



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 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 clear

Scope:

This policy covers:

- basic financial management for organisational income and expenditure
- all employees of the Youth Work Ireland, Interns and all members of the board

This policy should be read in conjunction with the Human Resources Policy and other relevant policy documents.

Principles:

Decision making concerning all financial decisions should be transparent.

- Systems should be monitored regularly at multiple levels including by the board to ensure transparent and secure systems and appropriate financial management.
- Management accounts which highlight any deviation from projected spending will be presented to the board on a periodic basis as defined by the board.
- The organisation will abide by all relevant Charity law, Company Law, taxation and accounting standards, and ensure policy and practice reflects changes, where appropriate.
- Where possible, on-line or automated (standing order, direct debit, other EFT) payment methods that avoid paper waste and needless expense will be used.
- Financial duties should be divided between personnel in the organisation in order to reduce the risk of fraud or error (this is referred to as the segregation of duties in this document).

Responsibilities:

The Board of Youth Work Ireland is responsible for the management and finances of the company. 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.

Senior Management is accountable to the Directors of Youth Work Ireland, who in turn are accountable to all the funding agencies. The Chief Executive Officer (CEO), the assistant Chief Executive Officer (CEO) and the Head of Finance (HOF) are responsible for the day-to-day finances of Youth Work Ireland.

Major Funders:

Youth Work Ireland distributes considerable grant money on behalf of the Irish Youth Justice Service (IYJS) to named Garda Youth Diversion Projects in Member Youth Services. Youth Work Ireland does not retain any of this money. The internal controls relating to this income and expenditure are outlined in section C.

The main statutory funders to Youth Work Ireland National Office are the Youth Affairs Unit of the Department of Children and Youth Affairs (hereafter DCYA), the European Union (mostly Erasmus Key

Action 1 and Key Action 2 funding) and from time to time other Government Departments/Agencies and Non-Governmental bodies.

The majority of the funding from the DCYA is Grant in Aid and awarded annually. Over 1 million euro of this money is distributed to 21 Member Youth Services as an infrastructural grant. The method for the calculation of this distribution is contained within the Grants Booklet and can be found on the Youth Work Ireland website. Payments from the DCYA are received on a quarterly basis. Financial, quantitative and qualitative reports are returned to the Youth Affairs Unit in the DCYA according to their requirements. Internal Controls regarding this grant income are specified in Section C below.

Youth Work Ireland, together with Foroige, has a contract with the Youth Participation section of the DCYA to deliver Comharile na nÓg and Dail na nÓg youth participation activities. The youth work activities and financial reporting on this activity is defined within the original tender and amended tender documents and the contract. Foroige is currently the lead partner in this work and Youth Work Ireland has an agreement to issue sales invoices to Foroige for its share of the contracted work.

Leargas is the Irish administration body for defined Youth Work projects paid out of European Union funds. These projects are primarily Erasmus Key Action 1, Key Action 2 or Key Action 3 but may be from other funds. Leargas control the issue the application forms and contracts on behalf of the European Union. Youth Work Ireland's responsibilities are defined by whether it is the lead partner in one of these projects. If a lead Partner, Youth Work Ireland has overall responsibility of all the Finances and Work activities of all the partners. In this case Youth Work Ireland has developed contracts defining the partner's responsibilities to it. If Youth Work Ireland is not a lead Partner, the lead Partner has the overall responsibility for finance and delivering the contract and the lead Partner will issue a contract with Youth Work Ireland defining its responsibilities under the project.

The company also has its own Fundraising Strategy which is led by the Head of Developments and supported by all staff and Board members. Fundraising activities are outlined in the Fundraises Strategy and operated to an agreed budget and financial targets.

Day to Day Accounting Records:

The day to day accounts records are maintained on SAGE Line 50 professional (SAGE 50) accounting software, in the offices of 20 Lower Dominick Street, Dublin 1. Each Income and Expenditure will have both a Nominal Ledger Code and a Cost Centre Code. Reports are produced from this package and also from excel spreadsheets. Payroll records are maintained in house on 'Payday' software.

The HOF is responsible for the maintenance of these records and their update, and for liaison with and facilitation of the Company Statutory Auditor, and other funders. The HOF is responsible for reviewing the accounting records and making them available to Management and Board when required.

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

Financial Reporting:

Management accounts are produced by the HOF for Senior Management (SM) consisting of the CEO and Assistant CEO.

The CEO presents the agreed accounts to the F&GP for discussion.

The treasurer of the F&GP presents the accounts at the next Board meeting for approval.

Management Accounts produced include the following:

- Income and Expenditure accounts for Youth Work Ireland National Office showing any variances to budget. This income and expenditure will be prepared using the accruals basis. I.e. all income and expenditure will be recognised in the period in which the activity occurred. Depreciation of assets will be accounted for.
- A written explanation of all material variances to budget. This includes a line by line Breakdowns of any cost centre variance report as requested by the SM.
- The company Balance Sheet, to include notes on aged debtors listing, bad debts provided for, accruals included and any information requested by the F&GP for completeness of understanding.

Internal controls and day to day accounting procedures will be reviewed periodically by the HOF, the Statutory Auditor and the F & GP. Alterations to controls and procedures may also be suggested by the HOF for approval by the F & GP.

The F&GP may appoint an internal auditor to check any of the Financial controls on behalf of the Board at any time.

Year End:

Youth Work Irelands 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. The accounts are signed by two members of the Board (normally the President and the Treasurer) for the approval at the AGM following the annual external audit procedure below. 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 4th June). Youth Work Ireland will always file a full set of accounts as this is recognised as an important communication channel for members of the public.

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

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

All tax reports and payments are submitted to the Revenue Commissioners and the Office of the Collector General according to their requirements.

Annual Statutory Audit Procedures:

- The audit will start and finish at dates agreed upon during Q4 of the previous financial year. An Interim audit may be carried out at this stage if thought to be beneficial.
- There will be an initial planning meeting with Auditors and the CEO/ HOF before the commencement of the audit.
- There will be other meetings with external Auditors as required during the process.
- Draft accounts will be presented to CEO/HOF for clarification, comments, etc.
- The external Auditors will present the audit of the accounts and management letter to the F&GP

- Board Approval of the Audited accounts will occur either by face to face meeting or teleconference and they will be signed.
- The External Auditors will present the audit of the accounts to Membership for consideration at AGM.

Budgets:

An annual indicative budget is produced by SM in consultation with the National Office Team and proposed by the F & GP to the full Board for approval prior to the year end of the previous year. The Budget shall be broken down into individual cost centres that reflect the organisational structure and organisational activity. A cost centre manager is assigned to each of these costs centres and accepts responsibility for any over or underspend.

Any staff member with responsibility for a budget cost centre (i.e. the cost centre manager) will be given regular income and expenditure reports and upon request.

Following the announcement by the DCYA of any increase/decrease in funding, a proposed revised budget is produced and given to the F and GP for proposal to the Board for approval. Cost centre budgets may be reduced or increased from the original budget at this stage.

3 to 5 year projections and business plans:

Where ever possible the Management and F&GP will prepare three to five-year business plans on a regular basis. These plans will project the next three to five years income and expenditure. They will include details such as the reserve policy for the next three to five years. Financial decisions made by the Board will be made with reference to these plans and the reserves policy contained within.

Section B: Financial controls over all payments:

Bank Accounts:

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

One main current account

Two investment accounts

One petty cash current account

One loan account.

One current account for receipt of income from donations and fundraising, and for merchant bank transactions from the YouthWorkIreland.ie website.

Youth Work Ireland will abide by good practise and where possible maintain the minimum number of current account necessary. If a funder requires a separate bank account to be opened, then this must be approved by the F & GP. The procedure to open a new account must be approved in the first instance by the CEO and this decision is put to the F & GP for consideration and if deemed appropriate approved.

Youth Work Ireland will not open any bank accounts outside of Bank of Ireland, O'Connell Street, Dublin 1 (or its internet equivalent) without approval of both the CEO and the F&GP and the express permission of the Board.

Security:

Blank cheque books will be stored in a locked safe or locked draw (from which the key is removed) within the accounts office.

The accounts office will be locked outside of normal business hours. Keys to the safe will be held by the Finance Administrator (FA) and the HOF.

Petty Cash boxes are held by named individuals and are kept locked within draws and in locked offices. The named individual is responsible for the cash in the Petty Cash box and must minimise the need for cash whenever possible. Health and Safety Protocols and a risk assessment must be carried out when transporting large sums of cash off the premises to events such as the National Conference, IYMAS, National Programmes etc.

The banking on line file is kept secure in a locked office. This office is named in Section N of this policy

Cheque Signatories and Electronic Transfer Approval:

The Board has agreed that the signatories of the company shall be the HOF, the CEO and his/her assistant, the assistant CEO and his/her assistant and named members of the F&GP.

All cheques will require the physical signature of the HOF and one of the below:

- CEO or his/her assistant on their behalf.
- Assistant CEO or his/her assistant on their behalf.

- Any of the Directors on the F & GP

Under normal circumstances, and subject to the authorisation limits below, cheques will be signed by the HOF and one of the remaining signatories. A designated signatory shall not normally 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 on Line shall be authorised on line by the HOF and one of the below:

- CEO or his/her assistant on their behalf.
- Assistant CEO or his/her assistant on their behalf.
- Any of the Directors on the F & GP

Notably as above the PA to the CEO or the assistant to the assistant CEO may sign the banking payments electronically on behalf of the CEO or assistant CEO respectively. When this happens it is the CEO and assistant CEO responsibility to ensure that the paperwork is correct and that all financial procedures in this policy have been adhered to.

Under normal circumstances, and subject to the authorisation limits below, EFT's will be approved for payment on line by the HOF and one of the three remaining signatories. None of the approved signatories has the authority to authorise a payment through Banking on Line to him/herself 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.

Authorisation limits:

All cheques/EFTs mentioned above are subject to the following authorisation limits. If a payment exceeds the limit it requires the written authorisation of a member of the F&GP (an email authorisation will be adequate for this purposes).

- Monthly payment of Grant payments to Member Youth Services from the Department of Children and Youth Affairs that exceed €100,000.
- Quarterly payment of Grant payments to Member Youth Services from IYJS that exceed €150,000.
- Any payment(s) to an employee/board member/volunteer of YWI for anything other than normal salary that exceeds €1500 in any calendar month.
- Payment of the Payroll/mid months over €60,000.
- The payment to the insurance brokers over €45,000 in any one year.
- Any payment to any other third party not mentioned above that exceeds €25,000.

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 F&GP.

Banking On line Beneficiaries:

It is recognised that the HOF acts as the bank account signatory on most of the payments above and therefore may not under the principal of the segregation of duties set up new bank payment beneficiaries on Banking on Line. Normally only the Finance Assistant (FA) may set up new Banking on line Beneficiaries. In exceptional circumstances when the FA is not available the PA to the CEO may set up new payees, however this must be approved by the CEO.

The FA will provide a list of any new BOL Beneficiaries for the approval by the F&GP as and when requested.

No bank details for a Beneficiary may be changed by any person except the FA.

When setting up new payees or amending bank account details the anti-fraud policy outlined in section N must be adhered to.

Financial Controls:

The two key financial controls over appropriate spending in the organisation are contained within the cost centre management system and the purchase order system.

Cost Centre Manager System:

Central to the internal financial control system is the cost centre manager system. Each cost centre/budget line has an assigned manager who is responsible for its budget preparation, budget adherence and authorisation all spends. The major cost centres and their cost centre managers are given in [Appendix 2](#).

The board of Youth Work Ireland recognises the underlying principles and benefits of the cost centre manager system to be.

- It allows for a segregation of duties over spending, in that no one member of staff will ever have full control over all spends of the organisation.
- It reduces error and fraud risks in that, the cost centre manager will be most familiar with expected spends from his/her
- The cost centre manager is normally the person most familiar with the work and costs involved. This in turn leads to better budgeting, planning and forecasting for future years.
- The cost centre manager can delegate responsibility for part/or all of his/her budget to another member of staff but will retain the overall responsibility for spends on his/her budget.
- The cost centre manager system is unrelated to the line management system. However, if a members of staff or board believe the system is being abused then they may refer the issue to the cost centre managers line manager.

Purchase Order System:

Underlying principle: This system ensures that nothing substantial is purchased without the senior Management team being aware and works as a second control over the cost manager system. It also allows the Finance team to control the cash flow of the organisation in that all spends are communicated before they happen.

All purchases of goods and services over €500 must be affected *via* the purchase order system. The Purchase order must record the budget line (cost centre code) under which the item or service will be paid.

It is possible also that where an item for example 'Scene Publication' will be paid in 4 instalments throughout the year and these payments will be above €500 each that one purchase order for the full value can be authorised once in the year.

The supplier/service provider must be selected with due care to provide best value to Youth Work Ireland. If reasonable to do so a quote from three different suppliers should be sought.

A sheet containing details of sequentially numbered purchase orders is located in a lever arch file in the Finance Office. Once the supplier/service provider has been selected the next available Purchase Order number should be filled in in this file by the relevant staff member. Then a Purchase Order form (appendix 3) should be completed, the Purchase order number noted on the form and the form signed by the cost centre manager, the HOF and either CEO or Assistant CEO. When ordering the goods or service the supplier should be informed of the purchase order number.

The 'Purchase Order' form along with any appropriate paper work should be passed to the Finance Office.

When the invoice arrives in the Finance Department for payment, the Finance Department will then attach the original purchase order form to the invoice. No invoice over 500 Euro will be paid without a corresponding purchase order (exceptions listed below). When completing the 'Authorisation for Payment' form (see payments below) the Finance Department Official should detail any discrepancy between the purchase order amount and the amount on the invoice. It is not essential for the cost centre manager to approve the authorisation for payment form if they have already signed the Purchase Order form and if there are no major discrepancies.

The exceptions to the requirement for the purchase order are:

Utility bills such as Airtricity, Eircom, and three mobile phone call bills* that are currently being paid by direct debit (However these should be reviewed by the HOF on a quarterly basis to ensure they are reasonably correct). *Please note the purchase of a new hand set over the value of 500 Euros will require a purchase order.

Staff should not purchase goods/services in their own names on behalf of Youth Work Ireland. All invoices are to be for Youth Work Ireland only.

Payments:

Payments of amounts owing by Youth Work Ireland are completed either by Cheque, Direct Debit, Standing Order or Electronic Transfer (EFT) via Banking on Line and credit card payment. Creditors are normally paid on the 14th and 28th of the month and within 30 days unless otherwise requested. The HOF may delay payments for cash flow reasons.

Payments (including Staff, Board, Sub-Group expenses) will be made on a bi-monthly basis. All payments authorised by the 7th of a calendar month will be paid on the 14th of the same month. All payments authorised by the 21st of a calendar month will be paid on the 21st of the same month. When the 7th, 14th, when the 21st, and 28th are not working days the nearest working day will be used.

Creditor Payments:

Creditor invoices and credit notes are assigned a sequential invoice reference number and filed in the creditors invoices file until they are paid. Invoices and credit notes are entered into 'Purchase invoices' in the Suppliers Section using the invoice reference number on Sage 50.

Once payment has been made by cheque or Electronic Transfer the invoice is filed along with an

'Authorisation for Payment' form in sequential invoice reference order number in a lever arch file relating to the month they were paid.

EFT and Cheque Payments

Whenever possible payments will only be made by Youth Work Ireland if there is/are corresponding invoice(s) for the amount. Whenever possible payments will be made by EFT or Bank Transfer in preference to cheques. Payments will not be made in cash except in exceptional circumstances and individual payments in cash will only be made up to 75 Euro and only with the approval of the HOF.

The following procedure applies to the raising of a cheque or EFT:

An Authorisation for Payment Form ([Appendix 1](#)) must accompany every invoice submitted for payment (One form can be used for multiple invoices but must total to the amount of all invoices). The top half of this form is normally completed by the person requesting the invoice be paid. The form MUST either be authorised by the cost centre manager, be authorised on an attached Purchase Order or be authorised on an attached Travel and Subsistence claim form. This can be done by signing the forms or by email authorisation when the cost centre manager is not on site. The person requesting the payment must detail the person/company to be paid, how much, for what purpose and what to budget heading (costs centre and nominal code) this amount should be allocated.

When completed the form should be passed to the FA. FA must detail on the bottom half of the form the purchase order number (if applicable), the amount detailed on the purchase order, and the amount now to be paid to the supplier. The HOF attaches the written approval from the F&GP if the payment limits exceed the authorisation limits listed above.

The Authorisation for Payment form along with invoice and cheque attached is passed to the HOF who will check all the details. The HOF may complete the form by filling in the correct cost centre and signing and dating the form. The HOF will not authorise a form that is not signed by the cost centre manager or without an authorised PO if the amount of payment exceeds 500 Euro. This may delay a payment to a supplier.

The cheques (if applicable) along with the 'Authorisation for Payment' form with relevant documents attached are passed to the CEO (or his/her assistant), assistant CEO (or his/her assistant) or a Director of the F&GP for signing of cheque and the 'Authorisation for Payment' form.

If the HOF is not present to sign cheques/EFTs and only SM are available to sign, a copy of the cheque payments list will be forwarded to the HOF for her/his approval via email.

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.

Recording of payments:

All payments (including cheque, direct debit, EFT and cash) were 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.

Credit card payments:

Youth Work Ireland holds three Corporate Credit Card issued in the name of the CEO, assistant CEO and the assistant to the CEO.

These credit cards are subject to credit limits. The HOF controls the credit limits and authorisation on these cards but does not have use of them.

Payments by credit card are treated the same as payments by EFT or cheque. They are subject to the cost centre management system and purchase order system and must be duly authorised (as above). Breach of the authorisation system by a member of staff may result in the HOF reducing the credit limit of a card or cancelling it.

These cards are also subject to the anti-fraud policy in section N of this policy.

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

All receipts associated with credit card expenditure are retained and furnished immediately to the FA for association with the monthly statement upon receipt. Together with all authorisations for payment, purchase order forms etc. that may be required. As a lot of the spending on these cards relate to Travel and Subsistence these receipts may be examined on the travel and subsistence procedures outline below. Notably, as mileage is claimed, no petrol or diesel may be purchased by credit card.

Any deviation from the above procedure should be reported by the HOF immediately. Credit card balances are cleared monthly by direct debit.

Tax Clearance Certificates and Tax Clearance Numbers (TCAN):

Where the cumulative payments made to a supplier will be greater than €6,350 (incl. VAT) in the preceding 12-month period, or where a payment of a proposed order will be greater than €6,350, the FA must request a copy of a current tax clearance certificate (or the TCAN) in respect of the supplier before paying the supplier. If a purchase order for a supplier exceeds than €6,350 (incl. VAT) the person making the order must inform the Supplier that a Tax Clearance certificate is required before making the order.

Section C: Dispersal of grants to member youth services on behalf of statutory agencies:

Youth Work Ireland National Office Distributes the following monies to its Member Youth Services on behalf of Government Departments/Agencies:

- Youth Service Grant (YSG)- from the Department of Children and Youth Affairs (DCYA) Each year the Board approves and formally minutes the dispersal amounts to MYS.
- Pay and non pay funding from the Irish Youth Justice Service (IYJS) Garda Diversion Projects.

DCYA grant payments:

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

The annual amounts available for drawdown are advised by letter from the DCYA addressed to the CEO and cc'd to the HOF. These letters are filed on the department letters lever arch file that is kept in the HOF Office.

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 DCYA. 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 DCYA is known. Prior to formal Board approval the Finance Office will pay the estimated monthly amounts to the Member Youth services. These amounts will normally be based upon the amounts paid in December of the previous year. Once there is a Board approval the Finance Team may disperse the correct allocations.

Member Youth Services are paid their grant payments on the 14th of each calendar months (provided that the money is received in the Youth Work Ireland bank account). Prior to the Boards decision on the correct allocations for each Member Youth Service this amount is estimated as the amount received in December the year prior. After the Boards recommendations, the correct allocations are calculated by the HOF and reconciled to the payments to date. The adjusted amounts are then paid to each member youth service. These calculations are made available to the Member Youth Services and members of the public via the Youth Work Ireland website.

Member Youth Services Grant Advances:

Occasionally a Member Youth Service may request an advance on their Grant money. This can be advanced to them on approval of a member of the HOF and/or the SM if their money is already received into the Youth Work Ireland bank account. If the money is not yet received by the Department the advance is treated as a loan to the Member Youth Service and can only be advanced on approval of the F&GP. Loans exceeding €20,000 must have full Board approval. All loans including all terms and conditions must be recoded in writing and signed by both parties (MYS Chair and RD and National Office Chair and CEO).

Accounting Procedure:

FA duties:

The calculations for each member youth service are posted as a suppliers 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 5001 CC 0. The authorisation for payment form is completed and authorised as described above. The payment is entered into the Suppliers section of Sage

50 as described above. At any time a Member Youth Service can request a statement of their 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 Grants Payable to MYS account NL 2105 CC 0.

HOF Duties.

The Member Youth Service accounts are checked to ensure that they have zero balances after the money has been paid. Bank Reconciliation records are reviewed to ensure there were no errors in posting payments.

The HOF enters monthly journals that Dr the Grants Payable to MYS account NL 2105 CC 0 with the total amount payable to Member Youth Services and Cr YAU Grants Payable NL 4001 CC 0.

A quarterly journal recognises the income that belongs to National Office and Drs. the Grants Payable to MYS account NL 2105 CC 0 and Credits NL 4001 CC1 if the income relates to that period or 2106 Deferred Incomes if the money relates to a future period.

Internal Controls:

Member Youth Services are told via the website what monies to expect and when to expect them each month. They are also free to request a statement of account. The Grants payments booklet is also available to all Member Youth Services on request.

Authorisation for payment forms are entered into to Banking on line system by the FA, these amounts are signed for by the HOF and a member of the Senior Management Team (or their assistant). The FA attaches the written approval from the F&GP if the payment amount exceeds the authorisation limits listed above.

Each Member Youth Service supplier account is reviewed on a regular basis by the HOF to ensure that it nets to zero. The HOF will also check on a regular basis that the total paid to each supplier in their account adds up to the total paid that quarter for Member Youth Services from the Department.

Only Member Youth Service Income and Expenditure is posted to Dept 0 and Dept 0 is checked that it nets to zero at month ends. The Incomes at 4001 Dept. 0 (posted by the HOF) are matched to the expenditures posted at 5001 Dept 0 by the FA. Both Incomes and Expenditures are matched to the expected Budget Figures in the Management accounts and reviewed by both the Senior Management Team and the Directors of the F&GP regularly throughout the year..

Grants Payable to MYS account NL 2105 CC 0 is reconciled on a regular basis by the HOF. The Deferred NL 2106 CC 0 is reconciled on a regular basis by the HOF.

The main bank account is reconciled on a regular basis by the FA. Occasionally the HOF will reconcile the bank account as an independent check.

National Office of Youth Work Ireland produce 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.

IYJS grant payments:

Emails with the amounts to pay to each CBO are received on a quarterly basis from the community programmes section of IYJS. Occasionally amendments are made to these amounts by the IYJS and will also be

communicated to National Office via email. The quarterly amounts available for drawdown are advised by IYJS via email addressed to Member Youth Service, the FA, the HOF and a member of the National office Senior Management. These emails are filed on the email system of the HOF. 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 in to 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 IYJS. The Member Youth Service can ask for a statement of account at any time.

Accounting Procedure:

FA duties:

The emails are posted as a suppliers 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 5006 CC 0. 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 IYJS the FA posts the total lodgement as receipt into the Main Bank a/c NL 1200 CC 0 and credits the Grants Payable to MYS account NL 2105 CC 0.

HOF Duties.

The Member Youth Service accounts are checked to ensure that they have zero balances after the money has been paid. Bank Reconciliation records are reviewed to ensure there were no errors in posting payments.

The HOF enters quarterly/monthly journals that Dr the Grants Payable to MYS account NL 2105 CC 0 with the total amount payable to Member Youth Services and Cr YAU Grants Payable NL 4010 CC0.

Internal Controls:

Member Youth Services are told in advance by the IYJS what monies to expect and when to expect them each quarter/month. They are also free to request a statement of account from National Office.

Authorisation for payment forms are entered into to Banking on line system by the FA, these amounts are signed for by HOF and a member of the Senior Management. Payments of more than €150,000 are reviewed and authorised by a member of the F&GP.

Each Member Youth Service supplier account is reviewed on a regular basis by HOF to ensure that it nets to zero. The HOF will also check on a quarterly basis that the total paid to each supplier in their account adds up to the total paid that quarter for Member Youth Services from the IYJS.

Member Youth Service Income and Expenditure is posted to Dept 0 and it is checked that it nets to zero at each month end. The Incomes at 4010 Dept 0 (posted by the HOF) are matched to the expenditures posted at 5006 by the FA. Both Incomes and Expenditures are matched to the expected Budget Figures in the Management accounts and reviewed by both the Senior Management and the Directors of the F&GP on a regular basis.

Grants Payable to MYS account NL 2105 CC 0 is reconciled on a regular basis by the HOF. The Deferred NL 2106 CC 0 is reconciled on a regular basis by the HOF.

The main bank account is reconciled the morning after large grant transactions, on a weekly basis and on a monthly basis.

National Office produce 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. They are also available to the public on the Youth Work Ireland website. The IYJS may review these internal controls and may perform on site audits.

Section D: Trade Debtors, Bad Debts, collecting money etc.:

It is expected that debtors will clear their accounts within 30 days. It is the responsibility of the HOF to monitor any non-payment of debts. Customer statements are sent on a regular basis. A Debtors report is provided to senior management at least twice a year, however if the HOF has a reason for concern he/she will provide the report highlighting the areas for concern immediately. A provision for doubtful debts can be made at the HOF's discretion however no bad debt will be written off without approval of the Senior Management (up to a value of €1000) or the F&GP (equal to or over €1000).

Due to high collection costs from Debtors online payments over the website may be discounted when compared to invoiced cost. Normally this will take the form of a surcharge of 10% if an invoice must be raised.

Youth Work Ireland is committed to the minimising the costs (financial and environmental) of printing and postage. Therefore, whenever possible, invoices, credit notes, statements and other correspondence with Debtors will be by email.

Copies of Debtor invoices are sometimes printed and kept in a lever arch file in the Finance Department in invoice number order. In accordance with Youth Work Ireland's paper usage reduction policy not every invoice will be printed. However, copies of all credit notes raised are kept to the back of this file. Any explanation for the credit note raised is attached to the copy of the credit note. Authorisation for the raising of credit notes for debtors is as follows:

- Up to €1,000 – Approval required and signed off by the HOF.
- €1,001 and over – Approval required and signed off by HOF and either the CEO or assistant CEO.

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.

Saving for some statutory organisation such as ETBs the following will apply in the case of Library sales: no books should be given to the purchaser without receiving payment first. If an invoice has been raised and sent to the purchaser but has not been paid within 30 days then the order will be cancelled and a credit note raised. A copy of this credit note must be raised in accordance with the above guidelines.

Payments from debtors may come in the form of cheque, cash, EFT, over the website Realex account or via Paypal. All receipts will be recorded in 'Receive Payments' on the Customer Section in Sage 50. Either the SAGE 50 customer and bank receipts report or an equivalent excel spreadsheet detailing the customer name, amount paid, cheque number, and invoice number will be completed for cheques and cash that are for lodgement. These reports will be filed in a lever arch file in lodgement number order in the Finance Office. Any documentation accompanying the cheques or cash should be filed with this document. Any paper work relating to EFT lodgements directly into the bank account should also be filed in the lever arch file along with the aforementioned spreadsheets in date order.

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 copy of all cheques lodged as part of this procedure.

Section E: Cash Policies

It is recognised in this policy that receipts of cash are to be strongly discouraged. Wherever possible receipts should be by cheque, EFT or another digital means. It is recognised by the Board of Youth Work Ireland that receipt of cash carries a risk of fraud, theft, the safety of staff and transparency. However total avoidance of cash is not feasible at this point of time. Therefore, if a large amount of cash is received – for example from door takings the procedure is as follows:

As soon as possible cash must be counted by two people and the details submitted to Finance Office giving details of the budget codes as set out below.

The cash should be counted by person with assigned responsibility for that cash box and one other member of staff. Both parties should complete, date and sign a receipt for the cash. An email should be sent to the Finance team (both the FA and HOF) with the amount of the cash received and the cost centre it is to be allocated too.

If possible the cash is to be transferred to a person who normally holds a petty cash box (a list of these people can be obtained from the HOF). This is to be reduced the risk of both sending a staff member with cash to the bank to make a lodgement and another member of staff to the bank to make a withdrawal of cash. If this is not possible the cash is to be presented to the accounts team to make a lodgement. The person who collected the cash in the first instance together with a member of the Finance team will make the lodgement together.

The cash receipt should be posted immediately into SAGE50 as a receipt in the relevant Petty Cash Account.

If the money is to be lodged into the current account afterwards it should be shown as a transfer from the Petty Cash account to the Current Account in SAGE 50. Similarly, if it is being lodged from one names person's petty cash box to another.

Large sums of Cash must be kept in a locked safe in a locked office (this need not necessarily be in The Finance Office).

No amounts of cash over €2,000 should be left in the safe overnight amounts of this size must be lodged to the Bank.

Where ever possible a member of the Finance team shall not be responsible for the collection of cash as this would interfere with the principle of segregation of duties.

Petty Cash

Every person who has a named petty cash box keeps independent records to the Finance Team. The HOF will regularly reconcile these records to the Finance department records. Any discrepancy must be explained to the satisfaction of the HOF. Another member of the Finance team will regularly count the balance in the cash box and reconcile this to both sets of records.

Petty cash is only given where cheque payment is not possible or practical, and individual payments do not exceed €75.00. Petty cash payments above the amount are given in exceptional circumstances and must be authorised by the HOF. A payment from Petty Cash must have a receipt that complies with the financial controls in this policy (duly authorised by cost centre managers, in compliance with travel and subsistence rules etc.). The FA will regularly check a random set of receipts to ensure that this is the case. The named person for the petty cash box will be responsible that all receipts are kept in an orderly reasonable manner and are available immediately upon request.

In exceptional circumstances a float from petty cash may be required for a particular event. A float will be no more than €500. The officer with responsibility for the project and therefore the float must sign a receipt for the float. Once the float is returned a receipt will be signed by the Officer and authorised by the HOF or FA. If any additional monies are returned alongside of the float the procedures listed above should be followed.

Section F: Travel and Subsistence Polices:

Travel and subsistence 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 require to be submitted on Youth Work Ireland’s Expenses Claim Form ([Appendix 4 \(forms 1 to 3\)](#)).

On the standard form ([form 1](#)) the form is signed by the cost centre manger or their line manager (if the cost centre manger is the person in receipt of the expenses).

There are specific forms for both Board and Sub committees and for Young People attending events ([forms 2 and 3](#)). On these forms the chair/staff member in charge of the event signs the form at the event itself and thereby confirm that the volunteer, young person or member of staff is in attendance and has produced reasonable expenses in accordance with the rules in this policy and the rules of the event.

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 amounts contained are correct Mileage where applicable is reasonable and mathematically correct. Mileage is only claimed from the place of business (usually 20 lower Dominick street) and not from another point. 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. [Form 1](#).
- A Board member / sub committee member has got the chair of the meeting to sign the attendance sheet of the meeting for which the expense is claimed. [Form 2](#).
- A Young Person has gotten the form signed by a member of staff as proof of their attendance at the event. [Form 3](#).

Mileage rates are periodically reviewed and subject to revenue rules. The current rate as of October 2016 for Forms 1 and 2 are given in the tables below.

Travel Policy	Engine Size		
	<=1200cc	1201-1500 cc	1501 cc and >
up to 6,437Km	31 cent	31Cent	31Cent
6438KM +	21.22 cent	23.62 cent	28.46 cent

Travel Policy	Engine Size
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Mileage - in miles	<=1200cc	1201-1500 cc	1501 cc and >
up to 4000 miles	50 cent	50 cent	50 cent
4001 miles +	34.15 cent	38.01 cent	48.8 cent

The mileage rate for Young Peoples' events is determined by the EU, Leargas and the DCYA and is currently 20 cent per mile. [Form 3](#).

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.

All other expenses are payable based on receipts (see minor exception below). 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. It is the policy of Youth Work Ireland not to refund the costs of alcoholic beverages.

Lunch – to a maximum of €10.00 *(to include a non alcoholic beverage)*

Dinner – to a maximum of €20.00 *(to include a non alcoholic beverage)*

There may in the interest of the organisation be exceptions to these limits. Such exceptions may include the need to entertain a key stakeholder such as a policy maker, major donor, corporate CEO etc. In such circumstance these meeting will normally include the President and / or the CEO and both have the discretion to exceed the normal limits of expenditure. All other members of the staff and Board will require the approval of the President and CEO. Receipts must be produced and the expense claim form should note what member of the F&GP gave approval and method of approval (i.e. verbal or written, if the latter a copy of this approval should be attached to the claim). Approval for the expenditure should normally where practical be sought before the expenditure is made.

In the circumstance where a person is required to be away from home for 3 or more nights at a time in the performance of their duties, payments above the maximum limits may be allowed with the approval of their Line Manager. However, they will have due regard for the maximum rates, Revenue limits and will endeavour to find value for money always.

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 HOF before the cost is incurred. The maximum rate is normally as follows:

Ireland: €100 per night, bed and breakfast *

*please note that the maximum claimable for dinner, overnight accommodation and breakfast is subject to Revenue rules and is currently only €115 and not €120.

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

Exception to the requirement for a receipt:

It is the norm within Youth Work Ireland that all expenses claimed for must be supported by receipts. Occasionally this is not always possible. In the case of staff or board members attending events on behalf of Youth Work Ireland and with the approval of the President or CEO, a per diem payment of no more than 10 euro may be claimed without having to produce expenses. This exception is to cover situations when a group at an event share public transport, taxi costs or where the individual is not issued with a receipt for a meal or snack

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 booking 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. The assistant to the CEO will have the power to act on behalf of the CEO with this regard.

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.

Timing of claims:

All claims should be completed by the claimant and submitted to the FA as described on the relevant form. Claims will not be processed that relate to a previous financial year. Therefore, all claims received must relate to the current financial year except in exceptional circumstances which may be paid but only by the approval of the Board.

Payments by credit card for Travel and subsistence are subject to all of 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 – (this is not available to Job Bridge Interns under the terms of the Scheme)
- 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 YWI 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 days work (Lunch expense are not allowable under the terms of the Job Bridge Scheme).

Any payments made will require the approval of the Supervisor (A Supervisor is named in the interns volunteer contract). All items will be paid on the completion of the expenses claim form and on production of valid receipts.

Section G: Mobile Phones:

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 is 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 hand sets:

With the approval of the Board, Youth Work Ireland will provide mobile phones for the CEO, Assistant CEO and PA to the CEO. 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. It is recognised that a large number of staff who originally joined the Youth Work Ireland plan and now use their personal mobile for a significant amount of business calls thus reducing the overall cost of phone costs to the organisation. 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. Alternatively the employee may request to be put on the company Three bill and refund their personal usage via payroll deduction. 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 outline in section N.

Otherwise personal mobile phones should not normally be used to make business calls by staff. However, where this is necessary a bill should be submitted highlighting the business calls made and attached to a completed Youth Work Ireland expenses claim form. The cost plus VAT for those calls will be reimbursed.

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.

Accountability:

Mobile phone access is provided for officially approved purposes only i.e. Youth Work Ireland business and limited personal use as outlined above. Youth Work Ireland staff must comply with all policies, legislation and regulations applicable to the use of mobile phones. Mobile phone usage should be able to withstand public scrutiny and/or disclosure. Youth Work Ireland staff should not use mobile phones in a way that could defame, harass, abuse or offend individuals or organisations.

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.

Any separate arrangement must have the minuted approval of the F&GP.

Security of Mobile Phones:

Staff issued with a mobile phone purchased by Youth Work Ireland must insure 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 to be left in unattended vehicles.
5. Phones should be kept in protective cases.

Procedure for Upgrade:

Hand sets 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 hand set complies with the anti-fraud policy. All unused mobile phones should be surrendered to the HOF.

Section H: Fixed Assets and the Fixed Asset Register:

Where a transaction in SAGE50 relates to the procurement of an asset the relevant transaction is reflected in a separately maintained Asset Register in Sage 50 as well as posted to the appropriate Balance Sheet nominal ledger code.

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 FA 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

All purchases of assets of 250 Euros or more will be capitalised.

The HOF as Head of Facilities will make a judgement call as to whether certain activities are to be considered repairs or an increase in the Fixtures and Fittings fixed assets. The logic for these assumptions will be presented to the statutory auditor for independent assessment.

Section I: Payroll and Salaries:

Salary Payments (please refer also to 'Salaries, Pay and Pensions' in Section 2 'Employment Practice and Human Resource Management')

Payroll is run on a monthly basis normally by the FA. This is reconciled separately by the HOF on a regular basis. Staff members may be emailed as part of this reconciliation process. Staff members requiring an advance of salaries during the month can do so by requesting this in writing from the FA and cc the HOF. A maximum mid month advance is 49% of net salary. All payroll records will be kept on either 'Payday' software and hard copies are kept locked in the Finance Office. Tax, PRSI, LPT and USC deductions are made on behalf of the employees at source. All tax and PRSI due to Revenue is calculated on a monthly basis and paid according to Revenue guidelines by the 22/23rd of the following month using the ROS system or as soon as cash flow allows.

Other deductions that may be taken from staff are as follows:

Pension (including AVCs and PRSA)

VHI membership or LAYA membership

AA membership

Annual/monthly bus/train ticket

Union

Small Savings Schemes

BIKE to work Scheme

Repayment of personal mobile phones/laptops/iPad that are also used for some business use but are mostly for personal use (Please note that staff may be required to demonstrate the business use if requested).

The amounts deducted will be advised to workers as bills fall due or as amounts change during the year. Generally people will be advised via email. Notification of PAYE and PRSI deductions will be sent directly to the individual by the Revenue Commissioners. It is advisable however workers should always check their payslip for accuracy of any deductions made as this is the primary method of notification.

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.

Section H: Procurement of goods and services:

Contractors and Consultants

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

Contracts with a value of €5,000.00 and over or where funding requirements demand, shall require three quotations. Where practical a tendering process should be initiated. Tenders may be sought by phone, appropriate internet sites or national press.

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 HOF.

The decision on the choice of consultant/supplier should be documented – a Procurement 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 should detail their concerns in a letter to the CEO

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 shall be held by 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 it will be filed centrally.

All consultants must furnish a tax clearance certificate if the contract is for €6,350 or over.

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

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

No gifts shall be received by any staff member in return for a promise of contract

Section I: The Reserves fund:

The most current and detailed policy regarding reserves shall be found in the most current three-five year business plan. This reserves policy is referred to when making all Board decisions.

Our Reserves policy as at October 2016 is:

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.
- Restricted funds: These are funds unspent at the year-end that will be spent in line with the funders wishes and intentions in future years. These funds are not available for any other use.

The amounts allocated to this policy is as below (current at October 2016).

Financial Year End Date		31 December 2014			
Reserves plan		Current as per latest Annual Financial Statements available in cash in 2015	Ideally Required by 2016		
			€		
Working capital (cash flow): Looking at the pattern of your income and expenditure over the year, how much money do you need to have access to in order that you can cope with expenditure (payroll etc.) while waiting for expected money to come in? Your CSP cash flow is intended to help you plan for this		182,931	219,517		This includes: salaries + overheads + programme costs. It is recommended by Pobal and similar agencies that we have 8-10 weeks. We currently have 7.5 weeks. This assumes that in 2016 we build up to 9 weeks, in 2017 10 weeks etc.
Capital maintenance: Consider your premises, equipment, vehicles. How much do you need to have in reserve to cope with breakdowns, repairs and unforeseen costs? Note: this is really to cope with contingencies and emergencies. Unless there are exceptional circumstances your group is expected to raise funds to cover complete renewal e.g. through fund-raising, borrowing etc.		22,000	33,000		This represents the wear and tear (replacement costs per our capital expenditure plans) of Fixed Assets such as IT equipment plus large capital repairs on 20 Lower Dominick street
Development: What are your plans for developing your community service? Do you need to make provision for the costs you incur before your new or expanded service actually starts to generate income e.g. recruiting and training staff, market research or marketing?		33,496	70,000		In 2015 this is based on the costs of the two large raffle campaigns. In 2016 it is the costs of Communications, Branding and Social Media strategies.
Other contingencies: Looking across your community service, number of employees and level of activity, how much do you need to have in hand to keep you going in the event of other unforeseen events, e.g. a loss of income source? This is often expressed as a number of weeks of operating costs. In reaching this figure, you should be realistic but not too pessimistic. Please assume that CSP continues at the 2012 rate for the foreseeable future		0	25,000		This is a conservative estimate for 2016. It is considered that any similar event would be known in 2015.
Restricted funds: Larger charities often have restricted funds in their audited accounts. These are funds which may only be spent in line with the funder's wishes and intentions. If this applies to you, please state the funder and the use for which the funds are restricted		0	0		Please state the funder and the use for which the funds are restricted. Notably we do not have any restricted funds as the restricted amounts were treated as deferred incomes in the 2014 accounts.
Total	The total of your current reserves should agree with your retained funds as per your most recent Annual	238,427	347,517		
How often do you review this plan?		Annually			
Who will review this plan?		YWI Board and Management			
When are you scheduled to review your plan next?		01-Aug-16			

Section J: Grant Applications:

Any grant applications being made by Youth Work Ireland should be referred to the HOF for assistance in the completion of the financial pages. This will ensure that monies being requested reflect in as much as is possible accurate costs and where apportionment of costs is required that this is calculated on a set standard. A copy of the completed grant application should be given to the HOF to ensure that if successful, the reports required by the funding body include all information originally stated.

Section K: Apportionment of indirect costs Policy:

All direct costs are charged to costs centres. (numbers 1 to 999, except 10,20, 21, 22, 30 – see appendix 2)

Each new project has its own cost centre. A manager for this 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 are cost centre 10.

House and Facilities overheads costs are charged to cost centre 10 (Repairs, Maintenance, broadband etc.). Only real identified costs from invoices may be posted to this cost centre. They are apportioned by apportioned by the number of offices in the building 10 multiplied by the occupancy per office of 2 equal to 20 desks. Therefore Light and Heat of 12,000 is charged at 600 per desk. For example at the year end the two Youth Participation officers on the DCYA contract are charged 2/20 from this cost centre.

General Administration costs are cost centre 20,21,30 and 22.

Administration, post, insurance, Health and Safety, Human Resources (not directly attributable e.g. HR consultants), printing etc. These costs are charges to 20,21,22 and 30. Costs 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 L Anti- Fraud Policy in relation to payments:

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:

- The 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 report to either the IT providers or the FC for Programmes or HOF if they notice that there is a problem with security on their computer.
- Use of home/personal computers/devices for working on Youth Work Ireland projects should be avoided as much as possible. However, when in use personal devices should have antivirus and firewalls running. No Windows XP or older PC is to be used for any work relating to Youth Work Ireland. No data relating to Youth Work Ireland may be stored on a personal computer or device, it must be stored on either the Youth Work Ireland Network or the Youth Work Ireland Office 365 cloud space. If occasionally Youth Work Ireland data needs be stored temporarily on a personal computer or device (due to lack of Internet etc.) then it must be transferred back to the Youth Work Ireland network or cloud space as soon as possible and deleted from the personal machine (see exceptions below). Under NO circumstances may payments relating to Youth Work Ireland be made from personal computers or devices. Under NO circumstances can highly confidential details such as Garda Vetting information, Young Peoples personal details or Youth Work Ireland passwords be saved or stored on a personal device.
- 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 will 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 to avoid using work machines for personal use including visiting websites, particularly those where payment is requested such as shopping sites or websites where you download information such as recipe sites etc.
- Staff are not to use public WiFi for banking or any other business dealing that is likely to be of a sensitive nature. Sometimes a staff member must use the WiFi at a conference venue or Hotel as part of their work. It is then strongly recommended that they confirm the name of the WiFi 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 on line or transferred of highly confidential or sensitive data is to be transferred over WiFi.
- Similarly members of the public within Dominick Street are only to receive the WiFi password for the Public WiFi and never the staff WiFi.
- No staff member or volunteer is to share Youth Work Ireland sensitive or financial information over Social Media.

Phishing scams:

Typically, these scams have reportedly come from a senior manager requesting an urgent payment. The quality of these scams has varied and can be very convincing in some cases.

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. All staff will verify contact details by independent means.
- No bank account details will be changed on the Banking on Line 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 if this is not possible (e.g. Emergency situations) must both text and email the Head of Finance with an explanation of the reason of 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 on Line 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 will be kept in the safe or locked in a drawer(from which the key is removed)
- The accounts office is to be locked outside of normal working hours.
- Chequebook orders are to be limited.
- Bank Reconciliations and credit card reconciliations are to be carried out on a regular 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 their payment is cleared. Therefore, please wait 7 working days after cheques are lodged. Please wait until the credit card receipt is 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 other third party.
- Please note 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, should have a minimum of two references and be Garda Vetted. This is also outlined in the HR and Child Protection Policies.
- The banking 365 password shall be made available to the PA of the CEO and the Finance Administrator only. The HOF, SM or any other member of staff will not have access to this password.
- Staff shall not give out their Pin numbers for credit cards except to authorised staff. If in doubt, please ask the Finance Manager or CEO.
- The "Bank File" a hard copy file containing banking online information shall be secured away from the accounts office, in a separate office of the PA to the CEO and kept under lock and key.
- No account signee may disclose their banking online digicert password.
- Digicerts may only be held on the Hard drive of Youth Work Ireland computers and will never be on a personal computer or device.
- 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 cost centre manager, the finance manager and if above 500 either the CEO or ACEO. Only petty cash payments of less than 75 Euro are an exception to this rule. However, these payments (<75 euro) must only be made only with the authorisation of the person who is nominated as being in charge of the relevant Petty Cash box.
- All employees or volunteers working in the Finance Department will take at least two weeks' annual leave at a time in every annual year.
- The management will be aware of the increased risks indicated by: an employee who leaves suddenly, an employee having financial difficulty, an employee who's behavioural changes, an employee who's 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.
- The Board or management may call the Gardai to investigate if they have reasonable grounds to believe that an internal Fraud has occurred. The Board will most likely prosecute any Member of Staff whom the Gardai suspect of committing Fraud.

What to do if you suspect a Fraud has occurred.

It is recognised that most online 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 may have accidentally fallen victim to fraud to report it immediately.

The order is:

1. First inform Bank of Ireland or Bank of Ireland credit cards that a payment may have been made accidentally/fraudulently. This will be reported as soon as possible to increase the chances of the Bank being able to retrieve the money from the banking system.
2. Then contact with a member of the Finance Team, the CEO or the assistant CEO.

APPENDIX 1: AUTHORISATION FOR PAYMENT FORM

Date: _____

In the amount of: € _____

Purchase Order No: _____

(If over 500 Euro, please attach)



Youth Work Ireland

Payee: _____

In respect of: _____

Cost Centre: _____

Authorised By: _____

Cost Centre Manager

Authorised By: _____

Member of Finance and General Purposes Committee (If over Limits)

CC Manager notes:

Accounts use only:

Purchase Order Amount: _____

Payment Date : _____

Cheque/EFT No: _____

Pays Invoices Our Ref No: _____

Cheque/EFT Amount: _____

HOF Notes:

Payment signed by:

Approval 1: _____

Date: _____

Cheque/EFT signatory

Approval 2: _____

Date: _____

Cheque/EFT signatory

APPENDIX 2: MAIN COST CENTRES AND COST CENTRE MANAGERS



Youth Work Ireland

CC No	Name	Income and/or Expenditure	CC Manager (assistant)	Details on Funder/Intermediary body
0	Member Youth Service Grant Dispersals and Balance Sheet Items	Income, Assets, Liabilities	MH	Normally YSG and private funds
1	National Office Income from YSG and Membership Fees.	Income	MH/PG MH/PB	YSG: DCYA M Fees: Private Income
2	Erasmus Ka2+ Travellers (Lead)	Income & Expend.	MS (BK)	EU/Leargas
3	Work to Learn	Income & Expenditure	MS (BK) – some input CL	Statestreet (Private Funder)
4	Erasmus KA2+ Music (Lead)	Income & Expend.	BL – some input GM	EU/Leargas
7	Erasmus KA1 Challenges and Changes	Income & Expend.	CL, MML (BK)	EU/Leargas
10	House (Overheads, allocated on room used by project)	Income & Expend.	MH	Private Rental incomes and YSG from DCYA
20	Administration, IT, General Insurance (Please note print and stationary and phone charged directly to cost centres when possible).	Expenditure	MH	Some private incomes but mostly DCYA YSG
21	Finance, Audit, Interest, Bank Charges	Expenditure	MH	Some private incomes but mostly DCYA YSG
22	Human Resources, Health and Safety and Staff Training	Expenditure	MH	Some private incomes but mostly DCYA YSG
23	Garda Vetting	Expenditure	EH/PG	Some private incomes but

				mostly DCYA YSG
24	Child Protection	Expenditure	EH/PG	Some private incomes but mostly DCYA YSG
30	Management (indirect costs relating to CEO and assistant CEO)	Expenditure	EH/PG	Some private incomes but mostly DCYA YSG
40	Main Board Governance Cost (covers expenses only, no remuneration is to be paid to Board members).	Expenditure	PB/EH	Some private incomes but mostly DCYA YSG
41	Finance and General Purposes SC (Governance Cost)	Expenditure	PB/EH	Some private incomes but mostly DCYA YSG
42	Strengthening the Federation SC (Governance Cost)	Expenditure	CL	Some private incomes but mostly DCYA YSG
43	Irish Youth Justice Working Group (Programme cost)	Expenditure	PG	Some private incomes but mostly DCYA YSG
44	Integrated Youth Services Model SC (Governance Cost)	Expenditure	MS	Some private incomes but mostly DCYA YSG
47	Voluntary Clubs and Programmes (Programme Cost)	Expenditure	GM	Some private incomes but mostly DCYA YSG
50 302	National Youth Action SC and Programme (Programme Cost)	Expenditure	SB/MML	Some private incomes but mostly DCYA YSG
101	RD Networking	Expenditure	PG	Some private incomes but mostly DCYA YSG
106	National Conference	Income and Expenditure	GH	Self-Financing where possible, balance from YSG.
110	Advocacy and Communications	Expenditure	MML	Some private incomes but mostly DCYA YSG
125	National Consensus Process	Expenditure	GH/MS (BK)	Some private incomes but mostly DCYA YSG
200-	National Programmes, X Factor,	Income and	GM	Self-Financing where possible,

207	Games etc.	Expenditure		balance from YSG.
210	National Programmes, X Factor, Games etc.	Expenditure	GM	Some private incomes but mostly DCYA YSG.
220	Irish Youth Music Awards™	Income and Expenditure	BL and GM	Self-Financing where possible, balance from YSG.
221	Irish Youth Foundation Project for IYMAS	Income and Expenditure	BL	Irish Youth Foundation
304	Youth Work Ireland/Foroige (Lead) contract with DCYA for Youth Participation	Income and Expenditure	PG	DCYA YP Section via Foroige.
330	Volunteer Achievement Awards	Expenditure	BK	Some private incomes but mostly DCYA YSG.
340	Youth Work Ireland Week	Expenditure	GH	Some private incomes but mostly DCYA YSG.
400	Membership Co-ordination	Expenditure	PG/PB	Some private incomes but mostly DCYA YSG.
500-549	Fundraising and Development	Income and Expenditure	CL (AL'H)	Expected to be overall a private Income generator
550	Clubs Insurance	Income and Expenditure	SL and MH	Income to cover costs each year.
560	Clubs Development Workers	Expenditure	MS	Some private incomes but mostly DCYA YSG.
601	External Networking with Irish, EU and other European Youth Organisations	Income and Expenditure	PB (EH)	Grant Incomes for travel arrangements funded through small grants where possible, balance from DCYA YSG.
603	Youth Work Ireland/BelongTo Pride event	Expenditure	PB (GH)	Co-funded by BelongTo , balance paid by DCYA YSG.
604	Causeway 1916 5 Nations Young Peoples event	Income and Expenditure	PB, CL (BK)	This was paid for by the partners (5 Nations) and the causeway grant
605	Erasmus KA1 Armenian Job Shadowing	Income & Expend.	CL (BK)	EU/Leargas

607	Erasmus KA1 Young Ambassadors (lead ERYICA)	Income & Expend.	CL (BK)	EU/Leargas
800	Youth Work Practise	Income & Expend.	MS,GH	Income covers some expenses, mostly from YSG
820	Hear 4 You	Income & Expend.	MS (BK)	TUSLA
850	Organisational Development	Expenditure	PB (BK, EH)	Mostly from DCYA YSG
900	UCC Secondment	Income & Expenditure	PG (MH)	Income from UCC covers the Cost

Appendix 3:

Please note this must be signed off physically or electronically by both the CC manager and the CEO/assistant CEO **BEFORE ordering**. The Finance dept. will not pay any invoice that does not have a PO number and a signed PO.



PURCHASE ORDER FORM FOR ALL ORDERS OVER 500 EURO

PO Number: _____

Date: _____

Ordered by: _____

Supplier: _____

Good Service: _____

Budget Cost Centre _____

Approximate cost: _____

Date payable: _____

Approval 1: _____

Budget Cost Centre

Approval 2: _____

CEO/Assistant CEO

Approval 3: _____

FC Finance, Facilities and Admin

Please return this form to the Finance Department immediately.

NAME:

ADDRESS:

Expenses Claim Form



Youth Work Ireland

DATE :

Travel Expenses (with the exception of mileage please attach your receipts):

Date of Meeting	Travel to/from	Reason for meeting	Cost Centre *	Cost of Public Transport	Tolls & Parking	No of Miles/Km **	***per m/031c per km	Mileage	Total Travel Cost
Travel									

Subsistence (please attach your receipts):

Date of Meeting	Travel to/from	Description	Cost Centre *	Cost of Meals****	Cost of Hotel****	Other	Total Subsistence Cost
Subs							

Note: Claims to be submitted before the end of the month after the period to which they relate or they will not be paid!

I verify that €_____ claimed in travel and subsistence above was incurred in the performance of my duties as officer/employee/volunteer of Youth Work Ireland.

Signed:

Approved:

Cost Centre Manager (Line Manager if CC is claiming)

Appendix 4 Form 2

Board and Board Sub Committee Meeting Claim Form.

Photocopying code is 40394 (for train tickets etc)

NAME:

ADDRESS:

Board/SC Meeting:

Date: _____



Youth Work Ireland

Travel Expenses (with the exception of mileage please attach your receipts, please photocopy tickets you need for return journeys):

Date of Meeting	Travel to/from	Reason for meeting	Cost Centre *	Cost of Public Transport	Tolls & Parking	No of Miles/Km **	0.5c ***per m/031c per km	Total Mileage	Total Travel Cost
Total									

Subsistence (please attach your receipts):

Date of Meeting	Travel to/from	Description	Cost Centre *	Cost of Meals****	Cost of Hotel****	Other	Total Subsistence Cost
Total							

Note: This claim must be presented and signed by the chair of the meeting during the course of the meeting and returned to accounts by the next working day.

I verify that _€_____ claimed in travel and subsistence above was incurred to travel to the above meeting.

Signed: _____

I verify that the above is in attendance of today's meeting. Approved (by Chair) _____

Appendix 4 Form 3: Young Peoples Event and Committee Meeting Claim Form.

(Note YP attending Board meetings claim on Form 2)

NAME:

ADDRESS:

YP Meeting Date:

Name of Event:



Youth Work Ireland

Travel Expenses (with the exception of mileage please attach your receipts, you can photocopy if you need them for return journeys):

<i>Date of Meeting</i>	<i>Travel to/from</i>	<i>Reason for meeting</i>	<i>Cost Centre *</i>	<i>Cost of Public Transport</i>	<i>Tolls & Parking</i>	<i>No of Miles/Km **</i>	<i>20c per km</i>	<i>Total Mileage</i>	<i>Total Travel Cost</i>
Total									

Subsistence (please attach your receipts,):

<i>Date of Meeting</i>	<i>Travel to/from</i>	<i>Description</i>	<i>Cost Centre *</i>	<i>Cost of Meals****</i>	<i>Cost of Hotel****</i>	<i>Other</i>	<i>Total Subsistence Cost</i>
Total							

Note: This claim must be presented and signed by a member of YWI staff during the course of the meeting and returned to accounts by the next day.

I verify that €_____ claimed in travel and subsistence above was incurred to travel to the above meeting and I have received it today in cash.

Signed (Young Person): _____

I verify that the above is in attendance of today's meeting. Approved (YWI Member of Staff) _____