



WEST LIMERICK INDEPENDENT LIVING CLG

Payroll and Expenses Policy

Policy Reference	WLIL69
Category	Operational Policies — Finance & Payroll
Version	2.0 (mileage rate consistency flagged, house style applied)
Status	APPROVED — by the Board of Directors on 9 October 2026
Supersedes	Payroll and Expenses Policy 2026
Policy Owner	Board of Directors, West Limerick Independent Living CLG
Applies To	All employees, Personal Assistants and Home Support Workers, Service Coordinators, and Administrative and Finance Staff
Related Policies	WLILP11 - Financial Procedures Policy; WLILP35 - Resource Management and Rostering Policy; WLILP50 - Travel and Subsistence Policy; WLILP54 - Dignity at Work Policy; WLILP56 - Grievance Policy
Review Cycle	Every two years, or sooner following legislative changes or audit/inspection findings

1. Purpose

The purpose of this policy is to ensure that:

1. All employees are paid accurately, lawfully, and on time
2. Work-related expenses are reimbursed fairly and transparently
3. Payroll and expenditure are aligned with approved service delivery
4. Strong financial controls, governance, and accountability are maintained

This policy supports compliance with Irish legislation, HIQA standards, and HSE funding requirements.

2. Scope

This policy applies to:

- All employees
- Personal Assistants and Home Support Workers
- Service Coordinators
- Administrative and Finance Staff

It covers:

1. Payroll processing



2. Working hours and leave
3. Statutory deductions
4. Expenses and mileage
5. Financial controls and reconciliation

3. Legislative and Regulatory Framework

This policy complies with:

Employment Legislation

- Payment of Wages Act 1991
- Organisation of Working Time Act 1997
- National Minimum Wage Act 2000 (as amended)
- Terms of Employment Acts 1994-2014
- Employment Equality Acts 1998-2015

Revenue Requirements

- PAYE Modernisation
- Taxes Consolidation Act 1997
- PRSI and USC regulations
- Revenue travel and subsistence rules

Sectoral Regulation

- Health Act 2007
- Disability Act 2005
- HIQA Draft National Standards for Home Support Services (2024)
- Health (Amendment) (Home Support Providers) Bill 2025

4. Policy Statement

West Limerick Independent Living is committed to:

1. Fair and consistent pay practices
2. Transparency in payroll and expenses
3. Compliance with all statutory and funding obligations
4. Ensuring staff are not financially disadvantaged in delivering services

Payroll and expenditure must always align with **actual service delivery and approved funding**.



5. Systems and Financial Control Framework

The organisation operates an integrated system for managing payroll and expenditure using:

- Nourish Care Planner – rostering and time recording
- BrightPay – payroll processing and statutory reporting
- Big Red Cloud – financial accounting and reconciliation

These systems ensure full traceability from:

Scheduled Shift → Approved Hours → Payroll → Invoice → Bank Payment

6. Roles and Responsibilities

6.1 Service Coordinators

Four Service Coordinators are assigned designated community care areas across County Limerick.

Each Coordinator is responsible for:

1. Managing assigned clients and Personal Assistants
2. Creating and maintaining schedules in Care Planner
3. Ensuring accurate input of client and staff data, including Eircodes
4. Reviewing and approving or rejecting all recorded hours

Coordinators are the **primary control point** for verifying that:

- Services have been delivered
- Hours recorded are accurate
- Payroll reflects actual work completed

6.2 Office Administrator

Responsible for:

1. Recording and updating:
 - o Annual leave
 - o Sick leave
 - o Other leave
2. Verifying leave balances and payroll adjustments
3. Completing monthly bank reconciliations in Big Red Cloud
4. Preparing reconciliation reports for General Manager review

6.3 Finance Manager



Responsible for:

1. Extracting approved hours from Nourish Care Planner
2. Importing payroll data into BrightPay
3. Processing payroll following verification
4. Submitting statutory returns to Revenue (PAYE, PRSI, USC, pensions)
5. Preparing monthly invoices and reports for the HSE

6.4 Payment Authorisation

Payments are processed through Business Online Banking and require approval from authorised signatories:

- Manager
- Finance Manager
- Office Administrator

Multiple approvals are required in line with internal financial controls.

7. Payroll Processing

7.1 Pay Period

- Payroll is processed **fortnightly**
- Wages are paid by electronic transfer
- Payslips are issued in compliance with legislation

7.2 Payroll Workflow

1. Staff record hours in Care Planner
2. Service Coordinators review and approve/reject hours
3. Approval is completed on the morning prior to payroll
4. Finance Manager exports approved hours via CSV
5. Office Administrator updates leave and adjustments
6. Payroll is imported into BrightPay
7. Payroll is reviewed and processed
8. Revenue submissions are completed
9. Payments are authorised via online banking

Only **approved hours** are paid and invoiced.



7.3 Statutory Deductions

The organisation deducts and remits:

- PAYE
- PRSI
- USC

In line with Revenue PAYE Modernisation requirements.

7.4 Working Time and Overtime

- Working hours comply with the Organisation of Working Time Act
- Any additional hours or enhancements must be:
 - o Approved
 - o Recorded
 - o Verified by Coordinators

8. Link Between Payroll and Service Delivery

- Payroll is directly based on approved service hours
- The same hours are used to invoice the HSE
- This ensures:
 - o Financial accuracy
 - o No duplication or overpayment
 - o Full accountability for public funding

9. Expenses Policy

9.1 General Principles

Expenses must be:

1. Work-related
2. Necessary for service delivery
3. Approved and supported by records

Staff will not be expected to subsidise service delivery costs.

9.2 Travel and Mileage

Due to the community-based nature of services:



Rules:

- Travel to the **first client** is not claimable
- Travel between clients is claimable

Calculation:

- Mileage is calculated using Eircodes recorded in Care Planner

Rate:

Mileage is paid at the role-based rates set in WLILP50 - Travel and Subsistence Policy:

- Personal Assistants: €0.40 per kilometre
- Coordinators: €0.50 per kilometre
- General Manager and Board of Directors: €0.60 per kilometre
- Approved by the Board
- Based on average travel costs

This approach ensures fairness while reducing administrative complexity.

9.3 Other Allowable Expenses

Subject to approval:

- Parking and tolls
- Work-related mobile phone use
- Training or certification costs

9.4 Non-Allowable Expenses

- Personal expenses
- Fines or penalties
- Unauthorised purchases

9.5 Submission and Approval

- Claims must be submitted within required timeframes
- Claims must be approved by a designated manager
- Payments are processed through payroll or accounts

10. Financial Reconciliation and Controls

10.1 Monthly Reconciliation



- Bank reconciliation is completed monthly in Big Red Cloud
- Reports are reviewed and signed off by the General Manager

10.2 Payroll and Financial Alignment

Payroll is reconciled against:

- Approved hours
- HSE invoicing
- Bank payments

10.3 Audit Trail

The organisation maintains full traceability from:

Service Delivery → Payroll → Invoice → Financial Records

11. Errors, Queries and Disputes

- Employees should raise issues promptly
- Errors will be corrected as soon as identified
- No unlawful deductions will be made

Employees will not be disadvantaged for raising concerns.

12. Equality and Fair Pay

The organisation is committed to:

- Equal pay for equal work
- Non-discriminatory payroll practices
- Compliance with equality legislation

13. Confidentiality and Data Protection

- Payroll and expense data is confidential
- Access is restricted to authorised personnel
- Data is processed in line with GDPR

14. Monitoring and Compliance

Processes are subject to:

- Internal audit



- Financial governance review
 - HIQA inspection
 - HSE oversight
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15. Review of Policy

This policy will be reviewed:

- Every two years
- Following legislative changes
- Following audit or inspection findings

16. Related Policies

- Terms and Conditions of Employment
- Rostering and Working Time Policy
- Financial Governance Policy
- Equality and Dignity at Work Policy
- Whistleblowing Policy

Approval

Approved by the Board of West Limerick Independent Living CLG on 9 October 2026.

Signed on behalf of the Board, on its instruction, by the General Manager:

Margaret O'Brien O'Connor, General Manager

Date signed: 09-10-2026