



**An Roinn Forbartha  
Tuaithe agus Pobail**  
Department of Rural and  
Community Development

Circular CSVP 3/2020

27/1/20

**PPN Income & Expenditure Account 2019**

A Chara,

In the interest of transparency and good governance, the Department requires the completion and certification of the attached template pertaining to income received and expenditure incurred by your PPN during 2019.

This exercise has, in recent years, been incorporated as part of the data returned by PPNs and Local Authorities when completing their Annual Report return. From this year it has been decided to separate this element of the Annual Report data from the main report to allow the process of verification of PPN accounts commence at an earlier stage in the year, in advance of the allocation of Department funding.

As this exercise is being completed separately from the Annual Report return, that template when it is agreed, will exclude the need for PPNs and Local Authorities to complete Income and Expenditure data.

The completion of this template is mandatory. Its return, along with the return of the Annual Report data for 2019 and the submission to the Department of a copy of the agreed and signed Memorandum of Understanding between the PPN and local authority will enable the first tranche of Department funding to issue. A circular on the 2020 funding will issue to all shortly.

**Clarity in Reporting**

The template is required to be completed in full exactly in the format presented here, signed off by two Secretariat members and an appropriate official of the Local Authority. Both the Local Authority and PPN should keep a copy of their return for record purposes. The Department's advice in the past has been to retain records of all payments and expenditure incurred by the PPN (statements/invoices etc.) so that they are available for inspection. That advice is still appropriate.

The headings provided are indicative of the types of expenditure PPNs incur judging from returns made in recent Annual Reports. Please ensure that any other items of income and expenditure included in your return are as clear as possible. Expenditure should not be labelled as "Other", "General", "Miscellaneous" or "Sundry". It is appreciated that an exhaustive list of all small expenditures would be an unreasonable imposition on PPNs and, for that reason, certain costs rather than be described as "Other" etc. should, where possible, be included under one of the headings in the template.

It should be understood that while the Department does not intend to interfere in the operational aspects of the beneficiaries of funding, it is duty bound to monitor the expenditure of public funding.

The Department would like to remind PPNs accommodated under a hosting arrangement that income and expenditure account requested relates solely to the activities of the PPN.

### **Funding Requirements for 2020**

As indicated in Circular Letter CVSP 8/2019 of 27 September 2019, and re-iterated in this Circular Letter, Department funding for 2020 will be conditional on the receipt of:-

- Confirmation that a Memorandum of Understanding is in place for 2020 which should include a profile of expenditure for the year ahead between the Local Authority and the PPN,
- Confirmation that a Service Level Agreement for 2020 between the Host Organisation and the PPN (where a hosting arrangement applies) is in place,
- Confirmation that a Service Level Agreement for 2020 between the PPN and the Company (where the PPN is a registered company limited by guarantee) is in place,
- The completion and return of the 2019 Annual Report template that will shortly issue to all PPNs and LAs and
- The completion of the attached Income & Expenditure account for 2019.

In due course, PPNs will be requested to forward a copy of their agreed MoU/SLA to the Department.

If you have any queries regarding the above, please contact Alan Monks at 076 100 6907 or mail [alan.monks@drcd.gov.ie](mailto:alan.monks@drcd.gov.ie)

Completed Income & Expenditure Account 2019 returns should be addressed to Community & Voluntary Supports, Department of Rural and Community Development. Trinity Point, 10-11 Leinster Street South, Dublin 2, D02 EF85 or mailed in the format presented in this circular to [ppn@drcd.gov.ie](mailto:ppn@drcd.gov.ie) with the title *2019 Financial Return* as soon as possible or by cob **14<sup>th</sup> February 2020**.

Yours sincerely,



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Deirdre Kearney

Community and Voluntary Supports and Programmes

For onward transmission to each member of the PPN Secretariat.

Cc: Each Director of Service, Community

## Income & Expenditure Report for 2019 - (PPN)

### INCOME

Opening Balance at 1/1/19 (if any).	€
Department of Rural & Community Development (DRCD) funding *	€
Local Authority funding *	€
From other source (1)	€

\* Include contribution towards the engagement of a Support Worker

**Total Income 2019:**

€
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### EXPENDITURE

Salary Resource Worker incl. PRSI	€
• Travel & Subsistence Resource Worker	€
Salary Support Worker incl. PRSI	€
• Travel & Subsistence Support Worker	€
Secretariat Travel & Subsistence paid for by PPN (2)	€
Rent and Rates (if applicable) (3)	€
Postage / Telephone	€
Office Supplies/Stationery/Printing	€
Light and Heat (4)	€
Insurance	€
Bank Charges (if any)	€
Auditing, Accountancy & Professional Fees (if any)	€
Training & Development	€
Equipment for PPN	€
IT/Server Support & Maintenance	€
Website/Hosting Fees	€
Marketing & Promotion of PPN	€
Projects/Activities /Events sponsored by PPN (5)	€
Plenary Costs (excl. Room Hire /Refreshments)	€
Room Hire/Refreshments	€
General Maintenance – cleaning, waste etc.	€

**Total Expenditure 2019:**

€
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Where a PPN sets aside an amount of its funding to a Contingency/Reserve/'Rainy Day' fund or any other fund or account that is held and is ring-fenced for a specific purpose please complete the following –

Name of Fund	Purpose	Opening Balance @ 1/1/19.	Closing Balance @31/12/19.

**On behalf of PPN**

Completed by \_\_\_\_\_ Resource Worker.

Date \_\_\_\_\_

Certified by \_\_\_\_\_ Secretariat Member.

Date \_\_\_\_\_

Certified by \_\_\_\_\_ Secretariat Member.

Date \_\_\_\_\_

Secretariat members are certifying that the expenditure set out above was legitimately incurred by the PPN during the period in question and was in accordance with the Work Plan agreed to by the Plenary.

**On behalf of Local Authority**

Certified by \_\_\_\_\_ Date \_\_\_\_\_

Expenditure set out above was incurred by the PPN during the period in question and was in accordance with the Memorandums of Understanding (MoU) agreed to on \_\_\_\_\_ by \_\_\_\_\_ (LA) and PPN.