

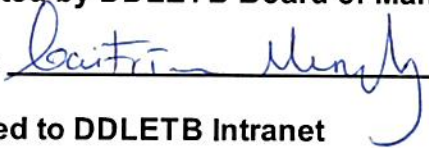


FINANCIAL AUTHORITY AND APPROVAL LEVELS POLICY

Version: 3 / 10.2023

Date ratified by DDLETB Senior Leadership Team: 9th October 2023

Date noted by DDLETB Board of Management: 16th October 2023

Signed:  (CEO)

Uploaded to DDLETB Intranet YES / NO

English and Irish versions uploaded to DDLETD Website: YES / NO

Date for review: 9th October 2025

Policy No:	PL/015	Version No:	3 / 10.2023
Previous versions:	v282021	Effective Date:	9 th October 2023
Board App/Noting:	16 th October, 2023	Review Date:	9 th October 2025

Financial Authority and Approval Levels Policy

Dublin and Dun Laoghaire Education & Training Board

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

❖ ***Section 2*** ***Approval Levels***

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.

Section One: Financial Authority Levels

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 and Board

Table 2: Leasing Of Property

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

Table 3: Capital Building Works	
Projects	Authorisation Level
All Stage Approvals to proceed	Department of Education
All Phase Funding of Projects	Department of Education

Table 4: Authority to incur DDLETB in regular operating expenditure or engage in regular services (any one transaction)

Please refer to Section 7 Page 7 of [DDLETB Procurement Policy](#)

Table 5: Authority to approve Further Education and Training Grants, 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 and Training (FET) to ensure continuity of services to the learners involved.	

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

Policy No: PL/015	Version No: v2/2022
Previous versions: v1/2021	Effective Date: 17/10/2022
Board App/Noting: 17/10/2022	Review Date: 17/10/2023

Uncollected Contributions	School Principal/ Centre Manager
Uncollected Adult Education Fees (Circ 46/00)	School Principal in consultation with Treasury Section
Table 6 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.	

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

Table 8: Authority to Borrow Money/ Overdraft	
Value	Approval Level
Approval to seek permission from DOE	Board
Approval to apply for Overdraft facilities	Department of Education
Approval to avail of Overdraft facilities	Board

Policy No: PL/015	Version No: v2/2022
Previous versions: v1/2021	Effective Date: 17/10/2022
Board App/Noting: 17/10/2022	Review Date: 17/10/2023

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.

Policy No: PL/015	Version No: v2/2022
Previous versions: v1/2021	Effective Date: 17/10/2022
Board App/Noting: 17/10/2022	Review Date: 17/10/2023

Table 9: Approval of Further Education and Training Grants, Youth Grants and Contracted Training Payments

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 9 provides for the authority to approve payments in respect of Further Education and Training Grants, Youth Grants and Contracted Training.	

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
P2P (DCS)	Over €10,000.00 – Electronic Approval by the Procurement Section
Exceptions:	
Payroll Approval	Grade 7 Human Resources
Payments relating to Payroll Deductions	ESBS with the exception of Cycle to Work, Travel Pass and Tea Club managed by Grade 7 Human Resources

Inter Bank Transfers and Inter ETB Bank Transfers	Per Table 11
---	--------------

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/3 rd Party Transfers	Authorised Officers as set up on Banking On Line
Payment values outlined under Table 11 provides for the authority to approve EFTs in respect of payments already correctly authorised. Details of signatories on the cheque signing panels are available from Treasury Section. Details of Authorised Officers as set up on Banking on Line available from APO Finance (Treasury).	

Table 12: Approval to Sign Cheques

Payment Value	Approval Level
Head Office Bank Account: Up to 10,000.00 Over €10,000	At least one authorised signature. Two authorised signatories
Training Centre Bank Accounts All Cheques	One signature from Panel A and One signature from Panel B on bank mandate form.

Table 13: Approval of Fixed Asset Write-Off's

Fixed Asset Write-Off's must be carried-out in line with [Disposal of Fixed Assets Policy](#).

Table 14: Approval of Gifts & Hospitality

Gifts & Hospitality must be in line with Hospitality and Gifts Policy.

Table 15: Approval of Travel & Subsistence

T&S expenses are approved in line with [Travel and Subsistence Policy](#)