



# Scheme of Delegated Authorities

## **Mission Statement**

The responsibility for the governance of SMILE Through Sport CIC rests with a board of Non-executive directors. To allow the effective running of the organisation some authorities are delegated to the Managing Director and other staff. This scheme of delegation sets out who can enter the organisation into a spending commitment and authorise payments.

## **Aims of the Policy Statement**

- To create a clear process for delegation of authorities within SMILE Through Sport CIC.
- To ensure the board of Non-executive directors are accountable for the governance of SMILE Through Sport CIC.
- To improve the organisational efficiency of SMILE Through Sport CIC.

## **Scheme of Delegated Authority Policy Statement**

All delegated authorities are assumed from the point of placing the order or committing any expenditure. A delegated authority is required for all the following activities –

- To enter the organisation into a spending commitment on goods, services, gifts and hospitality.
- The approval of payments of authorised expenditure on goods, services, gifts, hospitality, travel and subsistence.

## **Qualifications/Exemptions**

These arrangements apply to all organisation employees and the board of directors.

## **Responsibilities**

Staff should ensure that they are aware of their delegated authority in the course of entering the organisation into a spending commitment or when authorising payments. Staff members acting in a higher position are not automatically delegated authority. All staff who have a delegated authority will receive a formal letter outlining their limits. The staff will be requested to sign and return their acceptance of this authority.

## **Instances requiring approval**

Only members of the board can approve the writing-off of losses. The act itself may be carried out by the Managing Director but only after approval from the board.

## **Situations where delegated authority can be delegated**

At no time can a delegated authority be delegated. If a delegated authority is to be absent for a period of time authority is referred up to the directors of the board.

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### Delegations of Authority

<b>Authority to enter into a spending commitment – operating expenditure and capital expenditure (all amounts include VAT)</b>					
	Budgeted Operating costs	Non-Budgeted Operating costs	Budgeted Capital expenditure	Non-Budgeted Capital expenditure	Project costs both capital and operational in line with project budget
Board of directors	Unlimited	Unlimited	Unlimited	Unlimited	Unlimited
Managing Director	£3000	£2000	£3000	£2000	£3000
Sport and Activity Manager	£1000	£500	£1000	£500	£2000
Project Officer	£50	Nil	Nil	Nil	£500
Other Staff	Nil	Nil	£30	Nil	Nil

Note 1: Project officers have authority to approve expenditure only for the programmes which they manage.

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<b>Authority to enter into a spending commitment – Gifts and Hospitality</b> (all amounts include VAT)	
	Any one gift given or total of gifts to one person/organisation in a financial year
Board of directors	£100
Managing Director	£50
Sport and Activity Manager	Nil
Project Officer	Nil
Other Staff	Nil

<b>Authority to approve payments of Travel and Subsistence</b> (all amounts include VAT)	
	Travel and Subsistence
Board of directors	Unlimited
Managing Director	£1500
Sport and Activity Manager	£1000
Project Officer	£100
Other Staff	Nil