

Purpose

The purpose of this policy is to provide clarity for Club members in relation to the correct procedure to follow to ensure that payments are processed accurately and in a timely manner.

Scope

This policy applies to all UCC Club members and Clubs Executive members.

Definitions

DSPA refers to the Department of Sport and Physical Activity.

CEP refers to the Clubs Executive President.

BOI refers to Bank of Ireland.

Value Date refers to the date that the funds will leave the Clubs bank account.

Policy Statement

UCC Clubs shall comply with UCC best practise in relation to the payment of suppliers and reimbursement of Club members.

Roles and Responsibilities

Club Treasurer

Each Club Treasurer plays a vital role in the following:

- Ensuring that all Club members within their Club are fully aware of the correct procedure to follow when requesting for payments to be made.
- Ensuring that all Club members have received adequate training in relation to this policy and that those with access to the Club finances section of the portal are aware of how to request for a payment to be processed.

UCC Clubs Payments Policy

- Ensuring that suppliers are paid in a timely manner and that invoices/receipts are obtained in relation to all expenditure/expenses.

Clubs Executive

- Ensuring that all Club Captains, Vice-Captains, Secretaries, Treasurers, Administrators and Club members comply with the UCC Clubs Payments policy and have received adequate training.
- Ensuring that Club Treasurers take on their role and understand that they are ultimately responsible for ensuring that payments are requested within an appropriate timeline. Treasurers must take responsibility for ensuring that payment requests are inputted appropriately on the Clubs portal.
- The CEP is responsible for approving expenditure with a value of between €500 and €1,999.

DSPA

- The DSPA must ensure that all payment requests on the Clubs online portal are dealt with in a timely manner and processed in accordance with this policy.
- The Head of Sports, Deputy Head of Sports and SEA are responsible for the approval of expenditure (within specified thresholds) on the Clubs portal. They must ensure that the appropriate checks have occurred before they mark transactions as “Approved” on the portal.
- The SEA must ensure that all expenditure is appropriately approved on the Clubs portal before payments are processed.
- The SEA must set up new payees on banking online and must process bank transfers pending appropriate authorisation by the Head/Deputy Head of Sports.
- The Deputy Head of Sports must authorise all bank transfers below €5,000.
- The Head of Sports must authorise all bank transfers of €5,000 or greater.

Procedure

- All Club payments will be administered by the DSPA.
- Payment by electronic transfer/credit card rather than via cheque is encouraged.
- Expenditure requests must be submitted on the Clubs online portal by the Club Captain/Vice-Captain/Club Treasurer.
- The following details are entered in the expenditure request:
 - **Year**
 - **Source** of funding
 - Payment **method** (bank transfer/credit card/cheque)
 - **Payee** name
 - Title – **description** of expenditure
 - Total **Amount**
 - Expenditure **category** e.g. facility hire, accommodation etc.
 - Any **further details**
 - **Receipts**
- If the payee details are not already on the portal, the payee details (including bank account details) will need to be entered by the Club member.
- Receipts must be uploaded to the portal before a transaction will be approved. A photo of the receipt/invoice can be uploaded.
- Once all details have been entered, the payment request is saved. It will be marked as "Pending" until such time as it has been reviewed by the appropriate approver (depending on the value).
- The following approval levels apply in relation to all expenditure requests (bank transfer, credit card and cheque payments):

UCC Clubs Payments Policy

Responsibility	Approval Level
Head of Sports	€5,000 plus
Deputy Head of Sports	€2,000 - €4,999
Clubs Executive President (CEP)	€500 – €1,999
SEA	€0 - €499

- After the expenditure request form has been saved by the Club member, it will appear in the 'Transfers' area on the portal.
- When the expenditure request is reviewed by the approver, the following will be checked:
 - that the expenditure is appropriate and incurred wholly and exclusively in relation to Club activities.
 - that the expenditure details are correct and match the supporting receipts/invoices.
 - that the spend is in line with budget/an approved allocation from the Clubs Executive.
 - that there are sufficient funds in the Club account to cover the cost. Once the approver is satisfied that all is in order, the request will be marked as "Approved" on the Clubs portal. If not, it will be marked as "Declined" and the approver will follow up with the relevant Club Treasurer to obtain further information. If the issue is not resolved at that stage, a Club account review meeting will be held between the Club Captain, Treasurer, CEP, Head of Sports and Deputy Head of Sports. The reasons for the variances versus budget will be discussed and a plan will be devised to address the overspend.
- In the event that a Club is experiencing cashflow issues and expenditure requests are being declined due to the deficit on the Club account, it is possible for the Club Captain and Treasurer to apply via email to the Head/Deputy Head of Sports and CEP for a temporary allocation. The application must outline how the Club plans to address the income shortfall.
- If approved the allocation (the amount of which will be determined by the Head/Deputy Head of Sports and CEP) will be reflected on the Club portal account under Income. A clawback of this funding will take place within 3 months of the allocation.

UCC Clubs Payments Policy

- In the event that there is a disagreement between the Head/Deputy Head of Sports and CEP on whether an allocation should be approved, the ultimate decision will lie with the Head of Sports.
- Expenditure requests will be marked as “Approved” on the Clubs portal until such time as the payment is processed and verified by the SEA.

Bank Transfers

- Once approved on the Clubs portal, the SEA will process the bank transfer request on BOI online banking. The funds will not leave the Clubs bank account until the transaction has been appropriately authorised by the Head/Deputy Head of Sports.
- In the case of new payees, the Club member will enter the bank account details on the online portal as part of their expenditure request. The SEA will enter and authorise the bank account details on BOI online.
- The SEA will provide the payment list to the Head/Deputy Head of Sports for authorisation online via BOI online/keycode application.
- Once the Head /Deputy Head of Sports are satisfied with the payments, they are authorised online and stamped ‘PAID’ on the payment list. This list is then stored on file in the DSPA NAS folder and authorisation reflected on the portal.
- It is the responsibility of the Deputy Head of Sports to resolve any issues regarding these payments on behalf of the Head of Sports.
- For the SEA the following checks will apply:
 - that the payee details entered on BOI match those on the expenditure request section of the portal.
 - that the amount inputted on BOI matches the amount on the expenditure request.
 - that the receipt provided is valid.

UCC Clubs Payments Policy

- All bank transfers below €5,000 will require authorisation by the Deputy Head of Sports by the value date set.
- All bank transfers above €5,000 will be processed by the SEA and authorised by the Head of Sports.
- It is vital that all bank transfers are appropriately authorised on banking online. Although this expenditure has already been approved on the Clubs portal, authorisation is required to ensure that the details are correctly entered on banking online. Segregation of duties is essential; the SEA should not be responsible for processing the bank transfer without the appropriate checks by the authoriser.
- The Head of Sports and Deputy Head of Sports must nominate a deputy to approve urgent bank transfers in their absence.
- Once a bank transfer has been processed and verified by the SEA, it will be marked as "completed" on the portal. The SEA will cross check the bank statement with the Clubs portal and the bank transfer transaction number is inputted on the portal.

Credit Card Payments

- Once appropriately approved on the Clubs portal and marked as "Approved" the Club member will call into the DSPA Office.
- The transaction will be processed by the Clubs committee member and witnessed by the SEA who will ensure that all details are correct and match the approved expenditure request.
- Once processed, "payment issued" will be included on the expenditure request on the portal by the SEA.

Cheque Payments

- Payment by cheque is discouraged and where possible Club committee members should request for the payment to be made via bank transfer/credit card.
- Once an expenditure request (where payment is via cheque) has been approved on the Clubs portal, the Club member can call into the DSPA Office to collect the cheque.

UCC Clubs Payments Policy

- The cheque will be issued by the DSPA SEA and given to the Club member who will arrange for it to be distributed to the relevant payee.
- Any cheques with a value of €200 or greater will not be issued until authorisation has been obtained from the Deputy Head of Sports.

In the absence of the SEA, the cheque will be written by the DSPA Deputy Head.

Related Documentation

Forms

Title	Link

Contacts

Clubs President president@uccclubs.ie

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Policy Review

This policy will be reviewed on an annual basis prior to the commencement of the new Executive by the Head and Deputy Head of Sports and the Clubs Executive in consultation with the Finance Office.

Version Control

Title of Policy	UCC Clubs Payments Policy
Policy Owner: [Department/Unit]	Finance Office, UCC
Policy Contact: [Name, Title, E-mail]	Gina Morrissey, Finance Analyst (g.morrissey@ucc.ie)
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