

WITHERNSEA PRIMARY Academy

Scheme of Delegation

2016



To be reviewed September 2017

Scheme of Delegation
RELATING TO
WITHERNSEA PRIMARY Academy

WERE APPROVED BY THE MANAGEMENT BOARD
ON
28th June 2016

SIGNED BY CHAIR OF THE BOARD



NAME.....

Scheme of Delegation

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A. POWERS AND DUTIES RESERVED FOR THE WITHERNSEA PRIMARY ACADEMY COARD

A1. Approval of a written scheme of delegation of its financial powers and duties to its Trustees and Academies. The scheme must satisfy the Trustees ultimate responsibility for ensuring that there are adequate operational controls in place for all the financial processes within the WITHERNSEA PRIMARY Academy. The Scheme of Delegation should be operated in conjunction with the Financial Regulations of the WITHERNSEA PRIMARY Academy.

Audit

The Trustees to ensure that the Academy has in place the following requirements and that the DfE is notified of any changes and irregularities within the academies.

All audit reports should be received by the Trustees.

A2. To oversee the arrangement for the appointment of external auditors; and informing the Department for Education (DfE) in the event of the removal or resignation of auditors for the WITHERNSEA PRIMARY Academy.

A3. To receive the reports of the external auditor and the audit committee.

A4. Receiving the reports of the Responsible Officer on the use of resources, systems of internal financial control, and discharge of financial responsibilities.

A5. Informing the DfE if it suspects any irregularity affecting resources.

Budgets/Budgetary Control

A6. To oversee the preparation of the draft financial statements for the Academy prior to audit and to approve the audited financial statements prior to submission to the Secretary of State by 31 December.

A7. To ensure that the Academy has approved the annual Academy Budget by 30th June prior to the start of each financial year and reported the Budget to the Trustees.

A8. Considering Budgetary control reports at every meeting for the WITHERNSEA PRIMARY Academy Accounts with relevant explanations and documentation where required.

A9. Authorisation of all virements in excess of £20,000 Between or within Budget headings for the Academy. Details of all other virements, approved and authorised are to be formally reported to the Trustees through the Finance Committee.

Contracts

A10. Tenders other than the most financially favourable, or late tenders, can only be accepted by the Trustees who shall minute the reasons for their decision.

A11. Maintenance of a Register of Business Interests for all Trustees and those WITHERNSEA PRIMARY Academy staff involved in the short listing or awarding of contracts on behalf of the Trust. Register of Business Interests must include all Governors, Budget holders and senior staff.

A12. Authorisation of the advertising of tenders above the OJEU (Official Journal of the European Union) limit, and authorising the award of such tenders. – These should be notified to the WITHERNSEA PRIMARY Academy.

Income

A13. 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).

B. POWERS AND DUTIES DELEGATED TO THE FINANCE COMMITTEE OF THE GOVERNING BODY

The Finance Committee shall be responsible for:-

General

B1. 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 Headteacher, or those delegated to other staff by the Headteacher.

B2. Reporting on decisions taken under delegated powers to the next meeting of the Governing Body.

Audit

B3. Reviewing the reports of the Responsible Officer on the effectiveness of the financial procedures and control. These reports must also be reported the Governing Body.

Budgets/Budgetary Control

B4. Approve the Annual Academy Budget by the 30th June

B5. Consider Budgetary control reports on the Academy's financial position at every meeting, take appropriate action to contain expenditure within the Budget and report to the Governing Body.

B6. Reviewing the virement of sums between and within Budget heads, subject to a limit of £20,000. Details of all virements approved and authorised are to be formally reported to the Finance Committee who shall minute the notification.

B7. Reporting to the Governing Body all significant financial matters and any actual or potential overspending.

Contracts and purchasing

B8. Authorising the award of contracts, orders or tenders between £10k to £20k.

Insurances

B9. Ensuring that arrangements for insurance cover are in place and adequate.

Security of Assets

B10. Ensuring that there are annual independent checks of assets and the asset register.

B11. Authorising the disposal of individual items of equipment and materials that have become surplus to requirements, unusable or obsolete with an original purchase value above £5,000 and reporting such authorisations to the full board..

Personnel

B12. Authorising permanent changes to the Academy's establishment.

C. FINANCIAL POWERS AND DUTIES DELEGATED TO THE HEADTEACHER.

Delegation of Headteacher's Responsibilities

The Headteacher 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 Headteacher shall be responsible for:-

Accounts

D1. 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.

D2. Ensuring that full, accurate and up to date records are maintained in order to provide financial and statistical information.

Audit

D3. Ensuring that all records and documents are available for audit by the appointed external auditors and by the Responsible Officer.

Budgetary control

D4. Reviewing income and expenditure reports and highlighting actual or potential overspending to the Finance Committee.

D5. Approving virement between and within Budget headings of up to £10,000. Approving orders up to £15k. Approving invoices in excess of £10k

Contracts

D6. Exercising the following powers and duties of the Governing Body in respect of the Financial Regulations relating to Contracts:

- a) Ensuring that all contracts and agreements conform with the Financial Regulations
- b) Acceptance of quotations up to £10,000 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 Governing Body.

Financial Management

D7. Ensuring the arrangements for collection of income, ordering of goods and services, payments and security of assets are in accordance with the Financial Regulations.

Security of Assets

D8. 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.

Personnel

D10. Approving new staff appointments within the authorised establishment.

D. FINANCIAL POWERS AND DUTIES DELEGATED TO THE CHIEF FINANCIAL OFFICER.

The Chief Financial Officer shall be responsible for ensuring the following are adhered to:

Banking Arrangements

D1. Maintaining proper records of account and reviewing monthly bank reconciliations.

Budgets/Budgetary Control

D2. Regular monitoring of expenditure and income against the approved Budget and submitting reports on the school/college's financial position to every meeting of the Finance Committee. Any actual or potential overspending shall be reported to the Finance Committee.

D3. Preparing an annual draft Budget plan for consideration by the Finance Committee before the start of the relevant financial year.

D4. Approving virements between and within Budget headings up to a value of £5k. Approving orders up to £8k and invoices up to £5k

Contracts

D5. Maintaining a register of formal contracts entered into, amounts paid and certificates of completion.

D6. Retention of quotes obtained for goods, works and services.

Income

D7. Ensuring that all income is accurately accounted for and is promptly collected and banked intact.

Insurances

D8. Notifying the Finance Committee on any eventuality that could affect the Academy's insurance arrangements.

Orders for goods, works and services

D9. Authorising members of staff to order or receive goods and certify invoices for payment, ensuring the appropriate division of these duties between the staff.

Payments

D10. 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.

Salaries, Wages and Pensions

D11. Notifying the payroll provider of any matters affecting payments to employees.

Security of Assets

D12. Maintaining a permanent and continuous register of all items of furniture, equipment, vehicles and plant.

F. FINANCIAL POWERS AND DUTIES DELEGATED TO OTHER MEMBERS OF 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 SLT and other staff as stated:

Contracts

E1. The following members of staff, in addition to the Headteacher and Chief Financial Officer are authorised to open tenders in the presence of another authorised person:-

- Other SLT
- Finance Officer

Orders for goods, works and services

E2. The following members of staff, in addition to the Headteacher and Chief Financial Officer are able to authorise orders for goods, works and services as specified:-

Staff	Types of Order
SLT	Up to £5k to £10k
Finance officer	Up to £5,000

Receipt of goods

E3. The following members of staff are authorised to receive goods:-

- Clerical & Admin staff
- Premises & ICT staff

Payments

E4. The following members of staff in addition to the Headteacher and Chief Financial Officer are authorised to certify payments:-

- SLT

Salaries and Wages

E5. The following members of staff, in addition to the Headteacher, are authorised to certify pay documents and time records and authorise pay changes and appointments (excluding documents relating to themselves):-

- CFO

E6. In addition to the above, the Finance Officer can process the afore mentioned documentation.

F – see Appendix 1 – Delegation Grid of Roles and Responsibilities with values