



Finance & Procurement

Policy & Procedures

For Internal Use Only

Reference	Approved	Ratified	For Review	Amended
Ref: RC 0001	13 th Dec 2021	28th Feb 2022	13 th June 2022	
Ref: RC 0001	Sept 27 th 2022	N/A	Sept 2023	

Foreword

The County Kildare PPN Secretariat aims to be fully informed and up to date on the financial position of the PPN in order to make appropriate financial decisions. It is the responsibility of the PPN Secretariat to ensure that all members of the organisation adhere to the PPN financial policy and procedures. All expenditure must be consistent with the role and objectives of the PPN and in line with the annual work plan.

Detailed accounts will be prepared for each plenary and should be preapproved by the Secretariat.

Financial reports should be approved by the Secretariat at a minimum each quarter and these should form the basis for an Annual Financial report.

Detailed annual financial returns are submitted to the Department of Rural Development and the Local Authority.

Finance committee

The Secretariat will Elect a finance committee to oversee the finances of County Kildare PPN at least one member of staff will be part of this committee. The finance committee reports to the Secretariat and is responsible for overseeing all matters in relation to the finances of the PPN. This committee will present up to date accounts for March, June, September, and December each year, these accounts will form the basis of the Income and Expenditure Accounts for the Annual accounts and must be adopted by the Secretariat.

The Secretariat may require a financial overview report at meetings.

The Coordinator will prepare a cost projection for the year based on the proposed work plan for the last Secretariat meeting each year, to be approved.

Funding

Funding for the PPNs is provided by the Department of Rural and Community Development (majority funder) and each Local Authority (co-funder) to ensure operational costs can be met. The funding provided by the Department and the Local Authorities is ring-fenced and can only be used for the purposes of developing and maintaining the PPN.

PPNs may apply for funding from other sources for specific projects, subject to these projects being in line with the core work of the PPN as set out by the Plenary Meetings.

The most common usage which the Department envisages for the funding would be:

- Cost of employment of a Resource Worker/Coordinator and Support Worker (full time equivalent) this is ring fenced and takes priority in the budget.
- Office space, infrastructure and materials for the Resource Worker/Coordinator and Support Worker.
- Expenses incurred by the PPN in carrying out its activities i.e. holding meetings, training, elections, publicity materials, insurance etc.
- Expenses of Secretariat and PPN representatives on Local Authority committees (Where these cannot be recouped elsewhere).

The Travel and Expenses policy of the Kildare County Council will govern the payment of travel and expenses for attendance at a Local Authority Board or Committee meetings. All travel and expenses payments will be made in accordance with public sector norms (*as per Department Circular, CVSP 6/2020*) and apply only to travel within the county for meetings or outside the county in exceptional circumstances such as training, attending the PPN conference or Secretariat Network meetings. Travel expenses for Secretariat meetings are normally claimed from home address and back any expenses outside of this should be explained.

Staff are allowed claim travel expenses for journey's undertaken in connection with their work during office hours and outside office hours where they must return to work for meeting or events.

The funding allocation in respect of the Resource Worker/Coordinator and additional funding allocation for the recruitment of the Support Worker must be ring-fenced by the PPN and not used for any other purposes.

(Source: Public Participation Handbook (2020). *The Department of Rural and Community Development.*)

The Budget

Kildare County Council and the Department of Rural and Community Development co-fund the PPN. The PPN is accountable to the funders in the spending of public money. This means that the PPN budget can only be used to support the work of the PPN in accordance with the PPN objectives, the PPN Constitution, its Workplan, its Strategic Plan and Departmental Circulars. It does not entitle funders to prior approval of expenditure items, otherwise than in accordance with the Memorandum of Understanding between the PPN and the Council, if applicable.

Under the Memorandum of Understanding between KCC and KPPN it is agreed that:

Kildare County Council will:

- Endorse the Workplan
- Agree a resource allocation yearly and a payment schedule with CKLP for Services.
- Return financial reports to the Dept.

Kildare PPN will:

- Devise an annual detailed Workplan.
- Identify the itemised budget resource requirements under the Workplan.
- Through the working group have in place a robust financial management and financial structure

Kildare County Council undertakes to:

Provide a minimum of €35,000 matched funding to maximise the departments funding of €75,700, thus ensuring a minimum annual budget of €110,700 for the PPN (for the duration of funding and subject to change)

Kildare County Council undertakes to:

- Submit reports to the Department as required to draw down funds.
- Pay over approved funds to PPN in a timely way to enable them to discharge their responsibilities.

Process for Payments:

Kildare County Council are responsible for making all payments on behalf of the Kildare PPN.

A purchase order number must be raised in advance and that PO number must be clearly indicated on all Invoices.

Once received, the Kildare PPN will forward the Invoice to the Kildare County Council for payment.

Travel & Expenses

Purpose: Travel and Expenses Policy for members conducting PPN business.

Scope: Secretariat Members, PPN Representatives, Staff, and other PPN members if requested by the Secretariat to travel on PPN business.

Policy and Procedures:

PPN Representatives (those representing the PPN on local decision-making structures) are entitled to make a request for travel and expenses for carrying out approved PPN business. A request for travel expenses can only be made when travel and expenses cannot be covered by another source (e.g. is not paid by the Board or Committee being attended by the Representative).

Example:

Representative on:	Body to claim expenses from:
Secretariat	Kildare PPN
Local Community Development Committee (LCDC)	Local Community Development Committee (LCDC)
Joint Policing Committee (JPC)	Joint Policing Committee (JPC)
Strategic Policy Committee (SPC)	Strategic Policy Committee (SPC)
Heritage Forum	Heritage Forum

What expenses can be claimed?

- Travel expenses to and from Kildare PPN meetings.
- Expenses for public transport will be reimbursed provided that original tickets or receipts are provided.
- Where public transport is not a realistic option, PPN Representatives using their private vehicle for PPN business may claim mileage at the standard rate based on the current Local Authority rate (see mileage rates attached).

- Associated costs (i.e. Meals for day long events where refreshments are not provided) may only be claimed with pre-approval from the PPN Coordinator.
- Associated costs should not be seen as a barrier to participation (i.e. where meals/refreshments are not provided and this is known in advance, approval should be sought from the finance sub-committee through the Coordinator.
- Overnight costs will only be approved in exceptional circumstances and where it is absolutely necessary.
- All other expenses must be approved by the Secretariat prior to incurring the expenses.

How expenses should be claimed

Before expenses can be claimed, you must be set up on the Kildare County Council payment system. To do this, a supplier set up form should be completed and sent to admin@kildareppn.ie along with a photocopy of the header of your bank statement (to verify it is your account).

A designated expenses form must be filled out including the following details:

- Car details including the engine capacity.
- Date of journey.
- Destination to and from.
- Reason for journey.
- The distance of journey in kilometers.
- If public transport has been used, state it in the total km column and attach receipts.
- If claiming for extraordinary expenses, in the “authorized by” column, indicate who this was approved by. (Two members of the finance sub-committee) and a reference to the minutes of the secretariat meeting that gave approval.

Expenses should be submitted quarterly in March, June, September, and mid-December.

Any claims for expenses outside a ninety-day period will not be entertained.

Receipts:

- Other than mileage and standard expenses rates, no reimbursements will be made unless receipts are submitted. (E-mailed photos, scans or originals are acceptable).
- Claims for travel and subsistence will be processed through online banking only.
- Kildare PPN runs an annual budget and claims will only be made within the year they are incurred. • To submit a claim: email admin@kildareppn.ie

Authorising Claims

Claims will be processed by Kildare PPN and authorised by two of the designated signatories. The designated signatories are not allowed sign their own expense forms.

Reimbursement of Expenses:

Expenses will only be reimbursed if they are:

- Submitted on the Kildare PPN Travel and Expenses Claim Form which is fully completed in line with this policy.
- Accompanied by original receipts or e-mail photos/scans of receipts where appropriate – receipts are not necessary for agreed mileage and subsistence rates. Appropriately authorized as above.

Casual purchase's

Casual Procurement's can be authorised by the Coordinator up to the value of €1500

All purchases will be backed up by receipts and accounted for.

Examples of Casual Purchase's (office supplies and consumables. Renting of meeting rooms ect,)

Records:

All financial records are kept on computer and an appropriate backup system.

Annual reports will be Published on the website

Quarterly reports: Secretariat Minutes

Annual returns to the Department of Rural and community development as requested.

Other financial matters are recorded at Secretariat meeting minutes,

Procurement Policy Statement

Kildare PPN values the economical and efficient use of resources and aims to ensure that all expenditure on capital items utilises effective planning and decision making and ensures that the most economical options have been sourced.

Purpose

This policy covers all expenditure over €1,500. For amounts less than €1,500 the Financial Policy and Procedure will contain the relevant details on processes and procedures.

All acquisition of goods and/or services at the best possible total cost and in the right quantity and quality.

Capital expenditure

All expenditure where the benefits last more than 12 months. For the most part, this means expenditure on assets such as equipment, which can be used over a long period.

Principles

All goods and services will be purchased at the most competitive price available; this does not mean the cheapest. Services, quality, and experience should be considered.

Where a company or service is selected that is not the most economical, there should be a clear reason provided and recorded.

Decision making processes will be transparent.

Individuals will declare any conflict of interest in relation to any purchases to ensure that processes are fair and transparent.

Staff members will undertake adequate research in relation to purchasing and procurement and will be encouraged to exercise initiative and obtain value for money.

Roles and Responsibilities

It is the role of the Secretariat to ensure that the procurement and capital expenditure guidelines are followed, and that decision making is recorded and transparent.

It is the responsibility of the Coordinator and Support worker when obtaining quotes to actively seek out value for money in the purchase of goods and services.

Procurement and Capital Expenditure Procedures

In general, a competitive process carried out in an open, objective, and transparent manner can achieve best value for money in public procurement.

The Secretariat will approve the budget to support the workplan. If any changes to the approved budget are required, (exceeding €1500) the coordinator must seek approval prior to any purchases been made.

If purchases fall within the approved budget the coordinator has the authority to spend in line with it.

For the purchase of any goods or services that fall outside of the approved budget, approval is required at the following organisational level according to the amount of expenditure, as indicated:

Over €1500 - Secretariat

The following processes are required for purchase of any goods or services.

Up to €5000- Three quotes are required, except where there is an existing supplier who has already been through a quote process (quotes at this stage may be obtained by phone and followed by a confirmation email).

Over €5,000 - Three written quotes are required or have an open tender process and subsequent approval by the Secretariat.

Quotation and Tender Based Purchasing Process

The following procurement guidelines are from Government guidelines and must be adhered to by Kildare PPN in relation to the Quotation and Tender based purchase process.

Supplies or service contracts between the values of €1,500-€25,000 might be awarded on the basis of details sent by fax or email to at least three or more suppliers or service providers.

Tax Clearance Certificate may be requested for any contracts or purchases over the value of €1,500 in any 12-month period. (this is standard KCC procedure in order to be entered on the purchase order system)

A 'brief' will be prepared and sent to any potential suppliers. This is to ensure that quotes are for the same level and quality of goods and services. The brief will include the following:

A clear description of what is required (non-negotiable aspects). Preferred elements (may be negotiable)

Any relevant timeframes

Information on preferred warranty / servicing information

Request to include the cost of VAT

Once quotes are received, they should be reviewed to ensure that there is sufficient information to enable comparison and review. Information not provided should be requested:

Tax and VAT should be included in all final figures

Warrantees' information should be provided

Services arrangements should be clarified if relevant

Availability of parts / related products (i.e. paper, ink)

Where products differ, the staff member managing this process will attempt to obtain comprehensive relevant information to assist in decision making.

The briefs and quotes should be collated by the staff member managing the quotation process and should be delivered to the Secretariat or Secretariat sub group with a recommendation.

When goods are received these should be checked against the invoice, any issues with the goods should be followed up immediately.

Failure to comply

Failure to comply with the agreed procedures may result in the withholding of funds from the Department and KCC.

Failure to comply may result in consequences for all parties.

All members of staff and the finance sub-committee should declare any conflict of interest with reference to procurement (Ref: Conflict of Interest Policy)