RURAL DEVELOPMENT (LEADER) PROGRAMME
(2014-2020)

PROJECT FUNDING
GUIDANCE DOCUMENT
(Version 1.5)
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The information contained in this document is for guidance purposes only and must be used in conjunction with the Operational Rules of the Rural Development (LEADER) Programme which are subject to change. The Kerry Local Action Group (LAG), its Implementing and Financial Partners accepts no liability for any Errors or Omissions contained in this document.

The Kerry LAG operates the Rural Development (LEADER) Programme based on the rules as laid down by the Department of Arts, Heritage, Regional, Rural & Gaeltacht Affairs. These rules can be subject to change by the Department over the duration of the programme.

Full version of the Operational Rules can be downloaded from the SKDP website at: www.southkerry.ie
### List of Acronyms

<table>
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<tr>
<th>Acronym</th>
<th>Description</th>
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<tr>
<td>CEDRA</td>
<td>Commission for Economic Development of Rural Areas</td>
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<td>CLLD</td>
<td>Community Led Local Development</td>
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<td>DAFM</td>
<td>Department of Agriculture, Food and the Marine</td>
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<td>DECLG</td>
<td>Department of Environment, Community &amp; Local Government</td>
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<td>EAFRD</td>
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<td>Expression of Interest</td>
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<td>EU</td>
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<td>ICT</td>
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<td>KCC</td>
<td>Kerry County Council</td>
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<td>LAG</td>
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<td>LCDC</td>
<td>Local Community Development Committee</td>
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<td>Local Development Strategy</td>
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<tr>
<td>NEWKD</td>
<td>North, East &amp; West Kerry Development</td>
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<tr>
<td>OJEU</td>
<td>Official Journal of the European Union</td>
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<td>RDO</td>
<td>Rural Development Officer</td>
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<td>RDP</td>
<td>Rural Development Programme</td>
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<td>SKDP</td>
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<td>SME</td>
<td>Small Medium Enterprise</td>
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SECTION 1 – Introduction to the LEADER Rural Development Programme 2014-2020

Introduction to the Programme
LEADER is a Community Led Local Development (CLLD) approach that involves the participation of rural communities in developing responses to the key economic, environmental and social challenges identified in their areas.

Local Development Strategy (LDS)
LEADER is underpinned by a framework which requires the LAG (Kerry Local Community Development Committee) to design a Local Development Strategy (LDS) for the delivery of LEADER activities. The Local Development Strategy is a community-led plan, developed and driven by rural communities through the LAG, to address the needs identified and to achieve a defined set of local objectives. The LDS is developed and implemented through a CLLD approach, based on local consultation and active participation of the rural community for the period to 2020.

The Kerry LCDC (LAG), through its Implementation Partners undertook a detailed consultation process in communities throughout Kerry in the period from June to October 2015. The feedback from the community and enterprise events was collated and all information gathered informed the Local Development Strategy for the County, which was submitted to the Department of Environment, Community & Local Government on December 18th 2015. Final approval of the strategy was obtained 16th May 2016 and the contract for the programme was signed on 8th July 2016.

Local Action Group Partners

| Kerry Local Community Dev. Committee (LAG) |
| Implementing Partners (LDC’s) |
| North, East & West Kerry Development Ltd (NEWKID) |
| South Kerry Dev. Partnership Ltd. (SKDP) |
| Financial Partner |
| IRD Duhallow Ltd. |
| Kerry County Council (KCC) |

The Kerry Local Action Group (LAG) will have overall responsibility for the LEADER 2014-2020 Programme in County Kerry. It will take the final decisions on applications for funding. The Kerry LAG is the Kerry Local Community Development Committee.

Financial Partner Role - Kerry County Council will have a financial partner role. They will pay out the grant aid to programme beneficiaries and will conduct administrative checks once delegated on project applications.

Implementation Partners Role – The Local Development Companies (LDC’s) in Kerry will have a programme implementation role. They will deliver the LEADER programme in their respective geographic areas (See Map – page 5) – working with programme applicants to develop their applications for funding, accepting applications for funding, evaluating the applications and making funding recommendations to the Kerry LAG for final decision.
Applicable Geographical Areas
For LEADER, rural areas are defined as all parts of Ireland outside the city boundaries of Dublin, Waterford, Cork, Limerick and Galway. All areas outside of these city boundaries are technically eligible for LEADER support. SKDP will deliver the programme in the South Kerry area outlined in purple on the map below.
Programme Themes and Sub-Themes

The Programme outlines three Themes that have been identified, through consultation and research, as representing the overarching needs of rural Ireland. These themes respond to key challenges facing rural Ireland, with regard to:

- Economic recovery
- Employment creation
- Tackling social exclusion
- Reducing the impact of global warming and resource depletion.

Each theme is defined further through a number of sub-themes which reflect the key areas considered to require greatest support and have the greatest potential to promote the sustainable development of rural communities.

Rural Development (LEADER) Programme funding for the period 2014 – 2020 will focus on the following themes and sub-thematic areas:

The Kerry Local Development Strategy was informed by the active engagement & participation of rural communities across the county. The objectives outlined in the strategy are based on the themes and sub-themes of the programme. All potential funding applications must fall within one of the sub-theme areas of the programme as outlined above.

Types of Assistance available

Eligible projects can apply for assistance under the following:

- Capital (including equipment)
- Marketing
- Training
- Analysis & Development (feasibility studies, development plans etc.)
- Co-Operation
**Theme 1: Economic Development, Enterprise Development and Job Creation**

The focus of theme one relates to the challenge of driving continued local economic development, including the diversification of the rural economy, to create employment opportunities for the local community, including those from disadvantaged groups.

**Sub Theme 1.1: Rural Tourism**

Rural tourism provides a stimulus for enterprise and job creation. Tourism is based on a particular asset that is generally place-specific, for example landscape and history, and accordingly offers significant potential, even in peripheral areas. Interventions under this sub-theme should focus on actions that have the potential to make the area more attractive for local, national and foreign visitors.

**Examples:**
- Feasibility studies to explore the tourism potential of an area
- Marketing initiatives and the creation of tourism hubs to facilitate a multi-sectoral approach
- Activities that centre on the development and renovation of infrastructure to historic and heritage-based tourism
- Development of cultural/heritage infrastructure of local significance and arts-based activities and events
- Provision of amenity and leisure facilities can support adventure/eco-based tourism

**Sub Theme 1.2: Enterprise Development**

LEADER can support micro, small and medium enterprises. The CEDRA report (2014) identifies potential sectors for future enterprise development such as:

- Artisan and other food businesses
- Renewable Energy
- Marine diversification
- Social Enterprises
- Creative Industries

**Examples:**
- Purchase of equipment, refurbishment of enterprise spaces, capital works, specialised training, marketing and branding assistance etc.
- Investment support or sector-specific training programmes for aspiring entrepreneurs, early stage promoters, social enterprises, start-ups and established SMEs
- The development of inclusive models of business support to realise the potential of groups who are underrepresented in enterprise such as women, young people and people with a disability

**Sub Theme 1.3: Rural Towns**

This sub-theme supports the regeneration of rural towns by promoting them as attractive places to visit, live and do business. Revitalisation of rural towns through co-ordinating an integrated approach building on the economic strengths and infrastructure of the area whilst addressing the key challenges for business, community and recreation.

**Examples:**
- Town renewal schemes that renovate derelict buildings with incentives to attract business to vacant properties
- Building or refurbishment of community buildings providing a multifunctional infrastructure for social, cultural and sporting activities and training for the local community
- Development and promotion of unique social events and activities, such as farmers’ markets, providing an important stimulus to rural towns
- Support for Festivals / Events (marketing, equipment, training etc.)
LEADER projects in this area should complement and add value to other national supports for rural towns such as the Town and Village Renewal Scheme.

**Sub Theme 1.4: Broadband**

Increased access to reliable and high-speed broadband is vital for the economic and social development of rural areas and communities. High-quality broadband enables businesses to set-up or continue to be based in rural areas, by overcoming barriers relating to access to markets and services. There is also a potential to create additional employment as access to broadband can support businesses to grow.

This sub-theme is not intended to cover broadband infrastructure as this is covered under the National Broadband Plan. Rather it supports local actions that complement national initiatives aimed at developing a comprehensive rural broadband infrastructure. Funding in excess of €10,000 cannot be provided for broadband equipment or infrastructure.

*Examples:*
- Basic ICT training to priority groups, for example, to enable older people and young people to stay connected
- Skills development for installing broadband
- Feasibility studies in relation to community broadband
- Funding for small scale equipment, such as boosters, to allow local businesses access broadband
Theme 2: Social Inclusion

The focus of theme two is not only from an economic development perspective but also in relation to fostering social inclusion. As a result of inadequate income and resources, people may be excluded and marginalised from participating in activities which are considered the norm for other people in society. In rural areas, low population density, high levels of out-migration and distance from urban centres, results in fewer employment options and lower levels of service provision than in urban areas. In rural areas, people’s experience of exclusion is often compounded by physical isolation.

Sub Theme 2.1: Provision of Basic Services Targeted at Hard to Reach Communities
This sub-theme seeks to improve access to basic services for people living in rural and remote areas and groups who are at risk of social exclusion. In some cases, the particular service may have never existed in the locality or has been withdrawn. Actions supported may involve establishing a new service for communities at risk of social exclusion, or improving existing services provided to communities and community groups.

Examples of basic services include:
- Community facilities
- Education/training
- Social/cultural
- Recreational
- Non-conventional retail

Sub Theme 2.2: Rural Youth (defined as people aged 15 to 35 years)
The promotion of youth entrepreneurship and associated training can provide improved pathways for young people to access economic opportunities in rural areas. Actions that develop the social infrastructure of rural areas provide important opportunities for young people to realise their potential.

Examples:
- Provision of youth clubs/cafés
- Improved access to ICT
- Sports/recreation activities
- Arts-based projects
- Youth development programmes

Young people, particularly those who may be vulnerable, also have distinct needs regarding the type of services they may need to access.
Theme 3: Rural Environment

Theme three focuses on maximising the potential of the environment to contribute to the sustainable development of rural communities. This is premised on utilising the landscape within a local area, its features and natural resources, while simultaneously creating a greater environmental awareness and improving environmental protection.

Sub Theme 3.1: Protection and Sustainable use of Water Resources
Greater protection of local water resources is essential for sustaining rural communities. Environmental schemes have the potential to play a pivotal role in addressing pressures on water reserves and in supporting the local community to conserve this valuable resource.

Actions funded under this sub-theme may include raising general awareness on water conservation issues, and the development of local water conservation plans and feasibility studies. Capacity building on the technical aspects of water recycling schemes is also a key activity.

Examples:
- Practical initiatives that conserve water, for example, community programmes for rain water harvesting and the use of greywater for fertiliser and general washing

Sub Theme 3.2: Protection and Improvement of Local Biodiversity
Biodiversity, which encompasses natural wildlife, flora and fauna, is an important foundation to the healthy functioning of ecosystems. The protection of biodiversity is a growing concern, with the loss of various species of wildlife, flora and fauna as well as their natural habitat. Factors that impact on local biodiversity include human population growth, cutting hedgerows and changes in land usage.

Actions that promote local biodiversity include awareness raising and practical guidance on how to protect biodiversity domestically. In addition, feasibility studies and action plans may focus on larger scale projects that enhance and protect particular aspects of biodiversity.

Examples:
- Practical initiatives that support biodiversity and environmental improvements, for example, the upgrading of parks and river walks, establishment of nature corridors, habitat creation and planting of native species.

Sub Theme 3.3: Development of Renewable Energy
Clean sources of energy have a lower environmental impact on nature than conventional energy technologies. This sub-theme seeks to mitigate the impact of recent environmental trends, including climate change. It is considered that community-based initiatives will play a key role in realising national and EU environmental targets, particularly in the reduction of carbon dioxide emissions through energy infrastructure. In addition, renewable energy technologies have the potential to generate new employment opportunities in rural areas.

Actions that may be supported include general awareness raising on environmental issues and feasibility studies relating to green technologies. Capacity building actions may focus on the installation and use of renewable energy technologies.

Examples:
- Technologies that deliver sustainable energy alternatives, for example, biomass heating, solar power, community wind farms and community-based heating systems.
Artisan Food Initiative
A fund of €15 million is also being provided to support an Artisan food initiative which will operate through LAGs and the LEADER methodology. It is intended to provide support for collaborative proposals which seek to improve product quality, enhance relevant skills, and improve market access.

This will be operated in conjunction with the Department of Agriculture, Food and the Marine, and further guidance will issue in due course.

Ineligible Activities
LEADER grant aid cannot be awarded or paid in respect of the following areas:

- Agriculture*
- Fisheries
- Conventional retail operations, excluding community based shops and farm shops selling locally produced produce.
- Courses of instruction or training which form the part of normal education programmes or systems at secondary or higher levels. Note: This includes Rural Development diploma and degree.
- Loans
- Working capital (including stock)
- Insurance for project promoters
- Horticultural (including bee-keeping)
- Payments for gifts and donations or personal entertainments
- Statutory fines and penalties, criminal fines and damages
- Legal expenses in respect of litigation
- Costs associated with meeting a legislative or statutory requirement
- Planning Application Fee
- Reclaimable VAT
- Improvements/refurbishment of private residential property
- Projects which already have other European Union funding either directly or through a national programme
- Conventional motor vehicles, including cars, industrial/farm/construction vehicles, vans and buses
- General maintenance works of public bodies
- Childcare
- Healthcare
- Nursing homes
- Housing
- Race and sport horse industries
- Greyhound industry

* The Kerry LCDC will firstly need to ascertain if the activity/animal has been covered by any current or previous DAFM scheme. Furthermore, if the activity does not qualify for DAFM funding, that does not automatically mean that it will qualify for LEADER funding as the core activity may still be deemed to be “agriculture” e.g. goat farming, poultry production, fruit, small scale market gardens etc.
**Grant Aid Amounts & Rates**

The minimum grant amount is €1,250.

<table>
<thead>
<tr>
<th>Theme</th>
<th>Sub Theme</th>
<th>Percentage Rate of Aid</th>
<th>Maximum Value of Aid*</th>
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<tr>
<td><strong>Economic Development, Enterprise Development and Job Creation</strong></td>
<td>Rural Tourism</td>
<td>Up to a maximum of Private Promoter: 50% Community Promoter: 75% Private Promoter : 75% Community Promoter : 90%</td>
<td>€200,000</td>
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<tr>
<td></td>
<td>Analysis &amp; Development**</td>
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<td>€30,000</td>
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<td><strong>Enterprise Development</strong></td>
<td>Analysis &amp; Development</td>
<td>Up to a maximum of Private Promoter: 50% Community Promoter: 75% Private Promoter : 75% Community Promoter : 90%</td>
<td>€200,000</td>
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<td>€30,000</td>
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<tr>
<td><strong>Rural Towns</strong></td>
<td>Analysis &amp; Development</td>
<td>Up to a maximum of Private Promoter: 50% Community Promoter: 75% Private Promoter : 75% Community Promoter : 90%</td>
<td>€200,000</td>
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<td><strong>Broadband</strong></td>
<td>Analysis &amp; Development</td>
<td>Up to a maximum of Private Promoter: 50% Community Promoter: 75% Private Promoter : 75% Community Promoter : 90%</td>
<td>€200,000</td>
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<td><strong>Social Inclusion</strong></td>
<td>Basic Services Targeted at Hard to Reach Communities</td>
<td>Up to a maximum of Private Promoter: 50% Community Promoter: 90% Private Promoter : 75% Community Promoter : 90%</td>
<td>€200,000 (€500,000 where no economic activity)</td>
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<td>€30,000</td>
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<td>Rural Youth</td>
<td>Up to a maximum of Private Promoter: 50% Community Promoter: 75% Private Promoter : 75% Community Promoter : 90%</td>
<td>€200,000 (€500,000 where no economic activity)</td>
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<td></td>
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<td>€30,000</td>
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<td><strong>Rural Environment</strong></td>
<td>Protection and Sustainable use of Water Resources</td>
<td>Up to a maximum of Private Promoter: 50% Community Promoter: 75% Private Promoter : 75% Community Promoter : 90%</td>
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<td>Protection and Improvement of Local Biodiversity</td>
<td>Up to a maximum of Private Promoter: 50% Community Promoter: 75% Private Promoter : 75% Community Promoter : 90%</td>
<td>€200,000 (€500,000 where no economic activity)</td>
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<td>Development of Renewable Energy</td>
<td>Up to a maximum of Private Promoter: 50% Community Promoter: 75% Private Promoter : 75% Community Promoter : 90%</td>
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<td>Analysis &amp; Development</td>
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<td>€30,000</td>
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* State Aid/de-minimis thresholds of €200,000 apply where the project involves any form of economic activity

** Analysis & Development covers items such as feasibility studies, development plans and development of prototype products etc.
**State Aid / De-minimis Requirements**

State funding is considered as “State Aid” (De-Minimis Aid) where it is used to provide assistance that gives an entity, be it an enterprise, a not for profit organisation, or an individual, an advantage over others. State aid rules generally only apply to projects involved in economic activity, irrespective of its legal form or how it is financed or whether it has a for profit orientation or not.

All projects involving economic activity will be considered with regard to state aid and if the promoter has previously received state aid. A project will only be considered for grant aid once clarification has been obtained that this funding will not raise the total amount of de-minimis aid received from all public sources during the relevant three year period above the €200,000 ceiling. If a Company is part of a group then the €200,000 limit applies to the group e.g. linked enterprises.

Funding from certain **agricultural** schemes managed by the Department of Agriculture, Food and the Marine is considered de-minimis aid. Please ask your Rural Development Officer for a list of these schemes, and what implications this has for your project.

*Example:*

If an application is received from a promoter on a date between 01 January and 31 December 2016, each of the three previous fiscal* years including the current year i.e. 2016, 2015 and 2014 will be examined. The key date is the date of the decision to award funding not the date of payment of the scheme.

* A fiscal year is an accounting period of 365(6) days that does **not** necessarily correspond to the calendar year beginning on January 1st. The fiscal year is the established period of time when an organization’s annual financial records commence and conclude.

**State Aid Check**

If a project involves economic activity then the promoter will have to declare whether he/she has or has not received State Aid. Where the Promoter has received State Aid, he / she will have to state the amount of that aid and the dates it was received and sign a declaration accordingly.
**Project Matching Funds / Co-funding**

LEADER can only provide a proportion of the funds required to deliver a project – matching funding is the additional funding which is required to meet the full costs of a project. Matching funding for LEADER projects, where required, can come from private matching funding or public matching funding (Public Matching funding is permissible only in the case of applications submitted by Community Groups/organisations).

**Private Match Funding**

Private matching funding refers to:

- Cash contribution from promoter - required for all projects other than where training is funded at a rate of up to 100% from LEADER
- Benefit/Contribution in kind - eligible for community led projects only with the exception of farm diversification projects where labour may be accepted as a benefit-in-kind. (See section ‘Contribution in Kind’)

**Public Match Funding**

Public matching funding refers to other non-EU funding sources. Expenditure under the RDP shall not be subject to co-funding with any other EU funds. Therefore matching funding from any other EU sources cannot be used as matching funding or to co-fund LEADER projects. Confirmation that it is not from other EU funds must be obtained so as to ensure that double funding does not occur. This additional public funding must be included when calculating the amount of State aid provided to the applicant, whether or not they are covered under the de-minimis rule. Matching funding is permitted subject to the following conditions:

- Only applications submitted by community bodies are eligible.
- The overall level of public funding does not exceed 95% of total eligible project costs.
- There must be a minimum cash contribution of at least 5% of total eligible project costs.
- It is confirmed that this funding is not from another EU source.
- The public bodies providing the matching funds must not be the project applicant or beneficiary.

**Evidence of Match Funding & Bridging Finance**

The project promoter must provide evidence of the required private matching funding e.g. savings, loan etc. and public matching funding where appropriate. The promoter must also ensure that bridging finance is in place to deliver the project. Bridging finance may be by way of bank loan, loan from Clann Credo etc. and evidence of this must be provided.

Where phased payments* have been agreed with the promoter, evidence of 20% of the total project costs must be provided. Failure to complete the project will result in all previous phased payments being recovered.

* Phased Payments:

*Grant aid may be paid to promoters in phased payments where it can be shown that it was necessary for the efficient and effective completion of the project. The minimum amount for a phased payment is €1,000. The first phased payment may not issue until at least 20% of total eligible costs have been incurred by the promoter. No more than 5 payments may issue for any project. All phased payments must be recovered if the project is not subsequently completed.*
**Contribution in Kind**

Contribution in Kind may be acceptable as a source of private matching funding. It is eligible for community led projects and for farm diversification projects only (in the case of farm diversification projects land donations are not applicable). Donations cannot constitute the full amount of private matching funding - at least 5% of the total eligible costs must be in actual expenditure. The value assigned to the donations must be included with the application for support.

Contributions in kind in the form of provision of works, goods, services, land and real estate for which no cash payment supported by invoices, or documents of equivalent probative value, has been made, are eligible if:

- a) the LEADER funding does not exceed the final total eligible project cost, excluding contributions in kind, and the 5% cash contribution
- b) the value assigned to the contribution in kind does not exceed the market cost of the works, goods, services or land and real estate in question
- c) the value and the provision of the contribution in kind has been independently assessed and verified.

**Donation of Land / Real Estate**

In the case of provision of land or real estate, a cash payment, for the purposes of a lease agreement of a nominal amount per annum not exceeding €1 may be made. The value of the donated lease must be certified by an independent qualified expert in advance of the approval of the project. If the value of the donation has been used in a previous project then it cannot be used again. If part of the value of the donated lease term has been used for a previous project, the value of the term that has been used must have expired before the remaining term of the lease can be donated to any new project. The land must have been donated no earlier than 2 years prior to the date of the funding application.

**Voluntary Labour**

In the case of contributions in kind in the form of unpaid work (voluntary labour), the value of that work and the rate applied must be duly justified in the application. The maximum rate allowed per hour is €14. Project administration and management costs are not eligible as voluntary labour.

The following requirements apply:

- The total amount to be claimed for voluntary labour or donations must be included in the application and agreed **before** the approval of the project.
- Voluntary labour may include inputs either by way of actual work carried out and/or supervision etc. by appropriately qualified persons. In this context, any agreement in respect of voluntary labour must include:
  - the names of those persons contributing the voluntary labour
  - their relationship to the applicant
  - the nature, time, quantity and definitive cost of the contribution
  - the qualifications which enable them to make that contribution, i.e. their trade or profession, (e.g. engineer, architect, electrician, plumber, etc.)
  - Incidental expenses **cannot** be included in the cost of the voluntary labour
- Timesheets for voluntary labour must be completed by the applicant and submitted to the funding agency. These should detail the relevant dates, hours worked, and the activities undertaken by each unpaid volunteer and must be certified by an appropriately qualified third party, e.g. Engineer, Quantity Surveyor or Accountant.
- Voluntary labour and donations that have not been approved in advance will be considered ineligible.

For projects involving the value of donation of a lease or of property as matched funding, the appropriate portion of the value of the donation is used to calculate claim amounts for a phase payment. For example if 50% of the invoiced costs have been incurred, then 50% of the value of the donation may also be used in calculating the claim amount.
Example of using Contribution in Kind

<table>
<thead>
<tr>
<th></th>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Total of all invoices</td>
<td>€100,000</td>
</tr>
<tr>
<td>2</td>
<td>Total of Contribution in kind (voluntary labour/land/real estate/equipment etc.)</td>
<td>€65,000</td>
</tr>
<tr>
<td>3</td>
<td>Total Project Cost (Sum of 1 + 2)</td>
<td>€165,000</td>
</tr>
<tr>
<td>4</td>
<td>Establish minimum 5% cash contribution</td>
<td>€165,000*5% = €8,250</td>
</tr>
<tr>
<td>5</td>
<td>Maximum LEADER funding: 3-(4+2) (cannot exceed 75% of 3)</td>
<td>€165,000 - (€8,250 + €65,000) = €91,750</td>
</tr>
<tr>
<td>6</td>
<td>% Rate of aid: 5 ÷ 3 x 100 (cannot exceed 75% of 3)</td>
<td>€91,750 ÷ €165,000 x 100 = 55%</td>
</tr>
</tbody>
</table>

**Purchase of Land**

The purchase of land with or without buildings may be eligible provided that the cost of the land is not more than 10% of the total eligible project expenditure. For derelict sites and for those formerly in industrial use which comprise buildings, this limit may be increased to 15%.

The following evidence will be required:
- Legal confirmation of ownership (i.e. Title Deeds)
- Copy of contract of sale after the Agreement has been signed

<table>
<thead>
<tr>
<th></th>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>A</td>
<td>Land acquisition costs</td>
<td>€10,000</td>
</tr>
<tr>
<td>B</td>
<td>Other eligible costs (excluding Land acquisition costs) (min 90% of total eligible costs)</td>
<td>€40,000</td>
</tr>
<tr>
<td>C</td>
<td>Total Project Cost (A &amp; B)</td>
<td>€50,000</td>
</tr>
<tr>
<td>D</td>
<td>10% Eligible land acquisition costs (B ÷ 9)</td>
<td>€40,000 ÷ 9 = €4,444</td>
</tr>
<tr>
<td>E</td>
<td>Total eligible costs (B &amp; D)</td>
<td>€40,000 + €4,444 = €44,444</td>
</tr>
<tr>
<td>F</td>
<td>Land costs not eligible (A – D)</td>
<td>€10,000 - €4,444 = €5,556</td>
</tr>
<tr>
<td>G</td>
<td>LEADER funding (50% of E)</td>
<td>€44,444 x 50% = €22,222</td>
</tr>
</tbody>
</table>

**Evidence of Title / Leasehold**

Evidence of Title/Leasehold in respect of capital projects involving land must be submitted with the application, e.g. sites of building construction/renovation, fixtures, traffic ways, etc. Any lease provided must:

- Be signed by both lessor and lessee (promoter)
- Both signatures witnessed
- Be accompanied with a map identifying the land
- Stipulate the term (duration) of the lease (must be for a period of at least five years from the date of the final payment to the promoter or for a term not less than the term of the contract, whichever is the greater)

Where it is not possible to obtain a formal lease, legal documentation declaring that the project promoter has permission to carry out the project activities concerned (for at least a 5 year period after the date of the final payment on the project) will suffice. This documentation must be witnessed by a solicitor, signed by a person or body recognised as the person or body in charge of the property. The solicitor must verify that the person leasing the property is in charge of the property and must witness this document. The asset covered by this document cannot be used as contribution-in-kind.

A letter of offer may be issued subject to signing of a lease agreement, however all details of the lease, including its cost, must be provided as part of the project application.
Second-hand Equipment
The purchase of second-hand equipment is eligible under the programme. The following evidence will be required:

- The seller of the equipment must provide a written declaration confirming the equipment’s origin and that the equipment was not purchased with National or EU funds in the previous seven-year period
- The price of the equipment doesn’t exceed its market value and is less than the cost of similar new equipment (evidence of quotes for similar new equipment must be provided)
- The equipment meets the technical specification required for the project and meets applicable norms and standards
Quotations / Tenders

Quotations / Tenders must be obtained for each item of expenditure for which grant aid is sought. Quotations must be signed and dated and must show the VAT element separately. Quotations submitted electronically, which are accompanied by clearly identifiable date and source information will be accepted up to the relevant thresholds.

It must firstly be determined if the applicant is a Contracting or a Non-Contracting Authority and documentary evidence must be obtained in support of this. A contracting Authority is a state, regional or local authority or a body governed by public law.

For Contracting Authorities:
Contracting Authorities must follow the National Public Procurement Guidelines. The tendering requirement for Contracting Authorities is as follows:

<table>
<thead>
<tr>
<th>CONTRACTING AUTHORITIES</th>
</tr>
</thead>
<tbody>
<tr>
<td>Supplies &amp; Services</td>
</tr>
<tr>
<td>€0 - €25,000</td>
</tr>
<tr>
<td>€25,000 – EU Threshold (Currently €135,000)</td>
</tr>
<tr>
<td>Above EU Threshold</td>
</tr>
</tbody>
</table>

For Non-Contracting Authorities:
Non-contracting Authorities must comply with the following tendering requirements:

<table>
<thead>
<tr>
<th>NON-CONTRACTING AUTHORITIES</th>
</tr>
</thead>
<tbody>
<tr>
<td>Supplies &amp; Services</td>
</tr>
<tr>
<td></td>
</tr>
<tr>
<td>€0 - €25,000</td>
</tr>
<tr>
<td>Over €25,000</td>
</tr>
</tbody>
</table>

Where it is not possible to obtain the requisite number of quotes, written evidence (i.e. formal written requests from the promoter to prospective suppliers/contractors) is required to demonstrate that the requisite numbers of quotes were sought.
Where a tender is placed on the e-tenders website the applicant must demonstrate the following:

- The award criteria and their weighting(s) and the tender specification have been notified in the contract/tender notice
- A comparison of all tenders was completed using a scoring system or marking sheet which clearly shows the weighted criteria applied and that each bid was assessed against the same criteria
- Any conflict of interest has been addressed
- The successful tender has the relevant experience and expertise to carry out any works and services (e.g. evidence of satisfactory experience of at least three similar contracts of a comparable scale and complexity)
- The successful tenderer is financially secure
- The successful tenderer is selected on merit by reference to set criteria and in line with the procedural rules set out at the start of the process
- Post-tender negotiations do not occur (i.e. any dialogue that could be construed as ‘post-tender negotiation on price or that might result in significant changes to the published tender request)

Where the e-tenders process results in less than 3 responses/tenders, the promoter must demonstrate the additional steps taken to ensure that the project costs are reasonable e.g. evidence of the cost of similar works and services elsewhere.

The following list of items will be required where public procurement has been carried out:

- Request for Tender
- Evidence of Publication
- Responses to those tender requests
- Tender scoring sheets used and evidence to back up the reason why the successful tender was chosen
- Copies of letters notifying unsuccessful tenders of the result of the tender process
- Copy of letter notifying the successful tender

Where a project involves construction works promoters must adhere to the requirements of www.constructionprocurement.gov.ie

The guidelines to be followed in relation to public procurement are available on the e-Tenders website www.etenders.gov.ie and www.procurement.ie Project promoters that require assistance in relation to public procurement should contact the Office of Government Procurement. The Office of Government Procurement can be contacted at:

http://www.procurement.ie/contact-us
Tel: 076 100 8000
E-mail: support@ogp.gov.ie
E-mail: construction@per.gov.ie

*The importance of following correct procurement procedures cannot be over emphasised for LEADER funding.*
Publicity Requirements
Promoters must acknowledge and give prominence to the EAFRD aid for their projects.

- Where the total public support for a project exceeds €10,000:
  At least one **poster** must be displayed in a prominent position with information about the operation (minimum size A3), highlighting the financial support from LEADER.

- Where the total public support for a project exceeds €50,000:
  An explanatory **plaque** must be displayed in a prominent position with information about the project, highlighting the financial support from LEADER.

- Where the total public support for a project exceeds €100,000 details of the publicity requirements will be included in the Letter of Offer.

Posters, plaques and webpages must carry a description of the funded project or operation. That information must take up at least 25% of the poster, plaque or webpage. In addition, the poster, plaque, and webpage must be in both Irish and English.

Publications
Publications (eg. booklets, leaflets, newsletters, reports) and posters about measures and actions funded by LEADER must clearly indicate the Programme and EU’s contribution. 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”. The following logos must also be displayed:

- South Kerry Development Partnership Ltd
- Rural Development (LEADER) Programme
- Department of Arts, Heritage, Regional, Rural & Gaeltacht Affairs
- Kerry Local Community Development Committee
- Kerry County Council

In addition to the above, the following text must also be included:

- ‘This project has been co-funded under the EU Rural Development (LEADER) Programme, implemented in this area by South Kerry Development Partnership Ltd.

Websites
Websites must contain the six logos (as for publications) and:

- Mention the contribution of the EAFRD at least on the home page
- Include a hyperlink to the Commission website concerning EAFRD
- Include a hyperlink to the Department (using DAHRGGA Logo) [www.ahrrga.gov.ie](http://www.ahrrga.gov.ie)

Publication of Beneficiaries
Details of Rural Development (LEADER) Programme beneficiaries may be published on the Department’s website. Details will include the name of the project promoter/beneficiary, the town where the beneficiary resides or is registered (including postal code if available) and the total amount of public funding received.
Insurancen
Neither the Minister nor any official of the Department, the LAG nor the Programme Implementer will be in any way liable for any damage, loss or injury to persons, animals or property in the event of any occurrence relating to LEADER funded construction or other activities. The Promoter shall fully indemnify the Minister or any official of the Department, LAG or Programme Implementer in relation to any such damage, loss or injury howsoever occurring during the development works or other activities. Please see section three of this document for the appropriate wording.

Where construction is undertaken by a contractor, the promoter must ensure that the contractor or sub-contractor has appropriate insurance cover in place e.g. employers and public liability insurance, in the event of any injury, loss, damage or other mishap occurring. The Promoter must obtain a suitable written indemnity from any contractor or sub-contractor in relation to any damage or injury or other loss that might occur during the development works and, if necessary, seek professional insurance advice from an insurance broker or insurance company.


Tax Compliance

VAT
The default position is that all promoters are registered for VAT. If not registered, written confirmation from the Revenue Commissioners that the promoter is not registered for VAT is required at the time of application and before each payment is made.

Tax Clearance Procedures
The tax affairs of Project Promoters and suppliers or contractors must be in order. Payment cannot not be made if evidence of tax compliance cannot be provided on completion of work or at payment stage.

Evidence of current Tax Clearance for suppliers must be provided for payments that exceed €10,000 (including VAT) for the period of the project at the time of payment. This threshold is €650 for construction operations. As there is no specific expiry date on the online e-Tax Clearance, confirmation will be required each time a payment is made to a supplier.

Non-resident suppliers/contractors
Non-resident suppliers/contractors must also provide an Irish Tax Clearance Certificate. Further guidance on Tax Clearance for non-residents is available on the Revenue website at http://www.revenue.ie/en/business/running/tax-clearance.html. Payments to non-resident suppliers or contractors who have not provided evidence of a valid Tax Clearance Certificate will be deemed ineligible and the LAG must de-commit such payments and reimburse the appropriate amount to the Department.
SECTION 3 – Application Process for the LEADER Rural Development Programme 2014-2020

Targeted Calls for Applications
The Rural Development (LEADER) Programme 2014 – 2020 in Kerry area will accept applications for funding on a ‘Time-limited Targeted Call for Applications’ basis.

The targeted calls will be spread across all themes/sub-themes. It is envisaged that there will be two blocks of calls each year from 2017-2020. The Call for Applications will be widely publicised through the Implementing Partners’ websites, information meetings and in the local media.

An Expression of Interest stage is the first step in a targeted call for applications so as to identify potential applicants and ensure that all potential applicants can be supported in developing an application. The Expression of Interest stage determines the Eligibility of a project in relation to the Programme rules. No decision to accept or refuse a project will be made on the basis of an Expression of Interest. The EOI stage will be followed by a full Call for Applications. Applications will be confined to those applicants who have submitted an eligible EOI.

All applications will be subject to a comparative assessment. A detailed scoring record will be completed for each project by the Evaluation Committee and only the highest rated projects will be considered for funding.

The following chart outlines the stages in the process of applying for funding, and the steps which need to be completed through to completion of the project should you be successful:
RDP Funding Process Flowchart

**Step 1:** Call for Expressions of Interest invited on relevant sub-theme areas

**Step 2:** EOI form issued to all potential applicants.

**Step 3:** Expression of Interest forms accepted from interested applicants by deadline date

**Step 4:** EOIs assessed and eligible EOIs identified. Eligible & Ineligible EOIs submitted to LAG (LCDC) for sign off.

**Step 5:** Those applicants who submitted an eligible EOI will be written to and invited to submit a full Application for funding along with the required supporting documentation by deadline date

**Step 6:** Completed applications along with supporting documentation assessed by RDP officers, project file compiled & project evaluation prepared

**Step 7:** Project documentation submitted to Pobal for 1st administrative check (Article 48 Checks)

**Step 8:** Evaluation Committee will evaluate & score project applications and those with the highest score will be recommended for funding.

**Step 9:** Evaluation Committee recommendations will be reviewed by Implementing Partner Board.

**Step 10:** Project funding recommendations by the Evaluation Committee will be forwarded to the LAG (LCDC), who will take the final decisions on the projects to be funded.

**Step 11:** Project documentation submitted to Pobal for 2nd administrative check (Article 48 Checks)

**Step 12:** A contract for funding (Letter of Offer) will be issued for those projects approved for funding by the LAG (LCDC).

**Step 13:** When the contract is signed by the applicant and returned, Project activity can commence.

**Step 14:** Grant can be drawn down when project or project phase is completed – claim documentation is submitted.

**Step 15:** Project documentation submitted to Pobal for 3rd (& Final) administrative check (Article 48 Checks) prior to payment.

**Step 16:** Grant will be paid by Kerry County Council when final administrative check is completed by Pobal.

(Expression of Interest Stage)

(Application Stage)

(Assessment Stage)

(Evaluation & Decision Stage)

(Offer & Acceptance Stage)

(Claim Stage)

(Payment Stage)
Application Process
As outlined above, there are 7 stages involved in processing an application for funding from Expression of Interest stage to Final Grant Payment stage. The documentation required for each stage is outlined in detail below.

(Please note that this list is not exhaustive and documentation required may vary between projects.)

Funding Application and Project Completion Checklist for Promoters
Depending on the nature of your project, many of the following requirements must be met and documentation referred to submitted as part of your project, from application to project completion. Please consult with the Rural Development Officer for your area to clarify the specific requirements for your project.
- The first set of requirements form part of your application and must be met before your application can be processed.
- The second set of requirements form part of your acceptance of grant aid must be met with your signed contract.
- The third and fourth set of requirements form part of your claim for drawing down your grant aid after the project has been completed, and must be met before your payment can be processed.

With your Application Form
(Applicable for the Application, Assessment and Evaluation Stages)

<table>
<thead>
<tr>
<th>No</th>
<th>Documents</th>
<th>Check (v)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Completed Application Form for grant aid, signed and dated by you. (Please note all sections of the application form must be fully completed. If a question is not relevant, please mark as N/A and explain the reason why)</td>
<td></td>
</tr>
<tr>
<td>2</td>
<td>De Minimis aid declaration completed and details supplied where applicable (part of Application Form)</td>
<td></td>
</tr>
<tr>
<td>3</td>
<td>Memorandum &amp; Articles of Association and Certificate of Incorporation in the case of a company, or a Constitution in the case of a Community / Voluntary Group.</td>
<td></td>
</tr>
<tr>
<td>4</td>
<td>A signed Business Plan / Strategic Plan where applicable, or an outline of the proposed project in the case of a Community / Voluntary Group.</td>
<td></td>
</tr>
<tr>
<td>5</td>
<td>Sign and dated Quotations/Tenders with a completed schedule of quotations clearly indicating which are being used as part of the project. <em>NB: Quotations must be obtained for each item of expenditure for which grant aid is sought.</em> Where it is not possible to obtain the required number of quotes, written evidence is required to show that the quotes required were sought (i.e. formal written requests from the promoter to prospective suppliers/contractors) The guidelines to be followed in relation to public procurement are available on the Department of Finance website – <a href="http://www.finance.gov.ie">www.finance.gov.ie</a></td>
<td></td>
</tr>
<tr>
<td>6</td>
<td>Where a project includes a voluntary contribution, the Promoter must verify by independent means the value of the contribution.</td>
<td></td>
</tr>
<tr>
<td>7</td>
<td>Where Contribution-in-Kind is being used as a contribution towards Project expenditure, Completed Contribution-in-Kind Application Calculation form /Voluntary Labour form.</td>
<td></td>
</tr>
<tr>
<td>8</td>
<td>In the case of donation, confirmation that the value of any previously used donation has been excluded</td>
<td></td>
</tr>
<tr>
<td>9</td>
<td>Signed and Audited Business Accounts for the past three years along with the most recent Bank Statement (last 3 months). For voluntary groups and associations, Signed Accounts/Financial Statements for the past year along with the most recent Bank Statement. Please note, accounts are also required annually for the duration of your Project.</td>
<td></td>
</tr>
<tr>
<td>10</td>
<td>Where the Application is for Economic Development /Enterprise Development and Job Creation supports, confirmation that the business is an SME, employs fewer than</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Information Required to Verify Tax Clearance Cert</td>
<td></td>
</tr>
<tr>
<td>---</td>
<td>--------------------------------------------------</td>
<td></td>
</tr>
<tr>
<td>11</td>
<td>If you are not VAT registered, written confirmation of this from the Revenue Commissioners. <em>(Please note, VAT letter is required at each stage of the grant payment where phased payments are required)</em></td>
<td></td>
</tr>
<tr>
<td>12</td>
<td>Written evidence of contact made with other state agencies/ departments/ funding bodies to determine if alternative funding is available.</td>
<td></td>
</tr>
<tr>
<td>13</td>
<td>Evidence of ownership if the project involves work of a capital nature</td>
<td></td>
</tr>
<tr>
<td>14</td>
<td>In the case of owned land</td>
<td></td>
</tr>
<tr>
<td>15</td>
<td>A recently certified copy (by solicitor) of the Folio/ Stamped Deed of Conveyance/Indenture showing the promoter as owner, and map of the areas owned. Alternatively a letter and map from the promoter’s solicitor certifying that the promoter is the owner will suffice.</td>
<td></td>
</tr>
<tr>
<td></td>
<td>In the case of leased land</td>
<td></td>
</tr>
</tbody>
</table>
|   | A recently certified copy (by solicitor) of the lease agreement must be provided in all cases. The lease shall be signed by both the lessor and lessee (the promoter), with both signatures witnessed. The leased land shall be identified by area and map. The lease shall stipulate the term, and shall be for a period of not less than 5 years from the date of final RDP payment to the promoter.  
*NB: In circumstances where it is not possible to obtain a formal lease, other legal agreements of equal probate may be accepted if endorsed by a solicitor.* |
|   | If Planning Permission is required, confirmation and copy of full Planning Permission. If Planning Permission is not required, written confirmation from Local Authority. |
| 16 | Evidence of Funds  
Match Funding  
Evidence that the promoter can provide their portion of the project costs, such as existing bank balance or securing a loan.  
Bridging Finance  
Evidence that the promoter can provide 100% of the project costs in the first instance, prior to being issued with an offer of grant aid. |
| 17 | If you are a farmer, completed Agricultural De minimis Scheme form |
| 18 | Competed Performance Indicators - application stage |
| 19 | Where required Evidence of Compliance with Standards (HACCP, Failte Ireland etc) |
| 20 | Appropriate Assessment / Environmental Impact Assessment if required. |
| 21 | For Heritage Projects, consents and approvals are required as per guidance and a completed Checklist for Projects Affecting Heritage. |
| 22 | Where a contractor/supplier has been used for work exceeding €10,000, Information Required to Verify contractor’s / supplier’s Tax Clearance Cert |
| 23 | Where a contractor/supplier has been used for any form of building work, Information Required to Verify contractor’s / supplier’s Tax Clearance Cert |
| 24 | If claiming Charitable Status, written confirmation of this from the Revenue Commissioner. |
With your Acceptance of Grant Aid
(Applicable for the Offer of Grant Aid and Acceptance Stage)

1. Declaration that work did not commence before acceptance of the offer of grant aid.

2. Copy of the Insurance Policy providing indemnity for the following:
   - the Minister of the Department of Arts, Heritage, Regional, Rural and Gaeltacht Affairs,
   - the Department of Arts, Heritage, Regional, Rural and Gaeltacht Affairs
   - Kerry County Council,
   - Kerry Local Community Development Committee
   - South Kerry Development Partnership Ltd.
   - The Commission of the European Communities
   *(Insurance has to be valid before the work commenced and be valid for the duration of your project)*

3. Documentary Evidence of employers and public liability insurance for contractors and sub-contractors as well as indemnity from contractors and sub-contractors for the Promoter
   *(Insurance has to be valid before the work commenced and be valid for the duration of the work undertaken by the contractor/sub-contractor)*

During Your Project
(Applicable for the Claim and Payment Stages)

1. Six Programme logos must be included on all printed documentation (such as leaflets, pamphlets, reports etc.) These logos will be provided by your Rural Development Officer at project approval stage.

2. For websites, the above details have to be provided and a reference to the contribution of the EAFRD on the home page, as well as a hyperlink to the Commission website concerning EAFRD and a hyperlink to the Department.
   *(Printout evidence required, Not applicable if project is under 10k)*

3. For Capital Projects, a Plaque showing that the project has been funded through the LEADER Rural Development Programme must be displayed on completion of the project in a prominent place.

4. For Equipment purchased, it will be necessary to complete an asset register which logs all equipment funded by LEADER RDP. This can be provided by your Rural Development Officer if required.

With your Grant Claim Form
(Applicable for the Claim and Payment Stages)

<table>
<thead>
<tr>
<th>No</th>
<th>Documents</th>
<th>Check (V)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>A signed Grant Payment Claim Form / Schedule of invoices and bank details</td>
<td></td>
</tr>
<tr>
<td>2</td>
<td>Proof of Payment</td>
<td></td>
</tr>
<tr>
<td></td>
<td>- Signed Original itemised paid invoices for all items purchased showing a VAT or PPS number for the supplier</td>
<td></td>
</tr>
<tr>
<td></td>
<td>- Invoices have to state that this is a LEADER funded project</td>
<td></td>
</tr>
<tr>
<td></td>
<td>- Copies of cheques issued for all items purchased along with</td>
<td></td>
</tr>
<tr>
<td></td>
<td>- Bank statement showing all EFT payments and cashed cheques</td>
<td></td>
</tr>
<tr>
<td></td>
<td>- Signed Receipts for all paid items – please note that this must be a separate document. <strong>An invoice marked paid will not suffice</strong></td>
<td></td>
</tr>
<tr>
<td>3</td>
<td>If you are not VAT registered, written confirmation of this from the Revenue Commissioner <em>(Please note, VAT letter is required at each stage of the grant payment)</em></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
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<tr>
<td>---</td>
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<td></td>
</tr>
<tr>
<td>4</td>
<td>A completed Performance Indicator Form (provided by your RDO)</td>
<td></td>
</tr>
<tr>
<td>5</td>
<td>Where Contribution-in-Kind is being used as a contribution towards Project expenditure, timesheets for voluntary labour and an architect/quantity surveyor/engineer’s Certificate of consistence with amounts approved. Required forms will be provided by your Rural Development Officer at project approval stage.</td>
<td></td>
</tr>
<tr>
<td>6</td>
<td>If the Project was for provision of Training, training documentation pack (course registration, evaluation etc.) is required. These forms will be provided by your Rural Development Officer at project approval stage.</td>
<td></td>
</tr>
<tr>
<td>7</td>
<td>In the case of capital works, an inspection report confirming that the work being aided has been satisfactorily completed and that costs are reasonable. Also required is an architect/engineer’s Certificate of Compliance with relevant planning, building, fire and other regulations.</td>
<td></td>
</tr>
</tbody>
</table>

**Please note the following:**
A project is only deemed eligible for funding when a letter of offer and contractual agreement has been sent to you by South Kerry Development Partnership and has been formally accepted.

Grant aid cannot be given retrospectively, and a site visit will be completed by an RDP staff member to verify whether any work has commenced prior to accepting an offer of grant aid.

Should your project be approved, you will be required to comply with the specific RDP Information and Publicity requirements.
Contact Details

If you / your group are seeking funding under the Rural Development (LEADER) Programme, please contact the Rural Development Programme Officer in your area.

Contact details are as follows:

Cahersiveen area:

Maureen O’Neill
RDP Co-Ordinator
SKDP, West Main Street, Cahersiveen
066 – 9472724
087 – 6944432
modonnell@skdp.net

Killorglin / Killarney area:

Sean de Buitlear,
RDP Officer
Library Place, Killorglin
066 – 9761615
087 – 2670689
sdebuitlear@skdp.net

Kenmare / Killarney area:

Don Colbert
RDP Officer
21 Henry Street (1st Floor), Kenmare
064 – 6641930
086 – 9736941
dcolbert@skdp.net