



**OLSJ**  
OUR LADY + ST JOSEPH  
CATHOLIC PRIMARY SCHOOL

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

PREPARED BY: S McCabe  
APPROVED BY: Governors

DATE: October 2021

REVIEW DATE: November 2022



## **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 Resources Committee shall inform Internal Audit Services if it suspects an irregularity affecting the school's 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. 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).
- A6. Receive and consider budget monitoring reports at every meeting from the Resources



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.

- A7. 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 Resources Committee are to be formally notified to the Full Governing Body who shall minute the notification except for sums earmarked by the LA.
- A8. 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).
- A9. 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**

- A10. 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**

- A11. 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**

- A12. 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**

- A13. 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 31<sup>st</sup> August or each Summer term to cover the previous year ending 31<sup>st</sup> March. This item should be recorded in the minutes of the meeting.

## **B. POWERS AND DUTIES DELEGATED TO THE RESOURCES COMMITTEE OF THE GOVERNING BODY**

The Resources 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/Principal, or those delegated to other staff by the Headteacher/Principal.
- 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. Considering budget monitoring reports on the financial position at every meeting and take action to contain expenditure within the budget and report to the Full Governing Body.
- B4. 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.
- B5. Reporting to the Full Governing Body all significant financial matters and any actual or potential overspending.
- B6. Submitting a draft budget plan to the Full Governing Body for approval and certification before being sent to the Schools Finance Team by 31<sup>st</sup> May.

### **Contracts**

- B7. 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**

- B8. 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**

- B9. Authorising the write-off of debts between £100 and £500 and shall notify the Full Governing Body of any write-offs.
- B10. 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**

- B11. 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 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-offs 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 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 School Business Manager is authorised to manage the practical financial arrangements on behalf 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 delegated powers to the next meeting of the Full Governing Body. (Education (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 quarterly 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 Resources Committee. Any actual or potential overspending shall be reported to the Resources Committee.
- C8. Ensuring that all required 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 consideration by the Resources Committee before the start of the relevant 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 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 Governing Body 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 Council's 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 Resources 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 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 school support staff
- C32. Delegating to the SBM 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.



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.

- C38. 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.
- C39. Where appropriate, arranging for the security marking or such items.
- C40. Arranging for annual independent checks and certification of stock and inventory records, in accordance with the instructions in the Finance Handbook.
- C41. 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.
- C42. Authorisation, in accordance with the instructions in the Finance Handbook, of the disposal of individual items of equipment and 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.
- C43. 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**

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 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. To ensure purchasing arrangements achieve the best value for money
- D3. To attend the Resources Committee and provide the Headteacher, governors and



- budget holders with regular customised reports
- D4. Evaluate information and consult with the Senior Team and Governors to prepare a realistic and balanced budget for school activity
- D5. To be responsible for banking and recording the school's private fund money in the School Fund and preparing the annual audit of the School Fund.
- D6. 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.
- D7. Ensure cheque books and other relevant bank books are stored in the safe and electronic bank cards and readers are kept in a secure location when not in use

### **Audit**

- D8. 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**

- D9. Maintaining proper records of accounts in accordance with arrangements approved by the Schools Finance Team.
- D10. Providing quarterly reconciled bank statements to the Schools Finance Team, promptly.

### **Budget/Budgetary Control**

- D11. Notifying the Schools Finance Team of variations in the school's/college's budget plan, approved by the Finance Committee at the beginning of each term.
- D12. 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.
- D13. Submitting all required quarterly 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



### **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. Only the Headteacher (and the Deputy Headteacher in his absence), are authorised to issue (sign) orders for goods, works and services as specified: -

subject to there being sufficient provision within the Departmental budget.

All orders must be processed via the Finance Officer who shall be responsible for the safe custody and proper use of official orders, maintaining a record of order forms 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
  - Site staff



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

Headteacher  
Deputy Headteacher  
School Business Manager

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 affecting 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 IT Technician 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

Resources Committee.



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### **Petty Cash**

D28. The School will pay all petty cash claims via BACS payments authorised by the Headteacher

### **E. FINANCIAL POWERS AND DUTIES DELEGATED TO THE FINANCE OFFICER**

E1. The Finance Officer is responsible for raising orders, checking delivery notes against goods, entering invoice and purchase order details onto the RM computer system, arranging payment, assisting in the reconciliation of bank statements, and keeping accurate records of financial transactions in line with council procedures (see Appendix 1 for detailed processes)

E2. The Finance Office is to be aware that there are financial authorisation limits with regard to approval of virements, committing to purchases, authorising purchases and authorisation of invoices.

### **Scheme of Delegation Approval and Review Record**

Scheme of Delegation Approved by Governors

Signed by Chair of Governors

Annual Review by Governors (date) October 2022





## Appendix 1

### **Order Processing**

#### **1. Objectives**

1. To raise computer generated orders, from authorised requisitions, to obtain goods and services required by the School.
2. To ensure continuity of supplies and to obtain these from approved suppliers selected to provide quality, timely delivery, price competitiveness and value for money.
3. To provide secure procedures to record all transactions and maintain integrity of financial information.

#### **2. Personnel Involved**

Finance Officer responsible for entering data into RM Finance package

School Business Manager as price/contract and budget controller

Headteacher to authorise expenditure

Resources Committee.



### **3. Documents/Records**

Quotations/Tenders (if necessary)

Internal order forms.

Numbered order forms generated by computer package.

### **4. Principles**

1. To ensure value for money
2. Potential new tenders/suppliers are assessed by School Business Manager as to their capacity to carry out the full terms of the contract/tender.
3. All suppliers will be selected on the criteria above, considering volume discount and cash discounts. Unless there are exceptional circumstances pro-formas or payment before delivery terms are not acceptable. The authority of the Head teacher is required in such circumstances.
4. Telephone orders may be made only after agreement with the School Business Manager agreement is to be given only in exceptional circumstance.

### **5. Responsibilities**

1. Staff with curriculum responsibilities will be responsible for generating orders for their specific area, using the School's internal order form.
2. After approval of the Headteacher, the Finance Officer will enter the orders into the RM package.
3. The Head Teacher will be responsible for authorising all computer-generated orders up to £10,000. Any expenditure over this amount will be referred to the Resources Committee for authorisation.



4. The School Business Manager or personnel School Business Manager will undertake all initial negotiation/tender/supplier appointment activities.

## **6. Procedures and Controls**

1. The Head Teacher will sign the internal order form for orders up to £10,000, which will be passed to Finance Officer. This scheme of delegation will be followed in all areas except in the ordering of supply staff, health and safety call-outs and the booking of school trips. Due to the timescales in which supply staff are ordered, it is not practicable to have the order form signed off by the headteacher in advance. The authorisation of school trips will be via the signing of the trip risk assessment.
2. The Senior Administrator will enter orders into the RM package, using the appropriate ledger and cost school codes.
3. The order is signed by Headteacher (up to £115000).
4. The order is then sent to the supplier or ordered online
5. The Headteacher will request information from the School Business Manager to check whether an order takes the specific account above its budget and decide accordingly.

## **Deliveries and Payment Processing**

### **1. Objectives**

1. To verify receipt of goods/services, approve invoice for payment and ensure that all invoices are entered into the accounting system.

2. To pay suppliers by BACS on a timely basis, maximum cash discount for prompt payment.



3. To maintain control and integrity of financial information by effective procedures and segregation of duties. A member of staff approved by the governing body should certify invoices for payment. This should be neither the person who signed the order nor the person who checked the receipt of goods and services. Wherever possible different officers should order goods, receive goods and pass invoices for payment. This is to ensure separation of duties in the ordering and payment system. In all cases at least two people must be involved in the process, one person authorising the order (Headteacher), another member of staff ordering (the finance officer) and a different person certifying the payment certifying the BACS payment (School Business Manager)

## **2. Personnel Involved**

Administrator/Designated Support Staff

Finance Officer

School Business Manager

Head Teacher

Deputy Head

## **3. Documents/Records**

BACS records

Computer generated remittance advice

Various reports generated from RM

## **4. Delivery Procedure**



1. All deliveries will be checked against the the administrator/designated support delivery notes to be signed by the member of staff who has checked the delivery, to show all items received and no queries, any queries should be passed to the Finance officer
2. Any discrepancies between an order and delivery to be taken up with the supplier by the Finance officer, and payment will be withheld until the ordered items are delivered or a credit note received.

## **5. Payment Procedure**

1. On receipt of the invoice the Finance Officer will attach the order and delivery note to the invoice in preparation for payment. This be will certified by the School Business Manager
2. In the case of non-order invoices i.e. telephones, agency staff etc. a computer-generated order must be generated and attached to the invoice before payment, signed by School Business Manager to verify goods/services received
3. The Finance Officer will post the invoices against the orders on the computer system and generate a computerised payment sheet which will be uploaded on to NatWest Bank Line in order for the BACs payment to be approved.
4. The BACS payment will be approved by the headteacher. A Bacs payment is a bank transfer from one bank account to another, taking three business days to arrive. e.IN OLSJ the duties attaching to each transaction of ordering the item and certifying the invoice as correct for payment shall be performed by different employees. As a minimum, the employee who certifies the invoice as correct shall not be the person who has authorised the order



5. All cheques over £50 require two signatures in the current mandate, the Headteacher and the Headteacher

6. Cheque books to be retained in the School safe.

7. The Headteacher will ensure payment made is the amount invoiced and the correct ledger code/cost school has been debited.

8. The SBM/Finance officer and the school finance consultant will reconcile the bank account statements monthly against the computer system and will initial /date the statement as reconciled.

## 6. Petty Cash

1. Petty Cash will be paid through BACS

2. Items purchased for up to £70 in value can be claimed through the School's petty cash system. The Headteacher can authorise amounts over £70 for items such as stamps, food for extended day and for payment of goods/services where cheques/BACS are not accepted.

3. To be reimbursed claimants need to provide a receipt for items purchased. Where possible this should be a VAT receipt. Claimants should complete an internal petty cash forms providing details of the expenditure with the relevant VAT receipts attached.

4. The Finance Officer enters the details of the claim on the RM package ensuring that the correct ledger/cost schools and VAT, where applicable, is entered.