***Financial Authority and Approval Levels***

# *Dublin and Dun Laoghaire Education & Training Board*

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|  ***Section 1***  | ***Authority Levels***  |
|  ***Section 2***  | ***Approval Levels***  |

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# SECTION 1

**Financial Authority Levels**

The term "**authorisation**" is defined as an established power to acquire finances, invest moneys, or incur expenditure for, and on behalf of DDLETB or to commit DDLETB financially in a contractual or otherwise binding agreement.

The authorisation levels are specified in tables one to eight.

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## Section One: Financial Authority Levels

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| **Table 1: Land/Buildings/Long-term Contracts**  |
| **Purchase/Disposal of Land/Property**  |
| **Authorisation Level**  |
| Authority to purchase or sell real estate and property (land and buildings)  | Department of Education & Skills and Board  |

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| **Table 2: Leasing Of Property**  |
| **Leasing of Property** *Authority to lease property (land and buildings) where the duration of the lease or the annual rent payable under the lease is:*  |
| **Period**  | **Authorisation Level**  |
|  Any Period  | Department of Education & Skills and Board  |

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| **Table 3: C** | **apital Building Works**  |
| **Projects**  | **Authorisation Level**  |
| All Stage Approvals to proceed  | Department of Education & Skills  |
| All Phase Funding of Projects  |  Department of Education & Skills  |

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|  **Table 4: Authority to incur DDLETB in regular operating expenditure or engage in regular** **services (any one transaction**)  |
|  **Expenditure Value**  |  **Authorisation Level**  |
| Over €250,000  | Chief Executive Officer  |
| Up To €250,000  |  Director  |
| Up To €75,000  | Manager /APO/Principal  |
| Up To €30,000 (FET Expenditure)  | Assistant Manager/AEO  |

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|  **Table 5: Authority to sign Contracts for Further Education, Youth Grants and Contracted Training.**  |
|  **Contract Fee Value**  |  **Authorisation Level**  |
|  Over €500,000  |  Chief Executive Officer  |
| Up to €500,000  | Director  |
|  Up to €250,000  |  TC Manager  |
|  Up to €25,000  |  AEO/TC Assistant Manager  |
|   All Youth Grants  |   Appropriate Director  |
|   A grant payment order is used as a control mechanism to advance funds to the Youth Services Organisations and other organisations funded under Further Education Training (FET) to ensure continuation of FET services to the learners involved.  |

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| **Table 6: Authority to Write-Off Bad Debts/Irrecoverable Overpayments**  |
| **Debt Value**  | **Approval Level**  |
| Over €50,000 (any one debt)  | Chief Executive/Note to Board  |
| Over €10,000 (any one debt)  | Chief Executive  |
| Up to €10,000 (any one debt)  |  Director  |
|    |
| Uncollected Contributions  | School/College Board of Management  |
|   Table six details approval limits for writing off bad debts arising from non-payment of  Money owed to DDLETB for services incurred in any one financial year. Approval to write off uncollected PLC and Adult Education Fees/Contributions as set out in program guidelines   |

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|   | **Table 7: Authority to establish a Scholarship**  |  |
|  **Value**  |  |   | **Approval Level**  |
|   All Values  |  |  |  Board  |

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|  **Table 8: Authority to Borrow Money/ Overdraft**  |
|  **Value**  |  **Approval Level**  |
| Approval to seek permission from DES  | Board  |
| Approval to apply for Overdraft facilities  | Department of Education & Skills  |
| Approval to avail of Overdraft facilities  | Board  |

# SECTION 2

**Financial Approval Levels**

The term “**approval”** is defined as an established power to certify and sanction the payment of accounts in respect of expenditure that has been authorised in accordance with DDLETB Financial Authority levels. In DDLETB this function is carried out by the Finance Department and Senior Management.

Approval levels are specified in tables nine to fifteen.

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| **Table 9: Approval of Further Education, Grants and Contracted Training Payments**  |
| **Youth** **Payment Value**  | **Approval Level**  |
| Over €500,000  | Chief Executive Officer  |
| Up to €500,000  | Director  |
| Up to €250,000  | APO/ TC Manager  |
| Up to €60,000  |  Assistant Manager/AEO/Youth Development  Officer  |
|  Payment values outlined under table nine provides for the authority to approve payments in respect contracts for Further Education, Youth Grants and Contracted Training.  |

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| **Table 10: Approval of Accounts for Payment - Finance Department**  |
| **Payment Value**  | **Approval Level**  |
| Over €250,000  | Director  |
| Up to €250,000  | Finance Officer/APO Finance  |
| Up to €150,000  | Grade 7 Finance  |
| SAP Accounts Payments  | As per above Approval Levels  |
|  P2P (DCS)  |   Over €10,000.00 – Electronic Approval by the Finance Officer/APO in Finance  |
| **Exceptions:**  |
| Payments to Government Departments/Agencies  | Finance Officer/APO Finance  |
| Payroll Approval  |
| Payments relating to Payroll Deductions  |
| Inter Bank Transfers  |  |
| Inter ETB Bank Transfers  |

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| **Table 11: Approval of Electronic Fund Transfers**  |
| **Payment Value**  | **Approval Level**  |
|  Inter DDLETB Account Transfers   |  Two Authorised Officers as set up by Administrators on Banking on Line. |
| Up to €5,000,000 Normal Operating Expenditure – Payrolls, Payment Files, Learner Payment Files   |   Authorised Officers – as set up on Banking on Line  |
|  IPB/3rd Party Transfers  |  Authorised Officers as set up on Banking on Line |
|   Payment values outlined under table eleven provides for the authority to approve EFT’s in respect of payments already correctly authorised.  Details of signatories, on the cheque Signing Panels, are available from Finance Officer/ APO Finance.   Details of Authorised Officers as set up on Banking on Line available from Finance Officer.  |

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|  | **Table 12: Approval to Sign Cheques**  |
| **Payment Value**  |  | **Approval Level**  |
| Up to 2,500.00   |  | At least one authorised signature. |

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| **Table 13: Approval of Capital Write-Off’s**  |
| **Write-Off Value**  | **Approval Level**  |
|  Over €75,000  | Chief Executive/Note to Finance Committee  |
|  Up to €75,000  | Chief Executive  |
|   Up to €15,000  |  Director  |
|   Capital Write-Off’s must be carried-out in line with the Disposal of Fixed Assets Policy. Please refer to *Disposal of Fixed Assets Policy*.   The Write-Off values apply to assets at Net Book Value.  |

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| **Table 14: Approval of Gifts & Hospitality**  |
|  Gifts & Hospitality must be in line with DDLETB Policy on Hospitality, Entertainment & Gifts. Please refer to *Hospitality, Entertainment & Gifts Policy*.  |

## Table 15: Approval of Travel & Subsistence

T&S expenses are approved in line with Travel & Subsistence Policy. Click on link below:- <http://212.147.128.115/EBF/Default.aspx?Site=ETBDDL>