



# Scheme of Delegation Reviewed September 2016

*All policies at GSSC are written to reflect Statutory Requirements or National Guidance and updated in accordance with this. There are times when the Government or Local Authority provide updates to policies that are outside of the policy review schedules. In such instances, an appendix will be added to policies to reflect these updates until the Governing Board can ratify these amended policies. These appendices will supersede previously issued Statutory Requirements or National Guidance.*



Policy Written by/date:	Signed/Date: Chair or Vice Chair	Policy due for review:
Terry Hollowell September 2016		September 2017

This Policy is linked to the following School Policies and/or Procedures

Curriculum Policies	School Policies	School Business/Finance Policies
<ul style="list-style-type: none"> <li>• Curriculum</li> <li>• SEN</li> <li>• English (incl Library)</li> <li>• Art</li> <li>• DT</li> <li>• Forest Schools</li> <li>• Humanities</li> <li>• Maths</li> <li>• P.E</li> <li>• PSHE</li> <li>• ICT/Computing</li> <li>• R.E</li> <li>• Collective Worship</li> <li>• Science</li> <li>• Sex and Relationship Education (SRE)</li> <li>• Careers</li> <li>• Post 16 (inc Consortium)</li> <li>• Communication</li> <li>• ASD</li> <li>• Music</li> <li>• School Council</li> <li>• Spiritual, Moral, Social and Cultural/British Values</li> <li>• Teaching and Learning</li> <li>• Conductive Education</li> </ul>	<ul style="list-style-type: none"> <li>• Child Protection and Safeguarding</li> <li>• Inclusion</li> <li>• SEN Report</li> <li>• Appraisal</li> <li>• Positive Intervention</li> <li>• Prospectus</li> <li>• Pupil Attendance</li> <li>• Anti—Bullying</li> <li>• Designated Teacher (LAC)</li> <li>• Exclusions Policy</li> <li>• Volunteers</li> <li>• Animal Visits</li> <li>• Educational Visits</li> <li>• Exams/Accreditation</li> <li>• Staff Dress Code</li> <li>• First Aid Health and Medications</li> <li>• Intimate Care</li> <li>• Manual Handling/Mobility</li> <li>• Initial Teacher Training</li> <li>• Planning, Preparation and Assessment</li> <li>• Continuing Professional Development</li> <li>• Teaching Assistants</li> <li>• Well-Being of Staff and Student</li> <li>• SEF</li> <li>• SDP</li> <li>• Bereavement</li> <li>• Management of Incident Involving Drugs</li> <li>• Use of Video and Photography</li> <li>• Acceptable Use</li> <li>• E-Safety</li> <li>• Non-Smoking Policy</li> <li>• Complaints</li> <li>• Assessment, Recording and Reporting</li> <li>• Parental Involvement</li> <li>• Student Participation</li> <li>• Home School Agreement</li> <li>• Healthy Eating</li> <li>• Transition</li> <li>• Pupil Premium</li> </ul>	<ul style="list-style-type: none"> <li>• Data Protection</li> <li>• Confidentiality</li> <li>• Pay Policy</li> <li>• Register of Business interests of HT and Governors</li> <li>• Accessibility Plan</li> <li>• Charging</li> <li>• Freedom of Information</li> <li>• Publication Scheme</li> <li>• Staff Grievance</li> <li>• School Companies</li> <li>• School Income</li> <li>• Lettings</li> <li>• Code of Conduct</li> <li>• Governor Allowances</li> <li>• Allegations of abuse against staff</li> <li>• Health and Safety</li> <li>• Retention of data</li> <li>• Recruitment and Selection Policy (Safer Recruitment)</li> <li>• Governing Board Succession Planning</li> <li>• Whistleblowers</li> <li>• Instrument of Government</li> <li>• Staff Discipline, Conduct and Grievance procedures</li> <li>• Equal Opportunity Policy</li> <li>• Equality Duty</li> <li>• Staffing Structure</li> <li>• Staff Attendance Planned</li> <li>• Staff Attendance Unplanned</li> <li>• Anti-Harassment</li> <li>• School Emergency Plan</li> <li>• Critical Incidents</li> <li>• Transport</li> <li>• Pool Safety and Procedures</li> </ul>

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**Scheme of Delegation**  
**September 2016**

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## 1 Powers and Duties Reserved for the Governing Body

The Governing Body shall be responsible for:

### General

- 1.1 Approval of a written scheme of delegation of its financial powers and duties to its Business Committee, the Head Teacher and other staff. The scheme must satisfy the Governing Body's ultimate responsibility for ensuring that there are adequate operational controls in place for all the financial processes within the Academy. The Scheme of Delegation should be operated in conjunction with the Financial Regulations of the Academy.

### Budgets/Budgetary Control

- 1.2 Formally approving the annual Academy budget prior to the start of each financial year.
- 1.3 Considering budgetary control reports from the Finance Committee at every meeting, with relevant explanations and documentation where required.
- 1.4 Authorisation of all changes to the forecast surplus/deficit in excess of £15,000. Details of all changes to the forecast surplus/deficit approved and authorised by the Business Committee are to be formally notified to the Governing Body.

### Purchasing

- 1.5 Maintenance of a Register of Business Interests for all Governors and those Academy staff with financial responsibilities.
- 1.6 Authorisation of the advertising of tenders above £15,000, and authorising the award of such tenders.
- 1.7 Tenders other than the most financially favourable, or late tenders, can only be accepted by the Governing Body who shall minute the reasons for their decision.

### Income

- 1.8 Authorisation of the write off of debts not collectable over £250

### Security of Assets

- 1.9 Authorisation of the disposal of individual items of equipment and materials that have become surplus to **requirements**, unusable or obsolete with an original purchase value in excess of £250.

### Accounts and Audit

- 1.10 Approve Business Committee to;
  - Appoint external auditors.

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- Review the draft financial statements prior to audit and approval of the audited financial statements prior to submission to the Secretary of State by 31 December.
- Receive the reports of the external auditor.
- Receive the reports from the external auditor on the use of resources, systems of internal financial control, and discharge of financial responsibilities.

1.11 Inform the EFA if it suspects any irregularity affecting resources.

## **Personnel**

- 1.12 The Governing Body shall appoint a person to be the Head Teacher.
- 1.13 The Head Teacher's performance review group, which must include the two Governors, may make a decision to suspend the Head Teacher after taking advice from the HR department.
- 1.14 The full board must be consulted prior to any possibility of the dismissal of the Head Teacher. After taking into account the views of all Governors the Head Teacher performance review group will make the decision to dismiss the Head Teacher.
- 1.15 The Business Committee assisted by the Head Teacher shall appoint all senior leadership reporting to the Head Teacher.

## **2 Powers and Duties Delegated to the Business Committee**

The Business Committee shall be responsible for:

### **General**

- 2.1 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 Head Teacher and other staff.
- 2.2 Reporting on decisions taken under delegated powers to the next meeting of the Governing Body.

### **Budgets/Budgetary Control**

- 2.3 Reviewing the annual Academy budget prior to the start of each financial year and recommending its acceptance, or otherwise to the Governing Body.
- 2.4 Authorisation of all changes to the forecast surplus/deficit up to £15,000. Details of all changes to the forecast surplus/deficit approved and authorised by the Business Committee are to be formally notified to the Governing Body.
- 2.5 Considering budgetary control reports on the Academy's financial position at every meeting, taking appropriate action to contain expenditure within the budget and report to the Governing Body.

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- 2.6 Reviewing the virement of sums between budget heads, subject to a limit of £20,000, as approved and authorised by the Head Teacher, which are to be formally notified to the Business Committee who shall minute the notification.
- 2.7 Reporting to the Governing Body all significant financial matters and any actual or potential overspending.

### **Purchasing**

- 2.8 Authorising the award of orders and contracts over £1,501 and up to £15,000.

### **Income**

- 2.9 Authorisation of the write off of debts not collectable between £100 and £5,000.

### **Insurances**

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

### **Security of Assets**

- 2.11 Ensuring that there are annual independent checks of assets and the asset register.
- 2.12 Authorising the disposal of individual items of equipment and materials that have become surplus to requirements, unusable or obsolete with an original purchase value of up to £5,000 and reporting such authorisations to the Governing Body.

### **Accounts and Audit**

- 2.13 Reviewing the draft financial statements and highlighting any significant issues to the Governing Body, prior to submission to the Secretary of State by 31 December.
- 2.14 Appointment of the external auditors.
- 2.15 Reviewing the reports of the Auditor's on the effectiveness of the financial procedures and control. These reports must also be reported the Governing Body.

## **3 Financial Powers and Duties Delegated to the Head Teacher**

The Head Teacher 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 Head Teacher shall be responsible for:

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## **Budgetary control**

- 3.1 Reviewing income and expenditure reports and highlighting actual or potential overspending to the Finance Committee.
- 3.2 Approving virements between budget headings, with the School Business Manager up to £5,000 which have no effect on the forecast budget surplus/deficit and reporting to the Business Committee and approval from the Business Committee for virements between £5,001 and £20,000.

## **Financial Management**

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

## **Purchasing**

- 3.4 Authorising orders and contracts over £500 and up to £15,000 in conjunction with the budget holders and School Business Manager.
- 3.5 Ensuring that all contracts and agreements conform to the Financial Regulations.

## **Payroll and Personnel**

- 3.6 Approving new staff appointments within the authorised establishment.
- 3.7 Certifying the payment of salaries each month.

## **Security of Assets**

- 3.8 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.

## **Accounts and Audit**

- 3.9 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.
- 3.10 Ensuring that full, accurate and up to date records are maintained in order to provide financial and statistical information.
- 3.11 Ensuring that all records and documents are available for audit by the appointed external auditors.

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## **Personnel**

- 3.12 Authorising permanent changes to the Academy's establishment except for those posts specifically delegated to the Governing Body.

## **4 Financial Powers and Duties Delegated to the School Business Manager**

The School Business Manager shall be responsible for:

### **Budgets/Budgetary Control**

- 4.1 Preparing an annual draft budget plan for consideration by the Business Committee and Governing Body before the start of the relevant financial year.
- 4.2 Monthly monitoring of expenditure and income against the approved budget and submitting reports on the Academy's financial position to every meeting of the Business Committee. Any actual or potential overspending shall be reported to the Business Committee.

### **Purchasing**

- 4.4 Authorising orders and contracts up to £500 in conjunction with Budget Holders.
- 4.5 Maintaining a register of formal contracts entered into, amounts paid and certificates of completion.
- 4.6 Retention of quotes obtained for goods, works and services.
- 4.7 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.
- 4.8 Ensuring the appropriate division of duties between staff responsible for processing orders, receiving deliveries and processing payments.

### **Payroll and Personnel**

- 4.9 Ensuring that the monthly payroll is checked, and ensuring it is certified for payment by the Head Teacher.

### **Income**

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

### **Banking Arrangements**

- 4.12 Maintaining proper records of account and reviewing monthly bank reconciliations.

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## Insurances

- 4.13 Notifying the Business Committee on any eventuality that could affect the Academy's insurance arrangements.

## Security of Assets

- 4.14 Maintaining a permanent and continuous register of all items of furniture, equipment and vehicles.

## 5 Financial Powers and Duties Delegated to Other 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 other staff in addition to the Head Teacher and the School Business Manager.

### Budgets/Budgetary Control

- 5.1 Heads of Departments appointed as Budget Holders are responsible for checking and certifying monthly statements of expenditure against their delegated budget and for reporting any errors or irregularities to the School Business Manager. Any actual or potential overspending shall also be reported to the School Business Manager.

### Purchasing

- 5.2 Budget Holders can authorise orders up to £500 provided it is within the scope and remaining balance of their delegated budget.
- 5.3 The following members of staff, in addition to the Head Teacher and School Business Manager, are authorised to open tenders in the presence of another authorised person:
- Senior Leadership
  - Budget Holders
- 5.4 The following members of staff are authorised to receive and check goods:
- Budget Holders
  - Administrators nominated by the Budget Holder

## 6 Summary of Financial Authorisation Levels

Delegated Duty	Value	Delegated Authority	Method
Ordering Goods and Services (raising requisitions)	Up to £500	Budget Holder School Business Manager (SBM)	Selection from preferred supplier list unless agreed otherwise with the SBM

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	£501 to £1,500	Budget Holder, SBM and Head Teacher	Selection from preferred supplier list unless agreed otherwise with the SBM
	£1,501 to £5,000	Budget Holder, SBM and Head Teacher	Minimum of two estimates or price lists
	£5,000 to £15,000	Budget Holder, SBM and Head Teacher	Minimum of three written quotations
	£15,001 to £20,000	As above plus Business Committee	Formal tendering process
	Over £20,001	Governing Body	Authority to accept other than lowest quotation or tender
I.C.T. Equipment ordering Goods and Services (raising requisitions)	Up to £150	Budget Holder School Business Manager (SBM)	Selection from preferred supplier list unless agreed otherwise with the SBM
I.C.T. Equipment ordering Goods and Services (raising requisitions)	£151 to £500	Budget Holder School Business Manager (SBM)	Minimum of two estimates or price lists
I.C.T. Equipment ordering Goods and Services (raising requisitions)	£501 to £5,000	Budget Holder, SBM and Head Teacher	Minimum of three estimates or price lists
I.C.T. Equipment ordering Goods and Services (raising requisitions)	£5001 to £20,000	As above plus Business Committee	Minimum of three estimates or price lists
Signatories for cheques, BACS payment authorisations and other bank transfers	Up to £20,000	Two signatories from: - Chair of Governors - Head Teacher - Deputy Head Teacher  SBM (emergency only)	
Signatories for cheques, BACS payment	Over £20,000	Three signatories from: - Chair of Governors - Head Teacher - Deputy Head Teacher	Chair of Governors <b>must</b> be a signatory

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authorisations and other bank transfers		-- SBM (emergency only)	
Signatories for EFA grant claims and EFA returns	Any	Two signatories (or as required by EFA) from: - Chair of Governors - Head Teacher - Deputy Head Teacher SBM (emergency only)	
Virement of budget provision between budget heads	Up to £5,000 with no impact on overall budget	- Business Manager/Headteacher and reported to Business Committee	
Virement of budget provision between budget heads	Over £5,001 and up to £20,000 with no impact on overall budget	Headteacher and agreement from the Business Committee	
Virement of budget provision between budget heads	Over £20,001 with impact on overall budget	Governing Body	
Disposal of assets	£250 to £1,000	Head Teacher	
	£1,001 to £20,000	As above plus Governing Body	
	Over £20,000	EFA approval required for disposal of assets funded with more than £20,000 of EFA grant, or transferred from an LA at nominal consideration	
Write-off of bad debts	Up to £100	Head Teacher	
Write-off of bad debts	£101 to £5,000	As above plus Business Committee reporting to Governing Body	
	Over £5,001	Governing Body plus EFA approval	
Purchase or sale of any freehold property	Any	EFA approval required	
Granting or take	Any	EFA approval required	

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up of any leasehold or tenancy agreement exceeding three years			
Raising invoices to collect income	Up to £5,000	School Business Manager	
	£5,001 to £10,000	As above plus Head Teacher	
	£10,001 to £25,000	As above plus Business Committee	
	Over £25,000	Governing Body	

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