

# CROSSHALL JUNIOR SCHOOL

## SCHEME OF DELEGATION POLICY



PUBLISHED: AUTUMN 2024  
REVIEW DATE: AUTUMN 2025

## SCHEME OF DELEGATION

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### **1 Powers and Duties Reserved for the Governing Body**

The Governing Body shall be responsible for:

#### **General**

- 1.1** Approval of a written scheme of delegation of its financial powers and duties to its Finance Committee, the Head Teacher and other staff. 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 Academy. The Scheme of Delegation should be operated in conjunction with the Financial Regulations of the Academy.

#### **Budgets/Budgetary Control**

- 1.2** Formally approving the annual Academy budget at least six weeks prior to the start of each financial year.
- 1.3** Considering budgetary control reports from the Finance, Resources and Personnel Committee at every meeting (including Academy monthly signed management accounts and cashflow statement), with relevant explanations and documentation where required.
- 1.4** Authorisation of all virements in excess of £30,000 between budget headings. Details of all virements approved and authorised by the FRP Committee are to be formally notified to the Governing Body

## **Purchasing**

- 1.5 Maintenance of a Register of Business Interests for all Governors and those Academy staff with financial responsibilities.
- 1.6 Authorisation of the advertising of tenders above £100,000, and authorising the award of such tenders.
- 1.7 Tenders other than the most financially favourable, or late tenders, can only be accepted by the Governing Body, who shall minute the reasons for their decision.

## **Income**

- 1.8 Authorisation of the write-off of debts not collectable (the Secretary of State's prior approval is also required if debts to be written off are above the value set out in the annual funding letter).

## **Security of Assets**

- 1.9 Authorisation of the disposal of individual items of equipment and materials that have become surplus to requirements, unusable or obsolete with an original purchase value in excess of £5,000.

## **Accounts and Audit**

- 1.10 Recommends the appointment of external auditors to its members.
- 1.11 Reviewing the draft financial statements prior to audit and approval of the audited financial statements prior to submission to the Secretary of State by 31 December.
- 1.12 Receiving the reports of the external auditor.
- 1.13 Informing the DfE if it suspects any irregularity affecting resources.

## **2 Powers and Duties Delegated to the Finance, Resources and Personnel Committee**

The FRP Committee shall be responsible for:

### **General**

- 2.1 Exercising the powers and duties of the Governing Body in respect of the financial administration of the Academy, except for those items specifically reserved for the Governing Body and those delegated to the Head Teacher and other staff.
- 2.2 Reporting on decisions taken under delegated powers to the next meeting of the Governing Body.

## **Budgets/Budgetary Control**

- 2.3** Reviewing the annual Academy budget prior to the start of each financial year and recommending its acceptance, or otherwise to the Governing Body.
- 2.4** Considering budgetary control reports on the Academy's financial position at every meeting, taking appropriate action to contain expenditure within the budget and report to the Governing Body.
- 2.5** Reviewing the virement of sums between budget heads, subject to a limit of £30,000, as approved and authorised by the Head Teacher and Finance Manager, which are to be formally notified to the FRP Committee, who shall minute the notification.
- 2.6** Reporting to the Governing Body all significant financial matters and any actual or potential overspending.

## **Purchasing**

- 2.7** Authorising the award of orders and contracts over £10,000 and up to £100,000.

## **Insurances**

- 2.8** Ensuring that arrangements for insurance cover are in place and adequate.

## **Security of Assets**

- 2.9** Ensuring that there are annual independent checks of assets and the asset register.
- 2.10** Authorising the disposal of individual items of equipment and materials that have become surplus to requirements, unusable or obsolete with an original purchase value of up to £5,000 and reporting such authorisations to the Governing Body.

## **Personnel**

- 2.11** Authorising permanent changes to the Academy's establishment.

## **Accounts and Audit**

- 2.12** Recommends the appointment of external auditors to the Governing Body.
- 2.13** Reviewing the draft financial statements and highlighting any significant issues to the Governing Body, prior to submission to the Secretary of State by 31 December.

### **3 Financial Powers and Duties Delegated to the Head Teacher**

The Head Teacher has delegated powers and functions in respect of internal organisation, management and control of the Academy, the implementation of all policies approved by the Governing Body and for the direction of teaching and the curriculum.

The Head Teacher shall be responsible for:

#### **Budgetary control**

- 3.1** Reviewing income and expenditure reports and highlighting actual or potential overspending to the Finance Committee.

#### **Financial Management**

- 3.2** Ensuring the arrangements for collection of income, ordering of goods and services, payments and security of assets are in accordance with the Financial Regulations.

#### **Purchasing**

- 3.3** Authorising orders and contracts up to £10,000 in conjunction with the Finance Manager.
- 3.4** Ensuring that all contracts and agreements conform to the Academy's Financial Regulations.

#### **Payroll and Personnel**

- 3.5** Approving new staff appointments within the authorised establishment.
- 3.6** Certifying the payment of salaries each month, in conjunction with the Finance Manager.
- 3.7** staff dismissal and redundancy in line with the Academy's policies and procedures

#### **Security of Assets**

- 3.8** Ensuring that proper security is maintained at all times for all buildings, furniture, equipment, vehicles, stocks, stores, cash, information and records etc under his/her control.

#### **Accounts and Audit**

- 3.9** The operation of financial processes within the Academy, ensuring that adequate operational controls are in place and that the principles of internal control are maintained.
- 3.10** Ensuring that full, accurate and up to date records are maintained in order to provide financial and statistical information.

## **4 Financial Powers and Duties Delegated to the Finance Manager**

The Finance Manager shall be responsible for:

### **Budgets/Budgetary Control**

- 4.1** Preparing an annual draft budget plan for consideration by the Finance Committee and Governing Body before the start of the relevant financial year.
- 4.2** Monthly monitoring of expenditure and income against the approved budget and submitting reports on the Academy's financial position to every meeting of the FRP Committee. Any actual or potential overspending shall be reported to the FRP Committee.
- 4.3** Approving virements between budget headings up to a value of £10,000 and reporting such approval to the FRP Committee.

### **Purchasing**

- 4.4** Maintaining a register of formal contracts entered into, amounts paid and certificates of completion.
- 4.5** Retention of quotes obtained for goods, works and services.
- 4.6** Ensuring that all correct invoices are duly certified by authorised staff before payments are made and that invoices, vouchers and other records are retained and stored in a secure way and are readily available for inspection by authorised persons.
- 4.7** Ensuring the appropriate division of duties between staff responsible for processing orders, receiving deliveries and processing payments.

### **Payroll and Personnel**

- 4.8** Notifying the payroll provider of any matters affecting payments to employees.
- 4.9** Ensuring that the monthly payroll is checked, and certifying it for payment in conjunction with the Head Teacher.

### **Income**

- 4.10** Ensuring that all income is accurately accounted for and is promptly collected and banked intact.

### **Banking Arrangements**

- 4.11** Maintaining proper records of account and reviewing monthly bank reconciliations.

### **Insurances**

- 4.12** Notifying the FRP Committee on any eventuality that could affect the Academy's insurance arrangements.

## Security of Assets

- 4.13** Maintaining a permanent and continuous register of all items of furniture, equipment, vehicles and plant.

## Information and Communication Systems

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

## 5 Financial Powers and Duties Delegated to Other Staff

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

The following responsibilities are delegated to other staff in addition to the Head Teacher and Finance Manager:

### Purchasing

The following members of staff, in addition to the Head Teacher and Finance Manager, are authorised to open tenders in the presence of another authorised person:

- Two Assistant Headteachers
- Site Manager

## 6 Summary of Financial Authorisation Levels

| Delegated Duty                                     | Value   | Delegated Authority         | Method   |
|--|---|-----------------------------|--|
| Ordering Goods and Services (raising requisitions) | Up to £10,000   | Head Teacher                | One quote  |
|  | £10,001 to £30,000  | As above plus FRP Committee | Minimum of three quotes  |
|  | £30,000 to £100,000                                       | Governing Body              | EU Formal tendering process, including advertising in Office Journal (OJ) - if over the OJEU threshold |
|  | Over £100,000   | Governing Body              |  |
|  | Authority to accept other than lowest quotation or tender | Governing Body              |  |

|   |                    |  |   |
|---|--------------------|--|---|
| Signatories for cheques, BACS payment authorisations and other bank transfers | Any                | Two signatories from:<br>- Head Teacher<br>- Assistant Headteachers<br>- Nominated governor  | If the amount is greater than £5,000 then one signatory must be the nominated governor. |
| Signatories for DfE grant claims and DfE returns                              | Any                | Two signatories (or as required by DfE) from:<br>- Head Teacher<br>- Assistant Headteachers<br>- Nominated governor  |   |
| Virement of budget provision between budget heads                             | Up to £10,000      | Finance Manager, with reporting to the FRP Committee   |   |
|   | £10,001 to £30,000 | As above plus Head Teacher, with reporting to the FRP Committee  |   |
|   | Over £30,000       | Governing Body   |   |
| Disposal of assets  | Up to £5,000       | FRP Committee  |   |
|   | £5,001 to £20,000  | As above plus Governing Body   |   |
|   | Over £20,000       | As above, plus DfE approval required for disposal of assets funded with more than £20,000 of DfE grant, or transferred from an LA at nominal consideration |   |
| Write-off of bad debts  | Up to £1000        | Head Teacher reporting to FRP  |   |
|   | £1,001-£10,000     | Governing Body (FRP Committee)   |   |



|   |   |  |  |
|---|---|--|--|
|   | Below 1% of total annual income or £45,000 (whichever is smaller) per single transaction subject to a maximum of £250,000 | As above plus ESFA approval                  |  |
| Purchase or sale of any freehold property                                       | Any   | DfE approval required                        |  |
| Granting or take up of any leasehold or tenancy agreement exceeding three years | Any   | DfE approval required                        |  |
| Raising invoices to collect income  | Up to £10,000   | Finance Manager                              |  |
|   | £10,001 to £100,000   | As above plus Head Teacher and FRP Committee |  |
|   | Over £100,000   | Governing Body                               |  |