



OLSJ
OUR LADY + ST JOSEPH
CATHOLIC PRIMARY SCHOOL

***SCHEME OF DELEGATION
OUR LADY & ST JOSEPH CATHOLIC PRIMARY
SCHOOL***

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APPROVED BY: Governors

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Scheme for the Delegation of Governing Bodies Financial Powers and Duties to Others

Introduction

The governing bodies of schools with full delegated powers under the local management scheme are responsible for ensuring that the London Borough of Tower Hamlets Financial Regulations and the Standing Orders relating to contracts are adhered to.

In practice many of the governing bodies' responsibilities will need to be delegated to a committee of the governing body and/or to the Headteacher.

To ensure that sound financial control is maintained it is essential that the extent of delegation is clearly specified in writing.

The attached scheme of delegation is suggested as a model for governing bodies to adapt to their own particular circumstances. The scheme adopted by a governing body should cover all the areas in the model although the degree of delegation can be varied to meet individual requirements. In some cases it may be appropriate to place financial limits on certain delegations and reserve decisions on the more significant items for the governing body.

Schools should "personalise" their scheme by incorporating their school name in the title page to their documentation. Reference should also be made to the date the scheme is/was approved by the governing body. Schemes also need to be specific when attaching responsibilities to particular posts (e.g. bursar, finance officer etc). Schemes should not simply refer to a "member of the clerical staff"

The Education (School Government) Regulations 1989 require that the meeting of the governing body deciding upon a scheme of delegation must have a quorum of three quarters of the total number of governors entitled to vote.

It should be noted that the scheme of delegation complements the Council's Financial Regulations and Standing Orders and should be operated in conjunction with those documents.

In addition each committee of the governing body requires terms of reference and these must be reviewed annually

Guidance on financial matters is contained in the Schools Finance Handbook.



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 Finance Committee and the Headteacher/Principal. 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 if it suspects any irregularity affecting resources of the Council.

The Finance Committee shall inform Internal Audit Services if it suspects an irregularity affecting the schools 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. Receive and consider budget monitoring reports at every meeting from the Finance 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.



- A6. All virements in excess of £5,000 (dependent on the requirements of the school) 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 Schools Finance Team - Finance Manager. Details of all virements, approved and authorised by the Finance Committee are to be formally notified to the Full Governing Body who shall minute the notification except for sums earmarked by the LA.
- A7. Inform the Children's Services Finance (CSF) 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).
- A8. Enter into operational leasing/contract hire arrangements provided that the Children's Services Finance (CSF) is satisfied that the method of finance is appropriate for the asset concerned, and that the best terms available have been secured. The Finance Committee shall ensure that the resulting charges can be met within the budget for the current and future years.

Chairperson Urgency Powers

- A9. In the event of Urgency Powers being invoked by the Chair, this will be recorded in writing, advised to the LA and reported to the next meeting of the Full Governing Body.

Contracts

- A10. Maintain a Register of Business and Pecuniary Interests for all governors and those school staff involved in the shortlisting or awarding of contracts.

Ex-Gratia Payments

- A11. Authorise ex-gratia payments up to £2,500. For payments in excess of £2,500 shall be made with the approval of the Secretary of State. The full Governing Body should keep a record of all payments.

Income

- A12. Authorise the write-off of debts below £1,000 after consultation with the Children's Services Finance (CSF). Debts in excess of £1000 but not exceeding £10,000 may only be written-off after consultation with the Corporate Director (Resources). The Full Governing Body should keep a record of all write-offs.



Lettings

- A15. Receive, consider and approve the Lettings Policy
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 Corporate Director (Resources).

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 Corporate Director (Resources). 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 Corporate Director (Resources) must be sought to write off in excess of £2500.

Voluntary Funds

- A19. Receive and consider the independently audited accounts of all the school voluntary funds either each Autumn term to cover the previous year ending 31st August or 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 FINANCE THE GOVERNING BODY

The Finance 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. 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 the Children's Services Finance (CSF).
- B4. Considering budget monitoring reports on the school's financial position at every meeting and take appropriate action to contain expenditure within the budget and report to the Full Governing Body.
- B5. Authority to vire sums between and within budget heads, except for sums earmarked by the LA. Details of all virements approved and authorised by the Headteacher are to be formally notified to the Finance Committee who shall minute the notification.
- B6. Reporting to the Full Governing Body all significant financial matters and any actual or potential overspending.
- B7. Submitting the approved budget plan to the Full Governing Body for certification before being sent to the Schools Finance Team by 31st May.

Contracts

- B8. 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, and £15,000 in Nursery, Primary and Special Schools.



Ex-Gratia Payments

- B9. 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

- B10. Authorising the write-off of debts between £100 and £500 and shall notify the Full Governing Body of any write-offs.
- B11. 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 Governing Body. (Education (School Government) Regulations 1989).

Insurances

- B12. 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 the Schools Finance Team.

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 LA funds and reported annually to the full
Governing Body.

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

Delegation of Headteacher 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 his/her responsibilities to be exercised by other members of staff, subject to written approval by the governing body, although he/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 model scheme of delegation is intended for all schools and will therefore need to be adapted to suit individual schools. In particular, schools with a small number of staff may feel it inappropriate to delegate some of the responsibilities beyond the Headteacher.

It is recommended that each school develop its own detailed internal financial rules to support their scheme of delegation.



The Headteacher shall report all decisions taken under powers to the next meeting of the Full Governing Body. (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 bank account and the LA central records.
- C3. Consulting the Schools Finance Team 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 Corporate Director (Resources).
- C6. Providing monthly reconciled bank statements to the Schools Finance Team promptly.

Budgets/Budgetary Control

- C7. Regular monitoring of expenditure and income against the approved budget and submitting budget monitoring reports on the school's financial position to every meeting of the Finance Committee. Any actual or potential overspending shall be reported to the Finance Committee.
- C8. Ensuring that all required monthly and quarterly monitoring reports and closing of accounts information is sent to the Schools Finance Team within the required timescale.



- C9. Preparing an annual draft budget plan for by the Finance Committee before the start of the financial year.
- C10. Submitting updated budget plans at the beginning of each term if requested by the Schools Finance Team.
- C11. The Headteacher may vire between and within budget headings up to a value of £5,000 (dependent on the requirements of the school), although this must be formally reported and minuted at the following Finance Committee meeting.

Contracts

- C12. 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 £5000 (dependent on the requirements of the school) 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.
- C17. Ensuring that the requirements of the Construction Industry Scheme are adhered to where applicable.

Income

- C18. Ensuring the arrangements for collection of income is in accordance with the Council's Financial Regulations.
- C19. Ensuring that all income is accurately accounted for and is promptly collected and banked intact.
- C20. Ensuring that all receipt forms, books, tickets and other such items shall be ordered and issued in a form approved by the Internal Audit Services.



- C21. Writing-off debts up to £100, and informing the full who will record any write off.

Information and communication systems

- C22. All necessary consultations, with the Corporate Director (Resources). in respect of the introduction of any new information and communication system, or the development of an existing system.
- C23. 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

- C24. Notifying the Councils Insurance Officer on any eventuality that could affect the Council's insurance arrangements.

Lettings

- C25. 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 is 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, vouchers and other records are retained and stored in a secure way and are readily available for inspection by authorised persons.



Salaries, Wages and Pensions

- C31. The appointment of teachers and non teaching staff
- C32. The securing of supply teaching and other staff cover in the event of staff absence or vacancy
- C33. The employment of casual staff
- C34. The arrangements for processing salaries, wages and pensions are in accordance with the Council's Financial Regulations.
- C35. 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 Provider.
- C36. Collecting any monies advanced to a member of staff who is to leave the school employment.

Security of Assets

- C37. Ensuring the arrangements for security of assets is in accordance with the Council's Financial Regulations and Standard Financial Procedures.
- C38. 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.
- C39. 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.
- C40. Where appropriate, arranging for the security marking or such items.
- C41. Arranging for annual independent checks and certification of stock and inventory records, in accordance with the instructions in the Finance Handbook.
- C42. 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 Finance Committee meeting.



C43. Authorisation, in accordance with the instructions Handbook, of the disposal of individual items of 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 Finance Committee meeting.

C44. Ensuring that keys to safes and other similar receptacles are held under the close personal security of responsible staff at all times.

D. FINANCIAL POWERS AND DUTIES DELEGATED TO THE SCHOOL BUSINESS MANAGER / FINANCE OFFICER 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 SBM / Finance Officer 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 the Schools Finance Team.
- D5. Providing monthly reconciled bank statements to the Schools Finance Team, promptly.

Budget/Budgetary Control

- D6. Notifying the Schools Finance Team of variations in the school's/college's budget

plan, approved by the Finance Committee at the each term.



- D7. Viring sums between and within budget headings up to a value £5000 (dependent on the requirements of the school), although this must be formally reported and minuted at the following Finance Committee meeting. The Finance Officer will also process any other virements notified to him/her as authorised by the Full Governing Body, Finance Committee or the Headteacher.
- D8. Submitting all required monthly reports to the Schools Finance Team promptly.

Contracts

- D9. Ensuring that all contracts and agreements conform with the Standing Orders relating to contracts.
- D10. The following members of staff, in addition to the Headteacher, are authorised to open tenders in the presence of another authorised person:-

Deputy Headteacher
SBM

Income

- D11. Maintaining a record of all income held in the school and ensures that all income is accurately accounted for, promptly collected and banked intact.
- D12. 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.
- D13. 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

- D14. The designated Systems Manager shall be responsible for the control of systems and for the security and privacy of data.

Lettings

- D15. Ensuring the correct administration and authorisation of lettings.



Orders for goods, works and services

D16. The following members of staff, in addition to the Headteacher, are authorised to issue (sign) orders for goods, works and services as specified: -

Staff	Types of Order
	(NB. Varying financial limits can be set to aid control).
Deputy Headteacher	All
SBM / Finance Officer	All
Head of Department	For goods for that department's use, subject to there being sufficient provision within the Departmental budget.

All orders must be processed via the SBM/Finance Officer 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

D17. The following members of staff, in addition to the Headteacher, are authorised to receive goods:-

Deputy Headteacher
Finance Officer
Clerical staff
Caretaker

D18. The following members of staff are authorised to certify payments:-

Headteacher
Deputy Headteacher
Inclusion Lead

NB. The certifying officer shall NOT be the person who ordered or received the goods.

D19. Ensuring that invoices, vouchers and other records are retained and stored in a secure way.



Salaries and Wages

- D20. Notifying the Payroll provider of any matters payments to employees of the Council.
- D21. The following members of staff, in addition to the Headteacher, are authorised to certify pay documents and time records (excluding documents relating to themselves):-
- Headteacher
SBM
- D22. Collecting any monies advanced to a member of staff who is to leave the school employment and maintain a record of all cash holdings in the school/college.

Security of Assets –

- D23. Ensuring that maximum limits of cash held do not exceed the Council's insurance cover.
- D24. Responsibility for the receipt, care and safe custody and issue of stocks and stores.
- D25. The HLTA IT is responsible for 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.
- D26. Where appropriate, arranging for the security marking of such items.
- D27. 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/college business, the Finance Officer shall ensure the approval of the Finance Committee.

Petty Cash

- D28. Maintaining a petty cash balance that does not exceed £500 (dependent on the requirements of the school).

Scheme of Delegation Approval and Review Record

Scheme of Delegation Approved by Governors

Signed by Chair of Governors

Annual Review by Governors (date) May 2020