

ST BARTHOLOMEW'S C.E. (AIDED) PRIMARY SCHOOL



Scheme of Delegation

Written by : The Governing Body

Reviewed : November 2019

SCHEME FOR THE DELEGATION OF GOVERNING BODIES FINANCIAL POWERS AND DUTIES TO OTHERS

A. POWERS AND DUTIES RESERVED FOR THE FULL GOVERNING BODY

The full Governing Body shall be responsible for:-

- A1. Approving a written scheme of delegation of its financial powers and duties to its Resources Committee and the Headteacher. The scheme must satisfy the Full Governing Body's ultimate responsibility for ensuring that there are adequate operational controls in place for all the financial processes within the school. It should be noted that the Scheme of Delegation complements the Council's Financial Regulations and Standing Orders relating to contracts and should be operated in conjunction with these documents.

The Scheme of Delegation should be reviewed and approved on an annual basis. The approval and presentation should be formally minuted and the documents attached to and certified at the same as the minutes.

Audit

- A2. The full Audit Report on the school issued by the Council's Internal Audit Services section will be presented to the full Governing Body at their meeting following receipt of the report. This should be reflected in the minutes of that meeting.
- A3. Informing Internal Audit Services, Corporate Services, if it suspects any irregularity affecting resources of the Council.

The Resources Committee shall inform Internal Audit Services if it suspects an irregularity affecting the school's voluntary funds. The Head of Internal Audit Services shall take such steps as are necessary by way of investigation and report.

Budgets/Budgetary Control

- A4. Receive and consider a full report of the school's final financial position no later than four months after the end of each financial year. This item should be recorded in the minutes of the meeting.
- A5. Formally approve (and minute the approval of) the school's budget plan annually. A copy of the plan, certified by the Head and Chair of Governors, should be submitted to Schools Resources Committee.
- A6. Receive and consider budgetary control reports at every meeting from the Resources Committee with relevant explanations and documentation where required. The receipt of such reports/documents shall be minuted and copies of the documents signed by the Chair.
- A7. All virements in excess of £6,000 between or within budget headings shall be approved, authorised and minuted by the Full Governing Body and those in excess of £10,000 to be notified termly to the Head of Schools

Finance. Details of all virements, approved and authorised by the Resources Committee are to be formally notified to the Full Governing Body who shall minute the notification except for sums earmarked by the Council.

- A8. Inform Schools Finance when the school wishes to meet expenditure of a capital nature from the revenue budget. (Guidance on capital expenditure is contained in the Schools Finance Handbook).
- A9. Enter into operational leasing/contract hire arrangements provided 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 Committee shall ensure that the resulting charges can be met within the budget for the current and future years.

Chairman's Urgency Powers

- A10. In the event of Urgency Powers being invoked by the Chairman, this will be recorded in writing, advised to the LA and reported to the next meeting of the Full Governing Body.

Contracts

- A11. Tenders other than the most financially favourable, or late tenders, can only be accepted by the full Governing Body who shall minute the reasons for their decision.
- A12. Maintain a Register of Business Interests for all governors and those school staff involved in the shortlisting or awarding of contracts.

Ex-Gratia Payments

- A13. Authorise ex-gratia payments up to £500. However, they shall obtain Schools Finance approval to any ex-gratia payment in excess of £500. No ex-gratia payments in excess of £2,500 approved by Schools Resources Committee shall be made without the approval of the Secretary of State. The full Governing Body should keep a record of all payments.

Income

- A14. Authorise the write-off of debts below £1,000 after consultation with Schools Finance. Debts in excess of £1000 but not exceeding £10,000 may only be written-off after consultation with the Director of Finance & Property, Corporate Services and the Solicitor to the Council. Debts in excess of £10,000 shall be authorised by the Policy and Resources Committee. The Full Governing Body should keep a record of all write-offs.

Lettings

- A15. Receive, consider and approve the Lettings Policy for the school. The full Governing Body should also consider and agree the scale of charges for lettings. Both shall be reviewed and approved on an annual basis.

Loans, Investments and Trust Funds

- A16. Consider any proposals to borrow monies that require the approval of the Council's Policy and Resources Committee and to seek the approval of the Director of Finance & Property, Corporate Services.

Security of Assets

- A17. Authorise and formally minute the write off any deficiencies of individual items of stock and equipment with original purchase values in excess of £1000. Where the original purchase value is not available, the current market value should be used. Agreement of the Director of Finance & Property, Corporate Services must be sought to write off in excess of £2500.

- A18. Authorise and formally minute the disposal of individual items of equipment and materials that have become surplus to requirements, unusable or obsolete with a realisable value in excess of £1000. Agreement of the Council's Director of Finance & Property, Corporate Services must be sought to write off in excess of £2500.

Voluntary Funds

- A19. Receive and consider the independently audited accounts of all the school's voluntary funds each Summer term to cover the previous year ending 31st March. This item should be recorded in the minutes of the meeting.

B. POWERS AND DUTIES DELEGATED TO THE RESOURCES

COMMITTEE OF THE GOVERNING BODY

The Resources Committee shall be responsible for:-

General

- B1. Exercising the powers and duties of the full Governing Body in respect of the financial administration of the school, except for those items specifically reserved for the full Governing Body and those delegated to the Headteacher, or those delegated to other staff by the Headteacher.
- B2. Reporting on all decisions taken under delegated powers to the next meeting of the full Governing Body. (Education (School Government) Regulations 1989).

Budgets/Budgetary Control

- B3. Considering 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 Full Governing Body.
- B4. Freedom to vire sums between and within budget heads, except for sums earmarked by the Council, subject to a limit of £6,000. Details of all virements approved and authorised by the Headteacher are to be formally notified to the Resources Committee who shall minute the notification.
- B5. Reporting to the Full Governing Body all significant financial matters and any actual or potential overspending.
- B6. Submitting a draft budget plan to the Full Governing Body for approval and certification before being sent to Schools Finance by the agreed date.

Contracts

- B7. Exercising the powers and duties of the Full Governing Body in respect of the Council's Standing Orders relating to contracts, except for those items specifically reserved for the Full Governing Body and those delegated to the Headteacher, without reference to the Full Governing Body, up to a limit of £25,000 in Secondary Schools Finance and Colleges, and £15,000 in Primary and Special Schools Finance.

Ex-Gratia Payments

- B8. Proposing ex-gratia payments up to £500 and shall notify the Full Governing Body who will authorise, approve and maintain a record of all payments.

Income

- B9. Authorising the write-off of debts between £100 and £500 and shall notify the Full Governing Body of any write-offs.
- B10. At least once a year, review all fees and charges, including lettings, and authorise any changes it considers appropriate save in respect of optional extras relating to pupils education which must be determined by the Full

Insurances

- B11. Making arrangements for any insurance cover it considers necessary in liaison with the Council's Insurance Department.

Lettings

- B12. Reviewing and submitting annually to the Full Governing Body the Lettings Policy and charges for the school.

Loans, Investments and Trust Funds

- B13. Setting aside funds that are not required for immediate use, in accordance with arrangements agreed with Schools Finance.
- B14. Ensuring that all securities etc, relating to trust funds are deposited with the Solicitor to the Council, unless the deed otherwise provides.

Security of Assets

- B15. Ensuring that there are annual independent checks of stock and inventory records, in accordance with the requirements of the Finance Handbook.
- B16. Authorising the write off of any deficiencies of individual stock and inventory items with original purchase values between £250 and £1000. Where the original purchase value is not available, the current market value should be used. All such write-off's must be in accordance with the Finance Handbook and be formally reported and minuted at the following full Governing Body meeting.
- B17. Authorising the disposal of individual items of equipment and materials that have become surplus to requirements, unusable or obsolete with a realisable value of between £250 and £1000. All such authorisations must be in accordance with the Finance Handbook and be formally reported and minuted at the following full Governing Body meeting.
- B18. Authorising when (if at all) school property may be removed from the premises otherwise than for educational purposes.

Voluntary Funds

- B19. Responsibility for ensuring that all voluntary funds are properly administered and audited annually under the requirements of the Finance Handbook. Voluntary funds must be accounted for completely separately from any Council funds and reported annually to the full Governing Body.

C. FINANCIAL POWERS AND DUTIES DELEGATED TO THE HEADTEACHER/PRINCIPAL.

Delegation of Headteacher's Responsibilities

The Education (School Government) Regulations 1989 permit a governing body of a school or college to delegate some of its financial responsibilities to the Headteacher in recognition of the practicalities of running a school. Similarly, the Headteacher may allow some of her responsibilities to be exercised by other members of staff, subject to written approval by the governing body, although she will remain accountable for the actions of these staff.

The Deputy Headteacher is authorised to act under this scheme in absence of the Headteacher.

The Headteacher shall report all decisions taken under delegated powers to the next meeting of the Full Governing Body. (Education (School Government) Regulation 1989).

The Headteacher shall be responsible for:-

Accounts

- C1. 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.
- C2. 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.
- C3. Consulting Schools Finance on the development of any financial system and links with the central systems.

Audit

- C4. Ensuring that all records and documents are available for audit by the Council's Internal Audit Services and arrange for the required accommodation of the auditors.

Banking Arrangements

- C5. Maintaining proper records of account in accordance with arrangements approved by the Director of Finance & Property, Corporate Services.
- C6. Providing monthly reconciled bank statements to Schools Finance promptly.

Budgets/Budgetary Control

- C7. Ensuring that reconciliations are performed on a monthly basis between the School's and Council's accounts in accordance with guidance issued by Schools Finance.
- C8. Regular monitoring of expenditure and income against the approved budget and submitting reports on the school's financial position to every meeting of the Resources Committee. Any actual or potential

overspending shall be reported to the Resources Committee.

- C9. Ensuring that all required monthly reports and closing of accounts information is sent to Schools Finance within the required timescale.
- C10. Preparing an annual draft budget plan for consideration by the Resources Committee before the start of the relevant financial year.
- C11. Submitting updated budget plans at the beginning of each term if requested by Schools Finance.
- C12. The Headteacher may vire between and within budget headings up to a value of £3,000, although virements above £500 must be formally reported and minuted at the following Resources Committee meeting.

Contracts

- C13. Exercising the following powers and duties of the Full Governing Body in respect of the Council's Standing Orders relating to Contracts.
 - a) Ensuring that all contracts and agreements conform with the Standing Orders
 - b) Acceptance of quotations up to £4,000 in value.
 - c) Receipt and custody of all tenders.
 - d) Authorisation of senior members of staff to open tenders.
 - e) Signing contracts on behalf of the Full Governing Body.
- C14. Maintaining a register of formal contracts entered into, amounts paid and certificates of completion.
- C15. Retention of quotes obtained for goods, works and services.
- C16. Signing certificates where contracts require that interim and final payment are made on such certificates.

Income

- C17. Ensuring the arrangements for collection of income are in accordance with the Council's Financial Regulations.
- C18. Ensuring that all income is accurately accounted for and is promptly collected and banked intact.
- C19. Ensuring that all receipt forms, books, tickets and other such items shall be ordered and issued in a form approved by the Councils Internal Audit Services.
- C20. Writing-off debts up to £100, and informing the full Governing Body who will record any write off.

Information and communication systems

- C21. All necessary consultations, with the Director of Finance & Property,

Corporate Services, in respect of the introduction of any new information and communication system, or the development of an existing system.

- C22. The standards of control for such systems in operation within the school to include the use of properly licensed software, and for the security and privacy of data in accordance with the Data Protection Act.

Insurances

- C23. Notifying the Council's Insurance Officer on any eventuality that could affect the Council's insurance arrangements.

Lettings

- C24. Varying lettings charges if/when it is considered necessary. The Finance Committee shall be informed of any variation to the agreed scale of charges.

Orders for goods, works and services

- C26. Ensuring that arrangements for the ordering of goods, works and services are in accordance with the Council's Financial Regulations and Standing Orders.
- C27. Authorising members of staff to order or receive goods and certify invoices for payment, ensuring the appropriate division of these duties between the staff. A record must be maintained of such authorisations.

Payments

- C28. Ensuring the arrangements for processing payments are in accordance with the Council's Financial Regulations.
- C29. Ensuring that all correct invoices are duly certified by authorised staff before payments are made.
- C30. Ensuring that invoices, BACS files, vouchers and other records are retained and stored in a secure way and are readily available for inspection by authorised persons.
- C31. The preferred method of payment of goods and services is by BACS, following the LA guidelines

Salaries, Wages and Pensions

- C32. The arrangements for processing salaries, wages and pensions are in accordance with the Council's Financial Regulations.
- C33. Notifying the Payroll and Human Resources sections of Brighton & Hove City Council of any matters affecting payments to employees of the Council.
- C34. Authorising members of staff to certify pay documents and time records, maintaining a record including specimen signatures of such authorised staff and sending a copy to the Payroll Section.

C35. Collecting any monies advanced to a member of staff who is to leave the school's employment.

Security of Assets

C36. Ensuring the arrangements for security of assets are in accordance with the Council's Financial Regulations and Standard Financial Procedures (B9).

C37. Ensuring that proper security is maintained at all times for all buildings, furniture, equipment, vehicles, stocks, stores, cash, debit cards bank Authenticator cards, Personal Identification Numbers (PIN), and other information and records etc under her control.

C38. Maintaining an inventory, in accordance with the instructions in the Finance Handbook, of all items of furniture, equipment, vehicles and plant. The inventory record, whether manual or computerised, shall be a permanent and continuous record.

C39. Where appropriate, arranging for the security marking or such items.

C40. Arranging for annual independent checks and certification of stock and inventory records, in accordance with the instructions in the Finance Handbook.

C41. Authorising the write off of any deficiencies of individual stock and inventory items with original purchase values up to £250. Where the original purchase value is not available, the current market value should be used. All such write offs should be in accordance with the Finance Handbook and be formally reported and minuted at the following Resources Committee meeting.

C42. Authorisation, in accordance with the instructions in the Finance Handbook, of the disposal of individual items of equipment and materials that have become surplus to requirements, unusable or obsolete with a realisable value of less than £250. All such authorisations should be in accordance with the Finance Handbook and be formally reported and minuted at the following Resources Committee meeting.

C43. Ensuring that keys to safes and other similar receptacles are held under the close personal security of responsible staff at all times.

C44. Collecting any property, assets, debit cards or bank Authenticator cards from members of staff who are due to leave.

D. FINANCIAL POWERS AND DUTIES DELEGATED TO THE SCHOOL BUSINESS MANAGER AND OTHER MEMBERS OF STAFF

Members of staff with delegated responsibilities should be aware that these must be exercised in accordance with Financial Regulations and Standing Orders.

The following responsibilities are delegated to the School Business Manager unless otherwise stated.

Accounts

- D1. 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 Financial Regulations.
- D2. Ensuring that full, accurate and up to date records and documents are maintained in order to provide financial and statistical information and that the figures have been reconciled with the school bank account and the Council's central records.

Audit

- D3. Ensuring that all records and documents are available for audit by the Internal Audit Services and arrange for the required accommodation of the auditors.

Banking Arrangements

- D4. Maintaining proper records of accounts in accordance with arrangements approved by Schools Finance.
- D5. Providing monthly reconciled bank statements to Schools Finance promptly.
- D6. Petty cash reimbursements only to be obtained by cheque, through the school's local accounting system unless specifically authorised under exceptional circumstances
- D7. Debit card activity to be reviewed on at least a weekly basis.
- D8. BACS File imports and approvals carried out in accordance with arrangements specified by Schools Finance

Budget/Budgetary Control

- D9. Notifying Schools Finance of variations in the school's budget plan, approved by the Resources Committee at the beginning of each term.
- D10. Viring sums between and within budget headings up to a value of £500, although this must be formally reported and minuted at the following Resources Committee meeting. The School Business Manager will also process any other virements notified to her as authorised by the Full Governing Body, Resources Committee or the Headteacher.
- D11. Submitting all required monthly reports to Schools Finance promptly.

Contracts

D12. Ensuring that all contracts and agreements conform with the Standing Orders relating to contracts.

D13 The following members of staff, in addition to the Headteacher, are authorised to open tenders in the presence of another authorised person:-

Deputy Headteacher
School Business Manager

Income

D14. Maintaining a record of all income held in the school and ensure that all income is accurately accounted for, promptly collected and banked intact.

D15. Ensuring that no cheques are cashed out of money held on behalf of the Council and that a suitable receipt is given when cash is handed over from one person to another.

D16. Ensuring that all receipt forms, books, tickets and other such items shall be ordered and issued in a form approved by the Council's Internal Audit Services.

Information and communication systems

D17. The designated Systems Manager shall be responsible for the control of systems and for the security and privacy of data.

Lettings

D18. Ensuring the correct administration and authorisation of lettings.

Orders for goods, works and services

D19. The following members of staff, in addition to the Headteacher are authorised to issue (sign) orders for goods, works and services as specified: -

Staff

Deputy Headteacher

Types of Order

(NB. Varying financial limits can be set to aid control).

All

All orders, including those by Debit Card, must be processed via the School Business Manager who shall be responsible for the safe custody and proper use of official orders, maintaining a record of order books in use and marking orders appropriately when they have been paid.

Payments

D20. The following members of staff, in addition to the Headteacher, are authorised to receive goods:-

Deputy Headteacher/
School Business Manager
Admin Assistant

Caretaker and Assistant Caretaker
Teaching Staff

D21. Where payments are made by Debit Card an independent person should confirm goods/services received.

D22. The following members of staff are authorised to certify payments:-

Deputy Headteacher

D23. The following members of staff, in addition to the Headteacher/Principal, are authorised to approve BACS payments:-

Deputy Headteacher

D24. Ensuring that invoices, vouchers and other records are retained and stored in a secure way.

Salaries and Wages

D25. Notifying the Payroll and Human Resources sections of Brighton & Hove City Council and the Section of any matters affecting payments to employees of the Council.

D26. The following members of staff, in addition to the Headteacher, are authorised to certify pay documents and time records (excluding documents relating to themselves):-

Deputy Headteacher

D27. Collecting any monies advanced to a member of staff who is to leave the school's employment and maintain a record of all cash holdings in the school.

Security of Assets

D28. Responsibility for the receipt, care and safe custody and issue of stocks and stores.

D29. Maintaining an inventory, in accordance with the instructions in the Finance Handbook, of all items of furniture, equipment, vehicles and plant. The inventory record, whether manual or computerised, shall be a permanent and continuous record.

D30. Where appropriate, arranging for the security marking of such items.

D31. Maintaining a record (Loans Book) in accordance with the instructions in the Finance Handbook, of all school property removed from the premises. Where the use is for other than school business, the School Business Manager shall ensure the approval of the Resources Committee.

D32. Ensuring that maximum limits of cash held do not exceed the Council's insurance cover.

Petty Cash

D33. Maintaining a petty cash balance that does not exceed £200.

D34. All cash reimbursements shall be made through petty cash

Debit Cards

D35. The following members of staff are authorised to hold school debit cards

Headteacher
Deputy Headteacher
Business Manager

The card must be kept securely, and only used by the named individual, to purchase items for the school, where other methods of purchasing would be less efficient for the school. The HT and DHT cards are limited to a monthly expenditure of £100, and the SBM has £2500 limit, the SBM brings the debit cards transactions statement to every Resources committee meeting.

Scheme of Delegation Approval and Review Record

Scheme of Delegation Approved by Governors

Signed by Chair of Governors ...Stephen Berry..

Annual Review by Governors (date) 14.11.19

Summary of Changes

None

Annual Review by Governors (date)

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