



Youth Work Ireland

National Office Finance Policy

Version March 2021

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 demonstrate accountability for how our funding is recorded and spent.

Scope:

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

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

Responsibilities:

The Board of Youth Work Ireland is responsible for oversight of 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. YWI Constitution 50)

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

Day to Day Accounting Records:

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

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

Financial Reporting:

Management accounts are produced on a monthly basis and shared with the management team and the treasurer. Detailed quarterly management accounts are produced for the approval of the Finance and General Purposes Sub-Group [F&GP] and the board.

Management Accounts produced include the following:

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

Year End:

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

Return of annual accounts is made to the Company Registration Office according to the requirements set out in law (Currently the ARD is the 23rd June).

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

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

Annual Statutory Audit Procedures:

An annual external audit will be conducted in March following the year end.

Appointment of External Auditors

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

Budgets:

Budgets form part of the annual planning cycle. On an annual basis, planning starts in September. Each staff member is requested to prepare a short narrative outlining the work to be undertaken in the following year with accompanying budget with detail for the following year and summary information for a further 2 years. It will be up to the staff to work together to ensure that activities are prioritised according to the strategic plan and that a budget is proposed that is reflective of that.

The budget is then presented to F&GP and ultimately to the Board for review and formal approval.

The budget must always be in surplus. There should be no forecasted deficit.

Section B: Banking

Bank Accounts:

Youth Work Ireland maintains 5 bank accounts at Bank of Ireland, O'Connell Street, Dublin 1:

- Main current account 44514548
- Fundraising Account 18043797
- Petty Cash Account 17446252
- Savings Account 81603312
- Deposit Account 33196935
- And a
- Stripe Account

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 F&GP and Board.

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

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 and the House Manager.

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

- CEO or his/her assistant on their behalf if and when the CEO is not available.
- House Manager

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 online shall be authorised online by the HOF and one of the below:

- CEO or his/her assistant on their behalf if the CEO is not available.
- House Manager

Finance will review all requests for payment against the Finance policy and have the right to stop payment if it is not in accordance with policy. In situations where a request for payment is not in accordance with the Finance Policy, an appeal can be made to the F&GP for resolution. None of the approved signatories has the authority to authorise a payment through Banking online 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.

Bank 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 the Treasurer (an email authorisation will be adequate for this purposes).

BACS and Payroll Limits:

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

Banking Online Beneficiaries:

The Finance Assistant will set up new beneficiaries based on information provided on official company letterhead or from an official email address.

Changes to beneficiaries will also be completed by the Finance Assistant. These will be communicated to the Head of Finance.

Direct Debits and Standing Orders:

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

Transfers between Youth Work Ireland bank accounts:

Occasionally payments are made between Youth Work Ireland bank accounts for cash management purposes. These payments are made under the instructions of the HOF and require the same two bank account signatories as a normal EFT payment. For these transfers the HOF will act as the cost centre manager.

Recording of bank payments:

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

Some payments will not have an invoice such as Payroll and Collector General payments and thus will be recorded in the "Bank Payment" section of SAGE 50. This records the bank account, date, the cheque number (or payee name if an EFT payment), the budget code (consisting of the Cost centre and the nominal code), the details of the payment, the amount and the VAT code of the payment.

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

Bank reconciliation

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

Section C: Credit Cards

Credit card payments:

Youth Work Ireland holds 5 corporate credit cards issued in the name of the CEO, assistant CEO, the assistant to the CEO, the Development Manager and the House Manager.

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

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

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

No subscriptions should be set up from credit cards. Exceptions are Adobe and Jot form.

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

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

Youth Work Ireland National Office is a designated Intermediary Board of the Department of Children and Youth Affairs and as such distributes the following monies to its Member Youth Services on behalf of Government Departments/Agencies:

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

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

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 quarterly 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 accounts drive under the YSG folder.

At the end of each quarter a drawdown form for the next quarter is completed by and signed by the HOF and sent into Pobal on behalf of the 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. The Grants Booklet is published each year on the company website and is circulated to all MYSs. The payment to member youth services is then made quarterly.

Member Youth Services are required to:

- Only spend their Youth Services Grant on the specific purpose for which they applied for the funding and which was approved by National Office.
- Ensure that the allocation, its origin, (DCYA) and the intermediary body (YWI) is specifically mentioned in their Audited Accounts

Member Youth Services Grant Advances:

There are generally no advances given on the member youth services grant.

Accounting Procedure:

FA duties:

The calculations for each member youth service are posted as a supplier invoice into SAGE 50 using the procedures described above. 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. the HoF reconciles the accounts and release the income into the income and expenditure account.

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

IYJS grant payments:

Emails with the amounts to pay to each CBO are received on a quarterly basis from the community programmes section of Department of Justice. Occasionally amendments are made to these amounts by the Department of Justice and will also be communicated to National Office via email. The quarterly amounts available for drawdown are advised by 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 with the paperwork for payment. The emails advise whether the payment is pay or non pay funding, the Member Youth Service to be paid and the amounts of the payments. The email typically arrives three-five days before the funds are received into the Youth Work Ireland Bank Account. When the payment is received into the bank account the HOF advises the FA to make the payments to the Member Youth Service as per the procedures above. Youth Work Ireland does not advise the Member Youth Service to expect the payment as they have already been advised by the IYJS. The Member Youth Service can ask for a statement of account at any time.

Other Project Funding:

No advance should be given if the funds are not already with YWI. However, if there are extenuating circumstances, this may be considered. Providing that this does not cause issues with cashflow, an

application can be considered by Management Team. The F&GP should be informed of any exceptions agreed. The agreement must be signed by the chair of the MYS and approved by the chair of YWI.

Accounting Procedure:

FA duties:

The emails are posted as a 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 Department of Justice 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.

Section E: Trade Debtors, Bad Debts:

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

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

Accounting procedure:

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

Payments from debtors may come in the form of cheque, cash, EFT, or via Paypal. All receipts will be recorded in 'Receive Payments' on the Customer Section in Sage 50. 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 paperwork 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 receipt of all cheques lodged as part of this procedure.

Section F: Cash Policies

Use of cash is strongly discouraged as it adds risk for the organisation and for staff members. There are a number of petty cash boxes held in the office. It is the responsibility of the owner of these boxes to ensure that the following procedures are followed:

- All receipts are kept in the box
- Only the owner should have access to the box
- The box must be locked and kept hidden in a drawer
- Any loss of cash/receipts must be reported immediately to finance
- Petty cash should only be used where the normal methods of payment cannot and should not exceed €50
- All expenditure should go through the appropriate channels of approval and be inline with budget
- Floats for events can be given but should not exceed €500

Accounting procedure:

Every person who has a named petty cash box keeps independent records and submits them to the Finance Team monthly. The HOF will 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. This will then be posted in Sage by the FA. Any irregularity in the maintained of petty cash must be brought to the attention of the CEO by the HOF. The CEO will decide if the F&GP need to be made aware of these issues.

Section G: Travel and Subsistence Policies:

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

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

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

- Claims are submitted on the correct claim form.
- All receipts are correct and attached.
- The claims adhere to the finance policy
- The amounts contained 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.
- Proof of attendance at the meeting should be provided (receipts, attendance sheet if board member/participant

Mileage rates are periodically reviewed and subject to revenue rules. The current rate as of October 2016 for expenses claim form 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		
	<=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

Own transport should only be used:

- Where no suitable public transport is available.

- Where it is not feasible to make arrangements to avoid the unnecessary duplication of the use of own cars.
- Where public transport is available only at equal or greater expense.
- Where time restrictions prevent the use of public transport.
- When consideration has been given to the possibility of holding the meeting remotely and it has been decided that a face to face meeting would have better outcomes for the organisation.

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

Breakfast – to a maximum of €10.00 per head for unavoidable early starts and foreign travel.

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

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

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

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

Ireland: €100 per night, bed and breakfast *

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

Other information:

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

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

Timing of claims:

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

Payments by credit card for Travel and subsistence are subject to all 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
- Travel undertaken in the course of work. Overnight accommodation and meals will be paid according to the main staff policy above.
- Telephone, postage and other communication costs incurred for work
- Essential protective clothing and other health and safety measures required for carrying out the work being undertaken.
- For some interns Youth Work Ireland will consider paying vouched lunch expenses, an amount to be agreed with the Line Manager but shall be no more than €5, for a normal full days work. 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.

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

- Staff members, board members or volunteers who incur legitimate exceptional expenses while delivering the business of the organisation and which are not explicitly covered in the current financial policy, will need to make a case for reimbursement to their line manager in the first instance, and then to the CEO and /or ACEO. Such exceptional expense should be claimed in a separate claim form to the normal Travel and Substance Claim form. If approved by the CEO and/or the ACEO, the Finance Department will process the payment. In the case of the CEO claiming exceptional expenses, these will need to be approved of both the Chair and the F&GP.
- The organisation from time to time offers hospitality to guests of the organisation. In such limited cases the following limits apply:
 - Lunch – to a maximum of €10.00 per head (*to include a non alcoholic beverage*)
 - Dinner – to a maximum of €20.00 per head (*to include a non alcoholic beverage*)

Such expenses will need to be formally signed off by the CEO and / or the assistant CEO and then by the F&GP.

Section H: 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 are accountable for appropriate use of their official mobile and should abide by the Mobile Phone Acquisition and Usage Policy.

Provision of mobile phone handsets and use of personal handsets:

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

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

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

Usage:

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

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

Charges:

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

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

Security of Mobile Phones:

Staff issued with a mobile phone purchased by Youth Work Ireland must 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 be left in unattended vehicles.
5. Phones should be kept in protective cases.
6. In accordance with the law of the land, YWI Staff must not use mobiles while driving unless they have hands free technology in their vehicle.

Procedure for Upgrade:

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.

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

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

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

Process

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

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

Section I: Fixed Assets and the Fixed Asset Register:

Any hardware, furniture or equipment over €250 will be capitalised and included in the fixed assets register.

Details to be recorded in the Asset Register include:

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

The Asset Register is maintained by 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

Section J: Payroll and Salaries:

Payroll is run on a monthly basis normally by the Finance Assistant (FA) on the 28th of the month. All amendments to the payroll must be with the FA on the 21st, signed by the appropriate line manager. A payroll form is to be completed (see appendix5). These will be approved by HOF. Payroll is run through the system PayDay and both the HoF and FA have access to this.

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

There may be other deductions requested by staff; bike to work scheme¹, private pension, health insurance, savings. New deductions must be advised to finance by 21st.

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

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

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.

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

Section K: Procurement of goods and services:

Overview:

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

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

Authorisation Limits:

	Cost Centre Manager	Line Manager	HOF	CEO	F&GP (Treasurer)	Board
YSG Membership Grants Booklet			X	X	X	X
Purchases up to €500	X					
Purchases over €500 to €5,000	X	X				
Purchases over €5,000-€10,000	X	X	X			
Purchases over €10,000-€25,000	X	X		X		
Purchases over €25,000	X	X		X	X	X

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

For all Goods and services from 75.00 Euro upwards

The Supplier must provide an invoice with the following:

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

In addition:

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

- **Contractors and Consultants**

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

- For self-employed consultants under contracts for services we require that the contract should clearly state that the contractor is responsible for all payments with are lawfully due to the exchequer.
- Contracts with a value of €5,000 and over or where funding requirements demand, shall require three quotations. Where 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 CEO and HOF.
- The decision on the choice of consultant/supplier should be documented – a Quote evaluation form should be completed detailing the reason for the choice from those listed
- If a company or person who has tendered for a contract and has been unsuccessful but wishes to appeal the decision, they should detail their concerns in a letter to the CEO. The CEO will review the tender documents including the marking system in consultation with the HOF and the assessment panel. He /She will then respond to the unsuccessful candidate in writing. In the case where the CEO was directly involved in the process, the Chair of the board will review the process.
- 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 €5,000 or over.

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

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

Section L: The Reserves fund:

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

Our Reserves policy as at June 2020 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.
- Research and Development: To maintain enough reserves to develop the service in line with future needs of Young People and Local Member Youth Services.
- Other Contingencies: a portion of long term liabilities will be included to support the organisation through any downturn in income.
- 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 calculation is approved by F&GP.

Section M: Grant Applications:

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

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

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

Section N: Apportionment of indirect costs Policy:

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

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 the number of desks (17 desks). Apportionment takes place on annual basis.

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 (19 FTE))

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

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

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

Anti-fraud measures:

Trojans and similar risks:

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

- Youth Work Ireland will review recommendations for Security and Data Protection in its annual meeting with its IT service providers (currently Definitive Solutions). All recommendations of its IT providers will be implemented where practical. These recommendations will be used to update this document.
- All computers will have active firewalls and antivirus software running. All Windows patches (or other operating systems where relevant) will be installed. All laptops will also have anti encryption software as well as the above. No Windows XP or older machines will be used. Every employee must immediately report to both the Head of Clubs and National Programmes and the IT providers, if they notice that there is a problem with security on their computer. The Data Protection Officer, Line Manager and the CEO must also be informed immediately of any security breached. In cases of grave data breached the CEO will inform the Chair and the Board.
- Use of home/personal computers/devices for working on Youth Work Ireland projects should be avoided. Where this is unavoidable, the device must be encrypted
- 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. This point needs to be more explicit I think since we have many docs sent to us with links e.g. the DCYA would regularly send e-mails with a link to the latest version of the COVID road map.
- 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
- 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 online 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. In recent times these scams have become very sophisticated and can be very convincing in some cases. Extreme caution is required if e-mails purporting to be from senior managers requiring urgent payment are received. Urgent payment within YWI are a rarity. Normally all our payments are planned and pre-authorise before payment is made. Staff members should therefore confirm any exceptional request with managers either by face to face contact or by phone or zoom.

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

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

To reduce the risk from these scams:

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

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

It will be noted that:

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

If you receive a suspicious call from Bank of Ireland (or anyone else) particularly 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 and when no member of the Finance Team is present. This is a security requirement as well as a data protection requirement (YWI Data Protection Policy)
- Chequebook orders are to be limited.
- Bank Reconciliations and credit card reconciliations are to be carried out on a monthly basis.
- All cheques are to include a/c payee within the cross on the cheque face.
- The payees name should include a line to the end of the space provided in cheque book. Similarly, for the amount in numbers and letters.

Refund's requested from Customers etc.

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

Insider Fraud.

- All employees and volunteers will be validated for their qualifications. They must have a minimum of two references and be Garda Vetted. This is also outlined in the HR and Child Protection Policies.
- The "Bank File" ,a hard copy file, containing banking online information shall be secured away from the accounts office, in a separate office of the PA to the CEO and kept under lock and key.
-
- 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 or the finance manager and if above 500 either the CEO or ACEO
- 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. REF: Terms of Reference of the F&GP Appendix ? below)>
- Fraud is a criminal offence. If suspected fraud is being alleged, it must be reported in the first instance, to the CEO, ACEO, and Board. An internal investigation must be carried out swiftly and if the investigation considers the allegation is substantiated, it must then be reported to Gardai, Charities Regulator and relevant donors.

What to do if you suspect a 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 Head of finance in consultation with the CEO and /or will need to inform DCYA, Charities Regulator and other affected donors.

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

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

Appendix 1: Terms of Reference F&GP



Terms of Reference
FGP May 2017.docx

Appendix 2: Payment Authorisation Form



Blank payment
authorisation.docx

Appendix 3: Purchase Order



PO Form
Word.docx

Appendix 4: Travel and Expenses Form



Travel and
Subsistence Expense

Appendix 5: Quote Review

Quotation Template

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

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

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

Quotation Review

A: Summary of Quotes Received

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

B: Summary of Preferred Bidder(s)

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

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

Appendix 6: Payroll Forms



Payroll Starter
Information Form.doc



Payroll Amendment
Form.docx



Payroll Leaver
Form.docx

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

These are taken from the Revenue Commissioners.

Determining the employment status of an individual

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

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

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

Checklist to determine if an individual is an employee

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

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

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



Youth Work Ireland

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

Checklist to determine if an individual is self-employed

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

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

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

Signed by:

Name of cost center manager

Signed by:

CEO/ACEO

Section	Board approval date	Details of areas covered	Page
A	Nov 2016	Purpose, Scope and Financial Management overview.	2
B	Nov 2016	Financial controls over all payments (including the segregation of duties, cost centre managers, authorisation limits and requirement for a purchase order).	6
C	Nov 2016	Dispersal of grants to member youth services on behalf of statutory agencies (DCYA-YSG and IYJS-Garda Diversion).	12
D	Nov 2016	Trade Debtors, Bad Debts, collecting money etc.	16
E	Nov 2016	Cash and Petty Cash Policies	17
F	Nov 2016	Travel and subsistence	19
G	Nov 2016	Mobile Phones	23
H	Nov 2016	Fixed Assets and the Fixed Asset Register	25
I	Nov 2016	Payroll and Salaries	26
J	Nov 2016	Procurement of goods and services	27
K	Nov 2016	The Reserves fund	28
L	Nov 2016	Grant Applications	29
M	Nov 2016	Apportionment of indirect costs policy	31
N	Nov 2016	Anti-fraud and online Policies	32
O	Mar 2021	Remote Working Allowances	15

Appendix	Board approval date	Details of areas covered	Page
1	Nov 2016	Authorisation for payment form.	36
2	Nov 2016	Main cost centres, cost centre managers and other details	37
3	Nov 2016	Purchase Order form	41
4 (1)	Nov 2016	General Travel and Subsistence form for staff and volunteers	42
4 (2)	Nov 2016	Travel and Subsistence form for Board and Sub Committees	43
4 (3)	Nov 2016	Travel and subsistence form for Young Peoples events	44
5	Nov 2017	Checklist for Subcontractor/Employees	45