



St. John's C.E Primary School Scheme of Delegation

Reviewed: April 2024

Future Review date: April 2025

THE FULL GOVERNING BODY:

The governing body has a statutory responsibility for the oversight of the financial management of the school. It is also collectively responsible for the overall direction of the school and its strategic management. This involves determining the guiding principles within which the school operates.

The governing body has a responsibility for setting educational and financial priorities and for ensuring, the budget is managed effectively.

It is also responsible for ensuring the school meets all its statutory obligations and, through the Headteacher complies with the LA's Financial Regulations and Contract Procedure Rules and ensuring policies and procedures are adhered to.

The whole governing body will on an annual basis:-

- Complete and update a Register of Business Interest for each of its members.
- Review & ratify the school's working budget, unless this function has been delegated to a sub-committee.
- Consider the school plan.
- Ratify the Terms of Reference for each of its committees or complete the Governing Body Organisational Arrangements document.
- Complete a 'Best Value' statement, demonstrating we use the principles of Best value at all times.

In order to ensure that adequate systems of financial controls are in place and that it receives the information it needs to carry out its role. The governing body delegates a number of its financial authority to its Sub-Committees and the Headteacher.

INDIVIDUAL COMMITTEES AND WORKING PARTIES

The delegated responsibilities of the: Admissions Committee, Pay & Review Committee, Finance Committee and Curriculum Committee and any designated working parties are determined in the Governing Body Organisational Arrangements Document.

THE HEADTEACHER

The delegated responsibilities of the Headteacher are determined in the Governing Body Organisational Arrangements Document.

FINANCE ISSUES

- Formulation of initial proposals and recommendations for the School's financial plan and the allocation of resources, including the level and use of any Contingency Fund or balances, in the light of both the indicative budget and actual delegated budget each year.
- The Headteacher has day-to-day control of the financial management and administration of the School, in accordance with the financial plan and priorities agreed by the Governing Body.
- Authority to incur and to authorise expenditure, in accordance with the financial plan and priorities of the Governing Body, subject to the approval of any changes or any virement between budget headings up to £5000, and over £5000, by a majority of the Governing Body.
- Provision of formal reports, information and professional advice to the Committee, concerning expenditure on all budget headings and on the general financial situation affecting the School on a regular basis at least once each school term and maintenance of regular contact with the Chair of the Committee particularly over any matter of significance or potential controversy.

PREMISES ISSUES

- Formulation of initial proposals and recommendations for the use and development of the School's premises and grounds.
- Day-to-day responsibility for the care and control of the School premises and grounds, in accordance with the policies and priorities of the Governing Body.
- Authority to arrange minor items of repair and maintenance, where these are of an emergency nature or are up to a value of £5000, in accordance with the overall plan and priorities of the Governing Body, providing that such expenditure can be met from the agreed budget for repairs and maintenance.
- Authority to purchase items of furniture and equipment or associated services up to a value of £5000. In accordance with the overall plan and priorities of the Governing Body, providing that such expenditure can be met from the agreed budget for such purposes.
- Publication of the Governing Body's policy for the control and use of the premises and oversight of the arrangements made for lettings.
- Provision of formal reports, information, and professional advice to the Committee concerning the development or maintenance of the premises and grounds, on a regular basis at least once each school term, and maintenance of regular contact with the Chair of the Committee, particularly over any matter of significance or potential controversy.
- Provide Budget Holders with written guidelines on their roles and responsibilities for budget management. Attached.

DELEGATION OF RESPONSIBILITIES FOR SCHOOL STAFF

The Headteacher has overall responsibility for the internal organisation, management and control of the school. She may delegate responsibilities to members of staff throughout the school. We base our processes and procedures on the LA's Schools' Finance Manual.

The following matrix defines these responsibilities: -

ACTION	RESPONSIBILITY	FREQUENCY	Limits of Authorisation
Preparation of initial budget plans.	Headteacher & Admin/Finance Officer.	Annually.	
Preparation of final budget for approval.	Head, Admin, Governing Body.	Annually.	
Approval of final budget.	Governing Body	Annually.	
Delegation of Budgets to Budget holders.	Headteacher.	Annually.	Various.
Preparation of Budget Holders Guidelines.	Headteacher & Governing Body.	Annually.	
Monitoring of individual budgets.	Budget Holder & Headteacher.	Monthly.	
Monitoring of budget.	Headteacher, Admin/Finance Officer & Governing Body.	Weekly. Termly.	
Monitoring of Monthly Payroll reports.	Headteacher & Admin/Finance Officer.	Monthly.	
Authorisation of day-to-day expenditure.	Headteacher.	Daily.	Up to £5000. Over £5000, after referral to the Finance Committee
Authorisation of virements between budget headings.	Headteacher	Ad-hoc.	Up to £5000. Over £5000, after referral to the Finance Committee
Preparation of budget reports to Governors.	Admin/Finance Officer, checked by Headteacher.	At least Termly.	
Preparation of budget monitoring reports for LEA.	Admin/Finance Officer, checked by Headteacher.	Quarterly.	
Completion of Monthly VAT returns.	Admin/Finance Officer, checked by Headteacher.	Monthly.	
Preparation & Authorisation of projected year end balances.	Admin/Finance Officer, checked and Authorised by Headteacher	Annually.	
Ordering of goods & services.	Headteacher, Deputy Headteacher, Budget Holders & Admin/Finance Officer	Ad-hoc.	As per individual delegated authority.
Authorisation of Orders.	Headteacher.	Ad-hoc.	Up to £5000
Commitment of orders onto RM Finance.	Admin/Finance Officer.	As soon as order is placed.	
Confirmation of delivery of goods.	Designated Teaching Assistant	Ad-hoc.	
Checking of invoices for accuracy & VAT.	Admin/Finance Officer.	Ad-hoc.	
Certifies invoice for payment.	Deputy Headteacher.	Ad-hoc.	
Cheque, Direct Debit or Standing Order authorisation signatory	Any two of: - Headteacher,	Ad-hoc.	

	Deputy Headteacher, or the Assistant Headteacher		
Reconciliation and Approval for the main school bank account	Admin/Finance Officer, approved by Headteacher		
Monitoring and approving the school's commercial card expenditure	Admin/Finance Officer, approved by Headteacher and either Deputy Headteacher or Assistant Headteacher		
Staff Additional Hours Timesheets	Admin/Finance Officer, approved by Headteacher		
Planning & implementation of major works, including Capital Schemes.	Governing Body & Headteacher.	Ad-hoc.	
Authorisation of Petty Cash reimbursements to Staff up to £30.	NO PETTY CASH		
Monitoring of Petty Cash reconciliation.	NO PETTY CASH		
Maintenance of educational Visit records.	Admin/Finance Officer	Ad-hoc.	
Preparation of School Journey Income & Expenditure statement.	Admin/Finance Officer	Bi-Annually.	
Maintenance of school meals registers.	Admin/Finance Officer.	Daily.	
Maintenance of Free school meals records.	Admin/Finance Officer.	Ad-hoc.	
Preparation of School meals income for banking.	No required, parents now pay by parentpay.com		
Recording other school income.	Admin/Finance Officer.	Ad-hoc.	
Preparation of school income for banking.	Admin/Finance Officer.	Ad-hoc	
Preparation of Private School Fund records.	NO PRIVATE SCHOOL FUND		
Preparation of private Fund Income.	NO PRIVATE SCHOOL FUND		
Signatories on Private Fund Account.	NO PRIVATE SCHOOL FUND		
Audit of Private School Fund Account.	NO PRIVATE SCHOOL FUND		
Approval of private school fund Account.	NO PRIVATE SCHOOL FUND		
Authorisation of Agency/Supply staff Timesheets.	Headteacher or Deputy Headteacher.	Ad-hoc.	

Authorisation of Agency/Supply staff invoices.	Headteacher or Deputy Headteacher.	Ad-hoc.	
Authorisation of Videpay forms for Newly Employed Staff.	Headteacher & Chair of Governors.	Ad-hoc.	
Authorisation of Videpay forms for changes in staff circumstances.	Headteacher	Ad-hoc.	
Appointment of Staff.	The Governing Body & Headteacher	Ad-hoc.	
Maintenance of Inventory records.	Admin/Finance Officer	Ad-hoc.	
Disposal of inventory items	Headteacher	Ad-hoc	Up to £1000. Above this after referral to the Governors
Annual Inventory Check.	Governor Krish Nath	Annually.	
Back-up of Computerised records.	Wavenet – Christos	Autotomatically every one hour Retention 1 year	

In the Headteacher's absence, authority is delegated to the Deputy Head.

GUIDELINES FOR BUDGET HOLDERS

- Budget Holders are responsible for monitoring their own budgets.
- Overspends on budgets are not permitted unless prior authorisation of the Headteacher is obtained.
- When ordering goods, the principles of “Best Value” must be applied.
- All orders MUST be accompanied with an official school order form.
- All orders must be authorised by the Headteacher before being placed.
- Goods must not be sent for “on approval” unless previously agreed with the Headteacher.
- Discrepancies in goods received must be notified to the Admin/Finance Officer as soon as possible.
- If possible, budgets should be spent by the Spring Half Term. Unspent budgets are not carried over into the next financial year.
- Remember it is your responsibility to monitor your budget throughout the year.
- Up to date budget reports can be requested from the Admin/Finance Officer as and when required.

PRINCIPLES OF BEST VALUE

CHALLENGE

Question what you are buying. Is it just a routine purchase, which is under-used and unnecessary? Is the product going to be used effectively? Review its use on a previous occasion and assess whether this had been a good purchase?

COMPARE

Can the purchase be bought cheaper through another supplier? Is it cheaper to bulk buy and have extra stock in reserve? Is one product more expensive and better quality, which means it lasts longer and gives better value?

CONSULT

Ask staff their opinions. Will the purchase be used? Have they seen a better product in use elsewhere? Have external advisors have any suggestions? Is

the resource going to be used and will it give value for money? Do staff want it? They will not use it if they are not interested!!

COMPETE

Have you an account, which gives discounts on larger orders? i.e. free postage & packaging. Are there any costs, which you need to take into account, i.e. small order charges, VAT etc? Do bulk orders reduce prices? Can you negotiate an improved deal?

I acknowledge receipt of this policy.

Name	Signature	Date
Sue Notley		
Joe Law		
Jane Flanagan		

Ratified at the Finance Committee on the 13th May 2024