at the outset**, what types of notifications, permissions and/or consents it may be necessary to obtain before undertaking any works. It should be noted that a particular site, structure or feature may be subject to protection under more than one legislative code. For example, a structure could be a recorded monument, a protected structure and a protected species site (e.g. a bat roost). All statutory notifications, permissions, licences and/or consents shall be in place before submitting an application to the LAG for Heritage Review and copies of these shall be included as part of the submission documentation.

The Project Promoters and the LAG shall ensure full compliance with all statutory requirements in order for the Heritage Project to be approved and funded. Where a Heritage Project contravenes

any relevant legislation then this will be the grounds for refusals, cancellation or withdrawal of approval of funding.

The relevant bodies to contact for the purposes of heritage protection are as follows:

5.1.1 **National Monuments Service, Department of Arts, Heritage, Regional, Rural and Gaeltacht Affairs**

The Minister for Arts, Heritage and the Gaeltacht has responsibility for the protection of archaeological heritage. This responsibility is fulfilled primarily through the exercise of powers under the National Monuments Acts and the work of the National Monuments Service at the Department of Arts, Heritage, Regional, Rural and Gaeltacht Affairs.

All persons (including bodies, *e.g.* companies) carrying out or authorising the carrying out of any work relating to monuments, places or areas protected under the National Monuments Acts must ensure that they are in compliance with those Acts. Any person found to be in breach of the Acts will have to bear individual responsibility under the law for such breach.

In addition to the above, for the purposes of these Operating Requirements, the Project Promoter is expected to ensure that all the work carried out as part of the Heritage Project is fully compliant with the National Monuments Acts.

In respect of national monuments in the ownership or guardianship of the Minister for Arts, Heritage and the Gaeltacht or a local authority, or subject to a preservation order, the written consent of the Minister is required for any structural interference or ground disturbance within, around or in proximity to it. For example, most old graveyards that are not associated with churches in use are in local authority ownership and may, if of significant archaeological interest and of national archaeological importance, be national monuments.

In respect of registered monuments and recorded monuments, two months' notice in writing must be given to the Minister of Arts, Heritage and the Gaeltacht of any proposed works at, or in relation to, the monument. Breach of these requirements is an offence. It is also an offence under the National Monuments Acts to dig or excavate anywhere for the purpose of uncovering archaeological features without or otherwise than in accordance with a licence issued by the Minister for Arts, Heritage and the Gaeltacht.

5.1.1.1 Notification and/or application for Ministerial consent under the Acts

Appropriate forms for use for any notification or consent application needed by a proposed project are available to download on www.archaeology.ie under Forms.

When submitting notification or an application for Ministerial consent under the National Monuments Acts, the Project Promoter should include a comprehensive description of the proposed works prepared by the professional Project Team, together with the archaeological assessment report.

5.1.2 National Parks and Wildlife Service, Department of Arts, Heritage, Regional, Rural and Gaeltacht Affairs

The Minister for Department of Arts, Heritage, Regional, Rural and Gaeltacht Affairs has lead responsibility for the conservation of wildlife, although all public authorities also have duties in this regard, *i.e*. they are to exercise their functions, including consent functions, which may have implications for or effects on nature conservation in compliance with and as appropriate, so as to secure compliance with, the requirements of the Habitats Directive and the Birds Directive and the European Communities (Birds and Natural Habitats) Regulations 2011[41].

The Minister's responsibility is fulfilled primarily through the exercise of powers under the Wildlife Acts, the 2011 Regulations and the work of the National Parks and Wildlife Service. Information about nature conservation sites, habitats and species, as well as a range of useful publications, is available from the National Parks and Wildlife Service website, www.npws.ie. The network of Conservation Rangers may be contacted about local nature conservation issues, including wildlife legislation, and any Ministerial consents that may be required.

Note that a licence to disturb a protected species and/or its habitat is required irrespective of any other consent(s) needed. The licence must be secured and valid before any disturbance begins, and should be applied for before, or at the same time, as any other application for consent, *e.g*. planning permission. Licences granted will normally specify strict conditions that must be observed. The Department's licensing Section can be contacted in regard to licensing needs.

In addition, 'environmental damage' as per the Environmental Liability Directive and Regulations should not be caused by any projects. This includes damage to 'natural habitats and protected species' wherever they occur and covers most of the habitats and species protected by the Birds and Habitats Directives. Further Information on this Directive and its associated Regulations is available from the Environmental Protection Agency (www.epa.ie).

[41] Including, but not exclusive to, Regulation 27 of the European Communities (Birds and Natural Habitats) Regulations 2011: Duties of public authorities relating to nature conservation.

5.1.3 Planning authorities

The local authorities (city and county councils) and An Bord Pleanála have responsibilities for the implementation of the Planning and Development Acts. While the local authorities have primary responsibility for the protection of the architectural heritage, they also have important functions in protecting archaeological sites and natural heritage. Any project with the potential to impact upon a heritage site may require planning permission.

Where the statutory authority is a local authority, the mechanisms set up under section 247 of the Planning and Development Acts for entering into pre-planning discussions should be used in order to ascertain their requirements.

If the structure is a protected structure, a proposed protected structure or is located within an architectural conservation area, the architectural conservation officer (where one is employed) in the local authority should be included in discussions regarding proposed works at the earliest opportunity.

In addition, the Project Promoter can gain invaluable assistance in the preparation of a Heritage Project from other experienced local authority heritage personnel such as heritage officers, archaeologists and biodiversity officers who have a vast wealth of experience in dealing with local community projects. Where such personnel are not available, individual planning officers may be able to assist. The involvement of their staff in pre-planning consultations is a matter for the relevant planning authority.

5.1.4 Exempted Development

5.1.4.1 Works at archaeological sites and restrictions on exempted development

Works at archaeological sites may require planning permission. The Planning and Development Regulations 2001 (as amended) set out certain categories of development which, subject to specified restrictions, are exempt from the requirement for planning permission. It is important to note that some of those restrictions as set out in Article 9 (1) (a) (vii) and (viiA) of the Regulations (as amended) relate to the excavation, alteration or demolition of an archaeological monument the preservation of which is an objective of a local authority development plan or which is included in the Record of Monuments and Places. These restrictions on exemption from the requirement for planning permission apply independently of whether the monument is a protected structure for the purposes of the Planning and Development Acts. The local authority should be consulted to establish its view of whether or not the Article 9 restrictions on exemption are applicable in any particular case. The local authority may advise as to whether an application should be made for a declaration that the proposed work is or is not exempt from the requirement for planning permission.

Note: this does not exempt the Project Promoter from any requirement to notify the Department of Arts, Heritage, Regional, Rural and Gaeltacht Affairs under the National Monuments Acts. The Project Promoter should include the response of the local authority with regard to restrictions on exempted development in the project proposal submitted for Heritage Review.

5.1.4.2 Works at nature conservation sites, works that may affect nature conservation sites and restrictions on exempted development

Under the Planning and Development Acts, exemptions from the requirements for planning permission will normally not apply where nature conservation sites will be impacted by the project proposals. This includes works both inside and outside nature conservation sites. Nature conservation sites may include sites that are protected under European as well as national legislation, e.g. Special Protection Areas, Special Areas of Conservation, Natural Heritage Areas, proposed Natural Heritage Areas, etc.

Attention should be paid to the following provisions, amongst others, in considering whether the exempted status of a proposed development may fall:

- Environment (Miscellaneous Provisions) Act 2011 Part 5, whereby exempted development shall not be exempted if an EIA or AA is required of that development
- Articles 6 and 9 of the Planning and Development Regulations.

Also, with changes to planning legislation (S.I. No. 454 of 2011 and S.I. No. 464 of 2011), it should be noted that planning permission is required where 0.1ha of a wetland would be drained or infilled as a result of a development; the threshold for a mandatory EIS is 2 hectares. The definition of wetland is broad (See DECLG, 2011).

5.1.4.3 Declarations under the Planning and Development Acts

Under section 5 of the Planning and Development Acts, a planning authority may be requested to determine whether a development is or is not exempted development. Responses are provided within 4 weeks. All LEADER projects involving the development of land or property must seek either planning permission or a section 5 exemption from planning.

The owners or occupiers of a protected structure are entitled to ask the local authority in writing to issue a declaration, under section 57 of the Planning and Development 2000 (as amended), which will give guidance on identifying works that would, or would not, require planning permission. Only works that would not materially affect the character of the structure, or any element of it which contributes to its special interest, may be exempted from a requirement to obtain planning permission. If there is any doubt about particular proposed works, the architectural conservation

officer in the relevant local authority should be consulted. If the structure is also included in the RMP, notification under the National Monuments Acts is always required, notwithstanding an exemption from planning permission.

It should be noted that declarations, whether under section 5 or section 57 of the Planning and Development Act 2000 (as amended), cannot exempt Heritage Projects from a requirement for planning permission where the works would materially affect the character of the protected structure.

5.2 Analysis and Development

The availability of funding under Analysis and Development (A&D) for the various measures is set out in the general Operating Requirements. The use of A&D is highly advisable for most Heritage Projects. This allows for expert involvement from the earliest stages of a Heritage Project to assess the feasibility and appropriateness of the proposals, thus avoiding expenditure of time and effort on projects that would ultimately be unacceptable from a heritage conservation point of view. A&D should be used as an opportunity to consult with statutory authorities, adjoining owners and other stakeholders to ascertain their views and/or requirements. A&D may also assist the LAGs in their appraisal of Heritage Project applications.

A&D allows for investigation and exploratory work in advance of detailed proposals being drawn up, for example:

- Archaeological assessment by a suitably qualified archaeologist; (the nature and extent of the assessment to be determined on a case-by-case basis by the National Monuments Service)
- Historical research and documentation relating to the building or site and its history and former occupants;
- Investigation of a structure to ascertain the existence and location of concealed features such as blocked-up openings, construction joints, or decorative schemes;
- Assessment of the condition of concealed elements such as built-in timbers;
- Investigation into the capacity of structural elements to accept any increased loading;
- Development of appropriate detailed repair specifications and methodologies such as pointing methods, replacement materials, and the like;
- The preparation of sample panels of materials and workmanship to allow an assessment of the quality required and to establish an acceptable specified standard of workmanship that can be referred back to during the course of works. Only in exceptional circumstances should sample panels be undertaken on the historic structure itself;

- Sourcing of specialist materials such as thatch, stone or timber for matching repair work and the like;
- Other potential issues that may be material to the final design of the Heritage Project, including ecological survey and analysis.

5.2.1 Minor works projects

The type of minor works projects that may not require Analysis and Development include projects such as the care and maintenance of a historic graveyard where no works are proposed to any structure and no archaeological excavation is undertaken. It should be noted that wildlife matters may still arise for such projects.

5.2.2 Unforeseen factors

Works to historic buildings and archaeological monuments often bring to light unforeseen factors that may have implications for the cost and/or timeframe of a Heritage Project. It may be possible to identify and investigate many, but not always all, of these in advance as part of the Analysis and Development phase. Such unforeseen factors may include:

- The discovery of dry rot, structural instability or concealed features during opening-up works;
- The discovery of unforeseen archaeological features and/or material including ancient human remains;
- The discovery of a bat roost (in which case, works should cease immediately and contact made with the National Parks and Wildlife Service).

Where unforeseen costs arise during a Heritage Project that are critical to its completion, an application may be made to the LAG for additional funding in line with the procedures set out in section 8.3 of the general Operating Rules.

6.0 PREPARING THE PROJECT PROPOSAL

The Project Team now:

- Undertakes any research and survey work necessary to inform project objective and design;
- Prepares the detailed Heritage Project and any necessary assessments required by the relevant consenting authorities; and
- Applies for and obtains all necessary consents and permissions.

6.1 Preparation of Heritage Project

A comprehensive, well-prepared application is key to a successful Heritage Project. Each Heritage Project has its own unique requirements and should be tailored accordingly. Failure to submit a complete description of the proposed works, addressing all material issues will result in the application being returned to the Project Promoter. As a general guide and in addition to the foregoing, the application should include the following as appropriate: (Note: an outline checklist for both Project Promoters and LAGs is included at Appendix B).

6.2 Contents of a Heritage Project Application

6.2.1 Baseline information

Every application shall include all necessary information to locate the site of the proposed works, including location maps, postal address, townland and geographic coordinates (where available).

The application shall also include the details of all heritage designations relating to the site and within the zone of influence of the project, including identification numbers such as the Record of Monuments and Places reference (see paragraph 4.3.2 above), the Record of Protected Structures number and, where available, the National Inventory of Architectural Heritage (NIAH) registration number. If the building has been surveyed by the NIAH, the details are available on www.buildingsofireland.ie. Any nature conservation sites, e.g. Special Protection Areas, Special Areas of Conservation, Natural Heritage Areas and any other wildlife designations, should also be identified by site name(s) and site code(s) (the latter for SPAs, SACs, NHAs and potential NHAs only).

6.2.2 Ecological impact assessment

Depending on the nature, size and location of the proposal, and on the scope and scale and complexity of the ecological issues that may arise, one or more of the following may be necessary for the project and for any associated application for consent and/or a licence:

- screening for appropriate assessment
- a Natura Impact Statement
- an EIS
- a survey report and derogation licence application
- other ecological report/ecological impact assessment.

The ecologist/s for the Heritage Project and the relevant consenting authority, if statutory consent is required, will advise in relation to assessments or consents necessary. Assessments should be undertaken prior to submitting any applications, and should inform the planning and design of the project.

6.2.3 Archaeological assessment and investigations

Where a Heritage Project may, due to its location, size or nature, have archaeological implications, or where it is located at a monument protected under the National Monuments Acts, then an archaeological assessment will be required. The purpose of archaeological assessment is to gain a better understanding of a known or potential archaeological site or monument in order to be able to fully consider the implications of any proposed works at, in relation or in proximity to that site or monument. This assessment may include as appropriate, documentary research, field-walking, examination/recording of upstanding or visible features or structures, examination of existing or new aerial photography or other remote sensing imagery, geophysical survey, topographical assessment and archaeological excavation or test excavation if deemed appropriate.

In all cases, the archaeological assessment should include an *Archaeological Impact Statement* outlining the direct or indirect effects of the proposal on the archaeological heritage and appropriate measures to mitigate any potential impact. In other words, the archaeological assessment report should include clear measures that will be employed by the Project Team to ensure the protection of archaeological features/material throughout the project. The archaeological assessment should be carried out by a suitably qualified archaeologist who has relevant experience. Where a Heritage Project is proposed at a monument or place protected under the National Monuments Acts, an archaeologist shall be part of the Project Team.

6.2.4 Post-excavation analysis

Where archaeological investigations, including licensed archaeological excavation, are proposed and agreed with the National Monuments Service as part of a Heritage Project, full provision shall be made within the project cost for the necessary funding of post-excavation analysis (specialist examination and reports, treatment and conservation of finds following archaeological excavation). Similarly full provision should be made for the production of all required archaeological reports, dissemination of information/publication on completion of the Heritage Project. The project archaeologist should advise the Project Promoters and LAG accordingly. Details for post-excavation analysis should be included in the application.

6.2.5 Architectural heritage impact assessment

Where the proposed works would impact upon a protected structure, a proposed protected structure, an architectural conservation area or on a structure that is protected under the National Monuments Acts, an architectural heritage impact assessment is required. The detail and extent of an architectural heritage impact assessment should be appropriate to the nature and scale of the proposed works. The object of the assessment should be to describe how the proposals would affect the character of the structure or any part of it. This will normally require descriptions of the existing structure; of the works proposed; and of how any potential adverse impact on the architectural heritage is to be mitigated.

Where comprehensive or wide-ranging works are proposed, the entire structure and the land and features within its curtilage may require to be included in the assessment. However, where proposals are limited in scale or relate to a specific part or parts of the structure, it will generally be sufficient to include a brief description of the structure as a whole, to provide a context for the proposals, but to concentrate the detailed assessment on those parts of the structure which will be impacted upon. If the assessment relates to a new building within the curtilage of a protected structure or proposed protected structure, it should concentrate on the relationship between the structure and its setting, and the merits of, and impacts on, existing structures and features in the curtilage.

There should be full access to the structure for the author of the assessment in order for him/her to have a full understanding of the potential for the works to impact on the building.

Further information on the recommended form and content of an architectural heritage impact assessment is available in Appendix B of *Architectural Heritage Protection Guidelines for Planning Authorities* (2011) by the Department of Arts, Heritage, Regional, Rural and Gaeltacht Affairs.

6.2.6 Recording of the Heritage Project

Good conservation and archaeological practice requires that works are comprehensively recorded. The scope and level of recording will depend on a number of factors including the type and complexity of the building and the nature of the proposed works. The scope and level of recording proposed should be detailed in the application.

This process should involve recording the condition of the structure prior to works taking place and take the form of photographic and written records together with appropriately scaled drawings which accurately describe the form and phasing of the structure. The use of high-quality, scaled, gridded and annotated photographic images may be used to record the existing condition of the structure, any features or evidence of phasing and to identify areas requiring repair. It may be appropriate to carry out this recording as part of the Analysis and Development phase as the survey will be required to inform the decisions on the form of the Heritage Project.

In addition to the above, in the case of significant structures, such as those protected under the National Monuments Acts, and protected structures, all interventions shall be recorded as the works progress in both photographic and written form. In some cases drawings will be required. On completion of the works, a file shall be compiled of the works which have taken place including the location and nature of interventions, specifications of new materials used on the structure etc.

In the case of monuments and places protected under the National Monuments Acts, the file, completed to an agreed format, including all recording and investigations shall be lodged with the archaeological archive of the National Monuments Service. The contact details of the National Monuments Service are included in Appendix A.

For wildlife surveys and assessments, methodologies, the data obtained, results of analysis etc. should be clearly stated and form part of the associated documentation. This enables the consenting authority and the LAG to establish and confirm whether the best available scientific knowledge and appropriate methodologies have been applied. As best practice and as these projects are publicly funded, consideration should be given to whether the date is appropriate to submit to the National Biodviersity Data Centre. More information on organisations to which data can be submitted, and the form in which it might best be collected, is available at http://www.npws.ie/maps-and-data/where-submit-biodiversity-records and www.biodiversityireland.ie (National Biodiversity Data Centre).

6.2.7 Description of works

The level of documentation necessary to describe the proposed works to a structure which is protected under the National Monuments Acts, a protected structure, a proposed protected structure or a building within an architectural conservation area will depend on the scale, extent or complexity of the works involved but shall be sufficient to describe the proposals and how they would affect the character and special interest of the heritage site. The description of works should include details on all access, temporary and ancillary works as these may also have potential to impact on the archaeological, architectural and natural heritage, and will need to be considered in impact assessments.

Drawings should be clear, comprehensible and drawn to an appropriate scale. For example, plans, sections and elevations shall be drawn at a scale of not less than 1:100. Where possible, drawings shall be based on actual measurement and not on pre-existing drawings. Except where the proposal involves little material alteration, separate annotated survey and proposal drawings will more clearly describe the proposed changes.

Depending on the nature of the Heritage Project, the use of high-quality scaled and annotated photographic images to identify the location and extent of repair works may be acceptable.

In addition to drawn information on the proposals, the application should include a written statement prepared by the Project Team explaining the rationale for the proposed works, summarise the principal impacts on the heritage of the site and how it is proposed to minimise these

impacts. It should also describe how the works have been designed or specified to have regard to the heritage of the site.

The application shall also include a method statement and specification for all works to the structure that would affect its character and special heritage interest.

6.2.8 Publicity plaques and other signage

Details of the design and location of any proposed publicity plaque, interpretation information and other signage should be included in the application whether temporary or permanent. This is required as signage needs to be carefully considered at archaeological and architecturally significant sites. Signage should be of good quality and have minimal intrusive visual impact on the heritage of the site. No signage should be affixed to masonry where it would result in damage to the fabric and no digging of holes for pole foundations should be proposed without prior consultation with the National Monuments Service as buried archaeological features or material may be damaged.

6.2.9 Contribution-in-kind

Due to the specialised nature of Heritage Projects, there will be limited scope for voluntary labour to form part of the contribution-in-kind to be made by the Project Promoter other than as outlined in paragraph 8.1 below. Details regarding how the issue of contribution-in-kind is to be addressed should be included in an application for funding in relation to Heritage Projects in order to allow it to be considered as part of the review of the overall project. Appropriate solutions for contribution-in-kind might include off-site activities such as local historical research, assembly of a historic photograph archive of the site, website development and other activities that would not involve direct physical impacts on the heritage site.

6.2.10 Project archive

Details for the creation of a project file should be included in the application. Details to be submitted shall include the applicable repositories where the information will be available to future researchers, where appropriate. These repositories should be contacted in advance to ascertain their requirements. The applicable repositories include:

- in the case of works to a monument or place protected under the National Monuments Acts: the archive of the National Monuments Service;
- in the case of works to a protected structure, or within an architectural conservation area: the county library, the archives of the local authority and/or the Irish Architectural Archive.

6.2.11 Publication of the Heritage Project

LAGs are advised that it is good practice, and often the most rewarding part of the project for a promoter and a local community, to ensure appropriate publication of a completed Heritage Project. This could take the form of:

- A publication on the web, as a book or a magazine article, of the project, including details of the progress of the project, the Project Team involved, methods and materials used, lessons learned, etc.;
- A public lecture, seminar or conference based around the theme of the project;
- An exhibition, at local, regional and/or national level, on the project.

6.3 Obtaining all necessary consents and permissions

The Project Promoter and the LAG are responsible for ensuring that all necessary consents and permissions, including planning permission, are obtained before the Heritage Project proceeds. It is also the responsibility of the Project Promoter to ensure that any works for which consents and/or permissions are obtained are in line with best conservation practice and will not have any negative impact on heritage

7.0 HERITAGE REVIEW

The Project Promoter now submits the Heritage Project to the LAG. The LAG is responsible for reviewing the application to ensure all necessary consents and permissions have been obtained and that the project will not adversely affect heritage.

In addition to the standard project evaluation undertaken by the LAG, Heritage Projects must be submitted to the Heritage Projects Review Panel (established at a national level) which will verify whether the project application is in compliance with the Heritage Requirements established in this document. LAGs will be advised, in advance, of the dates of each meeting of the Heritage Projects Review Panel.

As part of this process, the promoter must designate an appropriate expert (e.g. archaeologist, architect, ecologist) that will be responsible for certifying compliance with the Heritage Project Requirements prior to every project payment. For example, where the project includes works of conservation, restoration or repair of a building or other structure, the expert should be appropriately qualified and experienced conservation architect, engineer or surveyor. If the project involves or may involve significant effects on nature conservation, the expert shall be appropriately qualified, with expertise relevant to the nature of the project involved and the effects on nature that may or are arising.

Where recommendations are made, e.g. arising from statutory notification in accordance with the National Monuments Acts 1930-2004, these shall be attached as conditions to any approval of funding and shall be fully complied with by the Project Promoter.

The scope of works and details of the application shall not be revised once the Heritage Review has been completed, save for any amendments required on foot of the Heritage Review.

8.0 CARRYING OUT THE WORKS

When the project has been approved, the Project Team may proceed to carry out the works on site in accordance with all permissions, consents, licences and approvals obtained. Ongoing liaison between the Project Manager and the relevant consenting and/or statutory authorities may be necessary throughout the works, particularly where unforeseen factors arise that are pertinent to the heritage of the site. The relevant consenting authority should be contacted in the first instance, particularly if any changes to the proposed project are desired or proposed as a result of the unforeseen factors. Any such changes may require further or additional consents from the relevant authority as they may be outside the scope of the original consent received and any associated environmental impact and appropriate assessments on which those decisions have been based.

8.1 Use of skilled building operatives

Only skilled and competent building operatives under appropriate supervision shall be employed to carry out the works. The Project Manager should advise on choosing contractors and/or craftworkers with the competency to undertake the works required. The contractor shall be required to demonstrate experience of working on a minimum of three historic structures of a similar scale and complexity to the project at hand, details of the works carried out and the value of the contract in each case. A Register of Heritage Contractors is available from the Construction Industry Federation (see Appendix D).

No unskilled labour shall be employed on a monument or place protected under the National Monuments Acts except for works of routine maintenance, that is:

- Assisting skilled operatives, or acting as an apprentice on specific tasks;
- Grass cutting using hand-held equipment (including strimmers);
- Cutting back of bushes/briars using hand-held equipment;
- Cleaning of existing paths using hand-held equipment.

8.2 Inspection of works

The works shall be available for inspection at any time by the LAG or officials of the Department of Arts, Heritage, Regional, Rural and Gaeltacht Affairs, the local authority and/or other appropriate statutory authorities.

8.3 Revisions during the course of works

There shall be ongoing liaison between the Project Manager and the statutory authorities throughout the Heritage Project. Where unforeseen factors arise during the works phase that are pertinent to the heritage of the site, these shall be promptly brought to the attention of the relevant consenting and statutory authorities. In such cases, it may be necessary to revise existing permissions or consents or to revisit earlier recommendations to take account of the new information. For example, where the site is protected under the National Monuments Acts, previously unknown archaeological features/material, including human remains, may be revealed. In such cases, the National Monuments Service shall be contacted for further advice.

Where the Heritage Project involves a historic building, significant concealed features may come to light or it may be discovered on opening up of elements of the building that redesign is necessary, for example where faults or inadequacies are discovered in load-bearing elements. If the building is a protected structure or a proposed protected structure, the local authority should be consulted. If planning permission has been received, the relevant planning authority should be consulted. If bats or other protected species are discovered, the National Parks and Wildlife Service shall be contacted. In such cases where protected species are discovered, *e.g*. bat roost, works must cease immediately, until such time as contact has been made with the Service and advice received.

9.0 COMPLETION AND EVALUATION OF THE HERITAGE PROJECT

On completion, the designated expert identified in the application will be required to certify that the works have been carried out correctly and competently. The LAG will review the completed Heritage Project to determine if has been satisfactorily completed in accordance with the relevant consents. A certificate of compliance with relevant planning, building and other statutory regulations and consents will be required from a qualified architect, engineer or archaeologist as appropriate. The relevant consenting and other statutory authorities may also carry out their own site inspections and report to the LAG; in the case of the statutory authorities that were not the consenting authorities for the works and activities involved, any such site inspections will be at their own discretion.

9.1 Certification at stages and at completion

The Project Manager shall certify the works at stages and provide written confirmation on completion that the works have been carried out correctly and competently and in line with best conservation practice and with the necessary consents, permissions or notifications, conditions of

funding and any other requirements of the statutory authorities. This written confirmation shall be submitted to the LAG together with the application for payment.

9.2 Project archive

On completion of the Heritage Project and prior to final payment, the project file (see paragraph 6.1.10 above) shall be completed and deposited, where appropriate, with the applicable repositories where the information will be available to future researchers.

9.3 Unsatisfactory projects

Where, following inspection, it is found that the works have been carried out in contravention of the requirements of a permission, consent or licence, or did not have the necessary permission, consent or licence; or have not fulfilled the conditions of the approval of funding, the LAG will not make payment against the Project Promoter's claim until the matter has been investigated further and a satisfactory outcome achieved. In some cases, payment will not be made, or will be made in part only.

Where the unauthorised works have involved irreversible damage to the heritage such as:

- damage to archaeological features/material
- damage to the character and special interest of a protected structure or of an architectural conservation area
- damage to a species or habitat

then no payment will be made to the Project Promoter and the details of the unauthorised works will be forwarded to the appropriate statutory authority to assess the need for restoration or enforcement action, or prosecution.

In certain cases, it may be possible to undo some minor unacceptable and/or unauthorised works through remedial or restoration actions, bearing in mind that the loss of archaeological material is irremediable and it may not be possible to restore the damage done to a wildlife site or species. The LAG, following consultation with the relevant statutory authority, shall furnish the Project Promoter with a list of the unacceptable works. The Project Promoter, through his/her Project Manager, shall submit to the LAG a detailed schedule of proposed remedial works together with a timeframe in which the works will be undertaken. The LAG and the relevant statutory authority shall either:

1. Agree to the proposed remedial works;
2. Seek further clarification and/or amendments to the proposals, or
3. Reject the proposed remedial works.

In the case of 1. or 2. above, the approved remedial works shall go ahead and, when completed to the satisfaction of the LAG and the relevant statutory authority, payment will be made on the basis of the original project costings. No extra payment shall be made to the Project Promoter for the costs of the remedial works except in exceptional circumstances. In the case of 3. above, no payments will be made and the details of the unauthorised works will be forwarded to the appropriate statutory authority to assess as to the need for enforcement action.

10.0 PUBLICATION AND DISSEMINATION

As a final step, the Project Promoter should ensure the publication and dissemination of the Heritage Project in line with the commitments made at application stage. This stage also includes the completion of any post-excavation analysis and all reports required. This is a valuable opportunity to communicate the benefits of a project to the local community and a wider audience.

The Project Promoters should ensure appropriate publication of the Heritage Project, and its supporting data and information, for deposition in local libraries, exhibitions, or other. Details of the arrangements for publication and dissemination of the project should be included in the original application submitted by the Project Promoter.

Appendix A - Department of Arts, Heritage, Regional, Rural and Gaeltacht Affairs Contact details of the heritage services

The general contact details of the heritage services of the Department of Arts, Heritage, Regional, Rural and Gaeltacht Affairs

are as follows:

- Telephone: 01 888 2000
- Web: www.ahg.gov.ie

National Parks and Wildlife Service, Department of Arts, Heritage, Regional, Rural and Gaeltacht Affairs, 7 Ely Place, Dublin 2

Email: nature.conservation@ahg.gov.ie

Web:www.npws.ie

Freephone: 1800 405000

- National Monuments Service, Custom House, Dublin 1

  Email: nationalmonuments@ahg.gov.ie

  Web: www.archaeology.ie

- Built Heritage and Architectural Policy Section (including the Architectural Heritage Advisory Unit and the National Inventory of Architectural Heritage) Custom House, Dublin 1

  Email: builtheritage@ahg.gov.ie

  Web: www.buildingsofireland.ie

Appendix B - Checklist for contents of applications for Projects Affecting Heritage

This checklist is intended as a practical aid to the preparation of the application for submission to the LAG.

The application should include the following as appropriate:

	Please tick contents of application as appropriate	**Yes**	**No**
1.	Map marking the location of the site		
2.	Heritage designations applying to the site and the zone of influence of the proposed project If no designations apply, other indicators of heritage significance e.g. habitat of a protected species		
3.	Written permission from legal owner to enter onto the land and carry out works		
4.	Where the structure or site in question: • is a recorded/registered monument, has written notification been submitted to the Department of Arts, Heritage, Regional, Rural and Gaeltacht Affairs, (DAHRRGA)? • is a national monument, has ministerial consent been obtained from DAHRRGA? • is an archaeological site, is planning permission required? • is a protected structure, has planning permission been obtained from the local authority? If permission is not required, has a declaration been issued under s.57 of the Planning and Development Act 2000 (as amended)? Where the Heritage Project would: • impact an ecological site or nature conservation site, has planning permission or ministerial consent from DAHRRGA (via NPWS) been obtained, or any other form of required consent (e.g. foreshore licence)? • impact a protected species and/or its habitat, has a licence from DAHRRGA (via NPWS) been obtained? **(Include a copy of all relevant documentation)**		
5.	Planning permission or a declaration on exempted development under s.5 of the Planning and Development Act 2000 (as amended). Include a copy of the grant of all relevant permissions or declarations.		

6.	Project Team names, qualifications and contact details		
7.	Archaeological assessment report with archaeological impact statement		
8.	Architectural heritage impact assessment		
9.	Ecological impact assessment, including Environmental Impact and/or Natura Impact Statements and Assessments		
10.	Details for the recording of the Heritage Project		
11.	Description of works		
12.	Details regarding post-excavation analysis and completion of archaeological reports		
13.	Contribution-in-kind proposal		
14.	Designated expert responsible for certifying compliance with these Requirements prior to any payment from the LAG		
15.	Publicity plaque and signage information		
16.	Details for creating the Heritage Project archive		
17.	Details for publication of Heritage Project		
18.	Please include any additional information here:		

The above documentation as marked has been included in the application

Project Promoter or Agent Name: (BLOCK LETTERS)

_____

Signature:

_____

Address:

_____

_____

_____

Telephone_____ Email:_____

Date: _ _ / _ _ / _ _ _ _

Appendix C - Available Guidance

1. Built Heritage (architectural and archaeological)

The following guidance documents are available to download from www.ahrrga.gov.ie. Many are also available to purchase in hard copy through the Government Publications Sales Office or through any bookshop.

Department of Arts, Heritage, Regional, Rural and Gaeltacht Affairs; *Advice Series* (note some of these titles, 2004-2010, were published by the Department of Environment, Heritage and Local Government)

- *Access – improving the accessibility of historic buildings and places*, 2011 (ISBN 978-1-4064-2319-8)
- *Bricks – a guide to the repair of historic brickwork,* 2009 (ISBN 978-1-4064-2190-3)
- *The Conservation of Places of Worship*, 2011 (ISBN 978-1-4064-2320-4)
- *Energy Efficiency in Traditional Buildings*, 2010 (ISBN 978-1-4064-2444-7)
- *Maintenance – a guide to the care of older buildings,* 2007 (ISBN 0-7557-7537-6)
- *Iron – the repair of wrought and cast ironwork,* 2009 (ISBN 978-1-4064-2189-7)
- *Paving – the conservation of historic ground surfaces*, 2015 (ISBN 978-1-4064-2837-7)
- *Roofs – a guide to the repair of historic roofs*, 2010 (ISBN 0-7557-7540-6)
- *Ruins – the conservation and repair of masonry ruins*, 2010 (ISBN 978-1-4064-2445-4)
- *Thatch – a guide to the repair of thatched roofs*, 2015 (ISBN 978-1-4064-2836-0)
- *Windows – a guide to the repair of historic windows,* 2007 (ISBN 0-7557-7538-4)

Department of Arts, Heritage, Regional, Rural and Gaeltacht Affairs . *Architectural Heritage Protection Guidelines for Planning Authorities*. (2011)

Government of Ireland. *Framework and Principles for the Protection of the Archaeological Heritage* (1999) (ISBN 0-7076-6173-0)

Government of Ireland. *Policy and Guidelines on Archaeological Excavation* (1999) (ISBN 0-7076-6734-8)

The Care and Conservation of Graveyards (1995) ISBN 07076 1614X

Archaeology in the Planning Process (2007)

Good Farming Practice and Archaeology (2003)

Earthen Banks and Broken Walls

Irish Field Monuments ISBN 0 7076 0035 9

Heritage Council. *Guidance for the Care, Conservation and Recording of Historic Graveyards* (2011)

Heritage Council. *Recording and Conserving Ireland's Industrial Heritage* (2002)

2. Natural Heritage

Information, guidance and leaflets on natural heritage and nature conservation are available from www.npws.ie, including:

Department of Environment, Heritage and Local Government. *Appropriate Assessment of Plans and Projects in Ireland: Guidance for Local Authorities* (2009; revised 10/02/10).

Circular NPWS 1/10 & PSSP 2/10. *Appropriate Assessment Under Article 6 of the Habitats Directive: Guidance for Planning Authorities.*

Circular Letter NPWS 2/07. *Guidance on Compliance with Regulation 23 of the Habitats Regulations 1997 – Strict Protection of Certain Species/Derogation Licences.*

Kelleher, C. and Marnell, F. 'Bat Mitigation Guidelines for Ireland.' *Irish Wildlife Manuals -No. 25*. National Parks and Wildlife Service, Department of Environment, Heritage and Local Government, Dublin (2006)

<u>Other key websites and publications:</u>

Department of Environment, Community and Local Government. *Guidance for Planning Authorities on Drainage and Reclamation of Wetlands – Consultation Draft* (2011)

Bat Conservation Ireland. *Bats in Buildings: Guidance Notes for Planners, Engineers, Architects and Developers*. (2010).

Heritage Council. *Bats, Birds Buildings and You*! Available to download from www.heritagecouncil.ie

Notice Nature: www.noticenature.ie

Environmental Protection Agency and Environmental Impact Statement Guidelines

http://www.epa.ie/monitoringassessment/assessment/eia/#.VsWy22yvkdU

European Commission Habitats Directive and associated Article 6 Guidance

http://ec.europa.eu/environment/nature/legislation/habitatsdirective/index_en.htm

European Commission Birds Directive

http://ec.europa.eu/environment/nature/legislation/birdsdirective/index_en.htm

Appendix D - Other Useful Contacts

Building Limes Forum Ireland

Web: www.buildinglimesforumireland.com

Engineers Ireland, 22 Clyde Road, Ballsbridge, Dublin 4

Web: www.iei.ie Telephone: 01 665 1300

Heritage Council, Áras na hOidhreachta, Church Lane, Kilkenny

Web: www.heritagecouncil.ie Telephone: 056 777 0777

Institute of Archaeologists of Ireland, 63 Merrion Square, Dublin 2

Web: www.iai.ie Telephone: 01 662 9517

Irish Architectural Archive, 45 Merrion Square, Dublin 2

Web: www.iarc.ie Telephone: 01 663 3040

Irish Georgian Society, City Assembly Rooms, 58 William Street South, Dublin 2

Web: www.igs.ie Telephone: 01 679 8675

Register of Heritage Contractors, Construction Industry Federation,

Construction House, Canal Road, Dublin 6

Web: www.heritageregistration.ie Telephone: 01 406 6000

Royal Institute of the Architects of Ireland, 8 Merrion Square, Dublin 2

Web: www.riai.ie Telephone: 01 676 1703

Society of Chartered Surveyors Ireland, 38 Merrion Square, Dublin 2

Web: www.scsi.ie

24.2 Appendix 2 - List of Agricultural De minimis Schemes 2013 – 2016

Agriculture De minimis Scheme 2013 - 2016				
Scheme Name	**2013**	**2014**	**2015**	**2016**
Premium from Kerry cattle live Calves	X	X	X	X
Bovine Viral Diarrhoea Compensation Scheme (BVD) Beef and Dairy calves	X	X	X	X
Beef Technology Adoption Programme (BTAP)	X	X	X	X
Sheep Technology Adoption Programme (STAP)	X	X	X	X
Dairy Development Programme (DDP)	X		X	
Bord Bia Quality Assurance Scheme	X	X	X	
Imported Fodder Transport Scheme	X			
Beef Genomics Scheme (BGS)		X	X	
Milking Skills Programme paid by Farm Relief Service (FRS)		X	X	X
Dairy 'Cash Plan 2014' Programme (DCP)		X	X	
Superlevy Installment Scheme				X
Fodder Damage Aid Scheme 2016				X
Emergency Flood Damage Relief Scheme 2016				X

X marks the years in which De minimis is affected by the payments

24.3 Appendix 3 – Administrative Checks (Article 48 Checks)

	Project No:	
	Promoter name (full legal title):	

No.	Category	Application Stage	Yes	No	In Part	N/A	Comments
1	**Application Form**	Is there a fully completed application form, signed and dated by the applicant on file?					OR 12.1
2		Does the application clearly define the project, the eligible expenditure items for which grant aid is sought and the level of aid sought?					OR 12.1
3		Where applicable, are all amendments to the application form endorsed and dated by both the IP/LAG and promoter?					OR 12.1
4		Has the application been acknowledged in writing by the IP/LAG?					OR 12.1 **Date:**
5		Have all documents been date stamped received by the IP/LAG?					OR 12.1
No.	**Category**	**Eligibility & Assessment Stage**	**Yes**	**No**	**In Part**	**N/A**	**Comments**

1	**Eligibility**	Is the beneficiary eligible in accordance with Section 6.3 of the Operating Rules?					OR 6.3
2		Is the project eligible under the Theme, Sub-theme and Objective's of the Local Development Strategy?					OR 3.2 to 3.5, 6.4
3	**Financing/ Viability**	Has confirmation of matching funds & bridging finance been provided, e.g. bank letter showing available overdraft, loan, savings, etc.?					OR 10.1 to 10.5
4		Are matching funds eligible?					OR 10.1 to 10.5
5		Is the project is financially sustainable?					OR 6.4
6		Has a business plan/marketing plan been provided?					OR 12.1
7		If VAT has been included in the grant calculation, have the Revenue Commissioners confirmed that the promoter is not registered for VAT?					OR 14.3

8		Have management accounts or 3 years' most recent Audited Accounts (existing business) or Income and Expenditure (community/voluntary groups) and bank statements (minimum of previous 3 months) been provided?					OR 12.1
9	**Deadweight**	Did the Promoter state that the project would not go ahead without grant aid?					OR 6.4
10		Has the IP/LAG confirmed that the project could not go ahead without the provision of grant aid?					OR 6.4
11	**Capital Works**	For capital works, has the promoter provided evidence of title/leasehold/legal agreement and associated map?					OR 14.4
12		In the case of an agreement, has permission been granted to carry out project activities for a minimum of 5 years from date of final payment?					OR 14.4
13		If an agreement is being used rather than a lease, is it endorsed by a solicitor as being of equal probative and in place for a period of at least 5 years from date of final payment?					OR 14.4

14		Where required, is planning permission or evidence of an exemption provided by a Local Authority on file and do they relate to the works as set out in the application?					OR 6.5, 12.1.
15		For Heritage projects have all the required consents and approvals been obtained					OR 6.5, 12.1
16		For tourism projects are relevant Failte Ireland standards complied with?					OR 3.3
17	**Benefit in Kind (B-in-K)**	In the case of voluntary labour, is there an agreed voluntary labour schedule on file with the funding application, specifying the persons contributing the vol. labour; the nature, time quantity, cost and the qualifications that enable them to make that contribution? (Must not exceed €14 per hour)					OR 10.5
18		Has the value of a donation been certified by an independent, qualified person?					OR 10.5
19		If applicable, in the case of a donation, has confirmation been provided that the value of any previously used donation has been excluded?					OR 10.5

20	**A&D/ Training**	Have the terms of Reference for Analysis and Development or training projects been assessed?					OR 6.4
21	**Community Status**	Does the promoter qualify for the Community rate of aid?					OR 9.2
22	**Enterprise Projects**	For enterprise projects, is the promoter either a micro, small, or medium enterprise, as defined in Commission Regulation 2003/361/EC?					OR 3.3 (refer to CR 2003/361/EC)
23	**Displacement**	Has displacement been assessed & rationale for decision recorded?					OR 6.4
24		If displacement occurs, is it at an acceptable level?					OR 6.4
25	**State Aid/De minimis**	Has the IP/LAG assessed if the project involves economic activity and is it line with the 'de minimis' rule?					OR 11.1, 11.2
26		Is the State Aid declaration completed by the promoter on file including information on linked enterprises?					OR 11.2
27		Has the State Aid check been completed & rationale provided if de minimis does not apply?					OR 11.3

28	**Alternative Sources of Funding**	Is there an alternative grant scheme available for which the promoter may qualify? (EU funded and/or national)					OR 6.4
29		Is there evidence on file that alternative sources of funding were sought?					OR 6.4, 12.1
30		If eligible under any National Programme/ Scheme, were the requirements of OR 6.4 met?(i.e. clear added value, scheme exhausted/closed/ Unsuccessful application etc.					OR 6.4
31		For enterprise projects, was the LEO notified in writing that the project was being evaluated?					OR 6.4, 12.1
32		Have all relevant agencies been notified that the LAG is considering grant aiding the project?					OR 6.4, 12.1
33		Has a check been undertaken to verify that double funding has not occurred in relation to the previous RDP 2007-2013					OR 12.1
34	**Required Skills/Training**	Have the requisite qualifications, training and skills to implement the project been assessed by the IP/LAG?					OR 6.4

35	**Purchase of Land**	Land Purchase: Is this element of costs less than 10% of the total eligible project expenditure?					OR 14.4 (see table)
36	**Project Officer**	Has the project officer completed an initial site inspection of the proposed project?					OR 8.2, 12.1
37		Does the required assessment report describe the proposed project element in sufficient detail, including innovation etc?					OR 6.4, 12.1
38		Has the correct Rate of Aid been applied?					OR 9
39		Does the assessment report define eligible expenditure, maximum limit of grant and the rate of aid?					OR 6.4
40		Is segregation of duties in order?					OR 5.4
41		Have all documents been date stamped received by the IP/LAG?					OR 12.1
No.	**Category**	**Public Procurement**	**Yes**	**No**	**In Part**	**N/A**	**Comments**

1		Has a determination been made on whether the applicant is a contracting/non-contracting authority					OR 15.1
2		Were the award criteria and the tender specifications on file and clearly identified in the RFT?					OR 15.2
3		For projects advertised on eTenders, does the file contain a printout of the Audit Trail Report, verifying all activity on the site from tender publishing date to the appropriate response deadline date?					OR 15.4
4		Does the project file contain a Tender Report, which includes all tender documents, an assessment of tenders/score sheets and evidence as to why the successful tenderer was chosen?					OR 15.4
5		Were the tenders evaluated in accordance with the award criteria specified in the RFT?					OR 15.4
6		Have the requisite number of tenders been obtained for supplies/services/ICT/ works in accordance with the thresholds for contracting/non contracting authorities?					OR 15.2 ,15.3(Tables)

7		Have all original tenders/quotations been signed and dated by the tenderer?					OR 15.4
8		Have all electronically-submitted quotations been accompanied by clearly identifiable date and source information?					OR 15.4
9		Has the IP/LAG provided a completed schedule of the quotations/tenders on file?					OR 12.1
10		Have all tenders been received within the specified deadline?					OR 15.4
11		Has any post tender negotiation occurred i.e. any dialogue with tenderers on price, resulting in changes to the published tender?					OR 15.2, 15.3
12		Have all tenderers been notified of the outcome of the tendering process, 14 days before issue of letter of acceptance to winning tenderer? (standstill period)					OR 15.4
13		Where the procurement process results in <3 responses/tender have additional steps been taken to ensure the costs are reasonable					OR 15.2

14		Have all documents been date stamped received by the IP/LAG					OR 12.1
No.	**Category**	**Evaluation Committee**	**Yes**	**No**	**In Part**	**N/A**	**Comments**
1		Are the Evaluation Committee meeting minutes (extract) retained on the project file?					OR 5.5, 6.4, 12.1 **Date of Meeting:_____ _____**
2		Did any Evaluation Committee member declare a conflict and absent themselves from the evaluation process?					OR 5.4
3		Is the % aid level, ceiling amount and any particular conditions clearly documented in the Evaluation Committee Minutes?					OR 5.5 _____ % to max. €_____ **Conditions:**
4		Was the rationale for deadweight and displacement discussed and recorded in the Evaluation Committee minutes?					OR 6.4
5		Has each Evaluation Committee member completed a formal Evaluation Scoring record?					OR 5.5
6		Has an average score been calculated for the project? (Minimum score of 65% required)					OR 5.5

7		Do the Evaluation Committee minutes contain a detailed rationale for the recommendation?					OR 5.5
No.	**Category**	**LAG Approval Stage**	**Yes**	**No**	**In Part**	**N/A**	**Comments**
1		Are signed copies of the LAG minutes (extract) retained on the project file?					OR 5.3, 12.1 **Date of Meeting:_____ _____**
2		Did any Board member declare a conflict and absent themselves from the approval process?					OR 5.4
3		Are the % aid level and ceiling amount clearly documented in the minutes?					_____ % to max. €_____ _____ **Conditions:** OR 5.3 & Appendix 13 Minutes Template
4		Is the rationale or criteria for grant aid included in the minutes?					OR 12.1 & Appendix 13 Minutes Template
5		Was the Evaluation Committee recommendation submitted to the LAG Board within 2 months of the EC meeting?					OR 6.4

6		Was the LAG Board's decision at variance with the recommendation of the Evaluation Committee and was the reason for this decision noted in the minutes?					OR 5.5
7		Was Deadweight & Displacement discussed and a rationale provided by the Board?					OR 6.4 & Appendix 13 Minutes Template
8		Where the Board approves a project previously not recommended by the Evaluation Committee, has a new single scoring record been completed by the Board achieving the minimum requirement of 65%?					OR 5.5
9		Have LAG member details and their representative pillar been recorded in the board decision?					OR 5.3 Article 34 of 1303/2013
10		Was at least 51% of the vote cast by Private Sector members?					OR 5.3
No.	**Category**	**Grant Offer**	**Yes**	**No**	**In Part**	**N/A**	**Comments**

1	**Letter of Offer**	Has the promoter provided a declaration that work did not commence before acceptance of the offer of grant aid?					OR 8.2
2		Has the IP/LAG carried out a site visit to confirm that works did not commence prior to acceptance of offer of grant aid (incl. photos)?					OR 8.2
3		Did a letter of offer and contract issue to the applicant, setting out the theme/sub theme, percentage level of aid, grant ceiling and any additional conditions?					OR 8.1, 12.2
4		Did the grant offer specify the project elements eligible for funding?					OR 8.1
5		Did the grant offer indicate that a grant increase could not be given?					OR 8.3
6		Did the grant offer set out the instances where the promoter would be required to repay the grant in full, or in part?					OR 8.1
7		What was specified contract expiry date?					**Date:** OR 8.4
8		Was the letter of offer and contract accepted by the promoter in writing within the prescribed timeframe detailed in the letter of					**Date:** OR 8.1

		offer?					
9		Was the contract signed by both parties, and date stamped upon receipt by the LAG?					**Date:** OR 8.1, 12.2
10		Was the promoter notified that details of the grant and the amount received will be published on the websites of the Departments of AFM and AHG?					OR 22.6
11		Have all documents been date stamped received by the IP/LAG					OR 12.1
No.	**Category**	**Claim Stage**	**Yes**	**No**	**In Part**	**N/A**	**Comments**
1	**Claim Form**	For all claims, has the promoter submitted a completed and signed grant payment claim form containing a formal declaration confirming that they are aware of and understand the consequences of a false declaration?					**Date:** OR 12.2 OR 18.3
2		Has the Implementing Partner/LAG completed, reviewed & certified a Summary of Grant Payment Calculation Form?					OR 12.2

3		Do all invoices sufficiently detail and identify all items and quantities of goods and services provided & include the project reference & word LEADER?					OR 12.2
4		Is the claim form accompanied by original itemised paid invoices and payment receipts?					OR 12.2
5		Is the claim form accompanied by original bank statements identifying the related payments?					OR 12.2
6		Where appropriate, is the claim form accompanied by certificates for voluntary labour?					OR 12.2
7		Has the voluntary labour been appropriately certified by a third party e.g. Engineer, Quantity Surveyor or Architect, and are amounts consistent with the amount approved by the LAG?					OR 12.2
8		Do invoiced costs reflect the approved works as per the Letter of Offer?					OR 12.2
9		Are the suppliers/contractors the same as those proposed at application stage?					OR 15

10		Are all invoices dated after the signed and returned acceptance of grant offer?					OR 8.2
11		Has the Promoter requested phased payments?					OR 13.6
12		If this is the first phase payment, has 20% of the Total Eligible Cost (TEC) been incurred, and is the claim greater than €1,000?					OR 13.6
13	**BIK**	Do the timesheets for voluntary labour detail the contributors' names, relevant dates, hours worked, and the activities undertaken by each unpaid volunteer?					OR 10.5
14	**Capital Works**	In the case of capital projects, is there an engineer/architect's signed and dated report which verifies the works are consistent with those approved by the LAG?					OR 12.2
15		Is there an engineer/architect's report detailing the cost of the work carried out?					OR 12.2
16		Does the engineer/architect report confirm compliance with relevant planning, building and fire regulations?					OR 12.2
17		Has the correct rate of grant aid been applied?					

							OR 9.2,12.2
18	**Project Extension**	Did the promoter submit a written request for a project extension completion date, giving a clear rationale for the extension?					OR 8.4
19		Did the Authorised Officer (up to 6 months) or LAG (>6 months) approve the extension to the project completion date and notify promoter in writing of the decision?					OR 8.4
20		Was a clear rationale for the approval of the project completion extension date recorded in the LAG meeting minutes and a copy/extract placed on file?					OR 8.4
21		Has all expenditure been incurred within the contract timeframe? (i.e. the LAG and promoter contract)					OR 8.4
22	**VAT/TCC**	If applicable, was VAT excluded from the calculation of the grant payment?					OR 12.2 & 14.3
23		If VAT is included, has Revenue confirmed in writing that promoter is not registered VAT at each claim stage?					OR 12.2 & 14.3

24		If required, is there a TCC for each supplier/contractor? (>10k per annum)					OR 12.2 & 14.3
25		If required, is there a current TCC on file for the project promoter?					OR 12.2 & 14.3
26	**Bank Details**	Do the current bank details match those nominated by the beneficiary?					OR 12.2
27		Is the bank account BIC & IBAN number on the EFT mandate for the promoter on file?					OR 13.2
28		Where relevant, is there an up-to-date CRO printout for the promoter's Company?					OR 12.2
29	**Training**	Are details of training providers, participants (signed and dated attendance sheets), course location, and material used on file?					OR 6.4 & 12.2
30		Has the trainer submitted a detailed completion report of dates of services delivered, and the achievements of the course participants (e.g. certification)?					OR 6.4 & 12.2

31		Is there evidence on file showing that the information & publicity requirements of the programme were met?					OR 12.2, 22
32	**Insurance**	For phase claims for capital works, has the contractor provided written evidence of adequate employer and public liability insurance cover in place in the event of any injury, loss, damage or other mishap occurring during the works?					OR 12.2 & 14.10
33		For final phase claim, has the promoter provided evidence of in-date employer's liability insurance, public liability insurance and insurance against material damage to all capital items, buildings, equipment and/or facilities funded under LEADER, as appropriate? Insurance against theft and fire should also be put into effect, if applicable.					OR 12.2 & 14.10
34		Has the applicant fully indemnified the Minister or any official of the Department in relation to any damage, loss or injury howsoever occurring during the development works or other activities?					OR 14.10
35	**Performance Indicators & input, outcomes and impact report**	For final claim, are updated Performance Indicators, a signed and dated Inputs, Outcomes and Impacts report on file?					OR 19.2

36	**Reallocation of funds**	If a reallocation of funds was required, was a formal request made to and approved by the LAG?					OR 8.3
37		Do LAG minutes confirm the reallocation of funding approval?					OR 8.3
38		Has any reallocation of funding been approved by the Authorised Officer, and within the limits set out in the Operating rules i.e. less than €5,000 or 5% of the total project costs, whichever is the lesser?					OR 8.3
39		Does the reallocation of funding relate to items referenced in the application and quotations?					OR 8.3
40	**Publicity**	In the case of LEADER funded reports, has the LEADER, EAFRD and Department logos been included on all material?					OR 22
41		In the case of LEADER funded websites, has the promoter provided the above details and a reference to the contribution of the EAFRD on the home page, a hyperlink to the Commission website concerning EAFRD, and a hyperlink to the Department been included on the website? (Printout					OR 22

		evidence required. Not applicable if project is under 10k)					
42		In the case of capital works, where applicable, is there evidence on file that the promoter has erected an explanatory plaque or poster giving the required description of the project along with acknowledgment of the assistance from the Department, the EU and EAFRD? (not required if project is under 10k)					OR 22
43		Is segregation of duties in order?					OR 5.4
44		Have all documents been date stamped as received by the IP/LAG?					OR 12.1
No.	**Category**	**Payment of Grant Stage**	**Yes**	**No**	**In Part**	**N/A**	**Comments**
1		For each phase payment, is there a copy of the EFT details on file including the related bank statement?					OR 12.2

2		Is the bank account BIC & IBAN number on the EFT for the promoter on file and verified?					OR 13.2
3		Following payment of grant aid, have the original invoices and receipts, whether retained or returned to the promoter, been endorsed or stamped with the name of the LAG and a statement that EAFRD grant aid has been awarded/claimed in respect of same?					OR 12.1
4		Have all invoices been stamped to show VAT as being grant aided where the promoter is not registered for VAT?					OR 12.1
5		Is segregation of duties in order?					OR 5.4
6		Have all documents been date stamped received by the IP/LAG?					OR 12.1

24.4 Appendix 4 - Sample Claim Form

	Promoter Name:				**Promoter Identification №:**		
	Project Expenditure Details						
Invoice №	Supplier Name	Invoice Date	Total €	VAT€	Eligible Amount €	VAT Registered Y/N	**VAT №**
				Total Eligible	**€**		
	Payment Calculation						
	Theme: Sub-theme:		**Grant Rate:**	**Total Eligible:**		**Total Due:** **(Total Eligible x Grant rate)**	
	Tax Reference Number: **Tax Clearance Access Number:**				**Date of Check:**		
	Promoter Signature:				**Date:**		

24.5 Appendix 5 – Declaration of Solvency

Local Action Group Quarterly Declaration of Solvency

I, _____, in my capacity as CEO of _____, wish to assure the

Department of Arts, Heritage, Regional, Rural and Gaeltacht Affairs as Managing Authority/Paying Agency for the LEADER element of the Rural Development Programme 2014-2020 that I am unaware at this time of any issue that could present a threat to the solvency of _____ .

I declare, based on my own judgement and on the information at my disposal that _____ can meet its obligations under the Rural Development Programme and does not envisage any challenge to this situation in the immediate future. Furthermore, I am not, at this time, aware of any undisclosed matter, which could be damaging to the financial interests of the European Community or present a risk to the European Agricultural Fund for Rural Development (EAFRD).

I commit to informing the Department immediately and to co-operating fully with the Department to mitigate any negative effects of such a situation should it arise.

Signature: _____

Chair: (Print) _____

LAG: _____

DATE: _____

QTR PERIOD: _____

24.6 Appendix 6 - Electronic Tax Clearance (eTC)

The Revenue Commissioners have introduced electronic Tax Clearance (eTC) from January 1st 2016. The changes are explained in detail on the following Revenue webpage http://www.revenue.ie/en/online/etax-clearance-faqs.html.

Electronic Tax Clearance is the new online application and verification process for tax clearance and for the majority of Revenue customers it will replace the existing annual paper based verification system. Applicants who are tax compliant will be issued with a Tax Clearance Access Number (TCAN) which they must give to third parties who require verification of their suppliers' Tax Clearance status.

How does eTC work?

Both the supplier and project promoter must register for the Revenue Online System (ROS) to utilise the electronic verification system. Registration can take up to two weeks to complete, and unregistered promoters are advised to apply early.

In order to apply for online tax clearance verification, applicants for and verifying bodies must have an active tax registration, e.g. be an active PAYE customer, or have an Income Tax, Partnership or Corporation Tax registration.

There are 3 exceptions to applying for eTax Clearance in electronic format:-

i. non-resident applicants who have no tax registration number in this State,
ii. non e-enabled applicants,
iii. non-registered voluntary bodies e.g. tidy towns committees.

Most promoters will either already be or have no problems registering for ROS. They will possibly be registered for Employer PAYE for staff or for Income Tax or Corporation Tax.

Once set up on ROS, the supplier/payee applies for an eTC via the online interface and gets a Tax Clearance Access Number (TCAN) and prints the confirmation page. The supplier sends the third party requester/project promoter the certificate (See sample certificate at Figure1 below). The supplier/payee certificate must be kept on the promoter file along with related verification printouts.

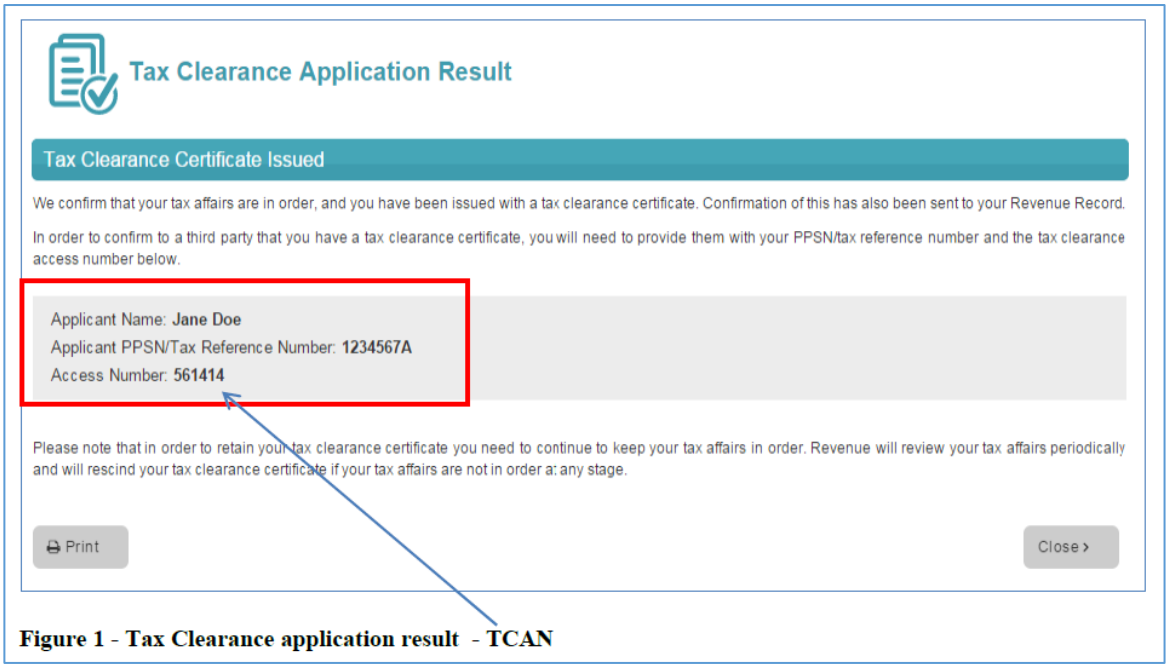
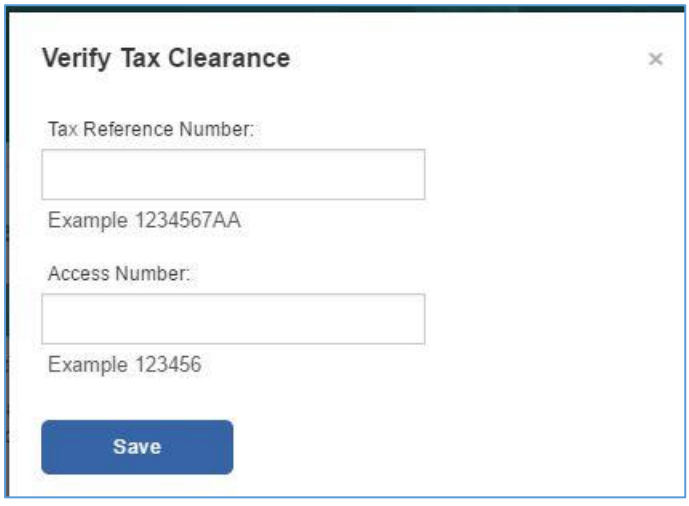


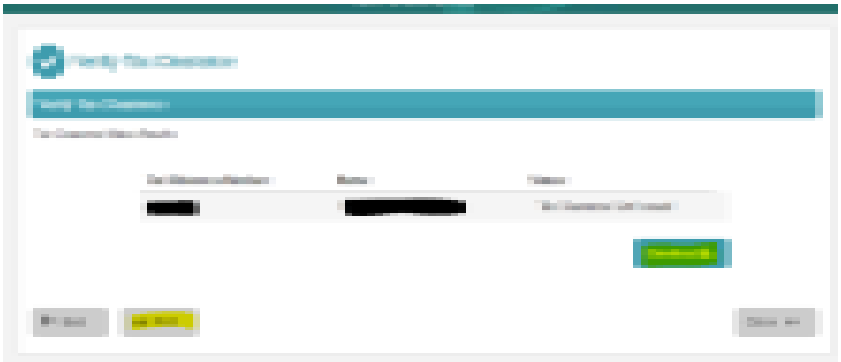
Figure 1 - Tax Clearance application result - TCAN

The third party requester/project promoter then signs into their ROS account and enters the supplier's Tax Reference Number and six digit TCAN in the "Verify Tax Clearance' panel, which is selected from the left hand menu on the main ROS user profile screen.



A Tax Clearance status confirmation screen confirms whether a current TCC exists or not.

In this case a current Tax Clearance Cert exists.



Payment shall not be made in the absence of a current Tax Clearance Cert. If a valid TCC is not confirmed, the goods or services provider must update their tax affairs, and provide updated validation information (PPSN and SAN) to the project promoter.

As there is no specific expiry date on the e-Tax Clearance Certificate, confirmation will be required each time a payment is being made to a supplier. A copy of each e-Tax Clearance Certificate confirmation printout must be signed stamped and dated by the verifier and kept on the project file.

24.7 Appendix 7 - Insurance and Indemnity

The project promoter (henceforth referred to as 'the Promoter') accepts and confirms that the Minister of the Department of Arts, Heritage, Regional, Rural and Gaeltacht Affairs

, the *(insert LAG or other indemnifiable party name(s))* is at all times and instances indemnified from and against all actions, proceedings, costs, damages, expenses, claims, demands and liabilities (save to the extent that same is due to the gross neglect or default of the aforementioned parties) arising in any way directly or indirectly out of:

(a) any act, default, omission, or negligence of the Promoter, its servants or agents, or any person in and on the project area or premises with the promoter's authority or by the promoter's invitation;

(b) any act, default, omission or negligence of the Promoter, its servants or agents (or any persons with the Promoter's authority or invitation) in or on other areas adjacent to or in the vicinity of the project area or premises over which the promoter may have rights of access or use;

(c) the Permitted Use; and

(d) any breach by the Promoter of its obligations, its undertakings, the conditions or other provisions contained in the contract or subordinate to the Operating Rules for the Rural Development Programme (LEADER) 2014-2020.

The Promoter confirms its responsibility and duty to effect and keep in force, for the project for which LEADER grant aid is sought, public liability insurance or other insurance as required.

The Promoter shall also give notice to the Minister forthwith upon becoming aware of the happening of any event which might affect any insurance policy relating to the project, its assets, premises and any other item subject to insurance.

If at any time the Promoter shall be entitled to the benefits of any insurance on the project premises or property (which is not effected or maintained in pursuance of any obligation herein contained) to apply all monies received by virtue of such insurance in making good the loss or damage in respect of which the same shall have been received.

To notify the Minister, the LAG, as appropriate, in writing of any damage, howsoever occasioned, to the project premises or assets, immediately on becoming aware of same.

To pay to the Minister, the LAG, as appropriate, on demand the amount of any insurance monies in respect of the damage to the project premises or assets which cannot be recovered by reason of any act, default, omission or negligence of the Promoter, its servants, agents, promoters or invitees.

If and whenever during the 5-year durability period the project premises or any part thereof are damaged or destroyed by any of the Insured Risks and the insurance money under the policy of insurance is by reason of any act or default of the Promoter or anyone at the project premises

expressly or by implication with the Promoter's authority other than the Minister, the LAG, as appropriate, its servants agents employees or workmen wholly or partially irrecoverable, forthwith in every such case to (at the option of the Minister, the LAG, as appropriate) either:

(a) Rebuild and reinstate at its own expense the property or buildings contained in the premises or structures subject to an application for grant aid are part destroyed or damaged to the reasonable satisfaction and under the supervision of the LAG, as appropriate, surveyor, the Promoter being allowed towards the expenses of so doing upon such rebuilding and reinstatement being completed the amount (if any) actually received in respect of such damage or destruction under any insurance as aforesaid; or

(b) Pay to the LAG, as appropriate, on demand, with interest at the Prescribed Rate (insert relevant rate %), the amount of such insurance monies so irrecoverable from the date on which the Promoter shall be notified by its insurers that such monies are irrecoverable whichever is the least expensive for the Promoter.

24.8 Appendix 8 - Performance Indicators

Theme 1: Economic Development, Enterprise Development & Job Creation

Rural Tourism Indicators

1	Number of projects funded – new	
2	Number of projects funded – existing (and when founded)	
3	Number of jobs created – new (FT/ PT/ Seasonal)	
4	Number of existing jobs sustained (FT/ PT/ Seasonal)	
	Number of each type of initiative funded –	
1	Activity/Adventure Tourism (angling, walking, cycling)	
2	Culture & Heritage Tourism	
3	Rural Recreation	
4	Eco-Tourism	
5	Health & Wellness Tourism	
6	Marine & Water-based Tourism	
7	Agri-Tourism	
8	Cluster/network of Tourism Businesses	
9	Promotion of area as 'destination' (website development, etc.)	

Number (and value) of funding under the following headings –

1	Capital	
2	Training	
3	Marketing	

4	Animation	
5	*Number of Visitors –*	

1.2 Enterprise Development Programme Indicators

1	Number of enterprises funded – start ups	
2	Number of enterprises funded – existing (and when founded)	
3	Number of jobs created – new (FT/ PT/ Seasonal)	
4	Number of existing jobs sustained (FT/ PT/ Seasonal	

Number of enterprises funded in each sector:

1	Agricultural Diversification (e.g. farm shops)	
2	Food & Beverage	
3	Marine Diversification (e.g. fish smoking)	
4	Creative Industry	
5	Creative Industry	
6	Social Enterprise	
7	Hospitality	
8	ICT	
9	Other	

Number (and value) of funding under the following headings:

1	Capital	
2	Training	
3	Marketing	

4	Animation	

Rural Towns Programme Indicators

1	Number of projects funded	
2	Population in towns receiving funding	

	Number of projects funded by type:	
1	Streetscape enhancement	
2	Tidy Towns	
3	Maintenance/Restoration/Upgrading of built environment in town	
4	Development of recreation spaces	
5	Development of markets	
6	Development of festivals	

Number (and value) of funding under the following headings:

1	Capital	
2	Training	
3	Marketing	
4	Animation	

1	Number of jobs created – new (FT/ PT/ seasonal)	
2	Number of existing jobs supported (FT/ PT/ seasonal)	

Broadband Programme Indicators

1	Number of small scale equipment projects funded	

2	Population benefiting from enhanced broadband as a result of equipment funding	
3	Number of capacity building/training/information projects funded	
4	Number of individuals participating in capacity building/training/information activities in relation to broadband	
5	Number of new jobs created (FT/ PT/ Seasonal)	
6	Number of existing jobs sustained (FT/ PT/ Seasonal)	

Theme 2: Social Inclusion

Provision of basic services targeted at hard to reach communities Programme Indicators

1	Number of services funded – new	
2	Number of services funded – existing (and when founded)	
3	Number of jobs created – new (FT/ PT/ Seasonal)	
4	Number of existing jobs sustained (FT/ PT/ Seasonal)	

	Number of projects funded per type of service	
1	Transport	
2	Education	
3	Health	
4	Social Amenities	
5	Recreational/Physical Amenities	
6	Personal support Services	
7	Bereavement/Suicide-prevention Services	

Nature of services provided

1	To provide a service that isn't there	

2	To enhance access to a service that is not in the locality (through transport	
3	To enhance participation/ outcomes of a service (through tailored supports for marginalised groups i.e. mentors for isolated men to support them to participate in an existing education action)	

	Number of projects funded that have the following as primary or secondary target groups:	
1	Older people	
2	People with a disability Children	
3	Young people	
4	Travellers	
5	Migrants/New communities	
6	Unemployed people	
7	People living alone	

	Numbers of people availing of the services provided (by type of service)	
1	Number (and value) of funding under the following headings:	
2	Capital	
3	Training	
4	Marketing	
5	Animation	

2.2 Rural Youth Programme Indicators

1	Number of projects funded	

2	Number of projects funded by type of initiative:	
3	Youth Clubs/Cafes	
4	Youth Entrepreneurship	
5	Sport/Recreation	
6	Arts	
7	Youth Development	

	Nature of services provided:	
1	To provide a service that isn't there	
2	To enhance access to a service that is not in the locality (through transport)	
3	To enhance participation/ outcomes of a service (through tailored support to young people in disadvantaged areas to encourage their participation in particular activities/ enhance outcomes in key areas (employment training for example)	
4	Number of young people directly participating	
5	Number (and value) of funding under the following headings:	
6	Capital	
7	Training	
8	Marketing	
9	Animation	

Theme 3: Rural Environment

3.1 Protection and sustainable use of water resources

3.2 Protection and improvement of local biodiversity

3.3 Development of renewable energy Programme
Indicators

1	Number of projects funded – new	
2	Number of projects funded – existing (and when founded)	
3	Number of jobs created – new (FT/ PT/ Seasonal)	
4	Number of existing jobs sustained (FT/ PT/ Seasonal	
5	Type of project funded:	
6	Wind energy	
7	Solar power	
8	Energy other	
9	Education and awareness programmes	
10	Impact assessment	
11	Local co-ordination initiatives	
12	Technical/ scientific cooperation	
13	Nature conservation initiatives	
14	Recycling	

	Number (and value) of funding under the following headings:	
1	Capital	
2	Training	
3	Marketing	
4	Animation	

24.9 Appendix 9 - Appeals Template

	Section1	
1.1	LAG Name	
1.2	Implementing Partner name	
1.3	Project name	
1.4	Project number	
1.4	Promoter name	
1.5	Promoter number	
1.6	Project Theme	
1.7	Project Sub-theme	
1.8	Promoter name	
1.9	Promoter address	
1.10	Date of receipt of application for funding	
1.11	Date of Evaluation Committee	
1.12	Evaluation Committee Recommendation	
1.13	Date of Board meeting	
1.14	Board Recommendation	
1.15	Date contract signed and returned by Promoter	
1.16	Rate of Grant Aid approved %	
1.17	Value of Project €	
1.18	Value of Grant Aid for Project €	
1.19	Date(s) of Inspection(s) / Audit(s)	
1.20	Date(s) LAG notified of Regional Inspectors Appeal decision	

	Section 2	
2.1	Synopsis of Project (Summary describing what the Project is about and what it entails	
	Section 3	
3.1	Is this a Pre-payment or Post-payment Appeal	
3.2	State issue(s) being appealed	
	Section 4 - Grounds of Appeal	
4.1	Where relevant the Section(s) of the Operating Rules and or Circulars that are pertinent to the Appeal must be quoted – the relevant text must be copied and the Section(s) and Sub-section(s) quoted.	
4.2	Where relevant the Section(s) of the EU Regulations that are pertinent to the Appeal must be quoted – the relevant text must be copied and the Regulation, Section and Sub-section quoted.	
4.3	The relevant Sections and page numbers of the Project File that are pertinent to the Appeal must be listed.	
4.4	Any further information that you believe may be pertinent to your Appeal should be supplied with your Appeal.	

Signed: _____ **Date:** _____

Name of Beneficiary

24.10 Appendix 10 - Annual In-operation Letter

Title Name Surname

Address

Address

Address

Date

Re: Grant aid received under LEADER in the Rural Development Programme 2014-2020

Dear (Title) (Surname),

As you are aware you received funding under LEADER in the Rural Development Programme (RDP) for (***insert exactly what operation/facility was funded e.g. a community centre, open farm etc***). It is a requirement of the RDP that project promoters confirm that they are operating as funded for a minimum of five years from the date of the final payment. In this regard, I would appreciate if you could sign the attached form to confirm that you are still operating as funded.

In addition, please update the performance indicators which you submitted at the time of your final payment.

Please return this form by (***approx. two weeks from date of postage***) 201X. If you have any queries regarding this matter please contact our office on xxx-xxxxxx.

Yours sincerely,

_____

(*LAG Name*)

Annual Declaration under LEADER of the Rural Development Programme

I/We, ***(insert name)*** confirm that I/We are operating as funded, ***(insert exactly what operation/facility was funded)***.

In addition, the following are our revised indicators:

Original Indicator	**Revised Indicators**
(Insert original indicators)	

Signed by: _____

Date:_____

24.11 Appendix 11 – Expression of Interest Form

Rural Development Programme 2014 – 2020
LEADER
Expression of Interest (EOI) Form

NOTE: This Expression of Interest (EOI) form must be completed as a pre-cursor to an application proper for funding under the Rural Development Programme 2014 – 2020 (LEADER).
Failure to complete this form completely will result in a delay in dealing with your Expression of Interest and any further processing of any subsequent application arising therefrom for funding under RDP 2014-2020.

Completion Guidance Notes:

- Please complete this form in full. All fields are mandatory.

This form can be downloaded or printed from the Department of Department of Arts, Heritage, Regional, Rural and Gaeltacht Affairs

- website (address below) and posted to your Local Action Group with any additional information you feel may be of relevance to your Expression of Interest.
- It can also be completed electronically and e-mailed to your Local Action group.
- A hardcopy of this form can be obtained from your Local Action Group
- A Rural Development Officer from the Local Action Group will contact you when your **Expression of Interest Form** has been reviewed.
- If you require assistance in completing this form please contact your Local Action Group, linked hereunder.

An Roinn Ealaíon, Oidhreachta, Gnóthaí Réigiúnacha, Tuaithe agus Gaeltachta
Department of Arts, Heritage, Regional, Rural and Gaeltacht Affairs

Department of Agriculture, Food and the Marine
An Roinn Talmhaíochta, Bia agus Mara

LEADER

The European Agricultural Fund for Rural Development:
Europe investing in rural areas

Rural Development Programme (Leader) 2014 – 2020 Expression of Interest (EOI) Form GENERAL INFORMATION All Fields are mandatory and must be completed.	
Your Local Action Group (LAG) name:	
Project Name / Title:	
Promoter's / Community Groups Name:	
Promoters Lead / Main Contact Name:	
Promoters Main Telephone No.:	
Promoters E-mail Address:	
Promoter's Address:	
Promoter Type: [Individual, Community Group, Organisation, Other].	**Classification of Promoter:** *Cross appropriate box and include copies of supporting governing documents with this application.* ☐ Sole Trader ☐ Farmer(If Yes Herd No. is required below) ☐ Formalised Community/Voluntary group ☐ Companies Limited by Guarantee ☐ Designated Activity Company limited by shares ☐ Registered Charity ☐ Cooperative society registered under the Industrial & Provident Societies Act ☐ Other ☐ Community Council ☐ Trust ☐ Partnership ☐ Limited Company ☐ Public Body ☐ Private Individual
Herd Number:	

Has Promoter / Community Group received Leader funding previously? Please tick one	YES ☐ NO ☐
PROJECT INFORMATION	
Project Address :	
Project located in Gaeltacht area :	YES ☐ NO ☐
Project located on Islands area :	YES ☐ NO ☐
Estimated Project Costs: [Total estimated costs]	
Leader Funding Required for project:	
Projects Other Funding sources (If Any - Bank Loans etc)	
Please give a brief description of the proposed project. [Please use additional sheet and attach to this form if required.]	

Signed for and on behalf of the Promoter / Group:
I/ We confirm that the details supplied are true and correct to the best of my/our knowledge

Print Name: _____

Signature: _____

Name in Block Capitals:_____

Date: _____/_____/_____

Part or all of the information you provide will be held on computer and hard copy format. This information will be used for the administration of Expression of Interests and producing monitoring returns. LAG's may share information with each other and government departments/agencies to enable them to prevent fraudulent applications or for detecting crime and to co-ordinate processing of complementary applications. It may also be subject to meeting obligations under the Freedom of Information Act as amended. This policy does not affect your rights and your information will be held as prescribed under the Data Protection Acts 1988 and 2003.

EOI Ref ID: _____ (Generated from RDP IT System)

Call Type: (Rolling / Time Limited) _____.

Main Programme Theme:

_____

_____

LAG Officer Signature: _____

Printed name of LAG Officer:_____

Date form Received from Promoter in LAG:_____/_____/_____

LAG Date Stamp:

24.12 Appendix 12 - Double Funding/De minimis Letter/Declaration

Name
Address 1
Address 2
Address 3
Address 4

Date

Re: Applicant for Funding under the Rural Development Programme 2014-2020

Dear *name*

This company has received an application for grant aid assistance to carry out *insert project details/location here*. As part of the LEADER 2014 - 2020 Operating Procedures, *insert name of LAG here* is obliged to carry out certain checks on the promoters that apply to us for funding, with regard to Double Funding and 'de minimis' regulations.

I would appreciate if you would complete the following questionnaire/declaration and return to the above address within 10 working days of receipt. If a response to this request has not been furnished within this timeframe, it will be assumed that the promoter has not applied or received grant aid for the said project or has not received any form of grant aid from your organisation over the past three years.

Should you have any queries on the above, please do not hesitate to contact the undersigned.

Thank you for your cooperation.

Yours sincerely

_____
Signatory
Rural Development Manager

Double Funding & 'De minimis' Declaration

Double Funding

We request your cooperation in providing information as to whether:

Promoters Name & Address:	

Has applied for grant aid to undertake:	

Question 1: Confirm if the promoter has:

Applied for grant funding? (Please circle)	Yes / No	**Amount sought €**	

Question 2: Confirm if the promoter has:

Been granted funding? (Please circle)	Yes / No	**Amount granted €**	

'De-Minimis'

In accordance with the 'de minimis' rule (Commission Regulations (EC) 1407/2013) which applies to both the project and the promoter, the overall limit of 'de minimis' aid shall not exceed €200,000 over any three year period. Therefore, has this promoter received grant funding from your organisation in the last 3 years? If so, please provide details:

Date of Payment	Item(s) Grant Funded	Amount

Declaration:
I declare that all information given in this form is, to the best of my knowledge, true and accurate. I also understand that any information provided by me may be shared with relevant organisations/agencies as is required for the full evaluation of this proposal and to minimise duplication.

Organisation: _____

Signed: _____ Date: _____

Name Printed: _____

Position in Organisation: _____

24.13 Appendix 13 - LAG Decision Making Minutes Template

Date: **Time:**

Present:

In Attendance (please state Organisation and whether representing Public or Private):

Apologies:

---

1. **Minutes of the Previous Meeting**

   Matters Arising

2. **List of EOIs:**
3. **Projects:**

Project Code:	
Promoter Code:	
Promoters Name:	
Description:	
Theme:	
Sub- theme:	
Deadweight:	
Displacement:	
Innovation:	
Reasonableness of costs:	
Recommendation of Evaluation Committee:	
Rationale if Evaluation Committee recommendation Is rejected:	
Where rejecting an Evaluation Committee recommendation To reject a proposal, insert the revised score:	
Rationale for grant aid, having regard to the business plan/ Local Development Strategy:	
% level of aid & ceiling:	
Proposed By:	
Seconded by:	
Absenters:	
Agreed by Board	
Has Quorum Requirements been met	

4. **Other**
5. **A.O.B.**

_____ _____

Chairman **Secretary**

Date:_____ **Date:**_____

24.14 Appendix 14 - Evaluation Committee Scoring Record

Date: **Time:**

Project Title: **Project Reference no:**

Assessment Criteria	**Objective**	**Issues raised by Evaluation Committee**	**Weighting**	**Score**
Compatibility with Local Development strategy	Do the project proposals meet the criteria set out in the LAG business plan for the relevant measure?		**20**	
Innovation	Is the product innovative in its nature and does it displace existing enterprises?		**15**	
Promoter experience	Does the promoter have the Training/skills, track record or experience to deliver?		**20**	
Financial Viability	Are the project costs justifiable (reasonableness of costs) and i is funding available to co-fund the project?		**20**	
Sustainability	Is the project viable and will the service continue to be delivered?		**10**	
Requirement	Does the proposal target a specific need or address a specific gap in the market?		**15**	
Total			**100**	

N.B. Projects must receive a minimum score of 65% prior to being recommended for approval.

- **Has the potential level of deadweight been assessed for this project? YES / NO**
- **i.e. would the project proceed without LEADER funding? YES / NO**

Recommendations of the Evaluation Committee:

_____

Signature of Evaluation Committee Member Date:_____

24.15 Appendix 15 - Evaluation Committee template

Date: **Time:**

In Attendance:

Abstentions:

---

1. Minutes of the Previous Meeting

Matters Arising

2. Projects:

Project Code:	
Promoters Name:	
Description:	
Theme:	
Sub-theme:	
Funding sought by promoter:	
Details of private funding:	
Synopsis of project:	
Was an assessment completed?	
Are detailed costings provided for the project were the costs for the project considered reasonable and how was this measured?	
Innovative Element of project:	
Consideration of Deadweight:	
Consideration of Displacement	
Economic justification for project	
Average Score for Project	
% level of aid & ceiling:	
Proposed by:	
Seconded by:	
Agreed by	

3. Recommendations to the Board:

_____ _____

Signature **Signature**

Date:_____ **Date:**_____

24.16 Appendix 16 - Overall Evaluation Committee Scoring Record

Date: **Time:**

Project Title: **Project Reference no:**

Assessment Criteria	Objective	Issues raised by Evaluation Committee	Weighting	Average Score
Compatibility with LAG Local Development Strategy	Do the project proposals meet the criteria set out in the LAG LDS for the relevant Theme and Sub-theme?		**20**	
Innovation	Is the product innovative in its nature or does it displace existing enterprises?		**15**	
Promoter experience	Does the promoter have the Training/skills, track record or experience to deliver?		**20**	
Financial Viability	Are the project costs justifiable (reasonableness of costs) and / is adequate funding available to co-fund the project? Does Deadweight arise?		**20**	
Sustainability	Is the project viable and will the service continue to be delivered?		**10**	
Requirement	Does the proposal target a specific need or address a specific gap in the market?		**15**	
Total			**100**	

N.B. Projects must receive a minimum score of 65% prior to being recommended for approval.

- **Has the potential level of deadweight been assessed for this project? YES / NO**
- **i.e. would the project proceed without LEADER funding? YES / NO**

Recommendations of the Evaluation Committee:

_____

Signature of Committee Chair

Date:_____