



ROSCOMMON COUNTY CHILDCARE COMMITTEE CLG
INTERNAL FINANCIAL PROCEDURES, ASSOCIATED POLICIES AND
STANDARD OPERATING PROCEDURES



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26.03.2025

V6



INTERNAL FINANCIAL PROCEDURES

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IMPLEMENTATION REVIEW & VERSION CONTROL					
Version Number	Name	Date (Operational from)	Prepared By	Approved By	Next review
V6	Roscommon CCC CLG Internal Financial Procedures	26/03/2025	Irene Cafferky, Coordinator/Manager, Roscommon CCC as part of Roscommon CCCs Corporate Governance & Risk Assessment in conjunction with Administrative Staff & Board of Directors	Roscommon CCC Board of Directors/Trustees	Q2 2026 or as required due to changes in law or in line with best practices
V5	Roscommon CCC CLG Internal Financial Procedures	18/10/2023	Irene Cafferky, Coordinator/Manager, Roscommon CCC as part of Roscommon CCCs Corporate Governance & Risk Assessment in conjunction with Administrative Staff & Board of Directors	Roscommon CCC Board of Directors/Trustees	Q2 2024 or as required due to changes in law or in line with best practices
V4.2	Roscommon CCC CLG Internal Financial Procedures	31/05/2023	Irene Cafferky, Coordinator/Manager, Roscommon CCC as part of Roscommon CCCs Corporate Governance & Risk Assessment in conjunction with Administrative Staff & Board of Directors	Roscommon CCC Board of Directors/Trustees	Q2 2024 or as required due to changes in law or in line with best practices
V4.1	Roscommon CCC CLG Internal Financial Procedures	01/06/2022	Irene Cafferky, Coordinator/Manager, Roscommon CCC as part of Roscommon CCCs Corporate Governance & Risk Assessment in conjunction with Staff & Board of Directors	Roscommon CCC Board of Directors/Trustees	Q2 2023 or as required due to changes in law or in line with best practices

Roscommon County Childcare Committee (Roscommon CCC) recognise that implementation is an ongoing process. Our Company is committed to the implementation of our internal financial procedures. These procedures will be reviewed annually or as soon as practicable after there has been a material change in any matter to which the guide refers. These procedures are available on request from the Roscommon CCC County Childcare Coordinator/Manager.

These revised internal financial procedures V6 were ratified by the Roscommon CCC Board of Directors/Trustees on 26/03/2025.

Sean Crehan, Chairperson/Director, Roscommon County Childcare Committee CLG

For further information on these procedures, contact Relevant Person:

Irene Cafferky – County Childcare Coordinator/Manager Roscommon County Childcare Committee

Contact Address: Knock Road, Castlerea, Co. Roscommon

Office Telephone: 0949622540 Mobile: 086 6039606

Email: irene.cafferky@roscommonchildcare.ie

Or Chairperson Roscommon County Childcare Committee, Knock Road, Castlerea, Co. Roscommon.

Office Telephone: 0949622540

The role of Roscommon CCC is to:

- a) In a consistent manner, act as the local agent of the Department of Children, Equality, Disability, Integration and Youth in the coordination and delivery of the national early education and childcare programmes and the implementation of Government policy at a local level
- b) Facilitate and support the development of quality, accessible Early Learning and Care (ELC) and School Aged Childcare (SAC) services for the overall benefit of children and their parents.
- c) Provide support and guidance to local ELC and SAC service providers and parents in relation to the national childcare programmes and support the delivery of quality early learning and childcare in accordance with national frameworks and policy objectives.
- d) Facilitate the development of Early Learning and Care and School Age Childcare in a strategic and coordinated manner
- e) Provide information and support to parents in relation to the provision of ELC and SAC services within County Roscommon

Mission Statement

The mission of Roscommon County Childcare Committee is to develop, support and enhance a wide range of high quality, inclusive, integrated, accessible and affordable childhood care and education services responsive to the rights and needs of children and provide support to parents/guardians/families.

We recognise the role of Quality Early Childhood Care and Education in Strengthening Families, Communities and Society in County Roscommon. The Board will support management in overall governance in line with the Governance Code.

We will work in partnership to achieve positive change with our partners, providers and key stakeholders while coordinating the implementation of National Childcare Policy at local level on behalf of the DCEDIY.

Our Ethos

- ✚ To be child and youth friendly in all its policies and actions
- ✚ To promote an integrated, responsive service to children, young people, and their families from birth, which has at its core the wellbeing and welfare of the child and treats all persons as equals.
- ✚ To have a commitment to high quality, flexible and locally based services
- ✚ To facilitate the development of childcare services as a partnership between children, parents, the community, providers, and statutory agencies.

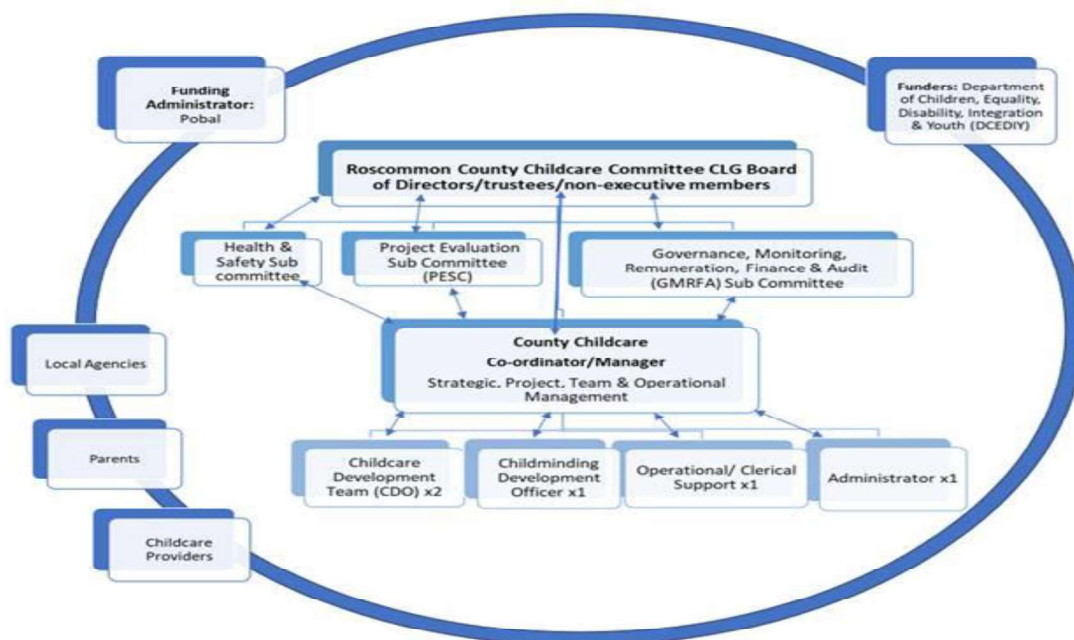
- ✚ To operate in an efficient and effective manner
- ✚ To support, maintain and continuously improve a culture of learning and professional development among the staff of Roscommon County Childcare Committee CLG

The work of Roscommon County Childcare Committee CLG is underpinned by the following **seven principles**:

- ✚ A commitment by all stakeholders to continue to ensure quality, accessible and affordable childcare services for children and their families.
- ✚ Roscommon County Childcare Committee, as a key stakeholder, continue to be responsive and flexible in relation to meeting the objectives and requirements of DCEDIY and Pobal.
- ✚ All actions delivered by and on behalf of DCEDIY/Pobal are in line with the ten years First 5 the Whole-of-Government Strategy for babies, young children, and their families to improve their experiences and outcomes. <https://first5.gov.ie/>
- ✚ Roscommon County Childcare Committee will ensure consistency and uniformity in the delivery of all supports and services and in relation to all communications in the early learning and care (ELC) and school age childcare (SAC) sectors, following national protocols to ensure compliance and sustainability of ELC/SAC services.
- ✚ Roscommon County Childcare Committee will continue to maintain a close working relationship with early learning and care and school age childcare services.
- ✚ Roscommon County Childcare Committees will continue to work in a co-ordinated way, supported by Childcare Committees Ireland (CCI) and in collaboration and partnership with each other and other stakeholders, to deliver supports and services to the ELC and SAC sectors, to ensure that resources are utilised as effectively as possible, and to ensure that consistency across the CCCs is achieved.
- ✚ Roscommon County Childcare Committees work on behalf of the DCEDIY at local county level and will continue to work in collaboration and partnership with other organisations such as, Pobal, Tusla and Better Start in ELC and SAC services locally with practice/quality supports such as QDS and programmes such as AIM (Access and Inclusion Model).

Roscommon CCC Committee and Governance details.	
Roscommon County Childcare Committee CLG is a Company Limited by guarantee having no share capital and have charitable status.	
County Childcare Committee	Roscommon County Childcare Committee CLG
Address	Knock Road, Castlerea, Co Roscommon
EIRCODE	F45P959
Website address	www.roscommonchildcare.ie
Legal Structure	A Company Limited by Guarantee (CLG)
Incorporated on	13/08/2002
Memorandum and Articles of Association	
Company Registered Number	360103
Tax Reference Number	6380103L
Registered Charity Number	20058623
Tax Clearance Access Number (TCAN)	462115
Charitable Status Reference Number	CHY16335

Company's Bank	Bank of Ireland, Castlerea, Co. Roscommon	
Company Accountant/Auditor	Paul Fox & Company Chartered Accountants Athlone Rd, Ballypheasan, Roscommon	
Primary Contact for the annual Local Implementation Plan/Statement of Work	Name	Irene Cafferky, Manager
	E-Mail Address	irene.cafferky@roscommonchildcare.ie
	Telephone or Mobile Number	0949622523/0866039606/0949622540
Committee Contact Person	Name	Sean Crehan , Chairperson
	E-Mail Address	SeanCrehan@Eircom.net
	Telephone or Mobile Number	0949622523



GENERAL

Roscommon County Childcare Committee CLG recognise the need for sound transparent financial governance and appropriate financial management systems.

Financial controls are at the very core of our resource management and operational efficiency. Our company's financial procedures serve as a preventative measure against fraudulent activities and prevent any undesirable activities such as fraud by monitoring the inflow and outflow of our financial resources.

The Company is compliant with the Code of Practice for Good Governance of Community, Voluntary and Charitable Organisation in Ireland. The company have a conflict-of-interest policy in place which is an agenda item at all board meetings.

These revised company financial procedures outline the necessary checks and balances we have in place to manage our finances securely. The key considerations when reviewing the appropriateness of our systems included:

- ✚ Authorisation protocols/division of duties to ensure adequate controls and sign-off
- ✚ Approval of expenditure including requisition process and invoice/expense/cost authorisation
- ✚ Processes around annual budgeting and reporting
- ✚ Income identification and controls
- ✚ Adequate accounting systems to record and report activities
- ✚ Systems to meet requirements of reporting to funders
- ✚ Systems for reporting to management, sub-committees, and board/trustees/directors

Roscommon County Childcare Committee CLG is compliant with the obligatory publicity requirements. It is the policy of Roscommon County Childcare Committee CLG to acknowledge the various agencies that provide funding for the Organisation. This acknowledgment is usually in the form of using their logo on headed paper or on joint advertisements/materials and our website and company emails as per funders guidelines.

Annual General Meeting (AGM)

The company's AGM will be held within 15 months of the previous Annual General Meeting. Officers of the Board are elected at this meeting and the company auditor approved.

- **It is the responsibility of the Administrator to:**
 - ✚ Prepare the file for the company AGM in liaison with company Manager
 - ✚ Ensure the company AGM shall be held not more than fifteen months between the date of one AGM of the Company and that of the next (usually held annually May/June).
 - ✚ Prepare documentation including nominations papers in line with the company Memo & Articles of Association in relation to the company AGM.
 - ✚ Give notice of at least twenty-one days in writing in respect of the Annual General Meeting.
 - ✚ Advertise date of AGM widely on company website and social media
 - ✚ Ensure AGM follow up re CRO/CRA/Auditor and close off AGM file annually
 - ✚ File AGM documentation in year order on the company shared system for audit/verification purposes

Committee (and other) Meetings

Management Committee meetings take place approximately bi-monthly (except for July & August) and provide a forum for members to meet and review the ongoing work of the Roscommon CCC. Sub Committee meetings take place bi-annually or as required. Regular staff team meetings and support and supervision meetings between management and staff take.

Procedures for Dealing with Conflicts of Interest

A director, attendee at Committee meetings or staff member must declare a conflict of interest in discussing or being involved in any transaction of the CCC in which she/he has an interest. *Conflict of interest is an agenda item at board meetings.*

Please refer to Roscommon CCCs conflict of interest policy.

Financial Management. The financial procedures document gives an overview of the financial procedures and controls in place within the Organisation to demonstrate good corporate governance and fiscal management, including financial reporting to the board and any grant administration processes.

Corporate Governance

The role and responsibility of the Board of Directors is to act as the strategic management group for Roscommon County Childcare Committee and to exercise quality control and oversee the implementation of the company's annual Statement of Work (SOW) and Local Implementation Plan (LIP). The role of the Committee is to approve the SOW/LIP, monitor its progress, address barriers to its implementation and to adjust and alterations where it is considered necessary. Priorities in the annual SOW/LIP are given to CCCs nationally by the Department of Children, Equality, Disability, Integration and Youth (DCEDIY) and the plan is appraised by Pobal following which the annual budget for its local implementation is approved by DCEDIY.

The role and responsibility of the Company County Childcare Coordinator/Manager is to oversee the operational day to day management of the company.

Income from DCEDIY via Pobal is by electronic transfer direct to the Company bank account. Roscommon CCC follow these internal financial procedures which is in line with Pobal's accounting guidelines, and these procedures outline the policies and procedures for accounting and expenditure.

To ensure the Company Board have control over the expenditure being incurred by the Committee and at the same time be satisfied that only eligible expenditure has been approved and paid by the Committee, the Company Treasurer is the nominated member to approve expenditure before presenting for cheque signatures/banking online. If the Treasurer is unavailable, another director/member of the Board may approve the expenditure.

Bank Mandate & Signatories

There are 5 authorised signatories who are assigned to sign cheques/direct debit mandates.

They are;

Sean Crehan	(Director/Chairperson)
Louise Ward	(Director/Treasurer)
Martina Earley	(Director/Secretary)
Sinead Devine	(Director)
Irene Cafferky	(Manager/Coordinator)

A copy of the bank mandate is in **Appendix 2**

There is no petty cash system in place.

Cheque Payments

Cheque payments are only used if banking online details for payments are not available from the payee or in exceptional cases where the payment is urgent and has missed the BOL run for that month.

The following procedures are in place for cheque payments.

- All cheques must be signed by a minimum of 2 authorised banking signatories (one of whom must be a director of the company).
- Cheques must only be signed on foot of original supporting documentation, i.e., invoices/receipt/employee expenses claim form and accompanied by a requisition form requesting payment, where applicable. Invoices are date stamped and initialled when received.
- Cheques must be issued in numerical sequence.
- The pre-signing of blank cheques is not permitted.
- Copies of spoiled cheques are retained with the cheque stubs.
- Cheques are not made payable to cash.

- Cheque signatories are not permitted to sign cheques payable to themselves.
- Cheques payments are issued monthly where necessary.

Authorisation of Payments

Authorisation of Payments is prepared monthly for each bank account. On receipt of a verified invoice the invoice is date stamped and initialled, checked, and entered on the company payments requisition spreadsheet for review by an authorised signatory prior to being entered on Banking Online (BOL).

As payments are entered on BOL they are added to a Payments for Approval (PFA) spreadsheet for approval/authorisation. The PFA spreadsheet is signed by two company signatories as payments are approved on BOL. The first signature being the Manager and the second being the company Treasurer/Director. (If the Treasurer is unavailable another Company Director can authorise/sign payments in their absence. Where payments are being authorised in respect of the manager these are authorised by two company directors who are authorised signatories

Electronic Banking

- The Administration of Bank of Ireland's Business Online is managed by the Company Treasurer and/or Director in association with the Manager. Administrative changes require a 2-part password system for the Customer User Administration (CUA). The passwords are obtained through the "Approve" app on each user's mobile phone. Each mobile phone is added to the online banking account by the registered Account Administrator. The Administration function is only used to make changes to authorised users, phone numbers or other access or restriction changes. Two authorised users are required for each online payment and the Committee only has the authority to change authorised users. Roscommon CCC has a unique CUA User ID. The company Manager verifies the first half of the password, while the company Treasurer/Director verifies the second half.
- Both of Roscommon CCC's bank accounts are accessible via Bank of Ireland's Business Online.
- The company Administrator has access to the system through the "Approve App." Access to Business Online is gained by a password obtained through the App and the company Administrator inputs monthly payments as well as adding/deleting payees.
- Once the payments have been entered and are ready for approval, the Manager and Company Treasurer/Director carry out the first and second authorisations for each payment. The company Manager accesses the Banking Online portal via the "Approve" app and carries out the first approval/authorisation for each payment on the PFA spreadsheet. The company Treasurer then logs in to the portal and carries out the second approval/authorisation for the expenditure in the same way.
- These steps ensure that no one individual has full autonomy. The PFA spreadsheet is then signed off by both parties.

BANK RECONCILIATION

A bank reconciliation (bank rec) is a process performed by a company to ensure that the company's records (cheque register, general ledger account, balance sheet, etc.) are correct with the bank's records.

- a) The bank statements are received monthly, one for each of the two accounts where there are transactions. A bank reconciliation for each of the bank accounts is prepared by the company Administrator and reviewed by the company Manager. The Bank Reconciliation statements are then signed by both the company Administrator and Manager. The Bank Reconciliation Statements will then be

- reviewed at the next board meeting as an agenda item and approved by and signed by the Chairperson/Director/s of Roscommon CCC)
- b) Discrepancies in bank reconciliations are recorded and subsequently resolved.

Back up of company records

Roscommon CCC have a service contract with an IT provider, who maintains our IT equipment and computer network. The IT Provider has all computer records backed up to the cloud and server.

Company Insurances

Roscommon CCC have insurance policies in place.

- **It is the responsibility of the company Administrator to:**
 - ✚ Ensure that appropriate insurance is in place annually that covers (1) funder indemnity (2) professional indemnity including public liability, directors' liability, cyber and combined traders' insurance
 - ✚ Ensure insurance cover is in line with guidelines issued within the annual DCEDIY/Pobal contract and addendum/s.
 - ✚ Ensure that the DCEDIY and Pobal are indemnified on the company insurance policy

Receipts Journal

The Receipts Journal is a record of all income received by ROSCOMMON CCC and is part of the cheque journal which contains the following details:

- ❖ Date of Receipt
- ❖ Source of Income – e.g., Pobal/DCEDIY/Other Funder/s
- ❖ Nature of Income
- ❖ Total Amount

Remittance advice/invoices are retained in a “Bank Funding” folder, in respect of all income.

Passwords

Passwords are changed periodically as part of the company risk management strategy. Company computers/laptops and mobile phones are encrypted, and password protected.

- It is the responsibility of all company employees to liaise with company management when changing passwords and to ensure that they store company equipment in a safe manner.

Risk Management

The company have in place a risk policy, assessment and risk register which are reviewed annually or as required to identify risks which are included in a risk register as part of our Statement of Work and in line with good corporate practices. The Manager and Board Chairperson report to the board of directors on the implementation of actions arising from risk management and further actions are agreed by the board of directors if required.

The Board and Management liaise with our legal advisors Mahon Sweeney Solicitors where necessary and follow advice from our external HR advisors Peninsula.

Financial Reporting to Board of Directors

The Board hold regular meetings throughout the year and a finance report with copy of the cheque journal listing all payments and lodgements, a copy of the completed bank reconciliation and a finance report outlining spend in year to date and remaining budgets is emailed prior to the board meeting and presented as a standing agenda item for review and sign off by the directors of the board.

Funding Contracts

Only directors can sign contracts on behalf of the company. The CCC Chairperson and/or Directors of the Company sign all contracts on behalf of Roscommon CCC.

Internal Monitoring

Roscommon CCCs Governance, Monitoring, Remuneration, Finance & Audit (GMRFA) Sub Committee monitors and checks all payments. This acts as an internal monitoring mechanism to support our CCCs directors and management structure and reduce risk of fraud and is followed through by management and board of directors. These internal checks look at how the company is implementing its financial and governance procedures as part of the company risk management strategy. A report on findings as well as any recommendations is an agenda item at the Company board meeting following the EMFC meeting annually. The Roscommon County Childcare Committee CLG GMRFA Sub Committee is responsible for fiscal oversight and approval of annual budgets. The sub-committee is also responsible to:

1. Ensure the RCCC is fully compliant with requirements under and Company Law and that all relevant internal policies and procedures are adhered to in collaboration with senior management.
2. Appoint Company Auditor and agree Remuneration.
3. Ensure adequate fiscal oversight and internal financial procedures are fit for purpose in collaboration with senior management.
4. Approve annual SOW and associated budgets as required in collaboration with senior management.

Programme Action Files

Management and/or Administrative/Staff check programme action files, administrative, financial and governance folders.

- **It is the responsibility of the company administrator in liaison with management to:**
 - ✚ Ensure that financial information is available and ready in case of an audit/verification/spot check.

Company Secretarial and External Auditing

The Directors of Roscommon County Childcare Committee CLG are responsible for maintaining proper accounting records and preparing financial statements which give a true and fair view and comply with the Companies Acts.

The GMRFA Sub Committee manages the relationship with the company external auditor. The GMRFA appoint the company Auditor annually and agree remuneration. A letter of engagement with the auditors outlines their role in terms of the general audit and the specific requirements of the DCEDIY. The letter also specifies fees, applicable law, and agreement of terms. This letter is filed centrally in external audit file.

The annual financial returns are prepared by the company auditor in liaison with the company Administrator, Manager and Director/s. They are then formally presented by the company auditor at an annual meeting of the company directors and recommended for presentation and approval at the annual company AGM.

The Manager in liaison with the Company Secretary and Company Administrator oversees the statutory returns to the Companies Registration Office and maintenance of the company register.

Roscommon CCC Manager maintains a file containing all Committee/Board Meeting Minutes and Sub-Committee Minutes (certified by the relevant Chairperson/Director/s). The minutes are kept in folders with dates clearly marked on the folders for a period of seven years. These folders hold the relevant minutes and any reports and correspondence for that meeting and are available for audit/verification purposes.

Audited Accounts

Roscommon CCC's audited accounts are prepared annually and presented and approved at the Annual General Meeting (AGM) in May/June of each year. The Annual Financial Statements (AFS) are prepared in accordance with the Companies Act 2014 and FRS102, the "Financial Reporting Standard applicable in the U.K. and the Republic of Ireland" and issued by the Financial Reporting Council.

The Letter of Engagement should state whether the financial statements have been prepared in accordance with the applicable accounting standards, identify those standards, and note the reasons for any material departure from those standards:

- It is the responsibility of the directors of the company to:
 - ✚ Ensure that they approve audited accounts on an annual basis
 - ✚ Approve the remuneration of the company auditor annually

Once formally approved, the company's annual financial report is filed by due date with the relevant bodies (including our CCCs annual reporting requirements to the Charities Regulator).

- **It is the responsibility of the Administrator of the company to:**
 - ✚ Publicise the signed and approved company annual audited accounts on the company website under the 'Governance' page

ACCOUNTING RECORDS & PRACTICES

Roscommon County Childcare Committee shall maintain a complete audit trail in relation to all monies received from DCEDIY and/or all other funders. Records are stored both on a Cloud system provided by our CCCs I.T. company and in hard copy at the company's offices.

- **It is the responsibility of the company Administrator to:**
 - ✚ Maintain all company financial records.
 - ✚ Present a monthly reconciliation by electronic email of all accounts to the Roscommon CCC Manager along with a detailed analysis of lodgements, cheques, payments, and online banking activity and up to date picture of drawdown of all funding. The report will contain a comparison of approved budget vs actual spend/financial results and explanations for variances between budgeted and actual financial results
 - ✚ Maintain hard copies of all transactions on file.
 - ✚ Maintain soft signed copies of all transactions on file in the company's shared system
 - ✚ Retain all budget and financial records books for a period of six years.
 - ✚ Ensure all budget and financial records are archived, stored securely and always available for audit and verification.
 - ✚ Ensure all budget and financial records/files are backed up and preceding years archived as per company policy.
 - ✚ Ensure all payments are date stamped, initialled, and once signed off as per company procedures these signed copies and background material including requisition orders and PFA spreadsheets are scanned into the company shared system on the company computer.

- **It is the responsibility of the company Manager to:**
 - ✚ Review monthly reconciliation of all company accounts from the company administrator and make any necessary adjustments in line with the budgets approved
 - ✚ Submit financial reports to the board of directors for review by electronic email and at board meetings as a standard agenda item.
- **It is the responsibility of the company Chairperson and/or directors to:**
 - ✚ Review the reconciliation of company accounts, recommend any changes required and sign off on them at their board meetings. A record of this is noted within the Roscommon CCC board minutes.

Accounts Practice

Roscommon County Childcare Committee has the following bank accounts in operation at present:

National Childcare Investment Programme	56207545
Other Funding (Miscellaneous Account)	79251602

Roscommon CCC CLG implements a cashless environment. There is no petty cash system in place

Approval Procedures for Processing of all Payments

To ensure sound corporate governance, the Board of directors of Roscommon County Childcare Committee have control over the expenditure being incurred by the Company and at the same time be satisfied that only eligible expenditure has been approved and paid by the Company, the Company Treasurer is the nominated member to approve expenditure before being approved on Banking Online (BOL). If the Treasurer is unavailable, another board director who is a cheque signatory may approve the expenditure.

- There are 5 authorised signatories who are assigned to sign cheques/direct debit mandates, four of whom are company Directors, and the other authorised signatory is the Manager of the Company who is a signatory up to an amount of €5000. There must be two of these signatures on each PFA spreadsheet. Cheques/BOL must be signed on foot of original supporting documentation, i.e., invoices and purchase requisition/PFA spreadsheet. The pre-signing of blank cheques is prohibited.
- **It is the responsibility of the company Administrator to:**
 - ✚ Open new bank accounts where necessary once the mandate has been signed by and approved by the Board.
 - ✚ Ensure that cheques are only used in exceptional circumstances (Company cheque books are kept in a locked filing cabinet which the company Administrator and Manager have access to)
 - ✚ Ensure cheques are not made payable to cash and the signatories should not sign cheques payable to themselves.
 - ✚ Monitor outstanding cheques monthly, keep the company Manager fully informed on all financial affairs and to cancel all outstanding cheques over 6 months.
 - ✚ Retain all spoiled cheques.

Quotations for Goods and Services

Roscommon CCC follows public procurement guidelines as outlined by the Office of Government Procurement. Records of the procurement process will be stored centrally. This includes the following documentation tender request, tender response, tenders received scoring criteria, marks, Board approval documentation and unsuccessful/successful letter. This is not an exhaustive list.

- **It is the responsibility of the company Administrator to:**
 - ✚ Ensure that invoices brought forward for approval have all the above necessary documentation in place in line with best practice

Procedure for Payments/Approvals

The following procedure is in place to ensure that all payments (BOL/Direct Debit/Cheques) are approved on behalf of the Board of Directors and in line with the company standard operating procedure (SOP) for Banking Online.

Banking online (BOL) internet banking is initiated and is co-authorised by the company Treasurer/Director and Manager monthly. Passwords are specific to each individual and obtained via “Approve” phone app by each individual user, as required.

A Purchase Requisition system is in place which management must approve prior to processing for payment.

- **It is the responsibility of the company Administrator to:**

- ✚ Ensure that all invoices received are date stamped and initialled and subsequently stamped as being checked for payment approval.
- ✚ Ensure accounts are paid within 30 days of receipt of invoice
- ✚ Ensure that payments are not made on a pro-forma invoice.
- ✚ Prepare the Banking online (BOL) and cheque payments file for management review
- ✚ Check all invoices are date stamped, initialled, and checked for accuracy and processing.
- ✚ Where Roscommon CCC’s credit card is to be used, as per all other payments/invoices, payments should be added to the purchase requisition spreadsheet and added to the PFA spreadsheet for the month in which payment will leave the ROSCOMMON CCC bank account for authorisation.
- ✚ Present all monthly invoices/payments in the prepared file for review and approval to the company Manager and first authorisation as per company banking online procedures with all supporting documentation including the cheque journal, Xero spreadsheet, the purchase requisition & PFA spreadsheet, Tax Clearance and any other relevant back up documentation.
- ✚ Reconcile Bank/credit card statements with cheque journal at end of each month.
- ✚ Ensure that once BOL is completed, and the payment file received back from management with signed and approved payments that these are scanned to the Roscommon CCC shared system on the company computer (other company employees may also be delegated by management to scan these into the company shared system and file in appropriate hard copy folder/actions files folder/s for audit/verification purposes
- ✚ In exceptional circumstances, upon completion of BOL by company Treasurer and Manager any approved and signed cheques are mailed out by company Administrator and/or designated person
- ✚ Monitor outstanding invoices and follow up where necessary and to keep management fully informed.

- **It is the responsibility of the company Manger to:**

- ✚ Review monthly BOL/cheque payments file received from company Administrator to ensure budgets are in line with the annual SOW/LIP and approve for BOL
- ✚ Carry out first authorisation BOL approval of payments.
- ✚ Ensure payments approved by company Manager on the PFA spreadsheet and BOL are then passed to company Treasurer or in the absence of Treasurer another bank signatory for second authorised expenditure approval as per the company BOL procedures.
- ✚ Ensure that expenditure is approved by the company Treasurer or in the absence of company Treasurer another bank signatory for expenditure approval.

- **It is the responsibility of the company Treasurer or other bank signatory to:**
 - ✚ Implement the second BOL authorisation and final signed approval of all company payments in liaison with management.

Approval Levels

Company County Childcare Coordinator/Manager – up to €5,000

Company Board of Directors – amounts greater than €5,000.

- ❖ Pre-signing of blank cheques is prohibited.
- ❖ Invoices to be date stamped and initialled on receipt.
- ❖ Each invoice should be stamped indicating that it has been checked for accuracy by company Administrator and has been added to the Purchase Requisition spreadsheet for approval by company Manager for payment. Full names to be signed not initials.
- ❖ Once Purchase Requisition spreadsheet has been approved by Manager, payments are added to the PFA spreadsheet for BOL approvals.
- ❖ Payments are made only on the strength of supported certified documentation.
- ❖ Payments For Approval spreadsheet to be approved by company Treasurer or another approved bank signatory.
- ❖ Bank statements are issued at end of each month.
- ❖ Bank statements to be reconciled with cheque journal at end of each month.
- ❖ Records of all “other” funders are kept on relevant files.

Cash

Roscommon CCC CLG implements a cashless environment. There is no petty cash system in place.

- If cash is received in exceptional circumstances, receipts are issued.
- Cash is stored prior to lodgement in a locked cabinet.
- It is the responsibility of the company Administrator to
 - ✚ Make all lodgements as soon as possible and no later than 10 working days following receipt of payment and to ensure no substantial amounts of cash are kept on the premises

PROCEDURE FOR ENSURING ACCOUNTS ARE IN CREDIT

- **It is the responsibility of the company Administrator to:**
 - ✚ Ensure that all company bank accounts are in a credit position
 - ✚ Liaise with funder/s to ensure budgets approved/payments are transferred to our company account so that there is not an issue of funding deficit
 - ✚ Monthly reconcile the company accounts on receipt of the bank statements to ensure accounts are in a credit position.
 - ✚ Report monthly or as required by management on all company accounts and notify the company Manager of any issues as soon as they may arise
 - ✚ Ensure remittance advice/s are received by email from Pobal for DCEDIY funding, shared with management and filed for audit purposes

COMPANY CREDIT CARD

The Board will designate the name to appear on the company credit card and set the credit limits. The card will be the responsibility of the person designated by the Board to be the cardholder. The cardholder is responsible for the safe custody of the card and the security of card information. The cardholder should also be aware of the card issuers policies in relation to lost or stolen cards and chargeback rights in relation to disputed transactions.

- ✚ No cardholder may approve an increase to the limit on the card, nor may they approve access to a permanent cash advance facility for themselves.
- ✚ No cardholder may authorise the approval of their own expenses.
- ✚ Online payments should only be made through secure websites.
- ✚ Cardholders must retain supporting documentation for all expenses incurred on the card and these expenses must be reconciled with the monthly bank and credit cards statements.
- ✚ The credit card monthly statement of spend, is signed off by the Manager/Treasurer each month as part of the payment for approvals (PFA) procedure.
- ✚ The balance on the credit card must be cleared within the credit time limit so that no interest charges are accrued. This is achieved by direct debit payments.

Where Roscommon CCC's credit card is to be used, as per all other payments/invoices, payments should be added to the purchase requisition spreadsheet and added to the PFA spreadsheet for the month in which payment will leave the ROSCOMMON CCC bank account for authorisation.

- The cardholder will be responsible for:
 - ✚ All expenditure and charges on the cards until the receipts and invoices for the expenditure are approved.
 - ✚ If the cardholder delegates the use of the card to a member of staff, it is the cardholder's responsibility to ensure that proper procedures are followed and that the card is returned promptly to his/her care.

Credit cards may only be used for transactions associated with the business of the company and where other forms of payment are not suitable/possible. Misuse in breach of procedures may result in the cancellation or withdrawal of the card and/or disciplinary procedures being followed.

Misuse includes:

- ✚ Using the card for a private transaction
- ✚ Assigning or transferring the card to another person
- ✚ Using the card after the cardholder's employment has been suspended or terminated or the card has been deemed no longer necessary as part of their duties.
- ✚ Using a card when you are not the cardholder named on the card and without the cardholder's authority.
- ✚ Using the card for a transaction more than budget or authorised limits or, for purchases for which there are insufficient funds. Using the card for expenditure not previously approved where such approval was required.
- ✚ Card holders must return the card permanently when they leave their employment or no longer require use of the card as part of their duties.
- ✚ *Any spend above the €1,000 limit must be approved by the Board.

Cardholder	Coordinator/Manager
Transaction limit	€1,000*
Card limit	€2,000

HUMAN RESOURCE MANAGEMENT, PERSONNEL, SALARIES AND PAY

Roscommon County Childcare Committee CLG is an equal opportunities employer.

A grievance procedure is in place for all staff. The company employee handbook is given to all staff as part of an induction process and current version control employee handbook is available on the internal BrightHR system. The employee handbook is a working document and is reviewed regularly by the board of directors of the company.

The company avail of the services of a HR consultant where necessary to support the HR role of the Company Manager. The Manager on behalf of the company operates a Human Resource system called 'BrightHR' and the Administrator and/or Manager/Designated Person operates the payroll system called 'Thesaurus.' Terms of employment, annual leave, continuing professional development, employment history, remuneration, pension arrangements and company HR documentation is held on file and/or uploaded to the company internal BrightHR and/or Thesaurus Payroll system.

Recruitment of Staff

Roscommon CCC has an agreed Staff Recruitment & Vetting Policy.

Personnel files are disposed of by a shredding company as per our company data retention requirements.

Salaries/Wage Files

A wage file is kept for each staff member with the following information:

- a) Monthly wage slips
- b) Monthly payroll reports
- c) Monthly pension statements
- d) Final Salary reconciliation (if staff leave the company)

Personnel Files/Employee Records




A personnel file is kept for each staff member with the following information:

- a) Record of hours worked, time in lieu & annual leave.
- b) Record of Sick Leave.
- c) Record of Other leave e.g., Force Majeure, Maternity Leave, etc.
- d) Record of correspondence/
- e) Record of Support & Supervision meetings
- f) Record of qualifications
- g) Record of Starting Salaries/Pay Rises/Increments on a yearly basis including correspondence


Personnel files/employee records are stored by the company Manager on BrightHR and/or in a locked filing cabinet in the Managers office.

Files are disposed of by a shredding company as per our company data retention requirements.

- **It is the responsibility of the company Manager to:**

-  Ensure there are adequate HR records in relation to all employees and stored in the Managers office and/or on BrightHR.
-  Operate our company Human Resource system called BrightHR.
-  Ensure records of rates of pay, pay increases and/or increments approved for employees by the board of directors are retained by the company.

- **It is the responsibility of the company Chairperson and/or designated director to:**

-  Ensure there are adequate HR records in relation to the company Manager and stored in the Managers office and/or on BrightHR.

- ✚ Ensure all relevant records in relation to the company Manager are signed off by the Chairperson and/or Designated Director and stored in the Managers office
- **It is the responsibility of the Administrator and/or designated employees/persons to:**
 - ✚ Ensure salaries are paid monthly via EFT once timesheets are signed off by relevant line manager.
 - ✚ Prior to monthly Salaries, Travel & Subsistence payments being processed to be checked with management that appropriate in date valid car insurance certificate indemnifying Roscommon CCC is on file through BrightHR and that the correct Travel & Subsistence claims are processed.
 - ✚ Operate the company payroll package 'Brightpay' to produce gross to net analysis and pay slips through the company employee portal where all information is backed up to the Cloud.
 - ✚ Once each employee's monthly pay and travel & subsistence (if applicable) has been entered into Brightpay for the relevant month, a new "Payroll Approval Request" is submitted to the Manager who can then review the salaries prior to them being finalised.
 - ✚ Process PAYE, PRSI and USC which is calculated in "real time" reporting and approved by the Revenue prior to pay slips being issued through "BrightPay" payroll software package, to employees. Employees can log in and access their pay slips through the portal.
 - ✚ Update and maintain payroll records with all documentation in relation to salaries retained in a secure central salaries file for the relevant tax year in a locked filing cabinet which the company Administrator and Manager have access to.
 - ✚ Ensure approved monthly pension contributions are prepared and form part of the monthly salary payment requisition form
 - ✚ Pension payments are filed in Pension Folder. Payment is requested as outlined in General Payments.
 - ✚ Ensure that all returns to the Revenue Commissioners are prepared and forwarded to the Revenue Commissioners by due date.
 - ✚ Ensure that payments to Revenue for PAYE/PRSI/USC are made monthly through the ROS (Revenue Online Services) portal and reported in the month of collection where possible.

COMPANY TRAVEL AND SUBSISTENCE

Roscommon CCC has a Travel & Subsistence Policy in place.

Roscommon County Childcare Committee operates the Department of Finance Civil Service rates of travel and subsistence (**Revised Motor Travel Rates Circular 16/2022 and Domestic Subsistence Allowances Circular effective 29/01/2025**).

As mileage rates payable are incremental based on total distance travelled, cumulative mileage records are maintained.

Management Committee members may claim travel costs to meetings, attending conferences/events on behalf of Roscommon CCC, visits to Roscommon CCC Office for cheque signing, governance duties, etc. if their parent organisation does not provide same.

A Revised Travel Claim form is available for all Travel & Subsistence Claims see Appendix 3

Travel is paid from home or office but, in any case, the shortest distance is claimed. Normal base is the offices of Roscommon CCC CLG, Knock Road, Castlerea, Co. Roscommon. **This is the basis for all claims.**

Travel and subsistence claims are submitted monthly in arrears. Travel and Subsistence claims are reportable to the Revenue Commissioners and this process is carried out through the Brightpay salary system.

Once the Travel and Subsistence claim form is received and approved, the relevant amount is added to the employee's salary as a non-taxable addition a report on the amount sent to Revenue. Payment is then normally made with the employee's salary via EFT or, it can also be made as a standalone payment.

- **The Manager, Administrator or, designated employee of the company should;**
 - ✚ Ensure that travel expenses are not under any circumstances processed unless a copy of the claimant's relevant up to date car insurance certificate indemnifying Roscommon CCC is available. Insurance details are retained on the Bright HR Portal and the company Administrator should check with management on expiration dates prior to processing claims.
 - ✚ All claims are submitted to the Manager for approval via the "Shared File" system for first review and approval. Manager will have access to each employee's insurance records, indemnity cover and expiry dates, through BrightHR as part of this process.
 - ✚ Manager then shares each claim with the Administrator through the company Sharepoint system for final checks on calculations and to verify that appropriate rates have been applied.
 - ✚ Check that all Travel claims are for distances calculated from Google Maps (home or office) daily subsistence rates apply when claimed and, all other expenses claimed are vouched.
 - ✚ Ensure all hard copy approved and signed travel & subsistence claim forms are retained in the folder on the company shared system for audit/verification as well as in a file in a locked filing cabinet accessed by the company Administrator and Manager
- **It is the responsibility of the manager of the company to:**
 - ✚ Review and approve claims for all employees and/or board members.
 - ✚ Forward all claims to the Treasurer/Board Director on the PFA for expenditure approval in line with company procedures before banking online is processed by the company Manager and company Treasurer.
- **It is the responsibility of the company Treasurer and/or designated company Director to:**
 - ✚ Review, approve and sign off on claims for the company Manager.

Reimbursement for Staff Training

Staff training should, where possible, be invoiced directly to the County Childcare Committee by the Training Company concerned. If this is not possible, only vouched expenditure will be reimbursed if training has been approved by management prior to commencement.

ROSCOMMON CCC RISK POLICY & ASSESSMENT



Reviewing Risks - The Roscommon CCC board of directors and senior management review identified risks yearly or as required as part of the company risk management procedures and code of governance work. Where relevant legislation changes these changes form part of the risk review and updates. The review of risks includes financial accounting, strategic vision, corporate

governance including performance, remuneration of staff and transparency which includes publishing our company audited accounts on the governance page of the company website.

Roles and Responsibilities in Risk Management - Roscommon CCC board of directors and management are responsible for ensuring that a risk management system is put in place to protect the company from any harm that may be caused, by reducing the likelihood of each risk occurring and minimising the impact of each risk where possible.

While every staff member is responsible for identifying risk within the context of their area of work, risk management is a line management responsibility and is a core management process within Roscommon CCC.

The board of directors in conjunction with management identify, evaluate, and manage all the risks within the company, by setting out (a) what is a risk, (b) categorising that risk and (c) managing those risks, this plays a vital role in our company's risk management strategies.

Roscommon CCC have identified that four major changes should always require a subsequent risk assessment:

- Changes to health and safety regulations,
- Changes to applicable workplace tasks and processes,
- Changes to the workforce within Roscommon CCC,
- Changes to national policy that affects local delivery.

The process adopted also requires management, within the context of their area of responsibility and in consultation with their staff team, to identify, analyse and evaluate risks and to put in place any actions required to reduce those risks. This links with the company Health & Safety Sub Committees works and our internal processes.

Roscommon CCCs risk assessment is itemised under 5 headings:

1. Governance.
2. Financial
3. Strategic.
4. Environmental
5. Operational

The risk registers forms part of Roscommon CCCs yearly review in remaining compliant under the Charities Act and to ensure compliance with the law and supporting best practice in the governance, management, and administration of Roscommon CCC CLG.

Roscommon CCC County Childcare Coordinator/Manager and Board Chairperson report to the board of directors on the implementation of actions arising from risk management and further actions are agreed by the board of directors if required or as risks may arise.

The Board and Management liaise with our legal advisors Mahon Sweeney Solicitors where necessary and follow advice from our external HR advisors and company auditor.

Statutory Obligations - In addition to undertakings given in our Local Implementation Plan/Statement of Work and our company Customer Charter and Client Complaints Procedure, Roscommon CCC believe it is important that all company employees, management, and board of directors are aware of their statutory obligations.

We are fully committed to fulfilling all relevant obligations such as data protection, equality and inclusion, freedom of information, prompt payment of accounts, children first and health and safety welfare at work.

Roscommon CCC regularly check its compliance within current legislation and company law.

Roscommon CCC GRANT APPRAISAL POLICY

Overview:

- Where grants are being awarded to individuals/groups under different grant schemes by Roscommon CCC, the Company appraisal policy for assessing grant applications should be followed in line with national guidelines and in collaboration with Roscommon CCCs Project Evaluation Sub Committee (PESC). Grants are appraised by the PESC structure under their terms of reference.
- PESC are responsible for the evaluation and approval of all applications at Roscommon County level for national funding under national childcare programmes in line with national criteria.
- PESC has an appeal process within the terms of reference for the sub-committee, however some national funding streams may have no appeals process as part of national guidelines of a particular grant programme.
- The Manager of Roscommon CCC will include the minutes of PESC meetings as an agenda item at board meetings and will inform the ROSCOMMON CCC Board at the next scheduled Board meeting for inclusion in the Board minutes; the total number of applications reviewed and breakdown of application type including the reference number and/or name of applicant, funding sought, and funding approved.

The appraisal policy is as follows.

- Once grants are announced for a particular scheme, the guidelines are issued, and certain criteria need to be met to qualify for the funding. All applications should be assessed to determine that they meet the required criteria for the programme before being put forward for appraisal.
- A date should be set for the required Project Evaluation subcommittee (PESC) to meet and assess the applications/recommendations following the closing date of the application process.
- All backup documentation should be included with the grant application going forward for appraisal and a process for sign off by lead person to PESC is included.
- Once the grant application process has closed and applications have been assessed and deemed eligible, in line with national criteria and guidelines, the lead person will present the list of recommended applications to the PESC subcommittee for assessment. Once applications are assessed as per national guidelines the spreadsheet of recommended applicants should be approved by PESC as per their terms of reference.
- Once approved by PESC, the spreadsheet is then forwarded to Pobal or uploaded to the Pobal Portal, by the required closing date for final approval if this is applicable.

- Once the grant funding is approved by Pobal, an Addendum to contract is issued for the approved amount of funding. The Addendum must be signed by two Roscommon CCC Chairperson, board directors or other authorised signatories and returned to Pobal by the required date. Once the signed Addendum is received by Pobal, they commence the issuing of payments to CCC
- The PESC minutes and approvals of funding will be reported at the next available board meeting
- Roscommon CCC "Lead" will prepare cover sheets for each individual/group on the recommended spreadsheet. The cover sheets will then be given to ROSCOMMON CCC Administrator to add to the requisitions spreadsheet and once approved added to the payments for approval spreadsheet. (PFA).
- Pobal lodge the funding to Roscommon CCC bank account by EFT and Roscommon CCC Administrator prepares the payments in accordance with the timeline specified in the guidelines for payment of the grants. The applications spreadsheet and backup documentation will be saved to the appropriate folder on the Roscommon CCC "Shared Drive" to be available for audit purposes and for collation of statistics both locally and nationally as required.
- In the event that an individual or group ceases to meet the required criteria in the year of issuing of the grant or, where a group or service fails to meet their required contractual obligations or, where a group or service ceases to trade, all unspent grant funding shall be decommitted and returned to Pobal where appropriate/applicable. This process is the responsibility of the lead person assigned and/or company administrator and a decommitment letter issued on company headed paper.

ROSCOMMON CCC RESERVES POLICY

The Company is compliant with the Code of Practice for Good Governance of Community, Voluntary and Charitable Organisation in Ireland.

Income & Reserves - definition: For the purpose of this policy, the definition of ‘income and reserves’ are funds that are available to the company that are ‘unrestricted’ and can be spent at the discretion of the Board of Directors. This source of funds contrasts with the company’s income that is restricted to specific programmes/projects as defined by the programme/project. *e.g., DCEDIY funding is restricted by the Programme guidelines set out by Pobal).*

Roscommon CCC CLG has a small number of sources of ‘unrestricted’ funds, e.g., once-off contributions for room usage or other supports, e.g., fees collected as part of various training programmes.

Purpose of Reserve Funds:

The company will use its reserve funds for three primary purposes.

1. Year-to-Year Matching Finance Requirement

- To assist the company in providing cash flow for projects that must be paid up front before being drawn down from public sources
- To provide Private Matching Funding (PMF) to projects where a Programme requires it.

2. Long Term Contingency Plan

That the company develops an adequate Reserve to maintain the company for approximately two months, for use by the Company should public funds cease or become unavailable.

3. To support non-Programme-based activities

To fund activities that support the objective of the company (as set out in the company’s Memorandum and Articles of Association) but that are ineligible under the various national programmes being operated by the company.

Review of Reserves Policy

The board of directors have agreed to review the reserves policy on an annual basis and the review will be done once the annual financial statements have been approved. The annual Reserves figures will be documented at the AGM and minuted for approval.

The Reserves policy was last reviewed and approved by the board of directors at the meeting on 26th March 2025

ROSCOMMON CCC FIXED ASSETS POLICY

The purpose of this policy is to set out Roscommon County childcare Committees policy & procedures in relation to the appropriate management, recording and monitoring of all the company's fixed assets in order to meet custodial, internal control, audit, and insurance obligations.

The objective of our policy is to ensure value for money in acquiring fixed assets and to provide an organised and accountable method of monitoring and controlling the acquisition and custody of our company's fixed assets.

The company keeps a current up to date fixed assets register. Assets under the value of €200 will not be included in the company asset register. The carrying values of tangible fixed assets are reviewed annually for impairment in periods if events or changes in circumstances indicate the carrying value may not be recoverable. Computers are depreciated over 5 years and Fixtures/fittings over 8 years. All items purchased by the company are the property of the company.

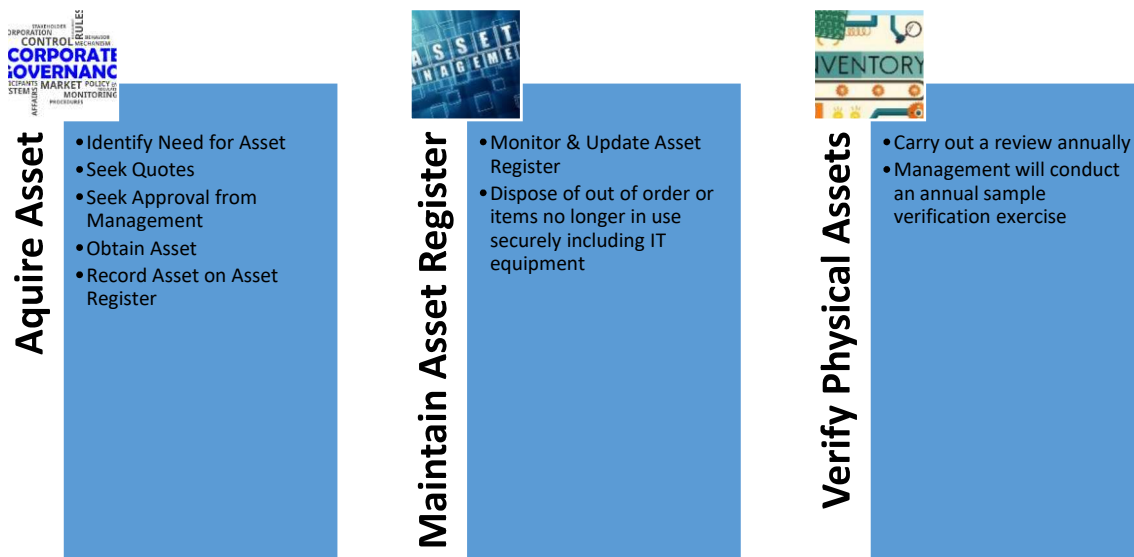
All company assets are depreciated in the Company's Annual Financial Statements as follows:

- ✚ Tangible fixed assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives as follows;
 - Computer Equipment – 20% Straight line
 - Fixtures, fittings, and equipment – 12.5% Straight line

- **It is the responsibility of the company Administrator to:**

- ✚ Ensure there is an up-to-date current fixed assets register which includes capital items belonging to the company i.e., furniture, fixtures and fittings, all equipment including IT equipment and phones
- ✚ Ensure the fixed asset register is up to date at year end, signed off and on file
- ✚ Ensure that the current fixed assets register is used to gain an accurate current insurance quote each year. The Register will contain the following details:
 - ❖ Item (Tangible Fixed Assets)
 - ❖ Location within office and/or employee's home
 - ❖ Date of Purchase
 - ❖ Supplier
 - ❖ Cost Price
- ✚ Ensure that all latest items purchased by the company are added to the current fixed assets register.
- ✚ Ensure all latest items purchased by the company and that items no longer in place or out of order are removed from the current asset register by the company Administrator.
- ✚ Ensure disposals of fixed assets subject to review by management (including the secure disposal of any ICT equipment)
- ✚ Ensure the current annual signed asset register is stored in the asset file in a locked filing cabinet which the Administrator and Manager have access to.

Overview of Fixed Asset Process



It is the joint responsibility of both the company administrator and company manager to sign off the company asset register annually.

The Fixed Assets policy was last reviewed and approved by the board of directors at the meeting on 26th March 2025

COMPANY APPORTIONMENT POLICY

As part of our company internal financial procedures, running costs may be apportioned to various funded projects/initiative/addendums for costs incurred during the project or, as a contribution toward the Company operating costs.

For all projects outside of core work/operational budget, where an addendum is attached to our CCCs funding contract, an amount of 5% of that budget may be allocated to administration overheads/utilities e.g. CMDO, Childminding, AIM, EDI, Ukrainian Supports, Core Funding Supports, Quality, etc., unless the project has a specific and separate administration budget.

The decision to allocate from addendum funding to administration costs and the amount required rests with the management & board of directors.

Apportionment of funding will be guided by the contingencies of the funding programme (budget awarded and guidelines set up by the funding agency) and the capacity of a funding stream's budget to bear a related cost.

Apportionment reviews will assess the impact of each project/initiative for the direct and indirect costings. Direct costs are certain costs that may be directly attributed to a particular funding stream and may be charged in full to the related funding stream. Indirect costs that are shared and not directly attributable to an individual programme may be apportioned.

Any funding provided by another Organisation (other than DCEDIY) which entails the provision of staff hours, the associated salary costs will be included in our overall finance reporting.

Review of company apportionment policy:

Apportionment Policy will be reviewed annually and/or with the commencement of more programmes and funding streams.

The Apportionment policy was last reviewed and approved by the board of directors at the meeting on 26th March 2025

FINANCIAL RETURNS & REPORTING TO FUNDING PROVIDERS

Reporting to Funders

The completed Quarterly, Half Yearly & End of Year Financial Returns are returned by Roscommon CCC to Pobal by the stated return date and contains all the following information:

- ✚ Actual Quarterly Financial Returns completed - (signed by the company Administrator/Manager/Director).
- ✚ Copy of Payments Journal – (signed by the company Administrator/Manager/Director).
- ✚ Bank Reconciliation for the relevant 3-month period – (signed by the company Administrator/Manager/Director).
- ✚ Copy of Relevant Bank Statements (company date stamped and initialled)
- ✚ Up to date Tax Clearance Certificate (company date stamped and initialled if necessary)

Hard copies of all these returns are kept in a lever arch folder in a locked cabinet in the company office. Soft copies are maintained in electronic format on Roscommon CCC Shared Drive on the company computer system.

Roscommon County Childcare Committee CLG currently receives funding from the following: Department of Children, Equality, Disability, Integration and Youth (DCEDIY) National Childcare Investment Programme.

Periodically, Roscommon County Childcare Committee receives income from other sources e.g., Department of Education & Skills, Tusla, Training fees, etc.

Financial returns prepared by the company Administrator are presented to the Roscommon CCC Manager who reviews and approves for presentation to the Company Board of Directors for approval and sign off as a standing agenda item at board meetings.

Financial returns prepared are on a payment's basis using the cumulative cheque journal totals (excluding reimbursable payments) for the respective period and should only include actual payments to the end of the month relating to that particular three-month period.

All funds are lodged to the company bank accounts. Income from DCEDIY via Pobal is by electronic transfer direct to bank account.

All funding received from DCEDIY via Pobal is reported quarterly, half yearly and at year end through the childcare collaboration portal.

- **It is the responsibility of the Administrator to:**

- ✚ Prepare and check monthly bank reconciliations, quarterly, half yearly and annual financial returns and sign off on same which are then reviewed by management in advance of being presented to the Board of Directors for approval and sign off.
- ✚ Ensure sufficient funds are available in the bank
- ✚ Ensure that any outstanding payments not lodged that are older than one month will be brought to the attention of the Manager by the Administrator and action taken accordingly and noted by the Administrator.
- ✚ Check that all income including income from DCEDIY matches contracts/addendums approved and to maintain proper books and records for all transactions on company bank accounts.

- ✚ Ensure returns are in line with Pobal Accounting Guidelines and Roscommon CCC Financial Procedure/policies and that other relevant funding is netted off total expenditure before the returns are prepared
- ✚ Ensure that funding received is spent and/or reported on for the year it was received if applicable and as per contract/addendum.
- ✚ Prepare and present quarterly financial reports to the company Manager for review and subsequent approval by the company directors in advance of submission to Pobal.
- ✚ Ensure returns approved by the board of directors are submitted to Pobal through the identified platform i.e. OneDrive/Portal/Other with date submitted and title/number on report.
- ✚ Monitor reimbursable expenditure and ensure it is recouped within a reasonable period and to present an analysis to the Roscommon CCC Manager along with monthly reconciliations.
- ✚ Ensure that a de committal process is initiated, and funding is recouped by Roscommon CCC where the grant amount is not spent/reported on to Roscommon CCC within the time limit of the grant criteria (usually within the year the grant was approved) and in liaison with other relevant employees of the company
- ✚ Ensure that all correspondence to Pobal by the Administrator in relation to finance/accounts should be cc'd to management for follow up if required.

COMPANY SECRETARIAL AND EXTERNAL AUDIT

Roscommon CCC board of directors appoint external auditors of Roscommon County Childcare Committee CLG and will be responsible for returns to the Company Registration Office and maintenance of company register in consultation with company Administrator and Company Secretary. The role of the external auditor shall be as defined in the letter of engagement.

- **It is the responsibility of the Company Manager and/or Administrator to:**
 - ✚ Be Roscommon CCCs point of contact and liaise with the company auditor as required to ensure timelines are met in relation to Annual Return Date (ARD) and having audited accounts prepared well in advance of the annual general meeting (AGM) date for prior board review and approval at the AGM.
 - ✚ Furnish the company auditor with relevant documents as requested.
- **It is the responsibility of the external auditors of Roscommon County Childcare Committee to:**
 - ✚ Prepare the draft financial statements of the company in liaison with the company Manager and/or Administrator and Directors and to prepare independent reconciliations between the financial statements and the expenditure returns to Pobal.
- **It is the responsibility of the company Manager to:**
 - ✚ Maintain and archive all company board minutes. The hard copy minutes are stored in a locked filing cabinet in the Managers office and in soft copy on the company's shared system.
- **It is the responsibility of the company Administrator to:**
 - ✚ Copy all correspondence to the company auditor to the Manager in case of follow up required.
 - ✚ Ensure the company records in relation to Revenue, CRO and the Charity regulator are filed on time.

ANNUAL SOW/PROJECT FILES

On approval of the annual Statement of Work (SOW)/Local Implementation Plan (LIP), Roscommon County Childcare Committee CLG in line with our Company's green office policy, will maintain soft copy computerised project files. The files are stored on our company's computers in the offices of Roscommon County Childcare Committee on the cloud based and is backed up by the current I.T. software/maintenance provider. The Manager and Staff of the company have access to these files.

The following procedures are in place in relation to project files:

- ✚ An annual LIP/SOW folder will be set up on the company's OneDrive including a finance/administration budget file and/or additional projects that may happen from time to time.
- ✚ The completion of the annual LIP/SOW files should be a joint team effort at quarterly intervals, half yearly and end of year.
- ✚ A budget tracking excel sheet will be in place for projects/addendums that have an annual allocated budget and this will be included in the annual LIP/SOW folder in OneDrive
- ✚ The annual finance folder/file should where applicable contain details of date of funding applications, approval, payments, date of each instalment, cheque/BOL transaction number and total expenditure to date.
- ✚ Roscommon CCC Manager will appoint a key worker to take responsibility for each annual SOW objective/action and this will be conveyed to all staff.
- ✚ To guide staff, checklists are put in place for any grants approved by the company with an action review and sign off by staff and/or management.
- ✚ Any individuals or groups who receive grant aid of €1,000 or more from Roscommon County Childcare Committee that is paid from DCEDIY funding must supply their tax reference number and confirmation that their tax affairs are in order. In addition, where the grant aid is € 10,000 or more in a calendar year, a tax clearance access number (TCAN) or C2 certificate is required. Public procurement procedures should be followed.
It is the responsibility of the RCCC administrative staff to monitor this.

File Checklist

Checklists for SOW initiatives/actions may include:

- A. Copy of extract from the Committee's Action Plan
- B. Extract from Committee meeting where Action Plan was approved
- C. Quotations/Tenders for the work (over value of €5,000)
- D. Record of Payment (copy of invoice, cheque, receipts)
- E. Copy of any reports, surveys in relation to the action carried out
- F. Final report on the outcome of the action

- **It is the responsibility of the company manager and/or assigned lead personnel to:**

- ✚ Conduct periodic checks on files and have sign off clearly indicated on the file.
- ✚ Conduct an annual check to ensure that the relevant Objective/Project Files are kept up to date and internal financial procedures are being followed. Evidence of the check should be clearly indicated on the SOW Objective/Project/Administration File

- **It is the responsibility of the company administrator to:**

- ✚ Record all financial transactions on the project/action files together with copies of the relevant invoices in collaboration with assigned key worker
- ✚ Maintain and update the financial details of the objective/project/administration files up to date on a monthly and/or quarterly basis.
- ✚ Ensure paid invoices are scanned to computerised folder on the company's shared system and hard copies filed on a central file.
- ✚ Reconcile the expenditure to the Pobal returns on a quarterly basis.

- ✚ Monitor all budgets in collaboration with the company manager. The administrator should have a template clearly showing spend for each action and present monthly to management and/or at scheduled Support & Supervision meetings as required.
 - ✚ Monitor all budgets and any overspends rectified from savings in consultation with the company Manager.
 - ✚ Monitor possible underspends and report to management.
 - ✚ Monitor closely outstanding debts and to ensure all monies due to the Committee are received. The issue of writing off bad debts should not arise.
 - ✚ It is the responsibility of the company administrator in liaison with assigned employees of the company to ensure that all financial documentation in relation to funding granted by Roscommon CCC is held in the relevant project file in a format suitable for audit purposes.
- **It is the responsibility of the objective/project assigned lead to:**
 - ✚ Monitor and review all project files in relation to our annual statement of work (SOW) and update on a monthly/quarterly /half yearly and year end basis.
 - ✚ Ensure that company checklists are placed on all objective/project/administration files with an action review and sign off by staff and/or management.
 - ✚ Have assigned project files up to date for inspection by the company Manager at Support & Supervision meetings and at quarterly, half yearly and year end.
 - ✚ Furnish invoices to the company Administrator once approved by management.
 - ✚ Maintain a SOW budget tracking excel sheet in place for projects/action/addendums that have an annual allocated budget and liaise with company Manager/Administrator on same
 - ✚ Liaise with the company administrator for final sign off & closing of files where there is funding assigned to an action within the annual statement of work using the action file cover sheet.
 - **It is the responsibility of the Project Evaluation Sub Committee (PESC) to:**
 - ✚ Approve grants as per PESC terms of reference and/or company internal procedures and minutes of PESC meetings are signed by the Manager and/or Board Director.
 - ✚ Declare if as a company director that they have a personal interest in any of the activities of the company, and they should absent themselves from any decisions in relation to these activities. A conflict-of-interest policy is in place and is an agenda item at all board meetings.

Note: Any conflict of interest is noted in board minutes.

PUBLIC PROCUREMENT

Roscommon CCC will adhere to the Department of Finance public procurement procedures. It is the policy of Roscommon County Childcare Committee when entering a contract for services, such as consultancy, training, services, etc. to ensure that the contracts are fully adhered to.

The following are noted and referred to by Roscommon CCC <https://ogp.gov.ie/>
Appendix 7 Notice of Public Procurement and Conflict of Interest in annual SOW Guidelines dated 23/10/2019.

- A tax clearance access number (TCAN) will be sought from all suppliers for all goods and services where the cumulative value of the goods or services exceeds €10,000 in any one year.
- Purchases less than €5,000 – should seek a written quote from one or more supplier.
- Purchases between €5,000 and €25,000 – specifications to be circulated to at least three suppliers by email/fax seeking written quotes. In some instances, it may be appropriate to advertise contracts of this size using the Quick Quotes facility on the e-tenders website
- Purchases over €25,000 and up to EU Thresholds - More formal tender process – draw up tender documents using Open Procedure and advertise on e-tenders website.
- It is the responsibility of the company Administrator to obtain tax reference numbers/tax clearance access number where applicable.

Roscommon CCC CLG adheres to the following Public Procurement guidelines.

Selecting suppliers

All purchasing of goods and services must be on foot of a competitive process, except in certain limited exceptional circumstances. The company has a Purchase Requisition system in place. In accordance with Public Procurement Guidelines, the following are the tendering methods to be used having regard to the estimated value of the contract.

- **Supplies and services:**
 - **Less than €5,000:** may be awarded based on a written quote from one or more competitive suppliers; ROSCOMMON CCC has implemented a policy of obtaining a minimum of one written quote from suppliers for any purchases to ensure records are maintained. Best Public Procurement Practice advises that, where possible, three written quotes should be obtained.
 - **Between €5,000 and €25,000:** By **Direct Invitation** - specifications must be circulated to at least three interested and competent suppliers/service providers by e-mail/fax seeking written tenders (in some cases it may be appropriate to advertise contracts of this value on the e-tenders website.) Offers should be evaluated objectively against the specified requirements and the most suitable offer selected;
 - **Over €25,000 and up to the EU threshold of €144,000 excluding VAT:** Must be advertised via a tendering process on procurement website www.etenders.gov.ie
 - **For goods and services over €144,000 excluding VAT,** calls for tenders are advertised on the Official Journal of the EU (OJEU) via a formal tendering process using procurement website www.etenders.gov.ie
- **Works and related services**
 - **Less than €50,000:** specifications must be circulated to at least five interested and competent contractors by e-mail/fax seeking written tenders (in some cases it may be appropriate to advertise contracts of this value on the e-tenders website.) Offers should be evaluated objectively against the specified requirements and the most suitable offer selected;
 - **Over €50,000 and up to the EU threshold of €250,000:** Must be advertised via a tendering process on procurement website www.etenders.gov.ie

- For advertised contracts for works and related services **over €250,000 excluding VAT**, must be advertised on EU Journal (OJEU) via a formal tendering process using procurement website www.etenders.gov.ie
- (See GN 2.3 – *Procurement Process for Works Contractors, Section 3.2 Advertising and Timeframes for the Tender*, for more details.

All details of the quotes and tendering process must be kept on file by the Committees.

The thresholds below apply to all publicly funded goods and services.

BELOW NATIONAL VALUE THRESHOLDS (EXCLUDING VAT)

< €5000	1 Written Quotation
> €5,000 and < €25,000	3 Written Quotations

ABOVE NATIONAL VALUE THRESHOLDS (EXCLUDING VAT)

> €25,000 and < €221,00	Must be advertised via a tendering process on www.etenders.gov.ie
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ABOVE EU VALUE THRESHOLDS (EXCLUDING VAT)

> €221,000	Must be advertised on EU Journal (OJEU) via tendering process on www.etenders.gov.ie
(Goods & Services)	
€5,186,000 (Works)	Must be advertised on EU Journal (OJEU) via a formal tendering process using www.etenders.gov.ie

The company has a conflict-of-interest policy in place, and this is an agenda item at board meetings.

E-Tax Clearance / C2 Certificates

- Where the cumulative value of the goods/services will be €10,000 or more (inclusive of VAT) in any twelve-month period, the Committee/Grantee should make it clear to potential suppliers that it will be a condition for the award of the contract that the supplier produces either a valid Tax Clearance Access Number (TCAN) or C2 certificate (C2 relates to sub-contractors in the construction industry).
- It is not necessary for a supplier to provide a Tax Clearance Access Number (TCAN) if s/he holds a current C2 certificate. This requirement applies to any supplier who is a taxpayer, either as an employer, through the VAT system, or pays income tax or corporation tax.
- It is the responsibility of the company Administrator for ensuring that a current tax clearance certificate is in place where required and attached to the relevant purchase requisition before processing.

Awarding the contract

Contracts should be awarded based on either the most economically advantageous tender (MEAT) or of the lowest price tender according to Public Sector Regulations. Where it is awarded based on MEAT, the company will adopt criteria linked to the subject matter of the contract, which might include, in addition to price, non-financial factors such as quality of work product, ability to deliver on time, etc. In addition, the company will demonstrate that it has sought alternative quotations and that this was one of the deciding factors in awarding the contract. Where a contract is not awarded to the supplier of the lowest quotation, the company will document the rationale on which the contract was awarded. Copies of documentation in relation to the awarding of any tender process including criteria will be available on the relevant objective/project file.

www.etenders.gov.ie

Appendices

Appendix 1 - Company Bank Mandate

Appendix 2 – Company Travel & Subsistence Claim Form (March 2025)

Appendix 1 - Company Bank Mandate

**Amendment Form for
Existing Accounts
for Corporate and
Unincorporated Bodies***

Account Operation,
Signatories and Signing Instructions


Roscommon County
Childcare Committee CLG
03 MAR 2022
1C

* Companies, Charities, Societies, Churches,
Clubs, Schools and Organisations

Bank of Ireland

CM024424 - Form 1-20-1-21 - legal Form.indd 1 14/01/2020 08:15

Amendment Form for Existing Accounts
for Corporate and Unincorporated Bodies

Bank of Ireland 

To: The Governor and Company of the Bank of Ireland.

Please action this Resolution for the business accounts and/or Global Markets accounts of the account holder named below.

At a meeting of the Board of Directors (includes One Director Company) or Committee or Council

Name of your Company/Society/Club/School/Church/Charity/Organisation (the "Customer"):

Roscommon County Childcare Committee Company Limited By Guarantee

held on the 09/03/22 there was produced to the meeting changes to the account(s) operation/signing instructions.

Branch/Business Unit where this

account is held It was resolved that: Castlekeel, Co. Roscommon.

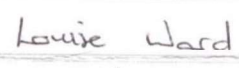

5) ACCOUNT CONTINUING

The Governor and Company of the Bank of Ireland (the "Bank") is hereby requested and authorised to continue one or more accounts in the name of the Customer subject to the Bank's "Business Account Terms and Conditions" and/or "Terms and Conditions for transacting with Bank of Ireland Global Markets" and "Terms of Business for transacting with the Bank of Ireland Global Markets", a copy of which together with the Bank's "Terms of Business", "Bank of Ireland's Data Privacy Summary", "Schedule of Fees and Charges for Business Customers", "Global Markets Accounts fees and charges" and "Schedule of International Transactions Charges" have been received, read and understood by the Customer.

6) ACCOUNT OPERATION & SIGNING INSTRUCTIONS

The Bank is authorised to honour and negotiate all cheques and other negotiable instruments drawn, made, endorsed or accepted on behalf of the Customer and to act on all instructions relating to the accounts, affairs or transactions of the Customer including instructions to close any of the accounts even where such action may lead to borrowing or cause any of the accounts to be overdrawn or any overdraft to be increased, provided that they are signed on behalf of the Customer by:

any one ☐ any two ☒ all ☐ (please tick one box) of the following Authorised Signatories.

	Signatory Name (Mr / Ms) BLOCK CAPITALS	Specimen Signature (sign within box)
1. Signatory Name	LOUISE WARD	
2. Signatory Name	SEAN CREHAN	
3. Signatory Name	SINEAD DEVINE	
4. Signatory Name	MARTINA EARLEY	

If there are any additional authorised signatories on the account the Bank is to be given a full list of officials authorised to sign, the list to be provided to the Bank (in the format set out above), together with their specimen signatures.

7) AUTHORISED USER FOR 365 PHONE AND DIGITAL BANKING ACCESS

Please only complete this section if using 365 Phone and Digital banking services.

I/we have been provided with a copy of the Bank of Ireland's standard Terms and Conditions for 365 Phone and Digital Banking and have read and agree to be bound by and fully accept these Terms and Conditions. I/We have read and understand the guidelines "Things you need to know about using 365 phone and digital banking" on Page 2. I/We authorise the following authorised signatory named below to be the sole authorised user of 365 Phone and Digital Banking in respect of the above account, in accordance with the Bank's standard Terms and Conditions. *The authorised user must be one of the Authorised Signatories named above.

Name:

Signature: Date: / /


Mobile No.: Email:

Date of birth: / /

Account Details

Euro A/c NSC	<u>905352</u>	Currency A/c NSC		Bank Staff No.	
A/c No. 1.	<u>56207545</u>	A/c No. 2.	<u>79251602</u>	A/c No. 3.	
A/c No. 4.		A/c No. 5.		A/c No. 6.	

Amendment Form for Existing Accounts
for Corporate and Unincorporated Bodies

Bank of Ireland 

To: The Governor and Company of the Bank of Ireland.

Please action this Resolution for the business accounts and/or Global Markets accounts of the account holder named below.

At a meeting of the Board of Directors (includes One Director Company) or Committee or Council

Name of your Company/Society/Club/School/Church/Charity/Organisation (the "Customer"):

Roscommon County Childcare Committee Company Limited By Govt

held on the / / there was produced to the meeting changes to the account(s) operation/signing instructions.

Branch/Business Unit where this

account is held It was resolved that: Castlerea, Co. Roscommon.

5) ACCOUNT CONTINUING

The Governor and Company of the Bank of Ireland (the "Bank") is hereby requested and authorised to continue one or more accounts in the name of the Customer subject to the Bank's "Business Account Terms and Conditions" and/or "Terms and Conditions for transacting with Bank of Ireland Global Markets" and "Terms of Business for transacting with the Bank of Ireland Global Markets", a copy of which together with the Bank's "Terms of Business", "Bank of Ireland's Data Privacy Summary", "Schedule of Fees and Charges for Business Customers", "Global Markets Accounts fees and charges" and "Schedule of International Transactions Charges" have been received, read and understood by the Customer.

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any one ☐ any two ☒ all ☐ (please tick one box) of the following Authorised Signatories.

	Signatory Name (Mr / Ms) BLOCK CAPITALS	Specimen Signature (sign within box)
1. Signatory Name	<u>IRENE CAFFERKY</u>	<u>Irene Cafferky</u>
2. Signatory Name		
3. Signatory Name		
4. Signatory Name		

If there are any additional authorised signatories on the account the Bank is to be given a full list of officials authorised to sign, the list to be provided to the Bank (in the format set out above), together with their specimen signatures.

7) AUTHORISED USER FOR 365 PHONE AND DIGITAL BANKING ACCESS

Please only complete this section if using 365 Phone and Digital banking services.

I/we have been provided with a copy of the Bank of Ireland's standard Terms and Conditions for 365 Phone and Digital Banking and have read and agree to be bound by and fully accept these Terms and Conditions. I/We have read and understand the guidelines "Things you need to know about using 365 phone and digital banking" on Page 2. I/We authorise the following authorised signatory named below to be the sole authorised user of 365 Phone and Digital Banking in respect of the above account, in accordance with the Bank's standard Terms and Conditions. *The authorised user must be one of the Authorised Signatories named above.

Name:

Signature: Date: / /

Mobile No.: Email:

Date of birth: / /

Account Details

Euro A/c NSC	<u>905352</u>	Currency A/c NSC		Bank Staff No.	
A/c No. 1.	<u>56207545</u>	A/c No. 2.	<u>79251602</u>	A/c No. 3.	
A/c No. 4.		A/c No. 5.		A/c No. 6.	

[illegible]