**IGPNEA GUIDANCE ON HOTEL, TRAVEL and GIFTS EXPENDITURE**

 **Updated September 2021**

In order to eliminate income tax liabilities and to formally establish the not-for-profit status of the IGPNEA (formally IPNA), the association applied to the Revenue Commissioners for Charitable Tax Exemption in 2007. This was granted on the 12th June 2008.

The criteria that must be complied with in order to maintain the exemption were sent by Revenue to the IGPNEA and include the following:

a) Funds will continue to be applied for charitable purposes only.

b) Proper financial records and accounts including details of activities undertaken must be kept at all times and be made available to Revenue for inspection on request.

The “charitable purpose” of the IGPNEA is as follows:

*The advancement of education of General Practice Nurses in Ireland by promoting and assisting members in further education programmes and to provide a forum for the dissemination of information on developments in the field of General Practice Nursing which will promote the highest standards of care to benefit the community.*

Should an audit be requested by Revenue, the financial records and accounts of each branch shall be examined along with the national accounts. Failure to comply with these criteria shall result in the Charitable Tax Exemption being withdrawn and the IGPNEA may receive an Income Tax bill for the period from 12th June 2008 to the date when tax exemption is withdrawn. This would represent a significant risk to the financial status of the IGPNEA.

**NATIONAL EXECUTIVE COMMITTEE:**

**HOTEL COSTS:**

* All hotel expenditure must be approved by both the National Chairperson and the National Honorary Treasurer prior to booking.
* All hotel expenditure must go through the IGPNEA Administrator to ensure it is in line with this policy.
* Hotel overnight stays are only permitted for the NEC Officer to attend a NEC Quarterly Meeting, National Conference or AGM. Where possible travel should be arranged to avoid hotel overnight stays. If this is not possible the cheapest option should be booked.
* NEC Officers can either pay for the hotel stay and will then be reimbursed through the IGPNEA Administrator or they can liaise with the hotel for an invoice to be paid by the IGPNEA Administrator.
* Hotel room hire is permitted for any NEC Quarterly meeting, National Conference or AGM.
* Hotel room hire must always be arranged through the IGPNEA Administrator to ensure accuracy of invoices and that the booking is in line with this policy.
* Food/Refreshments are permitted for any meeting that has an educational element or Association official meetings (NEC Quarterly Meetings).
* All Conference related costs are to be paid for from the Conference Account ONLY
* All other hotel costs are to be paid for from the National Account

**MEETING COSTS:**

* Other costs for National meetings are permitted including (but not restricted to) AV requirements (Conference), entertainment (Conference), awards (Conference), printing, stationary, etc. All of these costs must be within reasonable limits and must be agreed in advance with the National Chairperson, National Honorary Treasurer and IGPNEA Administrator.
* Speaker fees are permitted but this must be at a reasonable rate.
* All Conference related costs are to be paid for from the Conference Account ONLY
* All other meeting costs are to be paid for from the National Account

**TRAVEL:**

* All Travel expenditure must be approved by both the National Chairperson and the National Honorary Treasurer prior to booking.
* All Travel expenditure must go through the IGPNEA Administrator to ensure it is in line with this policy.
* Travel reimbursements are only permitted for the NEC Officer to attend a NEC Quarterly Meeting, National Conference or AGM and at the discretion of the NEC Officers for other meetings. For example, PRO press meetings, accountants’ meetings, etc.
* NEC Officers are to pay for the travel and be reimbursed through expenses. Unless the travel can be pre booked through the IGPNEA Administrator and paid for Nationally.
* All Conference related costs are to be paid for from the Conference Account ONLY
* All other travel costs are to be paid for from the National Account

**GIFTS:**

* As gifts is a complex area this must be strictly controlled by the IGPNEA Chairperson and National Honorary Treasurer.
* Gifts are only permitted to thank a NEC Officer for their voluntary term (if they complete a full term of at least 1 year).
* Gifts should ideally be within the remit of Education. For example, book vouchers, textbooks, etc. Where this is not possible flowers may be purchased.
* A strict limit of 50 euro per person is to be adhered to.
* IGPNEA can also provide specifically awarded items, for example Logo pendant, trophy, etc. for special recognition and thank you for volunteer Trustees time and expertise. This must be in line with the 50 euro per person.
* Other examples where flowers may be purchased are staff or volunteer close family bereavement, severe sickness, etc. This must be approved by the National Chairperson and National Honorary Treasurer.

**IGPNEA BRANCHES:**

***As outlined in the Guidance on Branch Expenditure Policy.***

**VENUE COSTS:**

* All venue expenditure must be approved by both the Branch Chairperson and the Branch Treasurer prior to booking.
* All Venue expenditure must go through the IGPNEA Administrator to ensure it is in line with this policy and that payments are paid in a timely manner from the IGPNEA Centralised Branch Account.
* Hotel overnight stays are only permitted for the Branch Officer to attend a NEC Quarterly Meeting, National Conference or AGM. Where possible travel should be arranged to avoid hotel overnight stays. If this is not possible the cheapest option should be booked.
* Branch Officers can either pay for the hotel stay and will then be reimbursed through the IGPNEA Administrator or they can liaise with the hotel for an invoice to be paid by the IGPNEA Administrator.
* Venue hire must always be arranged through the IGPNEA Administrator to ensure accuracy of invoices and that the booking is in line with this policy.
* Food/Refreshments are permitted for any meeting that has an educational element.
* All other venue costs are to be paid for from the Branches portion of funds in the IGPNEA Centralised Branch Bank Account.

**MEETING COSTS:**

* Speaker fees are permitted but this must be at a reasonable rate.
* Other costs like printing, etc are permitted but should be kept to a minimum and where possible use digital formats as a ‘green’ option.

**TRAVEL:**

* All Travel expenditure must be approved by both the Branch Chairperson and the Branch Treasurer prior to booking.
* All Travel expenditure must go through the IGPNEA Administrator to ensure it is in line with this policy and paid for in a timely manner from the IGPNEA Centralised Branch Account.
* Travel reimbursements are only permitted for the Branch NEC REP(s) to attend a NEC Quarterly Meeting, or any of the Branch Committee to attend the National Conference or AGM .
* Branch Officers are to pay for the travel and be reimbursed through expenses. Unless the travel can be pre booked through the IGPNEA Administrator and paid for from the IGPNEA Centralised Branch Account.

**GIFTS:**

* As gifts is a complex area this must be strictly controlled by the Branch Chairperson Branch Treasurer.
* Gifts are only permitted to thank a Branch Officer for their voluntary term (if they complete a full term of at least 1 year).
* Gifts should ideally be within the remit of Education. For example, book vouchers, textbooks, etc. Where this is not possible flowers may be purchased.
* A strict limit of 50 euro per person is to be adhered to.
* Other examples where flowers may be purchased are staff or volunteer close family bereavement, severe sickness, etc. This must be approved by the Branch Chairperson and Branch Treasurer.

**IGPNEA PAID EMPLOYEES:**

**HOTEL COSTS:**

* All hotel expenditure must be approved by both the National Chairperson and the National Honorary Treasurer prior to booking.
* All hotel expenditure must go through the IGPNEA Administrator to ensure it is in line with this policy.
* Hotel overnight stays are only permitted for the employee to attend a NEC Quarterly Meeting, National Conference or AGM if they are required to work. Where possible travel should be arranged to avoid hotel overnight stays. If this is not possible the cheapest option should be booked.
* Employees can either pay for the hotel stay and will then be reimbursed through the IGPNEA Administrator or they can liaise with the hotel for an invoice to be paid by the IGPNEA Administrator.
* Hotel room hire is permitted for any NEC Quarterly meeting, National Conference or AGM if they are required to work.
* Hotel room hire must always be arranged through the IGPNEA Administrator to ensure accuracy of invoices and that the booking is in line with this policy.
* Food/Refreshments are permitted for any meeting that has an educational element or Association official meetings (NEC Quarterly Meetings).
* All Conference related costs are to be paid for from the Conference Account ONLY
* All other hotel costs are to be paid for from the National Account

**TRAVEL:**

* All Travel expenditure must be approved by both the National Chairperson and the National Honorary Treasurer prior to booking.
* All Travel expenditure must go through the IGPNEA Administrator to ensure it is in line with this policy.
* Travel reimbursements are only permitted for the Staff Members to attend a NEC Quarterly Meeting, National Conference or AGM (if they are required to work) and at the discretion of the NEC Officers for other meetings. For example accountants’ meetings, etc.
* Staff Members are to pay for the travel and be reimbursed through expenses. Unless the travel can be pre booked through the IGPNEA Administrator and paid for Nationally.
* All Conference related costs are to be paid for from the Conference Account ONLY
* All other travel costs are to be paid for from the National Account

**CHRISTMAS FUNCTIONS:**

* IGPNEA do not have the funds or facilities in place to hold Christmas functions. If a Branch is holding a December Educational Meeting, they can use this as their Christmas meet and greet but there are no additional allowances financially for this.