



An Chomhairle Náisiúnta um Oideachas Speisialta
National Council for Special Education

FINANCIAL POLICIES AND PROCEDURES MANUAL

2016.1

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1. INTRODUCTION

1.1. Purpose of this document

The purpose of the Financial Policies and Procedures Manual (FPPM) is to document the financial policies and procedures implemented within the National Council for Special Education (NCSE).

- ◆ It provides information related to funding, purchasing, payroll, budgeting and accounting.
- ◆ It delineates the different roles of Council, the Department of Education & Skills (the Department), the CEO and staff in dealing with NCSE financial matters.
- ◆ It forms a key element of the system of internal financial control overseen by the Council.
- ◆ It provides policy statements to aid in financial decision making and the procedural steps for implementation.
- ◆ It is also designed to assist staff in handling daily financial transactions.
- ◆ While this document is fully operational it is routinely reviewed and updated as necessary.

1.2. Legislative Background

The NCSE was initially established in December 2003 by order of the Minister for Education and Skills as an independent statutory agency of his Department. It was re-established under primary legislation by the Education for Persons with Special Educational Needs Act 2004 (EPSEN). The NCSE was set up to improve the delivery of education services to persons with special educational needs arising from disabilities. Further information on its general functions is available on www.ncse.ie.

A number of provisions of EPSEN are of particular relevance to the FPPM and are quoted under:

Section 24: Refers to the office of the CEO and her function of managing and controlling the staff, administration and business of the NCSE

Section 29: Refers to Accounts and Audits

Section 30: Refers to the Accountability of the CEO to the Public Accounts Committee

Section 43: Refers to the payment of grants by the Minister to the NCSE

1.3. NCSE Financial System and Budgets

- ◆ The NCSE is required to maintain appropriate financial records and uses the SAGE financial management system (FMS) in support of these requirements (See Appendix O which provides information about access and backing up the SAGE system).
- ◆ The NCSE is wholly funded by the Department to meet pay and non pay expenditure requirements. There are agreed procedures in place governing the release of funds to the NCSE. (See Chapter 2 for details of funding procedures agreed with the Department).
- ◆ The NCSE is required to purchase goods and services in line with government policy to ensure value for money (VFM) and meet regulatory requirements (See Chapter 3 for details of NCSE procurement and purchasing procedures).
- ◆ The NCSE is required to apply central government policy on travel and subsistence expenses for its staff and Council members (see Chapter 4 for details of NCSE expense claims procedures).
- ◆ The staff of the NCSE are civil servants (Section 25 (5) of the EPSEN). The NCSE has arranged a service level agreement with the Payroll Shared Service Centre (PSSC) operated by DPER to provide payroll services (See Chapter 5 on details of NCSE payroll procedures).
- ◆ The NCSE operates a commercial bank account to manage its receipts and payments. The NCSE appointed Bank of Ireland as its bankers following a procurement process (See Chapter 6 for details of NCSE banking procedures).
- ◆ NCSE assets with a life of more than one year and value greater than €100 are capitalised (designated as fixed assets) and depreciated over their useful economic lives. The NCSE classifies refurbishment of premises held on long term leasehold, furniture, equipment and specified software as fixed assets. (See Chapter 7 for details of NCSE procedures for treatment of fixed assets).
- ◆ The NCSE is required to prepare an operational budget based on the budget allocation notified by the Department and manage its expenditure within the approved budget. (See Chapter 8 for details of NCSE procedures for budget management).
- ◆ The NCSE is required to prepare accounts and submit to the Office of the Comptroller & General for audit (See Section 9 for details of NCSE accounting procedures).
- ◆ The FPPM should to be read in conjunction with other important documents applicable to the financial management of public bodies including:
 - ◆ Public Financial Procedures
 - ◆ Government procurement procedures
 - ◆ The Code of Practice for the Governance of State Bodies

2. INCOME

2.1. Policy Statement

- ◆ To administer strict financial control of funding and expenditure to ensure sufficient cashflow to meet immediate expenditure commitments in accordance with the agreed budget while ensuring the NCSE observes the objectives and procedures governing the funding of the NCSE as agreed with the Department and does not hold excess funds.

2.2. Legal & Policy Framework

- ◆ The funding of the NCSE by the Department by way of grant is carried out in accordance with Section 43 of the EPSEN Act and general public financial procedures, including in particular the terms of Department of Finance Circular 0013/2014. These procedures provide an important overarching framework in relation to the management of public funding provided to bodies delivering services not administered directly by Government Departments and deal, inter alia, with the funding of bodies by instalments, the avoidance of over-issues of funds and the recovery of excess payments.
- ◆ A Budget & Funding Procedure between the Department and the NCSE is in place which sets out the agreed objectives and procedures governing the funding of the NCSE. (See Appendix P).

2.3. Procedures

- ◆ An operational budget is agreed by the Council based on prescribed limits set by the Department (See Chapter 9).
- ◆ The Executive profiles the budget to forecast monthly cashflow requirements for the year and agrees a schedule of advances (Pay & Non Pay) to meet the forecast cashflow requirements with the Department.
- ◆ The NCSE submits requests for funding on an approved application form to the Department and provides all necessary background information for the Department to understand NCSE requirements for funding.
- ◆ NCSE funding requests are approved by the AP Finance Unit prior to notification issuing to the Department.
- ◆ Income is received by Electronic Funds Transfer (EFT) from the Department into the NCSE current bank account.
- ◆ The Department forwards notification of the transfer to inform the NCSE that a payment has been made.

- ◆ NCSE cashflow is monitored by the NCSE Finance Unit.
- ◆ The FMS is updated with details of the transfer of funds and the transfer notification received from the Department is filed on the Bank Statement of Accounts file.
- ◆ A reconciliation of bank statements against receipts and payments is carried out on a monthly basis by HEO Finance Unit and reviewed by the AP Finance Unit.
- ◆ A report showing expenditure on a monthly basis is circulated to budget managers.
- ◆ The NCSE provides a monthly report of expenditure to the Department.
- ◆ An annual reconciliation with DES records of funding with NCSE records of income is conducted.

2.4. Responsibility and Approval

Record Income Received	Executive Officer Finance Unit
Maintain Bank File	Executive Officer Finance Unit
Monitor Cashflow and request funding	AP/ HEO / EO Finance Unit
Annual Reconciliation of Funding	AP/HEO Finance Unit

3. PURCHASES AND PROCUREMENT

3.1. Policy Statement

- ◆ The NCSE will ensure that its procurement activity operates in accordance with best practice, utilising appropriate systems and available staff resources efficiently in order to ensure value for money purchasing in line with NCSE strategic priorities and budget limits, with probity and accountability and in compliance with government policies as outlined in the National Public Procurement Policy Framework (NPPPF).

3.2. Legal & Policy Framework

- ◆ The Government publication booklet “Public Procurement Guidelines- Competitive Process” sets out the steps to be followed in conducting an appropriate competitive process under EU and national rules¹.
- ◆ The NCSE must comply with the provisions of national legislation and national agreements covering tax clearance requirements, prompt payments, health and safety, pay agreements etc. in so far as they apply to it.
- ◆ The Public Service Management Act 1997 requires the provision of cost effective services to achieve better use of resources and to comply with the requirements of the Comptroller and Auditor General (Amendment) Act 1993.
- ◆ The Code of Practice for the Governance of State Bodies 2009 reaffirms the requirements of state bodies to strive for economy, efficiency, transparency and effectiveness in their expenditure.
- ◆ The National Public Procurement Policy Framework is the national policy underpinning public procurement reform and requires state bodies to develop a corporate procurement plan.
- ◆ The NCSE has developed a Corporate Procurement Plan which aims to build on existing good practices and provide a focus for further development and improvement in this critical function. It is the formal outcome of a review of procurement processes. It sets practical and strategic goals and objectives for improved procurement outcomes and appropriate measures to achieve these aims.

¹ EU Directive **2004/18/EC** covers the procurement procedures of public sector bodies. Directive **2004/17/EC** covers the procurement procedures of entities operating in the utilities sector. They are published in Official Journal L 134 of 30 April 2004 and can be accessed on the EU Publications Office portal at <http://europa.eu.int/eur-lex/en/index.html>, or on the EU public procurement website <http://simap.eu.int>. Additional guidelines on the engagement of consultants in the civil service, appraisal and management of capital expenditure in the public sector, on the engagement of advertising, public relations and creative design services, green procurement and facilitating small and medium enterprises are available on www.per.gov.ie and www.etenders.gov.ie.

- ◆ Information on procurement policy and general guidance on procurement matters is published by the Office for Government Procurement (OGP). These can be viewed on the national procurement website www.procurement.ie.
- ◆ The OGP has arranged framework agreements and drawdown agreements and should be utilised where practical.

3.3. Responsibilities

Both the Council and executive have responsibilities in respect of procurement and these are set out under.

- ◆ It is the responsibility of the Council as the governing body of the NCSE to satisfy itself that the requirements for public procurement are adhered to.
- ◆ The Chairman shall annually report to the Minister and affirm adherence to the relevant procurement policy and procedures and the development and implementation of the Corporate Procurement Plan.
- ◆ The CEO is ultimately responsible to the Council for ensuring the development and implementation of procurement policy by the executive and reporting to Council and the Committee.
- ◆ NCSE budget holders (Generally at PO level and delegated by POs on an operational basis to APs within respective teams) are responsible inter alia
 - ◆ for ensuring that VFM is achieved in the procurement of goods and services,
 - ◆ for adherence to the legal and policy framework
 - ◆ for ensuring budget compliance and
 - ◆ for reporting to the Finance Unit on budgetary performance, requirements and priorities.
- ◆ The NCSE has appointed a Procurement Officer to assist in the development and application of best practice procurement guidelines in the NCSE and to co-ordinate the development and implementation of the Corporate Procurement Plan.
- ◆ The NCSE Finance Unit will co-ordinate and manage NCSE budget and control procedures.
- ◆ Appropriate segregation of functions will apply to ensure that where practical staff directly involved in ordering are not also involved in receiving goods/ services and/ or payment for same goods and services. By ensuring that a minimum of 3 staff are involved across these functions the NCSE seeks to ensure appropriate segregation and oversight.
- ◆ All staff have a responsibility for implementing public procurement policy and should be aware that personal purchases may not be made using NCSE facilities.

3.4. NCSE Procurement Procedures

(The Procurement Approval Checklist at Appendix F has been developed to assist purchasing sections apply NCSE Procurement Procedures correctly and uniformly).

The purchasing section must ensure compliance with these procedures and retain a full record of the procurement process (including business specification, quotations, request for tender documentation, records of tenders received, the evaluation process, approval by senior manager/ Council, contract award letters, communications with unsuccessful tenders etc.) on the relevant procurement file in the Line Section. The procurement procedures used will be proportionate to the risk, cost, strategic importance and complexity associated with the purchase.

- ◆ The number of suppliers invited to tender should be sufficient to ensure adequate competition and should be selected on an objective and non-discriminatory basis.
- ◆ All tenders should be evaluated based on quality, price, safety and service support.
- ◆ The criteria for evaluation should be clearly set.
- ◆ All tenders should be dated stamped. A tender opening report should be prepared. An independent witness should attend the opening of the tenders.
- ◆ Report to be prepared on tenders received, declined, offers not responded to.
- ◆ The evaluation and selection process should be fully documented.
- ◆ Once the tendering process has taken place a report making a recommendation for selection is submitted to for appropriate approval (see table 3.1). For higher expenditure items, and in line with delegated authority levels, a recommended selection can be placed before the Council for approval to proceed with the contract.
- ◆ Unsuccessful candidates should be notified and debriefed.
- ◆ Formal offer of contract and request for Tax Clearance Cert² issued to successful candidate.
- ◆ Formal contract should state:
 - Terms and conditions
 - The fee
 - Clearly state that no conflict of interest arises

² It is a condition for the award of a contract over €10,000 for the supplier to provide proof of a valid tax clearance (See 3.13.3)

3.5. EU thresholds for advertising in Official Journal of the EU

Under the EU Directives and Government Procurement Agreement (GPA) of the World Trade Organisation, a two tier threshold system exists and details are provided in Appendix 1 of Public Procurement Guidelines. The Directives and the GPA apply to the vast majority of contracts with larger Service Contracts and Utility Sector Entities not covered by GPA.

Thresholds above which advertising of contracts in the Official Journal is obligatory are revised every two years and up to date thresholds should be checked on the EU public procurement website <http://simap.eu.int> which can be accessed via a link on www.etenders.gov.ie.

Table 3.1 – Summary of Tendering Requirements

Amount (ex VAT)	Process
<€4,999	Quotes from 2 or more competitive sources
€5,000 - €24,999	Advertised on e-tenders or written RFQs to at least 3 suppliers
€25,000 - €134,999 ³	Advertised on e-tenders
> €135,000	Advertised in EU journal

3.6. NCSE Procurement Approval Levels

It is the policy of the NCSE that decisions on major purchases and programmes of expenditure are made based on the strategic needs and priorities of the NCSE, within approved budget limits, procurement requirements, and VFM considerations based on the submission of a clear specification of requirements and assessed business case with clear responsibility and accountability. Ongoing expenditure programmes are required to be reviewed and approved regularly at the designated level within the NCSE. New programmes and major purchases are also approved in this way.

- ◆ The Council has agreed a schedule of reserved functions and delegations to the CEO.⁴
- ◆ Council approval is required for proposals and contract terms for all major investments and capital projects including purchases of services, equipment and materials over €50,000 in value exclusive of VAT, ensuring alignment with medium to long term goals.
- ◆ Council has agreed delegations to the CEO to sanction proposals for purchases up to €50,000 exclusive of VAT (see Appendix A). The CEO can further delegate authority to sanction purchases not exceeding €20,000 exclusive of VAT.

³ Updated for January 2016-December 2017.

⁴ The revised Code of Practice for Governance of State Bodies 2009 requires that each Board should have a formal schedule of matters specifically reserved to it for decision on acquisitions, disposals and retirement of assets of the State Body or its subsidiaries; and should specify clear quantitative thresholds for contracts above which Board approval is required – see Appendix A.

Table 3.2: Summary of NCSE Procurement Approval Levels

Amount (ex VAT)	NCSE Delegated & Reserved Approval levels
< €20,000	CEO has delegated sanction to POs to approve purchases in Line Section. POs can further delegate approval to APs up to maximum of €10,000. Delegated approval to APs must be signed off annually by POs for each budget expenditure plan and submitted to the Finance Unit. (See Appendix K for NCSE Budget Plan Template)
€20,001 - €50,000	CEO
> €50,000	Council on recommendation from CEO

3.7. Purchase ordering

- ◆ Prior to placing an order with a supplier the purchasing section should request a Purchase Order from the Finance Unit raised on the FMS.
- ◆ The following information should be emailed to the Finance Unit
 - Name of the supplier
 - Address of the supplier
 - Specification of Item(s)
 - Quantity ordered and agreed price if applicable
 - Budget Code, Cost Centre Code and Job Code for all items on the order.
- ◆ The CO/EO in Finance Section raises a standard Purchase Order on the FMS.
- ◆ The Purchase Order is emailed to the Line Section.
- ◆ The Line Section can forward to supplier
- ◆ The Purchase Order should be signed by the approving officer in the purchasing section if approval in writing has not already been received and a copy retained on file in the purchasing section.

3.8. Receipts of supplies and services

- ◆ When ordered supplies are received the delivery docket should be checked and signed certification should be retained on file.
- ◆ The delivery docket should be reviewed with the Purchase Order to ensure all goods ordered were actually received. If some goods ordered were not received a record should be made of this to ensure that the invoice excludes the goods not received. If the delivery is disputed the delivery docket and Purchase Order should be retained on file. The invoice

should be matched to the delivery docket. The following are the actions to be taken if deliveries are disputed:

Quantity delivered	Action taken	Documentation
Short	Accept delivery	Request credit note if invoice is incorrect
Short	Request additional items	Ensure invoice issued is for correct quantity
In excess of order	Accept delivery OR Return excess	Raise additional Purchase Order for excess OR If invoice is for quantity delivered, request credit note. Otherwise record invoice if correct.

- ◆ Once matched the delivery docket is attached to the invoice (when received).
- ◆ In the case of services, the Line Section must certify the delivery of the specified services by the provider on receipt of the invoice. A record should be kept in the Line Section of service delivery to facilitate the checking and approval process.
- ◆ **Delivered equipment or furniture must be entered into the fixed asset register and the asset tagged as appropriate (see Chapter 8)**

3.9. Invoice payment

- ◆ Supplier invoices should be directed to the NCSE Finance Unit. They must be date stamped with the date received in the NCSE and recorded on the Financial Management System (SAGE).
- ◆ The Finance Unit will then return the invoice to the purchasing section. Invoices should be checked to ensure that only goods received have been invoiced. If a query arises, contact the supplier immediately and follow the instructions above.
- ◆ The invoice should be checked by the person who placed the order and signed off by their line manager that the invoice is correct (including arithmetical correctness, compliance with agreed price and other contract terms and delivery).
- ◆ A Payment Authorisation Memo (PAM) – [see Appendix C] is completed by the purchasing section and submitted with relevant backing documentation to the Finance Unit for payment. The signed invoice, delivery docket (or equivalent) and Purchase Order should be attached to this. The form is checked and certified by staff in the purchasing section to indicate compliance with NCSE financial procedures - that the purchase has been approved, tax compliance requirements confirmed, goods/services received, the documentation is correct, SAGE budget code and job code are correct, payment is correctly stated and is now due.

- ◆ The purchasing section should ensure that payee bank account details and the total amount payable are included on the PAM. Supplier bank account details should be received in writing and confirmed by phone.
- ◆ **The PAM should be submitted to the Finance Unit promptly to ensure payment is processed within fifteen days of receipt of invoice. (see also 3.10 for procedures on interest on late payments)**
- ◆ On receipt of a PAM from the Line Section, the EO/ CO in Finance Unit will check the documentation for completion, calculation and appropriate certification.
- ◆ If the invoice is for the provision of professional services 'Professional Services Withholding Tax' (PSWT) must be deducted at the standard rate of tax, currently 20% (See 3.13.11).
- ◆ If all in order, an EFT Requisition Form is completed by the EO/ CO Finance Unit and the payment is put on Business on Line for authorization. The EFT and total amount payable must be included on the requisition form (see Appendices H and J).
- ◆ The Requisition Form should be checked and signed off by the HEO or higher in Finance Unit to confirm that the PAMs were certified, appropriate documentation attached and payment details are correct.
- ◆ A file containing the signed EFT requisition forms, PAMs and back up documents is presented for authorization/ signature by 2 BOL Authorized Users/ signatories. See Banking (Chapter 6) for BOL authorized users/ signatories.
- ◆ When recording the payment on the FMS the EFT number should be recorded for ease of the audit trail.
- ◆ Paid invoices are filed in date order on Payment Files in the Finance Unit.

3.10. Interest on Late Payments

- ◆ Department of Finance has directed public bodies to endeavour to issue payments within **fifteen days** of receipt of invoice and to report on their performance in this regard.
- ◆ Line Sections should ensure that payments are prepared and passed to the Finance Unit in good time to ensure payments are processed in a timely manner.
- ◆ Prompt payment legislation⁵ provides that penalty interest and compensation will become payable if payments for commercial transactions are not met **within 30 days**, unless otherwise specified in a contract agreement.
- ◆ Late payments should be flagged by Line Sections and it is good practice to indicate the reason for the delay.

⁵ SI 2012 European Communities Late Payment in Commercial Transactions Regulation 2012 is effective from 16th March, 2013 and revokes the previous SI of 388 2002.

- ◆ The Line Section will calculate the penalty interest for the number of days overdue and the compensation and add the amount to payment due on the invoice.
- ◆ The Interest rate to be applied is the ECB main refinancing rate plus 7 percentage points. The ECB rate in force on 1 January and 1 July apply for the following six months in each year. Only one rate will apply to a late payment i.e. the rate in force on the payment date.
- ◆ Compensation is calculated as follows:
 - ◆ Penalty Interest Amount Due not exceeding €1,000 - Compensation of €40
 - ◆ Penalty Interest Amount Due exceeding €1,000 but not exceeding €10,000 - Compensation of €70
 - ◆ Penalty Interest Amount Due exceeding €10,000 - Compensation of €100
- ◆ The cost will be borne by the relevant budget line.
- ◆ The Finance Section will maintain a record of penalty interest and compensation applied to payments.
- ◆ In order to minimise the number of ILP payments the Finance Unit will assist sections in monitoring receipt and payment of invoices. Invoices received in the line section should be given to the Finance Section as soon as they are received and before they are processed to ensure accurate monitoring of invoices.
- ◆ Finance Section will run an Aged Creditors Report on a weekly basis and will contact Line Sections who have invoices longer than 15 days and not yet paid reminding them of the ILP deadline

3.11. *Supplier Statement Reconciliations (see Appendix D)*

- ◆ Supplier Statements should be registered in Finance Unit prior to disbursement to Purchasing Sections.
- ◆ Finance Unit will perform an initial check and if all in order – statement reconciles – then statement can be filed away.
- ◆ Where variations arise, the purchasing section should perform a reconciliation exercise, identifying and understanding any variations in NCSE records and those of the statement.
- ◆ The NCSE Creditor Statement Reconciliation Form appended at D should be completed and returned to Finance Unit for filing.
- ◆ The Finance Unit will conduct a credit reconciliation procedure involving all significant suppliers at least once yearly.

3.12. *Recording Transactions on SAGE*

- ◆ Through the Supplier Process view on SAGE, the sequence to follow is New Purchase Order → Place Orders → Deliver Orders → Update Orders → Pay Supplier

For the most part, a Purchase Order will have been raised in advance and will appear in the Place Orders window. If a Purchase Order has not been raised, it is necessary to do so before proceeding to the next step. Enter details from the Payment Authorisation Memo on SAGE. Record the payment by clicking 'Pay in Full' on the Pay Supplier screen.

3.13. Revenue Requirements

3.13.1. Professional Services Withholding Tax (PSWT)

- ◆ The NCSE is obliged to comply with the provisions of the Finance Act in respect of the deduction of PSWT at the appropriate rate in respect of payments for professional services.
- ◆ Relevant payments to suppliers are made net of PSWT.
- ◆ The PSWT payment is recorded on the FMS in a control account and should be cleared each month when remitted to Revenue.
- ◆ A monthly return (Form F30) is sent to Revenue (Revenue Online Service) and the PSWT that has been deducted is remitted with the return.
- ◆ Each supplier receives a form F45 that details the gross payment, PSWT deducted and the net payment. This form is included with their remittance advice. The NCSE retains a copy of each form F45.
- ◆ On an annual basis a return (Form F35) is prepared and reconciled with the nominal ledger. This is remitted to Revenue with any underpayment of PSWT in the year.
- ◆ Comprehensive information on PSWT is available in a booklet "A Revenue Guide to Professional Services Withholding Tax (PSWT)" which is published on the website www.revenue.ie.

3.13.2. Value Added Tax (VAT)

- ◆ The NCSE was required to register for VAT because it receives scheduled services from abroad. The NCSE registered for VAT with the Revenue Commissioners with effect from August 2008.
- ◆ There is no minimum threshold for scheduled services.
- ◆ The purchasing section must ensure they make appropriate provision for VAT in the relevant budget line.
- ◆ The purchasing section should indicate where VAT is due when passing the PAM to the Finance Section.
- ◆ Finance Section will retain a schedule to record VAT due and arrange payment to Revenue.
- ◆ The VAT liability will become due, following either date of payment or date of receipt of invoice, whichever is the sooner. The NCSE is required to file a VAT Return (VAT 3) 3 times yearly and

remit the due payment by the 19th of the month following the period end e.g. Jan-April Return due by May 19th.

- ◆ Comprehensive information on VAT is available on www.revenue.ie.

3.13.3. Tax clearance certificates

- ◆ The Council is obliged to comply with the Revenue Commissioners and Department of Finance Directives on tax clearance certificates.
- ◆ In the case where any contract with a value of €10,000 or more within any 12 month period inclusive of VAT is awarded. The contractor is required to produce a valid tax clearance cert or C2 certificate. This is a condition of obtaining a Public Sector Contract (Section 1095 Taxes Consolidation Act, 1997).
- ◆ In the case of all tenders in excess of €10,000 the tender documentation should state that it is a condition for the award of a contract that a tax clearance certificate will be required.
- ◆ The tax clearance requirement applies even where the provision of goods or services is not the subject of a formal written contract.
- ◆ Payments to suppliers/contractors are at all times conditional on the contractors being in possession of a valid appropriate certificate.
- ◆ It is the responsibility of the person awarding the contract/ authorising payment to ensure that a valid tax certificate has been obtained and forwarded to the E.O in the Finance Unit. Furthermore a contract should not be awarded/ payment made where such certificate has not been received.
- ◆ The EO in the Finance Unit will maintain a suppliers list with tax clearance details.
- ◆ Periodically the EO in Finance will circulate to Line Sections a listing of all suppliers and the date of the tax certificate on file.
- ◆ Further information is available on DFIN Circular 43/2006 Tax Clearance Procedures and www.revenue.ie.

3.13.4. Section 891B Returns

- ◆ Section 891B requires government departments and bodies, to make annual returns to Revenue containing details of suppliers with total payments in excess of €1,000 except where PSWT has been deducted from a payment – in this case there is no reporting threshold - every payment of this nature should be included in the return.
- ◆ An electronic file must be provided to Revenue by 30th June of the following year.

4. TRAVEL AND SUBSISTENCE (T&S) and MISCELLANEOUS EXPENSE CLAIMS

4.1. Policy statement

- ◆ It is NCSE policy to reimburse employees and Council members for properly authorised and reasonable expenses incurred on NCSE business in accordance with standard Civil Service rates approved by the Department of Finance and the provisions listed hereunder.
- ◆ The NCSE uses Transfare, an electronic web based system, to process expense claims.

4.2. T&S Procedures

- ◆ It is the responsibility of the claimant to ensure that they correctly enter their claim information on Transfare and commit the claim for authorisation by their designated line manager.
- ◆ Staff should forward relevant receipts indicating the claim number to the Finance Unit so that it may be associated with the claim for checking and later retention on file.
- ◆ The onus is on each claimant to be aware of the regulations and to ensure their claim is made in accordance with the provisions set down in the regulations.
- ◆ T&S expenses are payable only in respect of necessary absence from normal place of work. All travel should be planned so as to reduce the total amount of travel to the minimum consistent with efficiency. Return tickets, contract, season or other economically advantageous tickets should be used wherever a saving in travelling expenses can be secured.
- ◆ All T&S claims must be checked and approved by the line manager (or a designated substitute at same grade or higher than line manager) prior to payment. (The procedures for checking claims are outlined at 4.2.4 below).
- ◆ Approved claims processed by Finance Unit by the **fifth working day** of the month shall be paid by EFT on or before the final week of that month.

4.2.1. Use of own transport

- ◆ Employees required to use their own transport for NCSE business should be authorised to do so in advance and will be requested to complete a form of undertaking (normally at induction).
- ◆ The Finance Unit will arrange to set up a User Account on Transfare for staff on completion of the form of undertaking.
- ◆ Employees should ensure that they have adequate business insurance cover while on Council business.

- ◆ The kilometre rates payable to members of staff include the cost of motor insurance and therefore no element of insurance costs on privately owned motor vehicles can be reimbursed to staff.
- ◆ The Council cannot accept liability for any loss or damage resulting from the use of privately owned motor vehicles on Council business.

4.2.2. Administration of T&S Claims for Staff

- ◆ Staff are informed that it is the responsibility of the claimant to claim correctly and in accordance with the relevant regulations. (Department of Finance Circulars concerning travel and subsistence are posted on the shared drive [G:\Transfare](#)).
- ◆ Staff are requested to commit their claims on a weekly basis.
- ◆ Overnights must be approved by the line manager in advance.
- ◆ Foreign Travel must be approved by the CEO in advance (See Foreign Travel Policy Documents for further details on [G:\Transfare\T&S\Foreign Travel](#) and Appendix G).
- ◆ Claims are checked and must be authorised by a designated line manager prior to being processed for payment.
- ◆ Claims processed by the Finance Unit by the 5th working day of the month will be paid by the final week of that month, i.e., the month following the travel, unless, during the checking process, a query is raised on the T&S claim and that query has not been resolved prior to the cut off deadline.
- ◆ Where appropriate, receipts submitted for recoupment of expenses relating to a journey e.g. toll bridge, parking etc. should be marked clearly with the Transfare Claim Number and posted to the Finance Unit. Receipts and other back up information will be retained on T&S files.
- ◆ T&S transactions are uploaded by the Finance Unit to the NCSE Sage system each month.
- ◆ The Finance Unit can provide expenditure reports detailing claim amounts by individual staff to management.

4.2.3. Administration of T&S Expense Claims for CEO, Council Members & Consultative Forum Members

- ◆ The CEO expenses are approved by the Chairman.
- ◆ The CEO will forward a report from Transfare of uncommitted claims to the Chairman for sign off.
- ◆ On return of the Chairman signed report, the CEO will forward the report to the Finance Unit and arrange to commit the approved claims on Transfare.
- ◆ The Head of Human Resources and Council Support (HoHRCS) will facilitate the processing of the Chairman approved claims on Transfare by authorising claims through for payment (Note - HoHRCS does not approve the claim).

- ◆ The Finance Unit can arrange to process for payment the authorised claims on receipt of the signed reports. The signed reports will be retained on file in the Finance Unit. (Note - The Finance Unit is not authorised to process for payment CEO T&S claims until the Finance Unit receives the Chairman signed reports).
- ◆ Council Members' expenses are approved by the HoHRCS and paper records for individual member files are retained in the Finance Unit.
- ◆ Consultative Forum Members' expenses are approved by the HoHRCS and paper records for individual members files are retained in the Finance Unit.

4.2.4. Procedures for Checking T&S Expense Claim Forms

- ◆ The line manager is required to check that T&S expenses were appropriately incurred by the claimant in respect of a necessary absence from their normal place of work. The line manager should reject claims where there insufficient information available to make this determination.
- ◆ When authorised by the line manager the claim is passed to the Finance Unit. Transfare does this automatically.
- ◆ The Finance Unit checking process includes analysing distances claimed for journeys, entitlement for subsistence rates and receipts for expenses.
- ◆ Incomplete or incorrectly completed forms will be rejected and the claimant will be notified on Transfare.
- ◆ Serious discrepancies which might constitute irregularities should be notified to the Finance Unit. Follow-up action will include contacting the claimant to request an explanation for the discrepancies appearing on the claim.
- ◆ The line Principal Officer will be notified in cases of serious and/ or repeated irregularities identified in individual claims. If considered to be of sufficient seriousness, these may be further referred to the HR side for appropriate action.

4.3. Miscellaneous Expenses

- ◆ Miscellaneous expenses are reimbursed to staff in respect of necessary local expenditures including costs for postage, small stationery requirements and other items best dealt with by local purchase (prior approval from the Finance section is required for "other items"). The NCSE uses the Transfare system to process miscellaneous expense claims.

4.3.1. Miscellaneous Expense Procedures

- ◆ It is the responsibility of each employee to ensure that they correctly enter their claim information on Transfare and commit the claim for authorisation.
- ◆ Head Office staff should use the upload facility for receipts on Transfare. Receipts can be scanned and then saved from Outlook to their personal folder. The receipts can then be uploaded onto Transfare through the claim.
- ◆ Local Staff should forward relevant receipts indicating the claim number to the Finance Unit so that it may be associated with the claim for checking and later retention on file.
- ◆ Approved claims processed by the Finance Unit by the fifth working day of the month can be paid in that month.
- ◆ Payments to staff are made by EFT in the final week of the month.

4.3.2. Checking Miscellaneous Claim Forms

- ◆ The claim is checked against receipts by CO in the Finance Unit.
- ◆ Claim form passes to HEO in the Finance Unit for approval.
- ◆ Approved claims are exported from Transfare and imported into the FMS.
- ◆ Payments on Miscellaneous Expenses Claims are made monthly by EFT.

4.4. Payment of Expense Claims

- ◆ Every month a file of authorised expense claims are exported from Transfare and imported to the FMS.
- ◆ A schedule of payments is prepared by CO in the Finance Unit. This file will list names of claimants and amount to be paid for each claimant.
- ◆ The file should be rechecked by EO Finance or higher and the approval form signed and dated as approval for payment.
- ◆ The Finance Unit will arrange payments to staff, Council members and Consultative Forum members by EFT.

5.

PAYROLL

5.1. Policy Statement

Section 25 (5) of the EPSEN Act, provides that staff of the NCSE are civil servants. The NCSE implements government policy in relation to the pay and pensions of NCSE staff as civil servants.

The NCSE has service arrangements in place for the administration of HR and Pension Services through Peoplepoint and payroll through the Payroll Shared Service Centre (PSSC), which are established by the Department of Public Expenditure & Reform.

5.2. Payroll Procedures

5.2.1. New Employees

- ◆ The PeoplePoint new hire form OS1102 (Appendix B) is completed by HR with verified employee information and forwarded to PeoplePoint.
- ◆ For any new employees or staff transfers to the NCSE, the HR Unit will transfer the information to PeoplePoint who in turn will advise the PSSC.
- ◆ It is the responsibility of the employee to ensure that the details provided are correct.

5.2.2. Employee's Leaving

- ◆ HR will notify PeoplePoint in good time to effect the orderly determination of final salary payments & pension
- ◆ A P45 is required to be issued to all employees leaving NCSE and will be issued by the PSSC.

5.2.3. Fortnightly Payroll

- ◆ Payroll is run every second Thursday of the month.
- ◆ Change instructions are managed in line with the service agreement.
- ◆ Finance Unit will update the social welfare refunds register by the Monday preceding deadline for issue of instruction to enable HR to include these details in the payroll changes.
- ◆ The PSSC are responsible for calculation of payroll and will undertake a check on the payroll file before finalisation.

- ◆ The payroll reports will then issue to NCSE HR Unit on Friday evening.
- ◆ HR Unit will complete a check on the payroll each fortnight
 - ◆ Check Gross Pay for all staff on Payrun
 - ◆ Review Variation report and query unexpected variations
- ◆ The HR Unit will retain a record confirming that they have completed the checks on the payroll each fortnight.
- ◆ It is not possible to re-calculate an employee's payment at this stage in this payrun process but any errors identified can be rectified in a future payrun. If there is a significant error identified in a person's pay HR can instruct PSSC to pull the payment from the payrun. A separate payment can issue to the employee as a temporary measure.
- ◆ The HR Unit are **not** required to notify their approval to PSSC for the payrun to proceed and it will run as proposed if there is no intervention from the NCSE.
- ◆ HR Unit advise the Finance Unit of the amount of funds to be transferred to PSSC to implement the payrun as calculated and checked.
- ◆ The PSSC will forward a funds transfer request form to the NCSE on the Monday preceding the Thursday payrun requesting the transfer of funds to the DPER bank account. The transfer must be completed by Wednesday preceding the payrun.
- ◆ The payover will be set up on BOL by the CO/EO and authorised by HEO and AP (or above).
- ◆ PSSC will arrange to transfer the EFT payments to the individual bank accounts at 12 midnight on the Wednesday night.
- ◆ PSSC will make available employee payslips on an online basis at least 24 hours in advance of the relevant pay day.

5.2.4. Voluntary Deductions

- ◆ The NCSE facilitates appropriately authorised voluntary deductions being made from employees pay and paid over to the relevant institutions.
- ◆ The deductions are made solely as a measure of convenience to the employee. The employee has ultimate responsibility for ensuring that the correct deductions are made.
- ◆ The PSSC administer the voluntary deductions on behalf of NCSE employees. (A list of these deductions is provided at Appendix M)
- ◆ The PSSC will forward a schedule of deductions made each month to the NCSE Finance Unit.
- ◆ The Finance Unit will arrange to remit these payments to the relevant institutions.
- ◆ The related creditors will be paid on a monthly basis, thereby bringing the balance on the FMS control account to nil on a monthly basis.

5.3. Payroll Records

- ◆ HR Unit will create and maintain Personnel files for all employees. The following pay related information will be retained on these files and on PeoplePoint
 - ◆ Contract of employment
 - ◆ Employee set up form
 - ◆ P45 from previous employer
 - ◆ Authorisation of pay increases
 - ◆ Copies of payroll instructions issued to PeoplePoint/ PSSC
- ◆ Bank Account Details (Finance Unit to be provided with updated details to facilitate expense payments)Copies of performance reviews are maintained on PeoplePoint through ePMDS.
- ◆ HR Unit will forward a copy of payroll reports and copy of payroll check form to the Finance Unit.
- ◆ The Finance Unit will retain a soft copy of the payroll reports and will retain a hard copy of the PSSC EFT Request Form, confirmation from HR and a copy of the EFT Requisition File.
- ◆ The Finance Unit will update the FMS with details of payroll and note completion of posting on payroll check. All salary deductions will be posted to balance sheet control accounts.
- ◆ Soft and Hard copies of Voluntary Deductions Payment Instructions from PSSC will be retained on file in the Finance Unit.
- ◆ The PSSC will make available all necessary records to fulfil requirements of preparation and audit of NCSE annual accounts.

5.4. Revenue

- ◆ Payroll taxes, levies and social security charges will be deducted from employee's salaries.
- ◆ The net pay due to employees will be paid by EFT on a fortnightly basis.
- ◆ The PSSC will arrange posting and payment of P30s on the ROS website.
- ◆ The Returns will be posted on a monthly basis in accordance with the Revenue deadline
- ◆ The PSSC will undertake the end of year process for filing of tax and levies.
- ◆ The PSSC will arrange to make available P60s and USC60s to staff early in the following tax year.

5.5. Pensions

NCSE staff are civil servants and are pensionable under the non funded Civil Service pension schemes.

5.5.1. Superannuation Deductions and Payovers

- ◆ Superannuation contributions deducted from staff salaries are paid over to the Department of Finance for transfer as appropriations-in-aid into Vote 7.
- ◆ Employee superannuation contributions in respect of seconded staff will be recouped to their employers as directed by the secondee's employer.
- ◆ Employer contributions for superannuation costs in respect of seconded staff will be recouped to their employers as directed by the Department of Finance.
- ◆ The DFIN Salary Section will notify the amounts collected and will provide lodgement forms via e-mail to facilitate the payment of deductions.

5.5.2. Pension Related Deduction (Pension Levy)

- ◆ Pension related deductions are made to NCSE staff salaries in accordance with Department of Finance regulations.
- ◆ The PPSC will notify the amounts collected to facilitate the payover of deductions.
- ◆ These deductions are paid over to the Department of Education & Skills on a monthly basis.
- ◆ The PSSC will issue a certificate to staff showing the annual deductions made.

5.5.3. Pension Payments

- ◆ Retired NCSE staff are paid their pension entitlements by the Department of Finance from Vote 7.

5.6. Budgets

- ◆ Finance Unit will prepare a forecast for payroll at the beginning of each year as part of the estimates process.
- ◆ The forecast will be reviewed against expenditure on a quarterly basis and as required. The PSSC and HR Unit will provide the relevant information to assist in the forecast process.

5.7. Action and Responsibility

Action	Responsibility
Notification of NCSE payroll instructions to PSSC	PeoplePoint (overseen by NCSE HR Unit)
Service Level Agreement with PSSC & PeoplePoint sets out roles and responsibilities of parties to agreement.	
Checking of Payroll file	EO & HEO HR
Updating Social Welfare returns register	EO Finance Unit
Recording of payroll on FMS	EO Finance Unit
Set up on BOL of Payover of pensions, PRD, voluntary deductions (as notified by the DFIN)	CO/EO Finance Unit
Payment Authorisation for payover of payroll deductions	HEO/ AP (or higher) Finance Unit
Payroll Forecast	EO/ HEO/AP Finance Unit
Payroll records	EO Finance Unit

6. BANK / TREASURY

6.1. Policy statement

- ◆ All Council funds should be managed in accordance with current best practice i.e. such funds are received and banked in a timely manner, are available to meet authorised commitments as they fall due, and that the security, movement and application of such funds is properly authorised and controlled.
- ◆ Funds shall be managed so as to optimise benefit to the Council, and the State generally, in terms of security, return and liquidity.
- ◆ The NCSE bank account is housed in the Bank of Ireland, College Green, Dublin 2.
- ◆ Internet banking (Bank of Ireland's Business on Line Service) is utilised by the NCSE and the Current account can be monitored on line.
- ◆ The NCSE will arrange payments by EFT to the maximum extent possible in line with government policy.
- ◆ The NCSE does not currently use a Credit Card account.
- ◆ A review of banking needs will be conducted annually.

6.2. Payment Procedures

- ◆ Line Sections are responsible for ensuring payments are presented to the Finance Unit in a timely manner to ensure suppliers are paid appropriately for the goods and services received by the NCSE and in accordance with late payment regulations.
- ◆ Payment will be arranged by the Finance Unit in the most economical and effective method and in accordance with government policy e.g. e-payments. Procedures for making payment by EFT and cheque are set out below.
- ◆ A Payments File will be prepared each week, providing documentation for each transaction (see Procurement Approval – Appendix F), to facilitate appropriate checking by authorisers.

6.3. Bank reconciliations

- ◆ Bank Reconciliations for the Current Account are performed monthly.
- ◆ The reconciliations are performed electronically on the SAGE system.
- ◆ A hardcopy of the bank reconciliation reports are printed off, signed and approved by AP Finance Unit or higher and kept on file.

6.4. Internet Banking - BOI Business on Line

The NCSE have an agreement with BOI to use their Internet banking facility – Business on Line. Operation of Business on Line is governed by NCSE internal procedures set out below and Bank of Ireland documents ‘*Conditions of Use*’ and the ‘*Business on Line Handbook*’. Users can only access Business on Line by logging onto their own PC.

6.4.1. Administrators

The NCSE has designated two senior staff as Administrators. The BOI is advised of Administrator details and must be informed in writing by the NCSE of any personnel changes of the Administrators. The Administrators:

- train and advise staff on use of system
- liaise directly with BOI
- set up and amend Level 1 and Level 2 Authorised Users functions and staff details
- both Administrators are required to log on to system to effect these changes.

6.4.2. Level 1 Users (Finance Unit staff EO, CO)

- Create beneficiaries
- Initiate transactions
- Level 1 Users should never be authorised to perform Level 2 User functions.

6.4.3. Level 2 Users (Authorisers)

- Level 2 Users (Authorisers) authorise EFT payments
- 2 authorisers are required for each payment
- Authorisation limits are provided below (Table 6.1)
- Level 2 Users should never be authorised to perform Level 1 User functions i.e. create beneficiaries or initiate transaction.

6.4.4. Payment Authorisations

The principle underlining the levels of authority is that EFT authorisation/ cheque signing should in all cases occur at the appropriate level and position (as far as possible within the Finance Unit). It is only in the event that the appropriate officer in the Finance Unit is unavailable that the substitute signatory is allowed. Such substitution arrangements are necessary due to the obligations of prompt payment legislation.

Table 6.1 sets out the approval level for authorisation of Cheque/ EFT payments implemented by the NCSE and the Bank of Ireland.

Table 6.1: Payment Authorisation Limits for EFTs and Cheques

Amount	Approved payment authorisation level of sign off.
Less than €20,000	Assistant Principal or Principal Officer and HEO from Finance Unit ⁶
Over €20,000	Principal Officer and HEO or AP Finance Unit

Table 6.2 sets out the NCSE staff approved to authorise EFT and sign cheques. Finance Unit will authorise payments in the first instance but substitution arrangements are set out in Table 6.3 where required.

Table 6.2: Approved EFT Authorisers and Cheque Signatories⁷

Name	Grade	Title/ Section
Teresa Griffin	CEO	CEO
Sé Goulding,	Principal	Head of Operational & Support Services.
Niall Feeney,	Assistant Principal	Finance Unit
Jennifer Doran	Principal	Head of Research & Communications
Melanie McManus	Higher Executive Officer	Finance Unit
Declan Farrell	Higher Executive Officer	HR Unit

Table 6.3: Substitution Arrangements for Cheques/ EFTs

Amount	Approved Payment Authorisation levels for Non Payroll Payments
Less than €20,000	Primary authorisers are any two from HEO Finance Unit , AP Finance Unit or Head of Operational & Support Services, The following may substitute in the event of unavailability of two or more of the above from Finance Unit: Head of Research & Communications, HEO in HR Unit.
Over €20,000	Head of Operational & Support Services and AP Finance Unit or HEO Finance Unit The Head of Research & Communications may substitute if Head of Operational & Support Services is unavailable.

⁶ Except in case of payroll related payments – AP and 1 other can authorise fund transfers for payroll, PRD and superannuation although they exceed threshold of €20k – See 7.5.4.

⁷ NCSE primary method of payment is by electronic fund transfers however a cheque book is retained in case an EFT facility is not available.

6.5. Electronic Fund Transfers (EFT) for Payroll and Staff Expense Claims

Payroll, Travel & Subsistence and Miscellaneous Expense claims will be paid by EFT. Controls in relation to the approval of both are detailed in their relevant chapters. Payment authorisation on BOL is set out in table 6.2.

Table 6.4: Payment Authorisation for Payroll and Staff Expense Claims

	Approved authorisation level of sign off.
T&S Payments Schedule	HEO and AP Finance Unit (or higher)
Miscellaneous Payments Schedule	HEO and AP Finance Unit (or higher)
Payroll funds transfer to DFIN bank accounts	HEO and AP Finance Unit (or higher)
Pay Related Deduction	HEO and AP Finance Unit (or higher)
Superannuation Deduction	HEO and AP Finance Unit (or higher)

6.6. Credit Card

- ◆ The NCSE does not use a VISA Business Credit Card.

6.7. Quick Business Lodgement Card

- ◆ The NCSE uses a Quick Lodge Card to lodge cheques. This facility is can only be used for making lodgements and is free.

6.8. Deposit Account

- ◆ The NCSE does not have an interest bearing account. Funding to the NCSE is provided on a monthly basis to meet current cash flow requirements.

6.9. Business Needs Review

- ◆ A review of NCSE banking requirements will be conducted annually.

6.10. Use of Cheque Book

- ◆ Occasionally payment is made by cheque if the payee is unable to receive an EFT
- ◆ A log of cheques should be maintained on excel and the following details recorded:
 - a) Cheque number
 - b) Date
 - c) Payee
 - d) Amount
- ◆ All cheques should be recorded. If a cheque is cancelled the cancelled cheque should be properly defaced and also be recorded. The log should be in numerical order.

7. FIXED ASSETS

7.1. Policy statement

- ◆ All fixed assets (including land, buildings, equipment etc.) shall be managed in accordance with current best practice i.e. that such assets are safeguarded by appropriate identification, recording, verification of existence, monitoring of condition and replacement costs.
- ◆ Disposal and replacement of equipment should be driven by the business needs of the NCSE and not by their book value.
- ◆ Fixed assets will be purchased in accordance with Procurement policies as detailed in that section (Section 3).

7.2. Asset Acquisition Procedures

- ◆ All capital items purchased with a life of more than one year and value greater than €100 will be capitalised and depreciated over their useful economic lives. (See Table 7.1)

Asset Type	Depreciation Rates
Furniture & fittings	10 years
Office Equipment	5 years
Computer Equipment	5 years
Leasehold Refurbishment	19 years
Computer Software	3 years

- ◆ A fixed asset register will be maintained on excel. Asset details should be recorded according to the category of asset e.g.: Office equipment, furniture & fittings etc. The register should detail the following:

Description of asset, asset tag number, date of purchase, cost price, depreciation rate, accumulated depreciation to date, depreciation charge this period, current net book value (NBV), write off.

- ◆ All new assets should be added to the register. The register should be kept up to date at all times. Once an asset has been fully depreciated it should be clearly indicated. Fully depreciated assets should not be removed from the register.
- ◆ All capitalised assets are individually tagged.
- ◆ All assets should be adequately safeguarded against damage or theft.

- ◆ The Fixed Asset Register should be reviewed and verified on an annual basis. A report documenting the exercise is then made available for review.
- ◆ Spot checks will also be performed by A&S Unit staff.
- ◆ The Fixed Asset Register will be reconciled to the nominal ledger on an annual basis.

7.3. Asset Disposal Procedures

- ◆ Replacement of equipment should be driven by the business needs of the NCSE and not by the book value of the equipment.
- ◆ The CEO will be responsible for the disposal of all such items and can delegate as appropriate.
- ◆ Where an item has, or combination of items have, a value above the €50,000 (see Appendix A – Reserved Functions) the CEO (or delegated officer) will formally bring the matter before the Council to seek approval for the disposal. Disposal of lower value items may be brought before Council meetings for mention.
- ◆ For items valued €100 or more being disposed of to Directors, staff or related persons the CEO (or delegated officer) will formally bring the matter before the Council to seek approval for the disposal.
- ◆ On approval from Council, the CEO may then authorise a notice to all members and staff of intention to dispose of the item. Council members and staff will then be entitled to make a written bid in accordance with instructions issued with the offer. Purchase of any such item must be for non-commercial purposes and the item may not be re-sold or otherwise disposed of to any other person or organisation at more than the price paid within one year of acquiring the item. The NCSE may restrict the number of items which may be purchased by any individual or the use to which it may be put.
- ◆ A Fixed Asset Disposal Form (Appendix I) is completed and filed on the Fixed Assets Register File and the FAR updated.
- ◆ Following notification of disposal of the item, the Finance Unit will account for the income from the sale of the item.

7.4. Disposal Approval Levels

- ◆ The Council of the NCSE has agreed a schedule of reserved functions and delegations to CEO.⁸

⁸ The revised Code of Practice for Governance of State Bodies 2009 requires that each Board should have a formal schedule of matters specifically reserved to it for decision. The Code specifically requires that significant acquisitions, disposals and retirement of assets of the State Body or its subsidiaries; the schedule should specify clear quantitative thresholds for contracts above which Board approval is required – see Appendix J.

- ◆ Council approval is required for disposal and retirement of assets, including related terms and conditions, at or above the value of €50,000.
- ◆ Council approval is required for the disposal of assets valued at €100 or more to Directors, staff or related persons.

7.5. Responsibility and approval

Maintain Fixed Asset Register	HEO in IT and A&S Units
Reconciliation of FAR to the nominal ledger	Finance Unit
Annual physical verification	IT and A&S Unit
Disposal of Assets	Council/ CEO

8. BUDGETING

8.1. Policy Statement

- ◆ To maintain a comprehensive budgeting system to manage the approved operational budget within prescribed limits, to effectively meet its statutory/ policy remit and achieve its strategic objectives, and provide accurate, relevant and timely reports.

8.2. Budget Requirements

- ◆ The NCSE executive is required to prepare draft budgets of its funding requirements (on a multi-annual basis).
- ◆ The executive is required to submit the draft budgets to Council for approval.
- ◆ The NCSE is required to annually submit draft multi annual budgets to the Department.
- ◆ The Department notifies an annual budget to the NCSE for each year.
- ◆ The executive is required to prepare an operational budget based on the approved budget and submit to Council for approval.
- ◆ The Department advances grants to the NCSE to fund its approved budget based on its cash flow needs and in line with the agreed procedure (See Chapter 2).
- ◆ The NCSE profiles its budget on a cash basis. For this reason, budget managers must profile expenditure according to the month a payment is made. This also applies to any prepayments or accruals, which should also be profiled in the month the payment is processed. The Finance Unit will account for any accruals and prepayments in the preparation of Annual Accounts (See Chapter 9).
- ◆ The executive is required to manage expenditure within the approved budget.
- ◆ The executive is required to review and report to Council on expenditure against budget.
- ◆ The executive is required to report as necessary to the Department.
- ◆ The executive is required to ensure expenditure is managed with the approved budget parameters.

8.3. Procedures

- ◆ A senior member of the Finance Unit will prepare the operational budget in consultation with budget managers. Assumptions pertaining to the formation of the budget will be documented and included with the numeric calculations of the budget.

- ◆ The budget will be subsequently reviewed by the senior members of staff prior to submission to the Council for approval.
- ◆ The NCSE employs a budget template for use by all budget managers to
 - ◆ assist in effective administration of the budgets
 - ◆ advise Finance Unit of delegated authority levels for purchasing in sections
 - ◆ advise Finance Unit of monthly profiles and quarterly reviews
- ◆ The executive will provide a report on budget activity to the Finance Committee and Council as required.
- ◆ The executive will arrange to provide a report on budget activity to the Department as required.

8.4. Responsibility and approval

- ◆ The Council is responsible for approving an annual operational budget in line with the parameters of the budget allocation notified by the Department.
- ◆ The responsibility of preparing the operational budget and reporting on it lies with the Head of Operational & Support Services and various members within the Finance Unit.
- ◆ NCSE budget holders (Generally at PO level and delegated by POs on an operational basis to APs within respective teams) are responsible inter alia
 - ◆ for preparing budget plans for each cost centre (See Appendix K)
 - ◆ for ensuring expenditure is in line with budgets
 - ◆ for reporting to the Finance Unit on budgetary performance, requirements and priorities.

9. ACCRUALS BASIS OF ACCOUNTING

9.1. Policy Statement

- ◆ To ensure the financial statements are prepared in line with the agreed format and accurately represents the NCSE financial position and comply with regulatory and statutory requirements.

9.2. Legal & Policy Framework

- ◆ Section 29.1 of EPSEN states the NCSE “shall keep, in such form as may be approved of by the Minister, all proper and usual accounts and records of all moneys received or expended by it”.
- ◆ The Code of Practice for the Governance of State Bodies issued by the Department of Finance directs that state bodies are required to prepare annual accounts in accordance with GAAP.
- ◆ The NCSE is prepares its annual accounts in accordance with GAAP and the Financial Reporting Standard 102 - the financial reporting standard applicable in the UK and Ireland.
- ◆ The NCSE accounts are submitted for audit to the Comptroller & Auditor General each year.

9.3. NCSE Procedures

- ◆ The Finance Unit follows a month end procedure to ensure the FMS and banking systems are reconciled (See Appendix N)
- ◆ The purchasing sections in the NCSE are required to include a brief description for each payment referred for processing to the NCSE Finance Section. The description will include reference to the period in which it relates to ensure it is accounted for correctly.
- ◆ The Finance Unit records this information on the NCSE finance system. A schedule is maintained to record accruals and prepayments and held on file along with backing papers.
- ◆ This schedule and backing papers is included with the accounts file provided to auditors during the audit of the annual accounts.
- ◆ According to the accruals basis of accounting, revenues are recognized when they are (1) realized or realizable, and are (2) earned (usually when goods are transferred or services rendered), no matter when cash is received. In cash accounting - in contrast - revenues are recognized when cash is received no matter when goods or services are sold. Each accounting entry is allocated to a given period, and split accordingly if it covers several periods.
- ◆ Accruals are liabilities for goods or services that have been received or supplied but have not been paid, invoiced or formally agreed with the supplier, including amounts due to employees. It is sometimes necessary to estimate the amount or timing of accruals e.g. invoice expected/

received in January 2013 for supply of good/ service received in 2012 and paid on in February 2013.

- ◆ Prepayments are payments made in advance of receiving the service/ good. If a client pre-pays a subscription (or lease, etc.), the given revenue should be split to the entire time-span and not count entirely on the date of the transaction e.g. invoice received in September 2012 for rent covering 12 month period of September 12 to August 13. Invoice is paid in October 2012 and the expenditure is apportioned for 4 months of 2012 and 8 months of 2013.

APPENDICES

Appendix A Reserved & Delegated Functions

SCHEDULE OF RESERVED FUNCTIONS OF THE COUNCIL⁹

(Relevant Code of Governance Practice shown in brackets)

1. Determination of NCSE Policy and the issue of policy directives to the Executive.
2. Determination of communication policy and strategy
3. Assessment of the performance of the Chief Executive /Performance Management of the CEO. (2.1)
4. Determination of succession planning for the post of Chief Executive(2.1)
5. Appointment of CEO and of staff reporting directly to the CEO.
6. Approval of delegated authority levels (2.1)
7. Terms and Conditions of employment of staff subject to appropriate approvals as per EPSEN Act 2004
8. Determination of ethical procedures to be put in place to deal with post resignation/retirement employment, appointment and/or consultancy of its Directors and employees by the private sector and to ensure these are monitored and enforced (2.6)
9. Annual declaration to the Minister that the Authority has a system of internal financial control in place (2.4)
10. Approval of and opening/closing of bank accounts.
11. Purchase and disposal of land or property.
12. Acceptance of gifts as per EPSEN Act, 2004
13. Approval of proposals and terms and conditions for all major investments and capital projects including purchases of services, equipment and materials over €50,000 in value exclusive of VAT, ensuring alignment with medium to long term goals(2.1 and 2.5)
14. Approval of disposal of assets (valued at €100 or more) to Directors, staff or related persons (18.5)
15. Approval for the disposal and retirement of assets, including related terms and conditions, at or above the value of €50,000 (2.1 & 18)
16. Determination of procedures for maintaining an appropriate relationship with the external auditor(2.9)
17. Annual determination of the effectiveness of the Authority's system of internal controls, including financial, operational and compliance controls and risk management (10.1)
18. Approval of the formal charter for the internal audit of the Authority (10.3)
19. Determination of person, other than the Chief Executive, to whom the Head of Internal Audit/Internal Audit Function should report (10.3)
20. Preparation and adoption of a strategic plan for a period of 3-5 years ahead(2.12/2.14)
21. Approval of Annual Work Plan, Corporate Plans, Annual budgets and Annual Reports and Accounts/Financial Statements(2.1)
22. Approval of Council publications
23. Identification of ways to improve the effectiveness of the Council, following review, which should include required competencies of members(2.17)
24. Appointment of and approval of written constitutions and written terms of reference for the Council Audit Committee and other Council Committees and agreed timeframes for review and update(2.10)
25. Approval of a Code of Business Conduct for directors and employees (5.1)

⁹ Note - As approved by Council 19th May 2010 and amended in December 2015. Decisions of the Council are recorded in the minutes of the Council meeting. Where appropriate the Council may provide more detailed directions to the Executive in writing.

26. Regulate the procedures to monitor and manage the potential conflicts of interest of management and Council members (2.7)
27. Determination of procedures for employees to raise concerns, in confidence, about possible irregularities in financial reporting, or other matters, and for ensuring proper follow-up of matters raised (2.11)
28. Determination of compliance with all statutory obligations, which will involve all such obligations being identified and made known to the Council(2.3)
29. Approval of the risk management policy and framework for the Authority and oversight and monitoring of its effectiveness(8.1)
30. Approval of a Corporate Procurement Policy Plan and oversight to ensure that the Authority is adhering to EU and national procurement rules(15)
31. Determination and approval of procedures to monitor, report, and enforce the relevant rules and requirements as set by the Department of Finance (17 (1-2))
32. Approval of publicity and marketing campaigns within the agreed communications strategy.
33. Oversight of compliance by the Council with its legal and financial compliance requirements.
34. Approval of Legal Representation and/or initiation of Legal Proceedings.
35. Response to 3rd Party Legal Proceedings/Settlement of Legal Action to be brought to the attention of Council but should not necessarily require advance Council approval as such responses may be required urgently.

Note

Decisions of the Council will be recorded in the minutes of the Council meeting. Where appropriate the Council may provide more detailed directions to the Executive in writing.

DELEGATIONS TO CEO

1. Sanctioning of proposals for purchases up to €50,000 exclusive of VAT (subject to further delegation not exceeding €20,000 exclusive of VAT).
2. Appointment of employees other than those listed in the reserved functions of the Council.
3. Performance Management of staff.
4. Operational Policy, guidelines and decision-making subject to limits prescribed by the Council's reserved functions.
5. Day to day communications within the agreed communications strategy.

Appendix B PeoplePoint New Hire Form

1. OS1102 – NEW HIRE FORM

This form should be completed for new entrants



PeoplePoint

HR & Pensions Shared Service

EXISTING CASE NUMBER: <i>(If applicable)</i>	
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Employment Details: (To be completed by Local HR)

Employee Name:		PPSN:	
Date of Birth:		Grade/Job Title:	
Gender: (M/F)		Personal / Home Email Address:	
		Business Email Address:	
HRMS Business Unit:		HRMS Dept ID: <i>(Description & Code)</i>	
Reporting To: <i>(Supervisor & Position No.)</i>		Work Schedule / FTE:	
Work Location: <i>(include Address)</i>		Home Postal Address: <i>(This may be used for PP communications if the employee is out of the office long term)</i>	
Does this employee have previous service?			Yes / No:
If yes please give details:			

NB – it is the responsibility of LHR to ask the employee if they have previous service. If the employee is not asked about previous service insert: **employee not asked** in the ‘details’ box above. If the employee confirms that they **do not** have previous service insert **NO** in the box provided. **Please do not leave the ‘previous service’ section blank.**

EMPLOYMENT STATUS:

Established:	
Unestablished:	
Industrial:	
Technical:	
Permanent or Temporary (Perm / Temp):	
Start Date:	End Date:

COMPETITION TYPE / PAY DETAILS:

PAS Competition:		Type of Competition:	
Start Date in New Dept/Office:		Effective Pay Run Date:	
Personnel/Payroll No:		Pay Group:	Frequency: <i>(Wkly/Fnly)</i>
Cost Centre: <i>(Budget, Account, SL & General Ledger Code)</i>		PRSI Class:	
Salary: <i>(include min- & max of scale)</i>		Salary Scale Description & Pay Circular: <i>(e.g. Executive Officer Standard Scale PPC – Circular 28/09)</i>	
Point on Scale: <i>(e.g. 1, 5 - 99 for off point)</i>		Increment Date: <i>(If applicable include Going off Point Date)</i>	

CorePay or HRMS Grade Code:	
-----------------------------	--

ANNUAL LEAVE DETAILS

Annual Leave Entitlement		Leave Cycle (e.g. Apr – Mar)	
Further Comments			

ALLOWANCE DETAILS: (IF APPLICABLE)

Allowance Type:		Amount: <i>(annual)</i>	€
Terms & conditions of Allowance(s) <i>(e.g. start/end dates, how to be paid, fixed/variable, etc.)</i>			
Further Comments: <i>(Note: please be descriptive for all pay and allowances to avoid any misinterpretations)</i>			

POSITION DETAILS:

Position Number to be used:		Use Vacant Position Number: <i>Yes / No</i>	Yes
-----------------------------	--	--	-----

PENSION DETAILS: (PLEASE TICK ✓ AS APPROPRIATE):

PENSION SCHEME		SPOUSES / CIVIL PARTNERS & CHILDREN SCHEME <i>(not applicable for Single Pension Scheme Post 2013):</i>	
Pre April 1995		Original	
Post April 1995		Revised	
Unestablished Pre 2004		No Scheme	
Unestablished New Entrants Post 2004		N/A	
Established New Entrants Post 2004			
Single Pension Scheme Post 2013			
No Scheme			



Is the employee in receipt of a Civil/Public Service Pension? Yes / No: <i>(If Yes please attach supporting documentation of service details)</i>	
Is abatement then applicable? Yes / No:	
Is a PRD10 Form Required? Yes / No: <i>(If yes, attach supporting documentation of service details)</i>	
What type of Employment is this? Main / Subsidiary	

9.4. New Hires supporting documents required:

9.5. (Please tick ✓ to indicate documents are attached)

OFFICIAL DOCUMENTS	
Letter of Appointment/Contract:	
Notice of Competition:	
Signed Social protection Authorisation Form:	
Signed Official Secrets:	
Health Declaration Form:	
Pensions Declaration Form:	

OTHER PERSONAL DOCUMENTATION	
Emergency Contact:	
Bank Details: <i>(include IBAN and IBIC numbers)</i>	
P45:	
Previous Civil / Public Service Details:	

Additional Comments:	
----------------------	--

9.6. Authorisation:

Authorised By Name:	
Name of Department:	
Dated:	

Appendix C Payment Authorisation Memo

To Finance Unit

MEMO: AUTHORISATION TO ARRANGE PAYMENT FROM PURCHASING SECTION

Please arrange payment to			
At Address			
In respect of (description of item/s)			
Payment Details	Amount:		Method (EFT/ Cheque/ other*)
Bank Account Details (required for EFT)	A/C Number		Sort Code No.
Cheque payable to	Interlink Ireland		
Purchase Section File Reference			

* Please consult with Finance Unit prior to requesting other method of payment.

Detailed Payment Procedure Checklist:		YES	NO
1.	Procurement Procedures (see M:\NCSE FPPM) followed and recorded on file		
2.	Approval for purchase at appropriate level obtained (see M:\FUON 1 2005 Procurement Process.doc)		
	Name of Authoriser _____ Date of Approval _____		
3.	Budget Line Code: 6 - _____ Job Code: _____ Cost Centre: CS _____		
4.	Direction to raise Purchase Order on SAGE notified to Finance - PO Reference _____		
5.	Purchase Order raised and notified to supplier _____ Date _____		
6.	Delivery Docket/Service Receipt correspond with Purchase Order Details: _____		
7.	Fixed Assets Register updated and asset tagged (where applicable see M:\NCSE FPPM)		
8.	Invoice stamped and checked against 5 & 6 above		
9.	Tax Clearance Certificate and Professional Services Withholding Tax procedures followed Details: _____		
10.	Relevant supporting documentation attached in accordance with current NCSE FPPM List of Documents Attached:		
	1) _____ 4) _____		
	2) _____ 5) _____		
	3) _____ 6) _____		

I certify that I have checked the documents supporting this purchase. The purchase has been properly approved, the approved procedures have been followed and the payment is in order.

Prepared/ Checked CO/SO/EO/HEO _____

Authorised HEO/AP Signature _____ Date _____

Purchasing Section: _____

Appendix D NCSE Reconciliation Of Creditors Statement

Supplier name: _____

Purchasing Section _____

Date of Statement: _____

Part A: To Be Completed by Line Section¹⁰

Details and explanation for	€
Invoices on statement not on SAGE report.	
Payments on SAGE but not on statement.	
Credit notes on statement not on SAGE.	
Credit notes on SAGE but not on statement.	

Part B: To Be Completed by Finance Unit NCSE

<p>Finance Unit Comments:</p>

Prepared in Purchase Section by: _____ **Date:** _____

Recorded in Finance Section by: _____ **Date:** _____

¹⁰ Supplier statement to be attached

Appendix E Filing System

The file register and procedures are maintained on the F:Drive. The NCSE Finance Unit can provide details on request.

Appendix F NCSE Procurement Approval – Checklist

Source Product/Service

1. A procurement process (including a specification of business and technical needs) is followed to identify the item/ service to be purchased. (The Government publication “Public Procurement Guidelines- Competitive Process” sets out the steps to be followed in conducting an appropriate competitive process under EU and national rules)

Approve Contract

2. NCSE procurement procedures include specific approval limits and procurement awarding criteria. Summary:

Specific Limits	Procurement Awarding Procedure	Executive Approval	Council Sanction
> €5,000	Verbal quotes from 1 or more competitive suppliers	PO in Line Section (Subject to delegation by PO in specific routine cases)	
€5,000 - €25,000	Advertise RFT on www.etenders.gov.ie or award on the basis of responses to specifications to at least 3 suppliers.	CEO	Decision process and result may be presented at meeting of the Council
€25,000 - €134,000	Undergo formal tendering process with RFT advertised on www.etenders.gov.ie and/or in national newspapers.	CEO	Subject to sanction from Council.
> €134,000	Tender review and selection in accordance with EU regulations – publish in EU Journal. Advertise RFT on www.etenders.gov.ie	Committee established for tender review and to report to CEO for approval.	Subject to sanction from Council.

3. The approving officer should ensure that the contract amount is within the confines of the Budget allocation and that current tax clearance cert has been received.

Purchase Order

4. Notification of approval and request to raise Purchase Order (P.O.) is emailed to CO in Finance Section. CO raises a (P.O.) on FMS and emails P.O. to Line Section.
5. Line Section should place the P.O. with the company (by email, fax or post) making sure that the P.O. number is recorded along with the estimated/quoted amount.
6. The P.O. should be signed and dated by the delegated Authorising Officer (normally Principal or AP) in the Line Section and a copy of the P.O. retained on file.

Delivery

7. When Products/Services are received make sure delivery docket agrees with the P.O. (Checking the Number, Amount and details of Product/Service). Signed certification of this check must be retained on file. File Delivery Docket with P.O. and update Assets Register as appropriate.

Invoice

8. When Invoice is received it should be date stamped and stamped with a “Checked and Approved” stamp. The Line Sections are required to pass invoices to the Finance Section for registration on receipt.
9. Details of invoice are checked to ensure correspondence with Purchase Order and Delivery Docket. (Numbers, Amount and all relevant details) and that the Invoice has not been received and paid at an earlier date.
10. The person in the Line Section that has ordered the Product/Service, in accordance with the above instructions, should then sign the Invoice in the “Checked” area.
11. The manager of the Line Section (HEO) should review the documentation to ensure it is correct and in line with the Detailed Payment Procedures Checklist, before signing the “Approved” area.
12. Relevant supporting documentation including the Purchase Order, Delivery Docket, Invoice and completed Detailed Checklist should be passed promptly to the Finance Unit for payment.
13. Late Payments in Commercial Transactions Regulations 2002 should be adhered to (i.e. within 30 days of either receipt of invoice or date of supply whichever is later or by a prescribed payment date if specified in the agreement).

NB: No Signature should be put to the signed and approved area of an Invoice unless that person has checked all steps have been followed. Finance Unit will check documentation and arrange payment once all is in order.

Appendix G Foreign Travel Requisition and Booking Form
FOREIGN TRAVEL REQUISITION AND BOOKING FORM (see notes)

Staff and Travel Details		
Name: (as per passport)	Grade:	Date of request:
Purpose of Travel:		Line Section File Reference:
Section:	Contact Number:	
Departure Point:	Destination:	
Departure Date(s) required:	Return Date(s) required:	
Approximate Departure time:	Approximate Return time:	
Accommodation Required: Yes <input type="checkbox"/> No <input type="checkbox"/>	Details of hotel (if applicable):	
Special travel requirements (If any):		
Payment Details		
Is cost of travel and/or subsistence refundable?		
If relevant, name of organisation refunding costs and contact details:		
Approvals		
Officer Travelling Signature:		Date:
Authorised by line manager Signature:		Date:
Authorised by the CEO Signature:		Date:
Finance Unit		
Received in Finance Unit: Signature:		Date:

IMPORTANT

NOTES

NOTE 1: All foreign travel on official business must be authorised by the CEO and this form fully completed by each officer travelling in accordance with NCSE Foreign Travel Policy. The completed travel requisition form must be forwarded to Timmy O'Regan in Finance Unit, NCSE, 1-2 Mill Street, Trim, Co. Meath. Sufficient notice must be given to enable the Section secure appropriate and cost effective arrangements.

NOTE 2: Travel and subsistence claims relating to the travel should be submitted on Transfare immediately on return.

Contact Details in the Finance Unit

Email: timmy.oregan@ncse.ie Tel: 046 948 6413 Fax: 046 948 6404

Appendix H EFT Payments Requisition

EFT PAYMENTS REQUISITION – GENERAL

Finance Unit has been directed to arrange payments by EFT to the following:

	Transaction No.	Account No.	Payee	Description	Authoriser	Amount €
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						

- The attached Payment Authorisation Forms notified to Finance Unit were completed and certified by the appropriate officers.
- The payments have been set up on Business on Line for authorisation.

Checked & Set up on BOL

Reviewed

EO Finance Unit
Date_____

HEO/ AP Finance Unit
Date_____

BOL Authoriser 1

BOL Authoriser 2

Date_____

Date_____

Appendix I NCSE Fixed Assets Disposal
Form

NCSE - Fixed Assets Disposal Form¹

1.	Asset Type:	Tick(✓) one	Asset Description (e.g.. Hard drive, 3 x Monitors etc)
	Furniture		
	IT Hardware		
	Office Equipment		
	Other		
2.	Identification		Details (or attach schedule)
	Make/ Model		
	Serial Number		
	Fixed Asset Number		
	Current Location		
3.	Value		Details (or attach schedule)
	Date of Purchase:		
	Purchase Value:		€
	Current Value		€
	Profit on Disposal (If applicable)		€
4.	Method of Disposal:	Tick(✓) one	Description
	Destroyed		
	Recycled		
	Sold		
	Other		
5.	REQUEST FOR DISPOSAL OF THE ABOVE ITEM(S) :		
<p>SIGNED: _____ Date: _____</p> <p>NAME: _____</p> <p>SECTION _____</p>			
6.	DISPOSAL OF ITEM(S) AUTHORISED:		
<p>SIGNED: _____ Date: _____</p> <p>NAME: _____</p> <p>GRADE _____</p>			

¹ To be completed in accordance with NCSE FPPM

Appendix J Cheque Requisition Form

Payee: _____

Amount: _____

Purpose: _____

Requested by: _____

Date: _____

ATTACHED DOCUMENTATION

Purchase Order:

Delivery Docket/Service Receipt:

Invoice:

NUMBERS	INITIALS YES	INITIALS NO

Details: _____

Approved by: _____

Date: _____

Cheque number: _____

Appendix K Budget Plan Template

(Available from NCSE Finance Unit – template included with the MER)

Appendix L Staff Update/Transfer Form

(Available from PeoplePoint/ NCSE HR Unit)

Appendix M List of Voluntary Deductions

(Current list available from the PSSC)

Appendix N Month End and Quarterly Procedures

The following steps will form part of month-end procedures:

1. Update the FMS with expenditure transactions
2. Post payroll journals
3. Bank Reconciliations
4. Debtors & Creditors Reconciliations
5. Revenue Requirements
6. Monthly Expenditure against Budget Reports
7. Late Payment Reporting
- 8.

1. Record Expenditure Transactions

- ◆ EO ensure all transactions for month have been updated on SAGE.

2. Post Payroll Journals

- ◆ Payroll Bureau provide payroll reports.
- ◆ EO Finance post nominal journal entries for Payroll –expenditure accounts, and control accounts.
- ◆ EO arranges payover of superannuation and voluntary deductions.
- ◆ Copies of gross to net reports for month retained on file.

3. Bank Accounts Reconciliation

- ◆ HEO prepares current account reconciliation on SAGE each month.
- ◆ Reconciliation reports are signed off HEO and approved by AP Finance.
- ◆ Reconciliation reports retained on file.

4. Debtors & Creditors

- ◆ Prepayments Report – detail of prepaid element of charges e.g. insurance, computer maintenance contracts etc.
- ◆ Accruals Report – detail of accrued elements of charges updated each month.

5. Revenue Requirements

- ◆ Post PSWT return and payment - monthly
- ◆ Post VAT return and payment – bi-monthly
- ◆ Post P30 return and payment – monthly (arranged by DFIN Salary Section)
- ◆ Report to Revenue on suppliers receiving over €10,000 in payments annually

6. Monthly Expenditure Reports

- ◆ Download the profit & loss account into excel Monthly Expenditure Report which provides details of budgets, forecast profiles and expenditure for each month.
- ◆ Variances should be expressed in both monetary and percentage terms.
- ◆ Budget managers conduct an analytical review of actual performance to budgeted performance. Any large variances should be investigated and explained.
- ◆ The Controller and Auditor General require an analytical review of the year's actual results compared to the budgeted figures. The monthly budget performance reviews will form the basis of this requirement at year-end.

7. Late Payment Reporting (Quarterly)

- ◆ The NCSE is required to record the number of days taken to pay suppliers.
- ◆ Purchasing Sections date stamp all invoices on receipt.
- ◆ Finance Unit record date of receipt and date of payment on FMS.
- ◆ The NCSE report to DES on implementation.
- ◆ Stats provided on the DES website.

Appendix O – Financial Management System (SAGE)

The Financial Management System in use by the NCSE is SAGE 50 Accounts Professional.

Access and Data Storage

The CO, EO, HEO and AP, Finance Unit, have full access to SAGE. The programme is installed locally on the PC of those granted access. SAGE data files are saved on a shared drive, at the following path: X:\Sage. Finance Unit staff have access to this shared drive.

Back-ups

A back-up of SAGE data is included in nightly back-ups of the NCSE IT network (supervised by the IT Unit). The EO of the Finance Unit backs up Sage to the F:\Sage\Backups folder each week. A back-up of SAGE data shall be initiated by members of the Finance Unit before the Annual Accounts are completed, after the Annual Accounts are completed and prior to any major changes on the system. A copy of the back up is retained in the NCSE safe.

Appendix P Budget & Funding Procedure

A budget and funding procedure is agreed annually with the DES. A copy of the document is available from the NCSE Finance Unit/ Special Education Grants Section

Version Control (Revision History)

Date	Version	Scope of Activity	Updated By	Approved By
July 2016	1.2016	Reference to PeoplePoint Procedures and records	Declan Farrell	Head of HR
June 2016	1.2016	Checked Authorisers. Updated chapters 1 (reference to Section 43 of EPSEN), Appendices including "A" - schedule of Council functions as amended by Council and Chapter 9 – Ref FRS 102.	Niall Feeney	Head of Operations & Support Services
April 2015	1.2015	Update chapters 3,4,5,6 to bring in line with current responsibilities and service agreements with PeoplePoint and Payroll Shared Services Centre.	Niall Feeney	Head of Operations & Support Services
December 2013	2.2013	Update chapters 3,4, 6 and Appendices F and O to reflect changes in ILP, Vat 3, invoice recording, bank authorisers, deposit card and back up procedures for SAGE.	Niall Feeney	Head of Operations & Support Services
January 2013	1.2013	Update Contents and chapters 1,2,4,5,8,7,9. and Appendices A, O and P. Incorporated chapter on Miscellaneous Expenses into Expenses Chapter and added Chapter on Accruals.	Niall Feeney	Head of Operations & Support Services
September 2012	2.2012	Update to chapters 1,2,3,4,5,6,7,10 and Appendices	Niall Feeney	Head of Operations & Support Services
June 2012	1.2012	Update to authorisations/ insert budget plan	Niall Feeney	Head of Operations & Support Services
December 2010	1.2011	Updates to Chapters 3, 6, 7, 8 and 10 Update Appendices – update Procurement Checklist and Remove Miscellaneous Expense Claim Form	Niall Feeney	Head of Corporate Services
January 2010	1.2010	Updates to Chapter 8	Niall Feeney	Head of

				Corporate Services
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