

County Finance Manual

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Purpose of This Guide

This manual is intended to provide comprehensive documentation of the strategic and operational financial management systems in operation for the use of staff and committees. It sets out the basic principles that govern the conduct of the affairs of the County as well as detailing the financial procedures to be used.

This manual will be reviewed annually by the "Finance Committee". If, during the interim period, any amendments or addendums are required, these will need to be also approved by the "Finance Committee". Any changes will be identified via the re-dating of the manual and the maintenance of a log recording the changes. The Manual will then be re-circulated.

Adoption of these policies and procedures will lay the foundation for a controlled and formalised environment for the accurate recording and timely reporting of financial transactions. It will also help to establish effective management of and accountability for funding received and expenditures made against that funding. This manual is designed to aid the County Board's financial management systems and also provides guidelines for development of financial policies and procedures.

This guidance is intended to complement the Approved Bye-Laws of the County and Official Guides of the GAA. In case of any conflict between this Manual and these policies, the latter shall take precedence.

What Function Does Finance Serve?

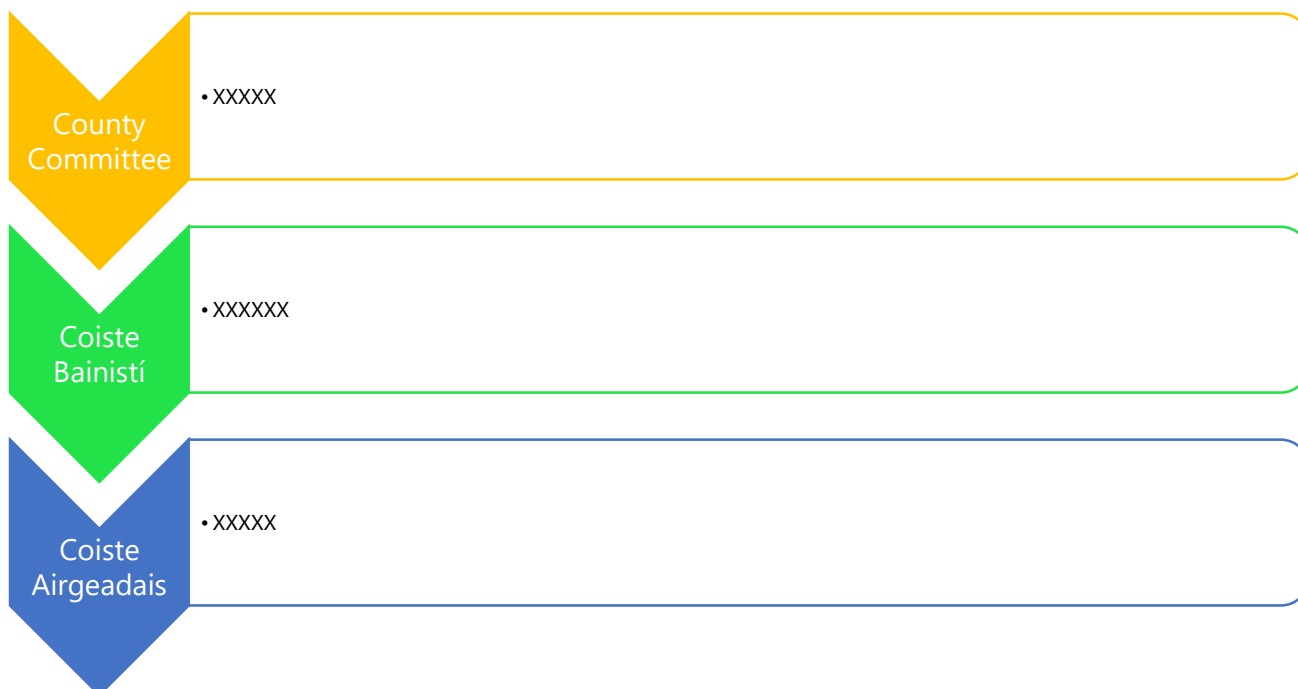
The County's Finance Committee performs the following functions for the County:

- Provides financial information needed by the County and Management Committee to plan and control the activities of the County
- Develops and enforces financial policies, procedures, and systems designed to establish and maintain effective and efficient controls over the County resources

A well-run Finance committee produces reliable and timely financial reporting that enables management to quickly assess whether the organisation's objectives are being achieved. Financial systems that are properly maintained aid in improving controls to safeguard assets with the reduced likelihood of errors, loss, misuse, and fraud.

Finance Personnel

The 'function' of Finance within the County can be placed into a hierarchy as follows:



The day-to-day personnel involved with the running and reporting of what will be termed as the 'Finance Department' throughout this document are as follows:

- Treasurer:
- Assistant Treasurer:
- County Secretary:
- County Administrator:
- Finance Committee (Accounting):
- Finance Committee (Advisory):
- Audit & Risk Committee:

Summary

This manual is intended to provide a summation of most key accounting processes and concepts that apply to the County. It is not intended to serve as a detailed treatise of accounting theory on the subjects covered, nor is it intended to cover all accounting concepts.

Fourteen topics are covered in this manual as follows:

- (1) Audit and Accounts
- (2) Financial Management, Accounting Records and Coding Structure
- (3) Budget Setting & Budgetary Control
- (4) Cash and Bank
- (5) Income
- (6) Expenditure
- (7) Staff costs
- (8) Fixed Assets and Asset Management
- (9) Stock / Inventory
- (10) Statutory Returns and VAT
- (11) Expense Claims
- (12) Monthly Management Reporting Procedures
- (13) Reporting Requirements to be submitted to Central
- (14) Contra Transactions
- (15) Government Grants

While the County is merely a unit/department of the wider GAA, regular returns are made to both the Revenue Commissioner of Ireland and HM Revenue & Customs. Therefore, we must adhere to the Financial Reporting Standard 102 ("The Financial Reporting Standard applicable in the UK and Republic of Ireland").

Key Principles

The following are ten key financial principles:

1. Record all acquisitions of goods and services at their historical costs (original purchase prices or, for in-kind donations, fair market values on the dates received).
2. Financial reporting must be reasonably accurate, supported by the appropriate evidentiary matter, and pertinent.
3. Revenue is recorded in the fiscal month in which the organisation distributes goods or performs a service. E.g. Ticket sales, sponsorship income, funding income.
4. Expenses incurred to generate revenues must be recorded in the same fiscal month in which the revenues are recorded. Expense is recorded in the fiscal month in which the organisation has received (taken title to) goods or received a service. E.g. player expenses, salaries, match day costs.
5. All significant items should be disclosed in financial statements if they are likely to influence the decisions of users of the financial statements. Financial statements and the accompanying notes must include all significant, relevant accounting information to enable users of the financial statements to make informed decisions.
6. The organisation must follow the same accounting policies and practices in the comparative periods reported in its financial statements. If an accounting change has taken place that significantly impacts the activities or financial condition of the organisation, that change must be disclosed in the notes that accompany the financial statements.
7. When faced with uncertainties, accountants must make accounting decisions that neither materially overstate nor understate the financial results or balances reported. If there is uncertainty, the bias should be to accelerate recording a loss or expense and to postpone recording an income or revenue. The organisation should exercise similar caution in reporting its assets and liabilities.
8. The County should have in place a system of authorisations, approvals, and verifications. Authorisation is the principal means of ensuring that only valid transactions and events are initiated as intended by management. Authorisation and approval procedures should be documented and clearly communicated to all staff. Transactions should be verified before and after processing. Access to resources and records should be restricted to authorized individuals who are accountable for their custody and/or use.
9. Reconciliations should be performed on a monthly basis. General ledger balance sheet account balances should be reconciled to the appropriate supporting internal documents or external information (such as bank statements) to allow for prompt corrective action if warranted.
10. Management should compare information about current financial performance to budgets, forecasts, prior period reported results, or other benchmarks to measure the extent to which goals and objectives are being achieved and to address unexpected results or unusual conditions that require follow-up.

Audit and Accounts

Key responsibilities

- 1.1 The Financial Reporting Standard 102 (“The Financial Reporting Standard applicable in the UK and Republic of Ireland”) require the County Committee to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the unit and of the surplus or deficit of the County for that period. In preparing those financial statements, the County Committee is required to ensure that it has:
 - Selected suitable accounting policies and apply them consistently;
 - Made judgements and estimates that are reasonable and prudent;
 - Stated whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
 - Prepared the financial statements on a going concern basis; and
 - Assured themselves that the County is a going concern.
- 1.2 The Executive Committee will be asked by the external auditors to sign a letter of representation each year, which acknowledges their responsibilities to this effect.
- 1.3 The County’s accounts shall be approved by the Finance Committee and Management Committee prior to approval by the County Committee at the Annual Convention as outlined in section 3.15 of the official guide.
- 1.4 Accounts should be submitted to the County Committee for approval and signed by the County Treasurer and Chairperson, in line with the timetable to be devised each year by the Finance Committee. At a minimum the Finance Committee should meet on a quarterly basis however, in the event of significant issues arising within the county, meetings should be scheduled to ensure that matters are dealt with in a timely manner.
- 1.5 The Finance Committee shall liaise with the external auditor to co-ordinate the year end processes.

Format of the Accounts

- 1.6 The financial year runs from 1 October to 30 September, in line with guidance set out from the National Financial Management Committee of Cumann Lúthchleas Gael.
- 1.7 The Financial Accounts are to comprise an Income & Expenditure Statement, a Balance Sheet, a Statement of Cash Flows and supporting notes and commentary.
- 1.8 The accounts will be presented to Annual Convention together with an annual report by the County Treasurer.

External Audit

- 1.9 The County's Annual accounts must be audited by the external auditor, whose principal task is to certify that the Accounts give a true and fair view of the county's financial affairs.
- 1.10 The External Auditor is appointed by the County Committee and must be a member of a body of accountants recognised by UK & Irish Law. To ensure independence, no person may be appointed auditor who is, or any one whose partner is, a member of a committee within the County.
- 1.11 The remuneration of the auditor in respect of duties as Auditor of the County is agreed from time to time between the Management Committee and the Auditor and is paid by the County and reimbursed after an invoice is issued to them upon receipt of the external auditor's invoice and the Auditor's Letter to Management (County Committee).
- 1.12 The External Auditor has the right of access at all reasonable times to the books, records, accounts and minutes of the County and of all the sub-committees. The External Auditor is entitled to request from relevant officers such information and explanation as may be necessary for the performance of auditing duties.
- 1.13 The External Auditor makes a report at least once in every year, and a copy of the accounts of the County together with the Auditor's report is presented to the County Committee for approval at the Annual Convention.
- 1.14 The provision of external audit services should be put to tender at least every five years. See appendix **4**.
- 1.15 The draft accounts shall be supported each year by an audit file – prepared by the Treasurer and Finance Committee - in order to provide the backup and detail of all balances. The content of this file should be in line with any deliverables list obtained from the external auditor. The content of such a file would normally be expected to include copies of (or cross references to):
- Draft copy of financial statements;
 - Copy of Trial Balance, referenced to the accounts;
 - Details of any significant estimates and workings;
 - Fixed asset register;
 - List of reconciled debtors and creditors;
 - Back up for significant items (e.g. VAT returns for VAT liability);
 - Year-end stock count records;
 - Key control account reconciliations;
 - Details of any provisions and any other balance sheet items;
 - Key contracts and agreements (e.g. grant notifications);
 - Copies of bank, loan and investment statements including digital wallets e.g. Stripe;
 - Year-end bank reconciliation and supporting information (e.g. unrepresented cheques and petty cash reconciliation sheets); and
 - Access to purchase ledger, sales ledger invoices and journal files, electronically if this is supported.

Financial Management, Accounting Records and Coding Structure

Financial Records

- 2.1 Financial information is recorded within the financial reporting systems in place by the County.
- 2.2 Responsibility for the secure storage of financial records and banking stationery lies with the County Secretary and Treasurer. Current Invoices, Expense Records and Bank Statements will be held in the Finance Office. Archive records are held in the locked secure location within the County Offices.
- 2.3 The County is required to retain books and records for a period of seven years (As required by government legislation). These should include:
- Sales invoices;
 - Purchase invoices & expense claims;
 - Bank statements;
 - Virtual wallet statements;
 - Loan statements;
 - Creditor statements;
 - Gate receipt records;
 - Monthly finance report files;
 - Signed Agreements; and
 - Fixed asset register file.
- 2.4 The financial reporting responsibilities of the Finance Committee include preparing annual financial accounts and monthly management accounts, and reconciling control accounts to ensure that all relevant financial information is recorded on our Accounting System.
- 2.5 The Finance Committee is also required to prepare various statutory returns on a quarterly/annual basis. These are detailed in section 13 of this manual.

Accounts Format

- 2.6 The format of the County accounts should be in the prescribed format per Appendix 1. The accounts should be supported by schedules for each line item.
- 2.7 The financial performance of the unit should be compared to the budget for the fiscal year. An additional comparative for the previous fiscal year should also be shown against each line item.

Budget Setting and Budgetary Control

Budgeting is a critical part of financial planning. It allows the County / Province to plan expenditure in order to reach goals / objectives which have been set. It also helps anticipate any operational changes that need to be taken into account during the financial year. Tracking the actual V budget revenues and costs is key to ensuring that costs are managed effectively and there are sufficient revenues to cover all associated costs.

Preparation and Approval of Budgets

- 3.1 The County's proposed annual budget is reviewed by the Finance Committee. The Finance Committee is responsible for monitoring all expenditures against its annual budget and for reporting any fraudulent or irregular procedures in the management of funds to the County / Province Audit & Risk Committee.
- 3.2 The following timetable will be set each year for the commencement of the annual budget setting process, including a deadline for when the initial drafts should be completed. This should be with a view to approved budgets being in place by the date of the first Finance Committee meeting and no later than the end of September.

Month	Required Process
July	Budget holders to meet with Management and determine budget levels for the next financial year
August	Finalisation of the County budget to be carried out.
August	Approval of the County budget by the finance committee and county Audit & Risk Committee.
September	Approved budget to be submitted to Central Council by the end of September.

- 3.3 The Treasurer and Management assign a budget limit for the sub-committees to work within. Individual budget holders (delegated official who is responsible for ownership of specified area of revenue & costs), such as the sub-committees and teams prepare and present drafts of their respective budgets based on monthly forecasts for the year. These are presented to the Finance Committee before incorporation into the overall budget. Budget holders shall retain copies of workings and assumptions to support subsequent analysis.
- 3.4 Such budgets will:
- Be in accordance with the aims and objectives of the County;
 - Be produced following discussions with appropriate budget holders;
 - Enable the County to achieve its strategic and operating targets
 - Be prepared within the limits of available funds; and
 - Identify potential risks.
- 3.5 The draft budget will be presented to the Management Committee for approval. Appendix 2
- 3.6 A Sample Organisation and Sub-Committee Budget will be made available to the heads of each sub-committee if spend is delegated to that Committee.

Budget Management and Delegation

- 3.7 The Finance Committee shall monitor the performance of the County against budget during the financial year and may review the budgets in line with forecasts.
- 3.8 It is the responsibility of every budget holder to ensure that expenditure committed from his/her budget complies with the County's financial procedures. Budget holders must also ensure that the handling of income complies with the County's financial procedures.
- 3.9 The delegation of budgetary responsibility is given to named budget holders and must be accompanied by a clear definition of:
- The amount of the budget;
 - The purpose(s) of each budget heading;
 - Individual and group responsibilities;
 - Authority to transfer funds;
 - Achievement of planned levels of service; and
 - The provision of regular reports to Management and County Committees
- 3.10 Sub committees and Teams must ensure that any costs over and above their budgeted allocation must be approved well in advance of such expenditure taking place.

Reporting Against Budget

- 3.11 The Finance Committee is responsible for the issue of timely, accurate and comprehensive advice and financial reports to the Management Committee on a monthly basis and County Committee on a two-monthly basis. Financial reports are also presented to each budget holder each quarter, covering the areas for which they are responsible.
- 3.12 The management accounts presented to the Finance Committee will detail all income and expenditure, highlighting material variances against budget. Budget holders are expected to provide explanations to the Finance Committee for key variations.
- 3.13 Budget monitoring reports are used to inform the Management and County Committees of the financial situation and how it is being managed. This will be in a form approved by the Committee, but would normally be expected to include the following information:
- Income and expenditure to date per budget heading;
 - Actual and Budgeted;
 - Explanations of any material variances from plan.
- 3.14 In order to ensure that the month end process runs smoothly and that all jobs are completed, a month-end closedown timetable is used.

- 3.15 A staff member / officer should process financial adjustments necessary to ensure that monthly reports include accrued financial information, to enable consistent month-on-month reporting. Key adjustments typically include:
- Accruals for any known items relating to the period, for which invoices have not yet been received;
 - Accrued Income
 - Prepaid items, identified from relevant invoices; and
 - Journal adjustments for notional charges, such as the release of deferred capital grants and depreciation.
- 3.16 A staff member / officer will prepare management accounts including variance analysis provided by Budget Holders which can then be distributed to Finance and Management Committees.

Cash and Bank

Borrowing Arrangements

- 4.1 The County shall not borrow any external funds without the prior written authorisation of the Trustee Board.
- 4.2 Units of the Association must have the express approval of Central Council prior to any property related transactions including the undertaking of borrowings from a financial institution.
- 4.3 The authority to approve such transactions is delegated by Central Council to the National Financial Management Committee, a sub-committee of An Coiste Bainistí.
- 4.4 Approval Process Guide: Any unit is authorised to incur borrowings up to €15,000 (stg£10,500) without seeking external approval. For borrowings in excess of this limit the following authorisations are required:
- | | |
|---------------------------------------------------|--------------------------------------|
| ○ Under €15,000 / stg£10,500 | No external approval required |
| ○ €15,000 to €75,000 / stg£10,500 to stg£52,500 | County board approval required |
| ○ €75,001 to €150,000 / stg£52,501 to stg£105,500 | Provincial council approval required |
| ○ Over €150,000 / stg£105,500 | NFMC approval required |

Note that the above limits relate to the cumulative borrowing position of the unit, not merely to borrowings contemplated for a specific project or undertaking.

Any unit seeking to borrow over €150,000 / stg£105,500 is required to submit a formal application to the County Committee for approval. The sanctioned application is then required to be submitted to the Provincial Council for secondary approval before submission to the NFMC.

The required application form is in Appendix 3. The application must be accompanied by the following, where applicable:

- Copy of the deed of trust vesting the property in the Association
- Business plan detailing proposed utilisation of the borrowings
- Financial statements of the unit for the previous 2 years
- Future cash flow projections for the unit
- Details of existing borrowings outstanding
- Bank confirmation of existing balances outstanding
- Letter of offer from the financial institution

A condition of NFMC consent will be a clause in the loan agreement authorising the bank to notify Central Council in the event of the loan falling into arrears or current accounts operating in ongoing surplus.

The letter of borrowing authorisation will, if relevant, explicitly authorise the trustees of the borrowing unit to mortgage or charge any or all of the real property of the unit as security. The letter of borrowing authorisation must not be construed as a guarantee from Central Council.

In recognition of the fact that this arrangement will foster good banking practice by GAA units the principal lending institutions have agreed to facilitate this policy and will not advance funds without the appropriate level of authorisation.

The unit will be notified in advance of the NFMC meeting which will consider the proposal. The decision of the NFMC, and the authorisation letter if applicable, will be notified to the unit in writing within 10 working days of the meeting, and copied to the county and provincial bodies involved. The approval form can be located in appendix 3.

Any authorisation given by Central Council assumes the county project will be delivered as it is presented at the application stage.

- 4.5 Internal borrowings must also be approved by the National Financial Management Council.
- 4.6 Any additional borrowings with GAA Central Council must be approved by Management Committee and notified to County Committee as soon as is practicable, typically at the 2-monthly meeting.

Bank Arrangements

- 4.7 Neither County nor any constituent part of the County nor any individual acting on behalf of such a part may operate a separate bank account other than that authorised in advance by the County Executive Committee, in accordance with operational policy.
- 4.8 Finance maintain a bank admin file with details of all bank accounts and contact numbers and ensures that bank mandates are kept up to date. The mandates are amended when new Executive Officers (Chairperson and Treasurer) take office and a review is carried out on an annual basis. Counties should ensure that the number of bank accounts held are kept to a minimum. Ideally two bank accounts should be maintained, one current account to run all activities and a second account to manage savings.
- 4.9 Weekly bank statements are obtained by logging onto the online banking facility with the paper copies being sent in the post. It is the county's responsibility to set up their Online Banking platforms which mirror the controls of the Bank Mandates. This should be performed by the online Administrators of the banking platform.
- 4.10 All bank stationery is checked on a regular basis to ensure that adequate stocks are held (i.e. banking bags, paying in books, cheque books).

Cash Holding and Banking Arrangements

- 4.11 Other than for legitimate operational purposes (as determined by the Management Committee), no constituent part of the County may hold cash without the prior written authorisation of the County Treasurer. In the exceptional case of Sub Committees or Teams who individually receive cash or cheques, these should be taken directly to county headquarters, and a receipt will be issued.
- 4.12 Cash takings (where applicable) shall be deposited with the County's bankers within three working days of receipt and under no circumstances will expenditure be incurred from cash receipts.

- 4.13 All cash and cheque receipts are entered into the receipt book which is a sequentially numbered document. The receipt plus any back up documentation is entered onto the accounting system and then filed in the receipts file in chronological order. Such items will include sales ledger cheques, ticket payments, and payments for items such as Summer Camps etc.
- 4.14 Other sundry receipts and sales ledger receipts paid directly into the bank account are entered by Finance directly from the bank statements.

Cash Floats (where applicable)

- 4.15 Cash is received at the County's headquarters from a variety of sources. The three main sources of this cash will be post-match, ticket receipts (where applicable) and match day sales.
- 4.16 As detailed above, on receipt of cheques or cash on a daily basis these should be lodged within 3 days of receipt. To maintain the cash float balance however, when cash has been removed, for example for a match float, the float balance will be restored after a match and any excess cash will be lodged.
- 4.17 A cash float record is maintained to show cash receipts, cash removals and current balances held within County Headquarters. Formal evidence of reconciliation should be maintained on file.
- 4.18 As an additional security check, the Finance Team will perform regular random checks of cash float ensuring that cash held in the safes matches the float in the cash float record. The person carrying out the check should complete and sign a cash float reconciliation sheet which should be countersigned by another County Official.

Cash Security

- 4.19 As a security measure and in accordance with the County's insurance conditions, safe keys and combinations within County Headquarters are held by the Treasurer, Assistant Treasurer and County Secretary.
- 4.20 Each safe should have a safe record sheet as explained above. When cash is deposited or withdrawn from the safes, the following must be recorded:
- Date
 - Amount (Sterling or Euro)
 - Debit or Credit
 - Description
 - Cost Centre (if applicable)
 - Signature
- 4.21 In respect of transport of monies collected at offsite matches (where applicable), a minimum of two members of staff should be present to collect and transport this away at the end of the event. In

addition, if the cash amount exceeds €650 or £500 the money should not be taken home. It should be transported to the County Headquarters and stored securely. If the cash amount exceeds €5,000 this should be lodged with the bank immediately following the event using the night-safe facilities.

Bank Payments

- 4.22 Bulk EFT / BACS payment methods should be used as the primary method of Payment. All payments (cheques and other paper/electronic financial instruments) must be signed or otherwise authorised by 2 signatories, drawn from the County Secretary, County Treasurer or County Vice-Treasurer. In the absence of either of these individuals, the Chairperson can counter-sign or authorise on their behalf.

Bank Reconciliations

- 4.23 Bank reconciliations are prepared by using the facility on the accounting package. Reconciliations are reviewed by the County Treasurer on a weekly / monthly basis in order to check if there are any old outstanding items or incorrect entries onto our accounting system.
- 4.24 The policy for reissuing cheques is that those on the finance system which are greater than 6 months old will be cancelled on the finance system and only under instruction of the Payee of such payments will a new cheque be issued.

Income

Introduction

5.1 The County receives income through a variety of sources. The majority of this income is via receipt rather than via a Sales Ledger, this section outlines the key processes in relation to income received through sales invoicing, via the website and daily takings including ticket and Summer Camp income; as well as the process for debt recovery. It is imperative to record all income through the sales ledger in order to be in a position to identify all monies owed to the County and ensure that the accounts reflect an accurate financial position on a monthly basis.

Customer Set -up

5.2 All new customers (e.g. club, sponsor, donor, fundraiser, company, central council, provincial council) being set up on the accounting system are required to submit address and bank account details.

5.3 Where applicable, credit limits should be set for each new customer. Inclusion of credit limits for customers will ensure that significant aged debt does not occur. A detailed review of the monthly aged debtor listing should take place to manage these positions.

5.4 Customer set ups should be independently reviewed to ensure that all information has been accurately recorded.

Sales invoicing

5.5 Where systematic sales invoices are available, these should be used by each county. Alternatively, manual sales invoices should be numerically sequenced and subsequently raised on the system.

5.6 Finance should verify the sales invoice for accuracy, whilst ensuring that the VAT treatment is appropriate.

5.7 If the Invoice is in relation to a sub-committee or Cost Centre, it is the responsibility of the chairperson of that sub-committee to approve sales invoices raised. Evidence of this approval should be maintained on file.

5.8 The sales invoice should be posted to the Sales Ledger.

Virtual Wallet

5.9 The responsibility of the Virtual Wallets lies with the County Treasurer & Secretary / Chairman.

5.10 Virtual Wallets should be configured to transfer net funds to the County current account at fixed intervals e.g. daily or weekly.

- 5.11 Monthly transaction reports for Virtual Wallets should be reconciled in a similar fashion to a Bank account.

Website income

- 5.12 Where applicable, Counties have the ability to sell products via their websites.
- 5.13 When goods or services are ordered, an order number is generated on a sequential basis for purchases through the website.
- 5.14 Payment for any goods ordered will be handled by the online system and taken by customer credit or debit card, using the details provided when they registered. Payment will be reserved from the customer's card at the time the order is received and taken after card details and stock availability have been checked, the order filled and it has been scheduled for delivery. Receipts are automatically generated when a purchase is made through the system.
- 5.15 Money will appear on the online transactions list at different times depending on the platform being used. The system will automatically generate lists of who has purchased which products. These can then be entered onto our accounting system.
- 5.16 Refunds may be provided to customers in the circumstances outlined in the terms and conditions of sale.

Ticketing Income

- 5.17 Reconciliations should be carried out after each fixture between ticketing providers and records maintained by the County and subsequent cash received.
- 5.18 These reconciliations should be prepared independently and reviewed by the County Treasurer on a monthly basis.

Weekly Takings – Cash & Cheque Receipts (Where applicable)

- 5.19 The County receives income through its various commercial activities in the form of cash, cheque, and via debit/credit cards.
- 5.20 Cheques are accepted and **must** be payable to County. Copies of cheques received should be retained on the receipts file to support the lodgement (4.13)
- 5.21 As explained in Section 4 above, cash receipts should be banked and accompanied by the paying in slip.
- 5.22 Cash, cheque and card receipts are recorded onto the weekly transaction reports which are then reconciled by Finance on a weekly or monthly basis. Evidence of this reconciliation should be maintained on file and reviewed independently of the person who prepared the reconciliation.

Sub Committee and Activity Receipting

- 5.23 When sub-committees or activities (such as Scór) receive cash or cheques directly from individual members, the following information should be notified to the County Administrator so that a receipt can be issued:
- From whom (the individual)
 - For what (itemised)
 - When (the date)
 - By whom (e.g. the Treasurer)
 - How paid (cash, cheque)
 - Cheque number (if applicable)

It is important to maintain a sufficient supply of receipt books at all times to ensure that all revenues can be recorded appropriately.

Debt management

- 5.24 The County normally allows a 30 day settlement period for payment.
- 5.25 It is the responsibility of Finance Staff / Treasurer to follow up unpaid invoices. A "Debtor Receivables Ageing" report should be run on a monthly basis and used as a basis for identifying (and prioritising) debtors for chasing. A monthly statement cycle is to be carried out within 1 week of month end.
- 5.26 It is recommended that direct debits be set up to manage receipt of club fees.
- 5.27 When debtors are contacted, the conversation (or correspondence) should be recorded to ensure there is a clear record of what contact has been made, and what undertakings (if any) the customer has made. Each record should include details of the individuals spoken to and dates. This will help to ensure that discussions can be followed up effectively and, if necessary, result in an escalation in recovery action.
- 5.28 Customer Statements should be issued where appropriate. Typically, reminder emails should be automatically generated from the accounting system to all known debtors such as clubs or facility hirers. Automated statements to be issued from the accounting system electronically at the end of the each month.
- 5.29 The Finance Team should ensure that there is an appropriate reporting system in place to elevate issues such as aged debts (particularly those over 60 days) and disputed items to the County Treasurer and Secretary. In extreme circumstances, it may be appropriate for the County to engage legal support in its attempts to recover amounts due.
- 5.30 For affiliated units or members of the Association, legal recourse will not be pursued. However, Management Committee will be engaged to ensure the proper channels of recovery are followed.
- 5.31 Aged debtor listings should also be presented to the County Finance Committee on a monthly basis.

Long Term Sponsorship Contracts

- 5.32 Where counties enter contracts (e.g. sponsorship income), a formal signed contract must be signed by both the sponsor and the appropriate personnel within the county in line with the approval of the County Management Committee.
- 5.33 Where a set duration has been agreed upon, the revenue associated with this contract should be recorded proportionately in line with the term of the contract.
- 5.34 Where balances have been paid up front for the contract, this amount should be apportioned annually. The unrecognized balance should be recorded as deferred income on the balance sheet.
- 5.35 Any contractual obligations on the part of the County should be recorded as a cost in an appropriate cost centre account. The value of the cost should be at fair value i.e. the retail price associated with the obligation (e.g. ticket price)

Expenditure

Introduction

6.1 This section covers ordering, invoice receipt and payment aspects of the accounts payable process.

Vendor Set-up

6.2 A new supplier form must be completed for each new vendor.

6.3 All details including bank details (IBAN & BIC) must be set up on the accounting system when setting up suppliers and review and approval of this should be made by an employee / volunteer who is independent to the person who completed the system set up. Evidence of this approval should be maintained on file. See Appendix 6.

Purchase Ordering

6.4 Purchase orders should be raised for all goods and services on the accounting system. Exceptions to this rule are:

- Public utility services and periodic payments, e.g. telephones, rent;
- Reimbursements to staff, officers, sub-committees;
- Purchases made on the County credit cards; and
- Goods or services supplied under contract, e.g. maintenance agreements.

6.5 Purchase Order requests for the County sub-committees and teams can only be made by Financially Responsible Officers, who will usually be the chairpersons of sub-committees and budget holders, or team liaison officers. Purchase orders for these must be approved as per usual Authorisation Limits (see 6.18). All purchase orders must be approved by either the County Treasurer, Vice Treasurer or County Secretary.

6.6 The following must be included on the purchase order:

- A description of the items being purchased;
- The supplier's details;
- A price from the supplier, including details of any VAT;
- Details of the goods being purchased; and
- The name and signature of the person ordering.

6.7 All purchase orders require confirmation that goods have been received. It is the responsibility of the person requesting the purchase order to notify Finance of delivery of goods ordered. Partial deliveries should also be recorded and noted when agreement is reached for the Finance Team to pay the supplier. Goods / services receipt note should be maintained on file.

- 6.8 All invoices should be made out to the County Board and any invoices sent to other addresses or people should be immediately handed to the Finance Team for payment and instruction for future invoices to be issued directly to the County Board.
- 6.9 An aged creditor-listing should be prepared and reconciled on a monthly basis and evidence of its review should be maintained on file. Additionally, the creditor listing should be presented to the Finance Committee as part of the monthly reporting process.

Supplier selection

- 6.10 Tendering procedures (e.g. external auditors, CapEx etc) shall apply to the purchase of goods/services that are not for re-sale, which exceed €10,000 (£8,500) (either individually or cumulatively), excluding VAT. To ensure that value for money is obtained, this limit shall apply to all areas of the County activity. For operational / day to day expenses, quotes should be obtained to ensure the best value is obtained for these goods and services.
- 6.11 A minimum of 3 tenders must be sought, unless an existing GAA, either provincial or central, purchasing agreement can be used, which has been awarded by competitive methods. Pricing and ethical considerations must also be considered.
- 6.12 For goods exceeding €1,250 / (£1,000) to which the tendering process does not apply, and where no approved supplier or contractor exists, 3 quotations must be sought to ensure that value for money is obtained.
- 6.13 EU Tender rules must be adhered to.

Declarations of interest

- 6.14 Any personal or family interest which may impinge or might reasonably be deemed by others to impinge upon impartiality in any matter relating to purchasing duties must be declared:
- To the County Treasurer
 - To the County Secretary if it concerns the County Treasurer; and
 - To the County Chairperson if it concerns the County Secretary

See conflicts of interest policy in appendix 5.

- 6.15 Declarations of interest should be requested and filed to ensure that we have an up-to-date register of interests. The file shall be maintained by the County Secretary & Treasurer.

Long term contracts (Greater than one year)

- 6.16 Only the County Treasurer jointly with County Secretary or Chairperson shall sign a contract which commits the County to any obligation that extends beyond the current financial year. Commercial sensitivity should be considered as part of decision making and such contracts shall only be signed with the prior authorisation of both County Committee and Management Committee. Such authorisations shall be set out within the authorisation limits defined in Section 6.18 below.

- 6.17 All contracts must include the following information:
- Name and address of supplier
 - Name of contact person
 - Telephone number and email address of contact (if applicable)
 - Service being provided
 - Details of service provision
 - Conditions of service
 - Date service to be provided
 - Cost of service
 - VAT implications
 - VAT number
 - Payment conditions
 - Any other conditions or information required
 - "I have read and understand the conditions of the contract and agree to abide by its terms and conditions in full"
 - 2 Signatures on behalf of the County and printed name of signatories
 - Signature on behalf of the supplier and printed name of signatory
 - All legal company compliance such as company number and registered office.

Backroom Team contracts should also be prepared for the term a team is in competition.

Authorisation limits

- 6.18 Limits of Authority are specified as follows:

€500 - €1, 000 – Office Administrator / Operations Manager / Full- time staff

€1,000 - €10,000 – County Secretary / County Treasurer / County Chairman

Above €10,000 – Full Finance Committee Approval

Invoice receipt

- 6.19 Invoices will be received either by post or hand-delivered to the County Headquarters, or by email to either the County Treasurer or County Secretary and given to the Administrator for processing.
- 6.20 Invoices will then be matched to a corresponding, authorised purchase order (and delivery note if applicable) when they are received.
- 6.21 Where no matching purchase order exists, authorisations for payment of the invoice should be sought from the relevant sub-committee, who should check their records to ensure that the purchase has been made and that the prices charged are as agreed with the supplier. Any discrepancies on the invoices should be followed up by the sub-committee with the supplier.

- 6.22 Correctly authorised/documentated invoices received by finance will then be placed into the Unrecorded Invoices file to be entered onto the purchase ledger on our accounting system. Where possible, consideration should be given to maintaining these within digital folders.
- 6.23 When the invoices have been recorded on our accounting system, these will then be placed into the Unpaid Invoice files. Where possible, consideration should be given to maintaining these within digital folders.
- 6.24 If the situation arises that invoices need to be removed from either of the files, and which will not be returned by Day-End, copies of those invoices should be made and placed into the appropriate file.
- 6.25 Invoices will not be processed by Finance in the following circumstances:
- Where Documentation is incomplete; and/or
 - Correct Authorisation has not been applied.
- 6.26 Suggested Payment Runs will be agreed between the County Treasurer and County Secretary based on agreed credit terms or other priorities, the invoices will then be moved from the Unpaid Invoice to Paid Invoice files. Payment runs should be derived from a time stamped Aged Creditors Ledger report and approved by 2 officers.
- 6.27 Dual approval is required prior to processing any payments made.

Credit Card Purchases

- 6.28 The County currently holds **XXX** credit cards issued by **XXX** and held by **XXX**. The credit card limit should be no greater than €5,000.
- 6.29 Credit card holders are responsible for the safe keeping of their cards, together with any passwords and PIN numbers for their credit card.
- 6.30 Credit cards are to be used only in the following circumstances:
- Urgent purposes, i.e. those requiring immediate action or attention;
 - Where it is the only form of payment accepted at the point of purchase;
 - To take advantage of a special offer that would otherwise be unavailable;
- 6.31 The process to be followed is:
- Authorisation for the purchase is sought as per 6.18
 - The purchase is made;
 - Receipts, Invoices, Order Information to be attached to corresponding monthly Credit Card statement;
 - Documentation should be attached and forwarded to Finance.
- 6.32 Finance shall check the credit card statement monthly to ensure that all transactions are fully supported by an audit trail. Any discrepancies, such as missing documentation, shall be followed up with the card holders.

Amending Supplier Bank Details

- 6.33 Strong call-back procedures are required to ensure for all payment requests or changes to bank details.
- 6.34 Where instructions are obtained via e-mail, a finance team employee must directly call the person in question who made this request to ensure that this is a valid request. Verification by phone call should be made on a number that is not included in the email request. Evidence of these call back procedures must be maintained on file.
- 6.35 Where changes or payment requests are made and verified, these will require independent review and approval in advance of the changes / payments being made.

Staff Costs

Payroll

- 7.1 The County payroll is reviewed by the County Treasurer / Operations Manager. The information should then be processed on a recognised payroll software / by an approved Payroll agent. Records should be kept in a secure file / folder in compliance with GDPR regulations.
- 7.2 It is recommended that staff be paid on a monthly basis.
- 7.3 For confidentiality purposes, it would be recommended that each County use the Central Payroll function available.

Permanent Staff

- 7.4 Permanent amendments to salary or contract details must be authorised by the HR Committee and countersigned by the County Secretary in writing, a copy of which is to be retained in the salaries file.

HR Input Schedules

- 7.5 Each month, prior to 22nd day, the County Secretary will complete a:
 - Salary Adjustment sheet, including copies of signed authorisation
 - Sickness Record sheet
 - Maternity/Paternity/Other Leave
 - Pension/Childcare adjustments
 - Leavers & New starts

Staff Expenses

- 7.6 See Appendix 8 for details surrounding procedures for staff expenditure

Payment Procedures

- 7.7 In order for payments to be processed on time by the County Secretary, the following procedures must be met:
 - Salary payments are made no later than the third working day prior to the end of each month
 - Details of changes to normal salaries must be notified to the County Secretary via the HR input schedules, no later than three working days prior to the intended payment date.
 - All changes to normal salaries and other payments must be authorised by the HR Committee.
 - The BACS import record is prepared by the County Secretary, imported into the Online Banking system and authorised by the Treasurer or Vice Treasurer.
 - The payroll analysis, tax charges and pension amounts calculated are checked and signed by the County Secretary.

- Payslips are distributed to all staff. These should be both distributed electronically and password protected.
- Payments for statutory deductions and pensions are paid from the bank account by BACS no later than the 19th of the following month, when necessary.

Fixed Assets and Asset Management

Capturing the cost

- 8.1 The original cost of an asset is recorded upon purchase.
- 8.2 Any irrecoverable VAT is capitalised.

Depreciation

8.3 Depreciation is calculated on a straight line basis so as to write off the cost of an asset over the useful economic life of that asset as follows:

• Land	Nil
• Buildings	2.5 – 3%
• Equipment	20%
• Machinery, Fixtures & Fittings	33%

Asset purchase and disposal

8.4 Capital expenditure (i.e. the purchase of assets greater than €2,500) is subject to:

- The budgetary controls described in Section 3 of this Manual (particularly including the reporting of capital project spend and projected outturn); and
- The expenditure controls described in Section 7, particularly including authorisation and tendering controls.

- 8.5 All staff and officers are required to provide suitable notice of the acquisition of any new assets.
- 8.6 Equipment valued in excess of €50 belonging to the County or any constituent part thereof, shall not be re-sold, re-allocated or otherwise disposed of without the prior written authorisation of the County Treasurer. Authorisation shall only be granted after consultation with the Finance Committee by the Treasurer. Evidence of this approval for additions / disposals should be maintained on file.
- 8.7 Staff and/or Officers shall notify the County Secretary of any potential insurance claim arising from loss, liability or damage.

Asset recording

- 8.8 It is the responsibility of the County to ensure that they maintain a register of all assets and inform the County Treasurer when such items are purchased or disposed of.
- 8.9 To ensure that assets are fully accounted for, a Fixed Asset Register shall be maintained by a member of the Finance Committee, which will record:
- Asset number
 - Description
 - Location
 - Date of purchase
 - Cost
 - Depreciation rate applied
 - Sub-committee/Team with responsibility
- 8.10 Each item on the fixed asset register will be the responsibility of a sub-committee chairperson, team manager or Centre Manager, who shall be held accountable for the item's security. As part of their responsibilities, they shall be required to conduct a regular (annual) risk verification of the assets for which they are responsible.
- 8.11 The fixed asset register should be reconciled on a monthly basis to the fixed asset values in the balance sheet. Evidence of this review should be maintained on file and presented to the Finance Committee as part of the monthly reporting procedures.
- 8.12 The Finance Committee will conduct an annual review of equipment against the fixed asset register.
- 8.13 The Fixed asset register should be supported by a hard copy folder of invoices which make up the FA register.

Stock / Inventory

- 9.1 All stock will be the responsibility of a staff member or sub-committee chairperson, who will ensure that stock is accounted for, stored safely and rotated appropriately. Managers will also ensure that stock levels are appropriate for the time of year.
- 9.2 Stock reconciliations should be carried out on a monthly basis and evidence of review should be maintained on file.
- 9.3 Full stock counts will be carried out every year at the end of September and co-ordinated by the appropriate Manager.
- 9.4 All items written-off during the period should be notified to the County Treasurer detailing descriptions, quantities and cost prices for items written off along with a reason for each write-off.

Statutory Returns and VAT

Statutory Returns

- 10.1 The following statutory returns must be completed during the course of a year:
- Corporation Tax Return (not applicable to ROI units)
 - VAT return (not applicable to ROI units)
 - PAYE return
 - Form 46G
- 10.2 All forms should be completed before the specified deadline and copies taken for future reference.

VAT

- 10.3 Depending on the tax registration status of the County unit, items 10.4 to 10.12 may not apply. County units in the Republic of Ireland are exempt from VAT under their Sports Exemption status and are not required to submit VAT returns.
- 10.4 The Finance Committee should implement mechanisms, including reference to external advice where relevant, to ensure that it is fully compliant with all VAT regulations.
- 10.5 VAT is charged on business supplies. Exceptions include grants and donations which are outside the scope of VAT.
- 10.6 Income can be treated as exempt for "fundraising" events, providing that certain conditions are met.
- 10.7 VAT costs directly and solely related to taxable supplies are fully recoverable. Taxable rates vary and therefore local tax rules should be reviewed.
- 10.8 VAT costs directly and solely related to exempt supplies may be fully recoverable. VAT costs directly and solely related to non-business supplies are generally not recoverable.
- 10.9 Transactions are VAT coded at the point of entry and checked by the Treasurer.
- 10.10 This enables information to be prepared for the VAT return from our accounting system. It is important, therefore, that transactions are accurately coded to ensure that VAT returns, and amounts to or from the revenue, are correct.
- 10.11 The County is required to complete and submit a VAT return in line with local requirements, which identifies any net amounts due to or from the Revenue.

- 10.12 The VAT return is submitted online via logging onto the tax website. All calculations for the return are retained on the accounting system. Relevant log on details shall be retained and shared between the County Treasurer and County Secretary.

EXPENSE CLAIMS

- 11.1 It is the policy of the County that no player, sub-committee member or paid employee should be 'out-of-pocket' for either playing for or for work carried out on behalf of the County.

WebExpenses System

- 11.2 The Webexpenses system is now used for all Senior Intercounty team players. All expenses must be submitted by the end of each month for approval.
- 11.3 It is mandatory for supporting documentation to be maintained on file for each expense being claimed.
- 11.4 Allowable expenditure for players is communicated by the GAA Finance Director on an annual basis.

Other Expenses

- 11.5 Claim forms are for use by Backroom Staff and Paid Staff to claim back personal money spent on behalf of a Team and are also used to claim back mileage incurred as part of this role.
- 11.6 Claim forms can be submitted by any of the afore-mentioned members of the County, with prior approval of the County Secretary and Treasurer.
- 11.7 Claim forms should be submitted via email, or in the case of receipt-based claims these must be left in to the County Headquarters and marked for the attention of the Treasurer.
- 11.8 Mileage Claims are dealt with by verification and computed by the County Treasurer.
- 11.9 Claimants are required to provide evidence for their expenditure in the form of a receipt. The original receipt can either be scanned and emailed, or the original receipt attached to the claim form.
- 11.10 The claim forms used must be in the proscribed format. See appendix 8. If claims are made using forms other than those provided they must be given back to the Claimant and re-submitted.
- 11.11 The County Secretary or Treasurer approving a claim should thoroughly check the evidence and VAT details before approving.
- 11.12 Claims should be submitted no later than the 19th of the month following the claim period. Approved claims will be paid either by BACS or cheque by the last working day of that month. If claims are received after the 19th of the following month, these will be included in the next expense payment period.

Monthly Management Reporting Procedures

- 12.1 All revenue & expenses must be accurately recorded on a monthly basis. It is the Treasurer's responsibility to ensure that these procedures are carried out.
- 12.2 Monthly balance sheet reconciliations must be prepared and reviewed independently. E.g. Bank, Debtors, Creditors, Fixed Assets, Accruals.
- 12.3 All journals processed within the accounting system should have evidence of preparer and reviewer.
- 12.3 Monthly analysis of the income statement & balance sheet should be carried out to include period on period comparisons & analysis against budgets, review of aged debtor & credit listings, in addition to significant movements of balances.
- 12.4 Preparation of monthly management accounts which should include aged debtor and creditor listings should be carried out and reported to the finance committee on a monthly basis.
- 12.5 Quarterly management accounts should also be reported to the Audit & Risk Committee.

Reporting Requirements to be submitted to Central Council

- 13.1 Each County is required to submit a budget, with prior year comparatives included, to the national finance team by the requested date communicated. A County Budget template is issued by national finance and this should be used to complete this task.
- 13.2 Bi – annual copies of the county financial statements should be submitted to the national finance team and prior year comparatives should be included.
- 13.3 In line with rule 3.15 that *“At least one week before the convention, a copy of the County Grounds Accounts for the preceding finance year end 30th September shall, at the same time, be forwarded to the Central and Provincial Councils.”*. The Auditor’s management letter should also be submitted as part of this requirement.
- 13.4 A team expenditure report is required to be filled in and submitted. See appendix 7.

Contra Transactions

- 14.1 A contra account offsets the balance in another related account with which it is paired.
- 14.2 Contra accounts are used when the County unit collects money from clubs on behalf of a higher unit of the Association (Central Council or Provincial Council). Examples of their use are for Intercounty Tickets, Player Injury Scheme & Public Liability / Property Insurance.
- 14.3 A monthly review of the contra accounts should be carried out to ensure that no balances remain. Where balances exist, these should be debited (or credited) to the Income & Expenditure account under an appropriate cost heading. If balances remain, a reconciliation should be carried out outlining what this balance relates to, and ensuring by year end that no remaining balances exist.

Government Grants

- 15.1 Under FRS 102, Government grants are defined as *“Assistance by government in the form of a transfer of resources to an entity in return for past or future compliance with specified conditions relating to the operating activities of the entity. Government refers to government, government agencies and similar bodies whether local, national or international.”*
- 15.2 Under the accruals model, it requires you to classify between revenue and capital-based grants.
- 15.3 Revenue based grants are reported in the profit and loss on a systematic basis to match the associated costs unless those costs have already been incurred in which case the grant is reported immediately in profit.
- 15.4 Capital based grants are spread over the economic useful life of the related asset.
- 15.5 They must be recorded initially in deferred income (long term liability) ONLY. They should not be netted off against the cost of the assets in the Fixed Asset additions.

Recognition and measurement

- 15.6 As the governing body for the Gaelic Games units, applications for Government Funding must be made through Central Council
- 15.7 Central Council will assess the applications from County units and determine an allowable grant under the terms set out by the government grant scheme.
- 15.8 The county / Province will be notified in writing of the value of the grant awarded and its associated terms and conditions.
- 15.9 The County / Province must not recognise grants until there is a reasonable assurance that the conditions which are attached to the grant will be adhered to and that it will be received.
- 15.10 A register of grants received should be maintained by the County to track all grants received and what remains outstanding.

	Govt Capital Grant	Govt Revenue Grant	Central / Provincial Capital Grant	Central / Provincial Revenue Grant
Revenue Recognised (P&L)	Portion of grant amortised in the financial year.	Systematic basis to match the associated costs unless those costs have already been incurred resulting in full balance reflected within the P&L.	Portion of grant amortised in the financial year.	Systematic basis to match the associated costs unless those costs have already been incurred resulting in full balance reflected within the P&L.
Deferred Income (BS)	Total amount initially recognised and amortised over the useful life of the asset. Costs should	Remaining grant balance where the associated costs have not been incurred should be recorded as	Total amount initially recognised and amortised over the useful life of the asset. Costs should not be	Remaining grant balance where the associated costs have not been incurred should be

	not be netted against the fixed asset value held within the balance sheet.	deferred income within the balance sheet.	netted against the fixed asset value held within the balance sheet.	recorded as deferred income within the balance sheet.
Disclosure Requirements	Per Sport Ireland Guidelines (Circular 13/2014) & FRS 102	Per Sport Ireland Guidelines (Circular 13/2014) & FRS 102	Per FRS 102	Per FRS 102

Appendices

Additional proposed appendices to be included within the County Finance Manual. Note details to be added by each County.

- County Strategy / Targets / Goals set for the year
- Role of County Secretary, treasurer
- Cash limits
- Accounting System nominal codes
- Accounting system departmental codes
- Month end closedown timetable
- County / Province Risk Management Policy

Glossary

Account Balance

The cumulative amount in a general ledger account, equal to the net of its cumulative debits and credits. Account balances for revenues and expenses are closed out at year-end and are not carried over to the next fiscal year. Account balances for assets, liabilities, and net assets (fund balances) are cumulative from their inception.

Account Code or Number

Account codes identify the nature of the items affected by financial transactions. General ledger accounts are usually grouped into the following major categories: assets, liabilities, net assets (formerly known as fund balances), revenues, and expenses.

Accounting Entry

A double-sided entry in which the debits must equal the credits. See also *Voucher*.

Accounting Policies

The principles, bases, conventions, rules, and practices applied by an entity in recording financial transactions and in preparing and presenting financial statements.

Accrual Basis

The accounting discipline whereby revenues are recorded in the accounting periods in which they are earned and liabilities or expenses are recorded in the periods in which they are incurred (or in which they provide benefit).

Accrued Liability

A liability recorded for expenses incurred, but not paid as of the end of a given period. Frequently involves an estimate of the liability owed.

Accumulated Depreciation

The cumulative amount of depreciation recorded by an organisation against a given asset. This account is netted against the corresponding asset account for financial statement presentation purposes. Accumulated depreciation should remain on the organisation's books until the corresponding asset's disposal or write-off takes place.

Advance

Funds issued to another party with a requirement that the party that received the funds must account for them in the future. An advance is cleared by providing a good, rendering a service, submitting an approved report, and/or returning cash, depending on the nature of the transaction.

Amortization

The gradual reduction of a prepaid expense by apportioning its cost over the accounting periods (months) that benefit from the original expenditure.

Annotated Chart of Accounts

A list of general ledger accounts showing the account numbers, names, and descriptions (intended purpose) of each account.

Authorisation

The process of approval over financial transactions, normally the decision to commit or expend the organisation's resources.

Authorisation Matrix

An organisation's list of approval authorities. Usually shown in the form of a grid that lists the various positions in the organisation and the levels of their respective authority. Can also indicate the types of commitments, expenditures, or documents that the designated employees are authorized to approve. Also known as the *Authorisation Chart*.

Backroom Team

Non playing personnel involved in County teams.

Balance Sheet

See *Statement of Financial Position*.

Bank Reconciliation

The process through which the organisation's cash balance per its general ledger is reconciled to the ending balance per the bank statement as of the same date and all differences between the two are accounted for. It serves as a check on the completeness and accuracy of the organisation's recorded cash balance and cash transactions.

Bank Statement

A report issued by a bank that shows the beginning and ending balances and all activity in an account holder's bank account for the statement period. Bank statements are sent to account holders on a regular basis, usually monthly.

BACS

Bankers Automated Clearing System.

Capital Addition

Acquisition of a fixed asset.

Cash

Within the context of this guide, this refers to cash currency, cash-in-bank, or a combination of the two.

Cash Flow

The difference between cash received and cash spent in a given period.

Cash Flow Statement

This report shows the cumulative totals for the sources and uses of funds for the period reported. Also known as the *Statement of Cash Flows*.

Cash Flow Forecast

An estimate of anticipated cash receipts and payments in future periods, which may be months, fiscal quarters, or fiscal years, depending on the nature of the forecast undertaken. This task requires that the organisation assess how much will be received and disbursed in each of the designated periods. Input should be solicited from all key members of the management team during this effort to ensure that all funding sources and organisational expenditures are factored into the projections.

Chart of Accounts

The list of general ledger accounts used for recording financial transactions. The list is shown in account number sequence and shows account numbers and account names.

Check (or Bank) Signatories

Those employees who are authorised to sign cheques on behalf of the organisation.

Cost

The purchase price of a good or service. It includes all expenditures made to place an acquired good into service. Also used to mean the value of donated goods.

Cost Centre

A structural element of an organisation used to capture costs for monitoring and reporting purposes. Also known as a business unit, it may be used to designate a specific project, grant, location, or department.

Cost Allocation

The process of distributing shared expenses to the applicable benefiting cost centres.

Credit

The right side of an accounting entry. Credits increase revenues and liabilities and reduce expenses and assets.

Creditor

Any party to whom the organisation owes money.

Debit

The left side of an accounting entry. Debits increase assets and expenses and reduce revenues and liabilities.

Debtor

Any party who owes money to the organisation.

Depreciation

The distribution of the cost of a tangible long-term asset over its estimated useful life. Long-term assets are those that are expected to provide benefit to the organisation for more than one year. Depreciation is recorded monthly.

Double-Entry Bookkeeping Method (or Double-Sided Entry)

The fundamental accounting discipline that requires each accounting entry to balance, i.e., the debits must equal the credits.

Expenditure

Broadly means a disbursement of cash. It should not be confused with the term *Expense*.

Expenses

Expenses are an organisation's operating costs. These are recorded in the periods (accounting months) in which they are incurred. An expense is considered to be incurred in the month during which the services rendered or goods purchased were received, not when the purchase order was placed or other commitment was made. An accrual should be made for each expense that has been incurred, but not paid as of the end of the reporting period. Preferably this should be done monthly. At the very least it should be done at the end of the organisation's fiscal year. Expenses are considered to be period costs because they have no future value to the organisation.

Financial Statements

Financial reports prepared by an organisation for reporting to management, the board of directors, and outside parties. On an interim basis, such as monthly or quarterly, these reports may be audited internally. The organisation's year-end financial reports should be subjected to external audit, however. Common types of financial statements are the statement of financial position, the statement of activities, and the statement of cash flows.

Fiscal Year

The twelve-month period used by the organisation to conduct its activities and report its financial results. The fiscal year does not necessarily correspond to a calendar year.

Fixed Assets

The organisation's tangible, long-term property, plant, and equipment that have estimated useful lives of more than one year.

Imprest Basis

An accounting concept used to describe a cash fund that is replenished for exactly the amount expended. Once established, the general ledger balance for an imprest fund does not change except by management decision.

Income Statement

See *Statement of Activities*.

Journal

A chronological or sequential record of a certain type of financial transaction. Some commonly used journals are the cash receipts journal, the cash disbursements journal, the general journal, and the sales journal.

Journal Entry

See *Voucher*.

Ledger

Normally means an accounting "book" in which financial transactions are recorded and cumulative balances are computed. A ledger may be a general ledger in which all financial transactions of the organisation are recorded (if computerized) or summarized (if manual) or a subsidiary ledger. Entries into the general ledger must always balance, i.e., the debits must equal the credits. A subsidiary ledger is usually limited to a specific type of transaction or one or more specific types of general ledger accounts. It is not used for double-sided (balancing) entries. Some common types of subsidiary ledgers are petty cash ledgers, cashbooks, accounts receivable ledgers, accounts payable ledgers, and fixed assets registers. A warehouse ledger is normally used to record the balances and movement of inventoried assets. It may be used as a quantitative record to compute the number of units of inventoried goods on hand and also as a record of their values.

Liability

An amount owed by the organisation to other parties. Types of liabilities include, but are not limited to, those to grant donors (for funds received in excess of grant expenses), employees, suppliers, government entities, and lenders.

Net Assets

The general ledger accounts that represent the difference between an organisation's assets and its liabilities. Also the cumulative difference between an organisation's revenues and its expenses since its inception. (Formerly known as *Fund Balance*.)

Petty Cash

A small supply of cash used to meet daily operating needs for which disbursement checks are not appropriate or their use is not efficient or cost effective. Usually maintained on an imprest basis.

Post

To record a financial transaction in a ledger.

Prepaid Expenses

The asset account charged for those payments of operating expenses that will benefit future periods. See also *Amortisation*.

Procurement

The process through which goods or services are purchased.

Projection

Quantitative estimate of future financial or operating performance or results.

Recordkeeping (Bookkeeping)

The act of recording various financial transactions in a ledger.

Revenues

The sum of the amounts received by an organisation from outside sources. The term includes sales, contributions, grants from various donors, subscriptions, membership dues, fees for services rendered, rentals, and interest received from bank deposits and investments. Contributions are recorded in the periods they are received. All other types of income are recognized as income in the periods in which they are earned.

Statement of Activities (Income Statement)

This financial report shows the cumulative revenues and expenses for the organisation for a given period. The revenues and expenses are itemized by major categories. Expenses are typically broken down into program and support costs. Cumulative totals for a comparable period in the previous fiscal year are usually included in this statement for comparative purposes.

Statement of Financial Position (Balance Sheet)

Shows the financial position of the organisation at a given point in time. Ending balances for the major groupings of the organisation's assets, liabilities, and net assets (fund balances) are displayed in this report. Ending balances for a comparable period in the previous fiscal year are often included in this statement for comparative purposes.

Support Costs

Costs that support all of the organisation's programs and projects and that are not specifically identifiable with one or more programs or projects.

Supporting Documentation

Documents that support a financial transaction. The types of documents needed vary depending upon the nature of the transaction. The organisation's policies and procedures should spell out the documents that are required as support for each type of transaction.

Unrestricted Funds

Funds received from donors who have imposed no time or use constraints.

Verification

Within the context of this guide, an independent check of the completeness and accuracy of one or more documents, records, reports, balances, physical counts, or other actions by a designated employee.

Virtual Wallet (Digital Wallet)

Virtual wallets are financial applications that allow you to store funds, make transactions, and track payment histories. They are usually linked to a payment gateway to enable a County to receive payment for tickets, streaming, fundraising, products etc., through an online platform. Examples of virtual wallets are Stripe and Paypal accounts.

Voucher

Within the context of this guide, an accounting entry made to record a financial transaction. The term has also been used to mean the prescribed accounting form used to record a transaction and all of the supporting documents attached thereto. The term is used interchangeably with *Accounting Entry* or *Journal Entry*.

Appendix 1 - County Accounts Format

Summary Income & Expenditure Account				
Income	Schedule	Actual 2023 I	Budget 2023 I	Prior Year 2022 I
Gate Receipts	1	X	X	X
Commercial Income	2	X	X	X
Income from Associated Bodies	3	X	X	X
Fundraising Income	4	X	X	X
Other Income	5	X	X	X
Financial Income		X	X	X
Government Grants	6	X	X	X
Amortisation of Capital Grants		X	X	X
Total Income		X	X	X
		2023 I	2023 I	2022 I
Expenditure				
Match Day costs	7	Y	Y	Y
Team Administration	8	Y	Y	Y
Upkeep of Grounds	9	Y	Y	Y
Coaching & Games	10	Y	Y	Y
Administration costs	11	Y	Y	Y
Financial expenses	12	Y	Y	Y
Grants & Promotional	13	Y	Y	Y
Depreciation		Y	Y	Y
Total Expenditure		Y	Y	Y
Surplus / (Deficit)		X-Y	X-Y	X-Y

Supporting Schedules to the Income & Expenditure Account				
Schedule Number	Income Schedules	Actual 2023	Budget 2023	Prior Year 2022
1	Gate Receipts			
	Football championships	X	X	X
	Hurling championships	X	X	X
	Underage Games	X	X	X
	Season Tickets	X	X	X
	Streaming Income	X	X	X
	Total	<u>X</u>	<u>X</u>	<u>X</u>
2	Commercial Income	2023	2023	2022
	Sponsorships	X	X	X
	Royalties	X	X	X
	Gear Allowance	X	X	X
	Advertising & Signage	X	X	X
	Rental Income	X	X	X
	Program Income	X	X	X
	Total	<u>X</u>	<u>X</u>	<u>X</u>
3	Income from Associated Bodies	2023	2023	2022
	Distribution: Central	X	X	X
	National Football League share	X	X	X
	National Hurling League share	X	X	X
	Team Expenses: Central Council	X	X	X
	Team Expenses: Provisional Council	X	X	X
	Team Grants: Central Council	X	X	X
	Team Grants: Provisional Council	X	X	X
	Coaching Grant: Central Council	X	X	X
	Coaching Grant: Provincial Council	X	X	X
	Other Grants: Central Council	X	X	X
	Other Grants: Provincial Council	X	X	X
	Total	<u>X</u>	<u>X</u>	<u>X</u>
4	Fundraising income	2023	2023	2022
	Club Development Draw	X	X	X
	Supporters Club	X	X	X
	Win a House / Car	X	X	X
	Lotto	X	X	X
	Golf Classic	X	X	X
	<Other Fundraiser)	X	X	X
	<Other Fundraiser)	X	X	X
	Total	<u>X</u>	<u>X</u>	<u>X</u>
5	Other Income	2023	2023	2022
	Club Affiliation fees	X	X	X
	Club Levies	X	X	X
	Club Contribution	X	X	X
	Club Fines	X	X	X
	Cúl Camp Income	X	X	X
	Coaching Course income	X	X	X
	Sundry Income	X	X	X
	Total	<u>X</u>	<u>X</u>	<u>X</u>
6	Government Grants	2023	2023	2022
	Government Grants	X	X	X
	Local Council Grants	X	X	X
	E/WSS Scheme	X	X	X
	Total	<u>X</u>	<u>X</u>	<u>X</u>

Expenditure Schedules		Actual	Budget	Prior Year	
7	Match Day costs	2023	2023	2022	
		I	I	I	
	Referees Expenses	X	X	X	
	Medal & Trophies	X	X	X	
	Share of gates to clubs	X	X	X	
	Venue Hire	X	X	X	
	Match expenses & stewards	X	X	X	
	Streaming costs	X	X	X	
	Ticketing Transaction charges	X	X	X	
	Program costs	X	X	X	
	Other Match Day costs	X	X	X	
		<u>X</u>	<u>X</u>	<u>X</u>	
8	Team Administration	2023	2023	2022	
		I	I	I	
	Player Mileage	X	X	X	
	Team Manager & Selectors	X	X	X	
	Backroom team personnel	X	X	X	
	Meals / catering / nutrition	X	X	X	
	Travel & Accomodation	X	X	X	
	Gear & equipment	X	X	X	
	Facility hire	X	X	X	
	Medical	X	X	X	
	Team Holiday	X	X	X	
	Player Injury Fund	X	X	X	
	Sundry costs	X	X	X	
		<u>X</u>	<u>X</u>	<u>X</u>	
8a	Team Administration (by Team)	2023			2022
		Snr	Snr	U20 / U17 /	Total
		Football	Hurling	Development	Total
		I	I	I	I
	Player Mileage	X	X	X	X
	Team Manager & Selectors	X	X	X	X
	Backroom team personnel	X	X	X	X
	Meals / catering / nutrition	X	X	X	X
	Travel & Accomodation	X	X	X	X
	Gear & equipment	X	X	X	X
	Facility hire	X	X	X	X
	Medical	X	X	X	X
	Team Holiday	X	X	X	X
	Player Injury Fund	X	X	X	X
	Sundry costs	X	X	X	X
		<u>X</u>	<u>X</u>	<u>X</u>	<u>X</u>
9	Upkeep of Grounds	2023	2023	2022	
		I	I	I	
	Light & Heat	X	X	X	
	Pitch Maintenance	X	X	X	
	Grounds Maintenance	X	X	X	
	Groundsman / Caretaker expenses	X	X	X	
	Insurance	X	X	X	
	Rates	X	X	X	
		<u>X</u>	<u>X</u>	<u>X</u>	
10	Coaching & Games Development	2023	2023	2022	
		I	I	I	
	Wages & Salaries - Coaching	X	X	X	
	Coaching Expenses	X	X	X	
	Coach Education costs				
	Equipment costs	X	X	X	
	Cúl Camps costs	X	X	X	
	Other Coaching & Games costs	X	X	X	
		<u>X</u>	<u>X</u>	<u>X</u>	

11	Administration Expenses	2023	2023	2022
	Wages & Salaries	X	X	X
	Postage, Printing & Stationary	X	X	X
	Telephone & IT costs	X	X	X
	County Officer Expenses	X	X	X
	Congress Expenses	X	X	X
	Audit & Accountancy fees	X	X	X
	Legal & Professional	X	X	X
	Meeting expenses	X	X	X
	Miscellaneous	X	X	X
		<u>X</u>	<u>X</u>	<u>X</u>
12	Financial Expenses	2023	2023	2022
	Bank & Interest charges	X	X	X
	Loan Interest	X	X	X
		<u>X</u>	<u>X</u>	<u>X</u>
13	Grants & Promotional	2023	2023	2022
	Grants to other Units	X	X	X
	Fundraising costs	X	X	X
	Tickets costs - Sponsors / Committee	X	X	X
	Donations & contributions	X	X	X
	Functions & Presentations	X	X	X
	Sundry	X	X	X
		<u>X</u>	<u>X</u>	<u>X</u>

Appendix 2 - County Budget Template 2023

Income & Expenditure	Budget 2023
Income (*please complete income tab)	
Gate Receipts	0
Commercial Income	0
Fundraising Income	0
Income from Associated Bodies	0
Other Income	0
Government Supports	0
Total Income	0
Expenditure (*please complete Expenditure tab)	
Match Day costs	0
Team Administration costs	0
Upkeep & Maintenance of Grounds	0
Administration costs	0
Coaching & Games Development	0
Financial Expenses	0
Grants & Promotional	0
Total Expenditure	0

Income Schedule	Budget 2023
1 Gate Receipts	
Football Championship	
Hurling Championship	
Underage	
Season Tickets	
	0
2 Commercial Income	
County Sponsors	
Club Championship Sponsors	
Gear Sponsorship	
Royalties	
Advertising / Signage	
Program income	
Streaming & TV income	
Rental income	
Other Commercial income	
	0

3 Fundraising Income		
County Board Draw		
Supporters Club income		
Lotto		
Win a House / Car Draw		
Golf Classic		
Fundraising Initiative A		
Fundraising Initiative B		
Fundraising Initiative C		
Yearbook		
Donations		
Other Fundraising		
		0
4 Income from Associated Bodies		
NFL League Share - Football		
NHL League Share - Hurling		
Commercial Distribution		
Team Expenses Grants - Central		
Coaching & Games Grant - Central		
Administration Grant - Central		
Mileage & Nutrition Grant - Central		
Club Grants - Central		
Hurley & Helmet Grant		
Other Grants - Central		
Team Expenses Grants - Provincial		
Coaching & Games Grant - Provincial		
Administration Grant - Provincial		
Club Grants - Provincial		
Other Grants - Provincial		
		0
5 Other Income		
Club Affiliations		
Club Levys		
Fines		
Summer Camp income		
Miscellaneous income		
		0
6 Government Support		
Sport Ireland		
Wage Subsidy (EWSS)		
Other Government Support		
County Council Supports		
		0
7 Grant Amortisation		
Capital Grants Amortised		
		0

Expenditure Schedule	Budget 2023								
1 Match Day costs									
Referees Expenses									
Pitch Hire									
MD Catering									
Medals & Trophies									
Security / Gardai									
Program costs									
Streaming costs									
Ticketing costs									
Other Match Day costs									
	0								
2 Team Administration costs		* Please populate the table below. This will auto update the total Team Admin costs							
		Snr Football	Snr Hurling	U20 Football	U20 Hurling	U17 Football	U17 Hurling	Development	Total
Player Mileage	0								0
Meals & Catering	0								0
Nutrition	0								0
Travel (Buses, Trains, Flights)	0								0
Accommodation	0								0
Team Manager & Selectors	0								0
Strength & Conditioning	0								0
Physiotherapy	0								0
Stats & Video Analysis	0								0
Psychologist	0								0
Nutritionist / Dietician	0								0
Team Admin - Other	0								0
Gear	0								0
Laundry	0								0
Equipment	0								0
Footballs & Sliothars	0								0
Facility Hire	0								0
Doctors	0								0
Medical & Hospital fees	0								0
Other Personnel	0								0
Player Injury	0								0
Fines	0								0
Team Holiday	0								0
	0	0	0	0	0	0	0	0	0
3 Upkeep & Maintenance of Grounds		* Please populate the table below. This will auto update the total Grounds Maintenance cost							
		County Ground 1	County Ground 2	County Ground 3	COE	Total			
Grounds Maintenance	0					0			
Pitch Maintenance	0					0			
General Repairs	0					0			
Hire of Equipment	0					0			
Rent & Rates	0					0			
Water Charges	0					0			
Light & Heat	0					0			
Insurance	0					0			
Caretaker	0					0			
	0					0			
		0	0	0	0	0			
4 Administration costs									
Wages & Salaries									
Printing									
Postage									
Stationary									
Telephone / Mobiles / Broadband									
Advertising									
Professional & Consultancy fees									
Audit & Accounting									
Legal Fees									
County Convention									
Congress expenses									

County Board Officers expenses			
IT Maintenance			
Office Supplies			
Vehicle insurance			
Sundry expenses			
Complimentary Tickets			
		0	
5 Financial Expenses			
Bank Charges			
Bank Interest			
Loan Interest			
		0	
6 Coaching & Games Development			
Wages & Salaries - C&G			
Coaches expenses			
Coach Education & Course fees			
Coaching Equipment			
Hurley & Helmet Scheme			
Games Development costs			
Summer Camp costs			
Referee expenses - C&G			
Other Coaching & Games costs			
		0	
7 Grants & Promotional			
Grants - Cumann na mBunscoil			
Grants - Handball			
Grants - Ladies Football			
Grants - Camogie			
Grants - Scor			
Grants - Gaeltacht			
Grants - Health & Wellbeing			
Grants - Other			
Gifts & Presentations			
Fundraising costs			
		0	
8 Depreciation			
Depreciation - Buildings			
Depreciation - Fixtures & Fittings			
Depreciation - Office Equipment			
Depreciation - Motor Vehicles			
		0	

Appendix 3 - Borrowing Approval Form

CLG NATIONAL FINANCIAL MANAGEMENT COMMITTEE

APPROVAL FORM

CASE REFERENCE

BORROWING FROM
A FINANCIAL INSTITUTION

Page 1 of 2

CLUB/COUNTY DETAILS

1 CLUB/COUNTY NAME:

2 ADDRESS:

3 SECRETARY'S NAME:

SECRETARY'S ADDRESS:

CONTACT NUMBER:

PROJECT DETAILS

4 PURPOSE OF BORROWINGS:

LEGAL DETAILS

5 CHARGE REQUIRED OVER PROPERTY?

6 PROPERTY TRUSTEES:

7 DATE OF VESTING DEED:

8 LEGAL ADVISOR:

SEE OVERLEAF
CASE REFERENCE

**APPROVAL FORM
BORROWING FROM
A FINANCIAL INSTITUTION**

Page 2 of 2

FINANCIAL DETAILS

9 TOTAL COST OF PROJECT:	_____
10 CURRENT CASH BALANCES:	_____
11 OTHER SOURCES OF FUNDS (€):	_____
(LOTTERY/SPORT NI ETC)	_____
12 CURRENT BORROWINGS:	_____
	Lending Institution: _____
	Loan Terms: _____
13 NEW BORROWING REQUIREMENT:	_____
	Lending Institution _____
	Loan Terms: _____
14 TOTAL SUM OF BORROWINGS:	_____
15 SECURITY REQUIRED:	_____

APPROVAL DETAILS (Signature & Date)

16 CLUB SECRETARY	_____	_____
17 COUNTY BOARD	_____	_____
18 PROVINCIAL COUNCIL	_____	_____
19 NFMCC	_____	_____

CHECKLIST: ITEMS THAT MUST ACCOMPANY THIS APPLICATION

1 COPY OF DEED OF TRUST VESTING CLUB PROPERTY		
2 BUSINESS PLAN DETAILING UTILISATION	OF FUND	
3 BANK STATEMENTS FOR EXISTING LOANS & ACCOUNTS		
4 FINANCIAL STATEMENTS OF THE UNIT		<input type="checkbox"/>
5 CONFIRMATION OF APPROVED GRANTS		<input type="checkbox"/>
5 FUTURE CASH FLOW PROJECTIONS FOR	THE UNIT	
6 COPY OF LOAN OFFER FROM THE BANK		<input type="checkbox"/>
7 CONFIRMATION FROM BANK - TRUSTEES SIGNING ONLY IN THEIR CAPACITY AS TRUSTEES AND NOT IN THEIR PERSONAL CAPACITY		
8 MINUTES OF THE UNIT'S MEETING APPROVING THE BORROWING		

NOTE: IF YOUR BORROWINGS ARE FOR THE PURCHASE OF REAL PROPERTY YOU ARE REQUIRED TO SUBMIT A SEPARATE APPROVAL FOR AUTHORISATION TO PURCHASE

Appendix 4 - Audit Tender Template

AUDITOR ADDRESS:

DATE:

Dear Auditor

Ref: Invitation to Tender – Cumann Lúthchleas Gael Coiste _____

Cumann Lúthchleas Gael Coiste _____ (hereinafter referred to as “CLG__”) have decided to review its audit arrangements for the year ending 30th September 2022. The purpose of this letter is to invite your firm to propose, and to advise you of the process which CLG__ will adopt to select the firm to be recommended for the appointment and the proposed timetable.

Each firm will be required to submit a written proposal setting out your capabilities, the key elements of your service and team, as well as your proposed fee by DATE.

The proposal should cover the following areas:

Details of your firm

To include:

- A statement summarising the potential benefits to CLG__ of selecting your firm
- Details of your organisation as relevant to this engagement
- Details of your industry experience and client base (Weighting will be given to those firms with experience of the external audit of companies operating in the sports and leisure sector)

Resourcing

Please provide names and CV of the core service team including their location and relevant experience. Please state clearly the level of involvement of each person from partner level through to site personnel and including a proposed staffing plan based on the anticipated levels of work outlined in the Audit Plan. Please also explain how you will provide succession planning and staff continuity.

Approach

Please provide details of the approach you will take to the audit including:

- A proposed method statement
 - Audit strategy and audit planning
- o Include as an appendix a draft audit plan, covering both procedural and balance sheet audits together with the anticipated number of working days devoted to fieldwork together with the time involved in audit planning and the management review.
- How you will address matters of audit scope and materiality.
 - Identifying and respond to critical audit issues.
 - Controlling and co-ordinating the audit process.
 - Ensuring appropriate responsibility for decisions on the audit.

- Conducting the reporting arrangements.
- What added value your firm will bring to the external audit process.

Transition

How will you ensure a smooth transition from our current audit provider?

Quality Assurance

Please provide details of how the quality of the audit work will be assured and the internal processes used.
Describe your firm's approach to resolving accounting and financial reporting issues.

Independence and governance

Please state what internal practices you have to ensure compliance with independence requirements and freedom from conflicts of interest and confirm that you will take all necessary steps to ensure your independence.

Fees

Please detail

- Your proposed competitive fee for the audit of the financial statements of CLG___ and Associated County Ground accounts for the year end DATE and the expected billing schedule.
- How you propose to set fees for future years.
- What, if any, expenses, you expect to charge.
- The basis upon which an adjustment would be made to the fixed audit fee in the event that there is a delay in completion of the audit as a result of slippage either by COUNTY CLG or the audit firm.
- A fee schedule for advisory work outside the scope of the audit. CLG__ will not be obliged to accept the lowest tender however, as a not-for-profit organisation, value for money is important.

Sponsorship

COUNTY CLG is also interested in considering proposals that will include CLG__ entering into a sponsorship arrangement with a tendering firm.

Additional services

Please provide detail of other relevant services your firm may provide.

Appendix A and its attachments detail the key dates in the selection process and sets out some background information on CLG__.

NAME, County Secretary of CLG__ will be responsible for co-ordinating the tender process and all questions and requests for further information should be co-ordinated through HIM/HER.

He/She can be contacted as follows: secretary.____@gaa.ie or CONTACT NO. We would be grateful if you will confirm your willingness to participate in the selection process and your ability to comply with the indicated timetable by DATE.

Yours sincerely

NAME

Secretary | Rúnaí

TENDER FOR THE PROVISION OF AUDIT SERVICES

1. SCOPE OF WORKS

Tenderers are requested to submit tenders for the supply of external audit services for the next three years to _____ CLG.

The audit will cover the following areas:

- The audit and certification of the financial statements for Cumann Lúthchleas Gael Coiste _____ and Associated County Grounds.
- Attendance as required at the Management Committee.
- Presentation of the audit report together with the report to management and letter of representation to the Management Committee.
- Providing advice on the adherence to accounting standards, financial reporting standards, audit standards and relevant legislation applicable to CLG__.
- Providing advice in relation to the preparation of CLG__'s "Annual Report". Draft financial statements are prepared by CLG__ within a timetable agreed with the auditors at the planning stage of each audit. In addition, CLG__ prepare a range of supporting schedules which will, in the main, be in electronic format.

NORTH - CLG__ is registered with HMRC and is subject to the following taxes: Corporation Tax and Value Added Tax.

SOUTH – CLG__ is registered as an employer with Revenue Commissioners.

1. SUBMISSION OF TENDER DOCUMENTATION

Tenders may not be returned by email. Envelopes must be clearly marked "TENDER FOR THE SUPPLY OF AUDIT SERVICES".

Envelopes or packages containing tender documents should bear no marks indicating the identity of the Tenderer and should be returned to:-

COUNTY SECRETARY

_____ GAA Headquarters

ADDRESS

The closing date for the receipt of tenders is 12 noon DATE. Tenderers are advised that tenders sent can only be hand delivered during normal office hours, i.e. between 9:00 am to 5:00 pm Monday to Friday. If tenders are delivered by hand an official receipt should be obtained. CLG__ cannot accept responsibility for postal or delivery delays. Late Tenders will not be considered. CLG__ is not obliged to consider or accept alternative orders. Tenders may be rejected if the complete information is not given at the time of tendering.

2. VALIDITY PERIOD

Tenderers are required to keep tenders valid for acceptance for a period of ninety days from the closing date for receipt of Tenders.

3. FREEDOM OF INFORMATION

The Tenderer should treat the tender documents as private and confidential between himself and CLG__.

4. OFFICIAL AMENDMENTS

If it is necessary for CLG__ to amend the tender documentation in any way, prior to receipt of tenders, all tenderers will be notified. If appropriate, the deadline for receipt of Tenders will be extended.

5. CANVASSING

Any tenderer who directly or indirectly canvasses any staff or committee of CLG__ concerning the award of contract, or who directly or indirectly obtains or attempts to obtain information concerning the Tender will be disqualified.

6. COMPLIANCE

Tenders must be submitted in accordance with these instructions. Failure to comply may result in a Tender being rejected by CLG__.

7. CONFLICT OF INTEREST

Tenderers must confirm in their proposals that there would be no conflict or perceived conflict of interest in relation to their servicing this contract.

8. CONFIDENTIALITY

All information provided by CLG__ shall be treated as confidential and should not be disclosed to any third party without CLG__'s prior permission. Similarly, all information supplied by the tenderers will remain strictly confidential

9. INCOMPLETE SUBMISSION

Tenderers should note the requirements contained in the Tender Document and should include all relevant information requested. Where the information requested has not been provided, and no explanation has been given as to its omission, CLGTE reserves the right to disqualify that Tenderer from the tender process.

10. NUMBER OF TENDER RETURNS

One original and two copies of the completed tender return documentation should be submitted.

11. DISCLAIMER

Information supplied by CLGTE is for guidance and hence, providers must satisfy themselves by their own investigations as to the accuracy of such information. No responsibility is accepted by CLGTE for inaccurate information obtained by the providers.

12. TENDER ACCEPTANCE

Acceptance/non acceptance of the tender will be advised as soon as possible.

13. SUPPLEMENTARY INFORMATION

The following supplementary information is enclosed in Appendix A.

- County Committee
- Sub-Committee Structure
- Key Personnel
- IT systems
- Financial Statements for COUNTY CLG for the year to 30th September 2021

14.KEY DATES

Expression of interest	DATE
Tender return	ONE WEEK LATER
Appointment	TWO WEEKS LATER

APPENDIX A:

ORGANIGRAM OF COUNTY BOARD STRUCTURE

APPENDIX B:

SUB-COMMITTEES

APPENDIX C:**KEY PERSONNEL**

SECRETARY, TREASURER, ASSISTANT TREASURER, ADMINISTRATOR, FINANCE STAFF

FINANCE COMMITTEE PERSONNEL

AUDIT & RISK COMMITTEE PERSONNEL

IT SYSTEMS

ACCOUNTING SYSTEM NAME:

ACCOUNTING SYSTEM USERS:

TICKETING SYSTEM NAME: i.e. ARCHTICS

TICKETING SYSTEM USERS:

GAMES MANAGEMENT SYSTEM: i.e. UNIVERSE

GAMES MANAGEMENT SYSTEM USERS:

Appendix 5 – Conflict of Interest Policy

CONFLICT OF INTEREST/CONFLICT OF LOYALTY POLICY

Management Committee, other committee members and staff of GAA will strive to avoid any conflict of interest/loyalty between the interests of the Association on the one hand, and personal, professional, and business interests on the other.

This includes avoiding actual conflicts of interest as well as the perception of conflicts of interest. The purpose of this policy is to protect the integrity of the organisation's decision-making process, to enable our stakeholders to have confidence in our integrity, and to protect the integrity and reputation of volunteers, staff and committee members.

Examples of conflicts of interest include:

1. A committee member who is employed by, or otherwise interested in, a business that may be awarded a contract to do work or provide services for the organisation.
2. A committee member who is related to a member of staff and party to a decision to be taken on staff pay and/or conditions.
3. A committee member who is related to a GAA member who is the subject of a disciplinary issue.
4. A committee member who is also a member of or in a position of influence in another sporting, community or voluntary organisation that is competing for the same funding.
5. A committee member who owns property or other assets the value of which may be affected by a decision of the organisation.
6. Club membership of committee members/staff should be considered when making decisions specific to that club.

If the committee member is not directly in any of the situations above, but has a direct family member who is, that will also constitute a conflict.

Upon appointment County Executive members will complete a declaration of interest form to include relationships and posts held that could potentially result in a conflict of interest. This written disclosure will be kept on file and will be updated as appropriate.

The Executive Committee and all other County Committee meeting's agenda should provide for declaration of any conflicts of interest. In the course of meetings or activities, committee members should themselves disclose any interest in a transaction or decision where there may be a conflict between the organisation's best interests and the committee members best interests or a conflict between the best interests of two organisations that the committee member is involved with. After disclosure, the member may be asked to leave the room for the discussion and may not be able to take part in the decision depending on the judgement of the other committee members present at the time.

Any such disclosure and the subsequent actions taken will be noted in the minutes.

This policy is meant to supplement good judgement, and volunteers, committee members and staff should respect its spirit as well as its wording.

Guidance Conflicts of Interest/Loyalty

Conflict of interest:

A conflict of interest arises when your private interests compete with your professional duties. A conflict of interest may arise, for example, if an executive member influences the awarding of a contract to a company owned by a family member. It is legal to award a contract to the best qualified company, even if that company is owned by a relative of an executive member, but the executive member must not be part of the decision-making process. This would be a conflict of interest, because the family would benefit financially from their position. A conflict of interest can also happen in relation to a business connection of the executive member (nonfamily related).

Conflict of Loyalty:

A conflict of loyalty arises where a board member may be involved in board decisions and may be (or perceived to be) potentially influenced by considerations other than the best interests of the organisation. This might happen when the board member has come onto the board as a nominee of a particular group for example members in a particular county, a funding body, stakeholders or staff. This situation may possibly cause the board member to think that they should act in the interests of the grouping that nominated them.

However, regardless of how they got onto the Executive Committee, members should act in the interests solely of the organisation on whose board that they sit, rather than acting in the interests of the grouping that nominated them. Conflicts of loyalty may be sufficiently serious to amount to conflicts of interest.

Appendix 6 – Template for Requesting Creditor Information

ABC GAA is in the process of updating their records with the view to moving to an electronic payment method in the future. Can you complete the details below and return to our office by post or email

Email to:	email address of finance personnel	<i>(preferred method)</i>
Postal Address:	Address of county board office	
Name / Company Name / Trading Name		
Address		
Eircode		
Contact Name		
Contact Email		
Contact Phone Number		
Accounts Contact Name		
Accounts Email address		
		<i>(for remittance advice)</i>
Bank Details		
Bank Name		
Bank Address		
IBAN		
BIC		
Signed		
Printed Name		
Date		

Appendix 7 – Template for Team Expenditure Report

Category	Items for Inclusion	Snr Football	Snr Hurling	U20 / U17 / Dev	Total	Prior Year Total
Player Mileage	Player Mileage				€0	
Team Management	Manager & Selectors				€0	
Backroom Team Personnel	Team Physios, S&C, Coaches, Kitman, Nutritionist, Dietician, Statistician, Analysts, Videography, Psychologist, Performance, Athletic Dev etc				€0	
Meals / Catering / Nutrition	Meals, Catering, Nutrition, Supplements, Drinks				€0	
Travel & Accommodation	Buses, Trains, Flights, Hotels, Meeting Room Hire, Taxis				€0	
Gear & Equipment	Gear, Equipment, Footballs, Sliothars, GPS Licence, Laundry				€0	
Facility Hire	Pitch Hire, Gym Membership				€0	
Medical	Doctor, Scans, Surgery, Hospital, External Physio, First Aid, Prescription, Player Injury Fund				€0	
Sundry costs	Fines, Miscellaneous				€0	

