



SUPPORTED EMPLOYMENT PROGRAMME
OPERATIONAL GUIDELINES AND FORMS

SUPPORTED EMPLOYMENT PROGRAMME OPERATIONAL GUIDELINES AND FORMS

Developed by FÁS Community Services
Last updated: 27th August 2003



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SECTION 1 – THE INTRODUCTION

AIMS AND OBJECTIVES OF THE SUPPORTED EMPLOYMENT PROGRAMME

The aims of the Supported Employment Programme are to:

- Facilitate the integration of people with disabilities into paid employment, in the open labour market.
- Provide support to assist with this integration process.
- Meet the labour requirements of employers

The key objectives of Supported Employment are: -

- To conduct a needs assessment with the individual
- To identify the type of employment the client with a disability wishes to pursue in the open labour market
- To identify a suitable employer
- To prepare a suitable job description (Decided by the Job Coach and Employer)
- To provide any necessary support and coaching in the workplace.
- To implement for each client a specific exit strategy leading to independent employment in the open labour market
- To provide an after care/ on call service for participants and employers when the need arises

DEFINITIONS

Job Coach is a person who is hired to provide specialised on-site supports that will assist the employee with a disability in learning and performing the job and adjusting to the work environment.

Open labour market refers to work that would be done by another member of the workforce. Work performed must be compensated with the same benefits and wages, as other workers in similar jobs. This includes sick leave, annual leave, bonuses, training opportunities, and other benefits.

Supports provided on the Supported Employment Programme should be suited to the individual job seeker and, may take place at the work-site. It may consist of:

- Finding a suitable job;
- Analysis and assessment of the job;
- On the job mentoring
- Adapting and adjusting to technical aids;
- Development in work-related skills;
- Development of social skills;
- Advice to the employer;

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- Negotiations with the employer on the contract and conditions of employment, wages, etc;
- Working with co-workers to achieve integration.

Job Readiness - *“A person who has the necessary training, education, motivation and ability to pursue work/ career in the open Labour Market”.*

BASIC COMPONENTS

Supported Employment typically involves four key strands, which are normally carried out by a Job Coach. These strands involve:

1. A needs assessment, with the individual, to identify the type of employment that is most suitable to him or her;
2. Job sourcing and development involving contact with local employers and job analysis;
3. Matching the job seeker with a suitable employer;
4. Providing the employee with necessary support and coaching in the workplace. The amount of support provided should decrease over time as the employee learns the skills required for the job and adapts to the workplace.

In addition, provision of support by the Job Coach is helpful, to both the employer and co-workers, in facilitating the integration of the employees with a disability into the workplace. The assignment of a co-worker to act as a mentor will optimise the integration of the employee with a disability.

Integration is the essential feature of supported employment. Individuals with disabilities should have the same opportunities to participate in all activities and to work with and alongside other employees who do not have disabilities.

ROLES AND RESPONSIBILITIES

The Role of the Sponsor

The Sponsor is fully responsible for the management and administration of the Supported Employment Programme. To undertake this responsibility, the Sponsor will:

1. Oversee the recruitment and provision of Project Coordinator,
2. Oversee the recruitment and provision of Job Coaches,
3. Oversee the recruitment of participants, in conjunction with FÁS Employment Services,
4. Provide a safe and secure environment for all staff and users of the service,
5. Comply with Terms and Conditions laid down in the Agreement with FÁS,

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6. Co-operate with all FÁS Departments and Local Employment Services.
7. Provide a well-organised Programme for participants. A major requirement is the provision of quality supports, assisting integration into the open labour market and facilitating progression.
8. Provide development and training of the employee in the workplace that will build the employability of the individual in the open labour market, with clear targets and support for progression, leading to independence within the open labour market.
9. Administer the Programme satisfactorily in relation to achieving performance targets, finances, financial and non-financial records including Job Coach Activity Log, statutory obligations, etc.

The Role of FÁS

FÁS primary role is to grant aid and monitor the Supported Employment Programme. To this aim FÁS will provide funding as per Appendix 1 of the agreement.

The Role of Employer

The Employer will:

1. Provide employment, as agreed, for clients of the Supported Employment Programme
2. Comply with employment legislation
3. Co-ordinate with the Job Coach regarding rules and duties of the workplace and employee's performance on the job,
4. Maintain normal responsibilities as per any other employee.

SIGNAGE AND PROMOTIONAL MATERIAL

FÁS/ EU AND National Development Programme

All FÁS activities and expenditure for period 2000-2006 will be funded through the National Development Plan (NDP). Consequently, the following guidelines will apply to all Supported Employment Programmes:

- All Supported Employment Programmes must include the NDP, EU and FÁS logo on all signs and all advertisements, information and publicity materials.
- The NDP, EU and FÁS logo is to be displayed at all launches and events associated with the Supported Employment Programme.
- The NDP, EU and FÁS and reference as stated below, should be included in all press releases.

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APPLICATION FORMS, INFORMATION LEAFLETS AND PUBLICATIONS.

The following text must be included prominently in all-relevant publicity material including articles, advertisements, information leaflets and application forms:

“This Programme is supported by FÁS, EU and funded under National development Plan 2000 to 2006”.

INVITATION CARDS

Invitation cards to official openings, launchings, etc., shall bear the following:

“This Programme is supported by FÁS, EU and funded under the National Development Plan 2000 to 2006”.

REPRESENTATION AT OFFICIAL FUNCTIONS

In this context official functions are those directly arising or resulting from the Supported Employment Programme.

When a ceremony is performed by the President, An Taoiseach, An Tanaiste, a Government Minister, or a Minister of State, the official FÁS representative shall be the Chairman or the Director General or/and Assistant Director General. In cases where none of the above can attend a nominee will be appointed for representation. When someone, other than the above, performs the ceremony the official FÁS representative shall be the Regional Director or his/her representative.

The official FÁS representative must be included on the list of speakers at the function.

INFORMATION REQUIREMENTS OF FÁS UNDER THE FREEDOM OF INFORMATION ACT, 1997

The Sponsor shall comply with all relevant legislation relating to the freedom of information including Freedom of Information Act 1997 and as amended. The Sponsoring Body shall make all necessary disclosures as required by law and recognises that in certain circumstances information relating to the Programme and its participants; the Sponsoring Body and its operation may be subject to disclosure by FÁS and the Sponsoring Body under Section 6(9) of the Freedom of Information Act which provides that a record in the possession of a person who is/was providing a service for the public body under a contract for services shall be regarded as being held by the public body. The Sponsor shall if requested give to FÁS any record as that term is described in the Freedom of Information Acts 1997 relating to any service provided under this agreement.



SECTION 2 THE AGREEMENT

The Agreement (see Appendix I) determines the relationship between the Sponsor of the Supported Employment Programme and FÁS. It sets out the terms and conditions which, apply to the operation of the Supported Employment Programme.

In the Agreement Schedule, specific reference is made to:

- The Name and Address of the Sponsor
- Management structure including names of Members/ Directors
- The catchment area for the Supported Employment Programme,
- The Commencement and termination dates for the Supported Employment Programme,
- The funding allocation,
- Targeted annual throughput of clients per Job Coach
- The name and address of the person who is responsible for the Supported Employment Programme.
- Continuity of funding under the terms of the agreement may be subject to: -
 - ✓ Satisfactory Audit
 - ✓ Satisfactory Report on Outcomes achieved
 - ✓ Written proposal for future funding activity and outcomes

Any inaccuracies in the Agreement should be brought to the attention of the Regional Community Services Manager, FÁS

SECTION 3 THE PROGRAMME

PROFILE AND RECRUITMENT OF PARTICIPANTS

- a) Sponsors in each geographical area will be required to use FÁS Employment Services Unit as the Gateway to Supported Employment and must encourage the development of a partnership approach between their local FÁS region and themselves. All clients of Supported Employment Programme must be registered with FÁS.
- b) Supported Employment will be open to all persons with a disability regardless of disability type.
- c) Clients of Supported Employment must be Job Ready. For the purposes of the Supported Employment Programme Job Readiness is defined as follows:-

“A person who has the necessary training, education, motivation and ability to pursue work/ career in the open Labour Market”.

The decision of job readiness will be a decision between the FÁS Employment Officer and the Job Coach. FÁS Employment Services shall have the final authority in regard to referral to Supported Employment.

- d) Applicants who lack suitable vocational or work preparation skills should be referred back to the FÁS Employment Services Officer for further consultation and advice or referral to another service.
- e) If, two months after entry no clear decision has been made in relation to job choice the client should be referred back to a FÁS Employment Services Officer for further needs assessment, referral to other services or placement on an alternative FÁS programme.

(At this stage the person will cease to be a client of Supported Employment)

RECRUITING AND EMPLOYING JOB COACHES, CO-ORDINATORS AND SUPPORT STAFF

The Job Coaches, Co-ordinators and Support Staff will be recruited by the Sponsor through FÁS Employment Services. See Job Description for Job Coach as per Appendix II. All normal employer/employee responsibilities, including compliance with employment legislation and tax, PRSI and other statutory requirements in relation to the employment of these staff, are solely the liability of the sponsor. All staff hired under this programme should have a written Job Description and contract not exceeding the terms of the Agreement.

The Sponsor should have in place contingency plans for the support of participants and employers, in the event of a Job Coach, being absent, e.g., through short-term illness, annual leave etc.

Prior approval must be received from FÁS Community Services in relation to starting salary applicable to all new recruits.

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TRAINING AND DEVELOPMENT FOR JOB COACHES AND CO-ORDINATORS

FÁS will provide initial training for Co-ordinators and Job Coaches who are new to the Supported Employment Programme. This training is aimed at Co-ordinators and Job Coaches who have not undergone any other recognised relevant form of training in this area to date. Attendance on the training programme is mandatory for all Co-ordinators and Job Coaches who are in this target group.

The Sponsor must ensure that all Co-ordinators and Job Coaches complete training not more than six months after hire, if not already possessing a relevant qualification. A copy of Curriculum Vitae of Co-ordinators and Job Coaches are to be supplied to FÁS Community Services Unit within one month of hire.

TERMS OF EMPLOYMENT FOR PARTICIPANTS

Employers will be required to comply fully with employment legislation as regards conditions of employment, including employment contract, tax and PRSI deductions, etc. Remuneration must, at a minimum, be in accordance with the terms of the National Minimum Wage Act: 1999 and will be a matter for agreement between the employer and employee (in conjunction with the Job Coach as an advocate for the employee).

HOURS OF WORK

It is expected that clients of the Supported Employment, upon commencement of employment will enter a progression of working time strategy, leading to working in excess of 18 hours plus per week within a six-month period.

Exceptions may be made in cases where it is believed that the client requires further support. The reasons for this must be clearly documented by the Job Coach and approved in writing by the FÁS Community Services Officer.

In general the objective of Supported Employment is to lead to full independence in the Open Labour Market. It is expected that the majority of clients will have working hours that are the norm within that industry or sector. Exceptions to this may be allowed in consultation with FÁS Employment Services. Job Coaches in their dealing with employers should be aware of other supports available: -

- ✓ Employment Support Scheme
- ✓ Workplace Equipment Adaptation Grant
- ✓ Disability Awareness Training

Following placement in a job under the Supported Employment programme an exit plan should be drawn up for that client leading to independence within the open labour market.

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EQUALITY OF OPPORTUNITY

The Sponsor must comply with all legislative provisions in relation to Employment Equality and ensure that during the recruitment and operational stages of the Programme, no act is committed that may be construed as direct or indirect discrimination, which will be in contravention of the Act.

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SECTION 4: ADMINISTRATION OF THE PROGRAMME

JOB COACH ACTIVITY

Co-ordinator will be required to maintain activity logs in relation to all Job Coach activities.

OPERATIONAL REPORTING FORMS

It is expected that Job Coaches will have a reasonable balance and show evidence of active clients in either of the following phases:

1. Needs Assessment – Appendix 3 –Form A
2. Job Search/ Job Development – Appendix 3 – Form B
3. In employment with Job Coach Support – Appendix 3 – Form C
4. Independent Job Placement with After Care/ Mentoring – Appendix 3 – Form D

The expected minimum targeted throughput of clients per Job Coach is twenty- five (25) clients per year.

MONITORING AND REVIEW

FÁS Community Services are responsible for the monitoring and review of the Supported Employment Programme.

FINANCE

Financial Claim Forms

The Sponsor will be paid an annual amount, as set out in the Schedule of Agreement. Capital cost payments will be made on return of Start Up Claim Form (Appendix 4).

Payments will be made monthly on foot of submitted and approved returns as follows:

- ✓ Monthly Claim Forms - (Appendix 5)
- ✓ Analysis of Expenditure - (Appendix 6)
- ✓ Bank Reconciliation - (Appendix 7)

The Sponsor is responsible for the prudent management of funding according to the FÁS Best Practice document – “***Supported Employment Programme, Books of Account and Record Keeping***”. (Appendix 14). The processing of claims will take approximately 10 working days, providing all documentation received is complete and correct.

PREMISES

Where a Supported Employment Programme uses staff, premises or office facilities made available by others within the Sponsor Group, costs may be apportioned to the Programme on

the basis of actual staff time/ usage incurred by the programme. For example, if the Supported Employment Programme used 10% of the office space, 10% of the office rental may be apportioned to the programme.

The percentage apportioned must be clearly set out in the Programmes accounts and costs charged must be evidenced by the application of the apportionment to invoices actually paid. To avoid double funding of the expenditure incurred, due account of the apportioned costs to the Supported Employment Programme should be noted.

BANK AUTHORISATION FORM

A new dedicated Bank Account must be opened for the Supported Employment Programme. When submitting the contract the Sponsor should complete the Bank Authorisation form (Appendix 8), authorising signatories. The Bank Authorisation Form should be signed by the same person as the application form or by a person duly authorised to do so. Evidence must be obtained that such a person has been properly authorised. The signatures of the authorised signatories should also be on the form.

All cheques must be signed at least two other authorised signatories who must be members of the Management Committee. A Co-ordinator or Job Coach or Support Staff cannot be a signatory to the account.

INSURANCE

The Sponsor must have adequate Employment and Public Liability Insurance to cover its legal liability. Consequently payment of funds under this programme will not commence until evidence has been submitted to FÁS that the insurance requirements specified in the Agreement are met.

The insurance must: -

Meet the standards as required by FÁS
Cover the full period for which funding has been received
Be prepaid and a receipt produced
Indemnify FÁS against any liability that may arise

The Insurance Checklist (Appendix 9) should also be completed.

ADVANCE

To provide for the costs incurred in running the Supported Employment, on signing the agreement FÁS will provide an Advance equivalent to eight weeks of the Supported Employment budgeted expenditure. The advance will be: -

✓ Accompanied by a letter (Appendix 10) stating the amount, purpose and conditions.

- ✓ Acknowledged by the authorised Director of the Programme, by returning a signed copy of the letter to FÁS.
- ✓ Advances will be recouped in the last two months claims which will include a final annual financial reconciliation.

TAX CLEARANCE CERTIFICATE

A current Tax Clearance Certificate must be supplied to FÁS to cover the contract period and must be returned to FÁS within a specified time as agreed locally between FÁS. Tax Clearance Certificates are obtained from the Office of the Collector General, Sarsfield House, Limerick. An application for Tax Clearance must be on for TC1.

ANNUAL AUDITED ACCOUNTS

The Management Committee should make arrangement with their accountant for the Annual Audit of the accounts to be carried out. Audited returns should be submitted to FÁS within 3 months of the end of the financial year.

FINAL AUDIT

The Agreement by FÁS is to provide funding towards the operation of a Supported Employment Programme on an annual basis. A final claim form must be submitted not later than two months of a date specified by FÁS in the audit letter (Appendix 11). An Audit Certificate form (Appendix 12) signed by both the Auditor and Sponsor must accompany this form.

FINANCIAL MONITORING

The Sponsor shall maintain in proper, books of account, records of all payment, including apportionment, and receipts in respect of this programme, and shall retain all supporting documentation, including not only invoices, statements and bank statements according to the FÁS Best Practice (Appendix A). The records must be kept in such a manner as to provide precise financial details of the Programme at any particular time.

These records shall be maintained for a period of six years after FÁS makes final payment and all other pending matters are closed. They shall be available at all reasonable times for inspection by grant officials of FÁS, and the Comptroller and Auditor Generals office or any other premises at which the programme is being directed, or where records, financial or otherwise, are maintained by the Sponsor in connection with the programme. The Sponsor shall comply promptly with all reasonable requests for information to the programme from FÁS and any other agencies specified.

TRAVEL AND SUBSISTENCE

Claims must be completed monthly on the Travel and Subsistence Claim Form (Appendix 13).



APPENDIX 1

Dated the day of

An Foras Aiseanna Saothair (1)

[] **Limited (2)**

AGREEMENT

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Last updated: 27th August 2003



THIS AGREEMENT is made the [] day of [] 20__.

BETWEEN:

- (1) AN FORAS AISEANNA SAOTHAIR having its principal offices at Baggot Court, 27-33 Upper Baggot Street, Dublin 4 ("**FÁS**"),

AND

- (2) THE SPONSORING BODY whose name and address is set out in Schedule 1 attached hereto ("**The Sponsor**"),

WHEREAS:

- (A) FÁS is a statutory body responsible for, amongst other things, the provision of training and employment services in Ireland ("the Project").
- (B) The Sponsoring Body has submitted a proposal to provide supported employment services to the local community ("the Proposal").

IT IS AGREED between the Parties hereto as follows:

1. DEFINITIONS AND INTERPRETATION

1.1 Definitions

In this Agreement, and unless the context otherwise requires, the following words have the following meanings:

"Effective Date" means the date of execution of this Agreement;

"Party or Parties" means the Parties hereto individually or collectively as the context requires;

"Person" includes any individual, firm, body corporate, association or partnership, government or state (whether or not having a separate legal personality);

"Programme" means the work and services to be provided by the Sponsoring Body as set out in Schedule 2 hereto;

1.2 General Interpretation

In this Agreement, unless the context otherwise requires:

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- (a) words in the singular include the plural and vice versa and words in one gender include any other gender;
- (b) a reference to:
 - (i) any party includes its successors in title and permitted assigns;
 - (ii) Clauses and schedules are references to Clauses and schedules of this Agreement and references to sub-Clauses and paragraphs are references to sub-Clauses and paragraphs of the Clause or schedule in which they appear;
- (c) terms defined in the Companies Acts 1963 to 2001 shall have the meanings attributed to them by those Acts; and
- (d) the headings are for convenience only and shall not affect the interpretation of this Agreement.

2. PURPOSE OF THE AGREEMENT

- 2.1 This Agreement supersedes and replaces any previous agreement between the Parties, whether oral or written, in respect of the same subject matter.
- 2.2 The Parties enter into this Agreement for the exclusive purpose of setting out the terms and conditions that shall govern the Programme.
- 2.3 Nothing in this Agreement shall be deemed to give rise to any relationship between the Parties as a partnership; joint venture or any other form of legal collaboration other than as expressly set out in this Agreement. In no circumstances shall FÁS be deemed to be or be held out as the employer of any employees of the Sponsoring Body or the participants in the Programme.

3. DURATION OF AGREEMENT

This Agreement shall be for an initial period of 12 months from the Effective Date and at the sole discretion of FÁS, based on its operational, budgetary and policy considerations as may arise from time to time, may be renewed on an annual basis to 31st December 2006

During the term of this Agreement FÁS will provide financial support to the Sponsoring Body through its Supported Employment Programme on an annual basis in the manner set out in Schedule Three hereto.

4. INCORPORATION AS LEGAL ENTITY

The Sponsoring Body shall satisfy FÁS that it is incorporated as a separate legal entity and maintains its registration as such in compliance with the Companies Acts. It shall provide FÁS with a certified copy of its Certificate of Incorporation and a certified copy of its Memorandum and Articles of Association and annual returns within 4 weeks of each filing at the Companies Office.

The Sponsoring Body shall remain a company as mentioned above for the duration of this Agreement and shall ensure it is not struck off the Register of Companies and that none of its directors are disqualified or restricted in accordance with section 150 of the Companies Acts.

5. SCOPE AND APPLICATION

The Sponsoring Body agrees to carry out the Programme and in accordance with the terms and conditions of this Agreement and in accordance with the Guidelines for the Execution of the Programme as communicated by FÁS from time to time.

FÁS may from time to time, following discussions with the Sponsoring Body, require the Sponsoring Body to vary the content of the Programme and the Sponsoring Body shall comply with such request.

The Programme or any part of its execution shall not be subcontracted in whole or in part, to any person or entity, without the prior written approval of FÁS.

The Sponsor shall ensure that the Programme is co-ordinated and managed to a level and quality of service that is satisfactory to FÁS.

6. RECRUITMENT

All recruitment to the Programme of either staff or participants shall be done through FÁS Employment Services and the [Local Employment Service. *Please confirm*].

7. PREMISES

The Sponsoring Body shall ensure that all premises where services, conferences and/or public events are held arising from the Programme are accessible for people with disabilities.

8. EQUIPMENT

FÁS may provide to the Sponsoring Body with funding for the acquisition of any certain equipment to be used for the purpose of the Programme. Any such equipment, manuals or other property funded by FÁS shall at all times be vested in and remain the exclusive property of FÁS and shall at all times be returned to FÁS:

- a) If the Sponsor ceases to carry out the Programme
- b) If this Agreement is terminated by either party.

9. INSURANCE

The Sponsoring Body shall maintain at all times Employer's Liability Insurance and Public Liability Insurance in respect of the Programme, it's staff, participants and invitees.

The Sponsoring Body shall ensure that such insurances are extended to indemnify FÁS, its directors, officers, employees and agents against claims, costs and expenses as a result of any action brought arising out of any accident or injury or loss to any person, whether a participant on the Programme or not, as a result of or connected with the operation of this Agreement.

FÁS will not be responsible for any loss, damage, claim or demand arising due to the negligence or breach of duty of the Sponsoring Body, its officers, servants, agents or invitees or any third party.

10. FINANCIAL AND PROGRAMME RECORDS

The Sponsor shall comply with the requirements of FÁS including submission of financial returns at intervals and in a format directed by FÁS and also in the provision of monthly progress reports.

11. PAYMENTS

- 11.1 FÁS will provide the agreed funding in accordance with the Programme with an adjustment pro rata for any lesser level of activity than that provided for in the Programme. All payments are subject to the receipt by FÁS of satisfactory reports in the format and at the times directed by FÁS.
- 11.2 FÁS reserves the right to reclaim funds or set off against other funds due to the Sponsoring Body where the activities have not been carried out in accordance with the Programme or where the funds have not been applied for the purposes for which they were intended.

- 11.3 All funds received by the Sponsoring Body from FÁS shall be lodged by the Sponsoring Body in a separate bank account in its name designated “Supported Employment Programme Account”.
- 11.4 All cheques drawn on or withdrawals from the bank account to which any receipts or payments pursuant to this Agreement are made and in respect of such payments shall, be signed by at least two authorised representatives of the board of directors of the Sponsoring Body, one of whom shall be a director of the Sponsoring Body. Staff employed on the Programme may not be signatories.
- 11.5 FÁS reserves the right to withhold all or part of any payment of any funds if, in the sole opinion of FÁS, the Sponsoring Body fails to observe adequately any of the terms of this Agreement.
- 11.6 No funds paid by FÁS pursuant to this Agreement may be distributed by the Sponsoring Body to its members or as directors fees. This requirement shall be reflected as a mandatory provision in the Memorandum and Articles of Association of the Sponsoring Body.
- 11.7 The actual amount of funding payable to the Sponsoring Body in connection with this Agreement shall be determined by FÁS and FÁS reserves the right to reclaim such funds, if in the sole opinion of FÁS, any portion of such funds were not used for the purpose for which they were intended to be used in accordance with the Programme as understood by FÁS.

12. RECORDS

- 12.1 The Sponsoring Body shall maintain for the duration of the Programme, and for a period of six years thereafter, records of all payments and receipts and all supporting documentation including, but not limited to, invoices, statements, bank statements, cheque counterfoils etc. in respect of the Programme. The records shall be kept in such a manner as to give the precise financial status of the Programme at any particular time. All relevant records and documentation shall be maintained in a secure and organised manner and be available for inspection at the request of FÁS; the Comptroller and Auditor General; EU and governmental authorities and their authorised agents. The records should not be destroyed except with the explicit written agreement of FÁS.
- 12.2 The Sponsoring Body shall discharge its obligations in respect of all taxation; requirements such as PAYE, PRSI and VAT, and other statutory requirements such as health and safety at work requirements, employment and employment equality legislation, planning and environmental requirements and all other relevant legislation.

12.3 The Sponsoring Body shall maintain complete records of all employees, including their attendance and performance records.

12.4 All statements, reports and notifications provided to FÁS under the terms of this Agreement shall be deemed to be furnished with the approval and by the authority of the Sponsoring Body and where required by FÁS shall be certified ; approved and stamped by the duly authorised auditor or accountant to the Sponsoring Body. The name of the accountancy body of which the auditor or accountant is a member of shall be set out by the Sponsoring Body.

12.5 At any time during the term of Agreement or within 12 months of termination of the Agreement, FÁS may require the Sponsoring Body, at the expense of FÁS based on reasonable costs, to provide FÁS with an independently audited statement of all accounts relating to the operation of the Programme.

13. PUBLICISING THE PROGRAMME

The Sponsoring Body agrees to acknowledge the support of FÁS, EU and the National Development Plan in accordance with guidelines in this regard as published from time to time.

14. CONFIDENTIALITY

The Sponsoring Body shall not supply any information concerning the Programme to the media or other third parties nor invite or allow any access of such parties to the Programme and its participants without the prior written approval of FÁS.

15. FREEDOM OF INFORMATION

15.1 The Sponsor shall comply with all relevant legislation relating to the freedom of information including Freedom of Information Act 1997 and as amended. The Sponsoring Body shall make all necessary disclosures as required by law and recognises that in certain circumstances information relating to the Programme and it's participants; the Sponsoring Body and its operation may be subject to disclosure by FÁS and the Sponsoring Body under Section 6(9) of the Freedom of Information Act which provides that a record in the possession of a person who is/was providing a service for the public body under a contract for services shall be regarded as being held by the public body. The Sponsor shall if requested give to FÁS any record as that term is described in the Freedom of Information Acts 1997 relating to any service provided under this agreement.

16. Termination.

This Agreement shall automatically terminate if

- (a) The Sponsoring Body passes a resolution, or the Court makes an order that the Sponsoring Body be wound up otherwise than for the purpose of a bona fide reconstruction or amalgamation, or a receiver, receiver and manager, or administrator, on behalf of a creditor is appointed in respect of the business or any part thereof or circumstances arise which entitle the Court or a creditor to appoint a receiver, or administrator or which entitle the Court otherwise than for the purpose of a bona fide reconstruction or amalgamation to make a winding-up order, or any similar event occurs under the law of any other jurisdiction;
- (b) The Sponsoring Body undergoes a change of control of ownership or voting rights, where it may reasonably be anticipated that such change of control would, or will, have a material effect on the Sponsoring Body's ability to perform its obligations under the Agreement.
- (c) The Sponsoring Body is in breach of any of the provisions of this Agreement which is incapable of remedy, or, if capable of remedy, the Sponsoring Body fails to rectify such breach within 21 days after receipt of written notice from FÁS indicating the nature of the breach and requiring rectification thereof; or
- (d) the mutual agreement of the Parties to terminate this Agreement.
- (e) Expiration of the Programme or a decision by FÁS not to renew the Programme for any reason at the sole discretion of FÁS.

17. GENERAL

17.1 Entire Agreement

This Agreement sets out the entire agreement and understanding between the Parties in respect of the subject matter of this Agreement.

17.2 Assignment

The rights and obligations conferred on the Parties under this Agreement are personal to the Parties and may not, without the prior written consent of the other Party (such consent not to be unreasonably withheld), be transferred or assigned to a third party, nor

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Last updated: 27th August 2003

shall either Party purport to assign, transfer, charge or deal with all or any of its rights under or pursuant to this Agreement, nor grant, declare, create or dispose of any right or interest in this Agreement, without the prior written consent of the other Party.

17.3 Variation

No purported variation of this Agreement shall be effective unless it is in writing and signed by or on behalf of each of the Parties.

17.4 Invalidity

If any provision of this Agreement is found by any court or other competent authority to be invalid, unlawful or unenforceable in any jurisdiction, that provision shall be deemed not to be a part of this Agreement, but it shall not affect the enforceability of the remainder of this Agreement nor shall it affect the validity, lawfulness or enforceability of that provision in any other jurisdiction.

17.5 Releases and Waivers

- (a) Either Party may, in whole or part, release, compound, compromise, waive or postpone, in its absolute discretion, any liability owed to it or right granted to it under this Agreement by the other Party without in any way prejudicing or affecting its rights in respect of that or any other liability or right not so released, compounded, compromised, waived or postponed.
- (b) No single or partial exercise, or failure or delay in exercising any right, power or remedy by either Party shall constitute a waiver by that Party of, or impair or preclude any further exercise of, that or any right, power or remedy arising under this Agreement or otherwise.

17.6 Counterparts

- (a) This Agreement may be executed in any number of counterparts and by the Parties on separate counterparts, but shall not be effective until each Party has executed at least one counterpart.
- (c) Each counterpart, when executed, shall be an original of this Agreement and all counterparts shall together constitute one instrument.

18. GOVERNING LAW AND JURISDICTION

- 18.1 This Agreement shall be governed by and construed in accordance with Irish law.
- 18.2 Each of the Parties irrevocably submits for all purposes in connection with this Agreement to the exclusive jurisdiction of the courts of Ireland.



SCHEDULE 1

Name of Sponsoring Body and Proposal

SPONSOR BODY TITLE: _____

REGISTERED ADDRESS: _____

TELEPHONE: _____

Email: _____

MANAGEMENT STRUCTURE: i.e organisational chart





**SUPPORTED EMPLOYMENT PROGRAMME
OPERATIONAL GUIDELINES AND FORMS**

SCHEDULE 2

Programme

**FÁS REGIONAL REPRESENTATIVE TO INSERT SPONSOR BUSINESS PLAN
CONTENT AS SUBMITTED BY SPONSOR AND APPROVED BY FÁS**

**Developed by FÁS Community Services
Last updated: 27th August 2003**





SCHEDULE 3

Funding Details

NB: ONLY INSERT FUNDING UP TO 31ST DECEMBER AS A NEW CONTRACT WILL BE ISSUED IN JANUARY OF THE FOLLOWING YEAR

STAFF COSTS	EURO €
Team leader or Co-ordinator	
Job Coaches: (X INSERT NO OF JOB COACHES)	
Support Staff: (Detail staff descriptions, e.g. Receptionist, Secretary, Administration Officer etc)	
Travel, Subsistence, Training and Development	
RUNNING COSTS	
Heating, Electricity, Telephone, Postage and Insurance	
Office Supplies and Stationery	
PREMISES	
Rent	
MISCELLANEOUS	
TOTAL	

**Board of Management Representative
Responsible for the Programme:**

Name & Address:

Telephone Number:

Also to be inserted here are details of all Staff names, Qualifications and individual Salaries.





**SUPPORTED EMPLOYMENT PROGRAMME
OPERATIONAL GUIDELINES AND FORMS**

IN WITNESS WHEREOF the Parties have caused this Agreement to be duly executed by their authorised representative(s):

FOR AND ON BEHALF of An Foras Aiseanna Saothair
by its duly authorised representative:

Signature: _____

Name: _____

Title: _____

Date: _____

FOR AND ON BEHALF of [] Limited
by its duly authorised representative:

Signature: _____

Name: _____

Title: _____

Date: _____



GUIDELINE JOB DESCRIPTION FOR JOB COACHES

JOB OVERVIEW

Under the direction of the Supported Employment Co-ordinator the Job Coach will guide and support the service user prior to and during job placement so the Service User may achieve independence in the work place.

DUTIES AND RESPONSIBILITIES

1. To conduct an individual assessment to identify the Service Users interests, capacities and needs.
2. To conduct interviews with the service user and other stakeholders to determine the individuals employment aspirations, experiences, abilities skills and potential obstacles.
3. To liaise with FAS Employment Services and identify suitable participants for the programme.
4. To establish a rapport with the service user and develop a positive working relationship.
5. To ensure that the service user is an active participant in all phases of the Job Placement process
6. To identify potential employment opportunities through accessing existing data, conducting an employment survey and networking
7. To market the Supported Employment Programme and service user abilities to Employers
8. To complete a Job analysis through observing a skilled worker completing the job and identifying appropriate instructional strategies
9. To complete an environmental analysis to assess whether the workplace will be a supportive environment for a service user who may need some level of ongoing support from his/ her co-workers
10. To arrange job interviews for the service user and attend job interviews
11. To act as an advocate for the service user where necessary
12. To provide supports to the employer, supervisor and co-workers
13. To assist with the travel arrangements for the service user
14. To train and assist the service user throughout job placement and where necessary completes the task in accordance with employer standards
15. To report on a regular basis regarding service user progress
16. To respond immediately when issues arise concerning the services users well being.
17. To maintain high professional standards and confidentiality at all times
18. To participate when required in case conferences, training and development programmes
19. To provide full administrative reporting service to FAS based on service user activity and progression
20. Any other duties assigned from time to time.



NEEDS ASSESSMENT **Appendix 3: FORM A**

Name of Job Coach: _____

Date _____

NAME	ADDRESS	EMPLOYEE PPS NO.	PAYMENT	FÁS REG Y / N	DATE OF COMMENCEMEN T AS SUP	PROGRESSION PLAN	COMMENTS





JOB SEARCH / JOB ACTION DEVELOPMENT Appendix 3: FORM B

Name of Job Coach _____

Date _____

NAME	JOB IDENTIFIED	TYPE OF JOB SOUGHT	ACTION TO DATE	PLANNED ACTION	COMMENTS





IN EMPLOYMENT WITH JOB COACH SUPPORTS: Appendix 3/ FORM C

Name of Job Coach _____

Date _____

NAME & ADDRESS	EMPLOYER NAME & ADDRESS	DATE OF COMMENCEMENT	JOB TITLE	NO. HOURS / WEEKS (AVERAGE)	WAGE PER HOUR	LEVEL OF SUPPORT	PROGRESSION PLAN





AFTER CARE / MENTORING: Appendix 3/ FORM D

Name of Job Coach _____

Date _____

NAME & ADDRESS	EMPLOYERS' NAME & ADDRESS	JOB TITLE	AVERAGE HOURS PER WEEK	GROSS PAY PER HOUR	LEVEL OF SUPPORT	PROGRESSION PLAN





APPENDIX 4

Supported Employment Programme
Start-Up Costs -Claim Form

To be completed by Sponsor

1. Supported Employment Sponsor: _____
Address: _____

Date of Start-up: _____ **Due for Completion:** _____

2. REQUEST FOR DRAWDOWN OF SUPPORTED EMPLOYMENT START-UP COSTS

Amount approved per Agreement € _____

This Claim € _____

Details of Costs

_____	€ _____
_____	€ _____
_____	€ _____
_____	€ _____
_____	€ _____
Total	€ _____

Copies of Receipts/voucher expenditure attached

I declare that the money claimed here is not also being claimed from any other source.

Signed for the Sponsor _____ **Date:** _____

For FÁS Use Only

3. RECOMMENDED FOR PAYMENT Amount: € _____

Code: SUP__ / _____

Senior Development Officer Date: _____

4. APPROVED FOR PAYMENT

Manager, Community Services Unit Date: _____





BANK AUTHORISATION FORM SUPPORTED EMPLOYMENT PROGRAMME

*Note: Part 1 to be completed in full by Sponsor and forwarded to appropriate bank.
Part 2 to be completed in full by authorised Bank Official*

Part 1

To the Manager: _____

Address: _____

Reference No:

RE: _____ located at
_____. I/we authorise and
request you to confirm directly to FÁS in the space provided below, the correct title,
bank sort code and new account number for the exclusive use of the above named
Supported Employment Programme.

Yours faithfully

Disclosure authorised for and on behalf of: _____

1. _____ (name) _____ (position)
2. _____ (name) _____ (position)
3. _____ (name) _____ (position)

(Note: Signatories above must be authorised signatories on the bank account, one of which must be the Treasurer)

Part 2

Name of Group: _____

Sort Code Account Number

I hereby confirm the information above in Part 2 and that the signatories in Part 1
are the authorised signatories for the Supported Employment Programme

Signed: _____ OFFICIAL BANK STAMP

Position: _____

Date: _____





PART 3

Name of Project:- _____ Ref No:- _____

Names & Addresses of Authorised Persons to approve cheque payments
Please complete in Block Capital Letters

Treasurer Name: _____

Address: _____

Phone No: _____

Sample *Signature*: _____

Committee Member Name: _____

Address: _____

Phone No: _____

Sample *Signature*: _____

Committee Member Name: _____

Address: _____

Phone No: _____

Sample *Signature*: _____

Committee Member Name: _____

Address: _____

Phone No: _____

Sample *Signature*: _____





APPENDIX 9
INSURANCE CHECKLIST
SUPPORTED EMPLOYMENT PROGRAMME
This Insurance Checklist must be fully completed, signed and stamped by the Insurer or Broker and returned with the Agreement

Sponsor: _____
SUP Contract Number: _____ **No of Co-ordinators:** _____
 No of Job Coaches: _____ No of Support Staff: _____
 Period of Agreement: From: _____ To: _____

EMPLOYERS LIABILITY

Name of Insured: _____
 Insurer: _____
 Policy Number: _____
 Description of Business: _____
 Period: From: _____ To: _____

1. Does the policy provide an indemnity to An Foras Aiseanna Saothair? Yes No
2. Is the policy wide enough to cover the activities detailed? Yes No
3. Does the policy cover the period specified in the Agreement? Yes No
4. Limit of Indemnity € _____
5. In the event of cancellation or any restriction affecting insurance
6. for the insured, will you undertake to advise FÁS at least 14 days
7. Prior to its implementation? Yes No

PUBLIC LIABILITY

Name of Insured: _____
 Insurer: _____
 Policy Number: _____
 Description of Business: _____
 Period: From: _____ To: _____

1. Does the policy provide an indemnity to An Foras Aiseanna Saothair? Yes No
2. Is the policy wide enough to cover the activities detailed? Yes No
3. Does the policy cover the period specified in the Agreement? Yes No
4. Limit of Indemnity € _____
5. In the event of cancellation or any restriction affecting insurance
6. for the insured, will you undertake to advise FÁS at least 14 days
7. prior to its implementation? Yes No

MOTOR CONTINGENCY COVER

Does the policy provide Motor Contingency Cover? Yes No

SIGNED ON BEHALF OF THE COMPANY DATE

COMPANY
STAMP





APPENDIX 10: ADVANCE LETTER

<Name>
<Consortium>
<Address1>
<Address2>
<Address3>

Date

Dear <Name>

I refer to your contract dated <date> for the period from <From> to <To>.

Enclosed please find an advance to the value of €_____ which represents 8 weeks of your total budgeted expenditure for the Supported Employment Programme.

This advance should be acknowledged in monthly returns and will be recouped by FÁS on termination of the contract by either party.

Please acknowledge receipt of this advance by returning a copy of this letter.

Yours sincerely,

S/Development Officer

Signed: _____ Date: _____
SPONSOR COMMITTEE REPRESENTATIVE

APPENDIX 11: FINAL AUDIT LETTER

<Name>
<Consortium>
<Address1>
<Address2>
<Address3>

Date

Dear <Name>

RE: Final Audit

I refer to your contract dated <date> for the period from <From> to <To>.

Financial transactions of the supported Employment Programme must be sustained by the submission of independent professionally certified audited statement of income and expenditure. To this aim, an “Audit Certificate Form” (Appendix 9) is enclosed and must be returned no later than _____.

When completing the form, the exact dates of the Programme must be stated and income from FÁS, as shown on the audit statement, must agree with the payments made by FÁS. The statement must be signed by both the Sponsor and, in the case of a voluntary organisation, the auditor or in the case of a public body, the Finance Officer. It must also be accompanied by the Auditor’s /Accountant’s practicing certificate, indemnity bond and/or confirmation of full and current membership of an accountancy body.

It should be noted that:

- any unspent monies must be refunded to FÁS
- as per operational guidelines the advance must be “acknowledged and signed for as outstanding by the authorised director of the limited company at the end of each financial year”

Yours sincerely,

S/Development Officer

APPENDIX 12

PAGE 1 OF 3

Income and Expenditure Statement

Auditor's Certificate*

I/We have examined the attached statement of Income and Expenditure for the Supported Employment Programme, REF No: SUP _____

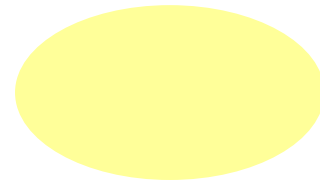
Sponsor Name _____ for the period ____/____/200__ in light of the direction overleaf.

I/We have made such tests of the records of the project as I/We consider necessary.

I/We do certify that to the best of my/our knowledge and belief the Income and Expenditure Account for the REF No: SUP _____ Sponsor Name _____, for the period ____/____/20__ to ____/____/20__ is correctly extracted from the records and is in accordance with the directions overleaf.

Accountant _____

Date _____



Accountant Stamp

*This certificate must be signed by a member of any of the seven bodies following

- *Institute of Chartered Accountants in Ireland (I.C.A.I.);
- *Institute of Chartered Accountants in England and Wales (I.C.A.E.W.);
- *Institute of Chartered Accountants in Scotland (I.C.A.S.);
- *Institute of Certified Public Accountants in Ireland (C.P.A.);
- *Chartered Association of Certified Accountants (A.C.C.A.);
- *Chartered Institute of Management Accountants in Ireland (C.I.M.A.);
- *Institute of Incorporated Public Accountants (I.I.P.A.)



SUPPORTED EMPLOYMENT PROGRAMME
OPERATIONAL GUIDELINES AND FORMS

APPENDIX 12

PAGE 2 OF 3

Income and Expenditure Statement

SPONSOR'S NAME _____ REF NO: SUP _____

SPONSOR'S ADDRESS _____

INCOME AND EXPENDITURE FOR PERIOD / / TO / /

ITEM	INCOME RECEIVED €	EXPENDITURE €	BALANCE €
Salary: Co-ordinator	_____	_____	_____
Salary: Asst. Co-ordinator	_____	_____	_____
Salary: Job Coaches	_____	_____	_____
Salary: Support Staff	_____	_____	_____
Employer's PRSI: Co-ordinator	_____	_____	_____
Employer's PRSI: Asst Co-ordinator	_____	_____	_____
Employer's PRSI: Job Coaches	_____	_____	_____
Employer's PRSI: Support Staff	_____	_____	_____
Staff Travel & Subsistence	_____	_____	_____
Staff Training & Development	_____	_____	_____
TOTAL STAFF COSTS	_____	_____	_____
Heating, electricity, Telephone, Postage and Insurance	_____	_____	_____
Office Supplies & Stationary	_____	_____	_____
TOTAL RUNNING COSTS	_____	_____	_____
PREMISES	_____	_____	_____
MISCELLANEOUS	_____	_____	_____
OVERALL TOTAL	_____	_____	_____

PAYE/PRSI amounts due to Revenue Commissioners: _____

PAYE/PRSI amounts paid to Revenue Commissioners: _____

Signature of Sponsor's Representative _____ Date _____

Position held _____



NOTES FOR COMPLETION OF AUDITOR'S CERTIFICATE

- “Sponsor”:** - full name of Sponsor as it appears on the contract document for the specific programme being audited.
- “REF No”:** - is the number of the specific programme being audited
- “Income & Expenditure for Period” etc:** - is the specific period to which the audit refers.
- “Income Received”:** - the amount actually received in the period is inserted against each item.
- “Expenditure”:** - the amount actually paid out in the period is inserted against each item.
- “Balance”:** - is the difference between “Income Received” and “Expenditure”. The figures in this column have no significance other than as balancing figures.
- “Salary”:** - this is the total gross salary paid and Income Received for the period inclusive of PAYE and employees PRSI but excludes Employer PRSI
- “Employer’s PRSI”:** - is the amount paid and Income Received for Employer PRSI
- “Staff Travel & Subsistence”:** - is the total paid out and Income Received for this period.
- “Staff Training & Development”:** - is the total paid out and Income Received for this period.
- “Total Staff Costs”:** - total Salaries, Employer’s PRSI, Travel & Subsistence and Staff Training & Development.
- “Heating, electricity, Telephone, Postage and Insurance”** - total paid out and Income Received for this period.
- “Office Supplies & Stationery”** - total paid out and Income Received for this period.
- “Total Running Costs”** - this is the total of the above two amounts.
- “Premises”** - this is the total paid out and Income Received for premises.
- “Miscellaneous”** - this is the total paid out and Income Received for Miscellaneous items.
- “Overall Total”** - this is the amount of Total Salary Costs, Total Running Costs, Premises and Miscellaneous added together.
- “PAYE/PRSI amounts due to Revenue Commissioners”:** - is the total of PAYE/PRSI which has been paid or is payable for this period
- “PAYE/PRSI amounts paid** - total amount which has been actually paid for PAYE/PRSI for the period to the Revenue Commissioners”:



TRAVEL EXPENSE CLAIM FORM
SUPPORTED EMPLOYMENT PROGRAMME

APPENDIX 13

SPONSOR: _____ **PERIOD**

COVERED BY CLAIM: From: _____ **To:** _____

JOB COACH/CO-ORDINATOR NAME:

CAR MAKE: _____ **CAR MODEL:** _____
CAR CC: _____

<u>DATE</u>	<u>FROM</u>	<u>TO</u>	<u>PURPOSE, NATURE OF JOURNEY</u>	<u>MIL ES</u>	<u>SUBSIST ENCE</u>
Signed: _____ (JOB COACH) Date: _____ Cumulative Miles, year to date: _____ Cheque No: _____				Total Miles	

Approved: _____
(for and on behalf of the sponsor)

Date: _____



SUPPORTED EMPLOYMENT PROGRAMME

BOOKS OF ACCOUNT

AND

RECORD KEEPING

BEST PRACTICE

BOOKS OF ACCOUNT

PURCHASES BOOK

- ☞ Delivery Dockets/Good Inwards Notes
- ☞ Supplier(s) Invoices/Statements

CHEQUES PAYMENTS BOOK

- ☞ Cheque Book
- ☞ Suppliers Invoices(s) Statements/Receipts
- ☞ Wages/Allowance Calculations

CASH/CHEQUE RECEIPTS BOOK

- ☞ Lodgement Book
- ☞ Remittance Advice (s)
- ☞ Sales Invoice(s)/Receipt(s) (Pre-numbered)

PETTY CASH BOOK

- ☞ Petty Cash Dockets (Pre-numbered)
- ☞ Suppliers Receipt(s)
- ☞ Reconciliation

WAGE RECORDS

- ☞ Tax Free Allowance Certificates
- ☞ Tax Deduction Cards
- ☞ Supervisors/Participant Allowances

BANK STATEMENTS & BANK RECONCILIATIONS

- ☞ Monthly

PURCHASES BOOK/CREDITORS

Delivery Dockets/Goods Inward Notes

- ☞ Supplied by Supplier
- ☞ Check for quantity and quality (against order)
- ☞ Sign and retain one copy

Suppliers Invoices/Statements

- ☞ Supplied by Supplier
- ☞ Match invoice to delivery docket
- ☞ Check quantity and quality
- ☞ Check price
- ☞ Check calculations and additions
- ☞ Sign as being correct
- ☞ Difference query
- ☞ Enter invoice and post
- ☞ Reconcile invoices/account with statement
- ☞ Differences query
- ☞ Only pay approved and posted
- ☞ Payment approved by a nominated Sponsor Committee Member

MAINTENANCE OF PURCHASES BOOK/CREDITORS

- ☞ Each page to be numbered
- ☞ Write up weekly
- ☞ Each invoice to be given an internal number
- ☞ When entered reference with page number and initialled
- ☞ Invoices analysed over main expenditure headings
- ☞ Total on a monthly basis and accumulate year to date at end of each month (down and across)
- ☞ Post to creditors account monthly
- ☞ Cross reference items with purchase book page number and creditors account number
- ☞ File invoices in monthly internal numerical order



SUPPORTED EMPLOYMENT PROGRAMME

OPERATIONAL GUIDELINES AND FORMS

PURCHASES BOOK

Date Supplier	Ref	Total	Timber	Cement	Hire of Plants/S Equipment	Stationery	Sundries
Mar-07 Macks Limited	33	145.20	82.00	20.10	43.10		
Mar-13 Garden Supplies Ltd	34	62.44					
Mar-23 Macks Limited	35	56.25	56.25				
Mar-23 Garden Supplies Ltd	36	42.63			42.63		
Mar-30 Copy Stationery Ltd	37	52.40				52.40	
Mar-30 Agri Co-op	38	74.00					74.00 Shovels
Total March 1998		432.92	138.25	20.10	43.10	42.63	52.40
Cum Jan/Feb 98		420.86	95.40	17.50	57.30	186.14	43.12
Cum Jan/Mar 98		853.78	233.65	37.60	100.40	228.77	95.52



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SUPPORTED EMPLOYMENT PROGRAMME
OPERATIONAL GUIDELINES AND FORMS

CREDITORS ACCOUNT

Date	Details	Ref	Debit	Credit	Balance
Jan-15	Agri Co-Op	I11		62.30	62.30
Jan-26	Agri Co-Op	I17		41.05	103.35
Feb-10	Tool Hire	I20		122.40	225.75
Feb-27	Tool Hire	I24		150.01	375.76
Feb-28	Cheque	1254	103.35		272.41
Mar-07	Macks Ltd	I32		145.20	417.61
Mar-23	Macks Ltd	I34		56.25	473.86
Mar-31	Cheque	1258	272.41		201.45



CHEQUE PAYMENTS BOOK

Cheque Book

- œ Supplied by bank
- œ Stored in a secure place
- œ Three signatories – two of three to sign
- œ Never sign a blank cheque/pre-sign
- œ Cheques always payable to third parties
- œ Cheques never made payable to cash
- œ Cheque for petty cash made out to petty cash
- œ Cancelled cheques retained
- œ Cheque to be cancelled after issue – write to bank
- œ Cheque only issued where
 - an invoice has been received, checked and approved by a nominated Sponsor Committee Member
 - Wages/Allowance calculations(s) have been completed and signed by a nominated Sponsor Committee Member
- œ One bank account for all transactions

Suppliers Invoice(s)/Receipts

- œ Payment never made without supporting documentation
- œ Invoice checked for evidence of receipt of goods/service, quantity, quality, price and calculation(s)
- œ Always approved by a nominated Sponsor Committee Member
- œ On making payment mark invoice paid and cross reference with cheque number, date of payment and cheque stub with invoice number
- œ Following payment documentation filed in month and cheque number sequence (most recent to the front)

Wages/Allowance Calculations

- œ Payment never made in advance of calculations
- œ Payment never made until a nominated sponsor committee member has approved
- œ Payment made by Cheque (or EFT) only
- œ Signature of participant and supervisor (AWS) when paid
- œ Remit P.A.Y.E./P.R.S.I. promptly on a monthly basis
- œ Submit P35's promptly at year end

MAINTENANCE OF CHEQUE PAYMENTS BOOK

- ☞ Each page to be numbered
- ☞ Write up on a daily/weekly basis
- ☞ Total on a monthly basis and accumulate year to date at the end of each month (down and across)
- ☞ Payment analysed over main expenditure headings
- ☞ All entries in cheque number sequence
- ☞ Where cheque is cancelled write in date 'cancelled ' under payee column, cheque number and 'nil' in cheque amount column. Retain cheque on file with ***reason*** for cancellation
- ☞ Where cheque is cancelled after issue reverse entry in cheque payments book and write to bank with instructions
- ☞ Retain copy of all correspondence with Bank on cancellation of cheques after issue
- ☞ Ensure direct debits and bank charges (e.g. interest, fees, stamp duty) are entered on the dates which are processed by the bank



SUPPORTED EMPLOYMENT PROGRAMME

OPERATIONAL GUIDELINES AND FORMS

CHEQUE PAYMENTS BOOK

Date	Payee	Cheque No	Total	Supervisors Wages	Participants Wages	Creditors	Materials	Training & Development	PAYE/P RSI	Supervisors T&S	Petty Cash	Bank Interest & Charges
Mar-01	Petty Cash	426	15.50									
Mar-03	John Doe	427	179.15	179.15								
Mar-03	John Deer	428	79.10		79.10							
Mar-03	Maura Moon	429	77.25		77.25							
Mar-03	Frank Starr	430	109.75		109.75							
Mar-07	Cancelled	432	0.00									
Mar-10	John Doe	433	179.15	179.15								
Mar-10	John Deer	434	79.10		79.10							
Mar-10	Maura Moon	435	77.25		77.25							
Mar-10	Frank Starr	436	109.75		109.75							
Mar-10	ABC Limited	438	150.00					150.00				
Mar-16	John Doe	439	179.15	179.15								
Mar-16	John Deer	440	79.10		79.10							
Mar-16	Maura Moon	441	77.25		77.25							
Mar-16	Frank Starr	442	109.75		109.75							
Mar-24	John Doe	443	179.15	179.15								
Mar-24	John Deer	444	79.10		79.10							
Mar-24	Maura Moon	445	77.25		77.25							
Mar-24	Frank Starr	446	109.75		109.75							
Mar-16	John Doe	448	79.20							79.20		
Mar-16	Tool Hire	449	200.00				200.00					
Mar-20	Collector General	450	296.00					296.00				
Mar-03	Bank Fee	BS 12	12.30									12.30
Mar-10	Bank Interest	BS 12	5.20									5.20
	Total Mar 98		2539.20	716.60	1064.40	0.00	200.00	150.00	296.00	79.20	0.00	17.50
	Cum Jan-Feb 98		1433.20	716.60	1280.40		412.00	180.00	498.00	189.60	40.00	15.20
	Cum Jan-Mar 98		3972.40	1433.20	2344.80	0.00	612.00	330.00	794.00	268.80	40.00	32.70



CASH/CHEQUE RECEIPTS BOOK

Lodgement Book

- ☞ Supplied by bank
- ☞ Stored in a secure place
- ☞ Lodge *all* cash/cheque receipts
- ☞ Lodge regularly – where significant amount of cash, at least once a day
- ☞ Analyse lodgement on back of lodgement stub

Remittance Advice(s)

- ☞ Cross Reference with date and amount of lodgement/EFT
- ☞ File in remitter and date order

Sales Invoice(s)/Receipt(s)

- ☞ Sales invoices/receipt(s) pre-numbered and maintained in numerical sequence – duplicate
- ☞ Invoices/Receipt, issued for *all income*
- ☞ Cancelled invoice/receipt marked accordingly and retained. Cancelled invoices must be approved by nominated sponsor committee member
- ☞ Retain sponsor copy in invoice/receipt(s) book

MAINTENANCE OF CASH/CHEQUE RECEIPTS BOOK

- ☞ Each page to be numbered
- ☞ Write up on a daily basis
- ☞ Funding receipts from remittances advice(s)
- ☞ Sales and other income from copy sales invoices/receipts
- ☞ Analyse under appropriate headings
- ☞ Individual items in total column add up to lodgement amount in lodgement column
- ☞ Total on a monthly basis and accumulate year to date on a monthly basis (down and across)



SUPPORTED EMPLOYMENT PROGRAMME

OPERATIONAL GUIDELINES AND FORMS

CASH/CHEQUE RECEIPTS BOOK

Date	Details	Ref	Total	Lodgement	Supervisor Wages	Participant Wages	Materials	Development	Sales of Goods	Sundries
Mar-02	FÁS	E1234	2235.00		eft	792.00	1443.00			
Mar-03	FÁS	E1287	825.00		eft		825.00			
Mar-03	FÁS	E1345	450.00		eft			450.00		
Mar-03	Mr J Jones	21	25.60	25.60						25.60
Mar-09	FÁS	E1387	150.00		eft			150.00		
Mar-10	Mr P Smith	22	41.25	41.25						41.25
	Total March 1998		3726.85			792.00	1443.00	825.00	600.00	66.85
	+Cum Jan-Feb 98		5810.15			1584.00	2836.00	940.15	325.00	75.00
	=Cum Jan-Mar 98		9537.00			2376.00	4279.00	1765.15	925.00	141.85



Last updated: 27th August 2003
Developed by FÁS Community Services

PETTY CASH BOOK

Petty Cash Dockets

- œ Pre-numbered
- œ Stored in a secure place
- œ Receipts for purchase approved by supervisor
- œ Receipt for purchase attached to docket
- œ Operated by one person only
- œ Petty cash docket signed by recipient of money and by disburser
- œ All petty cash dockets approved by supervisor
- œ Petty cash box stored in a secure place
- œ Petty cash dockets and attached receipts filed in month/numerical order
- œ Petty cash dockets and receipts reviewed monthly by sponsor

MAINTENANCE OF PETTY CASH BOOK

- œ Each page to be numbered
- œ Write up on a weekly basis
- œ From petty cash dockets only
- œ Analyse under appropriate headings
- œ Total on a monthly basis (down and across)



SUPPORTED EMPLOYMENT PROGRAMME
OPERATIONAL GUIDELINES AND FORMS

PETTY CASH BOOK

Receipts	Details	Cheque No	Amount	Date	Payee	Voucher No	Total	Printing & Stationery	Postage	Cleaning	Sundries
Mar-01	Balance B/F	-	4.50	Mar-01	Super Stores	12	4.58			4.58	
Mar-01	Cheque Payments	426	15.50	Mar-08	An Post	13	3.20		3.20		
				Mar-09	Easons	14	4.62	4.62			
				Mar-19	Feel Well Chemist	15	5.20				5.20
					Total March 1998		17.60	4.62	3.20	4.58	5.20
					Balance Carried Forward		2.40				
			<u>20.00</u>				<u>20.00</u>				
Apr-01	Balance Brought Forward		2.40								



WAGE RECORDS

Tax Deduction Cards

- œ Prepared – Weekly for participants and supervisor
- œ Approved by nominated member of sponsor committee
- œ Cheques/EFT instruction
- œ Write into cheques payment book
- œ Establish P.A.Y.E./P.R.S.I. and others, accumulate where necessary and pay promptly on a monthly basis
 - P30 monthly return
 - P35 annual return
 - SC4/P45 termination
 - P60 annual summary

Supervisor & Participants Allowance

- œ Approved allowance (basic/travel/others)
- œ Agreed deductions (e.g. lates/other)
- œ PRSI rate
- œ Attendance record
- œ Tax deduction cards

BANK STATEMENTS

- ☞ One bank account only
- ☞ Received monthly from bank
- ☞ File on a binder in numerical order
- ☞ Check for D/D, other charges or interest which appears on statement and not written up in books
- ☞ Write up as required and cross reference – amount on statement with page number of book and entry in book with statement number

BANK RECONCILIATION

- ☞ Reconcile on a monthly basis
- ☞ Steps to complete reconciliation
 - Tick off each lodgement on the statement against the corresponding entry in the cash/cheque receipts book
 - Tick off each cheque/charge appearing on the statement against the corresponding entry in the cheque payment book
 - Adjust for any differences or omissions
 - Take the closing (reconciled) book balance of last month, and add total lodgements for month and deduct total payment for month, this will give the closing book balance for current month
 - Take the balance per the bank statement
- ☞ Add lodgements not credited on bank statement (or deduct if balance is debit on the bank statement)
- ☞ Deduct cheques which are not debited on bank statement (or add if balance is debit on the bank statement)
- ☞ The resulting figure should equal the closing book balance



SUPPORTED EMPLOYMENT PROGRAMME
OPERATIONAL GUIDELINES AND FORMS

BANK RECONCILIATION

<u>Part A: Establishing Book Balance as at 31st March 1998</u>		
Mar-01 Balance per book		251.42
Lodgements per Cash/receipts book	3726.85	
Payment per cheque payments book	-3607.91	118.94
Mar-31 Balance per books		<u>370.36</u>
<u>Part B Reconciliation</u>		
Mar-31 Balance per bank statement		1693.47
Add: Lodgements not credited as At 31.03.98	0.00	
Deduct: Cheques not debited as At 31.03.98	-1340.61	
Add: Cheque Cancelled	17.50	1323.11
Mar-31 Balance as per Book		<u>370.36</u>
Balance above		<u>370.36</u>

Cheques Not Presented

No	£
449	179.15
450	78.60
451	76.75
452	109.25
153	79.70
454	272.41
455	73.20
456	75.25
457	100.00
458	296.30
	1340.61





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