Geoheritage Grant Scheme 2027

Background

Geological Survey Ireland wishes to support the development and sustainability of Ireland's geoheritage through community based and community-driven initiatives supporting geoscience outreach, including education, and geotourism to promote community engagement and development of geoheritage awareness.

Geological Survey Ireland's ongoing support is particularly relevant in the context of the increase of tourism interest in geoheritage both from home and overseas as seen in our UNESCO Global Geoparks and initiatives such as geotourism, geoheritage and outreach projects. The Governments Rural Development Policy 2021-2025 (Our Rural Future) endorses the importance of geoheritage to the geotourism offering in rural areas in stating "*Successful initiatives such as the Wild Atlantic Way, Ireland's Ancient East, and Ireland's Hidden Heartlands, along with our UNESCO Geoparks and Geoheritage sites and National Parks, provide a blueprint for further development of tourism offerings in rural areas*". While the next Rural Development Policy 2026-2030 is still in draft format we hope it will carry the same endorsement of geoheritage and geoparks.

To further support the geoheritage sector, Geological Survey Ireland invites applications for Geoheritage Grant fund for 2027:

Geoheritage Grant 2027 up to €10,000

This grant funding, up to a max of €10,000 per project, is available to support small community-based geoheritage initiatives that will assist:

a) the delivery of public outreach, educational and geotourism activities to promote the geoheritage of an area; or

b) the delivery of required educational and geotourism activities to help aspiring projects to develop as *de facto* geoparks; or

c) the delivery of required educational and geotourism activities that help UNESCO Global Geoparks maintain their UNESCO Global Network status.

Suitable projects could be the publication of a popular book, map or flyer; trail or signage installation; product launch, innovative media concepts, online content, etc., that promotes the geology/geoheritage of the area.

Any such product or promotion should be in partnership with Geological Survey Ireland, with relevant acknowledgment and logo on any published and printed material, and consultation with Geological Survey Ireland for any product launch and potential ministerial support.

Applications should be cognisant of the definition of geoheritage "*It is the abbreviated version of the term geological heritage. It is part of the natural heritage of a certain area constituted by geodiversity elements with particular geological value and hence worthy of safeguard for the benefit of present and future generations. Geoheritage can include both in situ elements (geosites) or ex situ elements (collections of geological specimens) with paleontological, geomorphological, mineralogical, petrological or stratigraphical significance, among others.*"; ProGeo (the European association for the conservation of the geological heritage).

Funding will be provided under a Grant Agreement with 80% initial payment at project initiation. A short final project report including financial records of how the grant funding was spent will be required upon project completion before the final 20% will be released.

The deadline for all project deliverables will be 30 November 2027.

Application Process

This is a competitive application process and awards will be based on an assessment of the applications as outlined in the section below on 'Evaluation of applications and award criteria'.

All applications to Geological Survey Ireland should be in the form of a detailed outline of the proposed work, with a limit of one application for the grant per Applicant.

Proposals should be sent by email to clare.glanville@gsi.ie, to arrive no later than **12:00 hrs Wednesday 09 December 2026**. Late submissions will not be considered.

This grant is funded from public money and may be considered State Aid under EU Regulations. Applicants should note that this Grant funding is offered under the *De Minimis* Regulation (EU) No. 1407/2013, which allows small amounts of State aid, up to 300,000 Euros in any three-year period to any one enterprise. De minimus aid is regarded as too small to significantly affect trade or competition in the common market. A Member State is required to have a mechanism to track such aid and to ensure that the combined amount of De Minimis aid payments from all sources to one enterprise in any three-year period respects the 300,000 Euro ceiling. Therefore, you will need to provide details **(see Appendix 1)** of all other aid which has been awarded to your company/organisation within the past three years. It should be noted that a false declaration by a company resulting in the threshold of 300,000 Euro being exceeded could later give rise to the grant being recovered with interest.

This funding is also subject to the terms and conditions outlined in the Department of Public Expenditure and Reform (DPER) Circular 13/2014 and associated DPER guidelines on the Management of and Accountability for Grants from Exchequer Funds: (DPE 022/05/2013; Circular 13/2014). Grantees should take cognisance in respect of clarity, fairness, governance and value for money, in their management of and accountability of public funds, with particular reference to Section 5 (Grantee Responsibilities) and Appendix 2 (Statement of Principles for Grantees) of that Circular which is available here at **Appendix 2**.

The applicant if successful, shall at the time grant award and signing of grant agreement have the following provision of insurance in place:

- Employer's Liability (EL) Insurance = €12.7m, and
- Public Liability (PL) = €6.5m.

Evaluation of Applications and Award Criteria

The following process will be applied in evaluating the applications and in awarding a geoheritage grant. The applicants of the Qualifying Applications that best meet the Award Criteria will be invited to enter into a Grant Agreement (**see attached example**, **Appendix 3**).

Qualification Criteria

Applications should be brief but should cover (in sufficient detail to allow an assessment to be made) the following:

1. An outline of the proposed project or initiative including a statement of the main geoheritage objectives to be achieved;
2. A clear description of the value the project/initiative will bring to the community area in terms of geoheritage outreach, education or geotourism;
3. A cost estimation of how the grant will be spent and associated project/initiative costs (excluding VAT; **VAT is not paid on Grants**);
4. An outline of the timeframe of the project/initiative and use of grant funding with project delivery by 30 November 2027.
5. Where planning permissions will be required the relevant permission should already be in hand and proof of such provided with the application.

Applications will either pass OR fail these qualification criteria.

Award Criteria

Only those Applications which have qualified (see above) will proceed to be evaluated under the award criteria.

The grant will be awarded on the basis of the most relevant applications by applying the following award criteria, scored out of a total of 100 marks:

1. The impact of the proposed project and main objectives for local geoheritage development and community (40 marks);
2. Clarity on project costs for grant requested (40 marks);
3. Innovation in product type/medium/target audience (20 marks).

The Applications deemed to meet the qualification criteria and to be the most suitable in order of merit based on the above award criteria will be invited to enter into a Grant Agreement (**Appendix 3**) to provide the proposed geoheritage outreach initiative.

Appendix 1

De Minimis Regulation (EU) 1407/2013 of 18 December 2013
Declaration

Name of applicant:	
Address:	
Legal status:	(e.g. CLG, charity etc)

Under Commission Regulation (EU) No. 1407/2013 on the application of the de minimus rule, the funding granted under the Geoheritage Grant Scheme is classified as de minimus aid. This means that the applicant may not receive any more than €300,000 in total de minumus aid from any public body over a rolling three-year period.

Please complete the table below to declare any de minimus aid received by your organisation or confirm no such aid has been received.

Public body granting aid	Date granted	Amount granted

I confirm no such aid has been received in the last three years ☐

Declaration
I declare that the information provided above is accurate and complete. I understand that incorrect information may result in the recovery of grant funding and/or exclusion from this scheme.

Company / Organisation Name:	
Signed for Company / Organisation:	**Date:**

Appendix 2

DPER Circular 13/2014 - Management of and Accountability for Grants from Exchequer Funds Guidance Note and Reporting Requirements (DPE 022/05/2013)

Circular 13/2014 - Management of and Accountability for Grants from Exchequer Funds

DPER Circular 13/2014 - *Management of and Accountability for Grants from Exchequer Funds*

Guidance Note and Reporting Requirements[1].

This guidance note sets out the reporting requirements to be followed by grantors (**Part A**) and grantees (**Part B**) in the management of grant funding provided from public money. The guidance should be read in conjunction with DPER Circular 13/2014 (http://circulars.gov.ie/pdf/circular/per/2014/13.pdf.)

Grantors should ensure that the principles and procedures reflected in these requirements are applied in a meaningful and effective way in respect of any grants under their remit. Grantors are required to take a proactive approach to ensuring that the terms and conditions for grants are appropriate to the local conditions in the sector in which they operate, while ensuring effective management and accountability of public money.

The provisions of DPER Circular 13/2014 apply to the movement of funds (Grants) from a Vote to an outside body, and to any/all onward movements of that funding. The Circular is effective from 1st January 2015.

All Grants should be paid on the basis of vouched expenditure, unless,

(i) Specific sanction is provided by the Department of Public Expenditure and Reform (DPER Vote Section) for pre-funding or the retention of end year balances.

(ii) Requests for sanction to DPER are made via the Grantor, i.e. from the line Department to DPER, or if an onward funding arrangement is involved then from the Body in question to the parent Department and then on to DPER. DPER sanction must be sought by the grantee for the onward transmission of these funds.

Grant

In the context of this Circular, a grant is a financial provision, originating in a Vote, for a particular activity or service administered or undertaken by an outside body, including agencies, companies, committees, advisory groups, charities or individuals.

Grantor

A grantor is the entity that issues/pays the grant funding to the grantee.

Grantee

A grantee is the entity that receives the grant funding from the grantor in order to provide the activities or services appropriate to the grant scheme.

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[1] **This list of requirements is not exhaustive. Grantors/Grantees should consider operating a comprehensive checklist (with reference to Circular 13/2014) relevant for the grant funding they manage/receive for which they are accountable.**

Part A — Grantor Requirements

Grantors should ensure that they have an effective grant-funding supervision regime in place which, in particular, takes account of the following, as appropriate:

1) **Objective** (Circular 13/2014 Section 3, subsection 11 (a))
   There is clarity regarding the objective/purpose of the grant, which should be included in the terms and conditions/grant arrangements.

2) **Terms and Conditions** (Circular 13/2014 Section 3, subsection 11 (b))
   The purpose of the funding should be clearly notified to the grantee - salaries, training, research, public relations/advertising, front-line services etc. These terms and conditions should reflect, as relevant, that it is a condition of funding that grantees comply with the Statement of Principles for Grantees - See Appendix 2 Circular 13/2014.

3) **Service Level Agreement (SLA)** (Circular 13/2014 Section 3, subsection 11 (c))
   In the case of grants provided by Departments to Bodies or Agencies which have been set up to carry out specific tasks, an agreement should be put in place between the Department and the Body setting out details of the resources which are being provided by the Department and the outputs to be achieved by the Body.

4) **Monitoring and Reporting** (Circular 13/2014 Section 3, subsection 11 (d))
   Grantors should put arrangements in place for an appropriate type and frequency of financial and performance reporting, with access to relevant records kept by the grantee including:
   a) expenditure profiles,
   b) cash profiles,
   c) regular management accounts, and
   d) annual audited financial statements, as appropriate.

   These reports should be accompanied by a certificate of assurance signed at management level, (in general by two responsible persons for example at management or board level), certifying that the public money granted was used in accordance with the terms and conditions of the grant. In small organisations, with a single manager, a single management signature is acceptable. The grantee can sign off on the funding with the grantor, having provided acceptable proof that the funds have been spent as appropriate.

5) **Inspection** (Circular 13/2014 Section 3, subsection 11 (e))
   Grantors should also ensure that the grantee is informed that:
   a) They have an obligation to make books and accounts available to the Comptroller and Auditor General, where 50 per cent or more of their total income is sourced from Exchequer Funds,
   b) Grantors have the right to inspect the grantee's records.

6) **Payment** (Circular 13/2014 Section 3, subsection 11 (f))
   Grantees making claims for grant funding on the basis of vouched expenditure are required to state to their grantors that:
   a) the invoices used to support their claims relate to activities and services appropriate to the grant scheme objectives,
   b) the amounts invoiced have been paid, and

c) the invoices have not and will not be used in support of another claim for reimbursement from any other funder(s) (except as provided for in agreed joint-funding arrangements).

7) **Advance payment** **(Circular 13/2014 Section 3, subsection 11 (g))**
Sanction from DPER is required for pre-funded grant schemes and sanction requests should include the rationale and monitoring arrangements, for example, in the case of grant funding to a Body towards it's running costs, grantors should document the rationale for pre-funding and have it available for inspection/audit, together with the monitoring and control arrangements attaching to the pre-funding. Payments should be aligned with the grantee's cash needs and on costs incurred.

8) **No automatic payment** **(Circular 13/2014 Section 3, subsection 11 (h))**
With due regard to the provisions in paragraph (10) below, payments should only be made to a grantee when they are due (matured liability), in line with the relevant terms and conditions/SLA. If there is an overpayment of a grant, a refund should be obtained.

9) **Matured Liabilities** **(Circular 13/2014 Section 4, subsection 17)**
Government accounting rules on matured liabilities apply to all voted monies, including payments from grant subheads. In the case of grant funding, payment is due when the grant payment is fully approved and processed in accordance with the particular agreement or grant scheme's terms and conditions and when the grantee has fulfilled all conditions.

To ensure the integrity of the Appropriation Account, all due payments (i.e. matured liabilities) should be settled with the grantee at year-end and payments to grantees which are not matured (i.e. are not due to be paid under the grant funding arrangements or terms and conditions of a grant scheme) should not be brought forward into the current accounting period. Please also note that matured liabilities must be met even at the risk of incurring an excess vote.

10) **Retention of end-year balances** **(Circular 13/2014 Section 3, subsection 11 (i))**
Pre-funding may lead to unexpended balances of grant money at year's end. With grantor approval (on foot of DPER sanction), these balances, or a portion thereof, may be retained by the grantee if deemed necessary to meet outstanding financial requirements. Such balances should be kept to a minimum and taken into account when considering the following year's grant.

11) **Multiple Funding** **(Circular 13/2014 Section 3, subsection 11 (l))**
Where a grantee receives funds from more than one grant making agency, grantees are required to provide annually to each grantor, as a condition of grant, a declaration as to the source, amount and purpose of all other funding they receive and a declaration that there will be no duplication of funding for the same activity/project. This declaration should also state if the Exchequer funding from all sources exceeds 50% of total income.

12) **Onward payment of grants** **(Circular 13/2014 Section 3, subsection 11 (m))**
If it is the intention of the grantee to make onward grants from the funding received from their own grantor, details of these onward grants and their recipients/proposed recipients must be provided to the grantor, along with details of the terms and conditions applying to these onward payments. DPER sanction must be sought by the grantee for the onward transmission of these funds.

13) **Protecting State Investment** **(Circular 13/2014 Section 3, subsection 11 (n))**
Grantees should not dispose of publicly funded assets without the prior approval of the relevant Government Department/Office on foot of sanction of the relevant Vote Section in DPER.

Part B

Grantee Requirements

Grantees should submit their audited financial statements to the grantor without delay after the end of the financial year.

Grantees must report in their financial statements;

1) **Name of Grantor** **(Circular 13/2014 Section 5, subsection 21 (a))**
   The name of the grantor, specifying (e.g. Department of Environment, Community & Local Government). Where the grant making agency is not a Government Department e.g. Pobal, the sponsoring Government Department must also be recorded.

2) **Name of Grant** **(Circular 13/2014 Section 5, subsection 21 (b))**
   The actual name of the grant programme e.g. Rural Water Development Programme.

3) **Purpose of Grant** **(Circular 13/2014 Section 5, subsection 21 (c))**
   The purpose for which the funds are applied under the following headings:

   a) Pay and general administration
   b) Service provision / charitable activity
   c) specified others, including such expenditure as advertising, consultancy etc.

4) **Accounting for Grants** **(Circular 13/2014 Section 5, subsection 21 (d))** **:**
   a) The amount and term of the total grant awarded;
   b) The amount of the grant taken to income in the current financial statements;
   c) Where (b) immediately above differs from the cash received in the relevant financial period, a table showing:
      (i) The grant taken to income in the period
      (ii) The cash received in the period, and
      (iii) Any grant amounts deferred or due at the period end.

5) **Capital Grants** **(Circular 13/2014 Section 5, subsection 21 (e))**
   The amount of money provided and the conditions/milestones being used in relation to current and future instalments. Grantees should also provide an undertaking that the State's investment is protected and will not be used as security for any other activity without prior consultation with the parent Department and sanction of DPER.

6) **Employees** **(Circular 13/2014 Section 5, subsection 21 (f))**
   In a table accompanying the report, the number of employees whose total employee benefits (excluding employer pension costs) for the reporting period fell within each band of €10,000 from €60,000 upwards and an overall figure for total employer pension contributions. (This applies even if salaries are not being funded by the Exchequer).

7) **Restrictions** **(Circular 13/2014 Section 5, subsection 21 (g))**
   Whether and how the use of the grant is restricted (i.e. is it for a particular project, or for the delivery of a service)

8) **Tax Clearance** **(Circular 13/2014 Section 5, subsection 21 (h))**
   Whether compliant with relevant Circulars, including Circular 44/2006 "Tax Clearance Procedures Grants, Subsidies and Similar Type Payments"

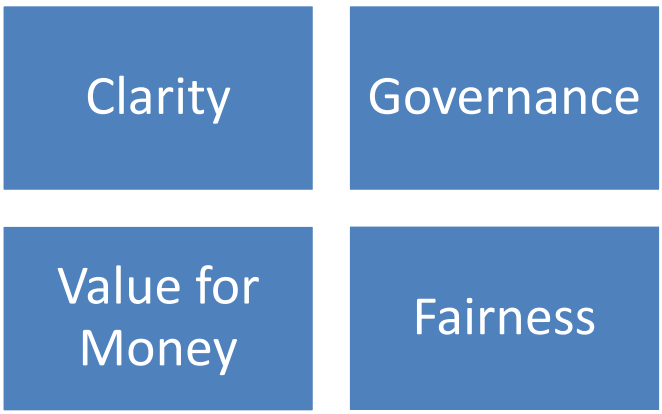
Appendix A Statement of Principles for Grantees

An Roinn Caiteachais Phoiblí agus Athchóirithe
Department of Public Expenditure and Reform

Statement of Principles for Grantees

Are you in receipt of public funding?

This Statement outlines the *4* principles which apply in the case of bodies in receipt of grant funding provided directly or indirectly from Exchequer sources.



This Statement should be brought to the attention of every grant receiving body

If you are in receipt of Public Funding you should

Clarity Understand the purpose and conditions of the funding and the outputs required Apply funding only for the business purposes for which they were provided Apply for funding drawdown only when required for business purposes Seek clarification from the grantor where necessary – on use of funds, governance and accountability arrangements.	**Governance** *Ensure appropriate governance arrangements are in place for:* oversight and administration of funding control and safeguarding of funds from misuse, misappropriation and fraud accounting records which can provide, at any time, reliable financial information on the purpose, application and balance remaining of the public funding Accounting for the amount and source of the funding, its application and outputs/outcomes.
Value for Money *Be in a position to provide evidence on:* effective use of funds value achieved in the application of funds avoidance of waste and extravagance	**Fairness** Manage public funds with the highest degree of honesty and integrity Act in a manner which complies with relevant laws and obligations (e.g. tax, minimum wages) Procure goods and services in a fair and transparent manner Act fairly, responsibly and openly in your dealings with your Grantor

An Roinn Caiteachais Phoiblí
agus Athchóirithe
Department of Public
Expenditure and Reform

Appendix 3

Example Grant Agreement

GRANT AGREEMENT

Geoheritage Grant Scheme 2027

BETWEEN

THE MINISTER FOR CLIMATE, ENERGY AND THE ENVIRONMENT

and

<GRANTEE NAME>

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1. Parties to the Agreement

1.1. This Agreement is between:

(1) **The Minister for Climate, Energy and the Environment** ("the Grantor"); and

(2) **XXX** ("the Grantee")

2. Grant Funding

Information Only – Remove from Agreement

The grantor should notify the grantee of the terms and conditions under which the money will issue to ensure that the grantee is fully aware of their responsibilities. The purpose of the funding should be clearly notified to the grantee - salaries, training, research, public relations/advertising, front-line services etc. These terms and conditions should reflect, as relevant, that it is a condition of funding that grantees comply with the Statement of Principles for Grantees - See Appendix 2.

2.1. Provide Grant Scheme Description.

2.2. The Minister intends to make available, subject to the conditions of this Agreement, a grant of up to **€10,000** (the "Grant") to be paid over the duration of the Agreement with 80% upfront and 20% upon completion of all deliverables.

2.3. This Agreement sets out the terms and conditions under which the Grantee may receive funding from the Minister. These terms and conditions are intended to ensure that the Grant is used solely for the purposes for which it has been awarded.

2.4. The Minister shall not be liable for any funding other than set out at 2.2 above and the award of this Grant should not be interpreted as a commitment by the Minister or by the Department of, Climate, Energy and the Environment for continued support or funding beyond the terms of this Agreement.

2.5. Funding for this Grant Scheme is also subject to the terms and conditions outlined in the Department of Public Expenditure and Reform Circular 13/2014 (Management of and Accountability for Grants from Exchequer Funds) with particular reference to Section 5 (Grantees Responsibilities) and Appendix 2 (Statement of Principles for Grantees) of that Circular which may be obtained at http://circulars.gov.ie/pdf/circular/per/2014/13.pdf.

3. Duration

Term of the Grant

3.1. The Term of this Agreement shall be 11 months from 01 January 2027 unless superseded by a revised agreement between the parties, terminated for whatever reason, or until funding ceases to be provided, whichever occurs first.

3.2. The Term may be extended to a further 6 months subject to Grantee performance evaluation, and funding as required by the Grant Scheme and agreement of both parties.

4. Purpose and Deliverables

Information Only – Remove from Agreement
The purpose of the funding should be clearly notified to the grantee - salaries, training, research, public relations/advertising, front line services etc.

4.1. The grant monies are to be used for the following Purpose(s):

- INSERT PURPOSE(S) – based on scope of successful application

4.2. The Grantee shall use the Grant only for the purpose(s) set out above. The Grant shall not be used for any other purpose without the prior written consent of the Minister.

4.3. The Grantee warrants to the Minister that it shall apply the Grant wholly and exclusively for the stated purposes.

4.4. The Grantee shall advise the Minister immediately of any events which may have a material impact on the Grant and shall comply with all reasonable directions of the Minister.

4.5. The Grantee shall not seek or receive duplicate funding from other sources for the purposes set out above;

5. Monitoring and Verification

Information Only – Remove from Agreement

(Circular 13/2014 Section 3, subsection 11 (d)) Grantors should put arrangements in place for an appropriate type and frequency of financial and performance reporting, with access to relevant records kept by the grantee including: a) expenditure profiles, b) cash profiles, c) regular management accounts, and d) annual audited financial statements, as appropriate. These reports should be accompanied by a certificate of assurance signed at management level, (in general by two responsible persons for example at management or board level), certifying that the public money granted was used in accordance with the terms and conditions of the grant. In small organisations, with a single manager, a single management signature is acceptable. The grantee can sign off on the funding with the grantor, having provided acceptable proof that the funds have been spent as appropriate.

5.1. The Grantee will ensure ongoing awareness of, and timely compliance with, all of their corporate governance, reporting and related obligations in respect of the management of funding received by them under the Scheme, as per DPER Circular 13/2014.

5.2. The Grantee must comply with the Statement of Principles for Grantees as per DPER Grant Circular 13/2014.

5.3. The Grantee shall ensure that:

- adequate systems of financial management and control are in place and are reviewed regularly,
- it is fully tax compliant and has a valid Tax Clearance Certificate/TCAN at all times;

- duplicate funding has not nor will not be received from other sources for the same purpose as this Grant, and
- expenditure in all cases represents value for money.

5.4. The Grantee shall closely monitor and report to the Minister on the delivery and success of the Grant Scheme to ensure that it is being delivered to the satisfaction of the Minister and that this Agreement is being adhered to. The Minister or his officials may request meetings with or updates from the Grantee regarding progress throughout the Term of this Agreement.

5.5. Should the Grantee be subject to financial or other difficulties which may impact delivery of this Grant Scheme or compliance with this Agreement, the Grantee will notify the Minister as soon as possible so that the Minister can consider what remedies are available to resolve the problem and / or protect the Minister and the Grant funding.

5.6. On request, the Grantee shall:
- permit the Minister to review and make copies of the Grantees accounts and records that relate to the application of the Grant, and
- provide the Minister with information, explanations or other documents as may reasonably be required

to establish that the Grant has been used in accordance with the terms of this Agreement.

5.7. The Grantee shall, without delay, submit its annual audited accounts or financial statements (as applicable) to the Minister in respect of each year covered by the Term of this Agreement and the Grantee shall comply with Section 5 of Circular 13/2014 with regards the reporting of grants in their accounts or financial statements.

5.8. The Minister may at his discretion withhold, suspend or require repayment of all or part of the Grant if: Conditions may include:
- implementation of the Proposal does not start within 6 months of the date of the Agreement,
- the Minister considers that the Grantee has not made sufficient progress with the purpose(s) of the Grant and the Grantee has failed to provide a reasonable explanation for the delay,
- the Grantee uses the Grant, or any part thereof, for purposes other than those for which it has been granted,
- the Grantee fails to provide any reports, returns or deliverables as required by the terms of this Agreement.

6. Inspection

6.1. The Minister reserves the right to inspect all records relating to the project held by the Grantee.

6.2. Where 50 per cent or more of the Grantee's total income is sourced from Exchequer Funds, the Grantee must make books and accounts available to the Comptroller and Auditor General.

7. Provision of Information

7.1. The Minister is subject to the Freedom of Information Acts (1997, 2003 and 2014) and the Access to Information on the Environment Regulations 2007 – 2018 and information provided by the Grantee may be liable to be disclosed. In considering a request under this legislation, the Minister will, where possible, consult with the Grantee about information provided before making a decision on a request.

7.2. The Grantee shall comply with all applicable requirements set out in national and EU data protection legislation. The Grantee is the data controller in respect of all personal data processed under this Agreement and shall ensure that it has the necessary consents (or alternative legal basis) and notices in place to permit the transfer of such personal data, where relevant and necessary, to the Minister for the purposes of complying with the reporting and other requirements set out in this Agreement.

8. Funding Arrangements and Payment Procedure

Information Only – Remove from Agreement
(Circular 13/2014 Section 3, subsection 11 (f-n), Circular 13/2014 Section 4, subsection 17) deals with funding arrangements. Note:

- *Payment on the basis of vouched expenses or delivery of milestones is the norm;*
- *Advance payments require permission in advance from DPENDR;*
- *Monies issued to Grantee and not spent at the end of each fiscal year must be returned, unless DPENDR permission to retain is received. In any event this money needs to kept to a minimum;*
- *To ensure the integrity of the Appropriation Account, all due payments (i.e. matured liabilities) should be settled with the grantee at year-end and payments to grantees which are not matured (i.e. are not due to be paid under the grant funding arrangements or terms and conditions of a grant scheme) should not be brought forward into the current accounting period.*

8.1. The funding allocation must be spent within the fiscal year (end December);

8.2. Monies received but not spent for the Purpose(s) stated in Section 4.1, by the end of the Fiscal year, must be returned to the Minister unless DPENDR and the Ministers approval to retain the monies has been received.

8.3. The Grantee shall comply with all public procurement guidelines for the procurement of all external products and services required for delivery of this Grant Scheme.

8.4. No additional monies beyond the value of the Grant will be paid by the Minister unless preapproved.

The below relates specifically to vouched expenses:

8.5. This Grant shall be paid on the basis of vouched expenditure. The Minister is unable to pay on profiled / estimated expenditure, nor is he in a position to provide funding on a pre-payment basis.

8.6. Claims should be submitted as soon as possible, and no claim will be accepted after 30th November (each year).

8.7. Claims should be submitted for the exact amount of expenditure incurred and should not be rounded.

8.8. All payment claims under this Agreement should be made by email to clare.glanville@dcee.gov.ie using the completed claim letter included at Schedule 2 to this Agreement before the 30th November (each year). Failure to return claims and supporting invoices will result in non-payment of the grant allocation.

8.9. The letter, signed at senior manager level, will confirm the claim amount and certify that the Grant was used in accordance with this Agreement. It must include the following statement:

I confirm that:

- *The invoices used to support this claim relate to activities incurred in accordance with the Grant Agreement;*
- *The amounts invoiced have been paid; and*
- *The invoices have not and will not be used in support of another claim from any other source or for any other purpose.*

8.10. When submitting a payment claim, the following documentation must be provided:

- An itemised schedule of costs for the claim period. This should be in the form of a General / Nominal Ledger report from the Grantees financial system and include the following information:
  - Transaction number
  - Supplier name
  - Invoice number
  - Description of charges
  - Payment amount
  - Payment date
- Copies of all invoices relevant to the claim.

8.11. Claims which do not comply with the above procedures will be returned to the Grantee for amendment.

9. Approval

9.1. In witness of which this Agreement has been signed by duly authorised representatives on behalf of the Parties.

SIGNED for and on behalf of the Minister	SIGNED for and on behalf of the Grantee
Witness	Witness

Schedule 1 – Proposal

Insert Grantee Proposal for use of the Grant

Schedule 2 – Payment Claim Letter

INSERT GRANTOR CONTACT DETAILS

Grant Agreement: TITLE

I refer to the above grant agreement and wish to request a drawdown of funds in the amount of €_____. The details of this grant funding are as follows:

Total Grant approved for Period x-y	
Expenditure claimed to date	
Expenditure included in this drawdown	

The following supporting documentation are enclosed in respect of this drawdown:

- An itemised schedule of costs for the claim period which includes the following information for each item:
  - Transaction number,
  - Supplier name,
  - Invoice number,
  - Description of charges,
  - Payment amount, and
  - Payment date.
- Copies of all invoices relevant to the claim.

In making this request I confirm that:

- The invoices used to support this claim relate to activities incurred in accordance with the Grant Agreement;
- The amounts invoiced have been paid; and
- The invoices have not and will not be used in support of another claim from any other source or for any other purpose

Yours sincerely,

Appendix 1 Checklist for Grantees

This checklist is not exhaustive. Recipients of grants should consider operating a comprehensive checklist relevant for the grant funding for which they are accountable.

Grantee Checklist

Circular13/2014	**Y / N N/A**	**Action Required?**	**Ref. Circular 13/2014**
Annual Estimates Have annual operating budgets for State Agencies been submitted?			18
Annual Reports Have end of year accounts or financial statements as appropriate been submitted to each grantor? Has the grantee, if involved in a multiple co-funding arrangement, informed all grantors if exchequer funding exceeds 50% of income?			 21 22
Compliance Is all funding being used for the purpose intended? Is a current Tax Clearance certificate in place where appropriate? For State Agencies, is confirmation of adherence to any service level agreement included with reports? Is there compliance requirements in relation to vouched expenditure? Is there an adequate financial control system in place? Is there confirmation that other sector-specific guidelines / legislation have been adhered to?			 21(g) 21(h) 23 24 25 26

Appendix 2 Statement of Principles for Grantees

This Statement outlines the 4 principles which apply in the case of bodies in receipt of grant funding provided directly or indirectly from Exchequer sources.

If you are in receipt of Public Funding you should confirm that you:

Statement	Confirmation Y/N
Clarity Understand the purpose and conditions of the funding and the outputs required Apply funding only for the business purposes for which they were provided Apply for funding drawdown only when required for business purposes Seek clarification from the grantor where necessary – on use of funds, governance and accountability arrangements.	
Governance Ensure appropriate governance arrangements are in place for: oversight and administration of funding control and safeguarding of funds from misuse, misappropriation and fraud accounting records which can provide, at any time, reliable financial information on the purpose, application and balance remaining of the public funding Accounting for the amount and source of the funding, its application and outputs/outcomes.	
Value for Money Be in a position to provide evidence on effective use of funds value achieved in the application of funds avoidance of waste and extravagance	
Fairness Manage public funds with the highest degree of honesty and integrity Act in a manner which complies with relevant laws and obligations (e.g. tax, minimum wages) Procure goods and services in a fair and transparent manner Act fairly, responsibly and openly in your dealings with your Grantor	

Signed on Behalf of Grantee

Annex 1 Additional Guidance (This does not form part of the Grant Agreement)

This section is for guidance only.

1. Onward payment of grants

(Circular 13/2014 Section 3, subsection 11 (m))

If it is the intention of the grantee to make onward grants from the funding received from their own grantor, details of these onward grants and their recipients/proposed recipients must be provided to the grantor, along with details of the terms and conditions applying to these onward payments. DPENDR sanction must be sought by the grantee for the onward transmission of these funds.

You may wish to modify the Agreement to add additional conditions including Annexing the details of third party participants (Where Appropriate), and the DPENDR sanction.

2. Advance payment/Pre-Funding

(Circular 13/2014 Section 3, subsection 11 (g))

Sanction from DPENDR is required for pre-funded grant schemes and sanction requests should include the rationale and monitoring arrangements, for example, in the case of grant funding to a Body towards it's running costs, grantors should document the rationale for pre-funding and have it available for inspection/audit, together with the monitoring and control arrangements attaching to the pre-funding. Payments should be aligned with the grantee's cash needs and on costs incurred.

Within the agreement you should be clear about:

- Why the Grant is prefunded
- The level of pre-funding
- The prefunding date
- The checks to be done if there is a second or subsequent prefunding requirement – including checks required to assess monies spent, what the money is required for, what the money will be spent on
- At the end of the fiscal year there should be further checks to ensure any monies not spent are identified and either returned or permitted to be retained by DCEE and DPENDR sanction– see below.

3. Retention of end-year balances

(Circular 13/2014 Section 3, subsection 11 (i))

Pre-funding may lead to unexpended balances of grant money at year's end. *With grantor approval (on foot of DPENDR sanction)*, these balances, or a portion thereof, may be retained by the grantee if deemed necessary to meet outstanding financial requirements. Such balances should be kept to a minimum and taken into account when considering the following year's grant.

4. Automatic payment

(Circular 13/2014 Section 3, subsection 11 (h)).

With the exception of Advanced Payments (above), payments should only be made to a grantee when they are due (matured liability), in line with the relevant terms and conditions/SLA. If there is an overpayment of a grant, a refund should be obtained.

5. Matured Liabilities

(Circular 13/2014 Section 4, subsection 17)

Please also note that matured liabilities must be met even at the risk of incurring an excess vote. Government accounting rules on matured liabilities apply to all voted monies, including payments from grant subheads. In the case of grant funding, payment is due when the grant payment is fully approved and processed in accordance with the particular agreement or grant scheme's terms and conditions and when the grantee has fulfilled all conditions. *To ensure the integrity of the Appropriation Account, all due payments (i.e. matured liabilities) should be settled with the grantee at year-end and payments to grantees which are not matured (i.e. are not due to be paid under the grant funding arrangements or terms and conditions of a grant scheme) should not be brought forward into the current accounting period.*

6. Multiple Funding

(Circular 13/2014 Section 3, subsection 11 (l))

Where a grantee receives funds from more than one grant making agency, grantees are required to provide annually to each grantor, as a condition of grant, a declaration as to the source, amount and purpose of all other funding they receive and a declaration that there will be no duplication of funding for the same activity/project. This declaration should also state if the Exchequer funding from all sources exceeds 50% of total income.

Where this applies the Grant Agreement should reflect the above requirement.

7. Protecting State Investment

(Circular 13/2014 Section 3, subsection 11 (n))

Grantees should not dispose of publicly funded assets without the prior approval of the relevant Government Department/Office on foot of sanction of the relevant Vote Section in DPER.

If this is applicable then the Grant Agreement should reflect the above requirement.

Appendix 3: Checklist for Grantors.

This checklist is not exhaustive. Managers of grants should consider operating a comprehensive checklist relevant for the grant funding they manage.

Circular 13/2014	**Y / N /N/A**	**Action Required?**	**Ref. Circular 13/2014**
Administrative responsibilities			
Will the grant be pre-funded or based on vouched expenditure and has sanction been issued for pre-funded schemes?			6, 11(f)-(i), 19, 24
Has the grantor documented cases where there are several levels of intermediary funding?			8
Is the ambit of the Vote correct?			12
Is the grant cash-limited?			12
Are proper procedures in place for the management of the account to pay multiple grantees?			15
If Auditor is not CA&G, is there a note appended to the Vote?			16
Supervision			
Is there clear agreement with the grantee re the grant's objective? Is grantee aware of terms under which money is issued? Is there a service delivery/level agreement in place with grantee where appropriate? Is there an appropriate reporting regime in place? Is grantee aware that their records can be inspected by the grantor? Are all appropriate matured liabilities paid?			11(a) 11(b) - 11(n) 11(c) 11(d), 11(k) 11(e) 17