

Dormant Accounts Fund

Key Requirements for Grantees

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Rialtas na hÉireann
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1. Introduction

This document provides guidance for Grantees on key requirements relating to the administration of funding under the 2017 Dormant Accounts Fund (DAF) Action Plan. The guidance should be used by boards, managers, project managers/coordinators, project workers and financial administrators for the effective management and administration of DAF funding.

2. DAF Grant Agreement

Each organisation funded under DAF is issued with a formal grant agreement from Pobal. The grant agreement specifies the purpose of the grant, delivery period, key project action, outputs and outcomes and the agreed project budget. It also specifies all special and general conditions applicable to the grant.

On receipt of your grant agreement, please print the document in full to have it considered by your Board and subject to board approval obtain the relevant authorised signatories as indicated in Part 4 and 5 of the agreement. Return by email a signed scanned copy of the complete document and retain on file for your own records.

All information Pobal holds in relation to your grant agreement is subject to the Freedom of Information (FOI) Act and we will be required to provide information on request to third parties. Please advise Pobal if some of this information is sensitive and this will be considered in the event of an FOI request.

3. Key Timelines

The following Table provides a summary of key dates that Grantees need to take note of. Reporting will take place for the periods up to the dates outlined below. The DAF Portal is a specially designed online site through which Grantees will interact with Pobal in the context of submitting financial returns and progress reports. Further guidance in relation to accessing the DAF Portal will be issued well in advance of the deadlines for completing the required reports.

Measure	Financial Returns	Interim Progress Report	End of Project Report*
Social Enterprise	30 th September 2019 30 th June 2020*	30 th September 2019	30 th June 2020
Training & Support for Carers	30 th June 2019 31 st December 2019 30 th June 2020*	31 st December 2019	30 th June 2020
Pre-activation supports for Female Refugees	30 th September 2019 30 th June 2020*	30 th September 2019	30 th June 2020

* For projects that end well in advance of the latest possible end date, arrangements will be made to facilitate early completion of the final financial return and end of project report

4. Pobal Support

On entering a grant agreement, a Pobal staff member will be assigned to each Grantee to provide on-going support, address any specific project queries and provide clarifications where needed. All other programme queries should be referred to dormantaccounts@pobal.ie

A support meeting for Grantees will be organised shortly after grant agreements are signed.

5. Project Reporting

Grantees will be required to provide a basic interim progress report, and to report at the end of the project on progress made against the output and outcome indicators outlined in the relevant Measure application guidelines.

For the purposes of data capture and end of project reporting, the output and outcome indicators have been converted into a set of standardised questions. The majority of these questions require simple counts or tick boxes and where descriptions are required they should be kept concise. An overview of the questions for the relevant Measure can be accessed via the DAF Portal [here](#)

End of project reports will be based solely on these questions and Grantees will only be expected to report on those that are relevant to their projects. Measure-specific templates and guidelines will be provided towards the end of the funding period. However, Grantees are strongly advised to take note of the relevant questions and to make arrangements to collect data on an ongoing basis, in preparation for end of project reporting.

For all measures, the data from individual project reports will be collated by Pobal into an overall report for the relevant Department(s).

Reporting requirements specific to measures

Measure 2: In addition to the standardised questions, grantees funded under Measure 2 are also required to administer two separate questionnaires and report the results. These are:

- a) Gather information from a sample of participants (a minimum of 20% is recommended) on progress against a specific set of short to medium term outcomes. Details of the questionnaire will be circulated to grantees in due course. It is expected all questionnaires will be completed towards the end of the grant agreement period. The final payment will be subject to the submission of the results of this questionnaire.
- b) Report on changes made to practice from a sample of participants who engaged in DAF training (a minimum of 20% is recommended). This will require trainers to follow up with a sample of training participants within 2 months of delivering training.

For both questionnaires, grantees will be required to provide summary data based on the completed questionnaires that are returned.

Measure 4: In addition to the standardised questions, grantees funded under Measure 4 are also required to provide a short report demonstrating the level of progression amongst participants using a simple progression matrix. Pobal has developed this matrix which will allow grantees to track the journey of each participant at the beginning and at the end of their engagement with DAF. The matrix can be found accessed via the DAF Portal [here](#)

6. Financial Payments

The Pobal system of grant payments is intended to provide forward funding for grantees. The Dormant Accounts Fund instalment payments are set out [here](#). Instalment values are based on the specific Measure in question and the value of your grant.

Preparation for First Payment

To ensure Pobal is in a position to approve your first grant instalment, it is essential that your board members read the grant agreement thoroughly, understand its provisions and address any pre-payment conditions, before signing and returning to Pobal.

You will be asked to submit the following in order to secure your first payment:

Your Tax Reference Number (TRN) – this 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

Acceptance of the Agreement:

- ▶ Print the document in full to have this considered by your Board and subject to board approval;
- ▶ Obtain the relevant authorised signatories as indicated in Part 4 and 5 of the agreement; in Part 4 complete 4.2 Bank Account Details and 4.3 Declaration of Authorised Signatories
- ▶ Return by email a signed scanned copy of the complete grant agreement within the specified timeframe on your cover letter; Grantees are reminded to retain a signed copy of the grant agreement for your records.
- ▶ Groups funded under Measure 1 Social Enterprise must submit a copy of bank statements to evidence lodgement of co-funding into your designated bank account and address any pre-payment conditions contained in the Grant Agreement. Please ensure that the grant element and co-funding element are spent simultaneously.
- ▶ Insurance indemnification of Pobal and the relevant Government Department on the organisation's insurance policy.

Subsequent Payments

The balance of payments will be made in instalments over the delivery period. The final payment will be a retrospective payment of 10% of the total budget value. When the expenditure reported on the financial return reaches 50% threshold Pobal will automatically make a subsequent payment.

Final Payment

The final 10% of the DAF grant will be paid retrospectively on receipt and approval of your final financial return and progress report. (i.e. after 100% of the grant has been spent and reported). Please ensure that you have the funds in place to cover your costs pending receipt of the final payment. In order to receive the final payment, all expenditure related to the project (DAF and any co-funded elements) must be incurred and paid out of your bank account and included on the final return to Pobal. Any outstanding project queries or issues must all be finalised.

All cheque payments must appear on bank statements as cashed. For expenditure to be deemed eligible, it must be cashed on a bank statement. Outstanding cheques cannot be included as part of an expenditure return.

7. Financial Returns

It is always important to ensure that Pobal returns/reports are approved by the appropriate personnel or board members in your organisation, and that all supporting documentation is attached and in agreement with the reported expenditure. All reporting is completed online. In completing the return you will be required to attach some documentation including supporting bank statements for the full period for the bank account/s from which spend has been incurred.

- When using a cost Centre system relevant transactions must be highlighted on the bank statements.
- In exceptional circumstance where bank statements are not available, and if agreed in advance, an alternative method demonstrating that all Dormant Account Fund payments have been cashed will be accepted.
- Salaries: Gross-to-net report from payroll system (not relevant for Measure 1)
- Copy invoices are required for all non-pay costs greater than €3,000 (e.g. Training, Venue hire, Materials etc.)
- Copy invoices are required for all capital costs between €20,000 and €100,000.
- Builder invoices and architect certificates **where applicable** are required for construction are required for capital funding between €20,000 and €50,000.
- Architects certificates and builder invoices are required for construction projects between €50,001 and €100,000.

A technical 'how to' manual will guide you through the process of completing a return and any subsequent drawdowns.

8. Requesting a Payment

There are two ways to request subsequent payments on your grant, either on foot of submission of your return at the designated date or through the submission of a drawdown request.

If your completed Return shows that your project has achieved the required spend of 50% of the most recent instalment and 100% of all previous payments, Pobal will release your next payment.

An online Return Form must be completed at each return interval. This is a summary of the payments you have made to date under the agreed budget headings the submission of timely, accurate and complete returns is part of your contractual obligations with Pobal.

If the expenditure reported on the return reaches a threshold of 50% spend, Pobal will automatically make a subsequent payment. Only paid expenditure, which has been cashed per the bank statements, should be reported on the return / drawdown request form. Pobal operates on a cash accounting basis (not an accruals basis).

In exceptional circumstances where you have spent 85% of the most recent instalment and 100% of all previous payments, you can submit a drawdown request via the online system.

9. Final Financial Report

In concluding your grant agreement, you will be required to submit a final return up to the Grant Agreement end date.

- ◆ All expenditure must have been presented and cashed through your bank account in order to be deemed eligible.
- ◆ Un-cashed cheques will be ineligible, with the exception of payments to the Revenue Commissioners. No 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. This process is often referred to in Pobal as the “voluntary decommitment of funds”.
- ◆ It should be noted that ineligible expenditure identified in your final financial return or during an Audit/verification visit, will result in a refund being due to Pobal.

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 your Budget amount (if such an amount remains to be paid by Pobal). 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.

Details of project conclusion process will be provided near the project end dates. Please bear in mind payments are made subject to the satisfactory monitoring by Pobal and resolving of any outstanding queries or issues.

10. Reporting of Indirect/overhead costs

These costs are only applicable to Measures 2 and 4 for Community and Voluntary Organisations whose board of directors comprise primarily of community and voluntary representatives. Local Development Companies and Statutory bodies are not eligible to claim indirect costs.

These costs are declared on a fixed rate basis of up to **5% of direct costs**. This rate is a fixed percentage for the duration of the Project.

At each return period, the total of eligible direct costs for the period is multiplied by the **fixed indirect cost percentage of 5%**, this equates to the maximum overheads/indirect costs that can be claimed in your return.

Direct costs: Salary + Programme x 5 % = eligible overhead costs.

A separate line on the payments journal should be inserted as indirect costs using the above calculation

11. Change of Project Budget Process

Changes to individual budget lines of amounts less than or equal to €2,000 on programme costs are allowable. There should be no transfer between main budget headings i.e. Programme and Salary costs without first seeking written approval from Pobal.

There will be **one opportunity** to formally request a significant change (a change greater than €2,000 per individual budget line item of your detailed budget). You must clearly state the rationale for the change requested and set out how the project can continue to meet the intended objectives and offer value for money. This request will be considered by Pobal up to 2 months from your project end date. Pobal anticipates that any changes will relate to programme costs. Pobal will not consider any budget changes made after final reporting has been signed and submitted. Please monitor project completion and spend throughout the project lifecycle.

The agreed budget is detailed in Part 1 of your grant agreement. The profile of expenditure can only be changed with the written approval of Pobal.

If approval for a budget change is sought retrospectively, the change may not be approved and the cost already incurred may be deemed ineligible and have to be borne by the grantee.

12. Timesheets

It is a requirement to keep timesheets for staff members whose wages are partly, but not 100%, supported with DAF funding. These timesheets should show the time spent on all activities, including the DAF project activities, on a weekly basis. The timesheets should be signed by the employee and reviewed and signed off by the relevant manager on a regular basis (e.g. weekly or monthly). Please refer to the DAF Portal [here](#) for a timesheet template.

13. 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.

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

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.

14. Recruitment and Employment

All DAF funded staff positions must be additional to existing positions that exist within the Grantees organisation. Grantees are expected to follow best HR practice in relation to the recruitment and employment of staff funded under DAF. **All staff positions** directly related to the Dormant Accounts project must be openly advertised. The recruitment and selection procedure and process must clearly documented and available for inspection. In cases where an internal candidate is selected for the position following the recruitment process, the Grantee must contact Pobal to discuss eligible costs in advance of formalising the appointment. Secondment will only be considered in exceptional circumstances and this must be discussed and agreed with Pobal in advance.

15. Communication and Publicity

There is a need for Grantees to think strategically about how to communicate about their project, and make appropriate use of various communication platforms including social media and websites. All funded groups need to ensure that adequate information is made available in relation to their project. This is important in terms of promoting projects, communicating the achievements of projects and boosting the profile of the Dormant Accounts Fund in general.

Grantees are required to acknowledge the support of government under DAF on all project related information and publicity material. The following guidelines apply depending on the nature of your funded project.

For groups who have been awarded capital funding, a poster, displaying the Dormant Accounts Fund's logo and the following strapline should be displayed prominently on the group's premises.

'This project was approved by Government with support from the Dormant Accounts Fund'

The DAF Logo and Poster can be accessed via the DAF Portal [here](#)

For Groups who have been awarded capital funding for vehicles, the Dormant Accounts Fund's logo and the following strapline should be displayed on the vehicle.

'This project was approved by Government with support from the Dormant Accounts Fund'

For Groups who have been awarded operational funding, including the funding of staff, a poster displaying the Dormant Accounts Fund's logo and the following strapline should be displayed prominently on the group's premises.

'This project was approved by Government with support from the Dormant Accounts Fund'

The support of the Dormant Accounts should also be acknowledged on all promotional material such as information leaflets, newsletters, press releases, invitations, letterheads and annual reports.

In relation to job advertisements, The Dormant Accounts Fund's logo and the following strapline should be displayed.

'This project was approved by Government with support from the Dormant Accounts Fund'

Grantee websites should include a page or section relevant to their DAF project and include the DAF logo and appropriate strapline.

16. Audit and Verification

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

Pobal independently appraises the financial and administrative controls of funded 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 its audit team who continuously carry out comprehensive audits and verification visits of each of the programmes administered by Pobal, including the Dormant Accounts Fund.

- 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 project money is spent for the purpose intended and that adequate controls and safeguards are in place.

Please note that all documentation relating to your DAF project must be retained for a period of 7 years from the end of your grant agreement.

17. Data Protection and GDPR

Since 25th May 2018, the EU General Data Protection Regulation (GDPR) has given individuals greater control over their data by setting out additional and more clearly defined rights for individuals whose personal data is collected and processed by organisations. The GDPR also imposes corresponding and greatly increased obligations on organisations that collect this data.

All DAF grantees are required to comply with the provisions of the Data Protection Acts (1988 -2018) and the GDPR, when collecting, handling and storing personal data which is made available through the delivery, management and administration of your DAF grant. For the purposes of DAF, grantees are designated as data processors.

Personal data is any information that can identify an individual person. This includes a name, an ID number, location data (for example, location data collected by a mobile phone) or a postal address, online browsing history, images or anything relating to the physical, physiological, genetic, mental, economic, cultural or social identity of a person.

GDPR requires organisations to:

- collect no more data than is necessary from an individual for the purpose for which it will be used;
- obtain personal data fairly with consent from the individual by giving them notice of the collection and its specific purpose;
- retain the data for no longer than is necessary for that specified purpose;
- to keep data safe and secure; and
- provide an individual with a copy of his or her personal data if they request it.

Your organisation is required to meet a very high standard in how you collect, use and protect personal data. Your organisation must always be fully transparent to individuals about how they are using and safeguarding personal data, including by providing this information in easily accessible, concise, easy to understand and clear language.

Organisations must ensure that their data protection policy is GDPR compliant. It is important that all staff who are involved in the processing and storing of personal data, are familiar with your organisation's data protection policy.

Your Data Protection Policy should include:

- who is responsible for the data protection policy
- the personal information collected, how it is used and the organisation's procedures for processing and protecting personal data
- how individuals exercise their data subject rights
- the process for reporting breaches in data protection
- staff training measures to increase awareness of procedures and understanding

For further information and resources, visit the websites of the Data Protection Commission at www.dataprotection.ie or visit www.gdprandyou.ie