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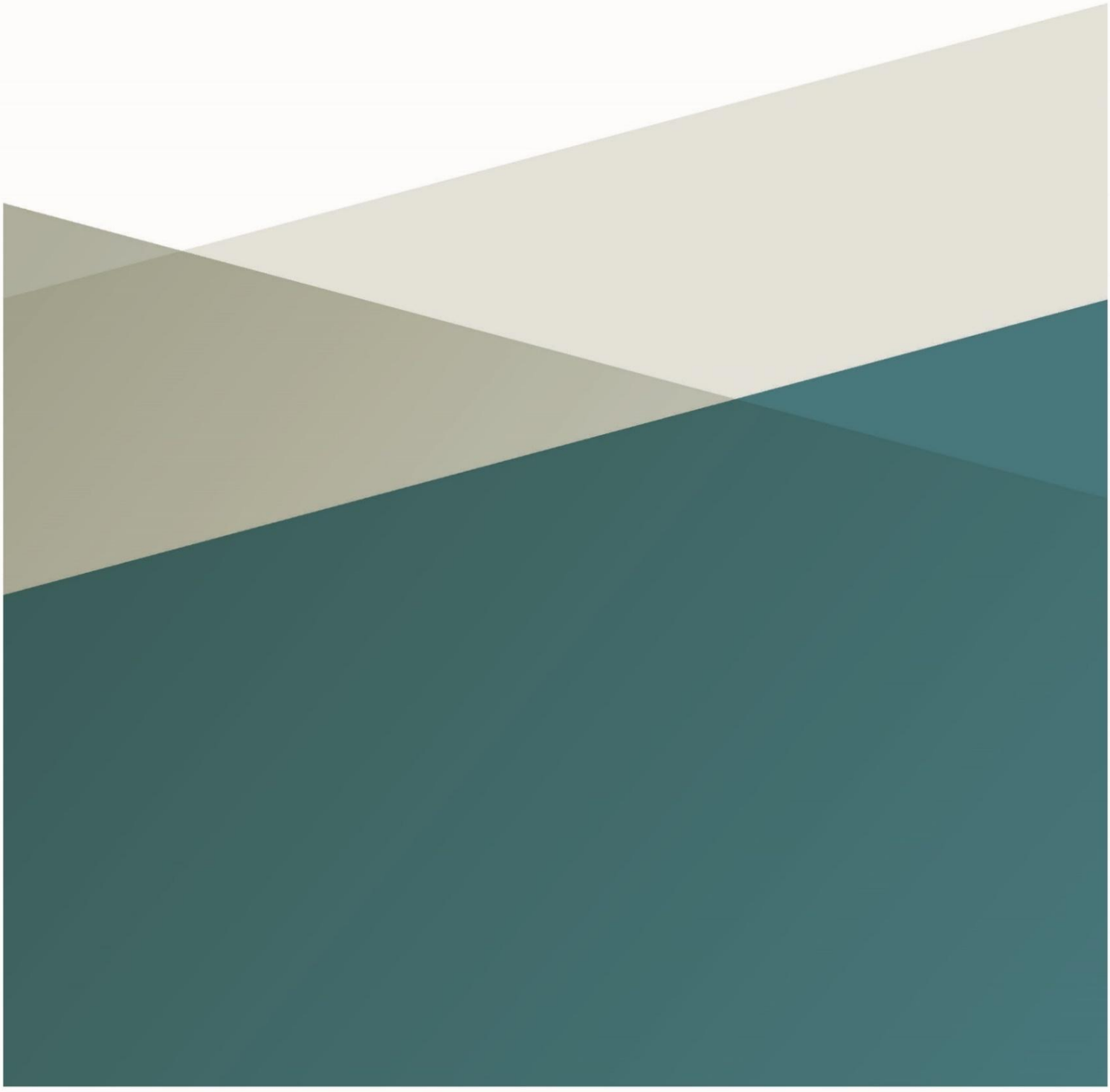
Arna chomhchistiú ag An Roinn Forbartha Tuaithe agus Pobail agus Gaeltachta
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Ár dTodhchaí Tuaithe
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2023 - 2027 LEADER Programme

Questions & Answers



VERSION HISTORY

Version	Updated Content	Date
1	2023 - 2027 LEADER Programme Questions & Answers (Q & A)	09/01/2025
2	2023 - 2027 LEADER Programme Questions & Answers (Q & A)	30/05/2025
3	2023 - 2027 LEADER Programme Questions & Answers (Q & A)	19/12/2025
4	2023 - 2027 LEADER Programme Questions & Answers (Q & A)	11/09/2026

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1. General

1.1. What mailbox should I submit my query to? (UPDATED)

2023-2027 LEADER Programme mailboxes	Query type
DRCDG LEADER 2327 LEADER2327@drcdg.gov.ie	LEADER IT System; project claims; monthly returns; debts
DRCDG OR2327 OR2327@drcdg.gov.ie	Interpretation of Operating Rules; Circulars; FAQs; project eligibility; ROC requests; appeals
DRCDG Admin Check LEADERadmincheck@drcdg.gov.ie	Administrative check stages; process for claiming contribution as per Admin Check MoU

NOTE: LEADER IT System queries, requests and technical issues should be logged though the Pobal Customer Supports Portal.

1.2. How are the 2023-2027 LEADER Operating Rules updated?

Stakeholders are notified of changes to the 2023-2027 LEADER Operating Rules via Circular. The updated version of the 2023-2027 LEADER Operating Rules will also be available on the LEADER homepage: www.gov.ie/LEADER. The 'Version History' section of the rules (page i) indicate the Circular number and date resulting in each updated version.

For copies of Circulars, or a previous version of the 2023-2027 LEADER Operating Rules, submit a request to OR2327@drcdg.gov.ie

1.3. How can I access LEADER capacity building workshop reports? (NEW)

Reports of LEADER capacity building workshops and other webinars are available on the CAP Network Ireland website https://capnetworkireland.eu/leader/

2. Application Process

2.1. Is a targeted call required every year?

Yes, targeted calls must be completed each year 2024 – 2027 inclusive, in line with the Local Development Strategy.

2.2. Can a targeted call for 2025, be advertised in December 2024 for receipt of EOIs in January 2025?

The Department's guidance is that if the targeted call was advertised in 2024 it would be considered to be a targeted call for 2024 and not 2025.

2.3. Following the closing date of a targeted call is there a specific timeframe before which a rolling call can be advertised?

There is no requirement in the 2023-2027 LEADER Programme Operating Rules for the LAG to have to wait a specific length of time before which a rolling call can be advertised.

2.4. Can additional qualifying criteria be used to decide EOI eligibility for a targeted call?

Section 6.2.1 of the LEADER Operating Rules states that additional qualifying criteria can be used in a targeted call for EOI's. The information below must be detailed, along with other information as outlined in Section 6.2.1, in Calls for EOIs Stage 1:

- any additional qualifying criteria to be used to decide EOI eligibility, together with the timeframe for assessing and notifying EOI applicants of the results of the process.

However, the process to manage applications should follow all stages of the application process as per the LEADER Operating Rules.

2.5. Can a call be targeted towards areas that have not received LEADER funding previously?

Yes, as per section 4.3 of the LEADER Operating Rules, there will be a strong animation focus on areas which have not benefited from LEADER financial support in the past.

Any proposed targeted call, including the qualifying criteria, must be approved by the LAG.

2.6. In the application form, how is full-time equivalent (FTE) defined and calculated?

FTE is defined as a unit which represents one full time employee five days a week. An employee that works four out of five days would represent 0.8 FTE.

The indicator is calculated in FTE, therefore, if an existing halftime job (0.5) is transformed into a full time job, the value of the indicator is 0.5 as a half job is considered created. To count one job created, the duration of the contract should be one year or more, e.g. a six-month contract at 100% is 0.5.

2.7. Can the maximum rates of aid and/or maximum amount of funding be adjusted?

The maximum levels of project grant aid and maximum amount of funding as detailed in *section 10.2.3 Level of Aid* and on the information leaflet, cannot be adjusted. The Operating Rules state that the "ceilings must be adhered to in all instances unless expressly provided otherwise by the Department."

However, under *section 6.2.1 Specific arrangements for Targeted Calls*, as part of 'stage 01 Call of EOIs', the LAG must detail "the maximum level of funding available to any individual project". Therefore, the LAG can specify the maximum funding available for each project application under targeted calls provided it is less than the maximum level outlined in section 10.2.3.

2.8. Can the Department advise which theme / sub-theme a project aligns with? (UPDATED)

The Department does not give guidance with regards to this matter. It is the responsibility of the LAG to determine the most appropriate theme / sub-theme for all projects. Should a LAG approve funding under a different theme/sub-theme to what was included in the application, the justification should be noted in the LAG minutes. Budgetary considerations may form part of this determination should the project align with an alternative theme/sub-theme.

3. LAG Administrative Process

3.1. Can the CEO of the LAG and the LAG Manager be the same person?

This is entirely a matter for the LAG. It is up to each LAG to identify the staff resources required to implement its local development strategy and these costs must be contained in the approved financial template.

3.2. Can online forms be used for expression of interests? (UPDATED)

It is envisaged that a future update of the LEADER IT System will introduce functionality to facilitate online expressions of interest and application forms. In the interim, the Department has introduced a Microsoft Forms based Expressions of Interest Webform which LAGs can avail of upon request.

3.3. Can the Evaluation Committee Scoring Record be amended and what weighting is included?

Amendments to the Evaluation Committee Scoring Records are permitted subject to LAG approval in accordance with section 5.5.1 of the LEADER Operating Rules:

The LAG may adapt the evaluation scoring template (appendix 6) of the Evaluation Committee to suit its own local needs, provided that all of the project assessment criteria in the template are retained.

The Overall Evaluation Committee Scoring Record requires the first 2 questions to be decided as a pass or fail, i.e.no weighting or scoring necessary. Questions 3 to 8 inclusive are set, weighted and

scored by the evaluation committee, and question 9 is answered yes or no. This scoring sheet can also be used for targeted calls. For more information on targeted calls see Section 6.2.1 of the 2023 - 2027 LEADER Programme Operating Rules.

3.4. Is written procedure allowed for LAG decision making?

Decision making by written procedure is allowed as per section 5.4.4. It is advisable that each LAG details the requirements in their LAG procedures manual. There are no set number of times written procedure can be utilised per year, however, every effort should be made to ensure LAG members are physically present at meetings. The LAG may also decide to allow members to attend meetings and take decisions via telephone or other video conferencing facility.

3.5. What contract length should be provided for project claims?

In considering the duration of a project contract, the LAG must take into account what is a reasonable and realistic period to expect the project to be delivered. The LAG can factor submission of paperwork in to the completion date themselves when agreeing and issuing the letter of offer/contract, e.g. 3 months to submit paperwork after project completion date.

3.6. How should the letter of offer "explicitly state the specific items that must be completed"?

Application form, procurement docs, letter of offer, etc. must all align for consistency. LAG approval is based on items applied for and therefore the letter of offer would be subject to the details provided in the application form.

The principle of stating specific items remains as per the previous programme, i.e. items must be explicitly stated for transparency, audit and compliance purposes, e.g. for a community hall project that includes a meeting room upgrade, the form should list the specific items procured from suppliers with costs (TV screen, A&V equipment, board table, chairs, etc.) and not list "meeting room upgrade". While specific items must be listed it is not necessary for them to be exact descriptions of model number etc.

3.7. What should the LAG consider when a request is received for a LEADER funded asset to be sold, leased, traded, or otherwise change owner?

When funding issues, the LAG must impress on the project promoter the 5-year requirement under the period of durability. The promoter must contact the LAG if there is any change of the operation as funded.

Before any LEADER funded assets are sold, leased, traded, or otherwise change ownership, the beneficiary must give a reason and get prior written approval from the LAG and the Department. The following guidance applies:

- in instances where the asset is sold or leased to a person/business who will take over the operations of the LEADER funded asset, the LAG must ensure that the new owner is an eligible beneficiary
- in instances where the asset is replaced or traded, the LAG must ensure that the replacement asset maintains the same objectives as approved by the LAG, e.g. it must not be an ineligible asset.

Further guidance can be sought by submitting specific queries received to OR2327@drcdg.gov.ie

3.8. Are hardcopy/physical files required?

As per Section 13.1.3 Maintenance of files, the LEADER IT System is the primary source of information where all files relating to LEADER funding must be filed. All documents are required to be uploaded to the relevant parts of the LEADER IT System document repository. Where a LAG administration claim or project payment claim has been selected for inspection, the LAG, and where applicable the Implementing Partner, shall download the relevant material from the LEADER IT System document repository and make a suitably indexed hard copy of the documents available for the inspection.

3.9. Can the LAG extend contracts?

LAGs should monitor the expiry dates of all LEADER project contracts.

It is a matter for the LAG as regards awarding/extending contract extensions, the Department has no remit in this regard, as the contract is between the LAG and project promoter. Any such decision should be noted in the LAG minutes and uploaded to the LEADER IT system.

Where the LAG decides to grant a contract extension, an addendum to the contract reflecting the contract amendment should be signed by the LAG and project promoter. A copy of the contract addendum must be uploaded to the LEADER IT system document repository, along with all correspondence relating to the extension request (including the project promoter's letter/email making the request).

As per Section 9.5 of the LEADER Operating Rules 2023 - 2027, the LAG must check the project promoter's solvency before any extension is given (unless it has been checked in the previous 12 months).

3.10. For the LAG composition, are County Councillors considered a distinct single interest group that is separate to representatives from Local Authorities?

The Department's guidance is that County Councillors are a distinct single interest group that is separate to representatives from Local Authorities.

3.11. How can LAG members know if there is a Conflict of Interest with a procured contractor/supplier on the project when the LAG doesn't get full project information?

If the LAG member isn't aware of a Conflict of Interest (COI), then they cannot declare a COI. But as soon as they become aware of a COI, or a potential COI, best practice would suggest that they would declare this at the next LAG meeting and subsequently absent themselves from any further discussion around the proposed project and not partake in any of the subsequent decision-making procedures. However, it is incumbent on the LAG to inform themselves, in as much as is reasonably possible, of details of projects to avoid a scenario where, after an approval has been granted, a reasonable person could be concerned that there was a conflict of interest in the LAG decision.

4. Project Eligibility

For assistance with project eligibility queries, please submit a query template to OR2327@drcdg.gov.ie including any supporting documentation, e.g. EOI, business plan, etc., that may assist the Department in providing guidance.

4.1. Are defibrillators eligible for LEADER funding?

The provision of defibrillators is eligible in principle for LEADER funding on the basis that a defibrillator is a specific piece of lifesaving equipment operated by voluntary members of the community and is available for all the community and its visitors. Therefore, a distinction can be made between it and other Health Care & Health Care equipment which are considered ineligible for LEADER funding.

It should be noted that the maintenance and servicing of defibrillators is not eligible for LEADER funding.

It is permissible to submit the training costs in conjunction with the purchase of the defibrillators as one project, however, the maximum rate of aid is 75%. Alternatively, the training could be submitted as a separate project.

4.2. For farm diversification projects, does the herd number have to be in the name of the applicant?

The herd number does not have to be in the applicant's name, as per section 3.3.2 of the LEADER Operating Rules a "specific focus is placed on diversification opportunities for farm families", however, the project must use "farm resources for non-agricultural purposes".

Another point to note regarding farm diversification projects is in relation to section 11.2 Private Matching Funds, where the farmer's own labour may be accepted as a contribution-in-kind.

4.3. Can historical books and other media be published under an alternative project type to 'analysis and development'?

Historical books or other media, including the development of websites, is not permitted to be funded under 'analysis and development'. However, it is possible that such projects can be approved under other project types, dependant on the applicant type, the theme/sub-theme and alignment with LAG LDS. Specific project EOI's can be queried with the Department at OR2327@drcdg.gov.ie

4.4. Do LEADER projects which are not cooperation projects need to be entirely located in the LAG area they are approved in?

The LAG must satisfy itself that the location does not negatively impact on a similar activity elsewhere, see section '6.6.6 Displacement'. The LAG must also ensure that the project objectives, including location(s), aligns with their LDS. Other factors to also consider include those under section 15.6 Equipment and Property, e.g. the ownership/lease of site/building where the asset is kept, and maintenance of an asset register.

4.5. Conventional retail operations - what type of projects may be allowable as 'outlets selling locally produced produce'?

The Department has not provided a definition of outlets, or guidance on the type / quantity of local produce sold in those outlets, as to do so may inadvertently restrict innovation and the type of projects that are progressed under the LEADER programme. Where the LAG is in doubt as to the eligibility of any sector or activity, it is recommended that guidance is sought from the Department prior to processing the application.

4.6. Can generators be LEADER funded as a standalone project?

The purchase and installation of generators is eligible, but they would generally be included as part of a wider project. In each case, the wider projects / applications would need to be considered in terms of their alignment and adherence to the themes and sub themes in local development strategies. If the project was eligible, the rate of aid would be dependent on the full project and the project applicant in accordance with the LEADER Operating Rules.

4.7. Is an upgrade to 3-phase electricity eligible?

The installation of 3-phase electricity to upgrade the electricity supply to a business, is considered an eligible expenditure item for LEADER funding. As regards procurement, if the ESB is the only company that can connect 3 phase electricity, the promoter will only be able to obtain one quote in this instance, therefore, the rationale should be noted in the procurement section of the administrative checklist.

4.8. Are agri-drones, used to spray and fertilise crops, eligible under LEADER?

Agri-drones are ineligible for LEADER funding as they aid primary agriculture/horticulture.

4.9. How do sports/recreation/youth clubs that require membership for insurance purposes adhere to publicly accessible requirements?

To address this requirement, depending on the type of equipment funding is sought for and where the equipment will be used/stored, the club could develop and implement an inclusion strategy as part of their LEADER submissions similar to what is stated in section 6.6.11 Sporting Facilities. While the respective clubs may not be considered traditional sporting clubs or seek funding for "sporting facilities", the principle of the inclusion strategy would address the publicly accessible requirements under section 10.2.3, as the strategy would outline the steps being taken to make membership/access available to all members of the public.

4.10. Does planning permission remain in place if there is a change of use of a leased building?

The Department's guidance is that it is a matter for the LAG and the project promoter to ensure that all the required consents are in place with regards to the planning permission on the building. Any queries with regards to the change in use of the building should be directed to the relevant planning section of the local authority.

4.11. Are robotic lawnmowers eligible for LEADER funding?

The purchase and installation of a robotic lawnmower is eligible in principle for LEADER funding for community groups and sports clubs. It should be noted that the maintenance and servicing of robotic lawnmowers is not eligible for LEADER funding.

4.12. Are exhibitor fees at trade shows an eligible project cost item? (NEW)

Trade show/consumer event stall holder fees would be considered ineligible expenditure for LEADER purposes as this expenditure would be classified as an operational cost.

4.13. Are churches eligible for LEADER funding? (NEW)

The Department's guidance is that 2023-2027 LEADER Operating Rules do not exclude churches from applying for LEADER funding. As with all project applications, it is a matter for the LAG to ensure that the project aligns with the Local Development Strategy and fully adheres to the 2023-2027 LEADER Operating Rules. Church projects may need to pay particular attention to heritage guidelines and planning regulations.

4.14. What synthetic/artificial (astro) sports surfaces is eligible? (NEW)

The European Union has implemented strict regulations regarding the sale of synthetic polymer microparticles (Commission Regulation (EU) 2023/2055) with a ban taking effect in 2031 for granular infill for use on synthetic/artificial (astro) sports surfaces. To ensure value for money and longevity of the surface for users beyond the LEADER period of durability, it is advised that LAGs inform promoters submitting an application under the LEADER programme for the development of, or works on, any type of astro surface, that they consider the specifications of the surface when they go to tender.

4.15. If an in-house project involving construction or renovation works was for a community asset, is it eligible? (NEW)

Noting that "there must be no benefit, either direct or indirect, to the LAG /Implementing Partner from the delivery of an 'in-house project'", there may be scope in certain circumstances for projects such as a community park and/or a playground to be eligible where there is no economic activity for the LAG/IP to benefit from funding. Given the community led local development approach of LEADER, generally these projects would be led by a community group.

5. Promoter Eligibility

5.1. Can the promoter provide evidence of matching funds on a phased basis if applying for phased payments?

No, the LAG must obtain evidence, prior to issue of the letter of offer (contract), that the project promoter has the necessary matching funding (private or public). The LAG must also ensure that the project promoter has adequate resources or bridging finance in place to deliver the project.

The purpose of this requirement is to be able to demonstrate that the project promoter can fund the project to completion, because if the project is not completed then all phase payments received will have to be repaid.

5.2. How to check De Minimis / Is there a list of public funding?

For the 2023-2027 LEADER programme, a system of self-declaration is in operation for De Minimis / State Aid funding, however, it is important for each LAG to satisfy itself that the De Minimis Regulation (EU) 2023/2831 has been fully complied with. In addition to section 12 of the Operating Rules which cover *State Aid and De Minimis Requirements*, please also refer to Appendix 19 *LEADER Programme State Aid Guidance* for more information on assessing applications.

There is no blanket exemption for LAGs when determining State Aid and De Minimis. Funding provided to community bodies may not in some instances 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. Therefore, the focus should be on the activity/project being supported rather than the status of the community group.

The LAG must assess all projects for compliance with De Minimis rules as outlined in section 12.4 of the 2023-2027 LEADER Operating Rules. The LAG must ensure that a clear rationale is retained on the LEADER IT System document repository where it deems the De Minimis requirements do not apply.

In question 46 of the LEADER Application Form a LEADER applicant is required to self-declare any previous public funding received, and if this funding was received by them in the past three years, the applicant must provide a statement/declaration from the funding organisation(s) confirming the De Minimis status of that funding. This criteria is then subsequently checked in the Project Assessment Report (question 11) and as part of the Administrative Checks. To clarify, if an applicant declares no previous funding in the past three years, then there is no requirement for a De Minimis / State Aid funding status (i.e. letter/statement/declaration) to be uploaded to the project files.

Commencing on January 1, 2026, Ireland along with the other member states will be obliged to record de minimis aid in a centralised register, at EU level.[1] Further information will issue to LAGs in due course.

5.3. How do promoters obtain a declaration of Agricultural De Minimis?

If a project promoter needs to confirm the amount of Agricultural De Minimis aid received in the current De Minimis cycle, the individual herdowner/beneficiary must contact DAFM State Aid Unit directly via stateaid@agriculture.gov.ie. The State Aid team will provide the amount of Agricultural De Minimis aid directly to the individual herdowner/beneficiary. Enquiries from anyone other than the herdowner/beneficiary themselves will not be answered.

5.4. Can social enterprises avail of community rate of aid and avail of contribution-in-kind?

As per section '10.2.2 Social Enterprises' of the 2023-2027 LEADER Operating Rules, a Social Enterprise is not deemed to satisfy the requirements for Community Rate of Aid. The funding cap remains at €200,000 and contribution-in-kind is not permitted for social enterprise projects.

5.5. What is the definition of Small and Medium Enterprises (SME)?

Commission Recommendation 2003/361/EC provides information regarding the definition of micro, small and medium-sized enterprises (SMEs). Article 2 covers staff headcount and financial ceilings determining enterprise categories, and states:

- The category of micro, small and medium-sized enterprises (SMEs) is made up of enterprises which employ fewer than 250 persons and which have an annual turnover not exceeding EUR 50 million, and/or an annual balance sheet total not exceeding EUR 43 million.
- Within the SME category, a small enterprise is defined as an enterprise which employs fewer than 50 persons and whose annual turnover and/or annual balance sheet total does not exceed EUR 10 million.
- Within the SME category, a microenterprise is defined as an enterprise which employs fewer than 10 persons and whose annual turnover and/or annual balance sheet total does not exceed EUR 2 million.

5.6. At application stage, does match funding and/or bridging finance have to be in a promoters account or will a letter of commitment suffice?

The Department's guidance is that a letter of commitment will suffice. This is on the basis that it can't be assumed that LEADER funding will be approved. There is no obligation from a LEADER grant perspective that a project promoter draws down any bridging finance, e.g. a loan, it may have arranged for funding the project. The reason for not requiring the loan drawdown can be noted in the comments section of the claim checklist question.

[1] Granting funds that may involve State Aid - DETE - https://enterprise.gov.ie/en/what-we-do/eu-internal-market/eu-state-aid-rules/options-for-proposals-involving-state-aid/

5.7. Is a sporting National Governing Body (NGB) an eligible promoter? (NEW)

Sporting NGB's would not be an eligible project promoter as the promoters for community-based projects would generally be a local sports club or a community group in the relevant area. This aligns with the LEADER values of community-led local development.

5.8. For in-house projects, what promoter type should be used? (NEW)

In cases where the project promoter is an LDC-led LAG/Implementing Partner, the Promoter Type selected on the LEADER IT system should in all cases be 'Implementing Partner'.

6. Procurement

6.1. Queries regarding procurement process (UPDATED)

Please see section 16.3 for a summary of the procurement categories. If an applicant applies for total funding of more than 50% of the project costs, section 16.5 National Procurement Guidelines - Category 1 apply in this instance.

The guidance detailed in section 16.5.1 was provided by the Office of Government Procurement (OGP), therefore LAGs/IPs/project promoters that require assistance in relation to public procurement are advised to refer to the Public Procurement Guidelines for Goods and Services, and/or contact the OGP directly.

The LEADER Operating Rules provide for LAGs/IPs to avail of Framework Agreements, however, queries regarding the use of such agreements should be addressed to the OGP.

The OGP regularly hold thematic procurement information sessions online. Alternatively, LAGs can fund the provision of procurement training from their Administration and Animation budget.

Details of the LEADER Procurement Webinar (July 2026) are available on the CAP Network Ireland website https://capnetworkireland.eu/leader/, including an FAQ document.

6.2. What is the procedure that must be followed for dealing with Change of Supplier requests under the 2023-2027 LEADER Programme?

The Department's guidance is that the project promoter should inform the project development officer of any changes to the agreed supplier(s) and where appropriate this must be brought to the attention of the LAG i.e. if a contract addendum is required.

Details outlining the circumstances leading to the change of supplier should be documented by the project development officer and placed on file. It should also be noted that the project promoter is required to follow the relevant procurement procedures if there is a change to the original preferred supplier.

If goods/services are re-procured,(i.e. the original procurement is set aside and a new procurement process is completed) the following steps apply to enable the administrative checks:

- Pobal will return the project to Stage 04
- all documentation related to the re-procurement must be saved in a manner to distinguish them from the first administrative check, e.g. "Project Checklist 1_Second Procurement…".
- Pobal will download the first checklist responses into an excel document and save them in the project folder.
- The procurement checklists can then be completed again.

If further clarification is required please send query on query template to OR2327@drcdg.gov.ie and provide the project reference number.

6.3. How should the administrative check question be answered if 21 calendar days is not required for procured costs (for Category 2 projects)?

The Public Procurement Guidelines for Goods and Services state that although there are no prescribed time limits in relation to direct tender, sufficient time must be permitted for preparation and submission of tenders to allow for genuine competition and for SMEs to participate in the tender process. The complexity of the contract should also be taken into consideration when placing time limits on the receipt of tenders.

In this regard, the Department's guidance is to allow a minimum of 21 calendar days for responses following the publication date of the advertising notice. This is to ensure that the procurement process is conducted in a fair and transparent manner that affords equal opportunities for competing suppliers.

It is acknowledged that there may be scenarios whereby a shorter time-frame was given for receipt of responses, e.g. direct quotes sought for purchasing a piece of equipment that a shorter timeframe is deemed reasonable. Where this occurs, you should choose 'N/A' when answering question 18 of the administrative checklist and update the comments section providing the rationale.

6.4. How can promoters comply with procurement for targeted advertising via Meta (Facebook/Instagram) who don't provide quotes?

Meta do not provide quotes for their services. Rather, a budget is set when purchasing the advertisements which can run over weeks or months. A screenshot from Facebook/Instagram regarding costing for advertising can be used to here to show compliance. The Department's guidance is that this type of quote from these types of companies is acceptable as it is a prospective quotation, based on the set spend.

6.5. Is a contractor VAT number required when moving a project to stage 3?

The contractors VAT number is required to mitigate against risks of errors in relation to the approved LEADER grant awarded, which includes VAT rates of successful contractors procured to deliver the project. LEADER Unit cannot amend procurement tender documents, e.g. Tender & Schedule for works (FTS6), Instruction to Tenderer (ITTPW) or the Short Public Works contract (PW-CF6 or PW-CF5). Procurement can take place prior to a LEADER application or the process can begin after the LAG provisionally approve a project. The project promoter can obtain the VAT number of the successful contractor, as required for LEADER grant aid purposes, to mitigate against risks of errors in relation to the VAT element of project claims.

6.6. Where provisional approval is granted, is the rate of aid or grant aid based on the original amount? (NEW)

As per section 6.10.1 'Provisional Approval pending procurement being completed', "d) Where procurement results in a lower price than the original estimate, the grant aid approval will be calculated on the tendered price."

For example, where the tendered costs of €270,000 are lower than originally estimated €280,000, the project approval is not set to the rate of aid determined at the initial assessment, e.g. €200,000 (71.4286%), rather the grant aid approval will be calculated on the tendered price, meaning the LAG can still approve grant aid of €200,000 at an actual rate of aid of 74.0740%, both under threshold.

7. Rate of Aid

7.1. Can the LEADER IT system rate of aid be changed to allow for rounding?

No manual adjustments to calculate the rate of aid can be made to the LEADER IT system. Any change to the rate of aid, including for rounding purposes, runs a risk of an excess amount of LEADER grant aid being paid than was approved by the LAG.

7.2. What is the definition of 'accessible services' for the applicant type 'Community under accessible services sub-theme targeted at hard to reach communities'?

As per section '3.4.2 Sub-theme 2b. Accessible Services' of the 2023-2027 LEADER Operating Rules:

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, including hard to reach and new communities. 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 • training • social/cultural • recreation

7.3. What rate of aid should be used in the letter of offer/contract?

The LAG should consider the rate of aid offered on a project-by-project basis and cannot exceed the maximum rates outlined within the Operating Rules. The financials provided in the application form

should be checked and input on the LEADER IT System, which will automatically generate the “actual rate of aid %”. It is advised to use the “actual rate of aid %” in the letter of offer/contract, as per the example in section 10.3 of the LEADER Operating Rules “…funding at a rate of 60% up to a maximum of €60,000.”

8. Project Claims

8.1. Does the project claim have to be submitted before the contract completion (expiry) date?

All approved works must be completed, invoiced and paid by the project promoter prior to the contract completion (expiry) date. The claim documentation may be submitted after the contract expiry date, and the grant may be paid at any time afterwards, depending on Administrative Checks and potential selection for inspection by the Inspectorate. LAGs are advised to monitor all contract expiry dates and ensure that all necessary extensions are in place at the time of project expenditure.

In considering the duration of a project contract, the LAG must take into account what is a reasonable and realistic period to expect the project to be delivered. The LAG can factor submission of paperwork in to the completion date themselves, if they wish, when agreeing and issuing the letter of offer/contract, e.g. 3 months to submit paperwork after project completion date.

8.2. When can a project balance be decommitted?

Decommittals are primarily processed when the project is complete and the final claim is at stage 12 (claim complete).

In the event that a LAG issues a letter to the promoter revoking the funding offer, the project balance can be decommitted and reallocated 30 calendar days after the promoter is informed of the LAG decision.

8.3. Is a food certificate required to process a claim for food projects?

No, a food certificate is not required to process the claim.

8.4. Can an invalid result on ROS verify that a promoter is not VAT registered?

The default position is that all project promoters are registered for VAT unless evidence is provided to the contrary. In the first instance, the confirmation letter from Revenue is required. Thereafter, the invalid result is sufficient.

8.5. For online training courses, how is picture and contact details captured in compliance with GDPR?

Photographic evidence and contact details of training course participants are required for verification and audit purposes. It is advised that attendees of training courses are notified of the requirement to take a picture, the purpose of doing so and the intended use, e.g. the training course if part of a LEADER funded project, evidence of the course is required for verification and audit purposes. The information will only be used for the purposes of claiming LEADER funding grant aid.

8.6. For voluntary labour, can timesheets be signed by those who completed the voluntary labour?

Timesheets for voluntary labour are completed by the applicant and retained on the LEADER IT System document repository. 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;

The experience in the previous programmes demonstrated that there is a need to be able verify that the work was completed and that the Voluntary Labour facility is used as it is intended to be used, i.e. that the work has been completed as approved by the LAG, as the grant payment for Voluntary Labour is per hour, that the number of hours claimed have been worked and be certified by an

appropriately qualified third party e.g. engineer, quantity surveyor or accountant, that the cost of the Voluntary Labour is reasonable when compared to a contractor carrying out the work.

8.7. Is a tax clearance certificate (TCC) required for purchases from non-residents where construction is not involved? (UPDATED)

Evidence of current Tax Clearance must be provided for payments of grant aid to project promoters that exceed €10,000 (including VAT) for the previous twelve-month period at the time of payment. This threshold is €650 for payments involving construction operations.

However, a promotor who wishes to purchase equipment from a non-resident supplier where there is no construction involved does not require a tax clearance certificate for the purchase of this equipment/goods from the non-resident supplier.

8.8. Can the promoter mandate the LAG to pay a loan account, e.g. Clann Credo?

The LAG can issue payments as mandated by the project promoter provided that all supporting documentation is uploaded to the LEADER IT System for inspection and audit purposes.

8.9. Is an Opinion on Compliance acceptable in place of a Certificate of Compliance?

Generally, a Certificate of Compliance is required to ensure building and planning regulations were adhered to throughout the construction of the project. An Opinion on Compliance can be provided in lieu of a Certificate of Compliance if a Certificate cannot be obtained. A reasonable rationale must be stated.

8.10. For patent/license/trademark/etc. claims, is proof of submission sufficient?

As per section 18.3.1, a link to, or copy of, the patent/license/trademark/etc. should be submitted as part of the claim. Ultimately, an outcome is required for intangible investment claims to process, i.e. if a scenario arose that the request was not successful then the letter provided by the granting office/department must be submitted for the claim to proceed.

8.11. If a promoter who when approved for grant aid was not VAT registered then registers for VAT before making a claim, can the difference in grant aid be re-allocated?

No, the difference cannot be re-allocated. Section 9.4 'revising funding allocations' does not apply in this instance. In accordance with section 15.4 'tax compliance VAT', where there are cost savings as a direct result of registration for VAT, the resulting unclaimed LEADER grant amount must be decommitted and cannot be reallocated within the project.

8.12. What VAT rate applies to items purchased in Northern Ireland or the UK?

The Department's guidance is that the following website from Revenue may be useful in calculating the amount of import duties/tariffs that the promoter would have to pay on imported goods from the U.K.: https://www.revenue.ie/en/customs/individuals/info-travelling-duty-free/from-outside-eu/calculate.aspx

Any amount calculated in respect of import duties/tariffs can be added to the quote received for the item in question and listed as a line item on their application.

9. Monthly Return Claims

Note: please refer to *Circular 03 - 2025 - Monthly Return Best Practice* for guidance on best practice relating to timing and filing of Monthly Administrative Returns.

9.1. When should verification of reasonableness of LAG Administration & Animation costs be requested from the Department? (UPDATED)

The Reasonableness of Cost Assessment template should be submitted to OR2327@drcdg.gov.ie in the following instances:

- the introduction of a new post/role for the delivery of the LEADER programme
- recruitment of a new staff member for a new role or to replace a person in an existing role

- non-salary costs with a combined value of over €5,000 over a 12-month period, when changing a service provider, entering a new contract, or updating/renewing an existing contract.

Please note, for the purposes of the above, a 'rolling contract' is effectively a renewal.

Each reasonableness of cost assessment request must be submitted before the cost is incurred. See section 17.2 of LEADER Operating Rules for more detail.

9.2. Is a printout of a salary payslip required for claims?

A summary of salary information, including an employee number, is required for verification purposes. There is no requirement to provide full individual payslips.

9.3. Can expenses for items such as alcohol be included on a monthly return claim?

Any costs for LAG Administration Costs and Expenditure Returns will have to be deemed as reasonable. The LAG may only meet costs directly attributable to the programme from the LEADER administration and animation allocation under Section 17 LAG Administration Costs and Expenditure Returns of the 2023 - 2027 LEADER Programme Operating Rules. Therefore, alcohol is an ineligible cost claim item.

9.4. Can each local authority in their role as lead financial partner claim costs relating to the delivery of administrative checks?

The Department provides additional financial support, outside of the LEADER programme funding, to each local authority in their role as lead financial partner, which is provided under the MoU that is in place with respective local authorities. Therefore, those local authorities are not permitted to use any 2023 – 2027 LEADER programme funding to cover any costs they may have relating to their delivery of administrative checks.

9.5. What travel rates apply for attending capacity building events? (NEW)

Section 17.6.2 Private Car usage states that Reduced Travel Rates must be applied where travel arises for reasons connected with official business but not the actual discharge of official business e.g. attendance at conference, interview or educational courses (training).

In relation to attendance at Departmental Capacity Building events, the Department considers these events to be LEADER specific meetings related to the discharge of official business. Each event is targeted at a particular cohort who are invited to attend and discuss the delivery of the LEADER programme, to share updates and create networking opportunities. Therefore, standard travel rates can apply to expense claims.

10. Administrative Checks

Note: please also refer to *Administrative Checklist Question Guidance Notes* containing guidance on what to check for projects, project claims and monthly returns.

10.1. Who is required to perform the administrative check on projects in receipt of matching funds from the Local Authority?

Pobal will carry out the administrative check as per section 18.2 of the LEADER Operating Rules:

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 Lead Financial Partner. These will be carried out on behalf of the Department by Pobal, or another third party, for the duration of the programme

10.2. Can a decision on an administrative check be appealed?

Yes, a LAG or project promoter may seek a review of a decision, please refer to section 23.3.1 of the LEADER Operating Rules.

10.3. For claim checklist question no.9, is a separate declaration from the promoter needed? (NEW)

No, the guidance provided in *Administrative Checklist Question Guidance Notes* states that the declaration can be found on the Acceptance of Offer Letter. This would be confirmed by a site visit by the Implementing Partner/LAG

10.4. Where capital works are being undertaken but do not involve significant construction works, would it be appropriate to answer N/A to Q25 and Q26 regarding submission of an architects/engineer report? (NEW)

For works related to items such as solar panel installation or replacement of boiler, the following documentation would suffice in lieu of architect/engineer's reports:

- The approved quotation/tender that was used in the grant application.
- The supplier's invoice matching the approved quotation and grant-approved costs.
- Proof of payment.
- The installer's completion certificate.
- A National Rules for Electrical Installations completion certificate (Safe Electric/RECI as applicable).
- Photographic evidence of completion

11. Publicity

11.1. When referring to LEADER, what title or reference should be used?

The LEADER Programme should be referred to as "2023-2027 LEADER Programme".

Note, LEADER is development led by local communities and is funded through Ireland's CAP Strategic Plan (CSP) 2023–2027. Therefore, any publicity material providing context to the 2023-2027 LEADER Programme should refer to the CSP, i.e. there should no longer be a reference to Rural Development Programme (RDP).

11.2. Can the old LEADER logo still be used?

No, The European Commission discontinued the previously used LEADER logo. While not specifically required, a complementary visual identifier for LEADER may be included. "LEADER" must be followed by the tagline "Development led by local communities", or "Forbairt á stiúradh ag pobail áitiúla", in smaller size.

11.3. Is there a minimum size requirement on plaques for projects in the €50,001 - €500,000 category and do they need to be clearly visible to the public as is the case for projects between €10,001 - €50,000?

No requirement on minimum size requirement on plaques for projects in the €50,001 - €500,000 category. All information and publicity must be clearly visible

11.4. Is there still a requirement to notify the Department of projects awarded €100,000 or more LEADER funding?

No, there is no requirement to notify the Department of projects awarded €100,000 LEADER funding.

11.5. What is the difference between DRCDG signage guidance for other schemes and the guidance in the LEADER Operating Rules? (NEW)

In February 2026, the Inspection, Compliance and Business Development Unit of the Department of Rural and Community Development and the Gaeltacht (DRCDG) circulated signage guidance for capital projects funded under the following schemes: CLÁR, Community Centre Investment Fund, Community Recognition Fund, Connected Hubs, Libraries Capital Programme, ORIS, RRDF, Town & Village Renewal Scheme, Irish Languages Support Scheme (Capital), Community and Language Support Programme and the Walks Scheme.

That guidance did not relate to the LEADER programme. For LEADER funded projects, the requirements of section 24 Information and Publicity of the operating rules still apply.

If different elements of a project received funding from multiple sources, the sign publicising LEADER support will be for the standalone element that received LEADER funding.

12. Reporting

12.1. How will smart village indicators be obtained for data collection in 2026 & 2030?

Result indicator data for smart villages must be collected and recorded by LAGs on the 2023-2027 LEADER IT System on an ongoing basis. Back-up documentation must be kept to verify the result indicator data provided.

12.2. For co-operation projects, how should performance indicators be input?

LAGs need to communicate with each other in relation to the consistency of the Performance Monitoring Indicators. The indicators input for the overall project objectives should generally be consistent, however there may be differences for indicators (e.g. number of jobs created, number of persons covered by social inclusion projects) that are specific for each LDS area.

13. Appendices

All templates provided by the Department for the 2023-2027 LEADER programme were included as appendices in the 2023-2027 LEADER Operating Rules.

A Microsoft Word version of the appendices issued to all LAGs. Please submit a request to OR2327@drcdg.gov.ie for a copy of same.

13.1. Are the appendices to remain numbered as per the Operating Rules?

The appendices are numbered in the context of the 2023-2027 LEADER Operating Rules but are each unique forms. Therefore, the appendix number is not required as the number sequence could change, and referring to a form/template title is more transparent than referring to an appendix number.