



Healthy Ireland Fund 2017 Operational Manual

Strand 1

Local Communities for a Healthy Ireland
&

Strand 2

National Actions



Index

1. Introduction	1
1.1 Pobal Supports.....	1
2. Contracting	2
3. Systems and Records.....	3
3.1 Governance and Decision Making.....	3
3.2 Internal Financial Procedures and Books & Records	3
3.3 Individual Policies and Procedures.....	3
3.3.1 Electronic Banking	3
3.3.2 Timesheets.....	3
3.4 Documents to retain on file.....	4
4. Grant agreement, payments and eligible expenditure.....	5
4.1 Release of First Payment	5
4.1.1 Acceptance of the Agreement:	5
4.1.2 Insurance Indemnification.....	5
4.1.3 Memorandums of Understanding / Service level Agreements	5
4.2 Instalment Values	6
4.3 Types of Expenditure	6
4.3.1 Eligible Costs.....	6
4.3.2 Ineligible Costs.....	7
4.4 Dates for Eligible Expenditure	7
4.5 Change of Budgets.....	8
4.6 Documents to retain on file.....	8
5. Monitoring and Reports	9
5.1 Audited Accounts and Reconciliation of Income and Expenditure	9
5.1.1 Financial Reports	9
5.1.2 Final Financial Report	10
5.2 Reporting on Delivery, Outputs and Results of the Programme	11
5.3 Documents to retain on File.....	11
6. Pobal Audit and Verification Visits	12
7. Recruitment and Employment	12
8. Procedures for Boards of Management.....	13
8.1 Directors	13
8.2 Company Secretary.....	13
8.3 Policies and Procedures.....	13
8.4 Reporting to the Board, Directors and Minutes	13
8.5 Code of Conduct	13
8.6 Disclosure of Interests and Conflict of Interest	14
8.7 Documents to retain on file.....	14
9. Statutory and other Compliance	15
9.1 Indemnification.....	15
9.2 Connected Parties.....	15
9.3 Public Procurement	15
9.4 VAT Registration	16
9.5 Publicity & Logos	16
9.6 Child Protection Guidelines	16
9.7 The Charities Regulator	16
9.8 Compliance with Laws and Public Requirements	16

1. Introduction

The Healthy Ireland Fund (HIF) operational manual provides information on the procedures required to comply with your HIF grant agreement especially:

- Grant agreement, payments and eligible expenditure;
- Monitoring and reporting on your grant;
- Recruitment and employment practices and procedures;
- Decision making and board meetings;
- Statutory regulation and other conditions placed on all recipients of public funding.

The procedures in this document reflect the standard of accounting practice required of publicly funded organisations, combined with practical experience and lessons learnt by Pobal in the management of a number of programmes. They should be used by the committees / boards of directors, managers and financial administrators of HIF supported organisations to assist the effective management and administration of your HIF funding, and to inform your general operations as an organisation in receipt of public funds.

Please read this document in conjunction with the Pobal *Managing Better* toolkits *Volume 1 Good Governance and Volume 2 Financial Management for Community and Voluntary Groups*. The link to the documents is [here](#).

The Managing Better series assists organisations in achieving control over their finances and in establishing good financial practices, and can help ensure that you have the structures and basic procedures to meet your legal responsibilities and to be a successful organisation.

The HIF is managed for the Department of Health (DoH) by Pobal, a not-for-profit company that manages programmes on behalf of the Irish Government and the EU.

1.1 Pobal Supports

Each grantee is assigned a development co-ordinator as a primary point of contact within Pobal for support and guidance as required to facilitate compliance with contractual requirements. You may also liaise with a finance officer in the event of queries relating to your grant payment.

2. Contracting

All successful applicants will be issued with a grant agreement from Pobal subject to meeting any pre-contractual requirements and specific conditions identified during the decision-making process.

During project delivery you will be required to comply with the financial, monitoring, reporting and publicity requirements of Pobal and the DoH. Failure to comply with your grant agreement will result in the withdrawal of funding.

- The grant aid shall be used solely for the purposes as outlined in your application (and any subsequent information you provided) to Pobal under the Healthy Ireland Fund 2017 including the decision and any recommendations from DoH.
- Your organisation will be required to contribute and participate in any meetings, information, training or workshops, evaluations and networking activities as may reasonably be requested by Pobal.
- The agreed budget is detailed in your grant agreement. If you do not spend all of the funds allocated in this grant on agreed eligible costs by 31st March 2018 (according to incurred and actually paid costs) the unspent balance will be unavailable to your organisation and will be recouped by Pobal.
- Any monies which Pobal deems to be ineligible expenditure will be reclaimable by Pobal. Please refer to the grant agreement for details of the full conditions that apply to the payment of grant aid, including those circumstances in which part or all of the grant aid may be repayable.
- Any publicity documentation, press releases, website and other media should include acknowledgement and logos of Pobal, the DoH and the HIF. Children and Young People Services Committees (CYSPCs) also need to include acknowledgement and logo of the Department of Children and Youth Affairs.
- Equipment purchased using this funding should be recorded on your Fixed Asset Register as being purchased using funds provided through the HIF.

3. Systems and Records

Organisations in receipt of public funds must ensure that robust internal systems and procedures, books and records are in place that can evidence the accuracy and reliability of their monitoring information and financial reports submitted to Pobal. The award of a new contract for public funds presents a timely opportunity to review your systems and records to make sure that they are still fit for purpose. The critical areas for contract compliance are set out below.

3.1 Governance and Decision Making

Section 8 of this manual, sets out the procedural standards required of your organisation in operating your Healthy Ireland Fund grant agreement.

3.2 Internal Financial Procedures and Books & Records

Your organisation must devise (or have in place) an internal financial procedures document specifying the practices and procedures, as well as who has responsibility for them. This document should be ratified by your organisation. Your organisation must ensure that responsibility for completing the various tasks outlined in the financial procedures document is clearly assigned to specific individuals, and consideration should be given to introducing formalised internal review procedures which will help to ensure that the organisation's agreed financial policies are adhered to on an on-going basis. Suggested guidelines for preparing an internal financial procedures document is available to download from our website [here](#).

Your organisation must maintain proper books of account to record the day-to-day transactions of the organisation. The main objective is to have a record of all financial transactions in a way that makes them easily accessible and that provides an accurate picture of the organisation's financial position. The books and records should record all income received and all payments made; these form the basis of the financial accounts. Your books and records include payments journal, lodgment records, receipts book, petty cash book, bank statements and bank reconciliations, payroll and Revenue records. As a minimum the payments journal must provide headings which correspond with those used in budgets and allow for comparative analysis.

3.3 Individual Policies and Procedures

3.3.1 Electronic Banking

If using electronic banking please refer to guidance on our website on procedures to safeguard your funds [here](#).

3.3.2 Timesheets

It is a requirement to keep timesheets for staff members whose wages are partly, but not 100%, supported with HIF funding. These timesheets should show the time spent on both HIF project activities and on non-HIF funded activities. They should be signed by the employee and reviewed and signed off by the relevant manager on a regular basis, for example, weekly or monthly. Please refer [here](#) for a sample timesheet which you can use as a basis for your own, if required.

3.4 Documents to retain on file

✓	Retain all records after the cessation of funding/activities in line with legal and funder regulations.
✓	Specific funder requirements are specified in your Pobal grant agreement.
✓	Be aware of the length of time records relating to various stakeholders must be retained, as per standard conditions within your grant agreement. For Pobal, this retention period is 7 years after the end date of the funding.
✓	For other stakeholders the retention period for documents and information should be obtained from your accountant/auditor, funder, revenue commissioners etc.
✓	In no circumstances should any of the documentation be destroyed or otherwise disposed of before the relevant retention period has expired, or without the prior consent of the relevant party.

4. Grant agreement, payments and eligible expenditure

Pobal will issue a grant agreement based on the DoH's funding decision. The funding amount represents the maximum grant for the period and payment of the grant is dependent on funding being made available to Pobal by the DoH, and is also subject to your satisfactory performance during the term of the grant agreement.

4.1 Release of First Payment

It is essential that your organisation reads the grant agreement thoroughly, understands its provisions and addresses any pre-contract conditions, before signing and returning to Pobal. You must also submit the following in order to secure your first payment:

Your **Tax Reference Number (TRN)** must match your Company / Co-op name that appears on your memorandum and articles of association (or rules) and the Pobal Grant Agreement. Please reference "Verification of tax clearance status" on the Revenue website for details on how to access this number. To access an up to date Tax Clearance access number (TCAN), please refer to www.revenue.ie

4.1.1 Acceptance of the Agreement:

- Complete Annex I of your grant agreement detailing at least two authorised signatories.
- Complete the **Bank Details Form in Annex II** of the grant agreement, all payments will be made to this account.
- A Public Procurement Declaration must be completed and signed as per Annex III of the grant agreement.
- Return **one scanned PDF copy** of your signed grant agreement by the date specified in your notification letter. You are reminded to retain a signed copy of the grant agreement for your records.

4.1.2 Insurance Indemnification

Please note the requirement outlined in your grant agreement in terms of insurance and indemnification. You are required to indemnify on all insurance policies Pobal, the DoH and the Department of Children and Youth Affairs. You are not required to submit evidence of this with your grant agreement but this must be retained on your files in the event of an inspection.

4.1.3 Memorandums of Understanding / Service level Agreements

Please note the prepayment condition outlined in your grant agreement requiring confirmation that appropriate contractual arrangements are in place, where relevant between your organisation and partners/contractors/deliverers when submitting your signed grant agreement. These arrangements should clearly outline the roles and responsibilities of each party with regard to the governance and financial management of Healthy Ireland funds.

Ensuring these items are addressed in accordance with the timelines laid down will minimise queries and delays in finalising and approving the grant payment.

4.2 Instalment Values

An initial payment of 90% of your budget will be made on receipt of your signed acceptance of the grant offer and the other information requested above.

A final payment of up to 10% of the Budget amount may be made retrospectively. This is payable on receipt of the completed and accurate final financial report and all other reporting requirements.

4.3 Types of Expenditure

4.3.1 Eligible Costs

List of indicative eligible costs	Notes and explanations
Salary Costs Salary costs, including PRSI and pension costs project workers	These costs must be based on current salary costs; include the salary scales information in the budget explanation. If applicable, include details of any secondment arrangements and recruitment; details of the process must be included in the job description template.
Travel and subsistence for staff funded by HIF	These costs must be based on your current organisational staff travel and subsistence policy. Include the rate in your explanation of the costs.
Programme costs Venue/Room Hire/Meeting Costs	State the rate per hour or per day used to calculate this cost in your budget sheet. These costs must relate to third party costs i.e. the cost for the use of your organisation's meeting rooms is not eligible.
Course Materials	These costs must be verifiable costs, i.e. supported by quotations and invoices from independent third parties.
Tutors/Facilitators/Consultants	These costs must be directly related to the project actions and be additional and verifiable. Include the assumptions used to calculate this budget, including hourly rate and number of full time equivalents.
Sport Coaches/other sport staff	These costs must be additional costs and directly related to the project proposal. Include the assumptions used to calculate this budget, including hourly rates.
Publicity and Marketing	These costs must be directly related to the project actions. Included in this budget is signage for sports, play and leisure amenities.
Volunteer expenses	These costs must be based on the organisation's volunteer policy and be verifiable e.g. receipts. Note: Signed attendance sheets will be required to support subsequent expenditure claims.

Sports and Playground equipment	These costs must be additional costs and directly related to the project proposal.
Material aids for participation in sport or physical activity e.g. swimming goggles, swimming hats, boxing gloves, sports jerseys	These costs must be additional costs and directly related to the project proposal.
Researchers	These costs must be directly related to the project actions and additional and verifiable. Include the assumptions used to calculate this budget, including hourly rate and number of full time equivalents.

4.3.2 Ineligible Costs

Samples of costs that are ineligible under the Healthy Ireland Fund are outlined below:

List of indicative ineligible costs
Project level evaluations
Refurbishment of buildings or facilities
Capital works
Project administration and management costs (core costs)
Organisations' overhead costs
Retrospective costs i.e. expenditure incurred before funding is approved
VAT Costs (where the Vat costs can be re-claimed from the Revenue)
Bank Charges such as interest costs, fines, financial penalties and legal dispute costs
Funds to build up reserves or a surplus
Sponsorship and charitable donations
Vehicles or other mobile assets. This includes the costs associated with the procurement of such items
The purchase of land, buildings and/or large scale refurbishment of buildings
Routine repairs and maintenance of buildings
Notional costs e.g. lost opportunity
Staffing costs not associated with the project proposal
Costs for staff, actions, equipment and programmes already supported by statutory and public funding
Redundancy costs
Small pieces of equipment for seconded staff e.g. laptops

4.4 Dates for Eligible Expenditure

Only expenditure incurred during the delivery period of your project as outlined in your grant agreement is eligible under this award of funding. **Activity under Strand 1 should therefore take place between the 10th November 2017 and 31st March 2018 and activity under Strand 2 should take place between the 15th September 2017 and 31st March 2018.** It is not expected that there will be project extension dates agreed. Funding that has not been spent by this date (31st March, 2018) will be de-committed and returned to the Healthy Ireland Fund.

4.5 Change of Budgets

Any budget changes for less than €3,000 per Action do not require approval from Pobal. There will be one opportunity during the grant period to formally request a significant change (a change greater than €3,000 per Action of your annual detailed budget) to your budget.

- **Under Strand 1**
This request will be considered during the budget change window of 22nd to 26th January 2018.
- **Under Strand 2**
This request will be considered with your December financial report.

If you require a significant change to your budget then please contact your development co-ordinator at the relevant time to obtain a copy of the budget change request template. You must clearly state the rationale for the change requested and set out how the action/s can continue to meet the intended objectives.

Pobal are not obliged to agree to any revision of the action/s. These revisions will be subject to the written approval of Pobal and the formal amendment to the grant agreement.

4.6 Documents to retain on file

✓	Copy of signed grant agreement
✓	Signed declarations re public procurement
✓	Insurance documents including indemnifications of Pobal and the funding Departments
✓	Copy of all procedures and policies
✓	Tax reference number
✓	Bank cheque signatory mandate or e-banking documentation showing authorized signatories
✓	Bank accounts details
✓	Payroll records including tax deductions cards, remittances to Revenue etc.
✓	Signed and dated management accounts
✓	Copy of minutes reflecting all financial decisions and sign-off of books and records

5. Monitoring and Reports

This section sets out the monitoring and reporting requirements associated with the grant agreement.

Monitoring is the process which involves the regular recording and reporting of information about participants and funded activities in order to:

- Indicate how each grantee is progressing in delivering the actions described in the application;
- Ensure allocated funds are used for their intended purpose;
- Provide data that Pobal can aggregate and analyse to generate information on the overall delivery, outputs and results of the programme.

HIF grantees are required to comply with the following reporting arrangements with Pobal:

- Submit annual financial statements (audited accounts) and reconciliation of income and expenditure. Refer to Section 5.1;
- Submit Financial report/s. Refer to Section 5.1.1;
- Grantees will be required to report on progress on a bi-monthly basis to ensure that the delivery of actions is in line with the agreed action plan milestones and grant agreement;
- Submit a non-financial report at the conclusion of the project. Refer to Section 5.2.

5.1 Audited Accounts and Reconciliation of Income and Expenditure

Each grantee must ensure that audited financial statements are prepared, finalised and approved, so the organisation's full annual financial statements (AFS) / audited accounts are submitted to Pobal six months after their respective financial year end. The financial statements submitted to Pobal must include detailed separate analysis of individual Pobal programmes income and expenditure. The financial statements must also be in accordance with the disclosure requirements of the Department of Public Expenditure and Reform, circular 13/2014.

5.1.1 Financial Reports

The Pobal system of grant payments and financial reports assures the Departments regarding use of public funding, while providing forward funding for contract holders. The payment stages are outlined above in section 4.2.

Under Strand 1, grantees will be required to submit a finance report for spend from commencement up to the conclusion of the project.

Under Strand 2, grantees will be required to submit a finance report for spend from commencement up to the 30th November and also at the conclusion of the project. The first report will be due to be submitted to Pobal by Friday 15th December 2017.

The submission of timely, accurate and complete returns is part of your grant agreement obligations with Pobal. Please note that it is a condition of your grant agreement to submit a return, even if you have not incurred expenditure in that period.

It is always important to ensure that reports are approved by the appropriate personnel in your organisation, and that all supporting documentation is attached and in agreement with the reported expenditure. This will reduce time spent in administration by you and by Pobal, and will result in quicker payments. The required documentation includes:

- Completed financial report that shows the approved budget, analysed across the agreed budget headings;
- Completed combined booklet which includes templates as follows: payments journal, receipts journal, list of outstanding cheques and lodgments;
- Copy of your payments journal for the relevant period detailing total project expenditure reported;
- Salaries: Gross to Net report for payroll system for all Healthy Ireland funded staff.
- List of outstanding cheques and lodgments at the period end;
- Receipts and lodgments journal detailing all lodgments into the designated bank account; this should give details on the amount and source of leverage funding, if applicable;
- Supporting bank statements for the full period for the designated bank account, and copies of relevant bank statement pages for other accounts from which payments have been made if applicable. Please highlight the relevant payments from other bank accounts on the bank statements;
- A printout of the HIF Cost Centre is also acceptable.

5.1.2 Final Financial Report

In concluding your grant agreement, you will be required to submit a final report.

- All expenditure must have been presented and cashed through your bank account.
- Un-cashed cheques will be ineligible.
- Other than payments to revenue commissioners, no other salary costs incurred after the project end date will be eligible.
- Where the final statement of expenditure is less than the total value of your grant, you will be required to waive your entitlement to the outstanding balance and return any unspent monies from your bank account.
- Once we have received your final financial and monitoring reports and all outstanding queries are resolved, we will be able to issue the remaining part of your grant, up to 10% of the Budget amount. Please ensure that you have “working capital” funds in place to cover your expenditure until the final return is approved and the final payment released.

Please note that not providing information as requested by Pobal may lead to sanctions, de-committals, recovery and refunds, as per your grant agreement conditions.

5.2 Reporting on Delivery, Outputs and Results of the Programme

Grantees will be required to submit a non-financial report through an online form within four weeks (28th April 2018) of the conclusion of the contract (31st March 2018). The link to the form will be provided by Pobal.

Grantees will be required to provide detailed information on the activities undertaken under this programme and outputs achieved. The type of information requested will relate to the following:

- Type of activity/project funded;
- The aim of the activity/project;
- Who is the activity/project aimed at?
- Aspect of health/well-being being addressed;
- Number of people participating or/and organisations involved;
- Outputs of the activity/project;
- Other results achieved;
- Information on evaluation of activities carried out, if relevant.

Grantees are advised to collect information on the activities throughout the programme.

5.3 Documents to retain on File

✓	A signed hard copy of the financial report template/s
✓	Payments journal (cheques, direct debits, electronic funds transfers, bank charges etc.)
✓	Lodgement records
✓	Receipts book
✓	Petty cash book
✓	Bank account statements

6. Pobal Audit and Verification Visits

In administering public funds on behalf of the Irish Exchequer and the EU (where applicable), Pobal has a responsibility to ensure funds are spent on the purposes intended. It is the responsibility of each grantee to ensure that funds are spent on eligible activities, and that both the end users of the funds and the grantee have adequate controls in place to safeguard the funds at all times.

Pobal independently appraises the financial and administrative controls of grantees to ensure they comply with the public accountability requirements of the programmes they operate, using EU rules and regulations as a model of best practice. Pobal carries out this role through the audit team who continuously carry out comprehensive audits and verification visits of grantees.

- A verification visit is a routine visit conducted to verify the regularity and reality of activity, assets and expenditure.
- An audit visit involves a more detailed and comprehensive examination of books and records, to ensure that money is spent for the purpose intended and that adequate controls and safeguards are in place.
- If your organisation is selected then you will be notified in advance of the visit. Further information will be provided to you at that time.

7. Recruitment and Employment

The recruitment and employment procedures set out in this section are intended to provide evidence that the grantee is observing the specific employment criteria and restrictions, as set out in the application guidelines of the HIF, and the general HR standards that are required in publicly funded employment. The link to Pobal *Managing Better* toolkit *Volume 3 Human Resources for Community and Voluntary Groups* is: [here](#).

All HIF funded staff positions must be additional to existing positions that exist within the grantee organisation. Grantees are expected to follow best HR practice in relation to the recruitment and employment of staff funded under the Fund. **All staff positions** directly related to the HIF must be openly advertised. The recruitment and selection procedure and process must be clearly documented and available for inspection.

8. Procedures for Boards of Management

All the procedures and systems required in managing public funds are set out in this manual and must be applied, monitored and reviewed by the board of each grantee's company or co-operative.

You are also encouraged to read and apply Pobal's *Managing Better Volume 1 Good Governance* toolkit that provides guidance on good practice in corporate governance in the non-profit sector. All Pobal grantees are encouraged to read and apply the practices recommended. The link to the document is [here](#).

8.1 Directors

For detailed guidance on the responsibilities of directors, visit the website of the Director of Corporate Enforcement at www.odce.ie.

8.2 Company Secretary

Guidance on the company secretary's role is available on www.odce.ie. For more information, see section 4 of the following publication, click [here](#).

8.3 Policies and Procedures

The board of directors must document and approve the policies and procedures that are adopted and used by them, their managers and staff members, for example the internal financial procedure document outlined in section 3.2 above. This will help ensure that the financial resources allocated through Pobal's programme contracts are being used effectively and prudently in accordance with public accountability requirements.

8.4 Reporting to the Board, Directors and Minutes

See section 5 of the following publication, click [here](#).

8.5 Code of Conduct

It is good practice that the directors comply with the Ethics in Public Office Act, which requires a general ethos for all directors including loyalty, integrity, fairness, impartiality and independence, etc. The link to the Ethics in Public Office Act is [here](#). It is considered national and international best practice that all companies have a documented Directors' code of conduct. For more information, see section 7 of the following publication, click [here](#).

8.6 Disclosure of Interests and Conflict of Interest

Each grantee must have documented procedures that enable them to identify situations where there may be possible conflicts of interest with any director, the company secretary or a key staff member.

Please note in the grant agreement that all grantees are required to sign a public procurement declaration, which includes conflict of interest.

8.7 Documents to retain on file

✓	Agendas of meetings
✓	Reports and papers circulated with the agenda and tabled at meetings
✓	Minutes of the meeting signed by the chairperson
✓	Standing orders

9. Statutory and other Compliance

9.1 Indemnification

As per condition as a grantee, you must indemnify Pobal, the DoH and the Department of Children and Youth Affairs throughout the lifetime of your Pobal contact. We recommend that you leave a note on file with your current insurance policy to ensure that the indemnification is continued when you renew your policy or change insurers.

9.2 Connected Parties

Pobal may require sight of financial statements and governing documents of connected companies / companies under common control. This will help us assess viability and capacity of an applicant or grantee.

9.3 Public Procurement

All goods and services purchased with funding must be procured on the basis of the public procurement guidelines available at <http://www.etenders.gov.ie>. A brief synopsis is provided in the table below of the tender thresholds for supplies and services only. There are specific thresholds for “Works” procurement which relates to renovation and construction. It is imperative that you familiarise yourself with the full requirements of the public procurement guidelines as failure to comply with public procurement requirements will lead to financial penalties.

Less than €5,000 excluding VAT (Record to be maintained)	Obtain verbal quotes from one or more competitive suppliers. Select lowest price/most suitable. Maintain written record of any verbal quotes sought. Although national procurement regulations allow for verbal quotes for low value items only, Pobal recommends that a written quote is sought in all instances.
€5,000.01 to €25,000.00 excluding VAT (Record to be maintained)	A minimum of 3 written quotations excluding VAT sought from competent suppliers who ordinarily supply the relevant service.
€25,000.01 plus excluding VAT (Record to be maintained)	Requirements should be advertised through a formal tendering process on www.etenders.gov.ie .

Please ensure that you are aware of the changes surrounding tax compliance of suppliers where you have a contract of service / goods exceeding €10,000. This section "Verification of tax clearance status" on the revenue website explains how to verify the tax compliance of a supplier. All copies of the tax compliance should be retained on your files for inspection by the Department and Pobal.

9.4 VAT Registration

If registered for VAT, you must advise and supply details of VAT registration to Pobal.

9.5 Publicity & Logos

It is a condition of Pobal's grants that you use the Pobal logo in printed material and websites. The link to the Pobal logo is [here](#).

There is also the following standard condition of grant aid, which is included in all Healthy Ireland Fund grant agreements:

“Any publicity documentation, press release, website and other media should include acknowledgement and logos of Pobal, the Department of Health, the Healthy Ireland Fund and for CYPSCs the Department of Children and Youth Affairs.”

9.6 Child Protection Guidelines

If your organisation works with children, please ensure that you read and understand the child protection and welfare guidelines “*Children First*” and that the recommended child protection arrangements are in place in your organization. Further information and details are available from the Department of Children and Youth Affairs: www.dcyva.gov.ie.

9.7 The Charities Regulator

Refer to the Charities Regulatory Authority website for further information on registration with the charities regulator: www.charitiesregulatoryauthority.ie

9.8 Compliance with Laws and Public Requirements

It is required that companies funded through the HIF are fully compliant with all laws applicable to their organisation including (but not limited to) the following:

- Tax legislation – payment of taxes & compliance with tax laws
- Organisation of Working Time Act 1997 – working hours and annual leave/break entitlements
- Irish Pension Regulations – provision of access to PRSA
- National Minimum Wage Act – payment of staff
- Companies Acts –filing of returns, holding of AGMs etc.

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