



Scouting Ireland CLG			
No.	Issued	Amended	Deleted
BOD-01			
Source: Chief Financial Officer			
<b>Scouting Ireland CLG – Finance Handbook</b>			
Revision	Date	Description	
A	July 2020	Updates to existing document	
B	November 2020	Updates to existing document	
C	September 2021	Updates to existing document	

## 1. Introduction

The following document outlines the financial procedures for 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 Scouting Ireland CLG.

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## **2: EXPENSES**

### **2.1 GENERAL PRINCIPLE**

- 2.1.1 Scouting Ireland CLG's policy is to reimburse employees and volunteers for allowable expenses incurred whilst on Scouting Ireland Business, provided those expenses are incurred in line with the expenses policy.
- 2.1.2 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 3 months following the date of the expense.
- 2.1.3 Before any expense is incurred the approval of the relevant budget holder must be received.
- 2.1.4 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 Scouting Ireland CLG.
- 2.1.5 For example, in respect of the costs of travel, accommodation etc. the claimant should try to minimise the expenses to 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 Scouting Ireland CLG expense claim form, as attached in Appendix A or B of this document.
- 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 credit card statement or currency purchase receipt should also be attached).
- 2.2.5 Once complete expense forms must be signed by the claimant confirming that the expenses have been incurred whilst on Scouting Ireland CLG business.
- 2.2.6 They must then be approved by an appropriate person and then checked by an appropriate Finance Department employee and signed as evidence of that review.

## **2.3 TRAVEL EXPENSES**

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 as outlined below 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 miles (or kilometers) from the employee's home or permanent 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 B
- 2.3.4 Mileage claims should be supported by a completed mileage log, detailing journey/s made and purpose. In addition, the log should include the cumulative number of miles (or kilometres) travelled so that the correct rate is applied to the claim. In Northern Ireland, mileage logs must have an adequate level of fuel receipts attached to satisfy HMRC requirements.
- 2.3.5 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 CEO and Board of 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**

- 2.3.11 Wherever possible air travel should be booked in advance in order to obtain the best possible price. All Air Travel should be booked through National Office.
- 2.3.12 Travel should be in tourist/economy or equivalent class.
- 2.3.13 Upgrades may only be made if there is no additional cost.

### **Rail Travel**

- 2.3.14 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.

### **Gifts and Hospitality**

#### **2.3.15 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, for more formal lunch or dinner, by prior invitation.

#### **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 (less than €50, may be accepted (for example, diaries, pens or small tokens of chocolates, flowers, biscuits). 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 (worth a total of €50 or more) 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 'scout' accommodation is available. The maximum overnight allowance payable (including breakfast) is €120 in Dublin, Cork and Belfast and €100 in all other locations.
- 2.4.3 Dinner Allowances when staying overnight is subject to a maximum of €20.

- 2.4.4 We accept that on occasions that this rate may be exceeded. Such cases should be 'one off's' and for volunteers should be approved by Scouting Ireland CLG's Chief Financial Officer or CEO, 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 €10 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 an authorised purchase order raised.
- 2.4.12 Sundry items e.g. postage, stationery, parking charges (not penalties), shall be under £50/€50. All other items should be agreed with your line manager prior to any commitment taking place and normally should be committed via the Purchasing Policy of Scouting Ireland (i.e. by raising an appropriately approved Purchase Order)

## **2.5 EXCEPTIONS**

In rare situations where difficulty arise in respect of expenses or the nature of documentation available the CEO, on the recommendation of 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.

## **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 3 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 by Scouting Ireland, 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.

## **3: MEETING COSTS**

### **3.1 GENERAL PRINCIPLE**

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 Scouting Ireland CLG.

### **3.2 GENERAL POLICY**

#### **Meetings paid for by Scouting Ireland CLG National Office Budgets**

- 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 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 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 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 by the Secretary or Chairperson of 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**

Scouting Ireland CLG operates a policy of issuing Purchase Orders (either via Procurement Cards or written documentation) for goods and services. All Budget Holders shall adhere to the procedure laid out below. Non adherence shall result in non-payment for purchased goods by Scouting Ireland CLG. If a Budget Holder orders goods or services over €200 for and on behalf of 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 be liable to reimburse Scouting Ireland CLG for any expenditure incurred.

### **4.2 PROCUREMENT OF GOODS AND SERVICES**

**4.2.1** For goods and services under €200, no Purchase Order is required.

**4.2.2** For Goods and Services under €1,000 one quote is required.

**4.2.3** 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. All quotes should be submitted with the Purchase requisition (Appendix C). 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.

**4.2.4** 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.

**4.2.5** All goods are to be purchased in the name of Scouting Ireland CLG unless purchased through another structure, as agreed with the Chief Financial Officer.

**4.2.6** 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 Scouting Ireland CLG Procurement Cards may be used. These Procurement Cards are held normally by Scouting Ireland's Board; the Chief Executive Officer; Chief Financial Officer, Manager (Operations) 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 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 Scouting Ireland CLG and that on a monthly basis all receipts for expenditure incurred on the card are sent to the Chief Financial Officer.

- 4.3.4** 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.
- 4.3.5** 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.
- 4.4 PURCHASE ORDER SPEND (FOR ITEMS NOT COVERED BY PROCUREMENT CARDS)**
- 4.4.1** 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).
- 4.4.2** This is done by the completion of a Purchase Requisition form (Appendix C) or Quotation from the supplier, except for goods under €200/£200 where no purchase requisition is required.
- 4.4.3** 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 Scouting Ireland CLG has sufficient cash flow within the national finances to pay for the goods or services.
- 4.4.4** Once appropriate approval has been received (in line with section 4.5), the completed Purchase Requisition (Appendix C) or Quotation from the supplier should be forwarded to the finance department, provided all relevant details are included such as a description of the goods or services, quantities and the VAT inclusive cost.
- 4.4.5** The Budget Holder must then request a Purchase Order from a member of the finance department.
- 4.4.6** The finance department will then issue a Purchase Order Number to the person submitting the completed Purchase Requisition form or Quotation from the supplier. This number must be quoted when ordering the goods or services.
- 4.4.7** 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. Scouting Ireland CLG will not accept responsibility for costs over and above the value of the Purchase Order.
- 4.4.8** Invoices submitted not quoting an appropriate approved Purchase Order will be returned to the Supplier.
- 4.4.9** The finance department will attach a copy of the Purchase Requisition or Quotation from supplier; Purchase Order (for goods/services over €200) 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.

#### 4.5 APPROVAL LEVELS

**4.5.1** For purchases between €200/£200 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.

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

**4.5.3** 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.

**4.4.4** 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 Assistant Accountant is required in all cases.

#### 4.6 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.

##### 4.6.1 RISK ASSESSMENT

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

<b>Goods/Services</b>	<b>Default Risk</b>	<b>Contractor/Supplier questionnaire required?</b>
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

#### 4.6.2 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 D) and forward the completed questionnaire to the appropriate person for approval as per the matrix below.

Goods/Services for:	Approver:
National/International Events & Projects	Professional Project manager
National Scout Centres	National Scout Centres Manager
National Office / Provincial Offices	Manager (Operations)

The approver 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 purchaser so that they may request a purchase order from the finance team.

## **5: CONTRACTS**

### **5.1 GENERAL PRINCIPLE**

Scouting Ireland CLG 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 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 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 Scouting Ireland CLGs' Chief Financial Officer or in his/her absence the Assistant 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 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 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 are subject to the satisfactory completion of the Contractors/Supplier Questionnaire (see Appendix D)

## **5.5 EMPLOYMENT CONTRACTS**

- 5.5.1 All contracts for employment in Scouting Ireland CLG should at a minimum be approved by the CEO.
- 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 Scouting Ireland CLG.

## **6: FIXED ASSETS AND CAPITAL EXPENDITURE POLICY**

### **6.1 GENERAL PRINCIPLE**

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 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 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 Capital Expenditure Committee comprising the CEO, Chief Financial Officer, Manager Corporate Services and National Scout Centre Manager 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 Capital Expenditure Committee, 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 Capital Expenditure Committee.

## **6.6 ASSET DISPOSALS**

- 6.6.1 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 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 E).
- 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), 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. Scouting Ireland CLG's National Scout Centres Manager will co-ordinate the performance of a full physical inventory of Scouting Ireland CLGs' capital assets in National Centres on a two-year rotational basis. Scouting Ireland CLG's Manager (Operations) will co-ordinate the performance of 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.

## **6.8**

### **FINANCE LEASES**

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

## **6.9 INTANGIBLE ASSETS**

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

## **6.10 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 Scouting Ireland CLG is entitled to the funds subject to any performance related conditions being met.

## **6.11 ACCOUNTING RECORDS**

For computer/ I.T asset acquisition, the Manager (Operations) is responsible to assigning and attaching asset number tags to the equipment and for maintaining a register of assets where it can be readily located. For other asset acquisitions Scouting Ireland CLG's Chief Financial Officer will maintain 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

## **7: RESERVES**

### **7.1 GENERAL PRINCIPLE**

To ensure prudent management of the financial resources available to Scouting Ireland CLG the Board have adopted the following policy on the holding of reserves. The aim of the policy is to ensure that 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**

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 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 Scouting Ireland CLG with certain restrictions, which means they have to 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, 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 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 Scouting Ireland CLG.

## **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 F which sets out the level of reserves required and the current reserves.

## **8: ANNUAL REGISTRATION FEE & REBATES/GRANTS TO SCOUT GROUPS/COUNTIES**

### **GENERAL PRINCIPLE**

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 Scouting Ireland CLG cash flow requirements.
- 8.1.3 To set the policy for Annual Registration Fees for New/Reforming Scout Groups

### **REBATES AND DEADLINES**

- 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 31<sup>st</sup> January annually. The rebate shall be made payable to the Scout County by the 28<sup>th</sup> February annually.
- 8.1.5 Completed Annual returns made up to the 28<sup>th</sup> February will entitle the Scout County to a 5% rebate. The rebate shall be made payable to the Scout County by the 31<sup>st</sup> March.
- 8.1.6 For Census returns made on or before the 31<sup>st</sup> January 2021, a third option is being introduced to assist Scout Groups with cashflow difficulties as a result of COVID-19. For Scout Groups who have completed all other aspects of their annual return with the exception of the payment of their Census, they will have the option of paying in 3 equal instalments by the last day of January 2021, February 2021 and March 2021. This will entitle the Scout County to a 2.5% rebate, which will be paid by the 30<sup>th</sup> April.
- 8.1.7 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 the first two years of their existence or reformation. A dormant Scout Group is defined as having no youth members registered for two concurrent years previous to the year of reformation.
- 8.1.8 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:

- 8.1.8.1 The receipt of payment (either by Cheque or EFT)
- 8.1.8.2 The completion and submission of a complete and accurate census return on Scouting Ireland CLG's Membership Database.
- 8.1.8.3 The submission of the Scout Group's Accounts in accordance with the Scout Group Finance handbook for the year up to the 31<sup>st</sup> August.
- 8.1.8.4 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

- 8.1.8.4.1 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.
- 8.1.8.4.2 Details of all bank accounts (including credit union, post office etc.) in operation;
- 8.1.8.4.3 Details of the opening and closing bank position analysed by account and
- 8.1.8.4.4 Closing Bank Reconciliation Statement as at 31 August supported by appropriate statement (i.e. Bank Statement; copy of last Credit Union Lodgement 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 National 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.

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 Scouting Ireland CLG obtaining funding nor will the information be used to negatively impact on any Grants within 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 National Management Committee who will decide upon the appropriate course of action and/or sanction to take.

Where a Scout Group 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 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 15<sup>th</sup>. The Support Staff in the Province will immediately inform Scouting Ireland's Manager Volunteer Resource Management and Group Support 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 15<sup>th</sup>. No applications or extension of the Registration Due Date will be accepted if received after January 15<sup>th</sup>. 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 15<sup>th</sup> 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 €150 will be paid to the Scout Group to support opening costs.
- 1<sup>st</sup> Calendar Year of Operation – immediately upon opening - Scout Group registers Youth and Adult Members on Scouting Ireland CLG's Membership Database – No Registration Fee payable to Scouting Ireland CLG.
- 2<sup>nd</sup> Calendar Year of Operation – Scout Group completes Annual Return and pays Registration Fee by the Registration Due Date. A 100% Grant/Rebate will be paid within 4 weeks of the Registration Due Date.

## **NOTES**

- No Grant is payable if the Scout Group does not complete the Annual Return and pay the Registration Fee by the Registration Due Date.
- 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 1<sup>st</sup> of January immediately following when they open/re-open. They are expected to enter details onto the Scouting Ireland CLG's database immediately upon opening.

## 9: APPORTIONMENT

### 9.1 GENERAL PRINCIPLE

Scouting Ireland CLG operates an apportionment policy. This policy covers all current expenditure of Scouting Ireland CLG at National level.

### 9.1 APPORTIONMENT POLICY

Scouting Ireland CLG receives funding from the Department of Children and Youth Affairs for the annual Youth Services Grant and from time to time receives funding for specific initiatives.

- 9.1.1 Directly attributable costs that relate to a specific programme will be charged in full to that programme.
- 9.1.2 Indirect costs that are shared and not directly attributable to an individual programme will be apportioned e.g. salary costs. Apportioned costs are based on real identifiable costs, not notional costs, and will be backed up by supporting documentation i.e. payroll records/timesheets, or an expenses claim.

### 9.2 APPORTIONMENT BASED ON STAFF NUMBERS AT SCOUTING IRELAND CLG

The basis of apportionment used by Scouting Ireland CLG annually is its staff numbers. The following table illustrates the apportionment basis to be applied to costs incurred:

Staff member	Number of days worked on YSGS per week	No. days worked on Specific Programme
Staff directly supported by Specific Programme	0%	100%
Staff indirectly supported by Specific Programme	Based on payroll record/timesheets	Based on payroll record/timesheets
All other staff	100%	0%

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. We will seek approval from Pobal for any changes to our apportionment policy in advance of implementation.

## 10: PAYMENT PROCESS

### 10.1 GENERAL PRINCIPLE

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 monthly. 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 Assistant Accountant plus one of the following:

PANEL:

10.2.2.1 Chief Executive Officer

10.2.2.2 Chief Financial Officer

10.2.2.3 Manager Corporate Services

10.2.2.4 Manager Volunteer Resource Management and Group Support

10.2.2.5 Assistant Accountant

10.2.2.6 Project Management Accountant

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:

10.2.3.1 Chief Executive Officer

10.2.3.2 Chief Financial Officer

10.2.3.3 Manager (Operations)

10.2.3.4 Manager Volunteer Resource Management and Group Support

10.2.3.5 Assistant 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 Scouting Ireland CLG are entitled to have a Scouting Ireland CLG Procurement card. These Procurement cards are to be used for 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**

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**

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 G) is to be used for the set-up of new employees on the Payroll.

#### **Annual Salary Increases**

With the exception of the Senior Management team, the Governance, Compliance, Remunerations and Nominations Sub Committee devolves responsibility to the CEO for annual salary increases. For members of the senior management team all salary increases will be within approved salary scale and approved by the CEO.

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 G) is to be used for all amendments to payroll other than the annual increase.

#### **11.8 ANNUAL PAYROLL BUDGET**

The Board of 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 Committee.

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

## **12: FINANCIAL STATEMENTS & REPORTS**

### **12.1 GENERAL PRINCIPLE**

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**

Bi-monthly Management Accounts are to be prepared for the Board of Scouting Ireland CLG. Bi-Management Accounts are to be available within 13 working days of the end of the Calendar Month.

Bi-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.

Bi-Management Accounts will be presented to the Board of Scouting Ireland CLG at 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 Scouting Ireland CLG.

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

The Annual accounts will be presented to the AGM of Scouting Ireland CLG.

## 13: Income procedures for National Scout Centres

### General Principle

To ensure there are appropriate internal controls in place for National Scout Centre's 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 lodgement is being done.
- Lodgements 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 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 and the Manager of Corporate Services.

## 14: BUDGETING PROCESS

### 14.1 GENERAL PRINCIPLE:

The aim of this document is to set out the timelines and processes for Scouting Ireland's CLG budgetary process. Scouting Ireland CLG has moved to a 3-year budgeting cycle in order to allow it to manage its finances in a strategic way. 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 Association's 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 a 3-year 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 Scouting Ireland CLG for their consider and approval.

#### TIMELINE:

By 30 <sup>th</sup> June –	Provide departmental budget worksheets to budget holders
By 31 <sup>st</sup> July -	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 Scouting Ireland CLG for approval.



### **14.3 NATIONAL AND INTERNATIONAL EVENTS**

#### **Large scale events**

Prior to 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 Committee.

#### **Other events**

Prior to Scouting Ireland CLG committing its financial and non-financial resources to all other events (under €100,000) a budget must be approved by the Corporate Services Core Team and noted by the Chief Financial Officer and the Oversight Activities Committee.



## Scouting Ireland CLG Expense Claim Form

Name: Department / Section: From: To: 

## Mileage Expenses

Date	From	To	Miles	Kilometres	Purpose of Trip
Total Miles / KM's			-	-	Normal Rate <input type="text" value="0.35"/> c per mile = <input type="text" value="€ 0.00"/>

Normal Rate  c per km = Total Mileage 

## Accommodation &amp; Meal Expenses

Date	Location	Item	Receipt No.	Cost	Purpose
				€ 0.00	

## Parking; Bus &amp; Rail Tickets

Date	Item	Receipt No.	Cost	Purpose
				€ 0.00

## Phone Bill

Month	Service Provider	Receipt No.	Cost	Details
				Phone Bill Attached - with calls analysed
				€ 0.00

## Other Expenditure

Date	Item	Receipt No.	Cost	Purpose
				€ 0.00

**Summary of Expenses Claim**

	<b><u>TOTAL</u></b>
Mileage	€ 0.00
Accommodation & Meals	€ 0.00
Parking, Bus & Rail Tickets	€ 0.00
Phone Bills	€ 0.00
Other Expenditure	€ 0.00
	€ 0.00

<b>Bank Account Details</b>	<b>Account Name</b>		
	<b>IBAN</b>		
	<b>BIC</b>		
	<b>Email address</b>		

<b>Nominal Ledger Coding</b>			<b><u>TOTAL</u></b>
	<b><u>NL Account</u></b>	<b><u>Description</u></b>	
1			
2			
<i>*normally completed by Account Department</i>			€ 0.00

I confirm that the above expenses were incurred wholly, necessarily and exclusively by me to discharge my role in Scouting Ireland and that I have endeavor to achieve the best value for money in each item claimed.

**Claimant Signature :** \_\_\_\_\_  
**Name Printed:** \_\_\_\_\_  
**Date** \_\_\_\_\_

**Approved :** \_\_\_\_\_  
**Name Printed:** \_\_\_\_\_  
**Date** \_\_\_\_\_

**Claims Procedure:** Completed forms must be signed by claimant and the Head of Department and then forwarded to:  
**Accounts Department, National Office, Larch Hill, Dublin 16.**

**Please note that:**

- 1) all expenses must be vouched by valid receipts, and receipts attached.
- 2) all expenses are paid by Funds Transfer into the bank account you have nominated with the Accounts Department
- 3) Mileage claims will only be paid to employees where a valid and current insurance certificate in line with Scouting Ireland CLG Expenses Policy has been provided.
- 4) It is the responsibility of all claimants making mileage claims to regularly check the road worthiness of their vehicle and to drive in an appropriate and legal manner.



**Scouting Ireland Expenses Claim Form - SIF 21/10**

<b>Name:</b>	<b>Department / Section:</b>
	<b>From:</b> <b>To :</b>

Mileage Expenses					
Date	From	To	Miles	Kilometres	Purpose of Trip
<b>Total Miles / KM's</b>			-	-	
					<b>Normal Rate</b> <b>0.28</b> p per mile = <b>£</b> -
					<b>Normal Rate</b> <b>0.1739</b> p per km = <b>£</b> -
					<b>Total Mileage</b> <b>£</b> -

Accommodation & Meal Expenses					
Date	Location	Item	Receipt No.	Cost	Purpose
				£    -	

Parking; Bus & Rail Tickets					
Date	Item	Receipt No.	Cost	Purpose	
				£    -	

Phone Bill				
Month	Service Provider	Receipt No.	Cost	Details
				Phone Bill Attached - with calls analysed
				£    -

Other Expenditure				
Date	Item	Receipt No.	Cost	Purpose
				£    -

Summary of Expenses Claim				
				<b>TOTAL</b>
<b>Mileage</b>				£    -
<b>Accommodation &amp; Meals</b>				£    -
<b>Parking, Bus &amp; Rail Tickets</b>				£    -
<b>Phone Bills</b>				£    -
<b>Other Expenditure</b>				£    -
				£    -

<b>Bank Account Details</b>	Account Name		
	IBAN		
	BIC		
	Email address		

Nominal Ledger Coding				
	NL Account	Description		<b>TOTAL</b>
1				
2				
*normally completed by Account Department				£    -

I confirm that the above expenses were incurred wholly, necessarily and exclusively by me to discharge my role in Scouting Ireland and that I have endeavoured to achieve the best value for money in each item claimed.

<b>Claimant Signature :</b>	<b>Approved :</b>
<b>Name Printed:</b>	<b>Name Printed:</b>
<b>Date</b>	<b>Date</b>

**Claims Procedure:** Completed forms must be signed by claimant and the Head of Department and then forwarded to :  
Accounts Department, National Office, Larch Hill, Dublin 16.

- Please note that:**
- 1) all expenses must be vouched by valid receipts, and receipts attached.
  - 2) all expenses are paid by Funds Transfer into the bank account you have nominated with the Accounts Department
  - 3) Mileage claims will only be paid to employees where a valid and current insurance certificate in line with Scouting Irelands' Expenses Policy has been provided.
  - 4) It is the responsibility of all claimants making mileage claims to regularly check the road worthiness of their vehicle and to drive in an appropriate and legal manner.

## APPENDIX C

### Scouting Ireland CLG

#### Schedule of Mileage Rates

The following mileage rates apply with effect from October 2018

##### 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	37.95 cent	39.86 cent	44.79 cent
Band 2	1,501 - 5,500 km	70.00 cent	73.21 cent	83.53 cent
Band 3	5,501 - 25,000 km	27.55 cent	29.03 cent	32.21 cent
Band 4	25,001 km and over	21.36 cent	22.23 cent	25.85 cent

Anyone wishing to claim mileage payments for Bicycles, Motorcycles or Electric Vehicles should inform the Chief Financial Officer in advance and they will be informed of the appropriate rate to claim at.

##### NI Staff (Rate per Mile)

	Rate
Up to 10,000 miles	45p
10,001 and over	28p

##### Volunteer Rates

Euro Rates		Sterling Rates	
PER KM	PER MILE	PER KM	PER MILE
.2175c	35c	.1739p	28p

**APPENDIX D**

SCOUTING IRELAND CLG PURCHASE REQUISITION			
<b>BASIC INFORMATION</b>			
DEPARTMENT/BUDGET HOLDER	<input style="width: 100%;" type="text"/>		
PURCHASER	<input style="width: 100%;" type="text"/>		
DATE OF REQUEST	<input style="width: 100%;" type="text"/>		
DESCRIPTION OF EXPENDITURE ITEM	<input style="width: 100%;" type="text"/>		
<b>QUOTATIONS</b>			
QUOTE	NAME OF SUPPLIER	AMOUNT (INCL VAT)	RECOMMENDED (Y/N)
1	<input style="width: 95%;" type="text"/>	<input style="width: 60%;" type="text"/>	<input style="width: 60%;" type="text"/>
2	<input style="width: 95%;" type="text"/>	<input style="width: 60%;" type="text"/>	<input style="width: 60%;" type="text"/>
3	<input style="width: 95%;" type="text"/>	<input style="width: 60%;" type="text"/>	<input style="width: 60%;" type="text"/>
Why have you recommended this supplier:		<input style="width: 100%;" type="text"/>	
If 2 quotes (€1,000 - €5,000) or 3 quotes (over €5,000) have not been provided please explain why		<input style="width: 100%;" type="text"/>	
<b>BUDGETS AND CASHFLOW</b>			
Was this expenditure item included in the approved annual budget		Yes/No	
(If No, please ensure a proposal outlining the cost and rationale is provided as part of this submission)			
Will the cashflow be available at the time the expenditure is due		Yes/ No	
(If No, please provide an explanation as to how this expenditure will be funded)			
<b>APPROVALS</b>			
Requested By			
Date:			
Approved by			
Purchase Order Number:		POR	

## APPENDIX E

### 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

<b>Date received</b>	
<b>Checked By</b>	
<b>Are all sections completed?</b>	
<b>Additional information required</b>	

**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.**

4.1	<p>Please ensure you have attached all relevant information</p> <ul style="list-style-type: none"> <li>• Copy of EL Insurance</li> <li>• Copy of PL Insurance</li> </ul>
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APPENDIX F

**SCOUTING IRELAND CLG**

**FIXED ASSET/CAPITAL - DISPOSAL/RETIREMENT AUTHORISATION**



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	0
								0	0	0
								0	0	0
								0	0	0
								0	0	0
								0	0	0
						-	-	0	0	0

Created by: \_\_\_\_\_

Confirmed by: \_\_\_\_\_

## Appendix G

# Scouting Ireland CLG

### LEVEL OF RESERVES REQUIRED

Core expenditure, excluding special projects, in 2016/2017 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.

### AMOUNT OF RESERVES

Non designated/general funds @ 31.08.2016	
	<b>€000's</b>
<b>3-6 months operating costs</b>	<b>1079 – 1709</b>
<b>Redundancy costs</b>	<b>410</b>
<b>Professional advisors' fees</b>	<b>25</b>
<b>Potential unexpected ongoing costs:</b>	
<b>Repair/replacement of essential fixed assets</b>	<b>20</b>
<b>Total non –designated /general funds</b>	<b>1534-2164</b>
<b>Restricted income funds @ 31.08.2016</b>	
<b>Closed Groups including Maryville</b>	<b>166</b>
<b>Campsite – Galway</b>	<b>56</b>
<b>Total restricted income funds</b>	<b>222</b>
<b>Working capital fund @ 31.08.2016</b>	
<b>Working capital fund balance</b>	<b>20</b>
<b>Designated funds @ 31.08.2016</b>	
<b>Legal accruals and provisions</b>	<b>1148</b>
<b>Total Reserves</b>	<b>€2,924-€3,554</b>

### CURRENT SITUATION

At the 31<sup>st</sup> August 2016 the general reserves were €294k, restricted reserves were €222k, working capital reserves were €20k and designated funds were €1148k.



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: \_\_\_\_\_