St Bernard's High School Financial Scheme of Delegation 2026-27

Area	Decision	Approval required by EFSA	Members	Governing Body	Finance, Risk, Audit and Premises committee	Teaching and Learning Committee	Pay Progression Committee / Head teacher pay committee	Head Teacher/Accounting Officer	CFO / SBM/Facilities manager	Head of Department
Financial Probity	Appoint Accounting Officer for delivery of the Trust's accounting processes			✓						
	Establish and review the Trust's scheme of financial delegation			✓	<A			<A	<A	
	Ensure compliance with funding agreement and Academies Trust Handbook			✓	<A			<A	<A	
	Approve and respond to the annual statutory accounts			✓	<A			<A	<A	
	Appoint external auditors		✓	<A	<A			<A	<A	
	Appoint internal scutiny and assurance programme			✓	<A			<A	<A	
	Receive and respond to the external and internal auditors report			✓	<A			<A	<A	
	Approve Head teacher performance management and pay award						✓			
	Approve Teacher and Support Staff pay awards (not including UPS applications)						✓	<A		
	Approve senior leadership pay award						✓	<A		
	Review and approve the staff performance management process and pay progression (UPS teachers)							✓		
	Ensure financial robustness through bench-marking and achieving value for money				✓			<A	<A	
Strategic	Approval of Annual Budget			✓	<A			<A	<A	
	Submission of DfE Returns			✓	<A			<A	<A	
	Approval of Trust banking Arrangements including opening new accounts and credit cards			✓	<A			<A	<A	
	Approval of Bank Signatories			✓	<A			<A	<A	
	Approval of Borrowing	✓		<A	<A			<A	<A	
	Approval of the financial procedures handbook				✓			<A	<A	
	Review of Monthly Management Accounts			✓	<A			<A	<A	
	Approval of Trust Financial Policies (procurement policy, reserves policy, investment policy, accounting policies)			✓	<A			<A	<A	
Ordering and Payments	Budgeted purchases between £0 & £15,000 (total order value)							✓	✓	<A
	Budgeted purchases between £15,001-£50,000 (total order value)				✓			<A	<A	<A
	Budgeted purchases £50,001 and above (total order value)			✓	<A			<A	<A	<A
	Entering into an operating lease (the appropriate spend levels as detailed above still apply and the correct authorisation for the level of spend should also be sought)			✓	<A			<A	<A	<A
	Authorise novel, contentious and repercussive transactions	✓		<A	<A			<A	<A	
	Authorise ex gratia payments	✓		<A	<A			<A	<A	
	Authorise supplies to the trust from related parties in accordance with ATH guidelines	✓		✓	<A			<A	<A	
	Authorisation of monthly payroll payments							✓	✓	
	Authorise submission of VAT reclaims								✓	
	Debt write off up to £1,000							✓	✓	
	Debt write off/guarantees between £1,000 - £45,000				✓			<A	<A	
	Debt write off/guarantees in excess of £45,000	✓		<A	<A			<A	<A	
	Authorising severance payments less then £50,000			✓	<A			<A	<A	
	Authorising severance payments of £50,000 or over.	✓		<A	<A			<A	<A	
Budget Virements	Agree budget virements up to £40,000							✓	<A	
	Agree budget virements over £40,000				✓			<A	<A	
Assets	Maintenance of Trust Asset Register							✓	✓	
	Ensuring insurance arrangements are adequate				✓			<A	<A	
	Acquiring freehold land/buildings	✓		<A				<A	<A	
	Entering into a Finance lease	✓		<A				<A	<A	
	Disposal of a Freehold on land/building	✓		<A				<A	<A	
	Granting a Lease on land/building	✓		<A				<A	<A	
	Disposal of Other Fixed Assets under £5,000							✓	<A	
	Disposal of Other Fixed Assets over £5,000				✓			<A	<A	
	Approve the annual programme of capital spend				✓			<A	<A	