



## **Terms of Agreement for payment of Grant Assistance to ICBF 2023**

1. The Department will provide cattle/sheep grant assistance to the value of €1m to ICBF, in respect of eligible costs incurred during the 2023 calendar year in relation to cattle/sheep breeding activities, provided it complies with these terms of this agreement.
2. No other application for aid may be sought from the Department of Agriculture, Food and the Marine, (the Department), or from any other State Agency in respect of any of the costs claimed.
3. The cattle/sheep grant assistance will be paid only in respect of eligible costs (i.e. costs which can be shown to be directly related to the service).
4. ICBF must comply with all Department and EU requirements in relation to semen movement, testing and genetic evaluation methods.
5. ICBF agrees to use the appropriate public tendering process and must comply with the best practice principles outlined in the Department of Finance Public Procurement Guidelines, as detailed in the cattle/sheep tendering policy document. ICBF must also comply with all relevant EU legislation in this area, as applicable and must be aware of their obligations under General Data Protection Regulations (GDPR).
6. VAT charges will not form part of the eligible costs unless they are non-recoupable. The Minister for Agriculture, Food and the Marine (the Minister) may require confirmation from the Revenue Commissioners in this regard.
7. Evidence of up-to-date Tax Clearance Certificates must be provided in respect of ICBF, and up-to-date tax clearance certificates must be retained for all of their service providers paid more than €10,000 from the 2022/2023 cattle/sheep Grant Assistance.
8. ICBF will engage with all parties on a fair and equitable basis in the context of on-going research and development. Transparent terms and conditions must be applied in terms of costs charged to anyone engaged with ICBF on research activities.
9. On request, ICBF must show to the satisfaction of the Department it has complied with all legal, tax registration, employment regulations and any other statutory requirements, regulations and byelaws. The onus for obtaining all consents, permissions, licenses, etc, rests with ICBF.
10. ICBF, will effect, on a continuous basis, public liability insurance and insurance against fire damage to structures, equipment and facilities part-funded by this cattle/sheep grant assistance and will furnish evidence, as required by the Department, by way of production of policies and endorsements, together with evidence of premium paid.

11. Detailed specifications and requirements for any equipment funded by this grant assistance should also be furnished. The Department may request the submission of additional material or documentation to substantiate the claim, including details of tendering arrangements, where applicable.
12. ICBF will be required to demonstrate, to the satisfaction of the Department, its on-going progress with regard to the functions funded. ICBF must, on request, furnish any information sought by the Department in this regard in a timely manner.
13. ICBF will be required to formally acknowledge, in writing, receipt of the cattle/sheep grant assistance from the Department of Agriculture, Food and the Marine. ICBF will also be required to acknowledge receipt of this funding in its annual report and other publications.
14. ICBF will be required to inform the Department of Agriculture, Food and the Marine, in writing, of the annual salary and bonus paid to the Chief Executive Officer.
15. Claims for draw down of the cattle/sheep grant assistance must be submitted in line with the Schedule provided no later than 4th December, 2023, in a manner acceptable to the Department and be accompanied by:
  - i) certification, signed and dated by the Chief Executive of ICBF, clearly identifying that the claim relates to the 2023 cattle/sheep grant assistance and verifying that the account is in order for payment, the claim is in respect of matured liabilities already paid by ICBF, and that the application complies with these terms and conditions; and
  - ii) any other details and/or documentation required by the Department to substantiate the claim.
16. ICBF must comply with the provisions of DPER Circular 13/2014 – Management of and Accountability for Grants from Exchequer Funds. Payment of the cattle/sheep grant assistance will be subject to inspection checks or audit, from time to time, by officials of the Department of Agriculture, Food and the Marine and the Office of the Comptroller and Auditor General.

In this connection ICBF will be required to:

- i) Provide a list of all invoices paid from the 2023 cattle/sheep Grant Assistance, in a format acceptable to the Department and containing all details required by the Department. Any or all of these transactions may be examined further by the Department to provide assurance that the grant assistance is being used for the purpose intended;
- ii) provide a copy of their annual accounts and any supplementary information or facilities to allow on-site access to, and examination of, all relevant installations and records
- iii) maintain and make available to such officers on request, originals of records relating to claims and any further supporting documentation/files required to verify validity and accuracy of those records, including where requested tenders, paid invoices, receipts, bank statements, returned paid cheques, certificates issued by auditors etc, any or all of which may be verified independently by the Department; and
- iv) ensure that expenditure incurred which formed the basis of claims and the payments to ICBF of grants are both easily identifiable in the ICBF accounting system. ICBF

must ensure that there is a clear audit trail from claims to source documents, to item supplied and that the purpose of all procurements can be clearly established.

17. If it is found that any portion of the grant assistance funding has not been used for the purpose for which it was intended, or that an irregularity in relation to the funding has occurred, ICBF must,
  - (a) upon request, immediately reimburse the amount involved to the Minister, and
  - (b) review its internal procedures, take appropriate remedial action, notify the Department of the action taken to avoid a recurrence and update their Financial Procedures Manual to include any revised procedures and/or controls implemented.
18. Any costs, notional or otherwise, associated with services provided or work completed by officers of the Department will not be regarded as eligible costs.
19. The Department will not be responsible for any shortfalls in any of the other funding sources for ICBF.
20. The commitment to provide cattle/sheep grant assistance is contingent on the availability of sufficient Exchequer funds.
21. Payment of this grant will be made on the basis of matured liabilities and in accordance with all relevant public financial rules and procedures.
22. The Minister reserves the right to alter, from time to time, the conditions attaching to, and the procedures to be followed, in relation to the 2023 cattle/sheep grant assistance to ICBF.
23. ICBF shall submit its audited accounts to the Department without delay after the end of its financial year.