



Scheme of Delegation

*'At the **forefront of education**, our vision is to provide opportunity and excellence in all branches of learning. By creating a flagship school that is a '**Centre of Excellence**' in scores of disciplines, academic and beyond, each unique child's potential is explored and natural talents discovered. At Langney Primary School our vision is to uphold the balance between **EXCELLENCE** (standards) and the **ENJOYMENT** of learning (Vision Statement April 2014).*

Review Date	Policy Reviewer And Title	Approval Date	Approved By:	Chair Printed Name
08.10.17	Julie Prentice Executive Headteacher	09.11.17	FGB	Jane McCarthy-Penman

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POLICY REGARDING THE DELEGATION OF GOVERNING BODY FINANCIAL POWERS AND DUTIES

INTRODUCTION

As the Governing Body of Langney 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 County 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 the School Governance (Procedures) (England) Regulations 2003, 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 Contract 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

- 1.1 The Governing Body shall approve a written Scheme of Delegation of its financial powers and duties to the Finance Lead and the Executive 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 County Council's Financial Regulations and Contract Standing Orders for schools, as approved by the County Council.
- 1.3 The Scheme of Delegation must be reviewed and approved on an annual basis.

Budgets

- 1.4 The Governing Body shall approve the School Development Plan, 3-year forward financial plan, School Staffing Structure and budget annually. The initial budget plan must be submitted to the Schools Finance Section of the Children's Services Department by the deadline as notified by Children's Services Finance. The final budget plan and 3-year forward financial plan must be submitted to the Schools Finance Section of the Children's Services Department by early June.
- 1.5 The Governing Body shall receive and consider regular budgetary control reports from the Bursar with relevant explanations where required and take appropriate action to contain expenditure within the budget.
- 1.6 The Governing Body shall approve all virements over £5000. Any virements in excess of £15,000 shall be notified termly to the Head of Children's Services Strategic Finance.
- 1.7 The Governing Body shall approve business plans for extended school community facilities and 1 and 3-year budget plans before they are submitted to Children's Services Finance.

Accounts

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

Audit

- 1.9 The Governing Body shall receive and consider any audit reports on the school from the County Council's internal auditors.

Contracts

- 1.10 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.
- 1.11 The Governing Body shall maintain a register of business interests for all governors and staff with budget spending authority.
- 1.12 The Full Governing Body shall approve all contracts in excess of £5000.

Orders for Goods, Works and Services

- 1.13 Must issue (sign) all orders for goods, works and services of £5000 or more.

Income

- 1.14 The Governing Body may authorise the write-off of debts between £250 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 the Schools Finance Section of the Children's Services Department and Assistant Chief Executive (Governance and Community Services). Approval of the Cabinet of East Sussex County Council must be sought to the write-off of debts in excess of £2,500.
- 1.15 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.
- 1.16 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.
- 1.17 The Governing Body may approve arrangements for taking payments by credit or debit card in accordance with advice from Children's Services Finance.

Security of Assets

- 1.18 The Governing Body may authorise the write-off of stock deficiencies between £500 and £2,500 after consultation with the Schools Finance Section of the Children's Services Department and the Assistant Chief Executive (Governance and Community Services). Approval of the Cabinet of East Sussex County Council must be sought to the write-off of deficiencies in excess of £2,500.

Payments

- 1.18 The Governing Body may authorise ex-gratia payments between £1,000 and £2,500 after consultation with the Schools Finance Section of the Children's Services Department and the Assistant Chief Executive (Governance and Community Services). Approval of the Cabinet of East Sussex County Council must be sought for ex-gratia payments in excess of £2,500.
- 1.19 The Governing Body shall approve a Governors Expenses Policy.

Voluntary Funds

- 1.20 The Governing Body is responsible for ensuring that all voluntary funds are properly administered, audited under arrangements approved by the Director of Corporate Resources and are accounted for separately from County Council funds.
- 1.21 The Governing Body shall receive and consider the audited accounts of all the school's voluntary funds no later than four months after the end of the funds' financial year.

Loans, Investments and Trust Funds

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

This provision does not apply to the loan scheme operated by the County Council (see paragraph 4.11 of East Sussex Children's Services Authority, Scheme For Financing Schools).

Chair of Governors' Urgency Powers

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

2. FINANCIAL POWERS AND DUTIES DELEGATED TO THE EXECUTIVE HEADTEACHER

The Executive Headteacher shall be responsible for:

Information and Communication Systems

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

Accounting

- 2.3 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.
- 2.4 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 County Council's central records.
- 2.5 Consulting the Schools Finance Section of the Children's Services Department on the development of any financial system and links with the central systems.
- 2.6 Maintaining a list of staff and their levels of access approved to operate the school's accounting systems.
- 2.7 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.

Audit

- 2.8 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

- 2.9 Preparing a draft School Development Plan and budget for the current and forward financial years, for consideration by the Full Governing Body, in time to meet the relevant Children's Services Finance deadlines

- 2.10 Notifying the Schools Finance Section of the Children's Services Department of variations in the school budget plan approved by the Full Governing Body at the beginning of each term.
- 2.11 Has freedom to vire sums up to £5,000 between budget headings. Such transfers will be reported at the next Full Governing Body Meeting. The Executive 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.

Budgetary Control

- 2.12 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 termly meetings of the Full Governing Body. Any actual or potential overspending shall be reported to the Full Governing Body.
- 2.13 Ensuring that all the required reports and closing of accounts information are sent to the Schools Finance Section of the Children's Services Department within the required timescales.

Orders for Goods, Works and Services

- 2.14 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.
- 2.15 Authorised to issue (sign) orders for goods, works and services up to a value of £4,999.
- 2.16 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.
- 2.17 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 (Executive Headteacher)
 - b) receiving the goods (Bursar)
 - c) authorising payment (Assistant Headteacher)

Contracts

- 2.18 Exercising the following powers and duties of the Governing Body in respect of the Contract Standing Orders for schools:

- a) ensuring that all contracts and agreements conform with the Contract Standing Orders for schools
 - b) acceptance of quotations up to £4,999 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
- 2.19 Maintaining a register of formal contracts entered into, amounts paid and certificates of completion.
- 2.20 Signing certificates where contracts require that interim and final payments are made on such certificates.

Payments

- 2.21 Ensuring the arrangements for processing payments are in accordance with Financial Regulations.
- 2.22 Ensuring that all payments are supported by an invoice or proper account which is duly certified by authorised members of staff before payment.
- 2.23 Authorised to receive goods.
- 2.24 Authorised to certify payments by cheque, cash or BACS.
- 2.25 The Executive Headteacher is the authorised user of the school's credit card. The use of the card will be kept to a minimum, and only for transactions where there is no alternative (i.e. purchase orders). A record of all purchases, giving details of date, time, description of purchase and other financial details must be kept along with a total record showing the use of the card. The credit card must be kept in the safe at all times when not in use.
- 2.26 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.
- 2.27 Ensuring that invoices, vouchers and other records are retained and stored in a secure way and are readily available for inspection by authorised persons.
- 2.28 Authorising payments from the school's petty cash float of £200 and the maximum allowable payment of £20 cash.

Purchasing Card

- 2.29 The post of card holder, the School Bursar, is the authorised user of the school's RBS Procurement Card. The cardholder will adhere to the required policies, procedures and timetable relating to the proper use of the Procurement Card. The Procurement Card must be kept by the cardholder at all times.
- 2.30 The Executive Headteacher or the Assistant Head, who are registered as the authorised Reviewer and Deputy Reviewer, will review and authorise all spending on a monthly basis in accordance with the required policies and timetable. The Reviewer will be responsible for ensuring that the cardholder follows the required procedures.
- 2.31 The cardholder may only process purchases that have been authorised by the nominated member of staff as per the financial limits contained within the Scheme of Delegation, to a maximum limit per transaction of £1000 and a monthly spending limit of £5000. The card will be used to secure best value for transactions where there is no alternative (i.e. purchase orders). A record of all purchases, giving details of date, time, description of purchase and other financial details must be kept on the Transaction Log. The school will also retain a signed copy of the monthly statement from RBS reconciled to the Central Transactions notified in the Finance reports from the Local Authority.

Salaries, Wages and Pensions

- 2.32 Notifying the County Council's payroll provider of any matters affecting payments to employees of the County Council.
- 2.33 Ensuring that all payments to staff are monitored on a monthly basis, reconciling actuals with expected costs.
- 2.34 Authorised to certify pay documents and time records (excluding documents relating to themselves).
- 2.35 Authorising members of staff to certify pay documents and time records, maintaining a record including specimen signatures of such authorised staff.
- 2.36 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 the ESCC Policies, and in compliance with HMRC Regulations.
- 2.37 Ensuring that any monies advanced to a member of staff, who is to leave the school's employment are collected.

Income

- 2.38 Ensuring the arrangements for collection of income are in accordance with Financial Regulations.

- 2.39 Ensuring that all income is accurately accounted for, is promptly collected and banked intact.
- 2.40 Ensuring that all receipt forms, books, tickets and other such items shall be ordered and issued in a form approved by the Director of Corporate Resources.
- 2.41 Writing off debts up to £100.

Lettings

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

Banking Arrangements

- 2.43 Maintaining proper records of account in accordance with arrangements approved by the Schools Finance Section of the Children's Services Department.
- 2.44 Providing monthly reconciled bank statements to the Schools Finance Section of the Children's Services Department promptly, at the required intervals.

Security of Assets

- 2.45 Ensuring the arrangements for security of assets are in accordance with the Financial Regulations.
- 2.46 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.
- 2.47 Keeping an inventory of all items of moveable furniture, equipment, vehicles and plant and ensuring such items are security marked where appropriate.
- 2.48 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.
- 2.49 The receipt, care, safe custody and issue of stocks and stores.
- 2.50 Arranging periodic independent checks of stocks and recorded stores at least once a year and writing off deficiencies up to £50.
- 2.51 Disposal of unusable or obsolete equipment or materials in accordance with the requirements of the Schools' Finance Guidance.

- 2.52 Maintaining a record of all property removed from the school premises in accordance with the procedures issued and recorded in a loans book.

Insurances

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

Voluntary Funds

- 2.54 Ensuring that all voluntary funds are properly administered and audited under arrangements approved by the County Council and are accounted for separately from County Council funds.

Notes

- 2.55 The Executive Headteacher may delegate any of the above tasks to another member of staff provided that the Full Governing Body agrees a written Scheme of Delegation, although the Executive Headteacher will remain accountable for the actions of these staff.
- 2.56 The Executive Headteacher shall report all decisions taken under delegated powers to the next meeting of the Governing Body (Education [School Government] Regulations 1999).

3. DELEGATION OF HEADTEACHER'S FINANCIAL RESPONSIBILITIES

Information and Communication Systems

- 3.1 The designated systems manager (Bursar) shall be responsible for the control of systems and for security and privacy of data.

Accounting

- 3.2 The Bursar 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.
- 3.3 The Bursar 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 County Council's central records.

Audit

- 3.4 The Bursar shall ensure that all records and documents are available for audit by the Director of Corporate Resources' Internal Audit Section and arrange for the accommodation of the auditors.

Orders for Goods, Works and Services

- 3.5 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>
Executive Headteacher	All

- 3.6 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 (Executive Headteacher)
 - b) receiving the goods (Bursar)
 - c) authorising payment (Assistant Headteacher)
- 3.7 All orders must be passed through the Bursar 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

3.8 The following members of staff are authorised to receive goods:

- a) Executive Headteacher
- b) Head of School
- c) Assistant Headteachers
- d) Bursar
- e) Secretary
- f) Caretaker
- g) Phase Achievement Leaders

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

- | | | |
|----|--------------------|--|
| a) | Cheque | Executive Headteacher, Bursar |
| b) | Cash | Executive Headteacher, Bursar |
| c) | School credit card | Executive Headteacher, Assistant Headteacher |
| d) | BACS | Executive Headteacher, Assistant Headteacher |

3.10 The Bursar shall ensure that invoices, vouchers and other records are retained and stored securely.

Salaries and Wages

3.11 The Bursar shall notify the County Council's payroll provider of any matters affecting payments to employees of the County Council.

3.12 The Bursar shall ensure that the County 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.

3.13 Only the Executive Headteacher is authorised to certify pay documents and time records (excluding documents relating to themselves which would be the Chair of Governors).

3.14 The Bursar shall ensure that payments to members of staff are certified and processed in accordance with ESCC Policies, and in compliance with HMRC Regulations.

Income

3.15 The Bursar shall ensure that all income is accurately accounted for, promptly collected and banked intact. For the School Fund, the school secretary shall ensure this occurs.

- 3.16 The Bursar shall ensure that no personal cheques are cashed out of money held on behalf of the County Council and that a suitable record is maintained when cash is handed over from one person to another.
- 3.17 The Bursar 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 Guidance.
- 3.18 The School Secretary will receive and record all income.
- 3.19 The Bursar will count and bank income, countersigned by the School Secretary.

Banking Arrangements

- 3.20 The Bursar shall maintain a record of all cash holdings in the school.
- 3.21 The Bursar shall maintain proper records of account in accordance with arrangements approved by the Schools Finance Section of the Children's Services Department.
- 3.22 The Bursar shall provide reconciled bank statements to the Schools Finance Section of the Children's Services Department, promptly, at quarterly intervals.

Security of Assets

- 3.33 The Bursar shall maintain an inventory of all items of moveable furniture and equipment and ensure such items are security marked where appropriate.
- 3.34 The Bursar shall be responsible for the receipt, care, safe custody and issue of all stocks and stores.
- 3.35 The Bursar shall dispose of unusable or obsolete equipment or materials in accordance with the requirements of the Schools' Finance Guidance.
- 3.36 The Bursar 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 in a loans book.
- 3.37 The loans book will be kept in the School Office and returns certified by someone independent of the borrower.

School Accounting System

3.38 The following members of staff have approval to use the school accounting system with the indicated level of access:

- | | | |
|----|-----------------------|------------|
| a) | Bursar | supervisor |
| b) | Executive Headteacher | read only |

Petty Cash

3.39 The maximum amount to be drawn for petty cash shall be £200. Petty cash will be kept in a locked cashbox in the School safe, and only issued on production of a receipt for goods purchased attached to a signed Petty Cash voucher.

3.40 Payments will be reimbursed in cash up to the sum of £20.