



Circular No: 15 - 2018
From: LEADER Unit
To: All LAGs and Implementing Partners
Date Issued: 05/11/2018

Subject: Retention of documents, supported/co-funded under Various LEADER Programmes

This circular provides guidance on the matter of retention, availability and disposal of documents pertaining to expenditure grant aided under previous LEADER Programmes. Guidance will be provided on the requirements for the LEADER 2014 – 2020 programme at a later date.

LEADER programmes prior to the 2007 – 2013 Programme

The requirement to retain any files/records for any LEADER Programme prior to the 2007 – 2013 programme has lapsed, and these records must now be securely disposed immediately.

LEADER Programme 2007-2013

Arrangements for disposal of records for the LEADER Programme 2007-2013 varies, depending on the category of record concerned, as set out below:

Category 1 - Records with **no** identified Irregularity or Negligence.

All supporting documents regarding expenditure grant aided in respect of both Project and LAG Monthly Administration must be kept at the disposal of the European Commission for **five years** from the date of the **final claim payment**. With regard to Project expenditure and Projects that availed of multiple partial payments and one final payment, or projects that received a single payment (i.e. first and final), the five year retention requirement commences from the date of the final payment.

Example 1

Project X – Related Project Payments

Payment Type	Date of Payment	Payment Amount	As the project has no identified irregularity or finding of negligence, and received its final payment on the 07/03/2011, all related project records may be securely disposed with effect from 07/03/2016.
1. Partial Payment	29/06/2010	€24,814.22	
1. Partial Payment	13/10/2010	€16,913.20	
1. Partial Payment	15/10/2010	€30,141.81	
2. Final Payment	07/03/2011	€11,134.96	



In the case of LAG Monthly Administration records, the five year retention requirement for Category 1 documents applies from the date the LAG Monthly Administration Return was approved by the Department.

Example 2

LAG Monthly Administration Return Y - Related Monthly Return History

Action Date	Status	Actioned By	As LAG Monthly Administration Return has no identified irregularity or finding of negligence, and was approved by the Department on the 16/10/2009, all records relating to this return may be securely disposed with effect from 16/10/2014.
01/10/2009	Open	LAG User	
01/10/2009	Pending	LAG Manager	
14/10/2009	Processed	Department User	
16/10/2009	Approved	Department Manger	

All Category 1 records that are five years and older can now be securely disposed. Also, the secure disposal of records in Category 1 can be performed on a periodic basis as the five year anniversary is reached.

Category 2 - Records with an incidence of an identified irregularity or negligence resulting in an outstanding debt owing to the LEADER Programme 2007-2013.

The regulatory minimum retention period outlined under Category 1 above is further extended where an irregularity or negligence identified on any LEADER project or LAG Monthly Administration file results in an outstanding recoverable debt. In this category, the supporting documents must be retained for at least three years following the year in which the sums are entirely recovered from the beneficiary and credited to the LEADER/EAFRD fund.

The date of Departmental approval of LAG Monthly Administration Returns, and final Project payment date in respect of the 2007-2013 Programme can be determined from the RDP IT system, if not available of hard copy records. If you are unable to access this 2007-2013 RDP IT system, please contact rdp1420@drcd.gov.ie requesting access. Please note that as LAGs will not have indefinite access to this IT system, and are advised to record the relevant final Project payment and Departmental LAG Monthly Administration approval dates on all files, to enable the secure disposal of records going forward.

LAGs must put in place a record disposal database for future reference. It is recommended that this database be reviewed and signed off by the LAG or Programme Manger prior to disposal of any records.

Your co-operation in this matter is appreciated.

LEADER Unit

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