COMMUNITY EMPLOYMENT (CE) & JOB INITIATIVE (JI) SCHEMES

FINANCIAL GUIDELINES FOR SPONSORS
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This document should be used by Community Employment/Job Initiative (CE/JI) Sponsors to assist them with maintaining and recording proper books of accounts. However, it is the responsibility of the Sponsor to maintain and keep proper Financial Records. It is also important that Sponsors be familiar with Corporate Governance for CE and JI Sponsors, DPER Circular 13/2014 and the CE/JI Procedures Manual.

Department of Public Expenditure and Reform (DPER) Circular 13/2014 sets out the reporting requirements to be followed by grantors and grantees in the management of grant funding provided from public money. The Department requires that each CE/JI Sponsor files full accounts with the Companies Registration Office (CRO) to include all of the DPER Circular’s requirements and also to include a line item for each source of funding received, broken down by the funder and the scheme.

These Guidelines are the minimum requirements for the Accounting Records of the Community Employment/Job Initiative Scheme. Where a Scheme is using an Accounts Package and/or Payroll Software, the Reports generated from each must meet the conditions of this document and include all the information of the example documents.

1.0 INTRODUCTION

1.1 BOOKS OF ACCOUNTS

The following books of accounts must be maintained and printed on a monthly basis. The Treasurer, or a member of the Sponsor Committee, must approve, that is, review, sign and date the hard copies of same at the end of each month.

- INCOME - RECEIPTS BOOK.
- EXPENDITURE - PAYMENTS BOOK AND PETTY CASH.
- BANK ACCOUNT AND BANK RECONCILIATION.
- PAYROLL RECORDS.

1.2 ELECTRONIC FUNDS TRANSFERS (EFT)/BANK TRANSFERS

Where a Scheme is making On-line Payments to Suppliers or to Employees (Wages), this document sets out the minimum requirements for same. It is important that the controls around these on-line payments are maintained in line with good accounting policies.

1.3 END OF CONTRACT RECONCILATION

There is an End of Contract Reconciliation included in these Guidelines which must be carried out by the Sponsor at the end of each contract.
All Sponsors must have a single dedicated bank account for each project which is to be used solely for the purpose of CE. All authorised signatories to the bank account must be members of the current Sponsoring Committee as notified to DSP and recorded on the Bank Authorisation Form. Withdrawals must only be by way of EFT, Cheque or in certain cases Direct Debit.

A Bank Reconciliation is reconciliation between the Bank Statement and the Accounting Records (i.e. Income and Expenditure Records) of the Scheme, at a particular point in time.

Bank Reconciliations should be prepared at the end of each month by calendar month. This is to ensure that the Bank Reconciliations are kept in such a manner as to provide precise financial details of the project at any point in time.

They can be prepared by the Administrator (Bookkeeper) and/or Supervisor but must be checked and approved (reviewed, signed and dated) by the Treasurer on a monthly basis.

Many Schemes use Accounting Packages to generate the Bank Reconciliation. However, if this Bank Reconciliation does not contain all of the information as set out in the Bank Reconciliation attached, then the Scheme must complete the attached Bank Reconciliation on a monthly basis.

2.1 Maintenance of Monthly Bank Reconciliation: -

- Original Bank Statements must be received monthly from the Bank, addressed to the Treasurer at the Scheme’s address.
- Original Bank Statements should be reviewed and approved (reviewed, signed and dated) by the Treasurer in order to confirm that they have been checked.
- Original Bank Statements should be filed appropriately and in numerical order.
- Bank Reconciliations should be prepared on a monthly basis, up to the end date of each month.
- The ‘Closing Book Balance’ figure must equal the ‘Reconciled Bank Account’ figure.
- Bank Reconciliations must be checked, and approved (reviewed, signed and dated) by the Treasurer: -

  o Ensure that Closing Book Balance (E) for previous Bank Reconciliation is carried forward correctly, i.e. that it equals the Opening Book Balance (A) for current month.
  o Ensure that the Income Summary (B) is checked back to the relevant month’s total in the Receipts Book.
  o Ensure that the Expenditure Summary (D) is checked back to the relevant month’s total in the Payments Book.
  o Ensure that the Bank Balance (F) is checked back to the Bank Statement Balance for the relevant month.
  o Review list of ‘Debits Outstanding’ and ensure items listed had not been cashed at end of relevant month.
  o Ensure that any lodgements appearing on the Receipts Book which do not appear on current month’s Bank Statement, are entered on the Bank Reconciliation (G).
  o Review list of ‘Debits Outstanding’ and ensure that there are no items over six months old (out-of-date). If there are, refer to ‘Reversing of Cheques over 6 Months Old’ section.
  o Ensure that the Total of Debits Outstanding (I) is correct.
  o Ensure that Closing Book Balance (E) is the same as the Account Balance (J), i.e. that it reconciles.
2.2 Reversing of Cheques Over 6-Month-Old (Stale Cheques)

- Where a Cheque has not been cashed and is over 6 months old, the cheque needs to be ‘reversed’ through the accounting records of the Scheme. There are two scenarios:
  
  A. If the supplier/participant never received the money, a replacement cheque needs to be issued and the cheque ‘reversed’.
  
  B. If the supplier/participant has received the money and, for whatever reason, the amount of the cheque has not been charged to the Scheme’s Bank Account, the cheque just needs to be ‘reversed’ (no replacement cheque necessary).

- In both cases, the Scheme should write to the bank and put a ‘stop’ on the cheque. Once confirmation has been received from the Bank that the cheque has been stopped the following steps should be taken:

  1. For both scenarios above, an entry should be made on the Payments Book, entering the out-of-date Cheque Date, Cheque Number and Payee. The amount of the original cheque should be entered as a minus in both the ‘Total’ column and the Analysis of the Payments Book.
  
  2. For both scenarios above, the out-of-date cheque must then be removed from the ‘Debits Outstanding’ List on future Bank Reconciliations.
  
  3. If a replacement cheque is required, (Scenario A only), the original backup documentation should be cross referenced to this new replacement cheque. All the details of the new replacement cheque must be entered on the Payments Book. This replacement cheque should not be claimed from the DSP, as the original cheque was already funded.
  
  4. If a replacement cheque is not required, (Scenario B only), the amount of the cheque should be offset against the next Materials Claim (Supplier) or AWS (Wages).
# BANK RECONCILIATION

**SCHEME NAME/REF:** ________________

**Month End:** ________________

## DEBIT OUTSTANDING

**Payments Not Presented**

<table>
<thead>
<tr>
<th>EFT/CHQ No</th>
<th>Dated</th>
<th>Value</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
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</tr>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Total: -

## BANK ACCOUNT AS PER BOOK

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>A</td>
<td>Opening Balance (Closing Book Balance from previous Month)</td>
</tr>
<tr>
<td>B</td>
<td>Add Income (Receipts Book)</td>
</tr>
<tr>
<td>C</td>
<td>Sub - Total</td>
</tr>
<tr>
<td>D</td>
<td>Less Expenditure (Payments Book)</td>
</tr>
<tr>
<td>E</td>
<td>Closing Book Balance</td>
</tr>
</tbody>
</table>

## BANK RECONCILIATION

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>F</td>
<td>Enter final balance from end of this month’s statement</td>
</tr>
<tr>
<td>G</td>
<td>Add total of lodgements made but not shown on statement</td>
</tr>
<tr>
<td>H</td>
<td>Subtotal</td>
</tr>
<tr>
<td>I</td>
<td>Less debits outstanding (Payments made but not cashed)</td>
</tr>
<tr>
<td>J</td>
<td>Account Balance</td>
</tr>
</tbody>
</table>

 Prepared By: ____________________________
Approved By: ____________________________
Treasurer

Date: ____________________________

Date: ____________________________
3.0 INCOME

RECEIPTS BOOK

The Receipts Book is a record of all income received by the Scheme (Template provided).

At the end of each calendar month, the Receipts Book should be printed off, checked and approved (reviewed, signed and dated) by the Treasurer, as evidence that income has been checked and that all transactions are correct.

3.1 Maintenance of Receipts Book: -

- Income must be recorded in the Receipts Book once a lodgement is made, or receipt of lodgement is received.
- Income should be analysed across the relevant headings and totalled on a monthly and cumulative year to date basis (see attached template as an example).
- DSP Remittances should be recorded in the Receipts Book immediately.
- Each page of the Receipts Book should be numbered (if applicable).
- A Lodgement Book (issued form the Scheme’s Bank) should be used when lodging cheques and/or cash.
- The Treasurer must check and approve a hardcopy of the Monthly Receipts Book.

3.2 LODGEMENT BOOK

- The Lodgement Book should be stored in a secure place.
- Lodgements should be made regularly – where significant amount of cash, at least once a day.

3.3 ALLOWABLE EXPENDITURE

Items of expenditure which are not allowed by the DSP, or expenditure incurred over the allocated budget, must be reimbursed by the Sponsor to the CE/JI Bank Account immediately. Evidence of same should be submitted to the Department and documented appropriately.
## RECEIPTS BOOK

**SCHEME NAME:** ______________

**SCHEME REF NO:** ______________

**MONTH:** ______________

<table>
<thead>
<tr>
<th>DATE</th>
<th>DETAILS</th>
<th>REF</th>
<th>TOTAL</th>
<th>Supervisor Wages</th>
<th>Participant Wages</th>
<th>Materials</th>
<th>Training</th>
<th>Other</th>
<th>Explanation of Other</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

| Total for Month | €0.00 | €0.00 | €0.00 | €0.00 | €0.00 | €0.00 |
| Cumulative Year to Date | €0.00 | €0.00 | €0.00 | €0.00 | €0.00 | €0.00 |

Prepared by: ____________________________

Approved by: ____________________________

(Treasurer)

Date: ______________

Date: ______________
4.0 EXPENDITURE

PAYMENTS BOOK

The Payments Book is a record of all expenditure incurred by the Scheme (Template provided).

It should be updated immediately after a payment is made (i.e. once an Electronic Funds Transfer (EFT)/Bank Transfer has been sent through the Scheme’s On-line Banking System or a cheque has been written), or immediately after Direct Debit or bank charges have been incurred.

Many Schemes are moving away from cheque payments and towards making payments directly into Supplier’s and Employee’s Bank Accounts through their On-line Banking Systems. All payments should be made by way of EFT and only in exceptional circumstances by cheque. With this in mind, cheques should be phased out as soon as possible.

At the end of each month, the Payments Book should be printed off and approved (reviewed, signed and dated) by the Treasurer, as evidence that expenditure has been checked and that all transactions are correct.

4.1 Maintenance of Payments Book: -

• Every item of expenditure must be recorded in the Payments Book, in sequence and date order, immediately after payment is issued.
• The EFT Reference Number or Cheque Number (if applicable) must be recorded in the Payments Book in all cases under the heading EFT/CHQ NO. in the details section of the payments book.
• Expenditure should be analysed across the relevant headings and totalled on a monthly and cumulative year to date basis (see attached template as an example).
• Each page of the Payments Book should be numbered (if applicable).
• Cancelled cheques should be recorded in the Payments Book with ‘Cancelled’ entered as the Payee and ‘Nil’ as the amount. The cancelled cheque should be clearly marked as such and it should be attached to the relevant stub in the Cheque Book. A reason for the cancellation must be noted on the back of the cheque.
• Direct Debits and Bank Charges must be entered on the date that the charge has been incurred, i.e. the date deducted from Bank Statement.
• The Payments Book must be printed off at the end of each month. It must be approved (reviewed, signed and dated) by the Treasurer, as evidence that they have checked and are satisfied with same. The approved copy should be held on file.

4.2 Cheque Book

• The Cheque Book should be stored in a secure place.
• Two of the Authorised Signatories, as per the Bank Authorisation Form, are required to sign cheques.
• Cheques must be completed in full & crossed “Account Payee Only – Not Negotiable” before being signed off by the two authorised signatories.
• A signatory should never sign a blank cheque. Cheques should only be signed once the appropriate backup documentation, i.e. proper invoice (authorised by a signatory) or appropriate Payroll Report, accompanies the cheque. The cheque should be fully completed, i.e. Payee and Amount (both in alphabetical and numerical format), before cheque is signed.
• Cheques must always be payable to third parties.
• Cheques must never be made payable to cash.
• Cheques for petty cash must be made payable to ‘Petty Cash – CE Scheme Name’
• If a cheque is cancelled it should be marked as such and a reason for cancellation written on it, then retained in the cheque book.
4.3 Online Banking

- Only members of the Sponsor Committee, who are a signatory on the Bank Authorisation Form, can be set up as “an authorised person” on the Schemes online banking system. There must be a minimum of two “authorised persons” set up on the online banking system and payments cannot be made unless two authorised persons approve the payment online.

- Under no circumstances should any Sponsor give their online password/authorisation to anybody else including a Bookkeeper or CE Supervisor.

- When a supplier is being set up on the online banking system, the supplier must provide their bank details (bank name, bank address, Bank Identifier Code (BIC) and International Bank Account Number (IBAN) on headed paper. Under no circumstances should bank details be taken over the phone. The submission of bank details must be approved (reviewed, signed and dated) by the Sponsor and held on file in a secure location.

- Suppliers may provide their bank details for payment on their invoice, in which case, the invoice will be approved (reviewed, signed and dated) by the Sponsor and held on file as a record of payment.

- Employees must provide their bank details for payment of wages by way of a Bank Authorisation Form. This form should include the following details: Employee Name, Employee Address, Bank Name, Bank Address and the Employee’s International Bank Account Number (IBAN). The Bank Authorisation Form must be signed and dated by both the Employee and the Employer and held in a secure location.

- Supplier or Employee Bank details cannot be entered onto the On-line Banking System without it being approved (reviewed, signed and dated) by an ‘approver’ or ‘authorised person’ on-line. The Sponsor should review the hardcopy of the Supplier Bank details (Company Headed Paper) and/or the Employee Bank Authorisation Form. The Sponsor must check these details entered online back to the documentation provided, before approving on-line.

- The Bookkeeper or Supervisor, with limited access to the online banking system, may input the details of the payment, but under no circumstances should they be able to follow right through to making the payment. It is only the two ‘authorised persons’ who must approve each payment on-line before payment can be made.

- A Report must be generated from the online Banking System after each payment/payment run (for suppliers/employees) and a hard copy approved (reviewed, signed and dated) by the Sponsor. This report should include the following: Date of payment, Suppliers/Employee’s name, International Bank Account Number (IBAN) and amount paid and held on file by the Sponsor.
4.4 Supplier Invoices/Receipts

- Payment must never be made without the proper supporting documentation, i.e. Invoice checked for evidence of receipt of goods/service, quantity, quality, price and calculation(s). (Refer to ‘Invoice Criteria’ below.)
- Invoices must always be checked and approved (reviewed, signed and dated) by an authorised signatory to the bank account.
- On making payment, the EFT number or cheque number and date of payment should be written on the invoice.
- If an invoice is paid by EFT a printout from the on-line banking system, which verifies the payment has been made, should be attached to the invoice. Alternatively, if paid by cheque, a photocopy of the cheque should be attached to the Invoice.
- Invoices must be scanned to Welfare Partners.

4.5 Invoice Criteria

All invoices received by the Scheme must meet the following criteria: -

- Name, address and contact telephone number of the Supplier of the goods or services.
- Employer Registration Number, Tax Registration No. or VAT No. (If VAT is being charged) of the Supplier.
- Name and address of the Scheme to whom the goods or services were supplied.
- Date of issue of the invoice.
- Invoice Number – sequential number which uniquely identifies the invoice.
- The quantity and nature of the goods supplied, or the extent and nature of the services rendered, including a unit price per goods or services.
- The date in which the goods or services were supplied.
- The Total Amount Due (including a breakdown of VAT, if applicable)

The Scheme should demand that all invoices from their suppliers meet the criteria above.

4.6 Allowable Expenditure

Only items of expenditure which specifically relate to the tasks approved for the project, as per the Agreement Contract and Project Plan, can be paid out of the CE/JI Bank Account. Where any item(s) of expenditure is disallowed by the DSP, the Sponsor must reimburse the CE/JI Bank Account for the item(s) disallowed immediately. Evidence of same should be submitted to the DSP.

Where a Scheme has inadvertently overspent on their Materials or Training Budget, the amount overspent must be reimbursed by the Sponsor to the CE/JI Bank Account immediately. Evidence of same should be submitted to the DSP.
4.7 Petty Cash

Where a Petty Cash System is in place, it must only be used for small purchases (items of €10 or less) and it must not be used excessively (Petty Cash should only be topped up to €50 every month).

The Supervisor should operate the Petty Cash Box. The Treasurer should review the receipts/dockets and check and approve the Petty Cash Book and Petty Cash Reconciliation on a monthly basis (Template provided).

4.8 Maintenance of Petty Cash System:

**Petty Cash Dockets**

- Petty Cash Dockets should be pre-numbered.
- Petty Cash Dockets must be approved (reviewed, signed and dated) before cash is issued for the item of expenditure. The details (date, description of expenditure, amount and person receiving the cash) must also be written on the pre-numbered Docket before the cash is issued.
- Receipts for the purchase must be approved (reviewed, signed and dated) and attached to the relevant Docket.
- The Petty Cash Dockets should be filed in numerical order and held with a printout of the relevant month’s Petty Cash Book and Petty Cash Reconciliation.
- Petty Cash Dockets and receipts should be reviewed on a monthly basis.

**Petty Cash Book**

- The Petty Cash Book must be written up on a weekly basis.
- A separate page should be used for each month.
- The Petty Cash Book should be numbered and analysed under appropriate headings and totalled on a monthly basis (see attached, Page 6).
- The Petty Cash Book and Petty Cash Reconciliation must be checked and approved (reviewed, signed and dated) by the Treasurer.

**Petty Cash Box/Cheques**

- Cheque for petty cash must be made payable to ‘Petty Cash – CE Scheme Name’
- The Petty Cash Box must be stored in a secure location.
**PAYMENTS BOOK**

**SCHEME NAME:** ____________________________  **SCHEME REF NO.:** ____________________________

**MONTH:** ____________________________

<table>
<thead>
<tr>
<th>DETAILS</th>
<th>ANALYSIS</th>
</tr>
</thead>
<tbody>
<tr>
<td>DATE</td>
<td>PAYEE</td>
</tr>
<tr>
<td>DATE</td>
<td></td>
</tr>
</tbody>
</table>

| Total for Month | € | € | € | € | € | € | € | € | € | € | € | € | € | € | € |
| Cumulative Year to Date | € | € | € | € | € | € | € | € | € | € |

Prepared by: ____________________________  Approved by: ____________________________

Date: ____________________________  Date: ____________________________

*(Materials 1, 2, 3 & 4 should be replaced with appropriate headings.)*
## PETTY CASH BOOK

### RECEIPTS

<table>
<thead>
<tr>
<th>DATE</th>
<th>DETAILS</th>
<th>CHEQUE NO</th>
<th>AMOUNT</th>
</tr>
</thead>
<tbody>
<tr>
<td>01-Jan</td>
<td>Balance Brought Forward</td>
<td></td>
<td>0.00</td>
</tr>
</tbody>
</table>

### PAYMENTS

<table>
<thead>
<tr>
<th>DATE</th>
<th>PAYEE</th>
<th>DOCKET NO</th>
<th>TOTAL</th>
<th>Printing &amp; Stationery</th>
<th>Postage</th>
<th>Cleaning</th>
<th>Sundries</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Total January 2013**

<table>
<thead>
<tr>
<th>DATE</th>
<th>TOTAL</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>0.00</td>
</tr>
</tbody>
</table>

**Balance Carried Forward**

<table>
<thead>
<tr>
<th>DATE</th>
<th>AMOUNT</th>
</tr>
</thead>
<tbody>
<tr>
<td>01-Feb</td>
<td>0.00</td>
</tr>
</tbody>
</table>

## Petty Cash Reconciliation

<table>
<thead>
<tr>
<th>DATE</th>
<th>DETAILS</th>
<th>AMOUNT</th>
</tr>
</thead>
<tbody>
<tr>
<td>01-Jan</td>
<td>Balance B/F</td>
<td>0.00</td>
</tr>
<tr>
<td></td>
<td>Receipts for Month</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Payments for Month</td>
<td>0.00</td>
</tr>
<tr>
<td>31-Jan</td>
<td>Actual Cash in Petty Cash Box</td>
<td>0.00</td>
</tr>
</tbody>
</table>

**Prepared by:** ____________________________ **Date:** ________________

**Approved by:** ____________________________ **Date:** ________________

(Treasurer)
5.0 PAYROLL

All Employers, regardless of the system they use, are required to comply with the PAYE requirements and procedures set out by Revenue. If the Employer is using the services of a payroll bureau, or other agency, to operate the PAYE/PRSI system in respect of their employees, they are still responsible for ensuring that the system in use conforms to statutory requirements. For more information, please contact your local Revenue office or log on to www.revenue.ie.

The Payroll records payments made to Employees. It is important that all Payroll Reports are checked and approved by the Scheme’s Treasurer before payment is made to Employees. As Payroll is based on attendance, the Sponsor must ensure that the appropriate deductions, if required, are made before approving same. Where there are deductions for absenteeism, the Gross Pay must be adjusted on the AWS for the relevant Employee. If any Employees has Voluntary Deductions from their wages, there must be a Deduction Form (for each deduction) signed by the Employee on file to confirm same.

The role of the Sponsor is to provide 19.5 hours work per week for each week of the 52-week participant contract duration in order to be eligible for a grant towards the cost of wages. The 19.5 hours work per week is excluding lunch breaks. Attendance records must be kept up to date for all employees on the Scheme and approved (reviewed, signed and dated) by the Supervisor/Sponsor in the case of Participants and by the Sponsor in the case of the CE Supervisor. All employees must sign an attendance record for each day that they work. The Sponsor may agree with DSP for the 19.5 hours of weekly work to be arranged in various combinations e.g. 39 hours every second week, 19.5 hours per week, in combinations of full or half days or 2.5 days per week.

5.1 Minimum Checks for Payroll:
- Attendance records for each employee must be checked to ensure any absences are deducted from pay.
- Payroll must be approved by the Treasurer before payment is made to Employees.
- Where deductions are made to an Employee’s wages for non-attendance, the deduction must also be made to the relevant AWS claim.
- Employees Net Pay as per Payroll Gross to Net Listings should be checked to individual EFT/Cheque Payments before EFT is authorised or cheques signed.
- All Payroll Reports including the Gross to Net Listings should be checked and approved (reviewed, signed and dated) by the Treasurer(or a member of the Sponsor Organisation).

5.2 Revenue Returns:
- Revenue Returns should be made promptly in accordance with Revenue deadlines.
- Sponsor should ensure that payments are made on time and that they are correct.
- Sponsor must keep a copy of the PAYE Submissions on file.
- Revenue Receipts should be approved (reviewed, signed and dated) by the Sponsor and also be printed and held on file with copies of all supporting documentation i.e. Revenue Acknowledgements, attached.

5.3 Contracts of Employment:
- Contracts of Employment must be in place for all employees and held in a secure location.
- Sponsor must ensure that all Contracts of Employment are up to date.
- Sponsor must ensure that the following details are included in all Contracts of Employments:
  (a) Full name and address of the Employer and Full name of the Employee
  (b) Signed and dated by both the Employer and Employee
  (c) Title of the job and Place of work
  (d) Start and End dates of the Contract
  (e) Hours of work and Rate of Pay
  (f) Annual leave entitlement and Sick leave entitlement (Certified and Uncertified)
  (g) That in the event of funding for the project ceasing, it alone shall be grounds for termination
  (h) That DSP ceases to fund positions upon employees reaching State Pension Age
  (i) In the case of Participants, that any change in their personal circumstances must be notified to their local Intreo Office as it may affect their rate of payment.
6.0 END OF CONTRACT RECONCILIATION

Due to the ‘rollover’ of the CE/JI Bank Account, the following End of Contract Reconciliation must be completed by the Sponsor:

**END OF CONTRACT RECONCILIATION**

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Enter Bank Balance, as per Bank Statement, at contract end date:</td>
<td>€</td>
</tr>
<tr>
<td>Less: O/S Debits (as per Bank Reconciliation at contract end date):</td>
<td></td>
</tr>
<tr>
<td>Less: Advance for New Scheme (if issued and appears on Bank Statement):</td>
<td></td>
</tr>
<tr>
<td>Balance:</td>
<td>-</td>
</tr>
<tr>
<td>Add: Any outstanding cycles/claims related to relevant contract:</td>
<td></td>
</tr>
<tr>
<td><strong>Final Balance:</strong></td>
<td>-</td>
</tr>
</tbody>
</table>

- Where the ‘Final Balance’ does not equal NIL, the Sponsor must give an explanation to DSP for same.
- Backup documentation must be given to DSP as support to the explanation.
- Where a deficit has arisen through the non-reimbursement of items on Materials or Training Claims, or where the Scheme has inadvertently overspent their Materials Budget, the Sponsor must reimburse these to the CE/JI Bank Account immediately.

Checked and Approved by: ________________________________ Date: ________________

(Treasurer)
The following documents must be **checked and approved (signed and dated) by the Treasurer**, on a monthly basis (unless otherwise stated): -

### Bank
- Original Bank Statement
- Bank Reconciliation

### Expenditure
- Payments Book
- Invoices (as received/paid)
- Petty Cash Book/Reconciliation

### Income
- Receipts Book

### Payroll
- Attendance Records (Weekly)
- Payroll Gross to Net Listing (Weekly)
- Payroll Payment/EFT Online Banking Report (Weekly)
- Payroll Summary Report (Weekly)
- Revenue Acknowledgement/Receipt

### EFT
- On-line Payments (As payments are made)
- On-line Banking Reports (As payments are made)

### Other Documents
- End of Contract Reconciliation (End of each contract)
- Employee Bank Authorisation Forms (on recruitment)
- Voluntary Deduction Forms for Employees