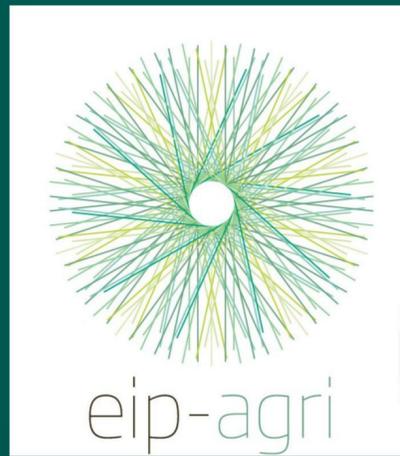




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# European Innovation Partnership (EIPs) Agri Capacity Building Workshop

Locally-Led Division  
11<sup>th</sup> November 2025



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# Finance Workshop

Introduction - Tracy O'Donoghue

Grant Drawdown - Bríd Walsh

Estimates & Expenditures - Andrea Conroy

Procurement & VAT- Garrett Murtagh

Farmer Payments & Double Funding Checks – Tracy O'Donoghue

Funding Rules & Audit Controls - Tracy O'Donoghue



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# **Drawdown of Grant Funds**

Administration  
Implementation  
Farmer Payments



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## Administration costs cover expenditure such as:

- Personnel costs e.g. salaries for EIP employees,
- Travel and Subsistence
- Project Administration costs e.g. phone bill, bank fees etc.

## Implementation costs cover expenditure such as:

- Contractors and/or specialists
- Materials and Equipment



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## Advance Payments

Where an advanced payment is required, the Operational Group will submit an Estimate Form.

A Purchase Order number will be issued to the OG.

The OG will submit an Invoice quoting PO number with the following description:

**Request for Drawdown of Grant Funding for the relevant period**



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## Payment in Arrears

Where a payment in arrears is required, the Operational Group will submit an Estimate Form and Expenditure Form.

Payments in arrears will be paid on vouched expenditure only.

Backup documentation including receipts, invoices, bank statements (or budget codes) needs to be provided.



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## Estimates

An Estimates Form will be requested by the Department on a quarterly basis.

The completed Estimates Form is sent back to DAFM who will use the total indicated for the quarter to create a purchase order.

Previous quarters will need to be amended to reflect actual expenditure.



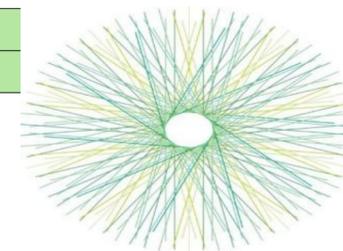
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EIP ESTIMATES FORM

|                |  |
|----------------|--|
| PROJECT NAME   |  |
| PROJECT NUMBER |  |



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eip-agri  
AGRICULTURE & INNOVATION

**QUARTERLY ESTIMATES**

| 2025                 |               |             |                |                  |           |
|----------------------|---------------|-------------|----------------|------------------|-----------|
| Category             | 1st Quarter   | 2nd Quarter | 3rd Quarter    | 4th Quarter      | Total     |
|                      | January-March | April-June  | July-September | October-December |           |
|                      | Estimate      | Estimate    | Estimate       | Estimate         | Budget    |
| Administrative costs | €0            | €0          | €0             | €0               | €0        |
| Implementation Costs | €0            | €0          | €0             | €0               | €0        |
| Farmer Payments      | €0            | €0          | €0             | €0               | €0        |
|                      | <b>€0</b>     | <b>€0</b>   | <b>€0</b>      | <b>€0</b>        | <b>€0</b> |

| 2026                 |               |             |                |                  |           |
|----------------------|---------------|-------------|----------------|------------------|-----------|
| Category             | 1st Quarter   | 2nd Quarter | 3rd Quarter    | 4th Quarter      | Total     |
|                      | January-March | April-June  | July-September | October-December |           |
|                      | Estimate      | Estimate    | Estimate       | Estimate         | Budget    |
| Administrative costs | €0            | €0          | €0             | €0               | €0        |
| Implementation Costs | €0            | €0          | €0             | €0               | €0        |
| Farmer Payments      | €0            | €0          | €0             | €0               | €0        |
|                      | <b>€0</b>     | <b>€0</b>   | <b>€0</b>      | <b>€0</b>        | <b>€0</b> |

| ANNUAL ESTIMATES     |           |           |           |           |
|----------------------|-----------|-----------|-----------|-----------|
| Category             | 2027      | 2028      | 2029      | Total     |
| Administrative costs | €0        | €0        | €0        | €0        |
| Implementation Costs | €0        | €0        | €0        | €0        |
| Farmer Payments      | €0        | €0        | €0        | €0        |
|                      | <b>€0</b> | <b>€0</b> | <b>€0</b> | <b>€0</b> |



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## **Expenditures**

The Operational Group will be required to submit an Expenditure Form on a quarterly basis.

This form must be accompanied by the backup documentation e.g. Invoices, receipts & bank statements to confirm the vouched expenditure.



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## **Expenditures**

### **The eligible costs may include:**

- Personnel cost for persons employed by the OG to work on the project
- Cost of equipment for use on the project, taking into account depreciation
- Operating expenses incurred directly by the project

### **Expenditure must fulfil the following conditions:**

- Be necessary for the project
- Be incurred during the lifetime of the project
- Be recorded in separate financial accounts that will be maintained throughout the duration of the project and reported on as required.
- Be within the amount of funding offered for the project
- Payments to participant farmers must be calculated using standard rates agreed with the Department







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## Procurement

Procurement is the process by which Government departments acquire goods, services, or works from external suppliers.

It ranges from the purchase of routine goods or services, to large scale contracts for infrastructural projects and involves a wide and diverse range of contracting authorities.

Procurement ensures that public purchasing is done in a way that is legal, fair, transparent, and accountable.



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# Procurement Thresholds

[OGP Public Procurement Guidelines 2023 WEB.pdf](#)

**Less than €5,000 ex-VAT** – Contracts for goods and/or services with an estimated value of less than €5,000 (exclusive of VAT) can be purchased on the basis of verbal quotes from one or more competitive suppliers (best practice is to seek a minimum of three quotes confirmed by email).

**Between €5,000 - €49,999 ex-VAT** - Minimum of 3 emails to suppliers seeking tenders based on a brief specification. Award criteria and evaluation methodology to be set out clearly. Use of a contract is strongly advised.

**€50,000 ex-VAT** and above – should be advertised as part of a formal tendering process on eTenders using the open procurement process in line with Circular 05/2023

€143,000 ex-VAT and above - OJEU: as above. Publication is on the Official Journal of the EU (via eTenders website)



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# VAT

- If an entity is **not** registered for Vat and they have incurred Vat as a cost, then the eligible cost including VAT is reimbursed.
- If an entity **is** registered for Vat and have incurred Vat as a cost, then the eligible cost **excluding** VAT is reimbursed. Any VAT they incur can be reclaimed through their VAT returns; therefore their grant reimbursement should not include VAT.
- The recording of VAT on Quarterly Expenditures will **not** change.



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# Farmer Payments

Provide DAFM with a list of farmers who require payment. E.g. Name, herd number & measure.

DAFM will randomly select 10% of the farmers and request information from the OG which should include detailed calculations of those farmers' payments and validation documents for the measures/actions undertaken.

DAFM may undertake a further 5% checks should further queries arise.

If there are any issues with the claim e.g. no BISS Application/Dual funding with other schemes including TAMS; the claim may need to be reduced by the amount due to the farmer.

Once all checks are complete, DAFM will process the invoice for payment.

The OG then pays the farmers for measures undertaken. Bank statements will be requested quarterly.



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# Double Funding

DAFM examine herd numbers for BISS applications

DAFM will provide the OG with spatial data for ACRES.

It is up to each project to ensure no double funding occurs.

Dual funding with TAMS (if required) can also be checked once the measure(s) to be undertaken are provided.



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# Funding Rules

Funding can only be used  
to implement the project

Funds cannot be spent after  
the Term of the project

Tax Clearance Certificate  
must be held in order to  
receive the funding each  
year.

There must be sound  
financial controls in place

- Accurate Records
- Clear approval procedures

All expenditure must  
represent value for money

Duplicate Funding must not  
be received from other  
sources for the same  
purpose

If third party funding is  
being sought notice must  
be given in advance with  
details of

- The source
- The amount
- The purpose



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# Governance and Audit Controls

Control Procedures

Risk Assessment

Information and Communication

Monitoring

**Governance and audit controls need to be in place and well documented.**



# Control Procedures

## Policies and Procedures

Conflict of Interest policy

Financial Procedures Manual

Data Protection Policy

Health & Safety Policy

Training log & manuals

## Organisational Structure

Governance Structure

- *Roles and responsibilities*

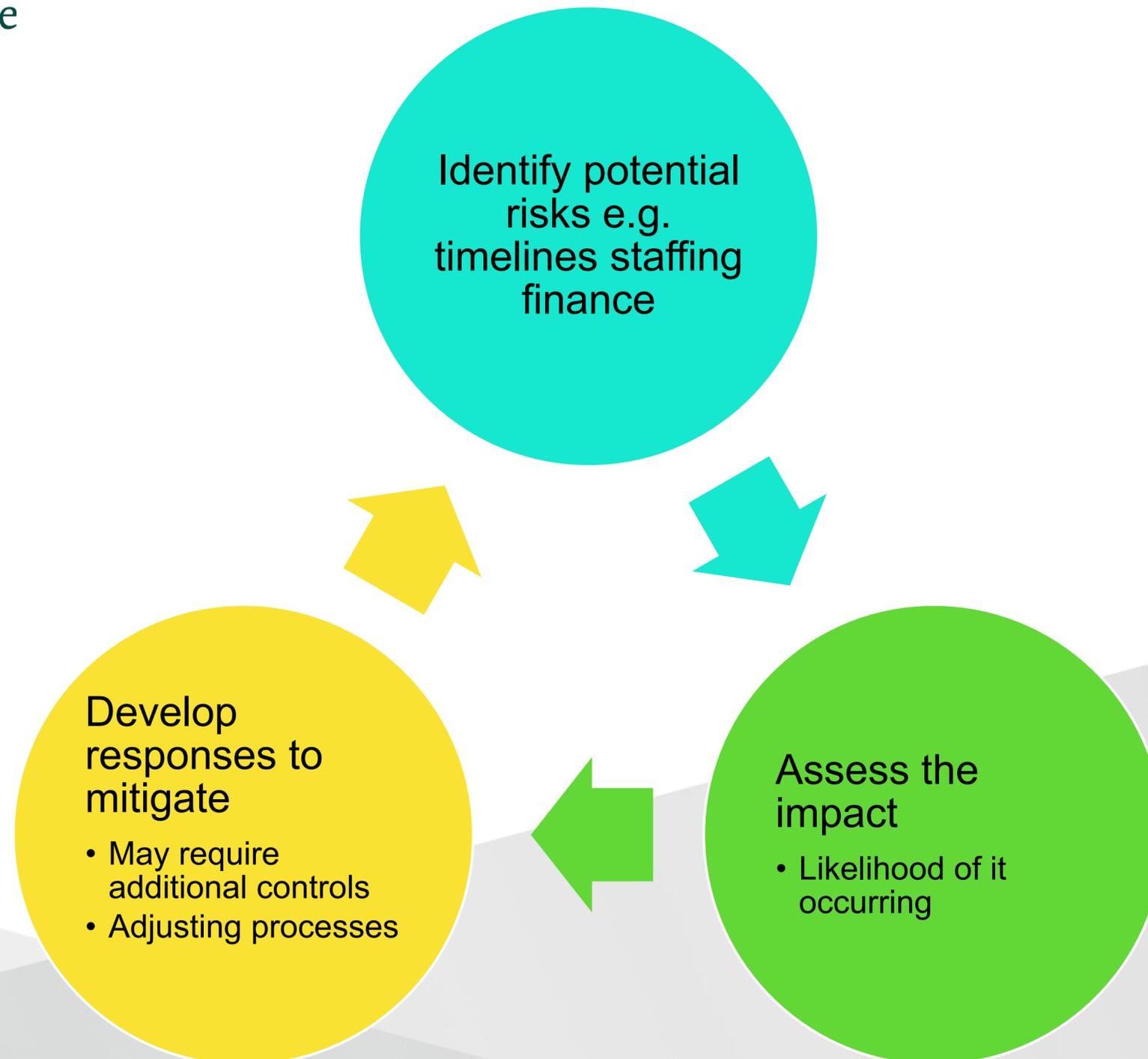
Organisational Chart

- Reporting Lines



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# Risk Assessment





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# Information and Communication

How is information shared?

Internally it should be clear who is responsible for communicating updates & sharing documents.

Externally, information and results will need to be shared with project partners, stakeholders and the public. This should be done in line with communication protocols and data protection requirements.

Dissemination activities should be planned so that key findings, progress and outcomes are communicated effectively.

Collaboration and Knowledge Transfer are important parts of the process. Learnings should be shared across the team, with relevant stakeholders and the public so that good practice is maintained.



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# Monitoring

Monitoring of the project should be carried out to ensure it remains compliant and effective

This includes regular review of internal controls including financial procedures, approvals and governance.

Monitoring also involves periodic reviews of key processes such as procurement, payments, approval processes & governance arrangements.

Reports on progress should be submitted on a bi annual basis.



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All governance documents, key process and controls and all back up documentation relating to payments will be reviewed as part of any audit that may take place.

An administration audit will be conducted on each project each year. There will also be On the Spot Checks conducted.



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# Questions?