

	Gasóga na hÉireann/Scouting Ireland CLG			
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	Gasóga na hÉireann/Scouting Ireland CLG – Finance Handbook			
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1. Introduction

The following document outlines the financial procedures for Gasóga na hÉireann/Scouting Ireland CLG. It has been prepared to assist with the application of financial policies and procedures in place to ensure proper stewardship of the resources of Gasóga na hÉireann/Scouting Ireland CLG.

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2: EXPENSES

2.1 GENERAL PRINCIPLE

Gasóga na hÉireann/Scouting Ireland CLG operates a policy of being fully compliant with all relevant legislation. Employees and Volunteers are reimbursed for allowable expenses incurred whilst on Scouting Ireland Business, provided those expenses are incurred in line with the expenses policy.

- 2.1.1 Expense claims should be completed in a timely manner and ideally be submitted on a monthly basis. The maximum time within which they can be claimed is 8 weeks following the date of the expense.
- 2.1.2 Before any expense is incurred the approval of the relevant budget holder must be received.
- 2.1.3 Before any expense is incurred employees and volunteers must give consideration to the most effective method of incurring that expense. They should also consider whether the expenditure represents 'value for money' for Gasóga na hÉireann/Scouting Ireland CLG.

For example, in respect of the costs of travel, accommodation etc. the claimant should try to minimise the expenses to Gasóga na hÉireann/Scouting Ireland CLG by careful pre-planning (i.e., sharing of transportation, using trains instead of driving where possible).

2.2 ADMINISTRATION

- 2.2.1 Approved expense claims are processed by the National Office Finance Department on a monthly basis via SEPA payments into the claimant's bank account. NO other method is permitted for the reimbursement of expenses. NO claim should be submitted to the Finance Department unless it has been appropriately approved.
- 2.2.2 Expenses claims must be made on the Gasóga na hÉireann/Scouting Ireland CLG expenses system (ExpenseIn).
- 2.2.3 ALL items of expenditure must be supported by a valid original VAT receipt. In exceptional cases where a receipt is not available evidence of the expense must be provided e.g., a copy of credit card statement which also must be signed by the person authorising the expense claim, as evidence that they accept the claim. No claim for alcoholic beverages will be paid for under this policy.
- 2.2.4 Where expenses are incurred in a foreign currency the amounts incurred should be translated using the exchange rate that was in force on the date of the transaction or when the currency was purchased. Evidence of the exchange rate used (e.g., a copy of a credit card statement or currency purchase receipt should also be attached).
- 2.2.5 Once complete expense claim forms must be submitted by the claimant which is confirmation that the expenses have been incurred whilst on Gasóga na hÉireann/Scouting Ireland CLG business.
- 2.2.6 They must be approved in line with the approvals matrix, as attached in Appendix A.
- 2.2.7 Expenses must be checked by the Finance Department prior to payment.

2.3 TRAVEL EXPENSES

Gasóga na hÉireann/Scouting Ireland CLG will only refund the equivalent of the cheapest form of transport that would have achieved the purpose of the journey, unless a valid reason is provided.

Travel in Private Car

Mileage will be reimbursed at permitted rates and in line with the following rules:

- 2.3.1 Mileage claims are not permitted for journeys between an employee's home and normal place of work.
- 2.3.2 For other mileage claims the distance claimed should be based on number of Kilometres (or miles) from the employee's home or normal place of work, whichever is the lower.
- 2.3.3 Claims may be submitted in either Miles or Kilometres-using the rates outlined in Appendix A.
- 2.3.4 Mileage claims should be supported by a completed mileage log, detailing journey/s made and purpose. In Northern Ireland, mileage logs must have an adequate level of fuel receipts attached to satisfy HMRC requirements.
- 2.3.5 Gasóga na hÉireann/Scouting Ireland CLG will not reimburse parking fines, congestion charge fines or fines for other motor relating offences.
- 2.3.6 Toll charges may be claimed but not for journeys from home to normal place of work.
- 2.3.7 For Employees, the car must be covered for business insurance prior to making any journeys that are not to and from normal place of work, this is at the employee's expense.
- 2.3.8 The Chief Financial Officer and Board of Gasóga na hÉireann/Scouting Ireland CLG will review expense allowances/periodically.

Travel by Taxi

- 2.3.9 The use of a company car, privately owned car or other cheaper forms of public transport e.g., courtesy bus should be used wherever possible. However, it is recognised that in certain circumstances a taxi may be required.
- 2.3.10 An official receipt should be obtained from the driver and attached as evidence to the expense claim.

Air Travel

Wherever possible air travel should be booked in advance in order to obtain the best possible price. All Air Travel shall be booked through National Office who will use an IATA accredited travel agent. Travel should be in tourist/economy or equivalent class.

Upgrades may only be made if there is no additional cost.

Rail Travel

Wherever possible, rail travel should be booked in advance in order to obtain the best possible price. Travel should be in standard or equivalent class.

2.3.15 Gifts and Hospitality

The acceptance of what would be appropriate as conventional hospitality (for example, working lunches) should, in the main, cause no problem. Hospitality must not be accepted which would include invitations to frequent or more expensive social functions where there is no direct link to official business (sporting events, the theatre, opera or ballet etc.), particularly where these come from the same source, and those which involve travel, hotel or other subsistence expenses. In deciding whether hospitality can be accepted, staff should consider if it:

- Is likely to help business effectiveness.
- Places no obligation or perceived obligation on recipients.
- Is not frequent, lavish or prolonged and the Organisation is not overrepresented.
- Is unconnected with any decision affecting the organisation or the individual offering it.
- Provides benefits to the Organisation which outweigh the risk of possible misrepresentation of the hospitality; and
- Can be justified.

Conditions attached to hospitality which may/may not be accepted: Modest conventional hospitality (e.g., working lunch) supplied by outside vendors does not require approval. In all other cases, prior approval is required from the CEO or in his/her absence the Chief Financial Officer, for more formal lunch or dinner, by prior invitation. In the instance of the CEO, this must be declared to the Board of Directors.

2.3.16 Gifts

In circumstance where the gift / hospitality is not deemed to create a sense of obligation or to be perceived as an incentive or bribe, casual gift, offered such as articles of low intrinsic value not exceeding €50 may be accepted (for example, diaries, pens or small tokens of chocolates, flowers, biscuits from parents or relatives). In these instances, the gift does not have to be declared.

Where several small items are received from the same or a closely related source (exceeding a total of €50) over a period of 12 months, these must be declared to the CEO within 14 days of the gift/hospitality being accepted or declined. In the instance of the CEO, this must be declared to the Board of Directors.

2.4 ACCOMMODATION AND SUBSISTENCE

Hotel Accommodation

- 2.4.1 Value for money should be a key consideration when selecting overnight accommodation.
- 2.4.2 Overnight allowances are not paid when suitable 'scout' accommodation is available. The

maximum overnight allowance payable (including breakfast) is €/£170.

2.4.3 Dinner Allowances when staying overnight is subject to a maximum of €/£30.

2.4.4 We accept that on occasions that these rates may be exceeded. Such cases should be 'one off's and should be approved by Gasóga na hÉireann/Scouting Ireland CLG's CEO or Chief Financial Officer, in advance and the reason for the additional cost clearly highlighted on the completed expense form.

Personal Incident & Miscellaneous Expenses

2.4.5 Breakfast or Lunch Allowances of up to a maximum of €/£15 may be claimed subject to the conditions below.

2.4.6 Breakfast or Lunch expenses should not be claimed unless the staff member or volunteer is outside of the city/town in which they work or attending business meeting.

2.4.7 In any case where lunches or other items are paid by another person no claim for standard rates should be made. Any such claim is a duplicate expense claim and will be considered fraudulent.

2.4.8 Phone costs will only be paid on the basis of itemised phone bills or based on a list of Phone calls (listing date, time, purpose and phone number call made from.)

2.4.9 Any activities carried out by an employee on a voluntary basis will be subject to the expense rates applicable to Volunteers.

2.4.10 Staff Entertaining / Christmas parties etc. – should be agreed in advance with the CEO or in his/her absence the Chief Financial Officer.

2.4.11 Training courses / CPD should not be claimed via Personal Expense Claims. Training Course should be agreed in advance with one's line manager and follow the procurement procedures in Section 4.

2.5 Sundry items e.g., postage, stationery, parking charges (not penalties), shall be under £50/€50. All other items should be agreed on with your line manager prior to any commitment taking place and normally should be committed via the procurement procedures in Section 4.

EXCEPTIONS

In rare situations where difficulty arise in respect of expenses or the nature of documentation available the Chief Financial Officer may approve the payment of expenditure in the following situations:

2.5.1 Receipts are not provided due to loss or other special circumstances.

2.5.2 Rates exceed the authorised amounts.

2.5.3 Expenses for lunches or other ordinarily non-recoverable expenses.

In the instance of the Chief Financial Officer, this may be approved by the CEO.

2.6 ADVANCES

Where due to the extent of the expenses to be incurred a member of staff requires an advance of expenses the CEO may approve an advance which must be repaid or cleared

through an expense claim within 4 weeks of the event or activity the expenses were advanced for.

2.7 ACCOMPANIMENT OF PARTNER/ SPOUSE/FAMILY ON BUSINESS TRAVEL

No expenses relating to the partners, spouse or family of either volunteers or professional staff will be reimbursed, unless the costs were incurred wholly, necessarily and exclusively for the purpose of conducting Scouting Ireland business. If you are accompanied by a family member you may be asked to prove that all their expenses have been covered privately.

2.8 Staff reimbursement for prescription glasses for Display Screen Equipment (DSE)

Staff members who are DSE users who work for long periods with VDUs (visual display units) are entitled to an eye examination

- Before starting DSE work and/or
- At regular intervals and/or
- If you experience visual difficulties due to DSE work

The cost of the eyesight test up to a maximum of €30 can be reclaimed through Scouting Ireland's expense claim system.

If your eye test shows that you require optical lenses which are wholly, necessarily and exclusively for DSE work these will also be covered up to a maximum of €100. The cover provided is the cost of minimum requirement frames and lenses. Scouting Ireland is not liable for costs if you already wear glasses and need routine new lenses that are adequate for DSE work.

3: MEETING COSTS

3.1 GENERAL PRINCIPLE

Gasóga na hÉireann/Scouting Ireland CLG is a voluntary organisation with limited funds. In principle its funds should be expended towards its objectives. Meetings should not be held in excessively luxurious environments when these environments result in excessive cost for Gasóga na hÉireann/Scouting Ireland CLG.

3.2 GENERAL POLICY

Meetings paid for by **Gasóga na hÉireann/Scouting Ireland CLG**:

- 3.2.1 Meetings should be held in scout properties whenever possible. Low-cost meeting locations (e.g., community centres, low-cost hotels) should be utilised in the event that scout properties are not available or are not appropriate for the meeting.
- 3.2.2 Meeting locations should be chosen to reduce total costs to Gasóga na hÉireann/Scouting Ireland CLG and costs contracted/incurred for only after confirmation that the money is available to pay for the location.
- 3.2.3 Where possible if meetings are to run for a full day lunch may be provided. Lunch must not be excessive or expensive, and where possible catered for internally. In most cases lunch comprising sandwiches should suffice.

3.3 LOCATIONS

National meetings should be held at National Scout Centres unless facilities are not available in those locations or the costs in total will be lower if the meeting is held elsewhere.

3.4 TRAVEL AND OTHER COSTS

- 3.4.1 The cheapest form of travel should always be used where Gasóga na hÉireann/Scouting Ireland CLG is expected to refund the cost of travel.
- 3.4.2 When a number of persons from one location are travelling to attend a meeting, carpooling and shared travel arrangements should be used to reduce costs to Gasóga na hÉireann/Scouting Ireland CLG.
- 3.4.3 Travel and other costs should only be incurred and reimbursed by National Office when the individual making the claim is required/requested to attend the meeting or if the individual is a member of the specific committee/team holding the meeting.
- 3.4.4 Travel and other costs relating to an individual incurred in relation to attending meetings are recoverable only from the budget assigned to the position or grouping attributable to the office held by the individual traveling to meetings or events.

4: PROCUREMENT OF GOODS AND SERVICES

4.1 GENERAL PRINCIPLE

Gasóga na hÉireann/Scouting Ireland CLG procures goods and services from its own resources as well as Exchequer funding. Any goods or services procured with exchequer funding must comply with the Department of Public Expenditure and Reform's Circular 13/2014 (Management of and Accountability for Grants from Exchequer funding) and are covered separately within this section.

For goods and services purchased from Gasóga na hÉireann/Scouting Ireland CLG's own resources, Purchase Orders are issued (either via Procurement Cards or written documentation). All Budget Holders shall adhere to the procedure laid out below. Nonadherence shall result in non-payment for purchased goods by Gasóga na hÉireann/Scouting Ireland CLG. If a Budget Holder orders goods or services over €1,000 for and on behalf of Gasóga na hÉireann/Scouting Ireland CLG but fails to get a Purchase Order Number, they will be personally liable for the cost of those goods or service and also liable to reimburse Gasóga na hÉireann/Scouting Ireland CLG for any expenditure incurred.

4.2 PROCUREMENT OF GOODS AND SERVICES

4.2.1 For goods and services under €1000, no Purchase Order is required.

4.2.2 For goods between €1,000 and €5,000 two quotes (minimum) should be sought. For goods which exceed this amount, three quotes should be sought. Splitting orders to avoid any of these thresholds is not permissible under any circumstances. The Chief Financial Officer will periodically review the quotes to evaluate value for money for approved purchases.

4.2.3 Where goods or services can be provided by the Scout Shop/OAS, they should be given an opportunity to quote. Where the Scout Shop/OAS provides a more competitive quote, they should be awarded the order. In certain limited circumstances, purchases which contain Scouting Ireland emblems or logos may only be available for purchase from the Scout Shop / OAS. The Scout Shop / OAS will advise if this is the case. Where there is any disagreement with this, it should be referred to the Chief Financial Officer.

4.2.4 All goods are to be purchased in the name of Gasóga na hÉireann/Scouting Ireland CLG unless purchased through another structure, as agreed with the Chief Financial Officer.

4.2.5 All payments must be supported by original Value added Tax (VAT) receipts which must be available for inspection by the Statutory Auditors.

4.3 PROCUREMENT CARDS

4.3.1 For small items of budgeted expenditure, the Gasóga na hÉireann/Scouting Ireland CLG Procurement Cards may be used. These Procurement Cards are normally held by the Chief Executive Officer and Chief Financial Officer and others as authorised by the Board

4.3.2 The limits for single items of expenditure and monthly expenditure totals are set by the Board and are subject to regular review.

4.3.3 Holders of Gasóga na hÉireann/Scouting Ireland CLG Procurement Cards are responsible for

ensuring the expenditure limits are complied with; that all expenditure represents the best possible value for money for Gasóga na hÉireann/Scouting Ireland CLG and that on a monthly basis all receipts for expenditure incurred on the card are sent to the Finance Department.

4.4 APPROVAL LEVELS

4.4.1 For purchases between €1000/£1000 and €5,000/£5,000 where the conditions in (4.4.1) and (4.4.3) of the previous section are met, a Purchase Order Number will be issued by the finance department to the person requesting the Purchase Order.

4.4.2 Purchases above €5,000/£5,000 require the approval of the Chief Financial Officer or in his/her absence the Financial Accountant in addition to the Budget Holder.

4.4.3 Where condition (4.4.1) of the previous section is not met the expenditure should not be committed unless in exceptional circumstances where the approval of the Board is granted.

4.5.4 Where condition (4.4.1) of the previous section is met but condition (4.4.2) is not met the approval of the Chief Financial Officer or in his/her absence the Financial Accountant is required in all cases.

4.5 SUPPLIER APPROVAL

Prior to placing an order with a supplier, the individual placing the order needs to consider the health and safety risks associated with the procurement of the goods or services. Procurement of goods includes purchase, lease and hire of goods.

4.5.1 RISK ASSESSMENT

Where the health and safety risk associated with procurement of goods or services is deemed be medium or high risk, the purchaser must request the supplier to complete a contractor/supplier questionnaire (Appendix C) and return it to Gasóga na hÉireann/Scouting Ireland CLG Safety Advisory team for approval. It is the responsibility of the purchaser to assess the risk, but a table of good/services are provided below for illustration purposes only.

Goods/Services	Default Risk	Contractor/Supplier questionnaire required?
Office Stationery	Low	No
Office Furniture	Medium	Yes
Erection of stages	High	Yes
Plant and electrical equipment	High	Yes
Hire of machinery	High	Yes
Chemical	High	Yes

- 4.5.2** Failure to comply with the point above, at the discretion of the Board, may lead to the revocation of holder's rights to a Procurement Card.
- 4.5.3** Procurement Card Holders will be provided with a copy of their monthly statement. Card holders are required to review this statement; sign to confirm its accuracy and provide receipts to the finance department in support of spend incurred.
- 4.6 PURCHASE ORDER SPEND (FOR ITEMS NOT COVERED BY PROCUREMENT CARDS)**
- 4.6.1** In advance of committing to an expenditure – the person wishing to make the spend must ensure that appropriate approval for the expenditure has been received from the Budget Holder (and others where required).
- 4.6.2** This is done by the submission of a Quotation from the supplier, except for goods under €1000/£1000 where no purchase order is required.
- 4.6.3** Upon request the finance department will verify whether or not the Budget Holder has a sufficient balance remaining within their Year-to-Date budget, and whether Gasóga na hÉireann/Scouting Ireland CLG has sufficient cash flow within the national finances to pay for the goods or services.
- 4.6.4** Once appropriate approval has been received (in line with section 4.5), the Quotation/s from the supplier should be forwarded to the finance department, ensuring all relevant details are included such as a description of the goods or services, quantities and the VAT inclusive cost.
- 4.6.5** The Budget Holder must then request a Purchase Order from a member of the finance department.
- 4.6.6** The finance department will then issue a Purchase Order Number to the person submitting the supplier quotation which must be quoted when ordering the goods or services.
- 4.6.7** It should be noted that the maximum cost of the goods or services that will be paid shall not be greater than the value of the Purchase Order. Gasóga na hÉireann/Scouting Ireland CLG will not accept responsibility for costs over and above the value of the Purchase Order.
- 4.6.8** Invoices submitted not quoting an appropriate approved Purchase Order will be returned to the Supplier.
- 4.6.9** The finance department will attach a copy of the Quotation/s from the supplier; Purchase Order (for goods/services over €1000) and the proof of receipt of Goods/Services to the Supplier Invoice. No payment will be made without a supplier statement confirming the value of invoices outstanding.

4.6.10 PROCEDURE

Where a purchaser deems there to be a medium/high level of risk with the procurement of goods or services, they need to get the supplier to complete a Contractor/Supplier questionnaire (Appendix C) and forward the completed questionnaire to the Safety Advisory Team (SAT) appropriate person for approval as per the matrix below.

Goods/Services for :	Risk assessed by	Approver:
National/International Events & Projects	Professional Project Manager	SAT
National Scout Centres	National Scout Centre Manager	SAT
National Office	CEO or in the absence of the CEO, the CFO.	SAT
Provincial Offices	Manager – Volunteer and Group support	SAT

The Assessor, as per the matrix above should satisfy themselves that the supplier meets the criteria as set out in the Contractor/Suppliers questionnaire.

If the supplier meets the criteria, the approver shall notify the assessor so that they may request a purchase order from the finance team.

- 4.6.11** Procurement of goods and services must be through Scouting Ireland’s approved bank accounts or credit facilities. For teams operating at a national level, it is not permitted to operate bank accounts, cash accounts or other credit facilities independently of those reported in Gasóga na hÉireann/Scouting Ireland’s Financial Statements.

4.7 Procurement of Goods and Services using Exchequer Funding

- 4.7.1** The principals and procedures which apply to the procurement of goods and services with Gasóga na hÉireann/Scouting Ireland CLG’s own resources also apply when using Exchequer funding, except for the following which are covered by DPER 13/2014 and/or the Office of Government Procurement:

- For goods and services costing less than €5000 - one written quotation must be obtained.
- For goods and services costing €5000 or more and less than €25,000 – three written quotations must be obtained.
- For goods and services in excess of €25,000 – a formal tendering process (Etenders) must be carried out. Please refer to the website of the Office of Government Procurement for further guidance:

<https://www.gov.ie/en/organisation/office-of-government-procurement/?referrer=/public-procurement-guidelines-for-goods-and-services>

- 4.7.2** Ensure that the Tax Clearance Access Number (TCAN) is obtained and verified on ROS (Revenue Online Service) in advance for any grant funded supplier (domestic or foreign supplier) paid cumulatively in excess of €10,000 in a twelve-month period and maintain evidence of same on file for verification purposes.

5: CONTRACTS

5.1 GENERAL PRINCIPLE

Gasóga na hÉireann/Scouting Ireland CLG's shall maintain a contract's register to ensure that appropriate contracts are in place for employees, maintenance contracts and other relevant contracts. These contracts will be reviewed on a regular basis.

5.2 OBJECTIVE

The objective of the policy in respect of contracts is as follows:

- 5.2.1 To ensure that all contracts are subject to a detailed and objective value for money review prior to them being approved.
- 5.2.2 To ensure that where appropriate contracts are reviewed by an external legal party in order to protect Gasóga na hÉireann/Scouting Ireland CLG.
- 5.2.3 To ensure that appropriate levels of signature are obtained in line with the relative importance of the contract.
- 5.2.4 To enable a schedule of contracts to be maintained.
- 5.2.5 The policy covers all contracts for expenditure of Gasóga na hÉireann/Scouting Ireland CLG at National Level including National Scout Centres.
- 5.2.6 Expenditure on large scale projects are also covered by the policy.

5.3 SCOPE

The policy covers all contracts for the supply of goods or services over a defined period of time with any third parties regardless of their commercial value. For example, this will include:

- Customer contracts
- Employment contracts
- Supplier contracts, e.g., contracts for
 - Software Maintenance Contracts
 - Maintenance of machinery or equipment
- Contracts that are out of scope for the purpose of this policy include:
 - Contracts for the specific purchase of a capital item (refer to capital expenditure policy)

5.4 ADMINISTRATION

- 5.4.1 All contracts should be subject to a thorough review, initially by the Budget Holder in conjunction with Gasóga na hÉireann/Scouting Ireland CLGs' Chief Financial Officer or in his/her absence the Financial Accountant.
- 5.4.2 Contracts (other than Employment Contracts) with an annual value of less than £10k/€10k may be signed off by the Budget Holder and Gasóga na hÉireann/Scouting Ireland CLG's Chief Financial Officer. A register of all contracts in this category with copies of the contract should be maintained by the Chief Financial Officer.

- 5.4.3 Contracts with an annual value of greater than £10k/€10k should be submitted to the Chief Executive Officer for approval.
- 5.4.4 All contracts with an annual value of > £50k/€50k must be signed off by the Board.
- 5.4.5 All contracts will be logged in a register held centrally in Gasóga na hÉireann/Scouting Ireland CLGs' National Office Finance Department.
- 5.4.6 Contracts over £10k / €10k in annual value will be included on a contract summary schedule to the Board on an annual basis.
- 5.4.7 Contracts awarded under this policy may be subject to the satisfactory completion of the Contractors/Supplier Questionnaire (see Appendix C)

5.5 EMPLOYMENT CONTRACTS

- 5.5.1 All contracts for employment in Gasóga na hÉireann/Scouting Ireland CLG should at a minimum be approved by the CEO or in his/her absence the CFO.
- 5.5.2 Senior Management appointments must be approved by the Governance, Compliance, Remunerations and Nominations Sub Committee of the Board. The CEO appointment must be approved by the Board of Gasóga na hÉireann/Scouting Ireland CLG.

6: FIXED ASSETS AND CAPITAL EXPENDITURE POLICY

6.1 GENERAL PRINCIPLE

Gasóga na hÉireann/Scouting Ireland CLG will clearly identify, plan and authorise its capital expenditure. It will account for its capital expenditure in line with SORP 2015 (FRS102).

6.2 OBJECTIVE

The objective of the capital policy is as follows;

- 6.2.1 To ensure that all items of a capital nature are identified as such and are approved in the correct manner in line with the approval process.
- 6.2.2 To ensure that all proposed capital expenditure is subject to a rigorous and thorough review in order to optimise cash and returns within Gasóga na hÉireann/Scouting Ireland CLG.
- 6.2.3 To ensure that once a capital approval has taken place that all spend, and subsequent payment requests are managed in an appropriate manner.
- 6.2.4 The Policy covers all capital expenditure of Gasóga na hÉireann/Scouting Ireland CLG at National Level including National Scout Centres. Expenditures of a capital nature are covered by this document as well as assets acquired under an operating lease, finance lease or hire purchase arrangement.

6.3 DEFINITION OF CAPITAL

- 6.3.1 A tangible fixed asset is defined as follows: “Assets that are held for use in the production or supply of goods or services, for rental to others, or for administrative purposes and that are expected to be used during more than one period”.
- 6.3.2 The above definition means that capital expenditure forming part of the fixed assets within the Balance Sheet must conform to the following principles:
 - Be reusable.
 - Have a life greater than 12 months.
 - For payback projects have an acceptable payback, generally less than 3 years.

6.4 APPROVAL PROCESS FOR OPERATING CAPITAL EXPENDITURE

- 6.4.1 The, Chief Financial Officer, shall formulate a capital expenditure budget to propose to the Board on an annual basis in line with the annual budgetary process.
- 6.4.2 Purchase approval limits will be as per 4.5 above for the procurement of goods and services.
- 6.4.3 Individual items below €1,000 will not be capitalised.

- 6.4.4 Any expenditure not in the original budget must be presented for approval to the CEO, or in his/her absence the CFO, through a proposal outlining the cost and rationale for such expenditure

6.5 MAJOR CAPITAL PROJECTS

Major capital projects shall be managed separately from operating capital expenditure. These projects will be jointly led by the Capital Expenditure Committee and a locally appointed project team. Each project usually requires separate funding being available but shall be on a case-by-case basis and shall have to go through the approval process as outlined previously. At the start of each project, structures for the management, tendering and monitoring shall be drawn up to suit the needs of each capital spend. The project team shall be appointed by the Board on the advisement of the CEO or CFO.

6.6 ASSET DISPOSALS

- 6.6.1 Gasóga na hÉireann/Scouting Ireland CLG owned capital assets are to be retained as long as they continue to contribute in an efficient and economical manner to the functioning of Gasóga na hÉireann/Scouting Ireland CLG. This may extend beyond the useful life used for depreciation purposes.
- 6.6.2 Only when the assets are disposed of will the original asset and accumulated depreciation be written off the fixed asset register.
- 6.6.3 Capital assets must have a zero net book value at the time of retirement or disposal. If there is any remaining value, the asset shall first be written off to the appropriate budget holder's annual budget.
- 6.6.4 All disposals of capital assets must be approved in advance by the Chief Financial Officer or CEO on the form attached in (Appendix D).
- 6.6.5 All sales of Company assets to Company employees along with donations of Company capital assets must be approved by the Chief Financial Officer or CEO. In relation to the Chief Financial Officer this must be approved by the CEO, and in the case of the CEO by the Board of Directors.
- 6.6.6 Upon approval of disposition, the asset may be disposed of in the following manner- sold, donated, scrapped, or used in a trade-in transaction if approved. Upon disposition of the asset, the finance department will be notified, and the asset will be deleted from the asset records and a gain/loss will be recorded.

6.7 FINANCIAL AND PHYSICAL CONTROL

On an annual basis (in August), Gasóga na hÉireann/Scouting Ireland CLG's Chief Financial Officer will furnish each department and National Scout Centre with a report showing a listing of the assets assigned to that area and any acquisitions, disposals and transfers during the past year. Any discrepancies noted by the relevant budget holder should be noted to the Chief Financial Officer within two weeks. Capital assets will be inventoried (counted) on a periodic basis. Gasóga na hÉireann/Scouting Ireland CLG's National Scout Centres Manager will co-ordinate the performance of a full physical inventory of Gasóga na hÉireann/Scouting Ireland CLGs' capital assets in National Centres on a two-year rotational basis. Gasóga na hÉireann/Scouting Ireland CLG's I.T. coordinator will perform a full physical inventory of all I.T equipment annually. Each area/department will be notified of the count procedures and the dates of the physical inventory. Capital assets that are not accounted for after the physical inventory shall be investigated and reported to the Chief Financial Officer.

6.7.1 FINANCE LEASES

Leases in which Gasóga na hÉireann/Scouting Ireland CLG assumes substantially all the risks and rewards of ownership of the leased asset are classified as finance leases.

6.8 INTANGIBLE ASSETS

An intangible asset is an identifiable non-monetary asset without physical substance.

6.9 GRANTS

Where assets are acquired with the aid of a specific grant, the grant is attributed to the relevant asset and recognised in income when Gasóga na hÉireann/Scouting Ireland CLG is entitled to the funds subject to any performance related conditions being met.

6.10 ACCOUNTING RECORDS

For computer/ I.T asset acquisition, the I.T. coordinator is responsible for assigning and attaching asset number tags to the equipment and for maintaining a register of assets where it can be readily located.

For asset acquisitions at National Scout Centres, the National Scout Centre Manager will maintain a detailed register of assets.

For other asset acquisitions, the Chief Financial Officer will maintain a detailed register of assets, as well as centrally maintaining a detailed listing of each capital asset item along with the following:

- Depreciation records which will include the description
- Date acquired
- Vendor name
- Cost basis
- Assigned department
- Depreciation method/life
- Accumulated depreciation
- Net book value

Scouting Ireland uses the straight-line depreciation method for all depreciable assets over their useful life. Useful life estimates are based on the following asset categories:

Asset Type	Depreciation
Land and buildings	2%/4%/10%
Fixtures and fittings	33%
Computer equipment	33%
Motor vehicles	33%
Motor boats	33%

Depreciation commences from the month the asset is brought into service and is tracked using the Asset register in the iPlicit accounting system. The board of directors must approve changes to the depreciation policy including any changes to methods or useful life estimates.

7: RESERVES

7.1 GENERAL PRINCIPLE

To ensure prudent management of the financial resources available to Gasóga na hÉireann/Scouting Ireland CLG the Board have adopted the following policy on the holding of reserves. The aim of the policy is to ensure that Gasóga na hÉireann/Scouting Ireland CLG holds the appropriate levels of reserves to enable it to deal with unforeseen circumstances.

7.2 WHAT ARE RESERVES?

Reserves are defined as income, which could be spent today, but which instead is retained to be spent or used some time in the future.

7.3 PURPOSE OF RESERVES

Gasóga na hÉireann/Scouting Ireland CLG holds enough reserves to: -

- 7.3.1 Meet contractual liabilities should the Board have to close National Office and support Scouting Ireland, entirely through volunteer efforts. This includes statutory redundancy pay and professional fees.
- 7.3.2 To pay unexpected costs such as repair/replacement of essential assets.
- 7.3.3 To ensure that in the event of a loss of funding that Gasóga na hÉireann/Scouting Ireland CLG can continue to provide services until alternative funding is found. The Board aims to hold 3 to 6 months operating costs to provide time to secure funding.
- 7.3.4 From time-to-time funding may be provided to Gasóga na hÉireann/Scouting Ireland CLG with certain restrictions, which means they must be held in a restricted reserve until spent in line with the funding agreement.
- 7.3.5 Major capital and revenue projects are funded by setting aside appropriate amounts into designated funds.

7.4 ESTABLISHING AND MAINTAINING A PRUDENT LEVEL OF RESERVES

In the event of the reserves dipping below the target, Gasóga na hÉireann/Scouting Ireland CLG will aim to restore the reserves to the appropriate amount as soon as is practicable. This will primarily be achieved by reducing expenditure.

If reserves exceed the target level Gasóga na hÉireann/Scouting Ireland CLG will aim to reduce the reserves over the next two years. This will primarily be achieved by planned additional expenditure in areas agreed by the Board of Gasóga na hÉireann/Scouting Ireland CLG following due consultation and agreement with Scouting Ireland as outlined in the Service Level Agreement.

7.5 MONITORING AND REVIEWING RESERVES POLICY

The Board will consider current cost of redundancy and potential unexpected contingencies each year when setting the annual budget. The Reserves Policy will be reviewed every three years.

7.6 RESERVE WORKING DOCUMENT

This working document should be read in conjunction with appendix E which sets out the level of reserves required and the current reserves.

8: ANNUAL REGISTRATION FEE AND REBATES/GRANTS TO SCOUT GROUPS/COUNTIES

GENERAL PRINCIPLE

Gasóga na hÉireann/Scouting Ireland CLG's policy is to administer in a timely manner the collection of annual membership fees and the payment of Scout County rebates.

8.1 PURPOSE

- 8.1.1 To clarify the deadlines for the receipt of Annual Registration Fee.
- 8.1.2 To incentivise the timely payment of the Annual Registration Fee to support Gasóga na hÉireann/Scouting Ireland CLG cash flow requirements.
- 8.1.3 To set the policy for Annual Registration Fees for New/Reforming Scout Groups
- 8.1.4 An annual rebate of 10% will be paid to Scout Counties based on the total registration paid by the Scout Groups within the Scout County. The 10% payment is subject to the completed Annual Returns being made on or before the registration due date, which is the 31st January annually. The rebate shall be made payable to the Scout County by the 28th February annually.
- 8.1.5 Completed Annual returns made up to the 28th February will entitle the Scout County to a 5% rebate. The rebate shall be made payable to the Scout County by the 31st March.
- 8.1.6 A grant scheme will be provided for new and re- opened, previously dormant Scout Groups, to the value of, and not exceeding their Annual Registration fee for youth members the first two years of their existence or reformation. A dormant Scout Group is defined as being inactive having no youth members registered for two concurrent years previous to the year of reformation.
- 8.1.7 Clarifications/Interpretations: The Registration Due Date (to qualify for the 10% rebate) is Close of Business (5.00pm) on the last day in January annually.

The Annual Return is considered to include:

- The receipt of payment (either by Cheque or EFT)
- The completion and submission of a complete and accurate census return on Gasóga na hÉireann/Scouting Ireland CLG's Membership Database.
- The submission of the Scout Group's Accounts in accordance with the Scout Group Finance handbook for the year up to the 31st August. Where a group reports it's finances through a CLG the timeline for submission of it's audited financial statements will be extended from the last day in January to the 30th June.
- The submission of the Scout County's Accounts in accordance with the timelines set out in the Scout County Finance handbook

Scout Group Accounts are deemed to include:

- An income and expenditure statement for each part of the Scout Group (i.e., the main Group; Sections; Parents & Friends; Camp Savings Accounts; Development Funds, Campsite etc.). The income and expenditure would preferably be a consolidated statement.
- Details of all bank accounts (including credit union, post office etc.) in operation.
- Details of the opening and closing bank position analysed by account and
- Closing Bank Reconciliation Statement as at 31 August supported by appropriate statement (i.e., Bank Statement; copy of last Credit Union lodgments slip etc.)

Scouting Ireland's Scout Groups should submit their accounts to the Scout County Treasurer in a timely fashion. The Scout County Treasurer (working with the Provincial treasurer) is responsible for ensuring the accounts of each Scout Group and the Scout County are submitted to the Provincial Treasurer on/before the registration due date/timeline set out in the Scout Group/County finance manual. Two concurrent years is taken to mean two consecutive years.

Gasóga na hÉireann/Scouting Ireland CLG will endeavor to deal with the information in the Scout Group/County Accounts in the strictest of confidence; only those needing to have access to the Accounts will be granted access. The information contained in the Accounts will not be used for the purposes of Gasóga na hÉireann/Scouting Ireland CLG obtaining funding nor will the information be used to negatively impact on any Grants within Gasóga na hÉireann/Scouting Ireland CLG that the Scout Group may apply for.

Where a Scout County has difficulty in complying with the requirements to submit Annual Accounts in the appropriate fashion and within the timeframe set-out; this should be referred to Scouting Ireland's Board of Directors who will decide upon the appropriate course of action and/or sanction to take.

8.2 GROUPS EXPERIENCING DIFFICULTIES IN PAYING/COMPLETING

GROUPS EXPERIENCING DIFFICULTIES IN PAYING/COMPLETING THE ANNUAL RETURN

It is the responsibility of the Groups trustees to make adequate plans to ensure the timely submission of the Annual Return and payment of the registration fee. Groups should not leave it until the last minute to deal with the Annual Registration Process. However, in certain cases Groups' may experience difficulties in compliance with the policy (i.e., death or serious illness of key Group personnel; password difficulties). All levels of Scouting Ireland are there to support Scouting at Group level therefore the following process exists to support Groups who experience difficulties in compliance with the Annual Registration Process. Scout Group's experiencing difficulty should contact the Support Staff in their province by January 15th. The Support Staff in the Province will immediately inform Scouting Ireland's Volunteer and Group support department Manager and Chief Financial Officer in writing of the difficulty being experienced. The Provincial Support Staff will work with the Scout Group to resolve the difficulty in advance of the Registration Due Date; or as soon as practical thereafter. It will be at the discretion of the Board of Directors to extend the Registration Due Date for a Scout Group; or reach any other arrangements as appropriate; in situations where advance notification of difficulties has been received by January 15th. No applications or extension of the Registration Due Date will be accepted if received

after January 15th. Extensions to the Registration Due Date will only be granted in the most extreme circumstances as with the appropriate support most difficulties should be capable of resolution between January 15th and the registration Due Date.

8.3 NEW/REFORMED SCOUT GROUPS GRANT SCHEME

For New Scout Groups or Reformed Scout Groups (that have met the Dormant Group test set at National Council 2010) the following Grant Scheme applies:

- Date of Opening and Receipt of New Group Opening Form/Notification of Reforming Grant of £/€200 will be paid to the Scout Group to support opening costs.
- 1st Calendar Year of Operation – immediately upon opening - Scout Group registers Youth and Adult Members on Gasóga na hÉireann/Scouting Ireland CLG's Membership Database. Scouting Ireland will pay the New/Reformed Group a grant of £/€1,000. In addition, the Scout Province or Scout County for the Group are invited to provide a grant of £/€150 each. *Where a Group reforms and funds are available from the closed group fund, these should be used first
- 2nd Calendar Year of Operation – Scout Group completes Annual Return and pays Registration Fee by the Registration Due Date.

NOTES

- No Grant is payable if the Scout Group does not, immediately upon opening, register Youth and Adult Members on Gasóga na hÉireann/Scouting Ireland CLG's Membership Database. When a Group opens/re-opens in the months of September, October, November, or December their first Calendar Year is deemed to commence on the 1st of January immediately following when they open/re-open.

9: APPORTIONMENT

GENERAL PRINCIPLE

Gasóga na hÉireann/Scouting Ireland CLG operates an apportionment policy which covers all current expenditure at National level.

9.1 APPORTIONMENT POLICY

- 9.1.1 Gasóga na hÉireann/Scouting Ireland CLG receives funding from the Department of Children, Equality, Disability Integration and Youth ("DCEDIY") for the annual core Youth Services Grant as well as other grants and from time to time receives exchequer funding for specific initiatives from other departments/sources.
- 9.1.2 Directly attributable costs that relate to a specific programme will be charged in full to that programme.

9.1.3 Indirect costs that are shared and not directly attributable to an individual programme will be apportioned. Apportioned costs are based on real identifiable costs, not notional costs, and will be backed up by supporting documentation e.g., invoices or expenses claim.

Staff position	DCEDIY Core Grant Funding	Irish Aid Funding	Climate justice funding	Other specific programme initiative	SI Funding
<u>Staff directly supported by National Scout Centres</u>	0%	0 %	0%	0 %	100%
Staff directly supported by Irish Aid Funding	0%	100% of grant received	0%	0%	Balance -if any
Staff directly supported by Climate Justice Funding	0%	0 %	100% of grant received	0 %	Balance- if any
Staff directly supported by other specific programme	0%	0 %	0%	100% of grant received	Balance – if any
Safeguarding staff	100% of ring-fenced grant				Balance- if any
Partly YSGS funded employees	% calculated by dividing the DCEDIY grant (excl. safeguarding) by the salary costs. i.e., Gross pay & Er PRSI per the Audited Financial Statements	0%	0%	0 %	Balance

9.2 SALARY COST APPORTIONMENT

Gasóga na hÉireann/Scouting Ireland CLG's grant apportionment is set out in the table below. Salary costs are based on Gross Pay plus employer PRSI per the audited financial statements, noting these figures may be different to the Gross to Net reports which do not include movements for Annual leave, payments from the Department of Social Protection for sick pay etc.

Gasóga na hÉireann/Scouting Ireland CLG review our apportionment policy on a regular basis as the circumstances of each programme can change throughout the year. Therefore, the policy and the apportionment of costs will be reviewed, and any necessary adjustments made on a cumulative basis.

10: PAYMENT PROCESS

10.1 GENERAL PRINCIPLE

Gasóga na hÉireann/Scouting Ireland CLG operates a payment process to ensure payments for goods and services in a timely, efficient, and cost-effective manner.

10.2 PAYMENT PROCESS

Approval Process

10.2.1 The Accounts Assistant will present a batch payment report for payments weekly. All payments will be supported by invoices and statements or approved expense claim forms.

10.2.2 The batch payment report will be approved by the Chief Financial Officer or Financial Accountant plus one of the following:

PANEL:

- Chief Executive Officer
- Chief Financial Officer
- Financial Accountant
- Manager Volunteer Resource Management and Group Support
- Assistant Accountant

Or

Batch payments over €25,000 must be approved by either the Chief Financial Officer or CEO.

Authorisation Process

10.2.3 All payments will be made electronically by any two of the following:

PANEL:

- Chief Executive Officer
- Chief Financial Officer
- Manager Volunteer and Group Support Department
- Assistant Accountant
- Financial Accountant

Where possible no payments should be authorised by the same person who created the batch payment.

10.3 PAYMENT REPORTS

The batch payment report is to include Name of Payee, Nature of Expenditure/Expenses and Budget to which it is attributable.

The Batch Payment Report is to be reviewed and approved by those authorising the electronic payments and may be distributed in paper or e-mail format.

10.4 PROCUREMENT CARDS/CREDIT CARDS

Only those authorised by the Board of Gasóga na hÉireann/Scouting Ireland CLG are entitled to have a Gasóga na hÉireann/Scouting Ireland CLG Procurement card. These Procurement cards are to be used for Gasóga na hÉireann/Scouting Ireland CLG business only. The Procurement Cards are to be used for on-line procurement and any other transactions deemed appropriate by the card holder. Under no circumstances should cash be withdrawn with the procurement card.

In special circumstances and for specific events (e.g., overseas Jamboree Contingents) the CEO or in his/her absence the Chief Financial Officer may authorise the event leader to obtain and use a prepaid credit card.

Procurement Card bills should be reviewed and approved monthly by the card holder.

11: PAYROLL

11.1 GENERAL PRINCIPLE

Gasóga na hÉireann/Scouting Ireland CLG operates a policy of being fully compliant with all relevant legislation in relation to the payment of employees.

11.2 PAYROLL SYSTEM – EMPLOYEES

All employees are to be set up in the Payroll System – no payments are permitted outside the payroll system other than reimbursement of legitimate tax allowable expenses.

Contractors who receive periodic payments that include holiday pay are to be set up on payroll and be treated for payments as if they are employees.

11.3 PAYROLL SYSTEM – OTHERS

All individuals receiving payments which are subject for PAYE, PRSI or other employment taxes will be processed through the payroll system, irrespective of the status of the recipient.

11.4 TAXES

Gasóga na hÉireann/Scouting Ireland CLG has a policy of being fully compliant with all tax laws and regulations and will not assume the tax liability for any individual and all payments will be made net of attributable tax.

11.5 APPROVAL OF SALARY SCALES

Salary scales are approved by the Governance, Compliance, Remunerations and Nominations Sub Committee upon recommendation of the CEO. In relation to the CEO, the salary will be approved by the Governance, Compliance, Remunerations and Nominations Sub Committee.

11.6 PAYROLL REPORTS

The Assistant Accountant is responsible for running the payroll under the supervision of the Chief Financial Officer. A gross to net report is to be prepared monthly and presented to the Chief Financial Officer for approval.

11.7 CHANGES TO PAYROLL

New Employees

New Employee – Employee Amendment Form (Appendix F) is to be used for the setting-up of new employees on the Payroll.

Annual Salary Increases

The Governance, Compliance, Remunerations and Nominations Committee devolves responsibility to the CEO for annual salary increases.

All salary increases will be within approved salary scales.

For the CEO, all salary increases will be approved by the Governance, Compliance, Remunerations and Nominations Sub Committee. All salary increases must be managed within the approved payroll budget and must be within approved salary scales. The New Employee – Employee Amendment Form (Appendix F) is to be used for all amendments to payroll other than the annual increase.

11.8 ANNUAL PAYROLL BUDGET

The Board of Gasóga na hÉireann/Scouting Ireland CLG will approve the payroll budget as part of the overall budget approval for the Company.

11.9 TERMINATION

All persons leaving employment will have their payroll payments terminated immediately on termination.

All persons will work their notice period, unless either no salary is paid for the notice period, or the CEO agrees otherwise.

11.10 EX-GRATIA PAYMENTS

No ex-gratia payments will be made without written approval from the Governance, Compliance, Remunerations and Nominations Sub Committee.

All ex-gratia payments are to be notified to the Board of Gasóga na hÉireann/Scouting Ireland CLG.

11.11 PENSIONS/PRSA

11.11.1 Scouting Ireland CLG has in place a PRSA scheme as prescribed by legislation. Membership of the scheme is voluntary, and employees may join immediately upon employment. The company has in place defined contribution pensions schemes for certain employees. The assets of the schemes are held separately from those of the company. The annual contributions payable are charged to the Statement of Financial Activities.

11.11.2 Procedure for deduction of employee and employer pension/PRSA contributions:

Employee deductions are processed through Scouting Ireland's monthly payroll, at the amount instructed by the employee. Changes to employee deductions are submitted in writing by the employee to the payroll operator, stating the new amount and the date from which the change takes effect.

Employer deductions are processed through Scouting Ireland's monthly payroll, at the amount stated in the employee's contract of employment. Changes to employer deductions are submitted in writing by the CEO, or in the absence of the CEO the CFO to the Payroll operator, stating the new rate and the date from which the change takes effect. Any such changes are also documented by way of an appendix to the employees' contract of employment. Any changes relating to the CEO are approved by the Board of Directors.

Pay slips are provided to all employees after each monthly salary payment. Where a deduction has been made from the employee's salary, this is identified on the pay slip. Similarly, where an employer pension contribution has been made on behalf of the employee, this is identified on the pay slip.

11.11.3 Procedure for remittance of pension/PRSA deductions to pension providers:

New Ireland:

Pension deductions are remitted in the month of deduction by BACS payment.

Remittances are submitted to New Ireland and the Pension broker. Remittances include the employees name, member number, salary, employee deductions (including AVC's), employer pension contribution and the total amount remitted for each employee.

Remittances are verified against bank statements to ensure the correct payment was deducted.

Irish Life:

Pension deductions are remitted in the month of deduction by variable direct debit.

Remittances are submitted to Irish Life and the Pension broker. Remittances include the employees name, member number, salary, employee deductions (including AVC's), employer pension contribution and the total amount remitted for each employee.

Remittances are verified against bank statements to ensure the correct payment was deducted.

12: FINANCIAL STATEMENTS & REPORTS

12.1 GENERAL PRINCIPLE

Gasóga na hÉireann/Scouting Ireland CLG will provide the Board and individual budget holders with relevant timely financial information and comply with statutory obligations.

12.2 MONTHLY ACCOUNTS

Monthly Management Accounts are to be prepared for the Board of Gasóga na hÉireann/Scouting Ireland CLG. Management Accounts are to be available within 13 working days of the end of the Calendar Month.

Monthly reports are to be available to budget holders. These will include monthly actual and budgeted spend, year to date actual and budget spend and budget remaining to financial year end.

Management Accounts will be presented to the Board of Gasóga na hÉireann/Scouting Ireland CLG at each scheduled board meeting.

12.3 ANNUAL ACCOUNTS

Annual Accounts will be prepared and audited within 3 months of the year end by the financial team and Auditors respectively (or at an earlier date if required by the date of the AGM and if possible).

Annual Accounts will be reviewed by the Audit & Risk Management Committee who will recommend them for approval to the Board of Gasóga na hÉireann/Scouting Ireland CLG.

The Annual Accounts will be signed by two signatories nominated by the Board of Gasóga na hÉireann/Scouting Ireland CLG.

The Annual accounts will be presented to the AGM of Gasóga na hÉireann/Scouting Ireland CLG.

13: INCOME PROCEDURES FOR NATIONAL SCOUT CENTRES

General Principle

To ensure there are appropriate internal controls in place for National Scout Centres' Income.

Procedures for Cash/Cheque/Card Deposit Received

- When a customer has made a booking with any of the National Centres this will be entered into Cinolla as a Quote Booking. Cinolla is the booking system applicable for National Scout Centres.
- The individual that took the booking should select the Deposit Calculation (this will vary per centre and per booking type).
- Bookings can be accepted only by a trained member of staff.
- An email will be sent to the customer from Cinolla requesting the deposit (if appropriate) with the amount specified.
- Once the deposit is received this should be recorded in Cinolla under 'Payments, Refunds & Discounts' – deposits are received by (Cheques/Cash/Postal Order) or over the phone by card.
- For Card Payments received – The Centre Manager or their deputy needs to cross check the credits on the National Scout Centres Bank Account against the credit card payments completed by approved staff members.
- For BAC Payments received – The Centre Manager or their deputy needs to cross check the Credits on the Centres Bank Account against the Cinolla reference numbers and account names to update the booking.
- These booking should be marked as 'Confirmed' on Cinolla.
- A receipt shall be sent to the customer through Cinolla, and a copy of the receipt will be printed and put in an envelope with the payment (cheque/cash) and put into the safe.
- Only the Centre Manager or their deputy shall have access to the safe and they shall cross check the monies versus the Cinolla daily payments reporting function.
- The following control checks are required at this stage.
 - Number of guests reaffirmed with customer
 - Resources required for the booking
 - Reaffirm dates with the customer
 - Reaffirm the quotation with customer
- When the Centre Manager or their deputy are satisfied that the correct payments have been received, all payments should be stored in the secured safe until a lodgment is being done.
- Lodgments must be clearly aligned to a particular period e.g.: daily payments report.

Procedures: Cash/Cheque/Card Final Payment Received

- Final Payment is normally received on departure from a customer and is received by a member of the project team over the weekend.
- **If the Volunteers have access to Cinolla:**
 - They should log in and confirm final details and numbers with the group (updating them if necessary).
 - A Final Invoice should be raised and printed for the group.
 - Once Payment is received from the customers, the Volunteer should input this to Cinolla under 'Payments, Refunds & Discounts'. Once this is recorded, the volunteer staff should download the 'Booking Receipt' and print 2 copies – Both copies should be signed by the authorised staff member/volunteer staff member and also by the customer.
 - One copy is retained with cash/cheque and dropped into the safe in an envelope.
 - The second copy of the receipt is retained by the Customer.
 - If the customer has paid by card – The Volunteer will print 2 copies of the receipt, one retained by the Centre and the second copy given to the customer. The receipt should be stapled to the Booking Receipt and left for the attention of the Centre Manager or their deputy.
- **If the Volunteers do not have access to Cinolla:**
 - The booking receipt for each customer will be printed and left in the office for their attention.
 - The Volunteer will confirm final details and numbers with the customer based on the information on the booking receipt.
 - Once payment is received, the Volunteer will write a receipt from the Cash Receipts Book (Duplicate) confirming the following: Name of customer, Dates of Stay, Breakdown of Numbers, Total Cost and Method of Payment.
 - The Volunteer in charge and customer should sign and date both receipts and give the top copy to the customer for their records.
 - Cash/Cheques should be lodged into the safe in an envelope with the name of the group and Cinolla reference number (taken from the booking receipt) on the front of the envelope.
 - If the Group has paid by card – The Volunteer will print 2 copies of the receipt, one retained by the Centre and the second copy given to the customer. This receipt should be left for the attention of the Centre Manager or their deputy or their deputy.
- After the weekend, the Centre Manager or their deputy should empty the safe and cross check the money received with the receipts in the envelope or with the Cash Receipts Duplicate Book versus the Cinolla Booking to ensure amount received was accurate and all money due.

- For Card Payments received – The Centre Manager/ Operations Supervisor or their deputy needs to cross check the credits on the National Scout Centres Bank Account against the credit card payments completed by the volunteers at the weekend.
- When the Centre Manager or their deputy is satisfied that the correct payments have been received, all payments (cash and cheques) should be stored in the safe until a lodgement is being done.

Lodgements

- Lodgements are made to Ulster Bank by the Centre Manager/Operations Supervisor or their deputy on a weekly basis (taking into account the cash limit that can be held on site), and at the month end.
- Prior to the lodgement being made the Centre Manager or their deputy should run a 'Daily Payments Report' from Cinolla to ensure that each payment has been recorded properly.
- All lodgements need to be made within the month they are received.
- The Centre Manager or their deputy can review the bank statements electronically as required and cross check that all lodgements due to be lodged for the month have been lodged to the bank and that the correct amounts are recorded on the Bank Statement.
- The Centre Manager or their deputy will also identify what EFT payments were received directly into the bank account; this should be checked weekly and at month end. Payments need to be recorded on Cinolla and a receipt needs to be issued to the group through Cinolla once this is identified.
- Card Payments should also be cross checked as part of the review and the Centre Manager or their deputy should check to ensure the customer has been receipted correctly through Cinolla.

Financial Performance and Review

- Once the Centre Manager or their deputy has verified that the income recorded on Cinolla matches the lodgements made, then the following reports need to be sent to the Finance Department to upload to Exchequer at the start of each month for the previous month.
 1. Daily Payments Report
 2. Debtors by Invoice
 3. Deposit held
 4. Income Summary
- Monthly accounts to be completed using the approved template issued from the Finance Department.
- A report will be generated from Exchequer (Accounting package) and this will be reviewed by the finance team versus the budgeted income forecast.
- A copy of this report will also be generated and forwarded to the National Scout Centre Manager.

14: BUDGETING PROCESS

14.1 GENERAL PRINCIPLE:

The aim of this document is to set out the timelines and processes for Gasóga na hÉireann/Scouting Ireland's CLG budgetary process. Scouting Ireland needs to ensure that it has an appropriate budgetary process so that it can manage its funds to:

- Ensure that both current and capital expenditure are aligned with and complement the Organisation strategic aims and objectives
- Maintain a cash flow for ongoing operations
- Retain a prudential level of reserves to mitigate against income fluctuations
- Maximise return on funds not needed for the short term at minimal cost

14.2 BUDGETARY PROCESS:

The budgetary process as outlined will invite all budget holders to make a submission for the financial period. Once this information is received it will be reviewed by the Chief Financial Officer. A draft budget will be presented to Scouting Ireland's CEO, in advance of the Chief Financial Officer and CEO presenting it to the Board of Gasóga na hÉireann/Scouting Ireland CLG for their consideration and approval.

TIMELINE:

By 30 th May –	Provide departmental budget worksheets to budget holders
By 30 th June	All budget holders to return completed budget templates to the Chief Financial Officer
By Mid – August -	First draft of budget to be prepared and reviewed by Scouting Ireland's CEO and Chief Financial Officer
Mid-August – Sept-	Draft budget to be forwarded for inclusion in the September Board pack for Gasóga na hÉireann/Scouting Ireland CLG for approval.

14.3 NATIONAL AND INTERNATIONAL EVENTS

Large scale events

Prior to Gasóga na hÉireann/Scouting Ireland CLG committing its financial and non-financial resources to large scale events (over €100,000) a budget must be approved by the Board following presentation by the Oversight Activities project team.

Other events

Prior to Gasóga na hÉireann/Scouting Ireland CLG committing its financial and non-financial resources to all other events (under €100,000) a budget must be approved by the Programme Department Core Team and noted by the Chief Financial Officer and the Oversight Activities project team.

APPENDIX A

Expense Approval Matrix

Claimant	Approver	Inabsence of approver
Volunteers - Events & Conferences	Project Manager	Programme Manager or CFO
Volunteers - Programme Dept	Programme Manager	CEO or CFO
Volunteers - Volunteer & Group Support Dept	Volunteer & Group Support Manager	CEO or CFO
Volunteers - Safeguarding Dept	Safeguarding Manager	CEO or CFO
Volunteers - Finance & Compliance	CFO	CEO or Department Manager
Volunteers - Office of CEO	CEO	CFO
Volunteers - Office of Chief Scout	Chief Scout	CEO or CFO
Volunteers - Chief Scout	Board Chairperson	CEO or CFO
Volunteers - National Scout Centres	Centre Manager or Team Lead	National Scout Centres Manager or CFO
Volunteers - International and Communications	Department Manager	CEO or CFO
Volunteers - Board of Directors	Board Chairperson	Vice Chairperson or CEO or CFO
Volunteers - Board Chairperson	CEO	Vice Chairperson or CFO
Volunteers - Audit & Risk Sub Committee	CFO	CEO or Board Chairperson
Volunteers - Legal Strategy Sub Committee	CFO	CEO or Board Chairperson
Volunteers - Safeguarding Sub Committee	Safeguarding Manager	CEO or Board Chairperson
Volunteers - Quality of Scouting Sub Committee	Volunteer & Group Support Manager	CEO or Board Chairperson
Volunteers - Structural Review Sub Committee	CEO	CFO or Board Chairperson
Volunteers - Communications Sub Committee	CEO	CFO or Board Chairperson
Volunteers - Fundraising Sub Committee	CEO	CFO or Board Chairperson
Staff	Line Manager	CEO or CFO
CEO	Board Chairperson	Vice Chairperson or CFO

APPENDIX B

Gasóga na hÉireann/Scouting Ireland CLG Schedule of Mileage Rates

The following mileage rates apply with effect from October 2022

ROI Staff Cars (rate per kilometre)

Band	Distance	Engine capacity up to 1200cc	Engine capacity 1201cc - 1500cc	Engine capacity 1501cc and over
Band 1	0 - 1,500 km	41.80 cent	43.40 cent	51.82 cent
Band 2	1,501 - 5,500 km	72.64 cent	79.18 cent	90.63 cent
Band 3	5,501 - 25,000 km	31.78 cent	31.79 cent	39.22 cent
Band 4	25,001 km and over	20.56 cent	23.85 cent	25.87 cent

Electric vehicles:

Mileage claims made in respect of journeys carried out in electric vehicles should use the rates applicable to engine capacity 1201cc-1500cc. Please see the above table.

Motorcycles(rate per kilometre)

Distance	Engine capacity up to 150cc	Engine capacity 151cc-250cc	Engine capacity 251cc-600cc	Engine capacity 601cc and over
0-6437km	14.48 cent	20.10 cent	23.72 cent	28.59 cent
6438km and over	9.37 cent	13.31 cent	15.29 cent	17.60 cent

Bicycles: Rate per km: 8 centNI Staff (Rate per Mile)

Vehicle type	First 10,000 business miles	Each business mile over 10,000
Cars and vans	45p	25p
Motor cycles	24p	24p
Bicycles	20p	20p

Volunteer Rates

Volunteer rates are those which apply at National level, and are therefore the maximum permitted rates. Scout Groups, Counties and Provinces may apply rates which are below those set out in the table below:

ROI - Euro Rates		NI - Sterling Rates	
PER KM	PER MILE	PER KM	PER MILE
35c	56c	27.96p	0.45p

APPENDIX C

Contractors / Suppliers questionnaire

1.0 Business Information.

1.1	Supplier Name:	
1.2	Supplier Address:	
1.3	Telephone No.:	
1.4	Name of person completing this document:	
1.5	Email Address	
1.6	Position in the company:	
1.7	Date:	

National Office Use Only

Date received	
Checked By	
Are all sections completed?	
Additional information required	

2.0 Safety Management

		YES	NO	Give Details
2.1	Does your company have a recognised safety management system?			
2.2	Please provide a copy of your company site work specific safety statement, details of specific arrangements for implementing this statement.			
2.3	How do you ensure that your personnel are working in a safe manner when on site?			
2.4	Is there an action plan in place to deal with non-compliance with safe work procedures by either employees or sub-contractors? Please provide a copy.			

3.0 PLANT & EQUIPMENT

		YES	NO	Give Details
3.1	Are there procedures for maintaining, inspecting and assessing the hazards of plant & machinery operated/hired, owned by the company for use on site?			

4.0 ATTACHED DOCUMENTATION.

Please ensure you have attached all relevant information	
4.1	• Copy of EL Insurance • Copy of PL Insurance

APPENDIX D

GASÓGA NA HÉIREANN/SCOUTING IRELAND CLG FIXED ASSET/CAPITAL - DISPOSAL/RETIREMENT AUTHORISATION	
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Disposing Section_____

ID No.	Serial No.	Asset Description	Reason for disposal	Asset Category	Transfer Date	Cost €	Acc Deprec €	N.B.V €	Proceeds €	Profit/(loss) €
								0	0	0
								0	0	0
								0	0	0
								0	0	0
								0	0	0
								0	0	0
								0	0	0
								0	0	0
								0	0	0
								0	0	0
								0	0	0
								0	0	0
								0	0	0
								0	0	0
								0	0	0
						-	-	0	0	

Created by: _____

Confirmed by: _____

Appendix E

Gasóga na hÉireann/Scouting Ireland CLG

LEVEL OF RESERVES REQUIRED

Core expenditure is projected to be approximately €3,266 million. The Board aims to hold a reserve of 3 to 6 months operating costs plus cover for additional potential costs.

RESERVES

	€000's
3-6 months operating costs	1079 – 1709
Redundancy costs	410
Professional advisors fees	25
Potential unexpected ongoing costs:	
Repair/replacement of essential fixed assets	20
Total non –general funds	1534-2164
(1) Restricted income funds @ 31.08.20	
Closed Groups including Maryville	166
Campsite – Galway	56
Total restricted income funds	222
(2) Designated funds @ 31.08.20	
Legal accruals and provisions	1148
Total Reserves	€2,924-€3,554

CURRENT SITUATION

At the 31st August 2 the general reserves were €294k, restricted reserves were €222k, working capital reserves were €20k and designated funds were €1148k.

APPENDIX F



New Employee / Employee Amendment Form

Name _____

Address _____

PPS Number _____

Salary NEW EMPLOYEE: € _____

Existing Employee:

Current Salary € _____

New Salary € _____

Reason for Change:

Date of Joining _____

Approval (CEO) _____

Approval (Remuneration Committee) _____

National office use only:

Set up by: _____

Reviewed by: _____