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

Circular No: 11-2025

From: **LEADER Policy and Operations Unit**

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

Date Issued: **5 December 2025**

Subject: **v6 updates to the 2023-2027 LEADER Operating Rules**

This circular is being issued to inform recipients of a revised version of the 2023-2027 LEADER Operating Rules, with specific reference to updated sections. These updates will come into effect from the date of this circular unless otherwise stated.

1. Pobal Customer Supports Portal

In May 2025, Pobal launched their **Pobal Customer Supports Portal** to enable all LEADER users to log queries and receive support in a faster and more secure manner.

Therefore, all references to the Pobal e-mail address throughout the Operating Rules are updated to refer to contacting Pobal via their Customer Supports Portal.

2. Section 6.6.4 - Professional Costs

The section is updated with text to include an example on how to calculate professional costs that are eligible for funding up to a ceiling of 12% of the capital costs.

Start of revised section

The following is an example of how to calculate 12% of the capital costs of a project, i.e. the total project cost:

- Total cost of LEADER funded project, excluding professional fees = €200,000 ex VAT (where VAT can be recouped by the promoter)
- Assume LEADER rate of aid = 75%
- LEADER Grant = €150,000 (i.e. €200,000 * 75%)
- 12% of total cost of LEADER funded project, excluding professional fees = €24,000 (i.e.€200,000 * 12%)
- LEADER ceiling for grant aid for professional costs = €18,000 (i.e. €24,000 @ 75% Rate of Aid)
- Therefore, total project costs = €224,000 with LEADER grant aid of €168,000. The €168,000 includes the ceiling of 12% for professional fees.

End of revised section

3. Section 13.3.4 - Administrative checks completed

Updated text to allow a copy of a remittance as documentary evidence for payments to project promoters.

Start of revised section

Where administrative checks have been completed, the LAG must ensure that documentary evidence of all of the above is retained on the LEADER IT System document repository.

Following each payment, the file should include a summary of the payment calculation together with a copy of the EFT, or a copy of a remittance from a financial management system, e.g. Agresso, showing payment of the grant to the project promoter as soon as possible and within a maximum of 10-15 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.

End of revised section

4. Section 15.7 - Durability of Investment and Repayment of Funding

Updated text to provide clarity on the process for a LAG to approve change of ownership of a LEADER funded asset within the period of durability.

LAGS are advised to assess their existing contract/letter of offer templates to ensure that durability of investment requirements are clear.

Start of revised section

Project promoters in receipt of LEADER funding for capital investment (i.e. for infrastructure or productive investments) must operate as funded for five years from the date of final LEADER grant payment – durability requirement. In addition, the LAG may only make a funding offer on condition that funding will be repaid if within a five year period of the date of the final grant payment:

I. the beneficiary ceases or relocates the activity outside of Ireland; and/or

II. any LEADER funded assets are sold, leased, traded or otherwise change ownership without prior approval by the LAG and the Department; and/or

III. the investment is substantially changed or modified in a way which affects the nature, objectives or implementation conditions of the investment and undermines the original objectives of the LEADER funding provided.

If a beneficiary seeks LAG approval to change ownership as referred to in point II, the LAG must examine the eligibility of the new beneficiary before seeking approval from the Department. When the LAG is seeking Departmental approval, the request must be submitted to OR2327@drcdg.gov.ie including:

- the LEADER Operating Rules Query Template (Appendix 24), and
- the 'application for amendment of project promoter name record on the LEADER IT System' (Appendix 22 B).

Where the LAG becomes aware that a project promoter is not meeting the conditions of funding referred to in points I to III above, the LAG must immediately inform the Department and seek repayment of funds.

The LAG may reduce the amount of funding to be repaid by the project promoter in proportion to the period the project operated in compliance with the above conditions.

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

End of revised section

5. Section 17.3 - LAG Staffing Costs

Section updated with reference to PRSI and employer pension contribution as eligibles cost within a salary claim from.

Start of revised section

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 decision making 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.

Eligible salary costs to be included in a claim include the employer PRSI and employer pension contribution.

The LEADER contribution towards the salary costs of managerial, financial and other office administrative staff may be paid on the basis of the apportionment policy agreed by the LAG. The rationale for these salary costs charged to the LEADER programme must be clearly set out in the approved apportionment policy which must be uploaded to the LEADER IT System document repository along with the extract of the LAG meeting minutes where the apportionment policy was approved. The time worked should be consistent with the approved apportionment policy.

End of revised section

6. Section 17.5.3 - Salary cost

Section updated with reference to employer pension contribution as an eligible cost within a salary claim from the Financial Partner/Local Authority.

Start of revised section

The salary cost that may be claimed by the Financial Partner/Local Authority is the sum of the Gross Pay for each employee involved in LEADER, plus ~~Employer~~ employer PRSI and employer pension contribution (if applicable), 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. LEADER Staff Costs Monthly Return Template for Financial Partner LAGs (Appendix 14) must be completed and approved by the Chief Officer or their Nominee.

Relevant documentation must be uploaded onto the LEADER IT System document 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.

End of revised section

7. Section 17.6 - Expenses

To ensure accurate information is recorded for inspection and audit purposes, minor text change to ensure that T&S claim forms for expenses capture all the required information included in the template (appendix 16).

LAGS are advised to review their T&S templates to ensure that all information is included as detailed in section 17.6.2.

Start of revised section

Therefore, any claims for T&S must provide all required information as relevant to the claim. Please note that these requirements ~~can~~ must be incorporated into the LAG / Implementing Partner / Animating Partner T&S claim form (Appendix 16) or provided as part of other supporting documentation such as an electronic claim system.

End of revised section

8. Section 23.3.1 - Administrative Checks

Updated text to ensure consistency and clarity in terms of a LAG appealing an administrative check decision:

Start of revised section

The LAG/project promoter may seek a review by Pobal or the LAG Lead Financial Partner (whichever carried out the Administrative Check), in writing, of any decision arising from its administrative checks. The request must be submitted, together with all relevant documentation within 30 calendar days of the original decision. Pobal / the LAG Lead Financial Partner must notify the LAG and project promoter of its decision within 30 calendar days of the request. The LAG/project promoter~~, or the LAG for administration and animation costs,~~ may appeal this decision to the Department Appeal Panel within 21 calendar days of the review decision.

End of revised section

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

LEADER Policy & Operations Unit