INTERNAL QUALITY

MANAGEMENT SYSTEMS (QMS)

PROCEDURE MANUAL AND FINANCIAL POLICY

FOR

GALWAY RURAL DEVELOPMENT

COMPANY CLG

Board: 19th APRIL 2023

Issue No. 8 - 2023

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1.   INTRODUCTION.

Galway Rural Development Company CLG Procedures Manual and Financial Policy for LEADER Rural Development Programme Transitional LEADER Programme, Social Inclusion Community Activation Programme (SICAP), Rural Social Scheme (RSS), Tús, Community Employment Scheme (CE), Parent Child +, Empowering Communities, HSE funded programmes and other programmes that may come on stream over the next year.

Implementing Regulations of LEADER RDP (2014 - 2020) as follows:

●   The Common Provisions Regulation (EU Regulation 1303/2013) sets out a single framework for implementing and coordinating the five European Structural Investment Funds2, and
●   EU Regulation 1305/2013, which details the types of support for rural development, including LEADER.

There are also a number of supporting Regulations as follows: –

●   1303/2013 The Common Provisions Regulation laying down common provisions on the European Regional Development Fund (ERDF), the European Social Fund (ESF), the Cohesion Fund, the European Agricultural Fund for Rural Development (EAFRD) and the European Maritime Fisheries Fund (EMFF), also known as the European Structural and Investment Funds (ESI).

●   1305/2013 Regulation on support for rural development by the European Agricultural Fund for Rural Development

●   1306/2013 Regulation on the financing, management and monitoring of the Common Agricultural Policy

●   2988/95 Regulation on the protection of the European Communities financial interests.

●   966/2012 Regulation on the financial rules applicable to the general budget of the Union

●   480/2014 Supplementing Regulation EU No 1303/2013. Provides information on financial corrections.

●   640/2014 Supplementing Regulation EU 1306/2013 with regard to the integrated administration and control system and conditions for the refusal of withdrawal of payments and administrative penalties applicable to direct payments, rural development support and cross compliance.

●   807/2014 Supplementing Regulation EU 1305/2013 on support for rural development by the EAFRD. Provides further details relating to measures and intervention rates as outlined in 1305/2013.

- 808/2014 Lays down the rules for the application of Regulation EU No. 1305/2013 on support for rural development by EAFRD, including rules as regards the member state rural development programmes, information and publicity for rural development programmes, implementation of certain rural development measures, monitoring, evaluation and reporting.

- 809/2014 Lays down rules for the application of Regulation (EU) No. 1306/2014 with regard to the integrated administration and controls systems, rural development measures and cross compliance.

- 821/2014 Lays down the rules for the application of Regulation (EU) 1303/2013 for the transfer and management of programme contributions, reporting on financial instruments, technical characteristics of information and communication measures and systems to record and store data

- 907/2014 Supplementing Regulation (EU) No 1306/2013 with regard to paying agencies and other bodies, financial management, clearance of accounts, securities and use of the euro. Details paying agency activities and accreditation requirements.

- 908/2014 Lays down the rules for the application of Regulation (EU) 1306/2013 with regard to paying agencies and other bodies, financial management, clearance of accounts, rules on checks, securities and transparency.

The Department of Rural and Community Development is the contracting authority with delegated paying agency functions and managing authority responsibility for LEADER.

GRD will ensure that it adheres to the circulars issued by the departments from time to time.

2.   LEGAL STATUS

The Galway Rural Development Company CLG is a company limited by guarantee and not having a share capital. It was incorporated on July 6th 1994 (Number 219337). The company was granted charitable exemption on September 2nd 1998 (Number CHY 12101). This number was later updated to 20034740.

The company registered two business names in 2017, which are Galway Rural Development and GRD. For the purposes of this document, the company will be referred to as GRD.

Certificate of Incorporation

Number 219337

Date of Incorporation: Wednesday, July 6th, 1994.

Date of Incorporation on change of name: Thursday, 1st December, 2016

Charitable Status

Granted on: September 3rd, 1998

Reference Number: CHY 12101

Tax Clearance Certificate

The Tax Reference Number is 8219337C and the Access Number is 845632.

3. ORGANISATION STRUCTURE

On October 11th 2001 the board agreed the structure of the company. The structure comprises the Board of Directors, Executive Committee, SICAP Evaluation and Strategy Committee, LEADER Evaluation and Strategy Committee and a number of committees. With some amendments to the committees the board again approved the structure of the company on 17th April 2013 (see appendix 1).

Board

GRD is managed by a partnership of 15 directors representing statutory agencies, social partners, business, farming, community and voluntary sectors.

The state agencies, which are represented, include Galway County Council, Teagasc and the Galway Roscommon Education and Training Board (GRETB). There are representatives from the community and voluntary sectors through the Public Participation Network (PPN). The issues represented are youth and disability. Representatives from the Irish Farmers Association (IFA), Irish Congress of Trade Unions (ICTU) and the Irish Creamery Milk Suppliers Association (ICMSA) are among the social partners and two public representatives. There are also representatives from Clann Credo and Co. Galway Heritage and Biodiversity Forum on the board.

In relation to LEADER, decisions to approve or not to approve project applications will be made by the board, taking into consideration the Local Development Strategy (LDS) and the recommendations of the Evaluation Committee. In line with government policy, the board will aim to secure a balanced gender representation. The board will ensure that neither the public sector nor any single interest group represents more than 49% of the board voting rights e.g. in a 19 person Local Action Group (LAG), there must be no more than nine public sector members and a minimum of 10 private sector members (O.R. 5.3).

Board decisions will be fully documented in accordance with the requirements of the LEADER operating rules. The board minutes will confirm in respect of each decision, that the appropriate public/private member balance has been achieved; and the sectors represented by the members attending the board meeting (O.R. 5.3).

GRD offers relevant corporate governance and training to board members.

A quorum of 50% (rounded up to the nearest person) must be present for a meeting of the board to take place. The board may decide to allow members to attend meetings and take decisions via telephone or other video conferencing facility and this attendance may be included to meet the quorum requirement of 50%. This will be the exception rather than the norm. The member(s) attending by telephone/video conferencing facilities must be capable of speaking to and being heard by all attendees. The minutes of the meeting will record the names of those who attend via telephone or video conferencing facility and the pillar they represent. The LAG Decision Meeting Attendees form (Appendix 2) must be used to record attendance and representation details. For projects where there is a conflict of interest, the LAG Decision

Meeting Abstainers form (Appendix 3) must be completed for each project where a conflict of interest has been declared by a member.

Board Decisions

For the purposes of securing an inclusive and representative decision-making process, any decisions taken by the board will –
* be voted on by at least 50% (rounded up to the nearest person) of board members – this applies to decisions validated by the board membership after all relevant conflict of interest issues have been addressed; and
* ensure that at least 50% of the votes in selection decisions are cast by partners which are not public authorities, and allow selection by telephone, video conference facility and written procedure and
* be carried by majority vote; and
* be non-discriminatory and transparent.

The chairperson does not have a casting vote. Where there is a tied vote, a motion is deemed not to be carried.

Written Procedure
The largely voluntary status of board members is recognised. Accordingly, the board's decision-making arrangements may facilitate voting by written procedure (Article 34 of EU Regulation 1303/2013), thus ensuring participation in the decision-making by board members who are unable to attend the relevant board meeting. Individual board members can only vote by written procedure in a maximum of one out of every four consecutive board meetings. Board members will be provided with the relevant documentation and indicate their vote in advance of the meeting.

The following is an outline of the board members' roles and responsibilities in relation to key areas of GRD's operations:
Financial management
- Approval of programme and organisational budgets
- Approval of financial policies and procedures
- Authorisation of operational and grant payments.
- Approval of Company Annual Financial Statements
- Monitoring of expenditure in compliance with relevant government departments' guidelines
- Auditing/compliance checks.

The Chief Executive Officer (CEO) has overall responsibility for these tasks, which are presented to and approved by the Executive Committee and the Board of Directors. The Financial Administrator supports the CEO and Executive Committee.

Administration
- Establishment of committees, including board sub-committees
- Appointment of the CEO and management team
- Approval of company policies and procedures
- Oversight of administrative compliance
- Addressing key issues/problems which arise for the organisation.

The GRD Executive Committee has responsibility for these tasks. It is supported in its role by the CEO and the management team.

Staff Management
- Approval of Human Resources (HR) policies and procedures (Staff Handbook).
- Approval of key HR decisions.
- Participation in interview panels for staff appointments.

The GRD Executive Committee has responsibility for these tasks which are presented to and approved by the Board of Directors. It is supported in its role by the CEO and the management team.

Monitoring and Evaluation
- Monitoring and Evaluation of all programmes as required
- Regular updates and presentations on activities/programmes at board meetings
- Involvement/attendance at programme events in the community
- SICAP IRIS system and LEADER IT system provide monitoring tools for GRD

The GRD Evaluation Committee and board are responsible for these tasks. It is supported in this role by the CEO, LEADER Team Leader and administration staff.

Board of Directors

Ms. Anne Kinsella (Chairperson)	Teagasc
Cllr. Peter Roche (Vice Chair, Secretary & Treasurer)	Elected Representative
Mr. Johanathan Cormican	ICMSA
Anne Mitchell	IFA
Tom Seale	ICTU (SIPTU)
Tracey Hannon	Clann Credo
Cllr. Martina Kinnane	Elected Representative
Bernie Doherty	Galway County Heritage & Biodiversity Forum
David Egan	National Council for People with Disabilities
John Middleton	Family Resource Centres
Jarlath Canny	PPN
Vincent Lyons	PPN
Maria Heneaghan	PPN
Karen Dunne	Youth Work Ireland
Sara Ní Chuirréain	GRETB

Board Requirements

- The relevant staff member will update the IRIS system and current board members internal database
- For all new directors an induction meeting will take place with the Chairperson and/or CEO and relevant staff members and an information pack prepared by the Secretary/Receptionist will be given to the new director.

Refer to the Board Induction Checklist saved in the Folder "Policies and Procedures "under Fileserver1 and on the Citizens Database.

- Mandatory board training including corporate governance will continue to be organised from time to time.

Conflict of interest

GRD has in place a Conflict of Interest policy which applies to the Board of Directors and senior managers. This is saved in fileserver1\Policies and Procedures and on the CDB.   For each board meeting directors sign an attendance book which includes the wording "Signing this book means that I agree to indicate any conflict of interest that I may have regarding any items on the agenda." Any conflict of interest will be recorded in the minutes.

Board members, LEADER Evaluation Committee members, and the LEADER staff of GRD must complete an annual conflict of interest declaration (Appendix 4) and a register of interest's declaration (Appendix 5). The LEADER Team Leader is responsible for ensuring compliance with these requirements.

A person is connected with a board member/ LEADER Evaluation Committee member if that person is – a spouse, parent, brother, sister, child or step-child, other relative or co-habitee of that board member; and/or a body corporate controlled by a board member within the meaning of Section 220 (3), (4), (5), (6), (7) and (8) of the Companies Act 2014; and/or a person acting as the trustee of any trust, the beneficiaries of which include the LAG members or the persons/ organisations acting as a LAG partner.

Conflict of interest matters will be included on the agenda of the board and Evaluation Committee meetings.

Board and Evaluation Committee members must declare at each meeting the nature of their her interests in -

any application to the board for financial or other support; and/or any initiative taken by the board; and/or any contract or proposed contract with the board in which a board member, or a connected person is directly or indirectly involved; and/or any matter from which the board member, or a connected person, may stand to benefit directly or indirectly from their position as a board member or from the operation of the board.

The **functions** and **terms of reference** for each **committee** are as follows:

- **Executive Committee** comprises four board members who are responsible for operational and management matters, financial matters, short term operations, legal and staff matters including staff levels, staff training and liaison with the CEO. The committee meets at least once a month and sometimes at short notice. The chairperson of the Executive is usually the chairperson of the board. Approved by the Board on December 13th 2001 and amended in April 2013 (see appendix 6).

- **Finance & Audit Sub-Committee** comprises three to four board members and the purpose of the committee is to advise the board of GRD and to assist the CEO in the implementation and monitoring of financial control systems and procedures, which will ensure the effective delivery of the company's programmes, comply with the requirements of company law, meet best accounting and audit practice and meet the specific financial control and reporting requirements laid down by the funding bodies (Appendix 7).

- **LEADER Evaluation & Strategy Committee** comprises nine people, independent of the board. The terms of reference of the LEADER Evaluation and Strategy Committee were approved by the board on 20th September 2017 (Appendix 8). The board will manage the LEADER Evaluation & Strategy Committee.

The role of the Evaluation and Strategy Committee is to:

a) To assess and score projects for LEADER funding in a fair and confidential manner
b) Responsible for making recommendations to the board in respect of whether projects should receive funding or not
c) Monitor the types of projects being supported, bearing in mind the scope of the local objectives of the East Galway Local Development Strategy for LEADER 2014-2020, and the Transitional LEADER Programme and budgets available.

The Evaluation and Strategy Committee completes a formal evaluation scoring record, based on objective criteria (Refer to \\fileserver1\RDP\RDP 2014 - 2020\EAST GALWAY LDS\Checklist and File Documentation LEADER 2014-2020\Stage 3 Evaluation Stage9). This scoring record is signed and dated by the chairperson of the Evaluation Committee and then submitted to the LAG for a final decision. The board will review these recommendations of the Evaluation and Strategy Committee to ensure that they are properly evaluated according to the operational rules and are consistent with the LDS. This committee will include a reasonable balance of agency, voluntary and private sector representation and the make-up will primarily be guided by the assessments needs of the LDS themes, sub-themes, local objectives and strategic actions. Where applications require specific knowledge not already represented on the committee, the committee will seek external advisors or associates where necessary. The CEO with the Executive Committee will ensure that there is no sectoral representation duplication, that there is gender balance and provide a balanced target group representation and meeting of equality requirements. Minutes are taken by the LEADER Clerical Officer, are approved and signed at subsequent meetings and originals are kept on file.

- **Media Committee** This committee will cover everything from social and print media efforts, to messaging and strategic matters with regard to the company's reputation.

The CEO, and Team Leaders with a staff representative form the following committees:

- Reserves Committee (Appendix 9)

- Employee Handbook Committee

- New Programmes Committee exist

- QMS Procedures Committee

- Systems and IT Committee which includes also the IT consultant and the Citizens Database consultant.

(See Appendix 10 for list of committee members as of March 2023)

4.   STAFF OVERVIEW.

GRD has a staff complement of over 500 (see appendix 11).

● Students on work experience or participants from other sponsors
On occasion GRD accommodates work experience from relevant educational courses or scheme participants from Údarás na Gaeltachta or Forum Connemara within the offices. This is by request and each student/participant is assigned particular duties for the duration and a staff member to act as their liaison within GRD. A formal agreement is signed between the relevant institution/organisation and GRD.

The company's main office is in Athenry with a number of outreach offices including Mountbellew, Tuam, Portumna, Ros Muc and Ballinasloe.

The SICAP team also carry out outreach within community buildings on a regular basis in areas such as: Corr na Móna, Inverin, Leitir Móir, Inis Oirr, Inis Mór, Carna, An Cheathrú Rua, Inis Meáin, Oughterard, Inishbofin, Clifden, Moycullen, Cleggan, Loughrea, Glenamaddy, Dunmore, Oranmore, Ballygar, Gort and Headford.

5.   **FINANCIAL PROCEDURES.**

Levels of Responsibility

The CEO is authorised to sign all contracts on behalf of the company.

Budgets

It is the responsibility of the Financial Administrator to prepare and monitor the administration and the direct costs, salaries and budgets under the SICAP and LEADER programmes. In doing this the Financial Administrator compares on a monthly basis the SICAP salaries and pensions as per Administrative, Goal 1 and Goal 2 costs to ensure that all expenditure is analysed in the correct place. The SICAP Team Leader and LEADER Team Leader prepare and monitor budgets for the measures for which they are responsible. In relation to the LEADER programme, a budget for the programme will be drawn up. In relation to SICAP an annual plan is prepared on a yearly basis for the following year. GRD will not undertake any changes to the implementation or delivery of the programme, actions or initiatives of SICAP without prior consultation with and approval of the appropriate officer in the Local Community Development Committee (LCDC). The CEO has overall responsibility for budgets, which are presented to and approved by the Executive Committee and the Board of Directors.

In relation to SICAP an annual plan budget which outlines the action (direct) and administration (indirect) costs is submitted to the LCDC. Action costs are made up of salary and non-salary costs. Non-salary costs are assigned to specific actions and the salary costs are assigned to the overall goals as appropriate. The annual plan budget must comply with the following rules:

- The annual budget per lot cannot be increased;
- The administration (indirect) costs cannot exceed 25% of the total annual budget;
- All action (direct) costs must be divided across the two goals as non-salary or salary costs, as appropriate;
- Leveraged funding cannot be recorded;
- All administration (indirect) costs must be recorded in the administration section of the budget either as indirect salary costs or in one of the other defined overhead cost headings;
- The salary costs of employees, who are full or part-time, funded by SICAP must be included on the Staffing Cost Sheet, which is submitted as part of the annual plan. Direct staffing costs must relate to and be divided across the two goals as appropriate. Indirect staffing costs must be shown in the administration section of the plan;
- Set out the total costs charged to each goal;
- It must be confirmed on IRIS that subcontracting costs do not exceed 30% of the annual budget.

Before submitting the plan to the LCDC and any subsequent amendments to the plan it must be approved by the board of directors if Pobal's timeline allows.

Variance from the Annual Plan Budget GRD is required to monitor expenditure against the cost headings on an ongoing basis to ensure that spend is in line with the agreed budget submitted as part of the annual plan. It may become apparent during the course of the year that the costs reported against the

administration or action cost headings are at variance with the agreed SICAP budget for a particular heading. GRD is allowed to spend at variance to their agreed budget if the following requirements are adhered to:

- While the outputs of individual actions may change, the two Key Performance Indicators (KPIs) must be achieved within the required timeframe;
- No additional/new actions can be included in the annual plan unless specifically agreed to by the LCDC and IRIS must be updated accordingly;
- The percentage of costs allocated to the two SICAP goals should remain within 10% of the percentages in the annual plan unless otherwise agreed to by the LCDC;
- The total administration (indirect) cost must not exceed 25% of the total lot budget;
- Any monies remaining unspent at the end of the year up to a maximum of 5% of total budget of the preceding year (including carry over) can be carried over (however there may be exceptions to this outlined by Pobal).

The LCDC must be informed of any proposed budget changes.

Accounts for the Board

Income and Expenditure accounts are presented to the board on a monthly basis. Bank reconciliation statement balances for all current and savings accounts agreeing with income and expenditure are also presented. A copy of both SICAP and Joint Administration Account credit card statements are presented. This is prepared by the Assistant Administrator – Accounts and reviewed by the Financial Administrator. In relation to LEADER, a copy of the most recent monthly bank statement, relating to LEADER funds; and a monthly reconciliation statement, showing a list of payments to project promoters, named administrative costs, lodgements made to the bank but not yet credited and cheques issued but not yet cashed are provided.
The Financial Administrator obtains a budget update information from the Administrator on LEADER and from the SICAP Administrator Officer on SICAP. Budget templates are also received from RSS, Tús and CE. This information gives details of funding committed, spent and budget remaining to date under all programmes. This is circulated to the board before the weekend prior to the scheduled meeting. The Financial Administrator informs the board of the figures and this is recorded in the board's minutes.

Bad Debts

Every effort will be made by the relevant staff member to follow up any outstanding debt initially by way of phone call and then in writing. After an interval of two months the CEO will be notified and the CEO will write to the debtor. If there is no response after one month the Executive Committee and the Board of Directors will be notified and a decision will be made as to what action will be taken. Depending on the amount of debt it will either be written off as a bad debt or legal action will be taken.

PUBLIC PROCUREMENT POLICY

GRD understands that adherence to the correct public procurement procedures is of critical importance. (Reference Circular 05/2023: Initiatives to assist SMEs in Public Procurement). GRD will adhere to all public procurement requirements in the current programmes and will ensure that project files contain all necessary documentation to demonstrate compliance with public procurement.

Suppliers Panels
GRD has established a panel of suppliers of which individuals/companies are selected to participate in a mini-competition for contract award for the supply of stationery and office supplies, outdoor equipment, PPE equipment, printing and design services and IT equipment. Refer to \\fileserver1\Suppliers for more information.

For non-supplier panels the following will be obtained:

GRD Supplies & Services (ex. Vat)

- 0 - €500   1 Verbal Quote with written confirmation (a record of responses must be maintained in writing e.g. email and retained on file). The GRD Procurement Template is to be completed (Appendix 12).

- €501 - €5,000   2 Verbal Quotes with written confirmation (a record of responses must be maintained in writing e.g. email and retained on file). The GRD Procurement Template is to be completed.

- €5,000 - €50,000   An email and quotation request document will be sent to at least 3 suppliers or service providers seeking written quotes. The GRD Procurement Template or a tender report is to be completed.

- €50,000k- €215,000   Advertise on Etenders. A contract notice will be published on www.etenders.gov.ie using an open procedure giving a submission deadline. All queries will be dealt with in a timely fashion. The Etenders post box will be opened following the deadline. An evaluation meeting will take place to evaluate the submission against the requirements and MEAT published award criteria. A Tender Evaluation document will be completed. Notifications will be sent to all suppliers via Etenders messages.

Works Related Contracts (ex. Vat)

- Less than €50,000   Seek written quotations from at least 5 firms on the basis of responses to written specifications, or follow the Etenders process – Open Procedure

- €50,000 – EU Threshold*(currently €215,000)   Advertise on E-tenders. A contract notice will be published on www.etenders.gov.ie using open procedure giving a submission deadline. All queries

will be dealt with in a timely fashion. The eTenders post box will be opened following the deadline. An evaluation meeting will take place to evaluate the submission against the requirements and MEAT published award criteria. A Tender Evaluation document will be completed. Notifications will be sent to all suppliers via eTenders messages.

Works (ex. Vat)

● Less than €200,000   Seek written quotations from at least 5 firms on the basis of responses to written specifications, or follow the Etenders process – Open Procedure

● €200,000 – €250,000   Publish Contract Notice on Etenders www.etenders.gov.ie – Open Procedure

● €250,000 – EU Threshold* (currently €5,382,000)   Advertise on E-tenders. A contract notice will be published on www.etenders.gov.ie using an open procedure or restricted procedure giving a submission deadline. All queries will be dealt with in a timely fashion. The Etenders post box will be opened following the deadline. An evaluation meeting will take place to evaluate the submission against the requirements and MEAT published award criteria. A Tender Evaluation document will be completed. Notifications will be sent to all suppliers via Etenders messages.

Contract award information

Contracting authorities are required to publish contract award information for all procurements over €25,000 (exclusiv of VAT), including any contract awarded under a Framework Agreement, on the eTenders website on completion of th award whether the procurement was advertised on eTenders or not (for example, via email).

For tenders above the relevant EU thresholds, a Contract Award Notice must be published.

For tenders between €25,000 (exclusive of VAT) and the EU thresholds, a separate notice on eTenders should be creat

In relation to LEADER funded expenses there is a process for verifying the reasonableness of non-salary administration costs which is outlined below [Circular 03-2021]:

Included in this process are costs associated with services procured by the beneficiary such as but not limited to electricity, telecommunications, water, rent, cleaning services, printer/photocopier services.

1. GRD undertakes the necessary procurement process based on the value of the proposed contract ensuring that the process undertaken is in line with Section 15.4 of the LEADER 2014-2020 Operating Rules – National Procurement Guidelines – Category 1 and any subsequent Circulars that may be issued in this regard.

2. In advance of entering into the new contract, GRD must forward the details of the proposed cost along with the supporting procurement documentation to DRCD by e-mail to OR1420@drcd.gov.ie putting "Reasonableness of Cost" in the subject title of the e-mail, so that an independent assessment of the reasonableness of these costs can be undertaken,

3. DRCD will review the documentation provided and carry out an independent evaluation to establish if the costs are reasonable. The independent evaluation may include, but is not limited to, research of the market for similar services, a comparison of similar costs incurred by other beneficiaries or costs incurred for similar services funded through other funding programmes,

4. DRCD will provide written confirmation as to the reasonableness of the costs to the beneficiary which must be retained by the LAG/IP on the LEADER IT system and hard copy file,

5.   When the cost is included in a Monthly Expenditure claim for the **first time**, the beneficiary through the LEADER LAG/IP User role:-

   a. Adds the details of the item to the LEADER IT system;
   b. Includes comment in the 'Notes' section to the effect that a new cost item has been included;
   c. Uploads the relevant invoice; and
   d. Uploads the written confirmation regarding the reasonableness of the costs from DRCD.

6.   The Article 48 Checker must confirm that the evidence of the independent assessment by the Department has been provided.

7.   A new mandatory Article 48 Checklist question is created on the LEADER IT system along the following lines;

   a. Have any new cost items been included in this claim? Y/N,
   b. If yes, has an independent assessment of the reasonableness of costs been provided? Y/N.

In relation to **LEADER** there are two procurement categories, which are applicable to **project promoters**;

Category 1.
Project promoters that may be awarded total funding of more than 50% of the project costs (from LEADER and/or other public sources), must follow the National Public Procurement Guidelines.

Category 2.
Project promoters that may be awarded total funding of 50% or less of the project costs (from LEADER and/or other public sources) may choose not to follow the National Procurement Guidelines; in that instance they must follow the LEADER Specific Procurement Guidelines outlined in Section 15.5 of the operating rules.

LEADER does not provide funding for activities above the EU thresholds. However, where such a project does arise, GRD will agree the appropriate procurement requirements with the department prior to any approval of funding so as to ensure adherence to EU public procurement requirements; contact email: OR1420@ahg.gov.ie

DSP rules for Procurement of Training under the CE Scheme

- Where the total cost of training exceeds €500, one written quotation is required.

- Where the total cost of the training, or payments to one particular trainer in one year exceeds €1,000, two written quotations are required.

- Where the total cost of training, or payments to one particular trainer in one year, exceeds €5,000, three written quotations are required.

Where quotes are required they must be retained for inspection by the DSP during the annual Financial and Participant Training and Development Audits

DSP Rules for the Procurement of Capital Items under the CE Scheme

- Necessary capital items costing up to €65 per item may be purchased from the materials grant.

- Capital items costing between €65 and €750 may also be purchased but a specific register of these purchases must be available for inspection by DSP at all times.

- At least 2 written quotations must be obtained for purchases over €750 and forwarded to the DSP.

- No more than one third of the total materials grant can be used to fund capital items.

Public Spending Code

GRD is aware of and comply with the requirements of the Public Spending Code. The code is available at http://publicspendingcode.per.gov.ie/ under the management of the Central Expenditure Evaluation Unit (CEEU) of the Department of Public Expenditure & Reform.

Purchases

Purchases are made only if included in budgets or with the approval of the board and funding agency.

- An inventory control list is kept up to date by the secretary/receptionist on an ongoing basis. This inventory listing includes the supply item, the detail and the quantity of the minimum inventory required, the name of the staff member who requests it, date of order, date received and date to reorder.
- Quotations/Tenders will be sought for purchases/services in line with the requirements of the Rural Development Programme (RDP) Operating Rules and the Public Procurement Guidelines.
- Numbered Purchase Orders issued for all purchases and authorised by the Financial Administrator, RSS/Tús administration staff or the CEO.

- Telephone orders are followed by confirming Purchase Order.
- Invoices are collated with Requisition, Purchase Order and Delivery note prior to certification for payment. Where required, a print of tax verification from the ROS website is attached to the invoice before payment.
- The CEO, Team Leaders, Financial Administrator and Administrator have the authority to order goods and services on behalf of the company.
- The DSP requires that all CE invoices and proof of payment for materials and training be signed by the CEO prior to payment via Welfare Partners.

6.   ACCOUNTING RECORDS

Sage 50 is the accounting package used by the company and all financial transactions must be entered on Sage 50.

All transactions for the previous month must be on Sage 50 by the 3rd of the following month i.e. February 20 3rd March 2022.

In addition records are maintained on Excel:

- Salary breakdown of joint cheques between SICAP, LEADER, Tús, RSS and CE and all other programmes. (see appendix 13)
- Record of pensions reconciling with payroll and payment schedules
- Record of Collector General payments
- Siptu contribution schedule
- Staff Travel breakdown between programmes
- Cash books are recorded on Sage 50 detailing date and amount.
- Bank statements
- Bank Reconciliation Statements
- Accruals at the end of the year.
- Prepayments at the end of the year.
- Income & expenditure accounts for the board
- Petty cash book and receipts.
- Fixed Asset Register: The Assistant Administrator – Accounts is responsible for maintaining the Fixed Asset register on the Citizens Database System and for keeping together a copy of all invoices for the purchase of equipment and furniture. It is updated monthly from sage.
- Reimbursements to the joint administration account from the SICAP current account and from other restricted programmes
- RSS, Tús programmes.

- ## The following is the process for reimbursements:

1. For SICAP and LEADER there are 2 reimbursements each month, the first being after the period 1st to 18th of the month and the second after the period 19th to the end of the month. A check is carried out on salaries and input the figure from the payroll to ensure they are same.

2. All other programmes will have one reimbursement i.e. the beginning of the month for the previous month. Do a check on salaries and input the figure from the payroll to ensure they are same.

3. There are 3 spreadsheets per month as back to the reimbursements
   a. SICAP and LEADER 1st to 18th
   b. SICAP and LEADER 19th to the end of month
   c. All other programmes 1st to the end of the month.

4. Extract the report from SAGE as follows:
   a. Click on Nominal Codes and Reports
   b. Click on Nominal Activity excluding No Transactions
   c. Insert relevant dates
   d. Click on data to excel
   e. Ensure this is then saved as the original and therefore no edits are made to it.
   f. Copy it into the relevant tabs for each programme.

5. Filter each department report as follows:

   a. Filter the column "Transaction Nominal Details" and unselect all the entries that are not starting with "JA".
   b. Filter the column which contains the Department Number "Transaction Nominal Department Name". Unselect all numbers and select the relevant department number.
   c. Then filter the column named Nominal Record Account Name. Unselect only the creditor's control account, all bank accounts and all incomes.
   d. In a blank column to the right of all the data select the cell and equal the amount in the "Transaction Nominal Amount" column.
   e. Total by adding each entry and ensure not use the sum formula as it takes in all the hidden rows.
   f. This is then the reimbursement for each department.

- Invoicing to the Citizens Information Centre Ros Muc and Naoinra in relation to SICAP expenditure.
- Inter transfers between accounts
- Cash matching funding not affecting GRD's bank account
- Analysis of total GRD expenditure against budgets on a monthly basis. Summary of reimbursable expenditure

- Salary payments
- Travel and subsistence claims for board and Staff
- Pension payments
- Collector General payments
- Joint Administration/LEADER Invoices
- SICAP Invoices
- Database recording budgetary, expenditure and commitment details of all measures under SICAP
- Database recording budgetary, expenditure and commitment details of all measures under LEADER Programme
- Financial returns and reconciliation to the Department of the Environment and Pobal.
- Debtor's ledger for recording debts and recoverable amounts associated with project promoters (O.R. 18.6)
- Specific templates for the CE scheme are provided by the DSP and include payments book, receipts book, trial balance and bank reconciliation.
- Central Statistics Office reporting quarterly.
- Union payments records

All of the above records are computerised using Excel and SAGE 50. All computerised records are printed and filed at the beginning of each month for the previous month.

- Fixed Asset Register: The Assistant Administrator – Accounts is responsible for maintaining the Fixed Asset register on the Citizens Database System in relation to the LEADER, SICAP and other programmes (except RSS, Tus and CE). The RSS/Tus Admin Officer is responsible for RSS and Tus funded equipment and the CE supervisor for CE equipment. Each is responsible for keeping a copy of all invoices for the purchase of equipment and furniture. At the beginning of each a report is extracted from the CDB of all the additions and disposals from the previous year. This is saved in both excel and pdf format in the Fixed Assets folder on the server. Each person responsible for updating the CDB is responsible for completing checks throughout the year against additions on the CDB and expenditure reported on sage. The Financial Administrator has the overall responsibility for reviewing the above accounting records.

The Administrator has the responsibility of completing the returns to the Department of the Environment, Community and Local Government on the IT system, this person also monitors and maintains the LEADER database.

The Administration Officer prepares monthly SICAP bank reconciliation statements in the format required by Pobal. This person is also responsible for monitoring and maintaining the SICAP database & IRIS and for recording cash matching funding not affecting GRD's bank account.

The Assistant Administrator – Accounts is responsible for the maintenance of all other records on a monthly basis as outlined at the beginning of the section.

All financial records are archived and retained for a period of six years. These are archived in boxes under the previous programmes and administration and kept in secure storage. An index file is maintained for easy retrieval of information.

The Financial Administrator has overall responsibility for all records.

A maintenance contract is in place with an IT Consultant at all times. Local backups are completed on a daily basis to a hard drive attached to a server. A full backup is taken every day at 9.00pm to an online cloud backup. The back-up mechanism is tested periodically to ensure that it is working properly. The IT consultant checks in daily from a remote access to ensure that the backup is running correctly. A selection of files are restored randomly each month to test the veracity of the backups.

7.   BANK AND CASH

Name of Bank Account	Purpose
Joint Administration A/C 12600871	This account is used, by the company, for the purpose of making payments in respect of expenses that are attributable to the LEADER Programme and SICAP.
SICAP Current A/C 90287251	The account is specific to SICAP. The company uses it to make payments that are 100% attributable to SICAP.
SICAP Deposit A/C 24170178	This account is specific to SICAP and GRD uses this account to draw down funding from the LCDC and then transfer monies on to the current account. Apart from transfers of SICAP monies into the main current account, no other transactions are conducted and there are no cheques issued on this account.
RDP Programme Deposit A/C18662491	This account was specific to an older LEADER programme but it is no longer being used. Keeping in mind how difficult it is to open a new account, this account will be left opened and when required its name will be changed.
LEADER A/C 18661560	This account is used for GRD Unrestricted Funds.
Leader A/C 12600011	This account is used for GRD Other Programmes Restricted Funds

<u>CE Scheme # 19 A/C 93531969</u>	This account records all transactions re: the CE scheme.
<u>Leader Deposit A/C 90287331</u>	This account is specific to LEADER and GRD uses this account to draw down funding from the Department of Community and Rural Development. Monies are transferred to the joint administration current accounts. No other transactions are conducted and there are no cheques issued on this account Monies are transferred direct to the project promoter from this account.
<u>Leader Loan A/C 43760413</u>	This account was set up to administer a loan from Western Development Commission. It will continue to be the loan account and will be used for internal LEADER projects.
<u>Tús A/C 81731955</u>	This account is specific to the Tús Programme.
<u>Rural Social Scheme A/C 18975420</u>	This account is specific to RSS.

Parent Child + Current Account 38482789	This account is specific to the Parent Child + Programme.

<u>Signatures as per mandate on file for above:</u>
Steve Dolan
Anne Kinsella
Pete Roche
Mary Claire Brennan (up to €5,000)

Steve Dolan and Mary Claire Brennan cannot co-sign the same cheque or BOL.

<u>Procedures for Opening Bank Accounts/Appointing Cheque Signatories/Implementing Borrowing Arrangements</u>

The board must approve the opening of new accounts and signatories for accounts.
This must be recorded in the board minutes.

<u>Bank Accounts</u>

The company has agreed an offset arrangement with Bank of Ireland, where the aggregate bank balances of all current accounts are combined. Credit balances in other accounts offset any debit

balance in a current account. The board approved this offset arrangement on June 14th 2001. As new bank accounts are opened they are added to the offset arrangement. The bank has been notified, in writing that the public monies lodged to the LEADER account are held on trust by GRD, and may not be used by the bank to offset any GRD debts.

Note: Any bank interest accrued through the operation of SICAP and RDP must be reimbursed to the programmes from the Matching Funds Account.

Electronic Banking

All GRD's bank accounts, as outlined above, can be accessed through Business on Line. Administrative staff within programmes have access to Business on Line.

The following personnel are authorised to approve payments on the Business on Line system:

Financial Administrator
Administrator
CE Supervisor
RSS/Tús Administrator

Controls in place to operate Business on Line

- All Business on Line payments are approved by two authorised signatories before a payment is made.
- The present Banking on Line Administrators are: Steve Dolan, CEO – Administrator 1, Mary Claire Brennan, Financial Administrator 2
- The Assistant Administrator – Accounts/ CE staff and RSS/Tús administration staff sets up the payments on Business on Line
- Each user has a specific log on user name and password, which is changed with each transaction
- Each transaction is given a Business on Line transaction number, which is written in beside each transaction on the approved authorised sheet
- The Financial Administrator/Administrator/CE Supervisor and RSS/Tús Administration Officer has the authority to approve the payments on the system. The Assistant Administrator -Accounts in relation to Joint & SICAP overhead general invoices attaches a copy of the BOL payment transaction sheet to the BOL Approval sheet. Each payment on the BOL sheet has a reference number which corresponds to the payment report. CE staff and RSS/Tús staff print the payments' report and attaches to the relevant invoice.
- The Financial Administrator will authorise CE wages, training and material payments every Wednesday.
- The Administrator has access to make function changes to the system
- Monitoring of transactions is undertaken internally by the CEO and externally by the company auditors.
- Payment details are printed off Business on Line for CE audit purposes

- The bank's operating manual is on file.
-

Account Transfers

- GRD has designated separate bank deposit accounts for receipt of LEADER and SICAP funding only
- GRD will not charge any interest accrued on a bank account to the LEADER or SICAP Programmes;
- GRD will not transfer LEADER funds to bank accounts of other programmes;
- The Administrator decides and documents the transfers from one account to another.
- An approval sheet is then drawn up by the Assistant Administrator – Accounts for approval by two authorised signatories. The transfer is then authorised by the Administrator or Financial Administrator (if not already approved the payments up to a value of €5k) on the system.
- All changes to these arrangements will be approved and recorded appropriately; and
- All online banking transactions are approved via email, printed and filed on a monthly basis.
- All other receipts are transferred to the relevant current accounts.

Bank Reconciliations

- Bank Reconciliations are prepared monthly for all accounts.
- A standard Bank Reconciliation Template is in operation
- The relevant administration staff dealing with RSS, Tús and CE schemes prepare monthly accounts up to and including Bank Reconciliation stage.

Cash Flow Management

On a monthly basis the Administrator takes the balance of the last reconciled bank reconciliation statement and records the expenditure due and money held in the accounts. Any transfers from the deposit accounts are then arranged. The drawdown of funding is monitored. In the case of SICAP there is a gap of funding at the beginning of the year as the previous year's SICAP programme should be spent, the VAT will not have been reimbursed and the first tranche of the SICAP funding is not received until January. An overdraft facility may be sought from the bank for the first quarter of the following year.

Cancelling and Monitoring Lost/Mislaid/Out of Date Cheques

- Cheques should only be used in exceptional cases and Business on Line should be the norm. But if cheques are used the cashing of cheques is monitored by the Assistant Administrator – Accounts who informs the relevant staff member, who in turn phones the particular person/group if a cheque has not been cashed three months after it is written asking them to lodge the cheque ASAP.
- If a cheque has been mislaid or lost and cannot be found a letter is drawn up by Assistant Administrator – Accounts to Bank of Ireland, Loughrea requesting them to stop payment of the cheque. This letter details the cheque i.e. number of the cheque, date of cheque, relevant account number and details of payee and amount.

- When the cheque has been stopped by the bank, the cheque is cancelled in the internal GRD system and a replacement issued if required.

Procedures for Storing Blank Cheque Books

- Blank cheque books are stored in a locked drawer, which the Assistant Administrator – Accounts has a key for.
- The CE Supervisor has a key to the locked drawer in the CE office where the CE cheque book is kept.
- The cash receipts prior to lodgement are also held in this locked drawer prior to lodgement.
-

Lodgements

- The Assistant Administrator - Accounts lodges cheques and cash received to the Bank of Ireland, Loughrea. As much as possible bank transfers are used for lodgements and reimbursement of money between programmes. To ensure a clear audit trail each lodgement is made separately so it appears on the bank statements. The company uses lodgement cards for its transactions.

- The CE supervisor lodges cheques to the CE account. A lodgement card is used for each transaction and each lodgement is made separately.

Credit Cards

GRD has two company credit cards with a maximum limit of €3,000 on each, one from the joint administration account and the second from the SICAP current account. Each card is in the name of the CEO. The Financial Administrator Mary Claire Brennan has been added as a user for the purposes of verifying on line payments. (Executive Committee 13.13.23). In addition, the Executive Committee has authorised five other users, the Financial Administrator, LEADER Team Leader, SICAP Team Leader, SICAP Team Leader Support Officer and the Administration Officer to use them. Users of the credit card are to fill in details of the transactions on a google sheet set up on google drive. The credit card statements along with relevant original supporting documentation for all related expenditure must be presented to the Board of Directors for retrospective approval and authorisation on a monthly basis. The credit card statements are available to view on BOL.

Petty Cash

The maximum amount in the float for petty cash is €130.00.
The Assistant Administrator – Accounts is responsible for maintaining the petty cash.
The Financial Administrator reviews the petty cash on a monthly basis and signs and dates the petty cash book.
The Petty Cash book is maintained manually. All vouchers which are signed by the recipient are kept in the petty cash box with petty cash.
At the end of every month all receipts and payments are recorded into the Petty Cash Book and the joint administration cheques journal.

After recording all vouchers and receipts, the balance must match the monies left in the Petty Cash box. Expenses that are paid from the petty cash box would be expenses such as films for cameras, items for the First Aid box, cups, hardware items, dishwasher tablets, keys and sundry items.

No cheques can be cashed from Petty Cash.

IOU notes are not permitted in the use of Petty Cash.

Under the DSP operating rules CE is not permitted to use Petty Cash.

Cash Payments

A ceiling of €1,000 will apply per project, for total payments made by promoters in cash for vouched services; and per year, for vouched purchases made by GRD (O.R. 13.3)

- However no cash payments are accepted as part of project expenditure only in exceptional circumstances: Ref GRD Board Minutes April 2012.

8. APPORTIONMENT OF CENTRAL COSTS UPDATE

The LEADER, SICAP, RSS, Tús and CE programmes are affected by the apportionment policy.

The apportioning of staff and associated costs (salary, PAYE, pension) are based on the amount of individual staff time working between programmes. Travel costs are based on the actual journeys made as documented in travel claims. Also office equipment and furniture bought specifically for an individual staff member will be paid from the programme(s) they are being paid from i.e. as per their salary breakdown. Mobile phone expenses and staff training will be paid as per the salary split between programmes.

There are central costs that are common to a number of programmes while there are certain costs that are directly attributable to each programme. Central costs are paid from the joint administration account and on a bi-monthly basis the SICAP and LEADER programmes reimburse the joint administration account. Direct programme costs are paid from the current accounts of the specific programmes.

The main office is based in Mellows Campus, Athenry and the company has a number of outreach offices i.e. Ballinasloe, Ros Muc, Tuam, Portumna & Mountbellew. Each office is looked at separately for calculating the costs associated with that particular office e.g. rent, heat & light. The average of the staff time working across programmes within a particular office is taken to give an apportionment of overhead costs for each programme.

There are various outreach clinics to accommodate meeting SICAP clients throughout County Galway and they are paid directly from the relevant actions under SICAP.

The percentage of staff time between programmes for the period Feb to April 2023 is attached. This will be reviewed on a quarterly basis in advance of the next quarter and if there are any significant changes **at that time** e.g. recruiting of staff etc. the apportionment of costs between programmes will be updated. These changes will be brought to the board for its approval.

There are 1.5 staff working directly under CE but this scheme is not in a position to make any contribution to overhead costs as per the DSP operating rules. Overhead costs are funded by the DSP and will not be

allowable under the CE scheme for a supervisor or participants except if the cost is exclusively associated with the scheme and not previously occupied by the sponsor.

(Appendix 14, February to April 2023)

9. General Payments

- Payments are made either on a weekly or on a monthly basis depending on the nature of a payment.
- Prompt Payment of Accounts Act 199722 and the Late Payment in Commercial Transaction Regulations (S.I. No. 580 of 2012)23 apply to LAGs. Therefore, GRD will make payments to suppliers of goods or services or contractors within 30 working days of receipt of a valid invoice, or receipt of the delivery of goods or services, whichever is the later. If there is a query it is dealt with immediately.
- No payment will be made without having the appropriate supporting documentation such as an official invoice.
- All invoices must be originals and should be date stamped (including electronic invoices, which should be filed with the email that accompanied it) and describe in detail goods and services supplied.
- Before a payment is made, a Payment Requisition (Appendix 15) is completed, the Financial Administrator signs the Requisition thus authorising the payment. These are attached to the invoices.
- Attached to the Requisition is the original relevant invoice and payment details i.e. payee's name, expense category, amount payable, cheque number or Banking on Line reference number and bank account number. Overhead coding and apportionment breakdown are entered on the Requisition form. A procurement template or a copy of a tender report should also be attached. A tax verification form where required is attached. Where an invoice is part LEADER paid the percentage is manually written on the invoice.
- All rent invoices are passed to the Administration Assistant to check if they are as per the rent agreements including the VAT breakdown. The Administration Assistant will initial or sign the invoice. GRD will not accept invoices for rent for the previous year (unless e.g. quarterly payment where the latter months of the previous year are included in the invoice). This will only happen after reminders have been sent to the landlords well in advance of when the invoices are due.
- In relation to phones, if staff members wish to purchase a phone for work that is superior to the standard free upgrade phone available then it is recorded as reimbursable. Staff will then reimburse the company for the difference in the cost via their salary payments as outlined on an agreement between the employer and employee for repayment of additional cost of mobile phone and mobile phone accessories. (Appendix 16). As RSS and TUS supervisors do not have access to laptops they are allowed to purchase a higher spec phone subject to a maximum limit which is agreed with their Team Leader.
- Payment is then made through Banking on Line or Cheques, although rare, are issued immediately once approved and signed.
- All invoices are stamped, paid and held in a central file and filed in cheque numerical sequence.
- These central files are numerically and period named on the outside – normally 3-4 months of invoices are held in one file.

- All CE invoices must be signed by a member of the sponsoring committee. After payment is made the invoices are stamped paid. Invoices must be paid in full before the amount can be reimbursed from the DSP. All invoices received by the scheme must meet the following criteria: name, address and contact telephone number of the supplier of the goods and services, tax registration number and VAT number, name and address of the scheme and date of issue of the invoice, an invoice number which uniquely identifies the invoice and total amount due, including a breakdown of VAT. Payments are then made through Banking on Line or by cheque. A selection of invoices is inspected by the DSP as part of an annual Financial Monitoring Visit and Participant Training & Development Audit.

PAYMENTS - SICAP
- Payments are made either on a weekly or on a monthly basis depending on the nature of a payment. Therefore, GRD will make payments to suppliers of goods or services or contractors within 30 working days of receipt of a valid invoice, or receipt of the delivery of goods or services, whichever is the later. If there is a query it is dealt with immediately.
- No payment will be made without having the appropriate supporting documentation such as an official invoice. All project payments are to be authorised by the Team Leader via email before sending for payment. All project documentation from step 1 - 4 to be completed by the officer and be checked by the administrator before sending for payment and the project summary sheet under step 1 to be completed by the administrator.
- All admin invoices must be originals and should be date stamped (including electronic invoices, which should be filed with the email that accompanied it) and describe in detail goods and services supplied
- Before a payment is made, a Payment Requisition (Appendix 18) is completed, the Financial Administrator signs the Requisition thus authorising the payment. These are attached to the invoices. SICAP Ros Muc admin requisition, invoice and bank details on Rosmuc PC, SICAP Ros Muc project requisition, invoice and bank details on file server under Fiona Anne Marie Gearoidin project payments only 2023 folder.

- Attached to the Requisition is the original relevant invoice and payment details i.e. payee's name, expense category, amount payable, cheque number or Banking on Line reference number and bank account number Overhead coding and apportionment breakdown are entered on the Requisition form. A procurement template or a copy of a tender report should also be attached. A tax verification form where required is attached. Where an invoice is part LEADER paid the percentage is manually written on the invoice.
- All invoices are stamped, paid and held in a central file and filed in cheque numerical sequence.
- After payment cheque number or Banking on Line reference number and bank account number are added to requisition in the payments folder by administrator and the completed requisition, and payment history report is transferred to the relevant project folder
- After payment the project payment is also added to the project analysis breakdown
- All payments are entered onto the Sage system in line with banking on line payments.

10.   Financial Returns and Reports to Funding Providers

Funders

GRD receives its main funding from the Department of Rural and Community Development to administer the LEADER Programme and from the LCDC to administer SICAP. Other funding is received from the DSP to administer the RSS, Tús and the CE scheme.

Reports to Funders

All expenditure returns are prepared on a receipts and payments basis, i.e. only amounts that have been received or paid at the return date are included.

SICAP Programme

There are two reviews, a mid-year and an annual performance done by the LCDC. The LCDC can also request interim updates between reporting periods.

Timeframes for Performance Reviews:

Mid-Year Review   Period : 1st January – 31st May   Submitted by: Mid-June (unless in exceptionally national circumstances)
Annual Review   Period : 1st June - 31st December   Submitted by: Mid-January

The LCDC reviews performance by assessing financial and non-financial information through the Finance and Monitoring Report – the "Fin & Mon" report. The Fin & Mon report is summary information and includes:
- A cost charged report;
- An outcome indicator report;
- The summary report card;

Non-financial information is based on data from IRIS in relation to:
- The number and type of Local Community Groups (LCGs) supported (KPI 1);
- The number and type of individual beneficiaries supported (KPI 2);
The percentage of clients in KPI 2 that are from a disadvantaged area
- The outcome indicator report – this is a summary of actuals achieved against the programme indicators;
- The number and type of interventions delivered and outcomes/outputs achieved;

- An update on progress in the form of a narrative for each action;
- The summary report card for both goals.

The Cost Charged Report

Financial information is contained within a finance report on IRIS detailing the costs charged to SICAP.

- A cost is reported against each budget heading only where an actual cost has been incurred and paid;
- All costs are real and verifiable by relevant supporting documentation i.e. original invoices/ wages records/travel claims/receipts/bank statements etc.;
- The net of VAT element of the cost is charged against each budget heading as the total budget allocated is net of VAT.
- The Administration Officer inputs the expenditure under the Administration and Goals and completes the Bank Reconciliation Statements as in the Pobal format, reconciling items, outstanding cheques.
- There is a direct link between the returns and the relevant cheques journals.
- The information inputted into the returns is taken directly from a cumulative SICAP cheque journal for the quarter.
- This cheques journal has a number of appendices attached to it, which outlines the breakdown of expenditure as per the budget headings in the Pobal returns.
- The Financial Administrator reviews the financial returns before submitting.
- The Administration Officer, CEO and a director sign the returns.
- All expenditure reported in the returns relates to items or activities that have been approved in the annual plan.

Annual Progress Report

GRD is required to submit an annual progress report to the LCDC at the end of each 12 month period.

LEADER Programme - Department of Environment, Community and Local Government

- Monthly financial returns to the department are due within specified deadlines.
- The Administrator inputs the expenditure under Administration into the LEADER IT system.
- There is a direct link between the returns and the relevant cheques journals.
- The information inputted comes directly from the monthly joint administration account.
- All relevant invoices, procurement, payroll/salary details, Banking on Line sheets, apportionment policies and bank statements are uploaded to the IT system.
- The Administrator completes the monthly return on the IT system to stage 3.
- The Financial Administrator or CEO verifies the monthly administration claims and moves the IT system to Stage 4.

- A quarterly Declaration of Solvency is returned to the department, which is signed by the chairperson (\fileserver1\Admin\LEADER 2016 to 2020\2023 LEADER\Quarterly Budgets\Solvency Declarations).
- The internal database is also updated with this information and is checked against payments on the LEADER IT system.

CE Scheme

The sponsor organisation GRD is the legal employer of the CE supervisor and the participants.

The CE scheme is funded by the DSP and funding is approved after submission of wages, materials and participant development claims through the Welfare Partners digital service. All invoices and proof of payment for materials and training must be scanned through Welfare Partners and submitted via the digital service from the CEO's computer.

CE wages are reimbursed by the DSP after each 4 week cycle. Claims are submitted via the Welfare Partners digital service. Wages are calculated in GRD by a CE participant or the CE supervisor if the need arises.

The CE supervisor prepares the Income and Expenditure statement at year end for the external accountant.

RSS and Tús

GRD administers the RSS and Tús programmes on behalf of the DSP.

The payroll and materials function are administered by Pobal. The administration and animation budgets are administered by the DSP.

The administration work and returns etc. are dealt with by the RSS Clerical Officer and are submitted to the DSP annually for the previous year.

11. ANIMATION STRATEGY FOR RURAL DEVELOPMENT PROGRAMME

The vision of GRD as outlined in its strategic plan is:

"Advocate for, and implement, inclusive rural and community development programmes that enhance people's lives, revitalise communities, support enterprise development and maintain the natural and built heritage throughout County Galway."

With this vision in mind, GRD developed a plan for the life of the current RDP, and in order to successfully implement the plan it was recognized that animation work would have to be carried out in the operational area of the company.

Animation is an essential element in promoting and explaining the LEADER Programme, to individuals, community and interest groups, other agencies and organisations within GRD's area of operation.

In order to do this effectively various approaches are used to disseminate information; lessons learned from activities and achievements and promotion of past LEADER programmes are taken into account.

The GRD animation strategy for the RDP includes the following:

- **Animation of LAG Area**

  - In addition to the free publicity that GRD uses via local media features and interviews, it is necessary to advertise certain events and activities in local newspapers and local radio. The 'Community Diary' on Galway Bay FM is an effective and relatively inexpensive means of advertising, which reaches a wide audience countywide.
  - The preparation and issuing of Press Releases relating to GRD and LEADER related activities are an important animation function.

- **Public Meetings/Events/Articles/Broadcasts for the LEADER Programme and the Local Strategy.**

  - GRD may hold public information meetings at a number of locations around the county and these will be advertised.
  - In order to maximize promotion of GRD and the LEADER Programme, display materials, such as pop-up stands will be produced and power-point presentations will be prepared in order to suit the specific event being organised.

- **Publicity/Media Events/Articles/Broadcasts for the RDP and the Local Strategy.**

  - The "Information and Guidelines" booklet is available to the general public; it contains information on GRD and contact details. The main purpose of the booklet is to provide information on individual measures of the RDP, as well as guidelines and criteria for making a funding application and other relevant information.
  - More and more people are using websites as a source of information and GRD have recently re-launched the website. This site is regularly up-dated and further links developed. All literature is uploaded to the website.
  - Other brochures and newsletters are published from time to time, which relate to specific events or promotions and provide up to date information on all aspects of work undertaken by GRD. All literature have commonality of design and carry all of the required logos which promote the RDP and acknowledge the NDP, the EU and the Department of Environment, Community and Local Government.

- **Building Capacity in Community Groups/Individuals**

  - GRD continues to actively participate in the Irish Local Development Network [ILDN]). GRD participates in national and regional events organised by the Department of Environment, Community and Local Government, the ILDN, the Rural Development Support Unit as well as other organisations including Teagasc, the IFA, the local authorities, etc., where it is in a position to do so.
  - The possibility of engaging in an inter-territorial Project will also be considered. Where suitable initiatives are identified the animation of such projects will also be a priority for GRD staff.

- **Animation Activities at Group/Individual Level to Encourage Community Involvement in a Broad Range of social and Economic Activities**

  - These are similar to the one-to-one meetings but a GRD staff member meets a number of members of a community or special interest group or the promoters of a company or joint application.
  - The process for these meetings follows the same format but because more people are attending, they are likely to be more time consuming. It may be necessary to organise a site visit in order to establish what already exists and get a better understanding of the project being proposed. In all cases, promoters are advised of the criteria involved and the steps to be taken in making a project application.

- **Capacity Building Measures aimed at Community and Minority Groups to Foster the Spirit of Social Capital and Self Help.**

    - Participation by way of interview on current affairs or farming programmes or through inclusion on local news bulletins where the activity is of broader interest will be considered.

- **Initiatives aimed at Geographically Disadvantaged Communities or those lacking in Sufficient Mass to Enhance Cohesion and Capacity to Develop.**

    - GRD nominates representatives to other organisations and local authorities when invited to do so. These include Galway County Council, the Local Enterprise Office (LEO), Tourism Forum, Heritage and Biodiversity Forum, etc. GRD already works with a wide range of agencies e.g. the LCDC, the Galway County Council Heritage Officer and GRETB. In addition to making a contribution on an individual basis such representation offers a valuable animation opportunity in terms of highlighting and explaining LEADER and how it can assist in certain areas.
    - GRD is also likely, as a member of ILDN, to participate in a small number of national groupings.

- **Initiatives to animate Specific Interest or Marginal Groups to harness Unique Potential.**

    - From time to time workshops may be organised which are focused on LEADER type projects and which encourage more people to look at promoting their own projects with particular interest on marginal groups.
    - GRD will examine the possibility of engaging in at least one trans-national Project either on its own or working with other LAGs. A considerable amount of animation will be required in order to identify suitable EU partners and in promoting whichever initiative is agreed and developed.

12.   LEADER Programme

Leader Expressions of Interest and Applications

All potential applicants (including those who contact reception) will complete an Expression of Interest (EOI) form (see Appendix 17). If the query is not relevant to GRD, the Development Officer refers the caller when possible to another agency. An information pack is sent out if requested (information pack does not include an application form).

The EOI will be recorded on the LEADER IT system in respect of all potential applicants prior to the applicant submitting an application for support. The EOI is acknowledged by the LEADER Clerical Officer. The decision to approve or reject an EOI will be made by staff members. The decision will be reported to the potential applicants by the LEADER Clerical Officer and will be recorded on the LEADER IT system by the Project Officer.

A list of all EOIs received in the relevant period and considered ineligible by members of staff will be submitted to the board meeting at least on a quarterly basis, together with a short description of each EOI and reasons why it is considered to be ineligible. The board members can decide whether or not to review the list of ineligible EOIs prior to ineligible applicants being informed, however every effort should be made not to delay the process.

The list of ineligible EOIs submitted to the board must be recorded in the meeting minutes. Board members may request that additional information be provided in respect of any EOI. The board may reject the initial assessment of any individual EOI that was deemed to be ineligible and direct that an applicant be given the opportunity to submit an application for full evaluation and consideration.

Where the board decides to reject the initial assessment of any individual EOI, this will be considered and recorded in the same way as all other board decisions, including the declaration of any conflict of interest in respect of the individual EOI.

In the case of targeted calls, where the board decides to review the list of ineligible EOIs after the successful applicants have been informed, and overturns a decision to reject an EOI, the applicant/promoter should be provided with additional time to prepare an application so that the promoter is not disadvantaged compared to other applicants under the same targeted call. This application can proceed outside of the targeted call process if necessary. To avoid this situation, the closing date for targeted calls will coincide with a board meeting so that the list of ineligible EOIs can be considered by the Board immediately and the ineligibility decision amended where necessary.

Targeted and Rolling Calls for EOIs

GRD will undertake animation activities targeted at the areas and communities that have been identified in the LDS as in greatest need of funding. Some EOI applicants may not have the necessary skills to deliver projects. These applicants are provided to the extent possible, with training and capacity building to assist them to submit an application.

GRD will accept EOIs on a 'rolling call' ('first-come, first served') basis and on a 'targeted call' (competitive) basis. GRD undertook at least one targeted call in each year from 2017 to 2020. The targeted call in particular, focuses on innovative funding areas, cross-cutting objectives and strategic areas that can inform best practice under LEADER and wider community development.

Targeted and rolling calls are widely publicised, e.g. on GRD's website, at information meetings and/or in the local media.

Where an EOI is eligible, the potential applicant is informed of the qualifying criteria and marking scheme to be used in assessing their full application. All EOI applicants are informed if their EOI is ineligible. Unsuccessful applicants at EOI stage or application stage, under both targeted and rolling calls, can appeal the decision to GRD.

The LEADER IT system implemented by the department for management and administration purposes of the LEADER funding for the RDP 2014 - 2020 and the Transitional LEADER Programme be updated (See Appendix 22).

Specific Arrangements for Targeted Calls

GRD:
- Provides additional support to applicants under targeted calls.
- Ring-fences amounts of funding under a targeted call.
- Deems that, for a defined period, certain types of projects are only eligible for funding through a targeted call.

The targeted call includes the following:

Stage 1 –Call for EOIs
Stage 2 – Application stage (submission of application form):
Those successful at EOI stage are eligible to submit an application as part of the second stage of the targeted call. EOIs that progress to stage 2 are informed of the indicative timeframe for assessing and notifying applicants of the results of the process.
The charging of application fees or other fees to applicants will not be permitted.

Eligibility of the Beneficiary

GRD decides on the eligibility of the beneficiary for LEADER funding. The Development Officer must check that at the time of application:

1) the beneficiary meets the de-minimis requirements in relation to previous State Aid and

2) the beneficiary is not excluded under Article 35 (5) of Regulation 640/2014 (i.e. if it is established that there was a serious non-compliance previously under LEADER, the beneficiary shall be excluded from the LEADER Programme for the calendar year of the finding and for the following calendar year) and or Article 35 (6) of Regulation 640/2014 (i.e. where a beneficiary under a previous LEADER project is found to have provided false evidence or failed to provide information due to negligence. In this case, the beneficiary shall be excluded from receiving support under LEADER for the calendar year of the finding and for all of the following calendar year) unless otherwise agreed with the department and

3) the beneficiary is solvent; and

4) there is no current outstanding debt associated with the support provided to the beneficiary under this or any previous LEADER Programme. In cases where there is a debt, and the beneficiary is not actively repaying this debt in line with a repayment schedule agreed with the department, the beneficiary is not eligible for support.

Project Assessment

In determining the eligibility of a project GRD must, in the first instance, assess if the project constitutes an eligible activity as per –

- the relevant EU Regulations; and
- the RDP 2014-2020 and the Transitional LEADER Programme, programme objectives and the specific theme and sub theme for which funding is sought; and
- the partnership agreement; and
- the operating rules; and
- the objectives and actions identified in GRD's LDS.

A project must comply with all the requirements above to be considered eligible for funding.

GRD must check whether the project being considered for support is in receipt of funding from any other public source (See Appendix 19). Documentary evidence confirming this check must be held on the project file, e.g. written evidence of contacts made and responses received must be retained on file. To ensure there are no undue delays when processing applications, the funding body or agency is expected to respond within 10 working days. GRD may proceed to evaluate the project where no response is received within the timeframe. However, GRD acts upon any responses received post-deadline (e.g. where it emerges that the same items are being funded by another programme). Relevant officers ensure compliance with the heritage review process with the promoter where appropriate.

If the project satisfies these requirements, the Development Officer must then complete the standard Project Assessment Report and Project Checklist. In order for a potential project to be considered at the next evaluation meeting, it must be submitted 10 days in advance of the meeting. The information is sent by email and all documents are password protected.

Officers present their project to the Evaluation and Strategy Committee. (The LEADER Team Leader and CEO also attend.) Persons with an interest in the project absent themselves from the relevant part of the meeting. Minutes of this meeting are taken and written up by the LEADER Clerical Officer and are

circulated with the notice of the following evaluation meeting. These are signed and dated at the next meeting.

Fragmentation of Projects

All projects are stand-alone and operable in their own right to be deemed eligible as a 'phase' of another project. Projects must comply with Council Regulation (EC, Euratom) No. 2988/95 on the protection of the European Communities financial interests. GRD pays particular attention to Article 4.3 which states – *Acts which are established to have as their purpose the obtaining of an advantage contrary to the objectives of the Community law applicable in the case by artificially creating the conditions required for obtaining that advantage shall result, as the case shall be, either in failure to obtain the advantage or in its withdrawal. (O.R. 6.5)*

'In-house' Projects

GRD may be a beneficiary and implement projects under the LDS. GRD must adhere to normal application processing procedures for in-house projects, i.e. completion of grant application, assessment, board approval, commitment of funds, application for payment, inspection of completed project and payment against vouched documented and certified claims.

GRD applies the same evaluation process to in-house projects as it does to other projects. GRD also ensures that robust arrangements are in place to manage conflicts of interest, that the proper procedures are followed at all times and that no actual conflict of interest arises. Accordingly, GRD ensures an appropriate segregation of duties between – staff involved in the project application and delivery elements; and the staff involved in project evaluation and administration processes, GRD is mindful of the need to secure value-for-money at all times.

Project Commencement

GRD notify the project applicant, when acknowledging receipt of the application, that retrospective approval of projects by GRD is prohibited and that any activity commenced prior to the contract date shall be ineligible for funding. The application is acknowledged within 10 working days.

Where a project is not completed, any funding paid to the promoter is recouped by GRD and reimbursed to the department.

GRD obtains a declaration from the applicant that activity has not commenced and must record the steps taken to verify this e.g. a site visit for construction works.

Where GRD approves an element or phase of activity as a distinct project, and the element or activity has not commenced prior to acceptance of the funding offer, expenditure relating to this activity may be eligible, notwithstanding that other elements or activity connected with the project have commenced.

Approval and Refusal of EOIs and Project Applications

Only the board can approve or refuse an application for funding and the rationale for the decision is clearly recorded in the board minutes. In consultation with the LEADER Team Leader, officers prepare the Evaluation Recommendation Report for the board. The receptionist emails this information six days (where possible) in advance of the board meeting.

The LEADER Team Leader presents the Evaluation Recommendation Report to the board. Board members with an interest in the project absent themselves from the relevant part of the meeting and this is recorded. GRD complies with the Operating Rule 6.8 in relation to provisional approval pending procurement or full planning permission.

LEADER Grant Offer

A valid commitment of LEADER funding to a project applicant only exists when –
- the board has made its decision; and
- a letter of offer or contract, clearly stating the funded activity or items, has issued to the applicant; (the LEADER Officers record all applications on the LEADER IT System, together with the decision to refuse or approve) and
- the offer or contract has been accepted in writing and returned by the applicant within the period prescribed by GRD in the letter of offer – i.e. 15 working days from the date of the offer.

Where an offer cannot be accepted by the prescribed date, the acceptance date may be revised in writing by the GRD. GRD only offers funding in respect of specified costed investments for which the beneficiary has sought grant aid, which must be detailed in the letter of offer. GRD also details the rate of aid and the maximum grant amount in the letter of offer. The theme and sub-theme are stated in the letter of offer.

The notification of award of LEADER funding to the project promoter also notes that the scheme is being financed under LEADER as part of Ireland's RDP, which is part-financed under Priority 1B of the RDP by the European Agricultural Fund for Rural Development. In addition, it should note that LEADER aims to foster local development in rural areas.

GRD can issue a funding offer subject to signing of a lease agreement; however, all details of the lease, including its cost and duration, must have been provided previously and approved by the board as part of the project application. GRD ensures that the signed lease agreement is in place prior to the submission of the first claim for payment.

GRD notifies all applicants (in the letter of offer) that they have to repay all or part of the funding amount if the duration of the investment does not persist for a minimum of five years from the date of last LEADER grant aid payment e.g. if a funded facility or enterprise closes within the five-year period or if the funded asset is sold or not used for the purpose for which it was funded

GRD notify the applicant in the letter of offer that no increase can be given. Funding may be reallocated across the various cost elements of a project, up to a maximum of 10%, provided that the original project, as approved for funding, is still being delivered and that the procurement process undertaken is not

compromised. A reallocation of funds up to the permitted 10% must be approved in writing by the Authorised Officer. Funding is only to be reallocated to items approved by the board and as per the original funding offer. Regarding community projects only, additional funding may be considered where new activities or items critical to the completion of the project arise. GRD treats any request for additional funding for these activities or items as a new application. In this instance, an EOI required. The application is progressed through the normal evaluation and decision-making process.

Projects awarded €100,000 or more LEADER Grant Aid

GRD completes the template for all projects in receipt of LEADER grants of €100,000 or more. This template is returned to rdp1420@drcd.gov.ie once approved by the board and prior to the issue of the letter of offer.

Phased Payments

The board may consider phased payments where –
- this has been requested by the promoter; and
- the phased payments exceed €1,000; and
- at least 20% of total eligible costs have been incurred by the promoter; and
- the number of phased payments on a project are five or lower; and
- where LEADER grant aid for capital projects is in excess of €100,000, a sign-off by a suitably qualified person verifying that works are satisfactorily completed prior to each phased payment.

GRD notifies the promoter, and includes as a condition of the funding offer, that the promoter must repay all phased payments received in the event the project is not completed. In this context, the LAG should consider requiring a bond to be effected by a promoter needing phased payments.

GRD may approve a change of payment to a promoter for an approved project from one-off to phased payments. This is noted in the board meeting minutes.

Expiration of Contracts

GRD imposes a completion date for all funding commitments (i.e. in the contract or funding offer). There is ongoing monitoring by the relevant officers with contact made at least once every three months. This is documented on file. The relevant officer completes and files site visit reports for all projects. GRD does not extend a completion date by more than 12 months in total. In all cases, GRD notifies the promoter in writing that the contract has been extended and a new completion date agreed. The LEADER Officer must check the promoter's solvency before any extension is given (unless it has been checked in the previous 12 months).

A completion date may be extended by up to six months by the LAG Authorised Officer on foot of a written request from the promoter. The board of GRD approves all extensions which are greater than 6 months from the agreed completion date. The LEADER Officer must ensure that a clear rationale for the extension is recorded on the project file. Details of all extensions must be noted by the board and recorded in the relevant meeting minutes.

Revocation of LEADER Funding Offer

If GRD is revoking a funding offer, the LEADER Team Leader must – issue a registered letter to the project promoter detailing the specific issues to be addressed and giving a specific time and date by which a response must be received. This date is two weeks (i.e. 10 working days) from the estimated date of receipt of the letter. The letter states clearly that failure to address the issues identified will lead to a revocation of the original funding offer; if no response is received, or the project promoter fails to satisfy all terms and conditions of the funding offer, a second registered letter is issued informing the project promoter that the funding has been revoked by LAG decision.
A decision to revoke a funding offer may be appealed as per the appeals procedure outlined on Page 43.

Project File

The LEADER IT System assigns a unique number to each applicant and each project. GRD references the project number in all correspondence and documentation, including letters, e-mails, etc. that issue to applicants and promoters.

If a project is approved, the relevant officer opens a lever arch file for the project. Files are well indexed and all the required documentation filed in a manner that makes it easy to retrieve. GRD also uploads all documentation required for the Article 48 Checks to the LEADER IT System. The project file documents all actions taken by the GRD in the assessment of the project. GRD only accepts original documentation (bank e-statements are acceptable as original documentation provided they contain all the required details including bank account name and number). Where original documents are needed by the promoter, GRD makes a photocopy of them and certifies them as true copies of the originals. The original invoices and receipts, whether retained by GRD or returned to the promoter, are endorsed or stamped with the GRD's name and include a statement that EAFRD funding has been awarded or claimed for these. GRD also stamp the invoices to show that the funding was provided in respect of VAT only where the Promoter is not registered for VAT.
GRD informs the promoter that the original documents, if returned, may be required at a later stage for audit or inspection purposes.

Files are kept in the main office at Mellows Campus, Athenry, and all LEADER staff have access to them. The relevant officer has overall responsibility for the maintenance of project files.

Retention of Documents and Files

All documents and files relating to the LEADER 2014 – 2020 and the Transitional LEADER programme are retained by GRD until at least 31st December 2027.
These documents must be made available to the EU Commission, the European Court of Auditors, the Certifying Body, the department, its agents and the Department of Agriculture, Food and the Marine at

any period during this time. These documents are kept either in the form of the originals, or certified true copies of the originals.

Grant Payment Claim

All expenditure is denominated and recorded in euro. LEADER Officers process all grant payment claims through the LEADER IT System. All claim documentation is retained on the project file and entered on the LEADER IT System and is approved by the LAG Manager prior to submission for the Article 48 Check. At claim payment stage the LEADER Officer ensures that – the project or the funded element or phase of the project has been completed (through a site visit where appropriate); there are signed and dated funding offers and contracts in place; there is a documented, signed and dated claim form from the promoter with the required supporting documentation, including inter alia original receipted invoices and the relevant bank statements (stamped as appropriate by GRD).

When the claim is processed by the department the relevant funds are transferred to GRD's RDP deposit account. All payments are made to promoters by electronic funds transfer only (Commission Regulation (EC) No. 907/2014) and to accounts designated by the promoter only. Beneficiary bank account details on file are verified and payments authorised by two bank signatories.
Following each payment, the file is updated to include a summary of the payment calculation together with a copy of the Electronic Funds Transfer (EFT) showing payment of the grant to the promoter within a maximum of 10 - 15 working days of receipt of funds by GRD. Where this deadline is not met, there is an explanation on file and evidence that the promoter has been notified of the reason.

The Project Claim Stages of the Leader ICT system is updated (See Appendix 20).

Invoices are stamped "EARDP Grant Paid" when the receipt is received for payment of grant aid, the RDP checklist is completed and the project file is filed by the Development Officer.

The Administrator updates GRD's internal database in line with the LEADER IT system.

LEADER Inspection;

To facilitate audits GRD may be required to make a copy of the chosen project file or expense payment documents and then post the original documents to the department by registered post, which must arrive no later than the specified date. In order to ensure that there is no risk to the records and that any queries can be addressed by the auditors satisfactorily a photocopy of the full file should be made and kept in the GRD office. The original must be sent to the department. If the files are being brought by the Inspector to the Department Of Agriculture, Food and the Marine the Inspector is asked to complete a File In and Out Form (Appendix 21), which is signed as being returned by a GRD staff member. These forms are held at reception.

Appeals

GRD publicises in all its programme publication materials that there is a right of appeal by the applicant and promoter to all funding decisions by GRD. GRD also advises the project applicants of their right to appeal the decision and how they can exercise this right. Where an applicant or promoter appeals a decision, GRD explains the appeal process to the promoter. Similarly, the promoter [or the GRD for administration and animation costs] may appeal a decision by the department. GRD cannot appeal on the promoter's behalf; the appeal is lodged by the promoter with the assistance, as required, of the staff of GRD.

The appeal of a decision can take place in two stages. A project promoter/applicant may seek a review of a decision. This review is conducted by GRD in the first instance. Requests for reviews should be submitted within one month of being informed of the GRD decision, either at EOI or application stage. GRD advises the promoter/applicant of the outcome of the review, in writing, within two months of the request for the review.

Where the promoter/applicant is dissatisfied with the outcome of GRD's review, the promoter/applicant can appeal GRD's decision to the relevant Regional Inspector of the department. The promoter/applicant sets out their case in writing and submits any relevant or supporting information (including any new information). The promoter lodges any such appeal within one month of being notified of the outcome of the review by GRD.

The Regional Inspector notifies the appellant of the outcome of the appeal within two months of the receipt of the appeal. This notification outlines the reasons for the decision of the Regional Inspector. This decision will be the final decision of the department.

The Regional Inspector only reviews the decision of GRD in respect of:

-       the process and procedures followed by GRD in coming to the original decision and in performing the review.

-       the LAG's interpretation of the relevant national/EU regulatory requirements.

In the case of a successful appeal at EOI stage under a targeted call, the applicant/promoter is provided with sufficient time to prepare an application so that the applicant is not disadvantaged compared to other applicants under the same targeted call. This can occur outside of the targeted call process if necessary.

If the appeal is successful under a targeted call at the application stage, the GRD must fund the project from available funds within GRD's allocation. Those who were successful in the original decision under the targeted call are not de-selected.

13. SICAP

PROCEDURES FOR SERVICE DELIVERY UNDER SICAP

The following support can be offered to SICAP clients:

1. Grants

A maximum of 7.5% of the total action costs (this includes direct salary costs) across both goals are made available in grants.

Grants to Individuals

GRD adheres to the following rules in relation to grants to individuals under Goal 2 for lifelong learning courses:

- The maximum grant for an individual is €800 per annum;
- Two grants per individual per year where the grants can be linked to progression in the same area;
- The training is linked to the individual's needs as identified in the Personal Action Plan (PAP) and with an action;
- The grant can be used to cover registration, course and exam fees;
- The grant is in the form of either a direct payment to an education or training supplier on foot of supporting documentation i.e. a valid invoice, or a reimbursement to the individual who has already incurred the cost of the training course;
- Where payments are made to the individuals themselves this must be accompanied by appropriate supporting documentation i.e. a receipt from the course provider detailing the costs incurred by the individual;
- A checklist for an individual grant is completed by the SICAP Officer and the assessment commitee is made aware that the application is ready for assessment. . The assessment committee has the right to change the total requested by the client if the grant is awarded. Applicants must score above 50 points. After assessment a letter of offer/rejection letter is sent out. Acceptance slips are to be returned within 2 weeks. The checklist must then be signed off or approved by email by the Team Leader when it has been fully processed. Once approved the SICAP Team Leader emails the Administration Officer or/and Administrator in Ros Muc requesting payment to be issued. (\fileserver1\SICAP\SICAP 2023\Sicap paperwork 2023\Individual Grant Aid Paperwork)

Grants to LCGs

Grants will be given to LCGs under Goal 1.

- The purpose of the grant must be in line with the objectives of the programme and there will be a clear outcome in line with SICAP objectives;

- The maximum grant for LCGs is €2500 per annum; One grant per LCG per year;

- Grants must not duplicate other sources of local funding by funding the same costs e.g. from the Local Authority, LEADER, the Community Facilities Scheme;

- Where GRD does not pay the invoice directly a "Site visit LCG Grant Support Form" is completed. This is signed off by the chair of the LCG;

- A checklist for LCG Grants is completed by the SICAP Officer. The assessment committee reserves the right to amend the total requested. Processed grants should be signed off by the Team Leader and the Administration Officer. (\fileserver1\SICAP\SICAP 2023\Sicap paperwork 2023\Local Community Group Paperwork 2023\LCG Grants)

Grants to Social Enterprises

Grants are made available under Goal 1 to assist a social enterprise at any stage of its development.

- The maximum amount per grant to a social enterprise is €2,500;
- Social enterprises can only receive one grant annually;
- 100% of costs can be paid
- Match funding will be in cash
- Where GRD does not pay an invoice directly a "Site Visit Form" is completed. (\fileserver1\SICAP\SICAP 2023\Sicap paperwork 2023\Social Enterprise Grant Paperwork 20230)
- Grants are only be made available to social enterprises which contain fewer than ten people – "micro-enterprises", unless exceptional circumstances are presented and these are checked with Pobal;
- Grants can be provided to social enterprises operating in any sector of the local economy as long as the risk of displacing existing jobs has been considered and there is no risk of displacement;
- A checklist is completed by the Social Enterprise Officer. The assessment committee must include a member of the LCDC Liaison Staff. The committee reserves the right to amend the total applied for by the group if awarded. The file is then submitted for payment and when processed, signed off by the Team Leader and the Administration Officer (\fileserver1\SICAP\SICAP 2023\Sicap paperwork 2023\Social Enterprise Grant Paperwork 2023).

Applications for support under the SICAP grant scheme are submitted on the application form, which has been specifically designed for these funds. Applications are accepted when accompanied by relevant supporting documentation and signed Data Protection Form (in the case of individuals). On receipt the application is date stamped by the officer.

GRD's grants contract for SICAP states the expected outcomes, payment terms, and specify the equipment/training to be purchased. A strict clause outlining the prohibition against disposing of assets

purchased under the grant scheme is included in the acceptance slip in the case of equipment purchase.

On file is held:
1. Checklist for Grants
2. Grant Information Sheet
3. GRD Application Form
4. Scoring Record
5. Letter of Offer
6. Acceptance Slip

2.   Training

Panel of Trainers

GRD currently works with a panel of trainers identified as deliverers of specific named pieces of training and sourced when the maximum panel spend is reached through the public procurement process. As needs arise and to ensure value and quality, GRD will continue to utilise the public procurement guidelines and Etenders. The LCDC are informed of the panel and invited to be part of the evaluation process.

A Request for Tender (RFT) is issued for services required in respect of individual actions and initiatives. Under the RFT, service providers participate in a mini-competition for contract award for delivery of various training/programmes for GRD. The type of training/programmes expected to be delivered is outlined in the RFT and specification of requirements provided. Every effort is made to engage the most experienced and best suited trainers and programme deliverers.

A valid Tax Clearance Certificate (TCC) is a pre-condition for contract awards of over €10,000. Also, relevant professional insurance is a pre-condition for contract awards and tenderers must confirm that they are in a position to submit up to date relevant professional insurance that indemnifies GRD, the LCDC, the EU, the Department of Rural and Community Development and its minister in respect of any action on account of loss, damage or injury caused by the them in the course of this work if/when requested.

Tenderers must declare that they are compliant with taxation legislation and confirm that they are in the position to submit a valid TCC if/when requested.

If there is a GRD lead training programme involved in an action, it is a requirement that the relevant officer should attend at least one of or part of the training session and a list of all attendees should be documented on project files.

For insurance purposes in the case of any **potentially risky** training courses the officer should notify the Administration Officer (by email) with details of the training including: a) dates of the course, b) details of the specific training involved, c) location of the training and any other relevant information.

SICAP Action Project Files

- All actions are given a number on application with the SICAP prefix and this number is to be issued by either the Administration Officer (Athenry) or Administrator (Ros Muc).

- All financial details of actions are filed virtually on the file server and client details are held in manual manila files and also on IRIS.

- The officer is responsible for setting up the action file on the server as per the relevant checklist.

- The relevant officer has full responsibility for ensuring that the action files are in order at all times and the relevant checklist completed (fileserver1\SICAP\SICAP 2023\Sicap paperwork 2023\Action Project Paperwork\1.Project Information). However, support is provided with the admin team to ensure that the paperwork is in order

- Letters of offer, contracts and Service Level Agreements are prepared by the officers and checked by SICAP Team Leader (only) before being given to the CEO for a final check and signature. If the CEO is unavailable, the Financial Administrator can sign on their behalf. The officers post/email the letter and contract.

- A returned signed contract is stamped and passed to the relevant officer to be filed in the action file.

- The relevant officer assists the promoter with all aspects of the drawdown requirements where relevant.

- All groups, who receive their grant directly from GRD, must have a Bank/Credit Union account. If phased payments have been agreed the officer emails the SICAP Team Leader the invoice, b for the initial payment to be made. *Note:* The date of the invoice must be after the date the application was approved. Once approved the SICAP Team Leader emails the Administration Officer and/or Administrator in Ros Muc requesting payment to be issued. Both staff record the payments on Sage 50.

- There is ongoing monitoring and updating of the actions. All requests to commit funding and any reallocations, decommitments or requests for additional funding must be detailed on the"Notifications to Admin" document. This is updated monthly onto the database.

- In relation to SICAP long term loan equipment the following procedure applies:

- The Admin Officer in Athenry and the Admin Officer in Ros Muc highlight to the Assistant Administrator Accounts that the invoices for payment are GRD owned equipment to be logged on the CDB as a GRD fixed assets.

- The Assistant Administrator Accounts enter the details from the invoice onto the CBD and issue tags numbers for the items. The tags are then posted to the Officer or left in the post boxes in the Athenry office.

- The Officer tags the item(s), records it in the file and gives the item(s) to the community group.

- The Administration Officer updates the payments on the database and updates the project summary sheet.

- If match funding is received it is recorded by admin and inputted on IRIS

- At a time of audit, the files from Ros Muc for the relevant period will be brought to the Athenry office. The files from the previous year will be stored in the longer term in Athenry and in Ros Muc.

- If GRD equipment is loaned to a group, they need to cover it under their insurance i.e. they sign indemnity.

Service Level Agreements

Service Level Agreements are used when there are more than two parties involved in a collaborative project and all parties are supporting specific elements of the project. This contract is signed by all organisations. Financial contributions, the parameters of the work which each party has committed to as well as agreed targets and outcomes of the project are set out in the agreement.

Consultant Contracts

A consultant contract is used where GRD are directly contracting a specific piece of work. It outlines clearly the work to be carried out and the terms of payment. The timescale for the work is also documented. Other terms and conditions are also included to safeguard the company and the funders.

Subcontracting

Subcontracting is permissible for the delivery of specific services or discrete pieces of work, which are necessary to deliver SICAP, subject to a maximum of 30% of the Lot budget being paid to subcontractors on an annual basis. GRD continues to maintain an Excel document, which demonstrates in the event of an audit that a maximum of 30% of the total SICAP expenditure was incurred by subcontractors i.e. a listing of the annual subcontractor costs incurred. GRD will have regular meetings with subcontractors and other partners to ensure the programme is meeting expected targets and aims and to discuss any changes or amendments to improve service delivery.

Monitoring and evaluation of programme delivery

GRD maintains electronic records of all interactions with individuals and/or groups to which it provides SICAP services in accordance with the requirements of Pobal's electronic IRIS system. The input of information onto IRIS is carried out by the IRIS Officer. GRD submits progress and other reports as required by the funders in regard to the delivery of the action plan and the achievement of outputs and outcomes as outlined in section 10.

14. Policy in Relation to Acknowledgement of the Various Agencies who provide Funding to GRD

GRD is funded through 2 main programmes:
- SICAP
- LEADER

GRD also manages
- Rural Social Scheme & Tús
- Community Employment Scheme

Communication and Publicity Requirements for Publicising SICAP

GRD as a Programme Implementer (PI) must publicise SICAP and acknowledge the programme funders in all SICAP information and publicity material. Publicising the work and brand of SICAP is important to create a greater awareness of the value of the programme amongst a wider audience locally and nationally.

• GRD and the Galway LCDC (as the monitoring body) hold local events showcasing activities funded by SICAP e.g. host award ceremonies, publish reports and articles, and issue press releases on new SICAP initiatives and opportunities.

SICAP Promotional Plan

GRD refers to its Promotional Plan as prepared for the procurement process and continues to apply this, and the LCDC monitors that this is being delivered. This sets out how GRD raises awareness of SICAP and the various marketing and promotional methods to achieve this such as advertising, social media, community engagement, word of mouth etc.

Logos and acknowledgements

All aspects of information provision, publicity and promotional materials, including websites and as part of information and dissemination activities must use the correct straplines and logos. These can be found on the shared drive \\fileserver1\SICAP\INFORMATION\LOGOS\GRD Logos

Website

GRD is required to provide an overview of SICAP in a dedicated section of the organisation's website. The financial support of the funders should be recognised by including the strapline and logos in the required format on the webpage(s). These should be visible when landing on the website i.e. a user should not have to scroll to the end of the webpage to see the acknowledgement.

Publications

Any publications produced as a result of SICAP must adhere to the publicity requirements regarding the correct use of logos and a written acknowledgement of the funders.

Any research and policy-related publications associated with SICAP must include a statement that the views contained in the publication do not necessarily reflect those of the EU, the European Social Fund, the department, Pobal or the LCDC/Local Authority.

e.g." The printing of this booklet was supported under Social Inclusion and Community Activation Programme (SICAP) 2018 – 2022, funded by the Irish Government through the Department of Rural and Community Development and co-funded by the ESF under the Programme for Employability, Inclusion and Learning (PEIL) 2014 – 2020. GRD cannot accept responsibility for omissions or inaccuracies within."

Prior Approval of Publicity Documentation

All publicity documentation (e.g. advertisements, press releases, articles) is subject to the prior written approval of the LCDC. This prior written approval should be done through agreeing a local protocol between the LCDC and the PI and could be inserted into a local procedures manual if one has been developed. All SICAP officers must ensure compliance by sending any publicity materials to the Information Officer and Team Leader for pre-approval before use.

Press Releases and Articles

Every press release and article relating to SICAP must provide a clear acknowledgement of the sources of funding, particularly the contribution and support of the ESF and Ireland's ESIF. GRD must liaise with journalists to ensure that the final print copy includes the appropriate acknowledgement - the strapline could be provided to meet this requirement.

Information and Communication File

Compliance with the information and publicity requirements forms a key part of any verification/audit visits. GRD must keep a hard copy of all publicity materials (e.g. press-cuttings, posters, press releases, advertisements etc.) and retain these in an information and communication file to demonstrate compliance with the regulations, in particular the requirement that participants have been made aware of the ESF's support for SICAP.

Communication and Publicity Requirements for Publicising LEADER

GRD must ensure that an explanatory plaque, referencing the role of GRD under the LEADER Programme is installed in a prominent location at the GRD premises and their Implementing Partner's premises, to include:

(1) the new Government of Ireland logo with the following additional text which must be used in addition to the Government of Ireland logo explaining the role of the department in the LEADER activity - "Funded by the Department of Rural and Community Development" - this text can be placed underneath the Government of Ireland Logo or in proximity to it as design allows.

(2) the Union emblem with the words "The European Agricultural Fund for Rural Development: Europe investing in rural areas"

(3) the LEADER logo

GRD acknowledges the support of the Department of Rural and Community Development (DRCD) and the EU in all public announcements and advertising, as per the agreement and EU and national regulatory requirements;

GRD complies with the information and publicity requirements as set out in Annex III of Commission Implementation Regulation (EU) No. 808/2014;

GRD ensures that all information leaflets, plaques and advertisements are bilingual, i.e. in Irish and English;

Projects awarded €100,000 or more LEADER Grant Aid

GRD must complete the template in _\\fileserver1\RDP\RDP 2014 - 2020\EAST GALWAY LDS\Checklist and File Documentation LEADER 2014-2020 of the most updated version of the LEADER operating rules for all projects in receipt of a LEADER grant of €100,000 or more. This template must be returned to rdp1420@drcd.gov.ie once the project is approved by GRD and prior to the issue of the letter of offer.

This information is used by the DRCD and the Minister for information and publicity purposes.

Information and Publicity Requirements for LEADER Funded Projects

GRD must ensure all applicants and promoters comply with the programme's information and publicity requirements. GRD must retain evidence (e.g. photographs) on the relevant project file of compliance with the information and publicity requirements.

The following logos must be included on all posters, plaques –

(1) "The European Agricultural Fund for Rural Development: Europe investing in rural areas" logo; to include the Union emblem
(2) LEADER logo
(3) The new Government of Ireland logo with the following additional text which must be used explaining the role of the Department in the LEADER activity – "Funded by the Department of Rural and Community Development" - this text can be placed underneath the Government of Ireland logo or in proximity to it as design allows.

Public support exceeding €10,000
Where the LEADER funding exceeds €10,000, promoters must erect at least one poster with information about the operation (minimum size A3), highlighting the LEADER funding received at a location readily visible to the public, such as the entrance area of a building.

Public Support Exceeding €50,000
Where LEADER funding exceeds €50,000, promoters must erect an explanatory plaque at the project site with information about the project and highlighting the financial support from LEADER.
Posters, plaques and webpages must carry a description of the funded project or operation, as well as the information set out in Annex III of Regulation 808/2014. This information must include:
- the "The European Agricultural Fund for Rural Development: Europe investing in rural areas" logo to include the Union emblem
- LEADER logo
- the new Government of Ireland logo with the following additional text which must be used explaining the role of the Department in the LEADER activity - "Funded by the Department of Rural and Community Development" - this text can be placed underneath the Government of Ireland logo or in proximity to it as design allows.

That information must be bilingual and cover at least 25% of the poster, plaque or webpage. The costs associated with these may be included as eligible project costs.

Publications

Publications (such as booklets, leaflets and newsletters, press releases) and posters about measures and actions funded by LEADER must clearly indicate the programme and EU's contribution.

(1) The EU logo must be displayed together with an explanation of the EU's role as per the following statement – "The European Agricultural Fund for Rural Development: Europe investing in rural areas".

(2) The LEADER logo

(3) The new Government of Ireland logo with the following additional text which must be used explaining the role of the department in the LEADER activity - "Funded by the Department of Rural and Community Development" - this text can be placed underneath the Government of Ireland logo or in proximity to it as design allows must also be displayed

Publications must include references to the body responsible for the content and to the Department of Rural and Community Development.

Electronic Information

These requirements also apply to information provided through electronic means (websites, databases) and audio-visual material.

The GRD website in relation to LEADER must:

-    mention the contribution of the EAFRD at least on the homepage;
-    include a hyperlink to the European Commission website concerning EAFRD http://ec.europa.eu/agriculture/rural-development-2014-2020/index_en.htm
-    include a hyperlink to the department (with the new Government of Ireland logo) – www.drcd.gov.ie

Our Rural Future logo mark is to be used to acknowledge the government's funding of capital projects which fall under the Our Rural Future - Rural Development Policy 2021-2025.2019, it is now also a requirement for all projects being funded by the LEADER programme to display the Our Rural Future logo on all signage for both completed projects and those under construction. It should also be noted that if there is an official opening or Ministerial visit before construction is completed, this signage must be in place at the time.

The brand identity should also be present on all written reports, consultation documents, websites, social media, advertisements and publicity material. The identity should also be positioned at all public engagements including launches, fund announcements, press briefings and photo-calls.

The Project Ireland 2040 logo with the required strapline 'Funded by the Department of Rural & Community Development' is to be placed leftmost on signage followed by the Our Rural Future logo mark. Any other logos are to be placed to the right of these.

Production of a Report as a Final Outcome for the Project

Reports funded through LEADER must also comply with the information and publicity requirements set out above. They must display the Union emblem (this is included in the EAFRD logo) and LEADER logo prominently together with an explanation of the European Union (EU)'s's role as follows –
"The European Agricultural Fund for Rural Development: Europe investing in rural areas".

Publication of Beneficiaries

Details of Common Agriculture Policy (CAP) beneficiaries will be published on the Department of Agriculture, Food and Marine's website. In this regard, the CAP beneficiaries' project and promoter details will include the name of the project promoter, the town where the promoter resides or is registered (including eircode if available) and the total amount of public funding received by the promoter for the relevant year.

In addition, the details of the project (including funding approved for the project) and project promoter may also be published on the department's and GRD's website.

GRD must inform all applicants and promoters of these provisions and retain evidence of this on the project file.

GRD must inform promoters that their data will be made public and that it may be processed by auditing and investigating bodies of the EU and Ireland for the purpose of safeguarding the EU's financial interests. GRD must also inform applicants and promoters of their rights under data protection legislation and the procedures applicable for exercising those rules.

Communication and Publicity Requirements for Publicising RSS, Tús and CE Scheme

Community organisations benefiting from support through the RSS, Tús and CE schemes should acknowledge the support of these three job activation schemes.

The RSS/Tús Work Placement Provider Agreement includes the following:

"The work placement provider agrees to acknowledge the work undertaken by the Tús & RSS in any publicity relating to your project. Failure to acknowledge the support received by Tús & RSS may have a negative impact on the schemes in the future."

The CE Scheme Work Placement Provider Agreement includes the following:

"The work placement provider agrees to acknowledge the work undertaken by the CE Scheme in any publicity relating to your project."

The appropriate funding logos to be used in relevant publicity relating to these schemes are:

- The new government of Ireland logo must also be displayed, with the following additional text which must be used explaining the role of the relevant department - Funded by the Department of Social Protection - this text can be placed underneath the government of Ireland logo or in proximity to it as design allows.

- GRD logo

15. Policy on dealing with Complaints

The following is the procedure to be followed in examining and responding to complaints and criticisms made by project promoters and clients of GRD services:

a) The complainant is referred to the person directly dealing with the subject of the complaint. This is dealt with as soon as possible but no later than a week.

b) If they are not satisfied they are asked to put their complaint in writing to the CEO by completing a form saved in fileserver1\Policies and Procedures

c) The CEO discusses the complaint with relevant staff and reply in writing to the complainant as soon as possible but no later than 1 week unless the staff member is on leave. If so the complainant is notified of the same.

d) If the complaint is justified necessary corrective action is taken by GRD. The complainant is informed of this in writing.

e) Depending on the nature of the complaint and the seriousness of it the Executive Committee recommends what action should be taken. This action would be presented to the board for final decision. The final decision is notified in writing to the complainant within two days following a board meeting.

16. Human Resources

A: Recruitment Procedures

In relation to LEADER funded staff the following are the steps to be followed there is a need to recruit a new staff member or to introduce a new staff role. (Circular 3-2021]

1. In advance of commencing recruitment process, GRD must forward the following details to DRCD by e-mail to OR1420@drcd.gov.ie putting "Reasonableness of Cost" in the subject title of the e-mail, so that an independent assessment of the reasonableness of the costs can be assessed;
   a. Job description;
   b. Proposed salary scale;
   c. Starting point on the salary scale.
2. DRCD will review the documentation provided and carry out an independent evaluation to establish if the costs are reasonable. This independent evaluation may include, but is not limited to, comparison of the role based on the job description with similar Public Sector Grades, comparison of proposed salary scales with Public Sector Grade Pay Scales, similar costs incurred by other LAGs and their partners for comparable roles.
3. DRCD will provide written confirmation to the beneficiary as to the reasonableness of the costs which must be retained by the LAG/IP on the LEADER IT system and hard copy file.
4. The beneficiary undertakes the necessary recruitment process;
5. When the cost is included in a Monthly Expenditure claim for the first time, the LAG and/ or IP through the LEADER LAG/IP User role: -
   a. Adds the details of the item to the LEADER IT system;
   b. Includes a comment in the 'Notes' section to the effect that a new cost item has been included;
   c. Uploads the relevant supporting salary documentation; and
   d. Uploads the written confirmation regarding the reasonableness of the costs from DRCD.
6. The Article 48 Checker must confirm that evidence of the independent assessment by the Department has been provided.
7. A new mandatory Article 48 Checklist question is created on the LEADER IT system along the following lines;
   a. Have any new cost items been included in this claim? Y/N,
   b. If yes, has an independent assessment of the reasonableness of costs been provided? Y/N.

1. Job Description

All job descriptions include the following:
- The main purpose of the job and the context in which it exists
- The responsibilities and accountabilities involved
- The reporting relationships
- The tasks and skills involved
- Knowledge, behaviour, competencies and experiences essential and other criteria should be identified at this stage.

It is the responsibility of the CEO in consultation with other relevant staff to draft the job description.

2. Advertisement

It is important that GRD recruits well-experienced people who will deliver a high standard of service. GRD takes the recruitment, development, and promotion of its staff seriously and does this by following a fair and non-discriminatory process.

Any opportunities for promotion and for interim positions will be advised and open to all members of staff and if a staff member feels they have the skills and experience to bring to the role then GRD welcome their application and any questions that they may have. Before any advertisement is published any potential upcoming redundancies will be considered in the light of any available posts within the company. Following this all short term and part time vacancies are initially advertised internally. If the position is not filled internally the position is advertised externally. All new full time positions are advertised internally and externally. The CEO and Team Leader positions are advertised both internally and externally. Vacancies arising in programmes funded by DSP are always advertised internally and externally as per department rules. The advertisement (internal or external) is drafted with specific regard to the job description

The advertisement includes the following:
- The job title.
- The level of the position.
- The key duties and responsibilities of the position.
- The location/base of the post, where applicable.
- The closing date for receipt of applications.
- The availability of the complete job details, Tel/Fax No, email and website address.
- Relevant programme logos.
- All applications marked confidential and private and for the attention of the CEO.

3. Selection Committee of applicants (short listing)

At least two members of the interview panel assess the applications, to shortlist who will be invited to interview. Once the application deadline has closed, all members of the short-listing panel are given a

full set of the job description and advertisement together with a list of all applicants and their complete application documentation.

Before the process of short-listing a set of criteria for short-listing is agreed by the short-listing panel.

Each member of the short-listing Panel:
- Agrees on a set of criteria for short-listing.
- Shortlists all applicants who possess the essential criteria stated in the advertisement or information package and rate applicants against the essential and desirable selection criteria only.
- Notes briefly the reasons for not short-listing each unsuccessful applicant.

The short-listing panel:
- Agrees on and record a final shortlist of candidates that have been assessed as being competitive in the format outlined in the shortlist assessment sheet (Appendix 22).
- Considers re-advertising the position if no applicant meets all the essential criteria.
- Agrees questions and scoring.
- Drafts an interview plan with specific areas of questioning for each interview board member.

There is one week at a maximum allowed between the closing date and the meeting for short-listing except in exceptional circumstances and agreed by the Executive Committee.

At the end of the short-listing process the chairperson of the short-listing panel should return a copy of the short-list report (Appendix 23) signed by all members of the short-listing panel together with a signed copy of the short-list assessment sheet to the CEO who arranges to notify unsuccessful candidates by letter as soon as possible after the short-listing process has been completed.

4. Notification to All who Applied Successful and otherwise.

5. Selection of Interview Panel
The interview panel is selected by the Executive Committee.

6. Interview Plan
The interview panel prior to the interview should draft an Interview plan with specific areas of questioning for each interview panel member.

In preparing questions, interview panel members:
- Base the questions on selection criteria as specified in the job description (see interview assessment sheet at Appendix 24)
- Focus on the knowledge, skills, attainments, competencies and behaviour required for the job
- Ensure questions are sufficiently rigorous and searching to assess ability and differentiate between candidates
- Ensure that questions are well structured, relevant and probing.

Interview panel members should
- Agree the order in which the questions will be asked and allocate specific areas to each member based on their particular area of expertise
- Determine how they will rate each of the applicants against the answers they give to each question.

Questions

The questions asked at selection interviews should be relevant to the specific job. The chairperson should ensure that questions asked:
- Are relevant to the position
- Are aimed at assessing the candidates in relation to the agreed criteria and at eliciting information, which will assist the interview board in selecting the best candidate for the job
- Cannot be construed as potentially discriminatory under the nine areas covered by the Employment Equality Acts 1998 - 2015, i.e.
- Gender
- Civil status
- Family status
- Sexual orientation
- Religion
- Age
- Disability
- Race
- Membership of the traveller community

At the start of each interview, the chairperson should introduce each applicant to the interview panel, explain the purpose, expected duration and structure of the interview to the applicant, and indicate that notes may be taken by interview panel members.

Applicants should be advised about the timing of decision-making and notification of the outcome of the process.

Recruitment Procedures for CE

- The CE Supervisor registers as an employer with Jobs Ireland.
- All CE vacancies are uploaded onto Jobs Ireland by the CE Supervisor
- Any interested candidates must contact their Case Officer in their local Intreo Office.
- In the event that a person makes contact with the CE Supervisor the candidate is referred to their local Case Officer who in turn sends on the person's name to the CE Supervisor if eligible to participate on CE.
- A member of the sponsoring committee must sit on the interview panel.
- A CE vacancy feedback sheet that provides the outcome of CE participants interviews has to be returned to the Case Officer.

- The GRD jobs bulletin has a full list of CE vacancies for Galway city and county and is updated on a weekly basis by 2 CE participants.

Recruitment Procedures for RSS
For RSS, applicants apply directly to GRD and their eligibility is checked via a checklist. The potential participant must have the relevant social welfare payment and an active herd number. They are then called for an interview - 3 Supervisors are in attendance for the interview process and placements are offered pending availability of place and the relevant skill set required for the particular role.

Recruitment Procedures for Tús
In relation to Tús, names are received, these are randomly selected by the DSP and the names are sent to the Team Leader for interview by a minimum of 2 Supervisors and a maximum of 3. Selections are made based on their skill set and the number of placement providers available to us at that time.

7. Garda Clearance
Where relevant garda clearance should be sought in relation to successful candidates.

8. Recommendation
When making a decision on the most suitable applicant:
- Applicants should be ranked suitable/unsuitable for appointment based on:
  - Performance at interview(s)
  - The written application
- The chairperson should seek to facilitate the interview board in jointly completing the Interview Assessment Form. This details an assessment of the candidate against the core competencies, knowledge skills, attainments & behaviour required to carry out the particular role
- Effort should be made to reach a unanimous decision, however if a unanimous decision is not reached a majority decision is acceptable. Where the interview panel vote is tied, the chairperson has a casting vote.
- Decisions on recruitment must adhere to the agreed company redundancy policy.

The interview panel report is signed by all members of the interview panel.

A recruitment panel is put in place for one year for those candidates that scored above 70% and would be suitable for the position.

9. Record Management
Recruitment and selection procedures are subject to the provisions of the Freedom of Information Act 2014.

At the end of the interview process the chairperson should ensure that all documentation held by all members of the panel is returned to a person nominated to take responsibility for the recruitment process. One copy of the following documents relating to the process should be retained for a period of 1½ years:.

- Job description/person specification

- Advertisement
- Application forms/Curriculum Vitaes
- Signed shortlist assessment form
- Short-list rating criteria
- Signed Short-list board report
- Signed Interview Assessment form
- Interview rating criteria
- Signed interview board report.
- One set of signed interview notes

All other documentation should be destroyed. Interview board members rough notes should not be retained after the selection process but should be returned for disposal.

10. Offering Appointment
A verbal offer subject to satisfactory references may be made. This is followed by written confirmation once the references have been obtained. References should not be sought without the candidate's prior permission at the interview stage. At least two references must be sought.

11. Advising unsuccessful candidates
Unsuccessful candidates should not be informed until the position is filled.

12. Post interview feedback
- Verbal post-interview feedback may be provided upon receipt of a request from applicants.
- The feedback only relates to the individual applicant. No reference should be made to the performance of any other individual candidates.

13. Staff Induction
Once the new staff member has accepted the offer the Assistant Administrator Accounts send them a form in relation to bank details for the purpose of salary payments. This also asks if the staff member would prefer to be monthly or fortnightly paid.

On commencement of employment with GRD relevant staff meet with new staff to introduce them to the company and to go through an induction pack. It is intended that the induction pack within each programme is standardised. This pack includes the following:
1. Employee handbook
2. Contract of employment
3. Confidentiality Policy
4. Organisational structure chart
5. Staff structure chart
6. QMS Procedures Manual and Financial Policy
7. Current GRD policies
8. Conflict of Interest Declaration Appendix 4 (for Leader funding staff only).
9. Next of kin detail form (which is passed on immediately by the Team Leader to the Secretary/Receptionist for filing.

Once the induction is complete the new staff member is asked to complete the Induction Checklist (Appendix 25).

Once a new staff member commences the Team Leader notifies it on google docs and the relevant staff follow up with the new staff member the various setup procedures. This checklist is maintained in google docs.

Sign In

Staff and all members of the public are expected to sign in and out each time they enter and leave all GRD offices. Staff are to update either the diary at reception or google calendar as to their whereabouts.

B: Personnel Files

- Each employee has their own personnel file held in the Administration's office which includes the letter of offer, acceptance letter and employment contract. The Administrator has responsibility for this. The file also contains details of commencement, and general correspondence. A copy of the contract and other relevant documentation is held in the CEO's office.
- All contracts are signed, dated, including details of salary and length of term where relevant.
- Any extensions to the term and changes in salary details are followed up in a letter to the employee.

C: Salaries and Wages

- The payroll system used is called Sage Payroll.

- Employees are paid either on a monthly basis or a fortnightly basis. CE, RSS and Tús participants and supervisors are paid on a weekly basis.

- There are a number of staff employed in GRD who work in various posts within the company. These posts may be assigned different salaries and may have different percentages of the salary and associated costs funded from LEADER and SICAP. Therefore, an internal document has been drawn up to provide the average salary for the staff concerned and to give the appropriate percentage of funding from the relevant programmes. The calculations take into account firstly the apportionment of time for each post the staff member is working in/covering. The overall percentage of time for the individual between programmes/actions is calculated on the basis of the amount of salary that is applied to each programme. This is then rounded to the nearest euro to give a salary for the employee and the percentage of funding from LEADER and SICAP, which is transferred to the GRD salary sheet and to the Apportionment Policy. Payments are apportioned

as per the individual breakdown outlined in the Apportionment Policy as described under apportionment of central costs in section 8.

- Salaries are often split between programmes and then between either Administration for LEADER and Administration and Direct Costs Goal 1 and 2 for SICAP. This can lead to rounding off differences when using Excel. Therefore, a difference of up to .05c is allowable on payroll expenses items. This adjustment is made on a separate line in the analysis of salaries for the various returns to funders and it is analysed works under the staff person with the greater expenditure allocated to them.

- Salaries for all employees are drawn up on an Approval form and paid through Business On Line.

- GRD facilitates the Bike to Work scheme for staff by paying for the bike from the matching funds GRD Unrestricted Funds a.c 18661560 account. This is then reimbursed from the employee's salary as per the agreement drawn up, thus ensuring that the matching funds account GRD Unrestricted Funds a.c 18661560 is reimbursed in full within that particular calendar year.

- GRD pays e-Working expenses for remote working. These expenses are claimed through the CDB by highlighting the working from home days on the timesheets. They are approved by the Line Manager and submitted to the Assistant Administrator- Accounts for payment. Staff who are more than 15 minutes in the office cannot claim e-working for that day.

- Occasionally if a staff member requires an advance of their salary from the following month GRD accommodates it by paying it from the matching funds account. GRD Unrestricted Funds a.c 18661560 The staff member signs a form which is approved by the CEO stating that the money will be reimbursed the following month.

Timesheets

All staff are required to complete timesheets using the CDB database system. Travel claims will not be paid to staff unless timesheets are up to date.

D: Returns

As per payroll modernisation 2019 Galway Rural Development Co CLG meets the reporting requirements requested by Revenue. Payroll software ensures information is reported to Revenue in "Real Time". Payroll submissions are submitted each time a payroll is run detailing staff amount of pay, tax, prsi, USC, LPT & payment date.

- Through ROS Revenue will make a monthly statement to GRD detailing the breakdown of liability on the 5th day of the following month. GRD will have the option to view the statement & accept the

statement. Return acceptance and payment by GRD are due by 14 days after the end of the month. Payment is made through ROS by ROS Debit Instruction.

- Return information of payments to third parties is made in respect of consultancy fees, commissions etc.
- Quarterly returns are submitted to the Central Statistics Office.

E: Staff Appraisal and Communication

- Staff appraisals take place once a year. Staff members complete a questionnaire at the time of the review. Senior staff complete a different questionnaire both are saved under fileserver1\Policies and Procedures.
- Staff are encouraged to partake in training courses to update their skills. There is a staff training policy in place which is adhered to. Once a staff member participates in training an "Employee Training Record" form is completed and signed by the staff member and Line Manager. It is then placed in the staff member's personnel file in the CEO's office. The form is saved under fileserver1\Policies and Procedures and on the CDB.
- A communications policy is in place for the company.
- When changes occur in programmes e.g. changes to the operating rules etc., they are first communicated to the CEO who passes them on to the various Team Leaders and Administration who in turn advises relevant officers. The relevant check lists are amended and any such changes would then be discussed and arrangements made for their implementation at the following monthly programme meeting. Also any changes will be noted to amend the QMS Procedures Manual.
- There are regular meetings set up for staff within each programme. Quarterly staff meetings are scheduled

17.   Travel and Subsistence

Other than the CEO all other staff all other staff claim their expenses through the CDB.
The travel claim forms include the sentence *"I confirm that my car is properly insured and that Galway Rural Development Company is not liable for any loss or damage resulting from the use of my car."*

The travel and subsistence rates are calculated according to civil service rates in line with DPER Circular 27/07/22:Motor Rates. These rates were effective from September 2022. The rate paid depends on the cc of the car.
Travel mileage rates for electric cars are as per LEADER Q&A 24 November 5 2021.

It should be noted that where travel arises for reasons connected with official business but not the actual discharge of official business e.g. attendance at a conference, interview or educational courses (training), attendance should be conditional on applying public transport rates or reduced rates of

mileage (Department of Finance Circular E105/3/87). For this reason, staff need to seek permission from their Team Leader to attend.

Staff and Board members who claim travel expenses must produce a copy of their insurance policy showing that GRD has been indemnified and a copy of their driver's licence. Staff are not able to complete travel claims on the Citizens Database if this information is not already uploaded. It is the responsibility of the Administration Officer to request this in advance of the or board member renewing their insurance. In the event it is not produced the Administration Officer will notify the CEO in relation to a board member.

The place of work is used as the base from where journeys commence and end. In calculating mileage involving home it is agreed that the **shorter distance** applies

<div align="center">

between the employee' home (A) and the temporary place of work (B)

and

the employee's normal place of work (C) and the temporary place of work (B)

</div>

All travel and subsistence forms must be submitted by the employee via the Citizens Database (with the exception of the CEO and RSS and TUS Supervisors) on a monthly basis. The claims are then approved by the relevant Team Leader. The chairperson approves the CEO's claim.

Payment of travel and subsistence claims is made through Banking On Line or in exceptional cases by cheque.

Once payment is made all Travel & Subsistence forms are available on the CDB.
The standard km for set journeys compiled by Assistant Administrator -Accounts is used. For other journeys not on the standard distance list staff will be required to use AA route planner (no other websites will be acceptable) for the trip and a copy showing the detail needs to be attached to their travel claim.

- If there is an overclaim picked up by an Inspector or an auditor on a staff or board travel claim the onus will be on the staff member or the board member to refund the amount. This is not to be deducted from the next claim but a separate refund should be made.

- Staff are encouraged to pool when travelling to the same destination. Staff can arrange to meet en route at nearest points for pick-ups. For example, there should only be one car coming from each office to a meeting in Athenry. It is the responsibility of the Team Leader to monitor this. During pandemics such as Covid-19 this is at the discretion of the team leaders.

- Subsistence claims can only apply outside 100 km from your starting point (using the shorter distance) except in the case of off-shore islands where in the event of a staff member staying overnight (civil service domestic day subsistence rates apply. Accounts are set up with the ferry company and Aer Arann and therefore all journeys should be pre-booked and are invoiced directly to GRD. This is paid from the SICAP action budget.

- Wherever feasible public transport is to be used unless agreed in advance with the Team Leader. If an employee, then makes a decision not to use public transport they are paid the equivalent of the public transport fare.

- Staff need to print their name on the form and then sign the claims. Travel claims submitted on the citizens database will not be signed as once the claimant hits submits they are agreeing to submit the claim. The same applies to approval of the claim where the team leader approves it on the database system.

Board and Committee Members Travel and Subsistence Claims

The civil service rates also apply to the Board of Directors and GRD Committee members. The directors complete travel forms (Appendix 27) which are checked by the Assistant Administrator – Accounts and approved by the CEO.

- Travel and subsistence expenses of public representatives and public servants who are on the GRD Board or Evaluation Committee members may not be claimed from the LEADER Administration budget. These individuals should submit their travel and subsistence claims to their respective representative bodies. (O.R. 16.3).

- Claims must be submitted by the 10th day of the month for the previous month – e.g. the May claim submitted by June 10th and so on. Claims submitted after this date will not be eligible for payment.

- Board meetings held via video conferencing: In the event where a board member needs to dial into a video conferencing meeting the company will cover the telephone cost on receipt of a copy of the telephone bill showing the expense.

Travel and Subsistence Claims for Board and Staff Members who cannot drive for any particular reason (exceptional cases only)

Board members should check if it is possible to receive a lift from another board member or staff member for which they will be claiming for the trip.
If this is not feasible the individual should get a registered taxi/hackney, obtain a receipt and submit same to the office. GRD will reimburse for the trip on the basis of a proper receipt.

Travel and Subsistence Claims for Deceased Board and Staff Members

- The next of kin would be contacted with a view to establishing the name of the executor of the will/ or the appointed administrator.
- The CEO would contact the executor or the administrator to seek their advice on the issue.

Board and Staff Travel to Dublin

If a board or staff member chooses to drive, then they only receive the cost of the train (a screenshot of cost of fare is needed) not the mileage to Dublin unless they have to bring material for exhibition and unless it is cheaper if a number of staff are going. Tickets can be paid by staff and claimed in their travel claim.

18.   Company Secretarial and External Audit

- The Administrator is responsible for making the statutory returns (B1 form) to the Company Registration Office on an annual basis and for maintaining the company register.
- Each year the Board of Directors are asked to complete an Ethics in Public Office Statement which the Administrator I returns to the Ethics in Public Office organisation. (Appendix 30)
- Board members cannot be members of the LEADER Evaluation and Strategy Committee. [O.R. 5.5]
- If the Board meetings are held face to face the directors sign the attendance book and agree to indicate any conflict of interest that they may have regarding any items on the agenda. [O.R. 5.2].
- Minutes of board meetings are taken by the Administration Officer, circulated in advance of the next meeting, proposed and seconded by directors, adopted by the board and signed by chairperson and a director at the following board meeting. Minutes of sub-committees are taken by the Team Leader in charge of organising the meetings with the exception of the LEADER Evaluation Meeting where they are taken by the LEADER Support Officer. The relevant chairperson certifies these minutes.
- Board meetings are held on the third Wednesday of every month, except in August (usually none) and December (second Wednesday).
- Rotation of board membership is at least 25% every three years.
- GRD plans to have an attendance policy of the board that states that non-attendance by board members at three consecutive meetings without reasonable explanation will lead to termination of membership of the Board of GRD.
- No business shall be transacted at any general meeting unless a quorum of members is present at the time when the meeting proceeds to business, seven members present in person is a quorum.
- The company shall in each year hold a general meeting as its Annual General Meeting in addition to any other meetings in that year and not more than 15 months shall elapse between the date of one general meeting of the company and that of the next.
- An Annual General Meeting and a meeting called for the passing of a special resolution shall be called by 21 days' notice in writing at least, and a meeting of the company shall be called by 14 days' notice in writing at least. The notice shall be exclusive of the day on which it is served and of the day for which it is given and shall specify the place, the day and the hour of the meeting.

External Audit

- The role of the external auditor includes the following:

- To report to the board whether the financial statements give a true and fair view and whether they have been properly prepared in accordance with the Companies Act 1963 to 2006 and Circular

13/2014 from the Department of Public Expenditure and Reform regarding the management of and accountability for grants from the Exchequer.
- To report if the financial statements do not comply in any material respect with applicable Accounting Standards.
- Prepare the financial statements based on accounting records maintained by the company.
- Provide a reconciliation of the total expenses per the financial statements to the SICAP returns made by the company.
- Prepare a reconciliation between the Fixed Asset Register and the amounts recorded in the AFS.

• The Financial Administrator and Administrator are responsible for liaising with the auditors and for ensuring that all audit recommendations are implemented.

CE Employment External Audit

• In relation to the CE scheme an external audit is completed on an annual basis. The financial records, together with the Auditor's Statement which includes the Income and Expenditure Statement should be submitted to the auditor for inspection as soon as the project finishes. The DSP reserves the right to retain and inspect the audited accounts of any entity engaged in sponsoring CE schemes. The calculation of the final payment allows for the reconciliation of all payments due. Until the final payment is prepared, approved and paid, the project remains unfinished.
• The CDO within the DSP conducts 2 audits each year. A Financial Monitoring audit and the Participant Training & Development audit. Once the audit is completed the CEO receives confirmation in writing from the CDO with regard to the outcome.

Tax Clearance

GRD ensures it is tax compliant at all times.

Declaration of Solvency

In relation to the RDP the CEO and chairperson submits to the department on a quarterly basis a signed statement declaring that there are no issues that they are aware of that have the potential to have a significant impact on the operation of GRD or might result in GRD ceasing trading.

Risk Management Policy and Risk Register

GRD reviews the risk management policy every two years and the risk register for the company on a yearly basis. This is brought to the Executive Committee for approval when finalised.

Insurance

- GRD ensures that it has all the insurances required to operate and deliver its services, to operate its business and to cover all liabilities of the company. This includes, but is not limited to, employer's liability insurance in the amount of not less than €12.7 million (for any one claim or series of claims arising out of a single occurrence); public liability insurance in the amount of not less than €6.5million (for any one claim or series of claims arising out of a single occurrence) and insurance against damage to its business and the services.
- The Administration Officer has responsibility in liaising on all matters relating to Company Insurance. The value of the fixed assets covered by insurance will be the same as the Fixed Asset Register on the Citizens Database. Insurance is overseen by an Admin Officer and the CEO.
- GRD should expect that subcontractors who do work for GRD to have their own public liability, professional and product liability (if relevant) insurance.
- GRD reimburses employees towards the extra premium paid for business class insurance to a maximum level of €190 subject to certification from the employee's insurance company confirming the additional premium paid and a copy of the insurance policy showing that GRD has been indemnified.
- The company has included in its insurance policy personal accident cover.
- GRDs shall indemnify the Minister and the relevant departments against any liability howsoever arising as a result of any action or injury to any person whether a participant in the relevant project or not, as a result of any work done in connection with the project or any activity relating to it, whether now or in the future.

RSS, Tús & CE Insurance

- Adequate insurance is required to cover project legal liabilities, including:
- Employer's liability and Public liability
- The project cannot commence until this requirement has been compiled with. The insurance must:
  - o   Meet the standards as required by the DSP
  - o   Cover the full period of the project
  - o   Be prepaid
- Specify the name of the project and type of work being undertaken and the locations involved - this should coincide with the approval given by the DSP
- An Insurance Checklist Form is provided for completion by the insurance broker/company on behalf of the sponsor
- Completion of the checklist is compulsory
- The Insurance Checklist must be completed by the insurance broker/company on behalf of the sponsor.
- The sponsor must endeavour to obtain the best value when procuring project insurance.

Safeguarding Statement   (Approved by the Board September 2018)

See Appendix 28

Privacy Statement
See Appendix 29

19.   HEALTH AND SAFETY POLICY

Health and Safety Statements are available for the main office in Athenry and for the outreach offices in Tuam, Portumna, Ros Muc and Ballinasloe and regular training is completed by all staff in relevant areas. Risk assessments have been carried out for all the offices. Health and Safety is a regular agenda item at the Board of Directors' monthly meetings. GRD provides for the health, safety and welfare of all its staff in a fair manner. Staff partake in manual handling training and a number of staff have Safe Pass training completed. Fire safety training is mandatory for all staff and procedures are in place for fire drills, extinguisher inspections, fire exits etc. A number of staff have received First Aid Response (FAR) training and act as a point of contact for their office. Each office has been equipped with First Aid boxes. The Athenry office contains a defibrillator with a number of staff trained on how to use it. Staff in other offices are made aware of where the closest one is to their office and the access codes. Training on how to use a defibrillator will be provided to staff in other offices also.

In relation to COVID-19 all staff have been provided with hand sanitisers and where necessary, with PPE equipment. Protocols including remote working are in place to ensure only a limited number of staff are in the offices during a pandemic and those that adhere to government guidelines. Each office operates a roster and a sign in system. COVID-19 training has been provided to staff and COVID-19 Compliance Officers have been appointed for each office. Return to Work forms and Working From Home Assessments have been completed and all necessary measures are put in place.

Community Employment

The sponsor, GRD is responsible for ensuring that all relevant health and safety requirements under the Safety, Health and Welfare Act 2005 are adhered to and must respond to requests from DSO staff to ensure proper standards. Non-compliance with the act may be deemed noncompliance with the Community Employment Agreement.

The CE Supervisor has a safety statement and risk assessment in place for environmental workers and clerical support workers. The risk assessment is read and signed every 6 months and updated if a new job arises on the ground for the environmental workers. Safety data sheets are also available to environmental workers for the use of pesticides, diesel, petrol, paint etc.   CE clerical support participants read and sign the risk assessment for office workers.

In addition, GRD/the CE Supervisor is responsible for supplying the necessary tools, equipment and protective clothing for participants to undertake their work. Adequate eating, washing and indoor facilities for inclement weather is a requirement for environmental workers.

On-Site Training for CE Participants

Prior to on-site QQI training the host CE Supervisor must carry out a covid induction and measure the room to ensure it has adequate space to accommodate social distancing. The induction must be given to each candidate that is scheduled to attend the training. Each attendee must complete a Covid Declaration form prior to the training date and it is the responsibility of the CE Supervisor to submit the completed forms to the trainer provider. The CE Supervisor ensures that COVID-19 PPE and a First Aid kit is available to each participant out on the ground.

The DSP in conjunction with the sponsor requires the following training to be completed:
- Workplace Safety
- Manual Handling
- Safe Pass
- Patient Lifting
- First Aid Response

RSS and Tús Health and Safety

RSS and Tús projects are risk assessed on a bi-annual basis and if circumstances change within that time period a new risk assessment is completed. All participants are made aware of the workplace risks and the control measures that are put in place to mitigate those risks. All sites are in conformance with current COVID-19 requirements and current health and safety and environmental legislation. All participants and Team Leaders/Supervisors have completed Return to Work forms and COVID-19 training. Some Team Leaders/Supervisors have completed COVID-19 Compliance Officer training. Site conformance forms are completed for all current sites and are attached to the current workplace provider application form. All workplace providers are asked and encouraged to present or complete a Safety Statement for their site in accordance with the BeSmart system on the Health and Safety Authority Website. All workplaces are regularly monitored by the Team Leaders/Supervisors.

RSS and Tús participants receive Manual Handling training, Safe Pass training and any other safety training required to complete their work in a safe manner. All participants receive a comprehensive induction including health and safety requirements and the prevention of bullying and harassment in the workplace. This is covered in greater detail in the handbook that participants receive before commencement of their placement.

20. Publicity/Information

A committee from staff has been formed and comprises CEO and representatives from all programmes.

21. Mobile Phones

Mobile phones – staff mobile phone connections are capped at 10GB of data. Calls may be made to all landline numbers within Ireland. Calls & texts may be made to all mobile networks within Ireland. Directory enquiries are allowed. The numbers to use for directory enquiries are 11811 or 11850 as they offer the best rate. It is not allowed to get directory enquiries to connect as this incurs high rates. The number is sent via text to the staff member's phone. Texts to premium/competition numbers are not allowed. Calls and texts outside Ireland are not allowed as they are outside the package and

incur extra charges. If this facility is used it must be paid for. As some staff use only one phone it is possible to arrange to use a work phone while away on holiday. This must be flagged before leave and additional charges are to be paid by the staff member. Due to the inconvenience of lodging change and netting off the expenditure on a particular programme it is decided that the minimum refund sought from staff will be €5 and costs greater than this will be charged to the nearest note downwards. Picture messaging is only to be used for work related purposes. Lo call numbers are to be kept to a minimum.

22.   GRD's Procedure on PC Allocation to Staff (Criteria for Allocating new PCs\Laptops)
The only PC's that should be upgraded are PC's at a reception desk as there may be a number of participants covering reception from time to time.

- Laptops will be upgraded based on the oldest machine irrelevant of the department. This will be decided on an internal schedule/list which will be updated as pc's\laptops are bought and reallocated. Two to three PCs or laptops should be purchased each year subject to budget.
- The Laptop(s) which is/are replaced will be assessed by the IT consultant. If he advises that it is still in good working condition it will be held as a spare PC\laptop.

- If a laptop breaks it is to be assessed by the IT consultant and if it is beyond repair one of the spare PCs\laptops is given to the staff member, or if no spare is available, a new PC\laptop is purchased.

- GRD must ensure that each room has a laptop with a speaker.

- Where there are a number of (oldest) PCs\laptops with the same purchase dates, they will be replaced in alphabetical order by the user's surname. And where this might be the same the second letter of the surname is used and so on. In the event of staff members having the same surnames then the same process is used for the staff's first name.

- Once all the data is wiped off old PCs\laptops they can then be properly disposed of.

- The RSS/Tús/ CE scheme provides computers for its own staff; these computers will not be included in the above mentioned list.

Operating Systems:
All PCs\laptops should have Windows 10.

Software on PCs\laptops
All new PCs\laptops should have office software which is current/up to date – it is recommended that all PCs should have 2010 software.
Software should include PowerPoint.
Upgrade all PCs\laptops with starter software to full software.

Printers
1.   Printers should be changed as needed and the spec of the printer should fit the staff member's expected output.

2.   Only print colour if required for work.

Remote Working

While it has been agreed that staff can work remotely appropriate equipment and furniture will be provided.

23.   GDPR

To date the following documents have been approved by the Board/Executive.

-       Child & Vulnerable Adult Policy- June 2022
-       Data Protection Policy - March 2021
-       Bring Your Device Policy - March 2021
-       Information Security Policy - March 2021
-       Data Matrix - July 2020
-       Social Media Policy - July 2020
-       Equality and Human Rights Statement - March 2021

Under the (EU) General Data Protection Regulation and the Data Protection Acts, 1988 to 2018 GRD has developed a "Request for Access to Personal Data" form. This is saved under fileserver1\Policies and Procedures and is available on the CDB.

24.   Official Languages Act 2003

GRD complies with the Official Languages Act 2003 in terms of the provision of services in Irish and the rights of the public to avail of those services.

Irish Language Scheme

Irish is the current working language in GRD's Gaeltacht office in Ros Muc.

The Irish Language Scheme sent to the Department for the Gaeltacht has been approved.

A bilingual version of the scheme will be made available on our website and circulated to all staff and appropriate agencies. A particular emphasis will be placed on publicising the scheme in Gaeltacht communities and in the officially designated Irish Language Network town of Loughrea.

In addition, we take every opportunity in our day-to-day interaction with customers to promote and publicise the services we provide in Irish through the following means:

●   directly informing clients on a proactive basis of the option of conducting business with us through Irish, for example, by the display of notices at reception areas indicating the Irish language services that are available;

- prominently listing these services on our website;
- signifying on selected guidelines, leaflets and application forms that these documents are also available in Irish, unless presented bilingually;
- giving equal prominence to Irish and English language materials.

Standard procedures have been developed to deal efficiently with callers who wish to transact business through Irish. In relation to the head office a caller has the option to transact their call through Irish by pressing 2, this is then diverted to the office in Ros Muc.

25.   Governance

The organisation operates and adheres to good governance through this QMS system of processes and procedures to ensure the organisation is effectively directed and controlled. The company is compliant with the Charities Governance Code and the Charities Act 2009. GRD makes sure that the following governance principles are being adhered to in its work:

-        advancing its charitable purpose,
-        behaving with integrity
-        leading people
-        exercising control,
-        working effectively and
-        being accountable and transparent.

To comply the following documents are in place for the board:

-    Board Governance Handbook
-    Board Self-Evaluation Questionnaire
-    Board Skills Matrix Template
-    Code of Conduct for Trustees.

26. INCOMING POST

Due to GDPR it has been decided not to leave open mail lying in post boxes in Reception.
All Admin, LEADER and the CEO's post is opened, date stamped and recorded and placed on their relevant desks.
SICAP mail is not opened, the envelopes are date stamped, date received is recorded and the officer's name if it's on the envelope. The officer will later record what the letter refers to in the incoming post book.
All CE letters are placed in the Supervisors post box unopened.
All RSS & Tús is placed in the RSS & Tús post box unopened.
The same procedure in the Ros Muc office.

27. Font

The Font – standard Calibri (body)/Calibri for all GRD documentation should be used.

28.   Monitoring of QMS System

All procedures are monitored on a quarterly basis by the Team Leaders and CEO with annual reviews ratified by the board.

APPROVED BY BOARD: _____

DATE OF BOARD MEETING: _____

29. Appendices List

1. GRD Company Structure
2. LAG Decision Meeting Attendees
3. LAG Decision Meeting Abstainers (Conflict of Interest)
4. LEADER Conflict of Interest
5. LEADER Register of Interest
6. Terms of Reference – Executive Committee
7. Terms of Reference Finance & Audit Subcommittee Jan 2019
8. Terms of Reference - LEADER
9. Terms of Reference - Reserves Committee
10. List of Committee Members
11. Staff Overview
12. GRD Procurement Template
13. Salary Breakdown
14. Apportionment
15. Payment requisition
16. Mobile phone repayment agreement
17. Expression of Interest form
18. LEADER Project Record Stages
19. Dual Funding
20. Project Claim Stages
21. In and Out Form
22. Shortlist Assessment Sheet
23. Shortlist Report
24. Final Scoring Sheet
25. Induction Checklist
26. Staff Appraisal
27. Board Travel form
28. Safeguarding Statement
29. Privacy Statement
30. Ethics in Public Office Statement of Interest