



## CARE International UK

### Delegated and Financial Authorities

<b>Scope of policy:</b>	<ul style="list-style-type: none"><li>• The Board of Trustees uses Committees in meeting their duties, and delegates certain functions of the Board to these committees and to CIUK Management;</li><li>• These Delegated and Financial Authorities apply to all CIUK activities.</li></ul>
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#### 1. Key controls:

Delegated Authorities provide a structured approach to financial and contractual commitments and approvals. These protect the organisation from risk by ensuring approvals are at a sufficiently senior level, and providing CIUK management and trustees with clear authority limits.

Trustees can delegate their duties to **Standing Committees** of the Board, or to the **Chief Executive** and the **Senior Management Team**. In both cases standard terms of reference or job descriptions are in place, to support this delegation.

#### 2. Definitions

**Trustees** are the members of CARE International UK Limited, a company limited by guarantee. They are also the directors of the company and as such have the legal responsibility towards governance. Trustees must adhere to the Companies Act 2006 and the Charities Act 2006.

The Trustees and Standing Committees are primarily focused on governance and appropriate oversight. The Chief Executive and Senior Management Team ensure the day to day operations of the Charity.

**Budget holders** are listed in Section 4, and comprise members of the Senior Management Team, Leadership Team and Team Leaders.

### 3. Authority limits

	<b>Authority Delegation</b>	<b>Reason/control</b>
<b>Approval of Annual Budget</b>	Prepared by Leadership Team; reviewed by relevant SMT Director and formally reviewed by SMT as a whole. Reviewed by Finance and Audit Committee and recommended for approval by the Board of Trustees	Approval of budget ensures accountability.  Monitored through in-year quarterly reporting including financial KPIs and updated through re-forecasts.
<b>Approval of new staff positions</b>	Board of Trustees through approval of budget.  Permanent positions: SMT as a whole Fixed Term (less than 2 years): relevant Director Conversion of Fixed Term to Permanent: SMT as a whole Recruitment to approved permanent positions: Leadership Team	Additional approval needed to ensure affordability Fixed Term positions subject to availability of budget.
<b>Audit and Accounts</b>	Appointment of Auditors Receive Audit Report Review Annual Accounts Approve Trustees Report and Annual Accounts	Chair of the Finance and Audit Committee Finance and Audit Committee Finance and Audit Committee Board of Trustees

<b>Contracts</b>		
Enter into contracts to receive or supply goods/services: sign contracts		
<b>Donor contracts</b>	See below – separate section	
<b>Supplier contracts</b>	General authority to sign any contract: CEO, or Finance Director in the capacity of Company Secretary  Authority to sign any contract within their area of responsibility: all SMT Directors	The authority to enter into contracts extends across supplier and consultancy contracts, property, investments and legacies. It also includes power of attorney to Country Offices to sign contracts on behalf of CIUK.
<b>Covenants, deeds and trusts</b>	Either: two Trustees, or one Trustee and Finance Director (as Company Secretary)	In specific high value, complex or risk inherent contracts the Trustees record in the minutes of a Trustee meeting.
<b>Consultancy contracts</b>	Authority to sign contract within their area of responsibility: all SMT Directors	The authority to enter into contracts extends across supplier and consultancy contracts

<b>Purchase Authorisation Limits</b>		
Approval of new vendors	Leadership Team (including SMT)	To ensure good procurement, use of existing vendors and control of new vendors. Confirm Procurement Policy including procurement thresholds have been adhered to.
Authorise Purchase Order; Approved Invoice for Payment (to confirm receipt of goods/services)	Up to £5,000 other budget managers Up to £10,000 Leadership Team Up to £25,000 Heads of Direct Marketing and LendwithCare Up to £50,000 Directors (SMT) Up to £100,000 Relevant Director + CEO or Finance Director £100,000+ CEO or Finance Director + Trustee	Purchasing Authorities apply to expenditure against <u>approved</u> Unrestricted budgets (operating budgets) and Restricted budgets (grants, contracts or appeals)  Purchases outside of budget require additional SMT approval
	Note: procurement thresholds Supplies of goods and services including consultants: Up to £3,000 – direct to suppliers £3,001 - £10,000 three quotes >£10,000 tender	<ul style="list-style-type: none"> <li>Requirement for transparency and value for money</li> </ul>
<b>Other exceptions:</b>		
Authority to travel	<ul style="list-style-type: none"> <li>Line Manager and Budget Holder</li> <li>Plus SMT for high risk countries (as defined in the Travel Policy)</li> </ul>	<ul style="list-style-type: none"> <li>Security risk and employer duty of care</li> </ul>
Travel Expenses & Credit Card	<ul style="list-style-type: none"> <li>Line Manager and Budget Holder: within Purchase Authorisation limits above</li> </ul>	
CEO and SMT Expenses	<ul style="list-style-type: none"> <li>All SMT expenses signed off by CEO</li> </ul>	<ul style="list-style-type: none"> <li>Public Accountability</li> </ul>
<b>Bank signatories:</b>		
Cheque payments	Up to £10,000: any SMT + one signatory Up to £50,000: any two SMT £50,000+: CEO or Finance Director + one other SMT	<ul style="list-style-type: none"> <li>Per authorised signatories as recorded in the Bank Mandate</li> </ul>
Internet banking and BACS payments	Up to £500,000: any bank signatory	<ul style="list-style-type: none"> <li>Subject to Programme Funds transfer thresholds below</li> </ul>
Programme Funds transfers: thresholds for individual transfer	Up to £500,000 to CARE Lead Member, CARE Country Office with Barclays bank account or INGO partner based in the UK. Up to 10% of Reserves (threshold set annually) to CARE Country Offices with accounts at other banks or partners outside the UK.	

#### 4. Proposals and Contracts

Institutional Donor-funded proposals and contracts (for equivalent positions in other teams, see below)				
	Up to £1.5m	Up to £5m	Up to £10m	Above £10m
<b>Go/No-Go Assessment</b>	<b>Prepare:</b> Funding Lead + Contracts & Finance Officer <b>Approve:</b> Programme Manager	<b>Review:</b> Programme Manager <b>Approve:</b> Head Programme Management	<b>Review:</b> Head of Programme Management <b>Approve:</b> Policy & Programme Director	Plus CEO
<b>Concept Note / Expression of Interest</b>	<b>Review:</b> Funding Lead + Contracts & Finance Officer <b>Approve:</b> Programme Manager	<b>Review:</b> Programme Manager <b>Approve:</b> Head Programme Management	<b>Review:</b> Head of Programme Management <b>Approve:</b> Policy & Programme Director	Plus CEO
<b>Proposals</b>	<b>Review:</b> Funding Lead + Contracts & Finance Officer <b>Approve:</b> Programme Manager	<b>Review:</b> Programme Manager <b>Approve:</b> Head Programme Management	<b>Review:</b> Head of Programme Management <b>Approve:</b> Policy & Programme Director + Finance Director	Plus CEO Plus <b>inform</b> Chair of Programme Committee & Chair of Finance & Audit Committee
<b>Contract Approval*</b>	<b>Review:</b> Project Lead + Contracts & Finance Officer <b>Approve:</b> Programme Manager	<b>Review:</b> Programme Manager <b>Approve:</b> Head Programme Management	<b>Review:</b> Head of Programme Management <b>Approve:</b> Policy & Programme Director + Finance Director	Plus CEO Plus <b>approval:</b> Chair of Programme Committee & Chair of Finance & Audit Committee
<b>Teaming agreements / pre-IPIAs</b>	<b>Prepare:</b> Funding Lead + Contracts & Finance Officer <b>Approve:</b> Programme Manager	<b>Review:</b> Programme Manager <b>Approve:</b> Head Programme Management	<b>Review:</b> Head of Programme Management <b>Approve:</b> Policy & Programme Director + Finance Director	<b>Review:</b> Head of Programme Management <b>Approve:</b> Policy & Programme Director or Finance Director
<b>IPIAs (internal agreements)/MOUs</b>	<b>Prepare:</b> Contracts & Finance Officer <b>Review:</b> Project Lead <b>Approve:</b> Programme Manager	<b>Review:</b> Programme Manager <b>Approve:</b> Head Programme Management	<b>Review:</b> Head of Programme Management <b>Approve:</b> Policy & Programme Director or Finance Director	<b>Review:</b> Head of Programme Management <b>Approve:</b> Policy & Programme Director or Finance Director
<b>Contract Amendments*</b>	<b>Review:</b> Project Lead + Contracts & Finance Officer <b>Approve:</b> Programme Manager	<b>Review:</b> Programme Manager <b>Approve:</b> Head Programme Management	<b>Review:</b> Head of Programme Management <b>Approve:</b> Programme & Policy Director or Finance Director	Plus CEO Plus <b>inform:</b> Chair of Programme Committee & Chair of Finance & Audit Committee

\* The exception to these contract approval thresholds are donors that require either CEO, Director or Board Secretary signature. These include DEC, ECHO, BLF, Comic Relief and Barclays contracts.

Specific approvals			
	All values		
Match funding liability	Policy & Programme Director <b>and</b> Director Fundraising, Partnerships & Communications		
	Up to £500,000	Above £500,000	<b>Programme Funds transfers - thresholds for individual transfers:</b> Up to £500,000 to CARE Lead Member, CARE Country Office with Barclays bank account or INGO partner based in the UK. Up to 10% of Reserves (threshold set annually) to CARE Country Offices with accounts at other banks or partners outside the UK <i>Where a total request exceeds the threshold for individual transfers, the total will be broken down by Finance into a number of transfers to comply with the relevant thresholds, with confirmation of receipt required before each subsequent transfer.</i>
Funds transfers to Country Offices and Partners (MCT)	<b>Prepare:</b> Contracts & Finance Officer <b>Review:</b> Project Lead <b>Approve:</b> Programme Manager or Head of Programme Management	<b>Prepare:</b> Contracts & Finance Officer <b>Review:</b> Project Lead <b>Approve:</b> Head of Programme Management or Programme & Policy Director	
Funds transfers requiring CIUK pre- or post-financing	<b>Additional cash flow approval:</b> Finance Controller/Finance Director	<b>Additional cash flow approval:</b> Finance Director	

**Equivalent positions: proposals and contracts, funds transfers**

Programme Management	Private Sector Engagement Team	Technical teams
Programme Manager Head Programme Management Policy & Programme Director	Partnerships Manager Head of Strategic Partnerships Fundraising, Partnerships & Communications Director	Team Leader (other budget holder) Head of Technical Team Policy & Programme Director

## 5. List of budget holders

Unrestricted Dept ID	Senior Management Team
	CEO Finance Director Programme and Policy Director Director People and Organisational Development Director Fundraising, Partnerships and Communications
	<b>Leadership Team</b> Director Women's Economic Empowerment Head Internal Audit & Risk Management Head of Governance Head Programme Management Head Direct Marketing * Head IT Head of Communications Head of Strategic Partnerships Head Humanitarian Technical Head of Advocacy Finance Manager Head of Events and Community Fundraising Head of Lend With Care * Human Resources Manager
	<b>Other budget holders: Team Leaders</b> Africa Regional Programme Manager Asia Regional Programme Manager Humanitarian Programme Manager Shelter Team Leader Climate Change Team Leader Gender in Emergencies Manager Head of Institutional Partnerships Office Manager

If you would like to make a complaint about this policy or a response to your information request, please contact us at the address below.

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CARE International UK is a registered charity (number 292506) and a company limited by guarantee (number 01911651, England and Wales).