



**SEXEY'S SCHOOL
ACADEMY TRUST
GOVERNING BODY**

**SCHEME OF DELEGATION
2016-17**

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Date	Issue	Comment	By

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I Powers and Duties Reserved for the Full Governing Body

The Full Governing Body shall be responsible for:

General

I.1 Approval of a written scheme of delegation of its financial powers and duties to its Committees, the Head Teacher and other staff. 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 Academy. The Scheme of Delegation should be operated in conjunction with the Financial Regulations of the Academy.

Budgets/Budgetary Control

I.2 Formally approving the annual School and Boarding budgets prior to the start of each financial year.

I.3 Authorisation of all changes to the forecast surplus/deficit in excess of £50,000. Details of all changes to the forecast surplus/deficit approved and authorised by the Finance & Resources Committee are to be formally notified to the Full Governing Body.

Purchasing

I.4 Maintenance of a Register of Business Interests for all Governors and those Academy staff with financial responsibilities.

I.5 Authorisation of the advertising of tenders above £164,176, and authorising the award of such tenders.

I.6 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.

Income

I.7 Authorisation of the write off of debts not collectable over £20,000.

Security of Assets

I.8 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 £20,000.

Accounts and Audit

I.9 Approve the Finance & Resources Committee to;

- Recommend the audited financial statements to Members prior to submission to the Secretary of State by 31 December.
- Receive the reports of the external auditor.
- Receive the reports of the Responsible Officer on the use of resources, systems of internal financial control, and discharge of financial responsibilities.

I.10 Inform the EFA if it suspects any irregularity affecting resources.

Personnel

I.11 Appointing the Head Teacher.

I.12 Appointing the Head Teacher's performance review group (consisting of no fewer than three governors) and an external advisor to the review group.

I.13 The Full Governing Body must be consulted prior to any possibility of the dismissal of the Head Teacher. After taking into account the views of all governors the Head Teacher's performance review group will make the decision to dismiss the Head Teacher.

I.14 Authorising non-statutory/non-contractual individual staff severance or compensation payments over £5,001 and up to £49,999

2 Powers and Duties Delegated to the Finance & Resources Committee

The Finance & Resources Committee shall be responsible for:

General

- 2.1** Exercising the powers and duties of the Full Governing Body in respect of the financial administration of the Academy, except for those items specifically reserved for the Full 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 Full Governing Body.

Budgets/Budgetary Control

- 2.3** Reviewing the annual School and Boarding budgets prior to the start of each financial year and recommending its acceptance, or otherwise to the Full Governing Body.
- 2.4** Authorisation of all changes to the forecast surplus/deficit up to £50,000.
- 2.5** 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 Full Governing Body.
- 2.6** Reviewing the virement of sums between budget heads, subject to a limit of £20,000, as approved and authorised by the Head Teacher and Business Manager, which are to be formally notified to the Finance & Resources Committee who shall minute the notification.
- 2.6** Reporting to the Full Governing Body all significant financial matters and any actual or potential overspending.

Purchasing

- 2.7** Authorising the award of orders and contracts over £20,000 and up to £164,175.

Income

- 2.8** Authorisation of the write off of debts not collectable between £1,000 and £20,000.

Insurances

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

Security of Assets

- 2.10** Ensuring that there are annual independent checks of assets and the asset register.
- 2.11** 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 £20,000.

Accounts and Audit

- 2.12** Recommend the audited financial statements to Members prior to submission to the Secretary of State by 31 December.

2.13 Receive the reports of the external auditor.

2.14 Reviewing the reports of the Responsible Officer on the effectiveness of the financial procedures and control. All matters arising must be reported the Full Governing Body.

Personnel

2.15 Authorising permanent changes to the Academy's establishment.

2.16 Authorising performance-related pay awards

2.17 Authorising non-statutory/non-contractual individual staff severance or compensation payments up to £5,000

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 & Resources Committee.

3.2 Approving virements between budget headings, with the Business Manager over £5,000 which have no effect on the forecast budget surplus/deficit and reporting such approval to the Finance & Resources Committee.

Financial Management

3.3 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

3.4 Authorising orders and contracts over £5,000 and up to £20,000 in conjunction with the Business Manager.

3.5 Ensuring that all contracts and agreements conform to Financial Regulations.

Payroll and Personnel

3.6 Approving new staff appointments within the authorised establishment.

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.

3.11 Ensuring that all records and documents are available for audit by the appointed external auditors and by the Responsible Officer.

Personnel

3.12 Recommending permanent changes to the Academy's establishment except for those posts specifically delegated to the Full Governing Body.

4 Financial Powers and Duties Delegated to the Business Manager

The Business Manager shall be responsible for:

Budgets/Budgetary Control

4.1 Preparing an annual draft budget plan for consideration by the Finance & Resources Committee and Full 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 Finance & Resources Committee. Any actual or potential overspending shall be reported to the Finance & Resources Committee.

4.3 Approving virements between budget headings of under £5,000 which have no effect on the forecast budget surplus/deficit and reporting such approval to the Finance & Resources Committee.

Purchasing

4.4 Authorising orders and contracts up to £5,000 in conjunction with Budget Holders.

4.5 Maintaining a register of formal contracts entered into, amounts paid and certificates of completion.

4.6 Retention of quotes obtained for goods, works and services.

4.7 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.

4.8 Ensuring the appropriate division of duties between staff responsible for processing orders, receiving deliveries and processing payments.

Payroll and Personnel

4.9 Ensuring that the monthly payroll is checked, and certifying it for payment

Income

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

4.11 Authorisation of the write off of debts not collectable below £1,000.

Banking Arrangements

4.12 Maintaining proper records of account and reviewing monthly bank reconciliations.

Insurances

4.13 Notifying the Finance & Resources Committee on any eventuality that could affect the Academy's insurance arrangements.

Security of Assets

4.14 Maintaining a permanent and continuous register of all items of furniture, equipment, vehicles and plant.

Information and Communication Systems

4.15 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 and the Business Manager.

Budgets/Budgetary Control

5.1 Heads of Departments appointed as Budget Holders are responsible for checking and certifying monthly statements of expenditure against their delegated budget and for reporting any errors or irregularities to the Finance Officer. Any actual or potential overspending shall also be reported to the Business Manager.

Purchasing

5.2 Budget Holders can authorise orders up to £99 provided it is within the scope and remaining balance of their delegated budget.

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

- Finance Officer

5.4 The following members of staff are authorised to receive and check goods:

- Budget Holders
- Administrators nominated by the Budget Holder

Payroll

5.5 Budget Holders can authorise time records and authorise overtime

6 Summary of Financial Authorisation Levels

Delegated Duty	Value	Delegated Authority	Method
Ordering Goods and Services (raising requisitions)	Up to £99	Budget Holder	Selection from preferred supplier list unless agreed otherwise with Business Manager
	£100 to £5,000	As above plus Business Manager	Minimum of one estimate or price list
	£5,001 to £20,000	As above plus Head Teacher	Minimum of two written estimates
	£20,000 to £164,175	As above plus Finance & Resources Committee	Minimum of three written quotations
	Over £164,176	Full Governing Body	Formal tendering process, including advertising in OJEU
	Authority to accept other than lowest quotation or tender	Finance & Resources Committee	
Signatories for cheques, BACS payment authorisations and other bank transfers	Any	Any two signatures from I Latif P Todd H Rogerson E Miller M Bowman	
Signatories for EFA grant claims and EFA returns	Any	Business Manager, unless specifically required from Head	
Virement of budget provision between budget heads	Up to £5,000 with no impact on overall budget	Business Manager	
	Over £5,000 with no impact on overall budget	As above plus Head Teacher, with reporting to the Finance & Resources Committee	
	Up to £20,000 with impact on overall budget	As above plus Finance & Resources Committee reporting to Full Governing Body	
	Over £20,000 with impact on overall budget	Full Governing Body	
Disposal of assets	Up to £20,000	Finance & Resources Committee	

	Over £20,000	As above plus Full Governing Body	
Write-off of bad debts	Up to £1,000	Business Manager	
	In excess of £1,000 and up to £20,000	As above plus Finance & Resources Committee reporting to Full Governing Body	
	In excess of £20,000 and up to 0.99% of total annual income or £44,999 individually OR Cumulatively, up to 4.99% of total annual income	Full Governing Body	
	In excess of 1% of total annual income or £45,000 individually OR cumulatively over 5% of total annual income	EFA approval required	
Personnel (non-statutory/non-contractual staff severance or compensation payment)	Up to £5,000	Finance & Resources Committee reporting to Full Governing Body	
	In excess of £5,000 and up to £49,999	Full Governing Body	
	In excess of £50,000	EFA approval required	
Purchase or sale of any freehold property	Any	EFA approval required	
Granting or take up of any leasehold or tenancy agreement exceeding three years	Any	EFA approval required	
Raising invoices to collect income	All	Business Manager	