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

Circular No: 03-2025

From: **LEADER Policy and Operations Unit**

To: **All LAGs, Implementing Partners and Administrative Check Bodies**

Date Issued: **14 May 2025**

Subject: **Monthly Return Process – Best Practice**

To aid stakeholders in better managing workloads, and to facilitate the payment of Monthly Administrative Returns in a timely manner, this Circular is being issued to inform recipients of best practice which should be adhered to while completing Monthly Administrative Returns.

Timing of the Monthly Return Process

On the LEADER IT System, Monthly Return folders are made available to the respective groups by Pobal at the beginning of the month for the reporting period in which costs will be incurred, e.g., the June 2025 return will be made available at the beginning of June.

All eligible expenditure items with accurate and relevant supporting documents for the LAG/IP should be uploaded to the LEADER IT System.

The return should be moved to stage 4 within ten working days of the month's end, e.g, the June return should be moved to stage 4 by July 14th, 2025.

Pobal will commence the Administrative Checks on the Monthly Returns that have been submitted and move the return to stage 6 on successful resolution of any queries raised with the groups.

When returns have been progressed by Pobal to Stage 6, the Department will process the returns and move to stage 7 for inspection/payment.

Top tips:

- Submission of Monthly Returns should be done early in the relevant month.
- Care should be taken when uploading the relevant documentation.
- If there is an issue, please bring it to the attention of Pobal/the Department.

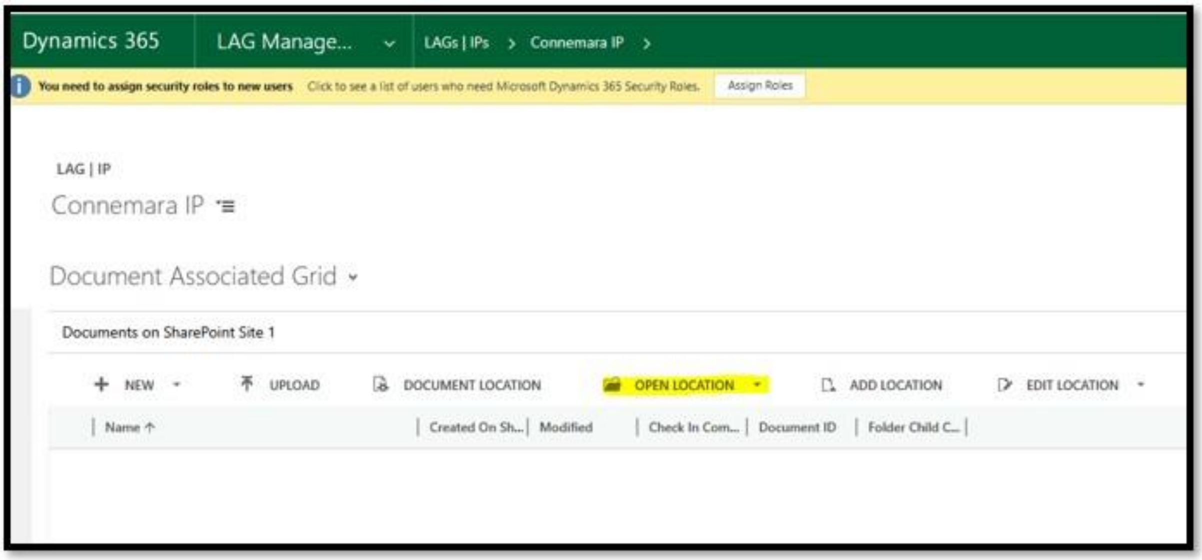
Reasons for delays moving Monthly Returns to stage 6

Queries raised by the Pobal Administration Reviewer can take considerable time before all matters are resolved. This is often due to incomplete responses to queries, which can lead to unnecessarily lengthy correspondence times. If the following reasons for delays are avoided in the initial submission of Monthly Returns it will ensure a more efficient review of returns going forward:

- Incomplete procurement process / documentation not uploaded.
- Reasonableness of Costs declaration and/or independent verification not attached.
- Incomplete stamping on invoices – no date, VAT, apportionment.
- Incorrect apportionment being applied. Please ensure the most recent board approved apportionment policy is uploaded as this will facilitate quicker turnaround times.
- Incomplete supporting documentation.
- Submission of bundled documents where one document will suffice.

Filing

In relation to documents that may not relate to a particular Monthly Return the Department suggests that these be saved to a central repository (see screenshot of test example) on the LEADER IT system.



This is a practical place where documents such as Apportionment policies can be filed, and which can be used to check against the relevant monthly return. The Reasonableness of Costs (RoC) summary template may also be filed here, along with other RoC and/or procurement documents.

To clarify, the purpose of the RoC summary template (Circular 06 – 2024) was to capture all non-salary cost items above the threshold of €5,000 that had previously received independent verification of reasonableness of costs. This template migrated summary information to the 2023-2027 LEADER IT System to aid administrative checks and inspections on monthly return claims.

For new/renewed/updated non-salary costs that are above the threshold of €5,000, a request for an independent verification of reasonableness of cost will have to be submitted to the Department. The response from the Department and the supporting procurement documentation must be uploaded to the LEADER IT system.

For non-salary cost items under the threshold of €5,000 the LAG / IP must satisfy itself that the costs incurred are reasonable. The LAG / IP must be able to demonstrate adherence to reasonableness of cost requirements and national procurement guidelines for administrative check, inspection and audit purposes.

The following guidance applies to the submission of supporting documentation that must be uploaded to the LEADER IT system:

- For recurring contracted costs the procurement documents must be uploaded to a central repository (see screenshot above) on the LEADER IT system until such time that the contract / agreement expires.
- For recurring non-contracted costs e.g. heating oil, procurement must be carried out per order in line with OGP guidelines and a record of quotes sought listed on the procurement template and uploaded with the monthly return to the LEADER IT system.
- For ad-hoc costs, such as the purchase of a new laptop, procurement must be carried out in line with OGP guidelines and relevant procurement documents uploaded with the monthly return.

Any queries in relation to the application of this Circular should be submitted to OR2327@drcd.gov.ie

LEADER Policy & Operations Unit