

## Financial Controls Policy

### Version history

Version	Date Adopted	Facilitator	Note
1.0			

### Document controls

Action	Responsibility
Approval of document	Secretariat and Plenary
Implementation	Secretariat, Plenary, Staff and Supervisory Working Group, Members
Review	Secretariat
Date of next review	

## South Dublin County PPN Financial Controls Policy

### 1. Purpose and Scope

The purpose of this Financial Controls Policy is to set out how South Dublin County Public Participation Network (SDC PPN) manages, controls and oversees its financial resources in a clear, transparent and accountable way.

This policy supports good governance and ensures that public funds are used properly, responsibly and in line with agreed priorities. It is designed to meet the expectations of South Dublin County Council (SDCC), the Department of Rural and Community Development (DRCD), and national PPN best practice.

SDC PPN funding is ring-fenced for the purposes of supporting the operation and development of the Public Participation Network, in line with funding conditions set by the Department of Rural and Community Development and South Dublin County Council. Funds may only be used for approved PPN activities and purposes and may not be applied to non-PPN activities

#### 1.2 Scope

This policy applies to all funds administered by SDC PPN, regardless of source. This includes, but is not limited to:

- core funding provided by the Department of Rural and Community Development (DRCD)
- funding provided by South Dublin County Council (SDCC)
- project or programme funding
- any additional grants, sponsorship, or other income received by SDC PPN

The policy applies to:

- members of the Secretariat
- PPN staff
- volunteers acting on behalf of SDC PPN, where relevant

This policy covers the governance, oversight and control of financial activity. It operates alongside, and does not replace, other relevant SDC PPN policies, including the Procurement & Tender Policy and the Expenses & Travel Policy.

Financial processing functions, such as payment processing and accounting, are carried out by the Host Organisation appointed by SDC PPN, in line with this policy and agreed arrangements.

## 2. Principles

SDC PPN is committed to managing public funds in a way that is transparent, accountable and proportionate. The following principles guide all financial activity and decision-making.

### **Accountability and Oversight**

SDC PPN is accountable for the proper use of all funds it administers. Governance oversight is provided by the Secretariat, which is responsible for approving budgets, monitoring expenditure, reviewing financial reports, and ensuring that financial policies and procedures are followed.

Financial processing and accounting oversight are provided by the Host Organisation, which applies appropriate financial controls, maintains financial records, and ensures payments are processed correctly and in line with agreed approvals.

Together, these roles ensure strong oversight while maintaining a clear separation between governance, operations and processing.

### **Separation of Duties**

No one individual or role has control over all stages of a financial transaction. Responsibilities for approving expenditure, administering transactions, and processing payments are kept separate. This reduces risk, supports transparency, and protects staff, volunteers and governance members.

### **Value for Money**

All expenditure must represent good value for money and support the agreed priorities of SDC PPN. Spending decisions are made in line with the approved budget, Annual Work Plan, and the Procurement & Tender Policy.

### **Compliance with Funding and Legal Requirements**

SDC PPN complies with the requirements of the Department of Rural and Community Development, South Dublin County Council, and any other funding bodies. Financial activity is carried out in line with relevant legislation, funding agreements, and approved policies.

### **Proportionality and Practicality**

Financial controls are designed to be robust but proportionate to the size and scale of SDC PPN. Controls are applied consistently, without creating unnecessary administrative burden, while still ensuring accountability for public funds.

### 3. Roles and Responsibilities

Clear roles and responsibilities are essential to ensure good financial governance and effective separation of duties. Financial responsibilities within SDC PPN are shared between governance, operational and processing roles, each with defined functions.

#### 3.1 Secretariat (Governance Oversight)

The Secretariat has responsibility for financial governance and oversight. This includes:

- approving the annual budget and any significant budget revisions
- ensuring that spending aligns with the Annual Work Plan and agreed priorities
- approving expenditure in line with delegated authority and approved thresholds
- receiving and reviewing financial reports
- ensuring that financial policies and procedures are in place, understood and followed
- seeking clarification or assurance where required and addressing any identified issues

The Secretariat does not process payments or handle day-to-day financial administration.

#### 3.2 PPN Staff (Financial Administration)

PPN staff are responsible for the day-to-day administration of financial activity. This includes:

- managing budgets on an ongoing basis and tracking expenditure
- initiating purchase requests and procurement processes in line with policy
- submitting invoices, expense claims and supporting documentation for approval
- ensuring that expenditure is properly authorised before processing
- liaising with the Host Organisation on financial matters
- preparing financial updates and reports for the Secretariat

PPN staff do not approve their own expenditure.

#### 3.3 Host Organisation (Financial Processing and Controls)

The Host Organisation is responsible for financial processing and accounting functions on behalf of SDC PPN.

This includes:

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- processing approved payments and reimbursements
- maintaining financial records and accounting systems
- applying appropriate internal financial controls
- supporting payroll and statutory reporting, where applicable
- providing financial information and reports as required
- facilitating audit, inspection or review processes

The Host Organisation processes transactions based on approved instructions and does not set spending priorities or governance decisions.

### 4. Budget Approval and Oversight

SDC PPN operates a structured and transparent approach to budget approval and financial oversight, with clear roles for the Plenary, the Secretariat and the Host Organisation.

#### 4.1 Annual Budget Approval

The annual budget for SDC PPN is prepared in line with the approved Annual Work Plan and funding agreements. The budget is presented to the Plenary for review and approval.

Once approved by the Plenary, the budget forms the basis for all financial planning and expenditure during the year.

#### 4.2 Ongoing Budget Oversight

The Secretariat has ongoing responsibility for financial oversight throughout the year. This includes:

- monitoring expenditure against the approved budget
- reviewing regular financial reports
- ensuring that spending remains aligned with agreed priorities and funding conditions
- raising queries or concerns where required

The Host Organisation supports this oversight by providing accurate and timely financial information and maintaining appropriate financial controls.

### **4.3 Monthly Payment Oversight and Approval**

For practical and operational reasons, the Secretariat has agreed that one designated Secretariat member, who sits on the Supervisory Committee, provides monthly approval of payments.

This approval is carried out on behalf of the Secretariat and is supported by:

- visibility of financial information to the full Secretariat
- the ability of any Secretariat member to raise questions or seek clarification
- clear documentation of approvals

This arrangement ensures effective oversight while maintaining timely and efficient payment processing.

## **5. Authorisation and Delegation of Spend**

All expenditure by SDC PPN must be authorised in advance and in line with the approved budget, this Financial Controls Policy, and the Procurement & Tender Policy.

### **5.1 General Principles**

- no expenditure may be committed or incurred without appropriate authorisation
- spending must align with the approved annual budget and Annual Work Plan
- procurement requirements must be met before expenditure is approved
- staff may not authorise their own expenditure

### **5.2 Spend Authorisation Thresholds**

- up to €250  
may be approved by PPN staff, provided the spend is within the approved budget and work plan
- €251 to €1,000  
requires prior approval by the Secretariat, in line with agreed internal arrangements
- over €1,000  
requires Secretariat approval and must follow the procedures set out in the Procurement & Tender Policy, including seeking quotations or running a tender where required

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Where expenditure exceeds approved budget lines or represents a significant change in planned activity, additional approval by the Secretariat may be required.

### 5.3 Delegated Authority

Approval authority may be delegated within the limits set out above, provided that:

- the delegation is documented and transparent
- decisions are reported to the Secretariat
- delegated authority does not override procurement or governance requirements

## 6. Payment Processing and Controls

Financial payments on behalf of SDC PPN are processed in a controlled and transparent manner, with clear separation between administration, approval and processing functions.

### 6.1 Payment Processing

Payments are processed by the Host Organisation based on approved information provided by PPN staff. This includes supplier payments, reimbursements and other approved expenditure.

PPN staff may make payments directly where required, including by credit card, particularly for small-value or time-sensitive purchases.

### 6.2 Approval and Reconciliation

All payments, including credit card payments and small-value invoices, are subject to post-payment approval and reconciliation. This includes:

- submission of receipts or supporting documentation
- confirmation that the expenditure was within the approved budget and work plan
- review and approval by the designated Secretariat member as part of monthly payment oversight
- inclusion in financial reports provided to the Secretariat

### 6.3 Financial Controls

Controls are in place to ensure that:

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- payments are properly recorded and accounted for
- supporting documentation is retained
- approvals are documented and transparent
- no individual controls all stages of a transaction

### 7. Expenses and Reimbursements

Expenses and reimbursements are governed by the SDC PPN Expenses & Travel Policy.

That policy sets out eligible expenses, claim procedures, approval requirements and payment timelines, and is based on public service rates in line with local authorities.

All expense claims must comply with the Expenses & Travel Policy and are subject to approval and oversight arrangements set out in this Financial Controls Policy.

### 8. Records, Reporting and Audit

SDC PPN maintains accurate and up-to-date financial records for all income and expenditure.

Financial records are retained in line with the SDC PPN Records Management Policy and applicable funding, audit and statutory requirements.

SDC PPN cooperates fully with any audit, review or inspection of its financial records and controls, where required.

### 9. Exceptional Circumstances

In exceptional circumstances, it may not be possible to follow standard approval or procurement processes.

Exceptional circumstances may include urgent or unforeseen situations where delay would disrupt operations or create risk. Any such decisions must be:

- reasonable and proportionate
- clearly documented
- reported to the Secretariat
- reviewed as part of ongoing financial oversight

Exceptional circumstances are not intended to replace standard procedures and must not be used routinely.

## 10. Review and Compliance

This policy is reviewed as required, including where there are changes to funding arrangements, legislation, governance structures or operational practice.

All persons covered by this policy are expected to comply with its provisions. Any concerns regarding compliance should be raised with the Secretariat.

## 11. Glossary (Plain English)

### **Annual Work Plan**

The yearly plan agreed by SDC PPN setting out priorities, activities and expected outcomes.

### **Authorisation**

Formal approval to spend money before or after a transaction, depending on the control in place.

### **DRCD**

The Department of Rural and Community Development, which provides core funding to PPNs.

### **Host Organisation**

The organisation appointed by SDC PPN to provide financial processing, accounting and payroll services.

### **Oversight**

Reviewing, monitoring and checking that financial activity is appropriate and in line with agreed policies, without carrying out day-to-day transactions.

### **Plenary**

The full membership meeting of SDC PPN, with authority to approve key governance decisions such as the annual budget.

### **Procurement**

The process of sourcing goods or services in a fair, transparent and value-for-money way.

### **Secretariat**

The governance body of SDC PPN responsible for oversight, policy approval and representation.

**Separation of Duties**

Ensuring that no one person controls all stages of a financial transaction.

**12. Related Guidance and Documents**

This Financial Controls Policy should be read alongside the following national guidance and reference documents, which apply to all Public Participation Networks.

**PPN Handbook**

Published by the Department of Rural and Community Development, the PPN Handbook sets out the national framework for the governance, operation and funding of Public Participation Networks.

<https://www.gov.ie/en/publication/3b2b2-public-participation-networks-ppns-handbook/>

**PPN Financial Controls**

Issued by the Department of Rural and Community Development, this document outlines national requirements and conditions for the management of public funding by PPNs.

<https://www.gov.ie/en/publication/dfc50-ppn-financial-controls/>

**Department of Rural and Community Development Circulars**

Relevant circulars issued by the Department of Rural and Community Development provide guidance on PPN funding, budgeting, reporting and compliance and apply as updated from time to time.

<https://www.gov.ie/en/organisation-information/department-of-rural-and-community-development-circulars/>

**Public Procurement Guidelines**

Issued by the Office of Government Procurement, these guidelines outline good practice for public procurement and support value for money, transparency and fairness.

<https://www.gov.ie/en/publication/c23e9-public-procurement-guidelines-for-goods-and-services/>