 Bord Oideachais agus Oiliúna Dublin and Dún Laoghaire Átha Cliath agus Dhún Laoghaire Education and Training Board	DDLETB Policy	
	Reference: PD - F - 001	Revision: 1
Description: Financial Authority and Approval Levels		Page: 1 of 9

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

 Bord Oideachais agus Oiliúna Dublin and Dún Laoghaire Átha Cliath agus Dhún Laoghaire Education and Training Board	DDLETB Policy	
	Reference: PD - F - 001	Revision: 1
Description: Financial Authority and Approval Levels		Page: 2 of 9

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)	
Supplies and Services Threshold	Procurement Authority Level
€0 - €15,000	Budget Holder
€15,001 - €50,000	Budget Holder in consultation with Procurement
€50,000 - €221,000	Director Approval Required

ONLINE VERSION IS CONTROLLED. DOWNLOADED OR HARD COPY IS UNCONTROLLED



Bord Oideachais agus Oiliúna Dublin and Dún Laoghaire
 Átha Cliath agus Dhún Laoghaire Education and Training Board

DDLETB Policy

Reference: PD - F - 001

Revision: 1

Description: Financial Authority and Approval Levels

Page: 3 of 9

€221,000	Chief Executive Approval
Works/Concession Threshold	Procurement Authority Level
€0 - €200,000	Capital Procurement Manager with Director approval
€200,000 - €5,538,000	Director with CE Approval

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



Bord Oideachais agus Oiliúna Dublin and Dún Laoghaire
 Átha Cliath agus Dhún Laoghaire Education and Training Board

DDLETB Policy

Reference: PD - F - 001

Revision: 1

Description: Financial Authority and Approval Levels

Page: 4 of 9

All Youth Grants	Appropriate Director
A grant payment order is issued 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
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.



Bord Oideachais agus Oiliúna Dublin and Dún Laoghaire
Átha Cliath agus Dhún Laoghaire Education and Training Board

DDLETB Policy

Reference: PD - F - 001

Revision: 1

Description: Financial Authority and Approval Levels

Page: 5 of 9

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

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 with DDLETB Financial Authority Levels. In DDLETB this function is carried out by the Finance Department and Senior Management.

ONLINE VERSION IS CONTROLLED. DOWNLOADED OR HARD COPY IS UNCONTROLLED

 Bord Oideachais agus Oiliúna Dublin and Dún Laoghaire Átha Cliath agus Dhún Laoghaire Education and Training Board	DDLETB Policy	
	Reference: PD - F - 001	Revision: 1
Description: Financial Authority and Approval Levels		Page: 6 of 9

Approval levels are specified in the tables nine to fifteen.

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

ONLINE VERSION IS CONTROLLED. DOWNLOADED OR HARD COPY IS UNCONTROLLED



Bord Oideachais agus Oiliúna Dublin and Dún Laoghaire
 Átha Cliath agus Dhún Laoghaire Education and Training Board

DDLETB Policy

Reference: PD - F - 001

Revision: 1

Description: Financial Authority and Approval Levels

Page: 7 of 9

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
InterBank Transfers and ETBBank Transfers	Per Table 11

Table 11: Approval of Electronic Fund Transfers

Payment Value	Approval Level
----------------------	-----------------------



Bord Oideachais agus Oiliúna Dublin and Dún Laoghaire
 Átha Cliath agus Dhún Laoghaire Education and Training Board

DDLETB Policy

Reference: PD - F - 001

Revision: 1

Description: Financial Authority and Approval Levels

Page: 8 of 9

Inter DDLETB Account Transfers	Two Authorised Officers as set up by Administrators or 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
<p>Payment values outlined under Table 11 provides for the Authority to approve EFTs in respect of payments already correctly authorised.</p> <p>Details of signatories on the cheque signing panels are available from Treasury Section.</p> <p>Details of Authorised Officers as set up on Banking on line available from APO Finance (Treasury).</p>	

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 signatures
Training Centre Bank Accounts All Cheques	One signature from Panel A and One signature from Panel B on bank mandate form
Approval to avail of Overdraft facilities	Board


 <p>ddletb Bord Oideachais agus Oiliúna Dublin and Dún Laoghaire Átha Cliath agus Dhún Laoghaire Education and Training Board</p>	DDLETB Policy	
	Reference: PD - F - 001	Revision: 1
Description: Financial Authority and Approval Levels		Page: 9 of 9

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.