



Youth Work Ireland

## National Office Finance Policy

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## Section A: Purpose, scope and financial management overview

### **Policy Statement:**

National Youth Federation CLG trading as Youth Work Ireland is committed to ensuring that the organisation's finances are managed to a high standard, and in line with established accounting practices, charity, funders requirements (DEPR etc.) and company law.

### **Purpose:**

The purpose of this policy is to set out principles and procedures for financial management of the organisation. These principles and procedures have been designed to be transparent and demonstrate accountability for how our funding is recorded and spent. All spending is in line with the charitable objectives of the organisation as outlined in our constitution and membership charter.

### **Scope:**

This policy covers basic procedures over income and expenditure for the organisation. Compliance with the policies is compulsory for all staff employed by Youth Work Ireland. A member of staff who fails to comply with the financial regulations may be subject to disciplinary action under the relevant Youth Work Ireland disciplinary procedures. A board member who fails to comply with the financial regulations may be subject to sanction under the *Youth Work Ireland Board Members Code of Conduct*. Member Youth Services who do not comply with the procedures may be the subject of the dispute resolution procedures outlined in the *Youth Work Ireland Service Level Agreement* and /or the dispute resolution mechanism outlined in the *Youth Work Ireland Membership Charter*.

This policy should be read by all staff and volunteers (including Board members) in conjunction with the Human Resources Policy and the following company policies :- Equality & Inclusion Policy Practice Guidelines, Safeguarding Guidance, Policy & Procedures, Remote & Hybrid Working Policy along with the Staff Handbook.

### **Responsibilities:**

The Board of Youth Work Ireland is responsible for the oversight, governance and the finances of the charity. The Board delegates this responsibility to the Finance and General Purposes Sub-Committee (hereafter F & GP) and subsequently ratifies that committee's decision at a full Board meeting. YWI Constitution 50)

The Chief Executive Officer (CEO), the assistant Chief Executive Officer (ACEO) and the Head of Finance (HOF) are responsible for the day-to-day finances of Youth Work Ireland.

### **Day to Day Accounting Records:**

An accrual basis accounting system is in use. SAGE is the principal accounting system and proper books of account are maintained in this financial system.

All documents are retained for a period of seven years unless a funder specifies a longer period.

### **Financial Reporting:**

The HOF and ACEO meet with budget holders on a quarterly basis to review income & expenditure to ensure they are on track and in line with agreed annual budgets.

Management accounts are produced on a monthly and shared with the CEO & ACEO. Based on the detailed quarterly management accounts the Governance Sub-Group approve and present these to the

board for review. Following review and any recommendations and queries the board sign off on the management accounts.

**Management Accounts produced include the following:**

- Income and Expenditure accounts for Youth Work Ireland National Office showing any variances to budget.
- A written explanation of all material variances to budget, including detailed breakdowns. The company Balance Sheet, to include notes on aged debtors listing, bad debts provided for, accruals included and any information requested by the Governance Sub-Group and the Board, for completeness of understanding.
- Cashflow update
- An update on any other significant events, such as guidance from the Charities Regulator.

**Year End:**

Youth Work Ireland's Financial year end is the 31 December each year and externally audited Financial Statements are produced each year in compliance with company law, charity law and stated accounting principles. (YWI Constitution 58-62). The accounts are signed by two members of the Board (normally the Chairperson and the Treasurer), following the annual external audit procedure below and formal approval by the Board. The Audited Accounts are "laid before the Annual General meeting in accordance with Section 61 of the Youth Work Ireland Constitution. Youth Work Ireland is committed to flowing best practise as regards these accounts and currently adopts SORP FRS102 and gives full disclosures.

Return of annual accounts is made to the Company Registration Office according to the requirements set out in law (Currently the ARD is the 30<sup>th</sup> September).

Return of the statement of activities is made to the Charities Regulatory Authority on the 31st of October each year as required by Charity Law.

The last three years of audited accounts will be available on Youth Work Ireland's website.

**Annual Statutory Audit Procedures:**

An annual external audit will be conducted in March following the year end, with accounts finalised by June and submitted to the DCEDIY with Youth Service Grant Progress Report.

**Appointment of External Auditors**

In accordance with the YWI Constitution 6.3, Company members shall appoint external auditors in accordance with Section 160 to 163 of the Companies Act 1963. The Board shall oversee the public procurement producers for acquiring this service. Auditors will normally be appointed for period of 4 years.

**Budgets:**

Budgets enable the implementation of our strategic and operational plans.

Budgets form part of the annual planning cycle. On an annual basis, planning starts in September. Each staff member is requested to prepare a short narrative outlining the work to be undertaken in the following year with accompanying. It will be up to the staff to work together to ensure that activities are prioritised according to the strategic plan and that a budget is proposed that is reflective of that. The budget is then presented to Governance Sub-Group and ultimately to the Board for review and formal approval.

The board of Youth Work Ireland will be presented annually with a balanced budget for approval, notwithstanding the provisions of our reserve policy.

## Section B: Banking

### Bank Accounts:

Youth Work Ireland maintains 9 bank accounts at Bank of Ireland, O'Connell Street, Dublin 1:

- Main current account 44514548
- Term Loan Account 59753744
- Fundraising Account 18043797
- Petty Cash Account 17446252 NO
- House Development Account 81603312
- Petty Cash Account 80655962 NO Debit Card
- Current Account 87420808 Participation Debit Card
- Deposit Account 33196935
- Stripe Account

Accounts are reviewed on an annual basis to ensure that there is a rationale for both the number and nature of the bank accounts we hold.

Youth Work Ireland will not open any bank accounts outside of Bank of Ireland, O'Connell Street, Dublin 1 (or its internet equivalent) without the approval and the express permission of the Governance Sub-group and Board.

A cheque book is stored in the safe in the locked finance office in 20 Lower Dominick Street, Dublin 1. Generally, cheques should not be used. Youth Work Ireland use EFTs.

### Electronic Transfer and Cheque Signatories Approval:

The Board has agreed that the signatories of the company shall be the HOF, the CEO, the ACEO and the House Manager.

A designated signatory shall not ever sign a cheque payable to him/herself or where a conflict of interest may arise without an appropriately signed authorisation of payment form.

**All Electronic Transfers carried out via Banking online shall be authorised online by the HOF and one of the below:**

- CEO
- ACEO
- House Manager and/or Finance Administrator (if others are unavailable with permission of HOF, ACEO or CEO)

The line managers will review all requests for payment against the Finance policy and budgets and have the right to stop payment if it is not in accordance with policy or budgets. Finance will then review and approve payment. In situations where a request for payment is refused by Liner Manager or Finance it can be appealed to the CEO or ACEO. None of the approved signatories has the authority to authorise a payment through Banking online to him/herself/they or where a conflict of interest may arise with the exceptions of:

- payroll payments
- appropriately authorised reimbursement expenses occurring in the normal course of work.

**Bank Authorisation limits:**

All cheques/EFTs mentioned above are subject to the following authorisation limits (refer to page 20). If a payment exceeds the limit, it requires the written authorisation of the Treasurer (an email authorisation will be adequate for this purposes).

**BACS and Payroll Limits:**

Payment of the payroll beneficiaries via EFT is limited by Bank of Ireland to €70,000 monthly. This limit shall not be increased without prior approval of the Governance Sub-Group.

**Banking Online Beneficiaries:**

The Finance Administrator will set up new beneficiaries based on information provided on official supplier company invoice from an official email address. The HOF, CEO, ACEO must authorise the set up of all new suppliers.

Changes to beneficiaries will also be completed by the Finance Administrator. These will be authorised by Head of Finance.

**Direct Debits and Standing Orders:**

Direct Debits and Standing Orders are automatically deducted from the current Bank Account. A mandate must be signed by the company signatories to allow for payment by this method. A copy of this mandate will be kept on file. It is the responsibility of the HOF to monitor the direct debits and standing orders to ensure value for money and that no error has occurred on the part of the creditor or the bank.

**Transfers between Youth Work Ireland bank accounts:**

Occasionally payments are made between Youth Work Ireland bank accounts for cash management purposes. These payments are made under the instructions of the HOF and require the same two bank account signatories as a normal EFT payment. For these transfers the HOF will act as the cost centre manager. POs and PA's must be signed and approved as required with all payments.

**Recording of bank payments:**

All payments (including cheque, direct debit, EFT and cash) where possible are recorded through 'Pay Supplier' function in Sage 50. This records the bank account, date, the cheque number (or payee name if an EFT payment), the name of the supplier account, the amount and the allocation against the correct invoice.

Some payments will not have an invoice such as Payroll and Collector General payments and thus will be recorded in the "Bank Payment" section of SAGE 50. This records the bank account, date, the cheque

number (or payee name if an EFT payment), the budget code (consisting of the Cost centre and the nominal code), the details of the payment, the amount and the VAT code of the payment.

Occasionally payments are made between Youth Work Ireland bank accounts for cash management purposes. This is recorded using the "Bank Transfer" function in SAGE 50.

**Bank reconciliation**

All bank accounts are reconciled on a monthly basis by the FA and reviewed by the HOF.

## **Section C: Credit Cards**

**Credit card payments:**

Youth Work Ireland holds 3 corporate credit cards issued in the name of the CEO, ACEO, and the House Manager.

Use of credit cards should be minimised and only used when no alternative exists. The same rules apply as normal purchases, including authorisation limits.

Under no circumstance can the credit card be used for personal use by any Officer of the company.

All receipts should be kept and on a monthly basis, sent to the FA with the appropriate paperwork correctly authorised.

No subscriptions should be set up from credit cards. Exceptions are software licences that require the use of the credit card. All subscriptions set up on the credit card must be approved by line manager and HOF prior to set up.

Any deviation from the above procedure should be reported by the HOF, CEO and ACEO immediately. If there is a significant breach it should be brought to the Board. Credit card balances are cleared monthly by direct debit.

The use of pre-paid cards is permitted with the permission of the CEO, ACEO and HOF, for the payment of legitimate YWI expenses incurred by staff, volunteers and young people.

**Sumup Card Payment Machine:**

Paying for our goods and services is rapidly evolving. The move away from cash has been accelerated as a result the need for card payment machines are necessary.

**The benefits of card machines for charities: -**

- Easy Contactless Donations
- Payment for Admission, Merchandise & Raffle Tickets at Events made easy with those who do not carry cash.
- Security – This is a secure method of accepting cash as it goes directly to YWI bank account.
- Fast payments – payments are received within a couple of days
- Accounting – reduces the need of carry cash boxes and counting and banking coin.

**Using the Sumup Card Payment Machine:**

The Youth Work Ireland Payment Machine is always set up so that all payments go into the Youth Work Ireland main bank account.

The phone number attached to the machine will be decided and approved before the event takes place depending on what member of staff is in attendance, noting the event/purpose for which it is being used. The finance department will assist in the setup of the app on the phone being used signing in and ensuring that the bank account is set to the national office main bank account.

The machine can then be signed out of the safe in National Office after approval. When the event is finished the machine is returned and stored in the safe at National Office. Accounts must be reconciled against sales from the events. The finance department has a central role in this process.

**Section D: Dispersal of grants to member youth services on behalf of state agencies/project funding:**

Youth Work Ireland National Office is a designated Intermediary Body for funding from the Department of Children, Equality, Disability, Inclusion and Youth (DCEDIY) and as such distributes the following monies to its Member Youth Services on behalf of Government Departments/Agencies:

- Youth Service Grant (YSG)- from the Department of Children, Equality, Disability, Inclusion and Youth (DCEDIY) Each year the Board approves and formally minutes the dispersal amounts to MYS.
- Other Project funding that includes grants to MYS from philanthropic, Corporate, European or other Statutory Sources.

Youth Work Ireland is a designated “agent” of the Department of Justice and as such channels the pay and non-pay funding for Member Youth Services’ Garda Youth Diversion Projects from the Department of Justice.

**DCEDIY grant payments:**

These grants are normally received from Pobal on behalf of the DCEDIY on a quarterly basis. The grants are paid to Member Youth services on a quarterly basis (as below).

The annual amounts available for drawdown are advised by letter from the DCEDIY addressed to the CEO and cc’d to the HOF. These letters are filed on the accounts drive under the YSG folder.

At the end of each quarter a drawdown form for the next quarter is completed by and signed by the HOF and sent into Pobal on behalf of the DCEDIY. Pobal sends a remittance advice to the HOF of the amount that is being paid. When the payment is received in the bank account the HOF advises the FA to make the payments to the Member Youth Service as per the procedures below.

The YSG is divided amongst NO and the Member Youth Services in the manner prescribed by the Grants Booklet excel sheets which is formally approved by the Board each year once the amount being allocated by the DCEDIY is known. The Grants Booklet is published each year on the company website and is circulated to all MYSs. The payment to member youth services is then made quarterly.



Member Youth Services are required to:

- Only spend their Youth Services Grant allocation on the specific purpose for which they applied for the funding and which was approved by National Office.
- Ensure that the allocation, its origin, (DCEDIY) and the intermediary body (YWI) is specifically mentioned in their Audited Accounts
- Submit quarterly returns to National Office outlining the YSG expenditure for the quarter along with requested backup.
- They are required to sign and submit the SLA on time in accordance with the timeline provided.
- National office will not be in a position to pay YSG payments if MYS's fail to submit the SLA, required quarterly returns and backup required.
- If MYS's wishes to deviate from agreed budgeted expenditure, they must apply and be granted permission from National Office.
- If an underspend is anticipated National Office must be alerted to this in a timely fashion.

**Member Youth Services Grant Advances:**

There are generally no advances given on the member youth services grant, but these can be requested if the member youth services is experiencing cashflow difficulties and will be considered on an individual basis by the CEO, ACEO & HOF if possible.

**Accounting Procedure:**

*FA duties:*

The calculations for each member youth service are posted as a supplier invoice into SAGE 50 using the procedures described above. These credits the suppliers account for the Member Youth Service and Debits Payments made to Member Youth Services Accounts NL 7007 CC 1. The authorisation for payment form is completed and authorised as described above. The payments are entered into the Suppliers section of Sage 50 as described above. At any time a Member Youth Service can request a statement of their account from SAGE 50.

When the money is received from the department the FA posts the total lodgement as receipt into the Main Bank a/c NL 1200 CC 0 and credits the Youth Services Grant account NL 4001 CC 1. the HOF reconciles the accounts and release the income into the income and expenditure account.

National Office of Youth Work Ireland produces a set of Statutory Accounts once a year showing all grant payments to Member Youth Services. These accounts are available by all Member Youth Services to check against their records. The Appendices to these accounts that refer to the grant payments are published on the website.

**Youth Justice grant payments:**

Emails with the amounts to pay to each CBO are received on a quarterly basis from the community programmes section of Department of Justice. Occasionally amendments are made to these amounts by the Department of Justice and will also be communicated to National Office via email. The quarterly amounts available for drawdown are advised by Dept. of Justice via email addressed to Member Youth Service, the FA, the HOF and CEO/ACEO. These emails are filed with the paperwork for payment. The emails advise whether the payment is pay or non-pay funding, the Member Youth Service to be paid and the amounts of the payments. The email typically arrives three-five days before the funds are received into the Youth Work Ireland Bank Account. When the payment is received into the bank account the HOF advises the FA to make the payments to the Member Youth Service as per the procedures above.

Youth Work Ireland does not advise the Member Youth Service to expect the payment as they have already been advised by the Department of Justice. The Member Youth Service can ask for a statement of account at any time.

The signatories appointed in accordance with this finance policy may authorise the transfer of the exact amount of funding for Member Youth Services received from the Department of Justice and other statutory bodies without reverence to any limits in terms of authorisation which apply to other payments.

Youth Work Ireland has no decision making regarding the payment of these grants to member youth services. We take instruction from the Department of Justice. Because of this these payments are noted in the audited accounts and do not form part of them.

**Other Project Funding:**

No advance should be given if the funds are not already with YWI. However, if there are extenuating circumstances, this may be considered. Providing that this does not cause issues with cashflow, an application can be considered by Management Team. The Governance Sub-group should be informed of any exceptions agreed. The agreement must be signed by the chair of the MYS and approved by the chair of YWI.

**Accounting Procedure:**

*FA duties:*

The emails are posted as a supplier's invoice into SAGE 50 using the procedures described above. This credits, the suppliers account for the Member Youth Service and Debits Payments made to Member Youth Services Accounts NL 7007 CC 18. The authorisation for payment form is completed and authorised as described above. The payment is entered into the Suppliers section in SAGE 50 as described above. At any time, a Member Youth Service can request a statement of their account from SAGE 50.

When the money is received from the Department of Justice the FA posts the total lodgement as receipt into the Main Bank a/c NL 1200 CC 0 and credits the Irish Youth Justice Grant account NL 4010 CC 18.

## **Section E: Trade Debtors, Bad Debts:**

Payment on all invoices is expected within 30 days. Customer statements are sent on a regular basis by the FA. An aged debtor report is produced on a monthly basis and all follow ups are recorded on this by the FA. The HOF will investigate any long outstanding items and work with the FA to resolve these.

If there is a dispute over a debt, a credit note can be raised for this if the query is valid. If a customer has not paid their debt and it has remained outstanding for a number of months, it may need to have a bad debt provision raised against it. Bad debt provisions can only be raised against specific debts according to SORP rules.

**Accounting procedure:**

Invoices are raised under 'New invoices' in the Customers Section of Sage 50. Invoices will be raised by the FA or by the named staff where this is necessary.

Payments from debtors may come in the form of cheque, cash, EFT, or via Paypal. All receipts will be recorded in 'Receive Payments' on the Customer Section in Sage 50. All income receipts are recorded in the income file and totalled on a monthly basis. Any documentation accompanying the cheques or cash

should be filed. Any paperwork relating to EFT lodgements directly into the bank account should also be filed in the lever arch file and/or electronically.

Lodgements of cash or cheques will be made to the current account on a weekly basis by the FA or another member of the Finance Team. The lodgement card is used for this. The bank ATM machine will issue a receipt of all cheques lodged as part of this procedure.

## Section F: Cash Policies

Use of cash is strongly discouraged as it adds risk for the organisation and for staff members.

### **Petty Cash:**

Petty cash boxes are held in the safe at National office except one in the participation office in Ashtown. It is the responsibility of Finance to sign out the petty cash. The recipient of the petty cash is to ensure that the following procedures are followed:

- All receipts are kept in the box.
- Only the recipient and finance should have access to the box.
- The box must be locked and kept hidden in a drawer/Safe.
- Any loss of cash/receipts must be reported immediately to finance and Line Manager.
- Petty cash should only be used where the normal methods of payment cannot and should not exceed €50.
- All expenditure should go through the appropriate channels of approval and be in line with budget.

### **Event Floats:**

Youth Work Ireland run events on an annual basis, these events often require floats.

- Floats for events can be given but should not exceed €1500, exceptions can be made with prior approval for the larger events from HOF and CEO/ACEO.
- Upon completion of the event, the balance of float should be returned to finance office accompanied by receipts & a full reconciliation of money spent.

### **Accounting procedure:**

Every person who has a named petty cash box keeps independent records and submits them to the Finance Team monthly. The (Remove HOF) Finance Administrator will reconcile these records to the Finance department records. Any discrepancy must be explained to the satisfaction of the HOF. (Remove Another member of the Finance team)The FA along with the owner of petty cash box will regularly count the balance in the cash box and reconcile this to both sets of records. This will then be posted in Sage by the FA. Any irregularity in the maintained of petty cash must be brought to the attention of the CEO by the HOF and may lead to disciplinary action under our HR Policy. The CEO will decide if the Governance Sub-group need to be made aware of these issues.



## Section G: Travel and Subsistence Policies:

Travel and subsistence which is incurred while carrying out the business of the organisation, is paid to employees, Board members, members of Board Sub committees and volunteers. Travel and Subsistence is a refund of the expenses incurred in the normal duties of work/volunteering only.

All claims for travel and subsistence payment are required to be submitted on Youth Work Ireland's Expenses Claim Form (Appendix 4).

The expenses claim form is submitted to the FA who checks the claim form for the following:

- Claims are submitted on the correct claim form.
- All receipts are correct and attached.
- The claims adhere to the finance policy

The amounts contained on the claim form reflect the correct distance travelled (Mileage or kilometres) and are reasonable and mathematically correct. For business travel the distance in kilometres is calculated by the LOWER of either:-

- the distance between your home and the temporary place of work
- the distance between your normal place of work and the temporary place of work.

Please see rates in the table below.

That the claim has been signed by the claimant and authorised by either the cost centre manager or their Line Manager when the cost centre manager is the beneficiary.

Proof of attendance at the meeting should be provided (receipts, attendance sheet if board member/participant

Mileage rates are periodically reviewed and subject to revenue rules. The current rate as of January 2023 for expenses claim form are given in the tables below.

<b>Distance band</b>	<b>Engine capacity up to 1200cc</b>	<b>Engine capacity 1201cc - 1500cc</b>	<b>Engine capacity 1501cc and over</b>
Up to 1,500 km (Band 1)	41.80 cent	43.40 cent	51.82 cent
1,501 - 5,500 km (Band 2)	72.64 cent	79.18 cent	90.63 cent
5,501 - 25,000 km (Band 3)	31.78 cent	31.79 cent	39.22 cent

25,001 km and over (Band 4)	20.56 cent	23.85 cent	25.87 cent
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**Own transport should only be used:**

- Where no suitable public transport is available.
- Where it is not feasible to make arrangements to avoid the unnecessary duplication of the use of own cars.
- Where public transport is available only at equal or greater expense.
- Where time restrictions prevent the use of public transport.
- When consideration has been given to the possibility of holding the meeting remotely and it has been decided that a face to face meeting would have better outcomes for the organisation.

All other expenses are payable based on receipts. Subsistence allowance will be paid in respect of lunch and dinner where an employee necessarily incurs expenses when on duty outside the workplace. The rates normally paid for lunch and dinner are as below. It should be noted that these are maximum rates, and all claims must be accompanied by receipts. There will be no reimbursement of alcohol as per Youth Work Ireland policy.

Breakfast – to a maximum of €10.00 per head for unavoidable early starts and foreign travel. Where you have to leave your home before 7.00am.

Lunch – to a maximum of €15.00 per head *(to include a non-alcoholic beverage)*

Dinner – to a maximum of €30.00 per head *(to include a non-alcoholic beverage)*

In the case of international travel, Staff and Volunteers should endeavour to find meals at the above rates. This is not always possible and, in such cases, claims for re-imburement should be approved by the CEO for staff Members and by the Treasurer for the CEO and Board Members

Youth Work Ireland will pay the accommodation including breakfast for an individual who is required to make overnight stays in performance of their duties. Youth Work Ireland will not pay for accompanying spouses/partners/additional people with the exception of accompanying carers. All expenses for accompanying carers must be approved by the CEO before the cost is incurred. The maximum rate is normally as follows:  
Ireland: € 125 per night, bed, and breakfast \*

Receipts must be produced to claim reimbursement of these expenses through the normal expense claim form route.

**Other information:**

All accommodation for board members and volunteers will be approved and booked by the appropriate Youth Work Ireland National Office staff member. In making these bookings National Office staff will pay due regard to the maximum rates outlined and to the management of their budgets. The normal cost centre manager for Board budgets will be the CEO and/or President/Chair of the Board.

Staff members are responsible for providing volunteers with expense sheets and monitoring expenditure on volunteer expenses, to ensure they remain within agreed budgets and are administered as per guidelines above.

It is the responsibility of the secretariat of each of the Board Sub-groups to disperse Expenses Claim Forms at face-to-face meetings. When possible, members should complete the claims at the meetings and provided receipts (originals or photographed). The Chair of the Sub-group must authorise each claim at the end of the meeting. The Secretariat then passed the claims to the Finance Department of immediate processing.

**Timing of claims:**

All claims should be completed by the claimant and submitted to the FA as described on the relevant form at the end of each calendar month. It is important that claims are submitted promptly to finance. This is to ensure that are promptly claimed from external donors. Claims over 2 months old will not be processed unless formal approval is given and minuted by the governance sub-group. In such circumstance the claimant will have to provided strong reasons as to why an exception should be made to the normal timelines for claims.

Payments by credit card for Travel and subsistence are subject to all the rules and procedures above.

**Internships – expenses payments policy:**

Internships are considered to be different from that of normal volunteer work or work experience undertaken by students in that they have signed a formal internship agreement with Youth Work Ireland. Interns may not receive remuneration for their work in Youth Work Ireland. However, Youth Work Ireland will contribute towards out-of-pocket expenses in the following cases:

- Travel to and from the place of work
- Travel undertaken in the course of work. Overnight accommodation and meals will be paid according to the main staff policy above.
- Telephone, postage, and other communication costs incurred for work.
- Essential protective clothing and other health and safety measures required for carrying out the work being undertaken.
- For some interns Youth Work Ireland will consider paying vouched lunch expenses, an amount to be agreed with the Line Manager but shall be no more than €5, for a normal full day's work. Any payments made will require the approval of the Supervisor (A Supervisor is named in the intern's volunteer contract). All items will be paid on the completion of the expenses claim form and on production of valid receipts.

In the case of internships which are financed by either the European Solidarity Corps or the European Voluntary Services (EVS), Youth Work Ireland will adhere to the funding rules outlined by Leargas and the European Commission.

- Staff members, board members or volunteers who incur legitimate exceptional expenses while delivering the business of the organisation and which are not explicitly covered in the current financial policy, will need to make a case for reimbursement to their line manager in the first instance, and then to the CEO and /or ACEO. Such exceptional expense should be claimed in a separate claim form to the normal Travel and Substance Claim form. If approved by the CEO and/or the ACEO, the Finance Department will process the payment. In the case of the CEO claiming exceptional expenses, these will need to be approved of both the Chair and the Governance Sub-group.
- The organisation from time to time offers hospitality to guests of the organisation. In such limited cases the following limits apply:



- Lunch – to a maximum of €15.00 per head (*to include a non-alcoholic beverage*)
- Dinner – to a maximum of €30.00 per head (*to include a non-alcoholic beverage*)

Such expenses will need to be formally signed off by the CEO and / or the assistant CEO and then by the Governance sub-group.

## **Section H: Mobile Phones: There is a commitment to review this aspect of the policy in 2024.**

Mobile phones are an important communications tool that can improve the availability and increase the productivity of Youth Work Ireland. As such they should be used in an efficient, lawful, safe and ethical manner. Youth Work Ireland staff are accountable for appropriate use of their official mobile and should abide by the Mobile Phone Acquisition and Usage Policy.

### **Provision of mobile phone handsets and use of personal handsets:**

With the approval of the Board, Youth Work Ireland will provide mobile phones for staff providing there is budget. These phones must be acquired from a reputable dealer and be in compliance with the anti-Fraud Policy (which is a subset of this policy, but which is not made available to members of the public for security reasons).

Youth Work Ireland's current mobile carrier (Three) gives unlimited calls and texts to Irish landlines, mobiles for a reasonable monthly rate. Where an employee uses his/her personal phone for a significant business usage the CEO may approve the refund of the proportion of business usage on the three bills upon the production of official invoices in which business-related usage is highlighted and verified.

Alternatively the employee may request to be put on the company Three bill and refund their personal usage via payroll deduction. This will be reviewed by the HOF on a monthly basis. The mobile phone set is bought by and remains the personal property of the employee at all times and they are responsible for its proper care and its insurance. The employee must remember in this case that the use of the handset must be in compliance with the anti-fraud policy as outlined in section O.

### **Usage:**

Mobile phones provided by Youth Work Ireland remain the property of Youth Work Ireland. In general, the use of company mobile phones should be restricted to essential business calls having regard to the cost of using these phones. Calls of a personal nature can be made from a company mobile phone where unavoidable. . Other non-essential personal calls should be made on personal mobile phones. The cost of any personal calls including VAT made on the company phone should be reimbursed to the company by the user.

The CEO of Youth Work Ireland reserves the right to audit (or delegate an auditor) mobile phone usage. Youth Work Ireland staff may be called upon to explain their use of mobile phones.

### **Charges:**

Normally all private calls that are made will be reimbursed to the organisation.

All business call charges will be paid for by Youth Work Ireland. All Youth Work Ireland phone accounts are monitored, and users shall be responsible for the use and provide an explanation of call charges if requested.

### **Security of Mobile Phones:**

Staff issued with a mobile phone purchased by Youth Work Ireland must ensure security of the phone and any allied equipment at all times. The following should be noted:

- Should a mobile phone be lost or stolen, the user must report the matter immediately to the HOF in order to block the number and handset.
- Users must care for and use the phone in their possession in a responsible manner. Breakages, damage or loss of equipment may necessitate the reimbursement of any associated costs incurred by the Youth Work Ireland in relation to the repairs or replacement

of the affected equipment. Users are required to keep mobile phones clean and in serviceable condition to the best of their ability and report all irregularities immediately to the HOF.

- All phones are expected to have a useful lifespan of three years from the date of purchase and will not be replaced or upgraded until that date.

There are a number of built in protection mechanisms that the user should apply in the day-to-day operation of the mobile phone:

1. Activate the keypad lock.
2. A PIN code must be used to lock the phone so that if the phone is subsequently stolen or lost a PIN code must be used to unlock the phone.
3. Secure the phone at home as if it is a personal possession.
4. Mobile phones must not be left in unattended vehicles.
5. Phones should be kept in protective cases.
6. In accordance with the law of the land, YWI Staff must not use mobiles while driving unless they have hands free technology in their vehicle.

**Procedure for Upgrade:**

Handsets can only be upgraded after a minimum of three years. Requests for upgrade should be submitted to the HOF. The HOF is responsible to ensure that the acquired handset complies with the anti-fraud policy. All unused mobile phones should be surrendered to the HOF.

**Payment of legitimate expenses incurred by staff while working from home.**

It is the policy of Youth Work Ireland to ensure that staff members are not out of pocket regarding the provision of day-to-day items they need in the performance of their duty while working from home. Youth Work Ireland will cover the cost of any reasonable identifiable agreed additional cost clearly arising from the necessity of working from home.

Such expenses include, stationary (Paper, pens, ink cartridges etc.), stamps etc. As in all other areas, value for money should be upmost in the mind of everybody.

**Process**

1. PO to be drawn up in the usual way listing the items required.
2. Approval of PO by line Manager
3. Items to be purchased on-line, supermarkets or other shops wherever best value of money is found.
4. Itemized receipt requested and received.
5. PO along with receipts to be submitted to the Finance Department.

The Organisation is open to discussion, addressing and finding solutions to any other issues which will made working remotely possible and sustainable.

## Section I: Fixed Assets and the Fixed Asset Register:

Any hardware, furniture, or equipment over €10,000 will be capitalised. All fixed assets will be included in the fixed assets register.

Details to be recorded in the Asset Register include:

- a meaningful description of the asset
- date of acquisition
- cost – Inclusive of VAT
- location of asset
- asset category e.g. Furniture and Fitting; Office equipment
- depreciation rate
- annual depreciation charge
- annual year end NBV
- date of disposal
- value of disposal

The Asset Register is maintained by Finance administrator and is reconciled by HOF. Depreciation is on a straight line basis as follows:

Fixtures & fittings	20% per annum
Equipment	25%per annum
Mobile Electronic Equipment (such as laptops, iPADS and mobile phones)	33.33% per annum
Land and Buildings	2% per annum

An inventory of assets is maintained by the House Manager. When equipment/fixtures and fittings are no longer useful and are to be disposed of, the house manager will either sell for whatever the residual value is or donate/dispose which ever is appropriate. This will be approved by HOF/CEO/ACEO.

## Section J: Payroll and Salaries:

Youth Work Ireland Payroll is aligned with public sector pay subject to budget. Payroll is run on a monthly basis normally by the Finance Administrator on the 28th of the month. Amendments to the payroll (normally end of probation period, formal salary review, change of role, promotion) must be made by lodging a Payroll Amendment Form (Appendix5) with the FA by the 21<sup>st</sup> of the month, signed by the appropriate line manager. These will be approved by HOF. Payroll is run through the system Pay-day and both the HOF and FA have access to this.

All revenue deductions are taken from the ROS (ROS) website and therefore any issues with tax must be raised by the employee to ROS in the first instance. ROS now operates on a real time basis, so changes are updated as they happen.

There may be other deductions requested by staff; bike to work scheme<sup>1</sup>, private pension, health insurance, AA, union dues, personal savings. New deductions must be advised to finance by 21<sup>st</sup>.

A payslip is emailed to each staff member on a monthly basis.

Revenue deductions are paid via EFT on ROS after the payroll is completed.

Revenue receipts are emailed to HOF, CEO and ACEO on a monthly basis as evidence of timely payment.

Pensions deductions from employees will be paid to Bank of Ireland Finance on the last working day of the same month as the deduction was made. A list of the deductions per employee is provided to Bank of Ireland Finance on or before that date.

Any queries with regard to payroll should be addressed to the FA and/or HOF as appropriate.

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<sup>1</sup> The Bike to work scheme is operated by Youth Work Ireland. It is subject to approval and is dependent on cashflow flow being sufficient to allow it. Under the scheme, according to Revenue conditions, a person is entitled to participate in the scheme once every 5 years. The bike must be paid off within 12 months.

## Section K: Procurement of goods and services:

### Overview:

Value for money is a key principle for expenditure on behalf of Youth Work Ireland.

This policy has looked at a series of requirements from our donors and has incorporated those requirements into them. As we are publicly funded, this policy must be followed. It allows us to demonstrate transparency and accountability to our funders and their agents, Statutory Regulators, our company members (the Member Youth Services and to the young people with whom we work.

Authorisation Limits:

	Cost Centre Manager	Line Manager	HOF	CEO/ACEO	GOVERNANCE SUB-GROUP (Treasurer)	Board
YSG Membership Grants Booklet			X	X	X	X
Purchases up to €500	X					
Purchases over €500 to €5,000	X	X				
Purchases over €5,000-€10,000	X	X	X			
Purchases over €10,000-€25,000	X	X		X		
Purchases over €25,000	X	X		X	X	X

**All purchases must be accompanied by a payment authorisation form and email approval as appropriate above. Purchase orders should be completed in advance of making the purchase for all amounts over €500.**

**For all Goods and services from 75.00 Euro upwards**

The Supplier must provide an invoice with the following:

- Headed paper where possible
- Name and Address
- A sequential invoice number.
- Tax reference number (VAT/IT/CT/PPS)
- Date
- Details of work done and charges

**In addition:**

- For goods/services from **€200 to €5,000** (in one calendar year) – you must source **two price checks** for each order. Copy of the checks must be attached to the PO and the payment authorisation. These need to be saved in the finance payment folders in order to provide back to donors.
- For goods/services greater than **€5,000 and less than or equal to €25,000** – you must source **three written quotes**. A copy of all 3 quotes must be attached to the Purchase Order. These should also be saved alongside the quote evaluation form in the payment folder (appendix 5)
- For goods/services in excess of €25,000 – a formal tendering process is required.

- **Contractors and Consultants**

Where outside consultants are contracted to work for the organisation a number of conditions apply:

- For self-employed consultants under contracts for services we require that the contract should clearly state that the contractor is responsible for all payments which are lawfully due to the exchequer.
- Contracts with a value of €5,000 and over or where funding requirements demand, shall require three quotations.
- 
- Where due to a lack of multiple consultants/suppliers three quotes cannot be obtained or where it is deemed preferable and appropriate to retain specific expertise e.g. counsel, then this should be documented and sent to the CEO/ACEO and HOF. If this is happening on a regular basis the board will be notified.
- The decision on the choice of consultant/supplier should be documented – a Quote evaluation form should be completed detailing the reason for the choice from those listed.
- If a company or person who has tendered for a contract and has been unsuccessful but wishes to appeal the decision, they are welcome to use the charity's complaint process as outlined on the YWI website.
- A formal contract should be prepared and signed by both parties, setting out clear purpose, timeframes, costs, ownership of material produced, publication rights, funder acknowledgments and other conditions as appropriate. A standard contract template is available from the Finance Department. The HOF shall in conjunction with the relevant staff member enter the required details. The contract shall be forwarded by the Finance Department to the consultant. The consultant shall return the contract to the Finance Department where the contract will be filed.
- All consultants must furnish a tax clearance certificate if the contract is for €5,000 or over.

All Contractors/Consultants must submit a valid invoice based on an approved contract/quotation as follows:

- Headed paper where possible
- Name and Address
- Tax reference number (VAT/IT/CT/PPS)
- Date
- Details of work done and charges
- The contract should clearly state that the contractor is responsible for any and all payments which are lawfully due to the exchequer.



## **Section L: The Reserves fund:**

The reserves policy is based on the current operational budget. The reserves policy is split into cash and other reserves and is utilised in the cashflow document.

National Youth Federation Limited trading as Youth Work Ireland will if reasonably able, maintain sufficient reserves for the following:

- Working capital (cash flow): To have adequate cash flows to provide a stable service and to provide working capital when funding is paid in arrears.
- Capital maintenance: To have sufficient funds to maintain its Fixed Assets to include where possible contingency costs.
- Development: To maintain enough reserves to develop the service in line with future needs of Young People and Local Member Youth Services.
- Other Contingencies: To maintain sufficient reserves for unforeseen events e.g., the loss of a major income source.

The calculation is approved by Governance Sub-Group.

## **Section M: Grant Applications:**

All grant applications will go through the grants review committee. This group reviews grant applications and works through the Go/No go decision-making process. The Grant's review Committee is not a decision-making body. Rather, it works through the Go/No go process and makes recommendations to the Management Team. The Management Team reviews the work of the committee and makes timely decisions on the deliberations of the Grants Committee.

All approved Grants must be included in the grant's spreadsheet. A copy which is maintained on Group documents and is accessible by the grants committee. The grants committee meet on a monthly basis to review new applications and to ensure continuous improvement in the grants process.

A copy of each successful grant contract and application is to be kept in the box files in the Finance Office and also in the finance folder online. The Management Team, Governance Sub-group and Board will be informed of the success and failure of each application as part of the regular reporting in the organisation.

**This section will be reviewed in 2024.**

## Section N: Apportionment of indirect costs Policy:

All expenditure will be charged to an designated cost centre. The list is held in group documents and circulated from time to time.

All projects have designated cost centres. The manager for each cost centre is assigned and must sign for all payments of invoices and other expenses from this cost centre and ascertain that they are:

1. Charged to the correct cost centre: I.E they are directly attributable.
2. Within budget.
3. Within funders rules.

Expenses directly attributable to any specific project are charged directly to their cost centre in full. E.g. Travel and subsistence for Youth Participation Offices are charges to their cost centre 340.

Indirect costs are charged to:

**House and Facilities overheads:** - These are apportioned by the number of desks across different funding streams where the budget and funder allow. The majority of these are covered by the Youth Services Grant.

Only real identified costs from invoices may be posted to this cost centre. Apportionment happens throughout the year and is reviewed on an annual basis.

**General Administration Costs:** - Insurance, Health and Safety, Human Resources (not directly attributable e.g. HR consultants), printing etc, are apportioned per full time equivalent of staff in that year.

The Statement of Financial Activities of the audited accounts is prepared under this policy.

## Section O: Anti- Fraud Policy in relation to payments:

Youth Work Ireland has a zero tolerance for fraud. YWI is committed to the prevention of fraud and has a number of anti-fraud measures in place. All suspicions of fraud should be reported to the line manager, CEO or Chair of the Board. Complaints which are internal to National Offices are dealt with through the HR Policy in line with any other relevant policies. Complaints which are internal to the Federation, and which are not in relation to national office staff, are dealt with through the Youth Work Ireland Service Level Agreement and /or the Membership Charter. Complaints which are from the general public and originate outside of the Federation, are dealt with through the Youth Work Ireland complaints procedure available on the website.

We are currently moving the Companies Risk Register and Charity Regulators Report on to Calqrisk, as part of this transition we will review this section of the finance policy in 2024.

### Anti-fraud measures:

#### Trojans and similar risks:

A Trojan is a sophisticated virus designed to steal money from a bank or credit card account. To reduce Trojan risks:

- No trustee, staff member or volunteer is to share Youth Work Ireland sensitive or financial information over social media or anywhere.
- Youth Work Ireland will review recommendations for Security and Data Protection in its annual meeting with its IT service providers (currently Definitive Solutions). All recommendations of its IT providers will be implemented where practical. These recommendations will be used to update this document.
- All computers will have active firewalls and antivirus software running. All Windows patches (or other operating systems where relevant) will be installed. All laptops will also have anti encryption software as well as the above. No Windows XP or older machines will be used. Every employee must immediately report to both the HOF and the IT providers, if they notice that there is a problem with security on their computer. The Data Protection Officer, Line Manager and the CEO must also be informed immediately of any security breached. In cases of grave data breached the CEO will inform the Chair and the Board.
- No Youth Work Ireland data should be saved, stored, shared on non-Youth Work Ireland devices.
- Where possible all staff should use only Apple mobile devices (currently iPhones and iPads) as these are currently considered most secure. Staff using Android devices for work should not make payments using these devices or transmit information of a sensitive nature. Android users should update their device with security software necessary and should only buy Apps from their provider's official store. Please also see above for the policy re phone security and pass codes.
- No link on any email (even if it looks like it comes from a reliable source) is to be clicked while working or volunteering for Youth Work Ireland. Instead, the Youth Work Ireland employee or volunteer is to go directly to the website by "googling". No one should use the contact details contained within the email when possible. This is particularly important to staff who are paying by credit card or using other electronic means.
- Sometimes Trojans can be embedded within otherwise reputable websites. Therefore, all staff (but particularly Finance staff and those dealing with sensitive or confidential data) are instructed not to use avoid using work machines for personal use including visiting websites.
- Staff are not to use public Wi-Fi for banking or any other business dealing that is likely to be of a sensitive nature. Sometimes a staff member must use the Wi-Fi at a conference venue or Hotel as part of their work. Staff must confirm the name of the Wi-Fi network with the venue provider/ hotel reception etc. Staff are to be aware that sometimes fraudsters set up

“fake” WIFI’s with names such as “Starbucks Free” or “Dublin Bus Free”. No banking online or transferred of highly confidential or sensitive data is to be transferred over Wi-Fi.

- Similarly, members of the public within Dominick Street are only to receive the Wi-Fi password for the Public Wi-Fi and never the staff Wi-Fi.

#### **Phishing scams:**

Typically, these scams have reportedly come from a senior manager requesting an urgent payment. The quality of these scams has varied. In recent times these scams have become very sophisticated and can be very convincing in some cases. Extreme caution is required if e-mails purporting to be from senior managers requiring urgent payment are received. Urgent payment within YWI is a rarity. Normally all our payments are planned and pre-authorise before payment is made. Staff members should therefore confirm any exceptional request with managers either by face-to-face contact or by phone or Teams.

Another well-known scam is when emails have come from known supplier’s email address to accounts payable requesting a change of bank details. These scams can also be done by written letter in the post.

Subsequently all written communications whether by email, letter or SMS and all oral communications over landline, mobile or via SYKPE etc. should always be treated with a measure of care.

To reduce the risk from these scams:

- As above, no link or contact details will be clicked in an email. See above/ All staff will verify contact details by independent means.
- No bank account details will be changed on the Banking online System without first contacting the supplier by phone or another independent means. The Suppliers phone number will not be taken from the email/letter but will be found independently. When a payment is first made to new bank details, it will be confirmed with the Supplier that the payment is received. The IBAN will indicate the location of the bank a payment is being made and this will be verified by Finance Staff. If this bank is not near the known location of the Supplier, especially if it is outside of Ireland or the EU extra care will be used to ensure that the bank account details are genuine.
- All payment requests will have a Purchase Order and or other paperwork (such as signed contract in the PA to the CEO’s office). Therefore, none will be made urgently without the Head of Finance’s knowledge. Therefore, no unexpected payments will be paid without first getting the Head of Finance’s permission. While it is not envisioned that this will ever happen, if a payment request without the relevant paperwork needs to be authorised urgently the person making the request will phone the Head of Finance and the CEO and if this is not possible (e.g. Emergency situations) must both text and email the Head of Finance and CEO with an explanation of the reason for the urgency.
- Please note no payment for any amount will ever be made without the cost centre managers permission. They are best placed to know if they were expecting to make this payment or not.
- Account payment staff sometimes receive SMS messages from Bank of Ireland online with codes needed for Banking online activities. If the staff member did not initiate this activity, they are to report it to the Finance Administrator or Head of Finance. At the moment no other SMS message should be received from Bank of Ireland and all others should be considered phishing unless verified to be genuine.

**Requests looking like they came from Bank of Ireland (calls, SMS, email etc).**

It will be noted that:

- BOI will never ask for a transfer of funds.
- BOI will never look for password details from you.
- BOI will never ask to take remote control over your computer (unless for some reason you have initiated this request)

**If you receive a suspicious call from Bank of Ireland (or anyone else) particularity on the land line the following procedure will be adopted.**

1. Tell them you will phone back.
2. Validate the number you need to call independently. e.g the credit card line is on the back of the cards.
3. Always phone from a different handset or mobile phone. (Please note it takes 2 people to hang up on a landline call in Ireland, therefore they may still be on the line).
4. If another phone is not available, phone a friend to check that the line is free before using the phone.

**Cheque books etc:**

- Unused cheques are kept in the safe.
- The accounts office is to be locked outside of normal working hours and when no member of the Finance Team is present. This is a security requirement as well as a data protection requirement (YWI Data Protection Policy)
- Chequebook orders are to be limited and may only be initiated by the HOF with approval from the CEO/ACEO.
- Bank Reconciliations and credit card reconciliations are to be carried out on a monthly basis.
- All cheques are to include a/c payee within the cross on the cheque face.
- The payees name should include a line to the end of the space provided in cheque book. Similarly, for the amount in numbers and letters.

**Refund's requested from Customers etc.**

- No refund will be made until payments are cleared. The Finance Team will wait 7 working days after cheques are lodged to take action. This also applies to credit card receipt in the Bank of Ireland fundraising bank account if the customer has made a payment over the website.
- An exception to the above rule can be made for well-known customers such as a Member Youth Service once the request has been validated as having come from them and not a third party.
- A refund over 500 Euro requires the permission of the CEO or ACEO via the Purchase Order system.

**Insider Fraud.**

- All employees and volunteers will be validated for their qualifications. They must have a minimum of two satisfactory references and be Garda Vetted where necessary. This is also outlined in the HR and Child Protection Policies.
- The "Bank File", a hard copy file, containing banking online information shall be secured in the finance office.
- Authorisation limits are named in the main Finance Policy above. These must be strictly adhered to. As shall all Financial Internal Controls named with the main Finance Policy document.
- All authorisations for payment must have the authorisation of the persons as per authorisation on page 22.
- No individual alone can authorise any payment.

- The management will be aware of the increased risks indicated by: an employee who leaves suddenly, an employee having financial difficulty, an employee whose behaviour changes, an employee whose lifestyle changes, suppliers who insist on dealing with only one person.
- It is recognised that the Board is within its right to authorise an independent internal audit of the work done and activities of anyone working within the Finance Department or making payments on behalf of Youth Work Ireland. This will include any employee with access to a credit card or similar. REF: Terms of Reference of the Governance Sub-Group Appendix below.
- Fraud is a criminal offence. If suspected fraud is being alleged, it must be reported in the first instance, to the CEO, ACEO, and Board. An internal investigation must be carried out swiftly and if the investigation considers the allegation is substantiated, it must then be reported to Gardai, Charities Regulator and relevant donors.

**What to do if you suspect a Scam has occurred:**

It is recognised that most scams are extremely clever and that an employee/volunteer can be a victim of these scams despite all of the precautions above. It is asked of every employee who feels she/he/they may have accidentally fallen victim to fraud to report it immediately. The Head of finance in consultation with the CEO /ACEO and /or will need to inform DCEDIY Charities Regulator and other affected donors.

**If you suspect fraud has occurred in relation to credit cards/bank accounts.**

1. First inform Bank of Ireland or Bank of Ireland credit cards that a payment may have been made accidentally/fraudulently. Bank of Ireland will investigate.
2. Immediately, contact with a member of the Finance Team, the CEO, or the ACEO.

**Appendix 1: Terms of Reference Governance Sub-Group**



Terms of Reference  
FGP May 2017.docx

The TOR of the Governance Sub-group are available [HERE](#)

**Commented [PG1]:** Need new TOR FIR THE Governance SG and check all forms work and are usable

**Appendix 2: Payment Authorisation Form**



Blank payment  
authorisation.docx

**Appendix 3: Purchase Order**



PO Form  
Word.docx

**Appendix 4: Travel and Expenses Form**



Blank Mileage &  
Expenses Claim Form

**Appendix 5: Quotes Form**



Quotes Doc.docx



## **Appendix 5: Quote Review**

### **Quotation Template**

Purchase orders must be accompanied by two quotes for all equipment/works under €5,000 and three valid quotes for all equipment/works over €5,000. Note: All quotes must be inclusive of VAT and dated and the amount being sought must be the full cost, i.e. inclusive of VAT.

Contracts for goods and services with an estimated value in excess of €5,000 (exclusive of VAT) can be awarded on the basis of responses to written specifications (e.g. sent by email) to at least three suppliers or service providers. Where an organization has access to or can use eTenders, it is recommended that this is used for projects in excess of €25,000 (ex VAT).

A valid quote is a quote on supplier's headed paper. Suppliers of all quotes submitted with the application must have a valid TCC.

**Quotation Review**  
**A: Summary of Quotes Received**

Description Goods/Services	Name of Supplier(s)	Quote/Tender Amount (including applicable VAT)	Ranking of Quote/Tender

**B: Summary of Preferred Bidder(s)**

Note: This table should list the preferred bidders as indicated in table A and the elements of the project involved in that procurement exercise

State your preferred quote for each good and service	Quote/T ender Amount (incl VAT)	Applicable VAT rate(s)  (Provide a breakdown if more than one applied)	If your preferred quote is not the cheapest, please explain rationale for selection	Proposed date of project completion, including final invoicing:
Good/Service: Preferred bidder:				
Good/Service: Preferred bidder:				
Good/Service: Preferred bidder:				
Good/Service: Preferred bidder:				

## Appendix 6: Payroll Forms



Payroll Starter  
Information Form.doc



Payroll Amendment  
Form.docx



Payroll Leaver  
Form.docx

## Checklist to determine whether an individual is an employee or a subcontractor:



These are taken from the Revenue Commissioners.

### Determining the employment status of an individual

There is a legal difference between a contract of employment (known as a 'contract of service') and a contract for service. A contract of employment applies to an employee-employer relationship. A contract for service applies in the case of an independent or self-employed contractor.

A worker's employment status is not a matter of choice. It depends on the terms and conditions of the job. Generally it is clear whether an individual is employed or self-employed. If it is not obvious, the checklists below will help in deciding this.

When looking at the criteria, you must consider the working conditions and the employment as a whole. The main question will always be whether they work 'as a person in business on their own account'. This will help decide if the person is a free agent with economic independence from an employer.

### Checklist to determine if an individual is an employee

While all of the following factors may not apply, an individual is normally your employee if:

- you control how, when and where the work is carried out
- they supply labour only
- you pay them a fixed hourly, weekly, or monthly wage
- they cannot sub-contract their work
- you supply the materials for the job
- you provide all equipment other than the small tools of the trade
- they are not exposed to personal financial risk in carrying out the work
- they do not assume any responsibility for investment and management in the business
- they cannot profit from the management, scheduling or performance of the work
- you set the work hours
- they carry out work for you or your business only
- you pay expenses to cover subsistence or travel
- they are entitled to extra pay or time off for overtime.

## Checklist to determine whether an individual is an employee or a subcontractor (continued):

These are taken from the Revenue Commissioners rules as at October 2017.



### Checklist to determine if an individual is self-employed

While all of the following factors may not apply to the job, individuals are normally self-employed if they:

- own their own business
- are exposed to financial risk (for example they may have to bear the cost of redoing faulty or substandard work carried out under the contract)
- assume responsibility for investment and management in the business
- can profit from the management, scheduling or performance of the work
- have control over what, how, when and where the work is done and whether they do it personally
- are free to hire other people, on their terms, to do the work which has been agreed on
- can provide the same services to more than one person or business at the same time
- provide the materials for the job
- provide equipment and machinery necessary for the job
- have a fixed place of business where materials or equipment can be stored
- cost and agree a price for the job
- provide their own insurance cover (for example, public liability cover)
- control the hours of work in fulfilling the job obligations.

I have determined that: \_\_\_\_\_ (name) is a subcontractor/employee (cross out as relevant).

Signed by: \_\_\_\_\_  
Name of cost center manager

Signed by: \_\_\_\_\_  
CEO/ACEO

Section	Board approval date	Details of areas covered	Page
<b>List sections that have to be reviewed in 2024 list everything else has been reviewed in 2023</b>			
A		Purpose, Scope and Financial Management overview.	2
B		Financial controls over all payments (including the segregation of duties, cost centre managers, authorisation limits and requirement for a purchase order).	6
C		Dispersal of grants to member youth services on behalf of statutory agencies (DCEDIY-YSG and IYJS-Garda Diversion).	12
D		Trade Debtors, Bad Debts, collecting money etc.	16
E		Cash and Petty Cash Policies	17
F	2022	Travel and subsistence	19
G		Mobile Phones – To be Reviewed in 2024	23
H		Fixed Assets and the Fixed Asset Register	25
I	Sept 2023	Payroll and Salaries	26
J		Procurement of goods and services	27
K		The Reserves fund	28
L		Grant Applications	29
M		Apportionment of indirect costs policy – To be Reviewed in 2024	31
N		Anti-fraud and online Policies – To be Reviewed in 2024	32
O	Mar 2021	Remote Working Allowances	15