An Roinn Forbartha
Tuaithe agus Pobail
Department of Rural and
Community Development

Circular No: 13/2018

From: LEADER Unit

To: Financial Partners in all LCDC LAGs

Date Issued: 27/08/2018

Subject: Financial Partner Monthly Administration costs

Following on from Circular 17/2017, the Department now wishes to further clarify the position in respect of the requirements for Financial Partner/Local Authority personnel engaged in delivering the LEADER programme and the documentation to be submitted with each monthly payment request where LEADER Administration expenditure **is being claimed** by the Financial Partner/Local Authority.

Timesheets

All Local Authority staff (including the Chief Officer) working on the delivery of the LEADER programme, where reimbursement is being claimed from LEADER Administration expenditure for their time, **MUST** complete the Timesheet Template set out in **Appendix 1** in respect of their time working on the LEADER Programme. The contents of this Timesheet must be signed by the staff member and approved/verified by the staff member's manager. There has been some confusion regarding this requirement heretofore but please be advised that timesheets will be sought for all claims in respect of time spent on LEADER from 1st September 2018 (September 2018 Monthly Return). Local Authorities cannot claim on the basis of an apportionment policy – by its nature, the use of an apportionment policy is only applicable to Local Development Companies based on the distribution of all of their costs (not just salaries) between the different programmes they deliver.

Furthermore, and with a view to simplifying the claiming of Administration and Animation costs by the Financial Partner from the LEADER programme, only staff salary costs should be claimed. Any Travel and Subsistence (T&S) or other costs incurred in delivering the LEADER programme should not be claimed from the programme by the

Local Authority personnel (i.e. staff of the Financial Partner). Claims for T&S by non-public sector LAG members can continue to be claimed.

Article 48 documentation

Please find below a list of the documentation that must be uploaded onto the LEADER IT System Document Repository where LCDC based LAGs **are claiming Local Authority/Financial Partner Staff costs from the LEADER programme:**

1. **For Local Authorities where the Agresso System is being used**:
   In respect of each monthly claim, an Agresso salary Printout document to include details of each employee involved in LEADER and being charged to the LEADER programme must be provided. This Printout document must show the following information: Employee Name (may be redacted), Employee No, Transaction Date, Period, Acc element, Acc element (T), Job, Job (T) and Value in Euro. This Printout document must be certified by the Financial Head of the Local Authority or their nominee as being true and correct.

   For LAG s where the Agresso System is not being used:
   In respect of each monthly claim, a salary Printout from the Local Authority Accounting System with details of each employee involved in LEADER and being charged to the LEADER programme must be provided. This Printout document must show the following information: Employee Name (may be redacted), Employee No, Transaction Date, Period, Basic Pay, Allowances, Gross Pay, Employer PRSI, Job Code. This document must be certified by the Financial Head of the Local Authority or their nominee as being true and correct. If this information cannot be provided in one document from the Local Authority Accounting System then it is acceptable for this information to be supplied in a number of Printout documents from the Local Authority Accounting System. These Printout document(s) must be certified by the Financial Head of the Local Authority or their nominee as being true and correct.

2. Timesheets for each employee involved in LEADER, and whose salary is being charged to the LEADER programme, must be uploaded on the LEADER IT

System repository. Please see **Timesheet Template for Financial Partner LAGs** (**Appendix** 1) attached to the e-mail of this Circular.

3. The salary cost that may be claimed by the Financial Partner/Local Authority – this is the sum of the Gross Pay for each employee involved in LEADER plus Employer PRSI paid in respect of that employee based on the proportion of time spent on LEADER programme activities as outlined in the timesheet for the period. **Appendix 2 – LEADER Staff Costs Monthly Return Template for Financial Partner LAGs** attached to the e-mail of this Circular must be completed and approved by the Chief Officer or their Nominee.

The documentation from 1 to 3 above must be uploaded onto the LEADER IT System repository for each month where LEADER Administration is being claimed by the LCDC LAG for Local Authority employees engaged in LEADER. It should also be noted that **costs incurred in respect of each month should be claimed immediately in the following month and not rolled over into subsequent months.**

On-the spot Inspections

Please find below a list of the checks that will be undertaken by the Department Inspectorate at the Local Authority during an on-the-spot check of the staff salary costs.

1. Verification of the employee number with the employee name and the employee timesheet, and with the Agresso/other Accounting System Printout of LAG salary costs claimed from LEADER and included in the claim.
2. A check that there is an employee contract in place.
3. A check of the payments to intermediaries such as Mypay to verify evidence that the Local Authority employees involved in LEADER were issued their pay (Paypath listing may suffice if it contains the following information - Pay Group Employee Reference, Surname, Amount paid, Period, BIC, Bank Name, IBAN, Cancel Ind., Processing Date). In LAGs where intermediaries such as Mypay are not used, there will be a check of the payment system in place to verify evidence that the Local Authority employees involved in LEADER were issued their pay.

4. There may also be a check to verify that the Local Authority payment to Revenue and other payees includes payments in respect of the Local Authority employees involved in LEADER – this may require assistance from the Local Authority Finance Division.

If all of the above do not reconcile, the Local Authority may be subject to a more detailed audit by the Departments Inspection Service.

END