###### Jubilee new logo - Autumn 2019

###### Scheme of Delegation 2020/21

|  |
| --- |
| **List of Delegation and Financial Authorisations** |

#### *Placing orders for goods and services*

|  |  |  |
| --- | --- | --- |
| Job Title/Position | Name | Limits/Restrictions |
| Head teacher | Tom Prestwich | £10,000 |
| Deputy/Acting Headteacher | Pippa Cail and Sam Esty | £3,000 ***(in absence of HT)*** |
| School Business Manager | Bradley Ekman | Within budgets to a maximum of £10000  and as directed by HT |
| Deputy SBM and Finance Officer | Obe Edehomo | None (segregation of duty) |
| Premises Office | Juan Suarez | Within budget and as directed by the HT & SBM |

#### *Authorising invoices*

| Job Title/Position | Name | Limits/Restrictions |
| --- | --- | --- |
| Head teacher | Tom Prestwich | Single transaction Above £10,000 to be agreed by Governors |
| Deputy | Pippa Cail and Sam Esty | Single transaction Above £10,000 to be agreed by Governors ***(in absence of HT)*** |
| Assistant Head | Alastair Crockett | Goods and services previously agreed by HT |
| School Business Manager | Bradley Ekman | Single transaction Above £10,000 to be agreed by Governors |
| Premises Manager | Juan Suarez | Maintenance works/services provided for the school as previously agreed by HT & SBM |

#### *Authorising Signing Cheques & BACS*

| Job Title/Position | Name | Limits/Restrictions |
| --- | --- | --- |
| Headteacher | Tom Prestwich | Single transaction Above £10,000 to be agreed by Governors |
| Deputy Heads | Pippa Cail and Sam Esty | Single transaction Above £10,000 to be agreed by Governors ***(in absence of HT)*** |

#### *Completing annual financial reports to Governors and/or LA*

|  |  |  |
| --- | --- | --- |
| Job Title/Position | Name | Limits/Restrictions |
| School Business Manager | Bradley Ekman | None |

#### *Approval of annual financial reports to Governors*

|  |  |  |
| --- | --- | --- |
| Job Title/Position | Name | Limits/Restrictions |
| Headteacher | Tom Prestwich | None |

#### *Signing/approval of annual financial reports to the LA*

|  |  |  |
| --- | --- | --- |
| Job Title/Position/Position | Name | Limits/Restrictions |
| Chair of Governors | Tsedal Powell | None |
| Vice Chair | Simon Funnell | Absence of Chair of Governors |

#### *Completing periodic financial reports to Governors and/or LA.*

|  |  |  |
| --- | --- | --- |
| Job Title/Position | Name | Limits/Restrictions |
| Headteacher | Tom Prestwich | None |
| School Business Manager | Bradley Ekman | None |

#### *Approval of periodic financial reports to Governors and /or the LA*

|  |  |  |
| --- | --- | --- |
| Job Title/Position | Name | Limits/Restrictions |
| Chair of governors | Tsedal Powell | None |
| Vice Chair | Simon Funnell | Absence of Chair of Governors |

#### *Authorised to request a licensed deficit or loan from the LA.*

| Job Title/Position | Name | Limits/Restrictions |
| --- | --- | --- |
| Chair of Governors | Tsedal Powell | Seek advice from LEA |
| Headteacher | Tom Prestwich | Seek advice from LEA |

#### *Authorised to open a bank account and become an approved signatory. (Accounts must be opened in school name with minimum of two signatories including the Head teacher)*

| Job Title/Position | Name | Limits/Restrictions |
| --- | --- | --- |
| Chair of Governors | Tsedal Powell | Seek advice from LEA |
| Headteacher | Tom Prestwich | Seek advice from LEA |

*Authorised to input financial data onto local system*

| Job Title/Position | Name | Limits/Restrictions |
| --- | --- | --- |
| School Business Manager | Bradley Ekman | None |
| Deputy SBM and Finance Officer | Obe Edehomo | Process orders received /  confirm delivery of items  Processing Invoices for payment |
| Administrators | Karen Simmons | Process orders received /  confirm delivery of items |

#### *Authorised to approve/authorise financial data on local system*

| Job Title/Position | Name | Limits/Restrictions |
| --- | --- | --- |
| Headteacher | Tom Prestwich | None |
| School Business Manager | Bradley Ekman |  |

#### *Authorised to certify Payroll input documents*

|  |  |  |
| --- | --- | --- |
| Job Title/Position | Name | Limits/Restrictions |
| Head teacher | Tom Prestwich | Within budget (excluding documents relating to themselves or anyone related to them |
| Deputy Head | Pippa Cail and Sam Esty | Within budget (excluding documents relating to themselves or anyone related to them) ***(in absence of HT)*** |

#### *Authorised to write-off bad debts*

|  |  |  |  |
| --- | --- | --- | --- |
| **Delegated Authority** | **Transfer monies** | **Enter a contract** | **Debt Write-off** |
| Governing board | £20,000 - £100,000 | £20,000 - £100,000 | £2,500+ |
| Resources committee | £5,000 - £10,000 | £5,000 - £20,000 | £250 - £2,500 |
| Headteacher | Up to £5,000 | Up to £5,000 | Up to £250 |

#### *Authorised to complete VAT returns*

| Job Title/Position | Name | Limits/Restrictions |
| --- | --- | --- |
| School Business Manager | Bradley Ekman | None |
| Deputy SBM and Finance Officer | Obe Edehomo | None |

*Authorised to approve VAT returns****.***

| Job Title/Position | Name | Limits/Restrictions |
| --- | --- | --- |
| Headteacher | Tom Prestwich | None |
| School Business Manager | Bradley Ekman | None |

#### *Authorised to make Budget changes/ virements between Cost Centres*

|  |  |  |
| --- | --- | --- |
| Job Title/Position | Name | Limits/Restrictions |
| Headteacher | Tom Prestwich | Within 2% of overall budget for staff costs, £10,000 for Other Supplies & Services. All virements exceeding £10,000 require prior approval from Resources committee |
| Deputy | Pippa Cail and Sam Esty | Within 2% of overall budget for staff costs, £10,000 for Other Supplies & Services. All virements exceeding £10,000 require prior approval from Resources committee |
| School Business Manager | Bradley Ekman | Within 2% of overall budget for staff costs, £10,000 for Other Supplies & Services. All virements exceeding £10,000 require prior approval from Resources committee |

#### *Authorised to process Re-imbursements*

|  |  |  |
| --- | --- | --- |
| Job Title/Position | Name | limits/restrictions |
| Deputy SBM and Finance Officer | Obe Edehomo | Reimbursements to a maximum of £20.00 cash over £20 cheque |

#### *Authorised to collect income:*

|  |  |  |  |
| --- | --- | --- | --- |
| Job Title/Position | Name | Limits/Restrictions | |
| Deputy SBM and Finance Officer | Obe Edehomo | None (Insured loss limit for funds held on site £250) | |
| Administrators | Karen Simmons | None (Insured loss limit for funds held on site £250) | |
| Contracts and Tendering | | |

Threshold Limits for obtaining quotes and tenders

|  |  |  |
| --- | --- | --- |
| Value | Number of Quotes | Limits/Restrictions |
| >£1,000 | No quotes | * No specific number of quotations is required for purchases totalling less than   £1,000, although the school should be able to demonstrate value for money.   * An official purchase order must however be completed and approved by appropriate budget holder. |
| >£1,001 <10,000 | Two Quotes | •Two or more written quotations are required for purchases totalling between £1,001 and £10,000.  • An official purchase order must be completed. |
| >£10,001 <75,000 | Three Quotes | * An official order must be placed using a unique purchase order number which has been authorised in accordance with the school’s scheme of delegation. |
| >75,000 < 100,000 | Three Tenders |  |
| >100,001 | OJEU Tenders | •Purchases over £100k must seek approval from Assistant Director Childrens service finance at Lambeth Council to ensure that key methods of tendering and the  Official Journal of the European Union (OJEU) rules are followed as appropriate |

##### Roles and Responsibilities (Lambeth SCHOOLS FINANCE PROCEDURE MANUAL)

Whilst delegation of authority may vary from school to school, Lambeth Council recommends the following as good practice:

The Governing Board will:

* + - Give strategic direction to the annual budget;
    - Approve the annual budget;
    - Approve the school staffing structure;
    - Approve budget virements (transfers) of over £40,000 in secondary schools and £20,000 in other schools;
    - Approve the school’s charging policy for lettings and other income;
    - Authorise the disposal of assets (where the value of the assets is greater than £5,000 in a secondary school or £2,500 in other schools;
    - Ensure that there is a regularly updated Register of Business Interests;
    - Authorise contracts in excess of £40,000 (secondary) or £20,000 (primary);
    - Ensure that the school’s Asset Register is kept up-to-date and is reviewed at least once a year (or every 6 months if the school decides to review more frequently);
    - Ensure that there are adequate internal financial controls in operation at the school;
    - Have a good understanding of how the finances work in a school.

The Resources Committee) will:

* + - Consider the annual budget and make budget recommendations to the governing board;
    - Consider the school (staffing structure) and make recommendations to the governing board. (see school pay policy);
    - Approve significant budget transfers of between £10,000 - £40,000 (secondary) and

£5,000 - £20,000 (other);

* + - Monitor and control the budget; receive audit reports and ensure action plans are implemented;
    - Consider the charging policy for lettings and other income;
    - Authorise the disposal of assets with value between £500 - £5,000 (secondary) and £250

- £2,500 (other);

* + - Ensure that there are adequate internal financial controls;
    - Authorise contracts between £10,000 - £40,000 (secondary schools) and £5,000 - £20,000 (other);
    - Review of schools finance procedures and policies on annual basis.

The Headteacher will:

* + - Prepare the annual budget and reports to the governing board and resources committee for consideration and approval, including termly financial monitoring reports to the committee;
    - Prepare the proposed school staffing structure;
    - Approve budget transfers of no more than £10,000 (secondary) and £5,000 (other);
    - Ensure spending remains within approved budget limits and budgeted income is received;
    - Receive audit reports and develop action plan to implement recommendations;
    - Develop/review charging policy for lettings and other income;
    - Authorise contracts up to £10,000 (secondary) and £5,000 (primary);
    - Ensure that there are adequate internal financial controls in operation and that they are documented;
    - Authorise the disposal of assets up to a value of £5,000 (secondary) and £2,500 (other) – The school governing board may choose to set these limits at a lower level if it so chooses.

The School Business Manager (SBM) will, under the direction of the Headteacher:

* + - * Update /maintain the school’s financial system
      * Monitor spending against budget and report variances;
      * Prepare budget virement (transfer) requests for resources committee or full governing board consideration;
      * Produce financial reports as requested for the Headteacher and Local authority
      * Ensure adequate cash flow
      * Ensure Construction Industry Scheme (CIS), Value Added Taxation (VAT) and payroll legislation is adhered to.
      * Ensure robust financial process is followed and contain relevant documents for audit purposes.

|  |  |  |  |
| --- | --- | --- | --- |
| **Delegated Authority** | **Transfer monies** | **Enter a contract** | **Debt Write-off** |
| Governing board | £20,000 - £100,000 | £20,000 - £100,000 | £2,500+ |
| Resources committee | £5,000 - £10,000 | £5,000 - £20,000 | £250 - £2,500 |
| Headteacher | Up to £5,000 | Up to £5,000 | Up to £250 |

|  |
| --- |
| Managing People |

#### *Contracts of Employment: able to authorise/amend contracts of employment*

|  |  |  |  |
| --- | --- | --- | --- |
| Job Title/Position | Name | Limits/Restrictions | |
| Chair of Governors | Tsedal Powell | | None |
| Head teacher | Tom Prestwich | | None |
| School Business Manager | Bradley Ekman | | None |

#### *Contracts of Employment: authorised to pursue changes to employee’s contractual terms*

|  |  |  |  |
| --- | --- | --- | --- |
| Job Title/Position | Name | Limits/Restrictions | |
| Chair of Governors | Tsedal Powell | | None |
| Head teacher | Tom Prestwich | | None |

#### *Terms & Conditions and Personnel Records: able to authorise payment of allowances*

|  |  |  |  |
| --- | --- | --- | --- |
| Job Title/Position | Name | Limits/Restrictions | |
| Head teacher | Tom Prestwich | | As prescribed |

#### *Terms & Conditions and Personnel Records: able to authorise ex-gratia payments*

|  |  |  |  |
| --- | --- | --- | --- |
| Job Title/Position | Name | | Limits/Restrictions |
| Resource Committee | Mark Barrow | £500 | |
|  |  |  | |

**AUTHORISED BY**:

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Head teacher

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To be reviewed October 2021