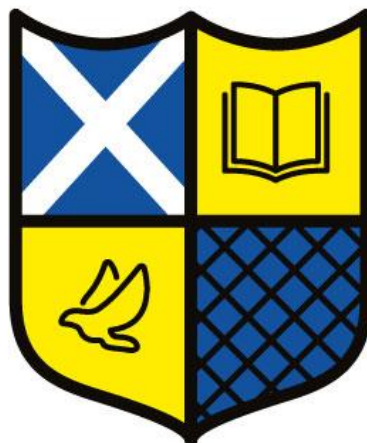


# St. Andrew's CE Primary School

## Scheme of Delegation Policy



<b>Approved by:</b>	Governing Body
<b>Last reviewed on:</b>	March 2026 - Resource and Finance Committee
<b>Next review due by:</b>	March 2027 - Resource and Finance Committee

## The legal framework

Regulation 18, Parts 3 and 5 of The School Governance (Roles, Procedures and Allowances) (England) Regulations 2013 allows governing bodies of schools to delegate their financial responsibilities to

- a) a committee
- b) any governor
- c) the headteacher (whether or not they are a governor)

Approval to the first formal budget plan of the financial year may only be delegated to a committee, not to an individual – (normally the Finance Committee)

Where the Governing Body has delegated functions, this shall not prevent the Governing Body from exercising those functions

## **POLICY REGARDING THE DELEGATION OF GOVERNING BODY FINANCIAL POWERS AND DUTIES**

### **INTRODUCTION**

As the Governing Body of St Andrew's C.E Primary School with responsibility for managing a delegated budget as defined by the Schools Standards and [Framework Act 1998 Chapter IV](#) and amended by S41-43 and S45 of the Education Act 2002, we are responsible for ensuring that the school complies with the Scheme for Financing Schools, Financial Regulations and Standard Financial Procedures and Contract Standing Orders for schools, as approved by the Council. Many of the Governing Body's responsibilities will be delegated to a committee of the Governing Body and to the Headteacher. To ensure that sound financial control is maintained, this policy statement clearly specifies the extent of delegation and responsibility at this school.

In accordance with Regulation 14 of the School Governance (Roles, Procedures and Allowances) (England) Regulations 2013, the meeting of the Governing Body which adopted this Scheme of Delegation did have a quorum of half (rounded up to a whole number) of the membership of the Governing Body when complete.

The Scheme of Delegation must be operated in conjunction with the Scheme for Financing Schools, Financial Regulations and Standard Financial Procedures and Procurement Standing Orders for schools. We require our own written local internal financial rules to support the Scheme, our policy and to detail operational procedures.

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### 1. POWERS AND DUTIES OF THE FULL GOVERNING BODY

#### Delegation of Responsibilities (Appendix A)

- 1.1 The Governing Body shall approve a written Scheme of Delegation of its financial powers and duties to a Finance Committee and the Headteacher. The Scheme must satisfy the Governing Body's ultimate responsibility for ensuring that there are adequate operational controls in place for all the financial processes within the school.
- 1.2 The Scheme of Delegation must be operated in conjunction with the Scheme for Financing Schools and the Council's Financial Regulations and Procurement Standing Orders for schools, as approved by the Council.
- 1.3 The Scheme of Delegation and summary of limits must be reviewed and approved on an annual basis.
- 1.4 The Governing Body shall inform Schools Finance Section when the school wishes to meet expenditure of a capital nature from the revenue budget.
- 1.5 The Governing Body shall review annually the School Pay Policy, the Performance Management Policy and annual salaries for all staff.
- 1.6 The Governing Body shall ensure that the school complies with the Schools Financial Value Standard (SFVS) to meet the relevant Schools Finance Team deadlines.

### Budgets

- 1.7 The Governing Body shall approve the School Development Plan, 3-year forward financial plan, School Staffing Structure and budget annually. A copy of the budget plan, certified by the Headteacher and Chair of Governors, must be submitted to Schools Finance by the deadline as notified by the Schools Finance Team.
- 1.8 The Governing Body shall receive and consider regular budgetary control reports from the Finance Committee with relevant explanations where required and take appropriate action to contain expenditure within the budget.
- 1.9 The Governing Body shall approve all virements (transfer of funds), that exceed the approval limits delegated to the Finance Committee. Any virements (transfer of funds) in excess of £15,000 shall be notified termly to the Head of the Schools Finance Team.
- 1.10 The Governing Body shall certify copy of the 3-year budget plans before ensuring that they are submitted to Schools Finance by the deadline as notified by the Schools Finance Team.

### Accounts

- 1.11 The Governing Body shall consider a full report on the school's financial position no later than three months after the end of each financial year.

### Audit

- 1.12 The Governing Body shall receive and consider any audit reports on the school from the Council's internal auditors and will ensure that any arising actions are addressed within the required timescale.
- 1.13 The Governing Body shall inform Internal Audit if it suspects an irregularity affecting resources of the Council or an irregularity affecting the school's voluntary funds. Internal Audit shall take such steps as are necessary by way of investigation and report.

### Contracts

- 1.14 Tenders other than the most financially favourable to the Governing Body, or late tenders, can only be accepted by the Governing Body, which shall record the reasons for its decision.
- 1.15 The Governing Body may authorise operational leasing / contract hire arrangements providing that Schools Finance is satisfied that the method of finance is appropriate for the asset concerned, and that the best terms available have been secured. The Governing Body shall ensure that the resulting charges can be met within the budget for the duration of the contract.
- 1.16 The Governing Body shall ensure that the school maintains a register of business interests for all governors and staff.
- 1.17 The Governing Body shall approve all contracts in excess of £10,000.

### Income

- 1.18 The Governing Body may authorise the write-off of debts between £500 and £1,000 and shall maintain a complete record of all write-offs. Debts between £1,000 and £2,500 may be written off by the Governing Body after consultation with Schools Finance and the Executive Director Finance & Resources. Approval of the Policy & Resources Committee must be sought for the write-off of debts in excess of £2,500.
- 1.19 The Governing Body shall receive, consider and approve the Lettings Policy for the school, including the scale of charges. This Policy shall be made in the context of the aims of the school, which set out the values and ethos of the school.
- 1.20 The Governing Body shall not approve any letting of the school premises where this hinders the operation of any school activity, either within or outside normal school hours.
- 1.21 The Governing Body may approve arrangements for taking payments by credit or debit card in accordance with advice from the Schools Finance Team.
- 1.22 The Governing Body shall, at least once a year, review all fees and charges and is authorised to implement any changes it considers appropriate except in respect of optional extras relating to pupils' education which must be determined by reference to [Sections 449-462 of the Education Act 1996](#).

### Security of Assets

- 1.23 The Governing Body may authorise the write-off of stock deficiencies between £1,000 and £2,500 after consultation with Schools Finance. Approval of the Executive Director Finance & Resources must be sought for the write-off of deficiencies in excess of £2,500.
- 1.24 The Governing Body shall produce procedures specifying when school equipment may be removed from the school premises and maintain a record of such movement.

### Payments

- 1.25 The Governing Body may authorise ex-gratia payments between £1,000 and £2,500 after consultation with Schools Finance and the Executive Director Finance & Resources. Approval of the Secretary of State must be sought for ex-gratia payments in excess of £2,500.
- 1.26 The Governing Body shall approve a Governors Expenses Policy.
- 1.27 The Governing Body shall approve orders for goods, works and services in excess of £10,000 for Nursery, Primary and Special Schools and £25,000 for Secondary Schools.

### Voluntary Funds

- 1.28 The Governing Body is responsible for ensuring that all voluntary funds are properly administered and audited annually under the requirements of financial regulations and are accounted for separately from Council funds.

- 1.29 The Governing Body shall receive and consider the audited accounts of all the school's voluntary funds no later than three months after the end of the funds' financial year.

#### Loans, Investments and Trust Funds

- 1.30 The Governing Body may borrow money only with the written permission of the Secretary of State.

This provision does not apply to the capital loan scheme operated by the Council.

- 1.31 The Governing Body is authorised to set aside funds which are not required for immediate use, in accordance with arrangements agreed with Schools Finance.

#### Chair of Governors' Urgency Powers

- 1.32 In the event of urgency powers being invoked by the Chair of Governors, this will be recorded in writing, advised to the Council and reported to the next meeting of the Governing Body.

## 2. POWERS AND DUTIES DELEGATED TO THE RESOURCES AND FINANCE COMMITTEE OF THE GOVERNING BODY

### Delegated Powers

- 2.1 The Resources and Finance Committee shall review annually the Scheme of Delegation and summary of limits and make recommendations to the Governing Body.
- 2.2 The Resources and Finance Committee shall exercise the powers and duties of the Governing Body in respect of the financial administration of the school except for those items specifically reserved for the Governing Body and those delegated to the Headteacher.
- 2.3 The Resources and Finance Committee shall inform Schools Finance when the school wishes to meet expenditure of a capital nature from the revenue budget.
- 2.4 The Resources and Finance Committee shall report all decisions taken under delegated powers to the next meeting of the Governing Body - [Regulation 20 \[2\] of the School Governance \(Roles, Procedures and Allowances\) \(England\) Regulations 2013](#).
- 2.5 The Resources and Finance Committee shall ensure that arrangements are in place to complete a Control Self-Assessment on an annual basis.
- 2.6 The Resources and Finance Committee shall ensure that the school complies with the Schools Financial Value Standard (SFVS) and schools self-assessment in time to meet the relevant Schools Finance Team deadlines.

## Audit

- 2.7 The Resources and Finance Committee shall inform the Internal Audit Section if it suspects an irregularity affecting resources of the Council or an irregularity affecting the school's voluntary funds. Internal Audit shall take such steps as are necessary by way of investigation and report.

## Budget Procedures

- 2.8 The Resources and Finance Committee shall maintain a 3-year forward financial plan which is linked to the School Development Plan. The Resources and Finance Committee shall submit a budget for the financial year and updated 3-year forward financial plan to the Governing Body in time to meet the relevant Schools Finance Team deadlines.
- 2.9 The Resources and Finance Committee must seek to achieve efficiencies and value for money, to optimise the use of their resources and to invest in teaching and learning, taking into account the Authority's purchasing, tendering and contracting requirements.

## Budgetary Control

- 2.10 The Resources and Finance Committee shall consider budgetary control reports on the school's financial position at every meeting; take appropriate action to contain expenditure within the budget and report to the Governing Body.
- 2.11 The Resources and Finance Committee has the freedom to transfer sums up to £20,000 between budget heads, except for sums earmarked by the Council. The Chair of Governors and the Chair of the Resources and Finance Committee each has the authority to approve such transfers prior to the next Resources and Finance Committee meeting.
- 2.12 The Resources and Finance Committee shall report to the Governing Body any financial matters it considers significant.

## Contracts (Appendix B)

- 2.13 The Resources and Finance Committee shall exercise the powers and duties of the Governing Body in respect of the Procurement Standing Orders for schools up to a limit of £15,000 in Primary Schools, except for those items specifically reserved for the Governing Body and those delegated to the Headteacher.
- 2.14 The Resources and Finance Committee may authorise operational leasing/contract hire arrangements providing that Schools Finance is satisfied that the method of finance is appropriate for the asset concerned, and that the best terms available have been secured. The Resources and Finance Committee shall ensure that the resulting charges can be met within the budget for the duration of the contract.

## Income

- 2.15 The Resources and Finance Committee may authorise the write-off of debts up to £1,000 and shall maintain a complete record of all write-offs.
- 2.16 The Resources and Finance Committee shall submit annually, to the full Governing Body, the current lettings charges for the school.
- 2.17 The Resources and Finance Committee shall, at least once a year, review all fees and charges and is authorised to implement any changes it considers appropriate save in respect of optional extras relating to pupils' education which must be determined by the full Governing Body by reference to Sections 449-462 of the Education Act 1996.

#### Security of Assets

- 2.18 The Resources and Finance Committee may write-off stock deficiencies up to £1,000.
- 2.19 The Resources and Finance Committee shall produce procedures specifying when school equipment may be removed from the school premises and maintain a record such movement.

#### Insurances

- 2.20 The Resources and Finance Committee must make arrangements for all insurance cover it considers necessary, in liaison with the Council's Insurance Team.
- 2.21 The Resources and Finance Committee must demonstrate to the Council's Insurance and Risk Manager that any insurance cover which it has arranged outside a Council policy has equivalent limits of liability and scope of cover.

#### Ex-Gratia Payments

- 2.22 The Resources and Finance Committee may authorise ex-gratia payments up to £500 and shall maintain a complete record of all such payments.

#### Voluntary Funds

- 2.23 The Resources and Finance Committee is responsible for ensuring that all voluntary funds are properly administered, audited under the requirements of Financial Regulations and are accounted for separately from Council funds.

#### Loans, Investments and Trust Funds

- 2.24 The Resources and Finance Committee is authorised to set aside funds which are not required for immediate use, in accordance with arrangements agreed with Schools Finance.
- 2.25 The Resources and Finance Committee shall ensure that all securities, etc. relating to trust funds are deposited with the Executive Director Finance & Resources unless the deed otherwise provides.

### 3. FINANCIAL POWERS AND DUTIES DELEGATED TO THE HEADTEACHER

The Headteacher shall be responsible for:

#### Information and Communication Systems

- 3.1 All necessary consultations in respect of the introduction of any new information and communication system or the development of an existing system.
- 3.2 The standards of control for such systems in operation within the school and for security and privacy of data.

#### Accounting

- 3.3 The operation of financial processes in the school, ensuring that adequate operational controls are in place and that the principles of internal control are maintained.
- 3.4 Ensuring that full, accurate and up-to-date records are maintained in order to provide financial and statistical information and that the figures have been reconciled with the school's bank account and the Council's central records.
- 3.5 Consulting Schools Finance on the development of any financial system and links with the central systems.
- 3.6 Maintaining a list of staff and their levels of access approved to operate the school's accounting systems.
- 3.7 Maintaining a list of staff delegating levels of approved access to maintain the school's Personnel Records: this should include details of staff authorised to process and approve staff payments and authorise new starters and leavers.
- 3.8 Ensuring that the school complies with the Schools Financial Value Standard (SFVS) in time to meet the relevant Schools Finance Team deadlines.

#### Audit

- 3.9 Informing Internal Audit if they suspect an irregularity affecting resources of the Council or an irregularity affecting the school's voluntary funds. Internal Audit shall take such steps as are necessary by way of investigation and report.
- 3.10 Ensuring that all records and documents are available for audit by the Internal Audit Section and arrange for the accommodation of the auditors.

#### Budget Procedures

- 3.11 Preparing a draft School Development Plan and budget for the current and forward financial years, for consideration by the Resources and Finance Committee, in time to meet the relevant Schools Finance Team deadlines

- 3.12 Notifying Schools Finance of variations in the school budget plan approved by the Resources and Finance Committee at the beginning of each term.
- 3.13 Has freedom to vire (transfer) sums up to £10,000 between budget headings between meetings of the Resources and Finance Committee. Such transfers will be reported to the next Resources and Finance Committee meeting. The Headteacher may make urgent transfers of sums between budget headings in excess of those limits (that is, where delay in doing so would be detrimental to the school and when it is not reasonably practicable to obtain approval from the Chair (or Vice Chair) of Governors, or the Chair (or Vice Chair) of the Resources and Finance Committee).

#### Budgetary Control

- 3.14 Regular monitoring of expenditure, including the reconciliation of staff costs, and income against the approved budget and submitting reports on the school's financial position to every meeting of the Resources and Finance Committee. Any actual or potential overspending shall be reported to the Resources and Finance Committee.
- 3.15 Ensuring that all the required reports and closing of accounts information are sent to Schools Finance within the required timescales.

#### Orders for Goods, Works and Services

- 3.16 Ensuring that the arrangements for the ordering of goods, works and services are in accordance with the school's own local internal financial rules, Financial Regulations and Standard Financial Procedures for schools.
- 3.17 Authorised to issue (sign) orders for goods, works and services up to a value of £15,000.
- 3.18 Authorising members of staff to order or receive goods and certify invoices for payment and ensuring the appropriate division of these duties between staff. A record must be maintained of such authorisations.
- 3.19 In respect of any orders for goods or services, no one person shall be the signatory for all of the following stages:
- a) authorising the order
  - b) receiving the goods
  - c) authorising payment

The certifying officer shall NOT be the person who ordered or received the goods.

#### Contracts

- 3.20 Exercising the following powers and duties of the Governing Body in respect of the Procurement Standing Orders for schools:
- a) ensuring that all contracts and agreements conform with the Procurement Standing Orders for schools
  - b) acceptance of quotations up to £10,000 in value
  - c) receipt and custody of all tenders
  - d) authorisation of senior members of staff to open tenders
  - e) signing of contracts on behalf of the Governing Body
- 3.21 Maintaining a register of formal contracts entered into, amounts paid and certificates of completion.
- 3.22 Signing certificates where contracts require that interim and final payments are made on such certificates.

#### Payments

- 3.23 Ensuring the arrangements for processing payments are in accordance with Financial Regulations.
- 3.24 Ensuring that all payments are supported by an invoice or proper account which is duly certified by authorised members of staff before payment.
- 3.25 Authorised to receive goods.
- 3.26 Authorised to certify payments by cheque, cash, BACS or Purchasing Card.
- 3.27 Where the school has a Purchasing Card, the Headteacher will ensure that the registered Approvers and the authorised Card Holder abide by the terms and conditions of its use, including the monthly review of any transactions within the required timescale. A record of all purchases, giving details of date, description of purchase and other financial details must be kept along with a monthly reconciled record showing the use of the card.
- 3.28 Authorising members of staff to order or receive goods and certify invoices for payment and ensuring the appropriate division of these duties between the staff. A record must be maintained of such authorisations.
- 3.29 Ensuring that invoices, vouchers and other records are retained and stored in a secure way and are readily available for inspection by authorised persons.
- 3.30 Authorising payment claims for costs incurred by staff members for any items purchased on behalf of the school, whereby a receipt is produced and claim form completed.

#### Salaries, Wages and Pensions

- 3.31 Notifying the Council's Payroll of any matters affecting payments to employees of the Council.

- 3.32 Ensuring that all payments to staff are monitored on a monthly basis, reconciling actuals with expected costs.
- 3.33 Authorised to certify pay documents and time records (excluding documents relating to themselves).
- 3.34 Authorising members of staff to certify pay documents and time records, maintaining a record including specimen signatures of such authorised staff.
- 3.35 Ensuring that the relevant, authorised staff, process and certify new starters, leavers and any payments to members of staff, ensuring a clear segregation of duties in accordance with Council Policies, and in compliance with HMRC Regulations.
- 3.36 Ensuring that any monies advanced to a member of staff, who is to leave the school's employment are collected.

#### Income

- 3.37 Ensuring the arrangements for collection of income are in accordance with Financial Regulations.
- 3.38 Ensuring that all income is accurately accounted for, is promptly collected and banked intact.
- 3.39 Ensuring that all receipt forms, books, tickets and other such items shall be ordered and issued in a form approved by the Council.
- 3.40 Writing off debts up to £100.

#### Lettings

- 3.41 The approval of individual lettings in the context of the Governors' Lettings Policy.

#### Banking Arrangements

- 3.42 Maintaining proper records of account in accordance with arrangements approved by Schools Finance.
- 3.43 Providing monthly reconciled bank statements to Schools Finance promptly, at the required intervals.

#### Security of Assets

- 3.44 Ensuring the arrangements for security of assets are in accordance with Financial Regulations.
- 3.45 Ensuring that proper security is maintained at all times for all buildings, furniture, equipment, stock, stores and cash. A record of all cash holdings in the school shall be maintained.
- 3.46 Keeping an inventory of all items of moveable furniture, equipment, vehicles and plant and ensuring such items are security marked where appropriate.

- 3.47 Ensuring that any school assets or equipment allocated or loaned to a member of staff, who is to leave the school's employment are collected.
- 3.48 The receipt, care, safe custody and issue of stocks and stores.
- 3.49 Arranging periodic independent checks of stocks and recorded stores at least once a year and writing off deficiencies up to £250.
- 3.50 Disposal of unusable or obsolete equipment or materials in accordance with the requirements of the Schools' Finance Guidance.
- 3.51 Maintaining a record of all property removed from the school premises in accordance with the procedures issued and recorded.

#### Insurances

- 3.52 Notifying the Council's Insurance and Risk Manager of any eventuality which could affect the Council's insurance arrangements.

#### Voluntary Funds

- 3.53 Ensuring that all voluntary funds are properly administered and audited under the requirements of Financial Regulations and are accounted for separately from Council funds

#### Notes

- 3.54 The Headteacher may delegate any of the above tasks to another member of staff provided that the Resources and Finance Committee agrees a written Scheme of Delegation, although the Headteacher will remain accountable for the actions of these staff.
- 3.55 The Headteacher shall report all decisions taken under delegated powers to the next meeting of the Governing Body – Regulation 20 [2] of the School Governance (Roles, Procedures and Allowances) (England) Regulations 2013

### 4. DELEGATION OF HEADTEACHER'S FINANCIAL RESPONSIBILITIES (Appendix C)

#### Information and Communication Systems

- 4.1 The designated systems manager/data protection manager shall be responsible for the control of systems and for security and privacy of data.

#### Accounting

- 4.2 The School Business Manager shall be responsible for the operation of financial processes within the school, ensuring that adequate operational controls are in place and that the principles of internal control are maintained in accordance with this Scheme of Delegation and the Financial Regulations and Standard Financial Procedures.

- 4.3 The School Business Manager shall ensure that full, accurate and up-to-date records are maintained in order to provide financial and statistical information and that the figures have been reconciled with the school’s bank account and the Council’s central records.

Audit

- 4.4 The School Business Manager shall ensure that all records and documents are available for audit by Internal Audit and arrange for the accommodation of the auditors.

Orders for Goods, Works and Services (Appendix A4)

- 4.5 The following members of staff are authorised to issue (sign) orders for goods, works and services as specified:

<u>Staff</u>	<u>Types of Order</u>
Headteacher	All
Deputy Headteacher	All
School Business Manager	All
Subject Co-ordinators	For goods, etc. for that department’s use, subject to there being sufficient provision within the departmental budget

- 4.6 In respect of any orders for goods or services, no one person shall be the signatory for all of the following stages:

- a) Authorising the order
- b) Receiving the goods
- c) Authorising payment

- 4.7 All orders must be passed through the Assistant Business Manager who shall be responsible for the safe custody and proper use of official orders, maintaining a record of order spreadsheet in use and marking orders appropriately when they have been paid.

Payments (Appendix D)

- 4.8 The following members of staff are authorised to receive goods:

- a) Deputy Headteacher
- b) School Business Manager
- c) Clerical staff

d) Premises manager

4.9 The following members of staff are authorised to certify payments as follows:

a) Cheque Deputy Headteacher, School Business Manager

b) Cash Deputy Headteacher, School Business Manager

c) Purchasing Card Deputy Headteacher, School Business Manager, Assistant  
Business Manager

d) BACS Deputy Headteacher, School Business Manager

4.10 The School Business Manager shall ensure that invoices, vouchers and other records are retained and stored securely.

#### Salaries and Wages

4.11 The School Business Manager shall notify the Council's Payroll of any matters affecting payments to employees of the Council.

4.12 The School Business Manager shall ensure that all payments to staff are monitored on a monthly basis, reconciling actuals with expected costs.

4.13 The School Business Manager shall ensure that the Council receives an annual Tax Compliance questionnaire, even if this is a nil return, to ensure that all relevant taxable benefits are reported to HMRC.

4.14 The following members of staff, in addition to the Headteacher, are authorised to certify pay documents and time records (excluding documents relating to themselves):

a) Deputy Headteacher

b) School Business Manager

4.15 The School Business Manager shall ensure that payments to members of staff are certified and processed in accordance with Council Policies, and in compliance with HMRC Regulations.

#### Income

4.16 The School Business Manager shall ensure that all income is accurately accounted for, promptly collected and banked intact.

4.17 The School Business Manager shall ensure that no personal cheques are cashed out of money held on behalf of the Council and that a suitable record is maintained when cash is handed over from one person to another.

4.18 The School Business Manager shall ensure that all receipt forms, books, tickets and other such items shall be ordered and issued in a form which accords with Schools Finance.

### Banking Arrangements

- 4.19 The Assistant Business Manager shall maintain a record of all cash holdings in the school.
- 4.20 The School Business Manager shall maintain proper records of account in accordance with arrangements approved by Schools Finance.
- 4.21 The School Business Manager shall provide reconciled bank statements to Schools Finance, promptly, at monthly intervals.

### Security of Assets

- 4.22 The School Business Manager shall maintain an inventory of all items of moveable furniture and equipment and ensure such items are security marked where appropriate.
- 4.23 The School Business Manager shall be responsible for the receipt, care, safe custody and issue of all stocks and stores.
- 4.24 The School Business Manager shall dispose of unusable or obsolete equipment or materials in accordance with the requirements of the Schools' Finance Guidance.
- 4.25 The School Business Manager shall maintain a record of all property removed from the school premises and ensure that items to be used are in accordance with the procedures issued and recorded securely on the system.

4.26

### School Accounting System

- 4.27 The following members of staff have approval to use the school accounting system with the

Indicated level of access:

- a) School Business Manager Supervisor
- b) Headteacher read only
- c) Deputy Headteacher read only
- d) Clerical staff enter only

### Claim Forms

- 4.28 Authorising payment claims for costs incurred by staff members for any items purchased on behalf of the school, whereby a receipt is produced and claim form completed.
- 4.29 Payments reimbursed by BACs up to the sum of £200.

### Personnel Records

4.30 The following members of staff, in addition to the Headteacher, have approval to access Personnel data records:

- a) School Business Manager
- b) Deputy Headteacher
- c) SenCo

## Appendix

### Appendix A

#### Financial Roles and Responsibilities — Table A1

Delegated Duty	Delegated Authority	Frequency	Excess / Threshold	Overall Authority
3 Year Forward Financial Plan	R&F Committee	—	—	—
Annual Salaries	HR Committee	—	—	—
Approval of goods order	—	—	Over £10,000	FGB
Authorisation of issue of goods	R&F Committee	—	Up to £10,000	—
Authorisation of issue of goods	Headteacher / School Business Manager / Finance Assistant	—	Under £10,000	—
Authorising staff to receive goods	Headteacher / SBM	—	—	—
Bank reconciliation with Civica Financials	SBM	Monthly	—	—
Budget	R&F Committee	—	—	—
Budget monitoring	R&F Committee	Termly	—	—
Debts over £1,000	R&F Committee	—	—	FGB / Schools Finance
Debts under £1,000	R&F Committee	—	—	FGB
Declaration of Interest	—	Annually	—	FGB
Disposal of obsolete equipment	R&F Committee	—	—	FGB
Governor expenses	—	—	—	FGB
Inputting monthly reports to Bromcom (Finance System)	SBM	Monthly	—	—
Insurance	R&F Committee	Annually	—	—

<b>Delegated Duty</b>	<b>Delegated Authority</b>	<b>Frequency</b>	<b>Excess / Threshold</b>	<b>Overall Authority</b>
Invoice records	SBM / Finance Assistant	Monthly	—	—
Leasing and contracts	—	—	Over £15,000	FGB
Lettings policy — review of fees	R&F Committee	Annually	—	—
Loans	FGB	—	—	Secretary of State
Maintenance of contracts register	SBM	—	—	R&F Committee
Payment purchasing card	Headteacher / SBM	—	—	—
Payments (BACS)	Headteacher / SBM	Monthly	—	—
Payments: Ex-gratia	R&F Committee	—	£1,000–£2,500	—
Payments: Ex-gratia	FGB	—	Over £2,500	Secretary of State
Performance Management	HR Committee	—	—	—
Procurement contracts	R&F Committee	—	Up to £15,000	—
Procurement contracts	—	—	Over £15,000	FGB
Scheme of Delegation	R&F Committee	Annually (recommendations to FGB)	—	FGB
School Pay Policy	HR Committee	Annually	—	Full Governing Body (FGB)
School Staffing Structure	HR Committee	—	—	—
Schools Financial Value Standard (SFVS)	R&F Committee	—	—	FGB
Staff pay claims	Headteacher / Deputy Headteacher / SBM	Monthly	—	—
Staff payment claims	SBM / Finance Assistant	Monthly	—	—

<b>Delegated Duty</b>	<b>Delegated Authority</b>	<b>Frequency</b>	<b>Excess / Threshold</b>	<b>Overall Authority</b>
Staff payments	SBM	Monthly	—	—
Transfer of funds	R&F Committee	—	Over £15,000	FGB
Transfer between budget heads	R&F Committee	—	Up to £20,000	Chair of Governors (CoG)
Value for money	R&F Committee	Annually	—	FGB
VAT returns	SBM	Monthly	—	—
Voluntary funds	External Audit	Annually	—	FGB
Write-off of stock deficiencies	R&F Committee	—	Under £1,000	—
Write-off of stock deficiencies	R&F Committee	—	£1,000–£2,500	FGB / Schools Finance
Write-off of stock deficiencies	FGB	—	Over £2,500	Secretary of State

## Appendix B

### Purchase Process for Procurement — Table B1

#### Capital Thresholds £ (ex VAT) Operational Thresholds £ (ex VAT) Purchase Process

£0 – £9,999	£0 – £4,999	Single quote
£10,000 – £99,999	£5,000 – £49,999	Obtain 3 written quotes
£100,000 and above	£50,000 and above	Competitive tender

## Appendix C

### Structure of Roles (for reference) — Table C1

<b>Governance</b>	<b>Management</b>
Overview of the organisation as a whole	Day-to-day operation of programmes or projects
Long-term strategy and policy	Short- to medium-term implementation of plans

**Governance**

Processes and frameworks for effective working

Accountable for actions and decisions made by the organisation

Compliance with current legislation

**Management**

Detailed planning and supervision

Responsible for delivery of actions and decisions

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**Appendix D****Signatories — Table D1**

<b>Staff</b>	<b>Signatory for Orders and Payments</b>
Headteacher	All
Deputy Headteacher	All
School Business Manager	All
Subject Coordinators	Year or department only, approved by SLT