



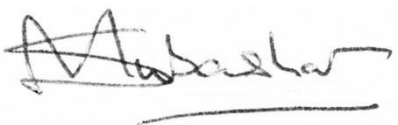

## Partnership Learning

# Scheme of Financial Delegation

### MONITORING, EVALUATION AND REVIEW

The Board of Trustees and Local Governing Boards will assess the implementation and effectiveness of this policy. The policy will be promoted and implemented throughout the Trust and its schools.

This Policy will be reviewed by the Board of Trustees annually and must be signed by the Chair of the Board of Trustees and Chief Executive.

Policy Adopted/Approved by Board of Trustees:	16 <sup>th</sup> November 2022
Next Review:	Annually
Signature of Chair of the Board of Trustees:	Signature of Chief Executive:
	

## **Glossary of Key Roles**

**Trustees:** This term indicates members of the Board of Trustees of Partnership Learning, who also fulfil the role of Directors of the company

**Local Governing Boards:** This term indicates sub-committees of the Board of Trustees of Partnership Learning, to which the Board has delegated powers and responsibilities in respect of their designated school or schools as set out in the Trust's Scheme of Overall Delegation.

**Headteacher:** This term indicates the single most senior education professional in each school, incorporating equivalent roles including Executive Head and Principal.

**Designated Senior Leader (DSL):** This term indicates the education professional individual or individuals in one of the tiers immediately below the Headteacher in each school (usually Head of School, Deputy Headteacher or Assistant Headteacher or equivalent) as designated by the school's Local Governing Board, up to a maximum of three per school.

**School Finance Lead (SFL):** This term indicates the single most senior finance professional in each school, as designated by the school's Local Governing Board and will usually be the School Business Manager, School Business Leader, Finance Manager or Director of Finance.

**Budget Holders:** Identified members of staff in each school, responsible for an allocated budget, as designated by the Headteacher.

**FTS (Find a Tender):** the new UK e-notification service which has replaced OJEU for the purposes of complying with public procurement regulations.

***NB: All monetary values in this document are excluding VAT unless stated otherwise***

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### **Introduction**

The Board of Trustees of Partnership Learning has agreed a Scheme of Financial Delegation, established as a formal schedule that distinguishes between matters reserved exclusively for the Board of Trustees' approval or decision, and matters delegated to the Board of Trustees' Finance Committee, executive officers of the Trust, the Local Governing Boards (LGBs), LGB sub-committees, Headteachers, Designated Senior Leaders, School Finance Leads and Budget Holders. The level of delegation for an academy will be determined by its size as determined by its pupil numbers.

This is a key document which forms the basis for all financial controls in the Trust. It has been formally approved at meeting of the Board of Trustees.

## 1.0 Summary of Levels of Financial Delegation – Central Trust

Delegated Duty	Value	Delegated Authority	Method
Ordering Goods & Services (Raising Purchase Order requisitions)	Above FTS limit (£177,897)	Board of Trustees	Formal Tendering Process following FTS regulations.
	Above £100,000 and up to £177,897	Board of Trustees	Formal tendering process as set out in the Trust Financial Regulations; considered and recommended by Finance Committee for submission to Board of Trustees
	Above £50,000 and up to £100,000	Board of Trustees' Finance Committee	Minimum of 3 written quotes with evidence to be retained on file.
	Above £10,000 and up to £50,000	Trust Chief Executive Officer	Minimum of 3 written quotes with evidence to be retained on file.
	Above £5,000 and up to £10,000	Trust Director of Finance Trust Director of Operations	Ensuring best value by comparing price and quality from a selection of suppliers.
	Up to £5,000	Trust Director of Assets Trust Director of ICT	Ensuring best value by comparing price and quality from a selection of suppliers.
Signatories for Cheques, BACS payment authorisations and	Above £50,000	Two signatories: Trust Chief Executive Officer Trust Director of Finance	

Delegated Duty	Value	Delegated Authority	Method
other bank transfers (Supporting documentation must demonstrate approval of purchases/expenditure per ordering limits above).	Above £10,000 and up to £50,000	Trust Chief Executive Officer  And one other signatory from: Trust Director of Finance Trust Director of Operations	
	Up to £10,000	Two signatories from:  Trust Chief Executive Officer Trust Director of Finance Trust Director of Operations	
Virement of budget provision between budget headings	Above £100,000	Board of Trustees	
	Above £50,000 and up to £100,000	Board of Trustees' Finance Committee	To be reported to Board of Trustees
	Above £10,000 and up to £50,000	Trust Chief Executive Officer	To be reported to Board of Trustees' Finance Committee
	Up to £10,000	Trust Director of Finance	To be reported to Board of Trustees' Finance Committee
Disposal of Assets (excluding land, buildings and heritage assets)	Over £20,000	Board of Trustees	
	Above £10,000 and up to £20,000	Board of Trustees' Finance Committee	
	Above £5,000 and up to £10,000	Trust Chief Executive Officer	To be reported to Board of Trustees' Finance Committee
	Below £5,000	Trust Director of Finance	To be reported to Board of Trustees' Finance Committee
Purchase or Sale of Freehold Property (including land, buildings and heritage assets)	Any	Initial approval required from Board of Trustees who must then seek ESFA approval	

Delegated Duty	Value	Delegated Authority	Method
Write off of Bad Debts	Above £45,000	Initial approval required from Board of Trustees who must then seek ESFA approval	
	Above £20,000 and up to £45,000	Board of Trustees' Finance Committee	To be reported to Board of Trustees
	Above £5,000 and up to £20,000	Trust Chief Executive Officer	To be reported to Board of Trustees' Finance Committee
	Below £5,000	Trust Director of Finance	To be reported to Board of Trustees' Finance Committee
Operating Leases (annual charge)	Above £10,000 annual charge	Board of Trustees' Finance Committee	To be reported to Board of Trustees
	Above £5,000 and up to £10,000 annual charge	Trust Chief Executive Officer	To be reported to Board of Trustees' Finance Committee
	Up to £5,000	Trust Director of Operations	To be reported to Board of Trustees' Finance Committee
Finance Leases	Any	Initial approval required from Board of Trustees who must then seek ESFA approval	
New lettings and other income generating contracts (total value of contract)	Above £50,000	Board of Trustees' Finance Committee	To be reported to Board of Trustees
	Above £20,000 and up to £50,000	Trust Chief Executive Officer	To be reported to Board of Trustees' Finance Committee
	Up to £20,000	Trust Director of Operations	To be reported to Trust Chief Executive Officer
Uptake of any freehold or lease agreement exceeding seven years	Any	Initial approval required from Board of Trustees who must then seek ESFA approval	
Granting a leasehold interest, including a tenancy agreement, of any duration, on land and buildings to another party.	Any	Initial approval required from Board of Trustees who must then seek ESFA approval	

## 2.0 Summary of Levels of Financial Delegation – Under 500 Pupils

Delegated Duty	Value	Delegated Authority	Method
Ordering Goods & Services (Raising Purchase Order requisitions or approving non-purchase order invoices)	Above FTS limit (£177,897)	Board of Trustees	Formal Tendering Process following FTS regulations.
	Above £100,000 and up to £177,897	Board of Trustees	Formal tendering process as set out in the Trust Financial Regulations; considered and recommended by Local Governing Board for submission to Board of Trustees
	Above £10,000 and up to £100,000	Local Governing Board	Minimum of 3 written quotes with evidence to be retained on file.
	Above £1,000 and up to £10,000	Headteacher	Ensuring best value by comparing price and quality from a selection of suppliers.
	Up to £1,000	Budget Holders	Ensuring best value by comparing price and quality from a selection of suppliers.
Signatories for Cheques, BACS payment authorisation and other bank transfers (Supporting documentation must demonstrate approval)	Above £50,000	Two signatories from: Trust Chief Executive Officer Trust Director of Finance Headteacher	
	Above £10,000 and up to £50,000	Two signatories: Headteacher	

Delegated Duty	Value	Delegated Authority	Method
of purchases/expenditure per ordering limits above)		Plus one other signatory from: Designated Senior Leader	
	Up to £10,000	Two signatories from:  Headteacher Designated Senior Leader	
Virement of budget provision between budget headings	Above £100,000	Board of Trustees' Finance Committee	To be reported to Board of Trustees
	Above £50,000 and up to £100,000	Local Governing Board	To be reported to Board of Trustees' Finance Committee
	Above £10,000 and up to £50,000	Local Governing Board	
	Up to £10,000	Headteacher	To be reported to Local Governing Board
Disposal of Assets (excluding land, buildings and heritage assets)	Over £20,000	Board of Trustees	
	Above £10,000 and up to £20,000	Board of Trustees' Finance Committee	To be reported to Board of Trustees
	Above £5,000 and up to £10,000	Local Governing Board	To be reported to Board of Trustees' Finance Committee
	Below £5,000	Headteacher	To be reported to Local Governing Board
Purchase or Sale of Freehold Property (including land, buildings and heritage assets)	Any	Initial approval required from Board of Trustees who must then seek ESFA approval	
	Above £45,000	Initial approval required from Board of Trustees who must then seek ESFA approval	

Delegated Duty	Value	Delegated Authority	Method
Write off of Bad Debts	Above £20,000 and up to £45,000	Board of Trustees' Finance Committee	To be reported to Board of Trustees
	Above £5,000 and up to £20,000	Local Governing Board	To be reported to Board of Trustees' Finance Committee
	Below £5,000	Headteacher	To be reported to Local Governing Board
Operating Leases (annual charge)	Above £20,000 annual charge	Board of Trustees' Finance Committee	To be reported to Board of Trustees
	Above £5,000 and up to £20,000 annual charge	Local Governing Board	To be reported to Board of Trustees' Finance Committee
	Up to £5,000	Headteacher	To be reported to Local Governing Board
Finance Leases	Any	Initial approval required from Board of Trustees who must then seek ESFA approval	
New lettings and other income generating contracts (total value of contract)	Above £50,000	Board of Trustees' Finance Committee	To be reported to Board of Trustees
	Above £30,000 and up to £50,000	Local Governing Board	To be reported to Board of Trustees' Finance Committee
	Above £20,000 and up to £30,000	Local Governing Board	
	Up to £20,000	Headteacher	
Uptake of any freehold or lease agreement exceeding seven years	Any	Initial approval required from Board of Trustees who must then seek ESFA approval	
Granting a leasehold interest, including a tenancy agreement, of any duration, on land and buildings to another party.	Any	Initial approval required from Board of Trustees who must then seek ESFA approval	

### 3.0 Summary of Levels of Financial Delegation – 500-1250 Pupils

Delegated Duty	Value	Delegated Authority	Method
Ordering Goods & Services (Raising Purchase Order requisitions or approving non-purchase order invoices)	Above FTS limit (£177,897)	Board of Trustees	Formal Tendering Process following FTS regulations.
	Above £100,000 and up to £177,897	Board of Trustees	Formal tendering process as set out in the Trust Financial Regulations; considered and recommended by Local Governing Board for submission to Board of Trustees
	Above £25,000 and up to £100,000	Local Governing Board	Minimum of 3 written quotes with evidence to be retained on file
	Above £10,000 and up to £25,000	Headteacher	Minimum of 3 written quotes with evidence to be retained on file.
	Above £5,000 and up to £10,000	Headteacher	Ensuring best value by comparing price and quality from a selection of suppliers.
	Up to £5,000	Budget Holders	Ensuring best value by comparing price and quality from a selection of suppliers.
Signatories for Cheques, BACS payment authorisation	Above £75,000	Two signatories from: MAT Chief Executive MAT Director of Finance Headteacher	

Delegated Duty	Value	Delegated Authority	Method
and other bank transfers. (Supporting documentation must demonstrate approval of purchases/expenditure per ordering limits above)	Above £10,000 and up to £75,000	Two signatories: Headteacher  Plus one other signatory from: Designated Senior Leader School Finance Lead	
	Up to £10,000	Two signatories from:  Headteacher Designated Senior Leader School Finance Lead	
Virement of budget provision between budget headings	Above £100,000	Board of Trustees' Finance Committee	To be reported to Board of Trustees
	Above £75,000 and up to £100,000	Local Governing Board	To be reported to Board of Trustees' Finance Committee
	Above £20,000 and up to £75,000	Local Governing Board	
	Up to £20,000	Headteacher	To be reported to Local Governing Board
Disposal of Assets (excluding land, buildings and heritage assets)	Over £20,000	Board of Trustees	
	Above £10,000 and up to £20,000	Board of Trustees' Finance Committee	To be reported to Board of Trustees
	Above £5,000 and up to £10,000	Local Governing Board	To be reported to Board of Trustees' Finance Committee
	Below £5,000	Headteacher	To be reported to Local Governing Board
Purchase or Sale of Freehold Property (including land, buildings and heritage assets)	Any	Initial approval required from Board of Trustees who must then seek ESFA approval	

Delegated Duty	Value	Delegated Authority	Method
Write off of Bad Debts	Above £45,000	Initial approval required from Board of Trustees who must then seek ESFA approval	
	Above £20,000 and up to £45,000	Board of Trustees' Finance Committee	To be reported to Board of Trustees
	Above £5,000 and up to £20,000	Local Governing Board	To be reported to Board of Trustees' Finance Committee
	Below £5,000	Headteacher	To be reported to Local Governing Board
Operating Leases (annual charge)	Above £20,000 annual charge	Board of Trustees' Finance Committee	To be reported to Board of Trustees
	Above £10,000 and up to £20,000 annual charge	Local Governing Board	To be reported to Board of Trustees' Finance Committee
	Up to £10,000	Headteacher	To be reported to Local Governing Board
Finance Leases	Any	Initial approval required from Board of Trustees who must then seek ESFA approval	
New lettings and other income generating contracts (total value of contract)	Above £50,000	Board of Trustees' Finance Committee	To be reported to Board of Trustees
	Above £30,000 and up to £50,000	Local Governing Board	To be reported to Board of Trustees' Finance Committee
	Above £20,000 and up to £30,000	Local Governing Board	
	Up to £20,000	Headteacher	
Uptake of any freehold or lease agreement exceeding seven years	Any	Initial approval required from Board of Trustees who must then seek ESFA approval	
Granting a leasehold interest, including a tenancy agreement, of any duration, on land and buildings to another party.	Any	Initial approval required from Board of Trustees who must then seek ESFA approval	

#### 4.0 Summary of Levels of Financial Delegation – Over 1250 Pupils

Delegated Duty	Value	Delegated Authority	Method
Ordering Goods & Services (Raising Purchase Order requisitions or approving non-purchase order invoices)	Above FTS limit (£177,897)	Board of Trustees	Formal Tendering Process following FTS regulations.
	Above £100,000 and up to £177,897	Board of Trustees	Formal tendering process as set out in the Trust Financial Regulations; considered and recommended by Local Governing Board for submission to Board of Trustees
	Above £75,000 and up to £100,000	Local Governing Board	Minimum of 3 written quotes with evidence to be retained on file.
	Above £10,000 and up to £75,000	Headteacher	Minimum of 3 written quotes with evidence to be retained on file.
	Up to £10,000	Budget Holders	Ensuring best value by comparing price and quality from a selection of suppliers.
Signatories for Cheques, BACS payment authorisation	Above £100,000	Two signatories from: Trust Chief Executive Officer Trust Director of Finance Headteacher	

Delegated Duty	Value	Delegated Authority	Method
and other bank transfers (Supporting documentation must demonstrate approval of purchases/expenditure per ordering limits above).	Above £25,000 and up to £100,000	Two signatories: Headteacher  Plus one other signatory from: Designated Senior Leader School Finance Lead	
	Up to £25,000	Two signatories from:  Headteacher Designated Senior Leader School Finance Lead	
Virement of budget provision between budget headings	Above £100,000	Board of Trustees' Finance Committee	To be reported to Board of Trustees
	Above £30,000 and up to £100,000	Local Governing Board	
	Up to £30,000	Headteacher	To be reported to Local Governing Board
Disposal of Assets (excluding land, buildings and heritage assets)	Over £20,000	Board of Trustees' Finance Committee	To be reported to Board of Trustees
	Above £10,000 and up to £20,000	Local Governing Board	To be reported to Board of Trustees' Finance Committee
	Below £10,000	Headteacher	To be reported to Local Governing Board
Purchase or Sale of Freehold Property (including land, buildings and heritage assets)	Any	Initial approval required from Board of Trustees who must then seek ESFA approval	
	Above £45,000	Initial approval required from Board of Trustees who must then seek ESFA approval	

Delegated Duty	Value	Delegated Authority	Method
Write off of Bad Debts	Above £20,000 and up to £45,000	Board of Trustees' Finance Committee	To be reported to Board of Trustees
	Above £5,000 and up to £20,000	Local Governing Board	To be reported to Board of Trustees' Finance Committee
	Below £5,000	Headteacher	To be reported to Local Governing Board
Operating Leases (annual charge)	Above £20,000 annual charge	Board of Trustees' Finance Committee	To be reported to Board of Trustees
	Above £15,000 and up to £20,000 annual charge	Local Governing Board	To be reported to Board of Trustees' Finance Committee
	Up to £15,000 annual charge	Headteacher	To be reported to Local Governing Board
Finance Leases	Any	Initial approval required from Board of Trustees who must then seek ESFA approval	
New lettings and other income generating contracts (total value of contract)	Above £50,000	Board of Trustees' Finance Committee	To be reported to Board of Trustees
	Above £30,000 and up to £50,000	Local Governing Board	To be reported to Board of Trustees' Finance Committee
	Above £20,000 and up to £30,000	Local Governing Board	
	Up to £20,000	Headteacher	
Uptake of any freehold or lease agreement exceeding seven years	Any	Initial approval required from Board of Trustees who must then seek ESFA approval	
Granting a leasehold interest, including a tenancy agreement, of any duration, on land and buildings to another party.	Any	Initial approval required from Board of Trustees who must then seek ESFA approval	