

# ***Financial Authority and Approval Levels***

## ***Dublin and Dun Laoghaire Education & Training Board***

❖ ***Section 1***                      ***Authority 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

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

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

<b>Table 3: Capital Building Works</b>	
<b>Projects</b>	<b>Authorisation Level</b>
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)**

<b>Expenditure Value</b>	<b>Authorisation Level</b>
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

**Table 5: Authority to sign Contracts for Further Education, Youth Grants and Contracted Training.**

<b>Contract Fee Value</b>	<b>Authorisation Level</b>
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**

<b>Debt Value</b>	<b>Approval Level</b>
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
<p>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</p>	

**Table 7: Authority to establish a Scholarship**

<b>Value</b>	<b>Approval Level</b>
All Values	Board

**Table 8: Authority to Borrow Money/ Overdraft**

<b>Value</b>	<b>Approval Level</b>
Approval to seek permission from DES	Board
Approval to apply for Overdraft facilities	Department of Education & Skills

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Approval to avail of Overdraft facilities	Board
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## 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**

<b>Payment Value</b>	<b>Approval Level</b>
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.	

**Table 10: Approval of Accounts for Payment - Finance Department**

<b>Payment Value</b>	<b>Approval Level</b>
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
<b>Exceptions:</b>	
Payments to Government Departments/Agencies	Finance Officer/APO Finance
Payroll Approval	
Payments relating to Payroll Deductions	

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Inter Bank Transfers	
Inter ETB Bank Transfers	

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**Table 11: Approval of Electronic Fund Transfers**

<b>Payment Value</b>	<b>Approval Level</b>
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/3 <sup>rd</sup> 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.

**Table 12: Approval to Sign Cheques**

<b>Payment Value</b>	<b>Approval Level</b>
Up to 2,500.00	At least one authorised signature.

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**Table 13: Approval of Capital Write-Off's**

<b>Write-Off Value</b>	<b>Approval Level</b>
Over €75,000	Chief Executive/Note to Finance Committee
Up to €75,000	Chief Executive
Up to €15,000	Director
<p>Capital Write-Off's must be carried-out in line with the Disposal of Fixed Assets Policy. Please refer to <i>Disposal of Fixed Assets Policy</i>.</p> <p>The Write-Off values apply to assets at Net Book Value.</p>	

**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**

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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>

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