



Schedule of Delegation

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ALBAN CITY SCHOOL SCHEDULE OF DELEGATION

(This document is to be reviewed annually by the Resource Committee at their first meeting each academic year)

Area of Responsibility	Level of Responsibility			
	Governing Body	Resource Committee	Headteacher	Other Staff Member
1. Budget				
Prepare an annual draft budget for consideration by the Resource Committee before the start of each financial year				BM
Review the annual school budget prior to the start of each financial year and recommend its acceptance or otherwise to the Governing Body.		✓		
Formally approve the annual school budget prior to the start of each financial year	✓			
Monthly preparation of management accounts, including an income and expenditure account, variation to budget report, cash flows and balance sheet. These should be sent to the Chair of Governors monthly and provided to every Resource Committee and Governing Body meeting.				BM
Regular monitoring of monthly management accounts			✓	
Consider management accounts at every meeting, taking appropriate action if required and report major variances to the Governing Body		✓		
Consider finance report from Resource Committee at every meeting, approving action if required	✓			
Authorise all virements between budget headings	Above £20,001	Between £10,001 and £20,000	Between £5,001 and £10,000	BM up to £5,000
2. Financial Processes and controls				
Ensure the arrangements for the collection of income, ordering of goods and services, payments and security of assets are in accordance with the Financial Regulations and Procedures Manual.			✓	
The operation of financial processes within the school, ensuring that adequate operational controls are in place and that the principals of internal control are maintained			✓	
Ensure that full, accurate and up to date records are maintained in order to provide financial and statistical information			✓	
Management of the day to day financial issues including the establishment and operation of a suitable accounting system				BM
The maintenance of effective systems of internal control				BM
Ensure forms and returns are sent to the ESFA in line with the timetable in the ESFA guidance				BM
3. Accounts and Audits				
Appointment/removal of external auditors	Members (at AGM)			
Receiving the reports of the external auditors	✓			
Ensure the annual accounts are produced in accordance with the requirements of the Companies Act 1985 and the Academies Accounts Direction			✓	
Ensure the annual accounts are properly presented and adequately supported by the underlying books and records of the academy				BM

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Ensure that all records and documents are available for audit by the appointed external auditors and internal auditors.				BM
Review the draft annual accounts and highlight any significant issues to the Governing Body prior to submission to the ESFA by 31 December		✓		
Approval of the audited annual accounts prior to submission to the ESFA by 31 December	✓ (can be by email)			
Direct a programme of internal scrutiny to provide independent assurance that its financial and non-financial controls and risk management procedures are operating effectively		✓		
Review the reports of the internal auditor. Highlights should be reported to the Governing Body		✓		
Receive from the Resource Committee the reports of the internal auditor on the use of resources, systems of internal financial control and discharge of financial responsibilities	✓			
Inform the ESFA if suspect any irregularity affecting resources	✓			
4. Purchasing				
Maintain a Register of Interests (currently held on Governor Hub) for all Governors and those staff with financial responsibilities	✓			
Maintain a register of formal contracts entered into, amounts paid and certificates of completion				BM
Authorisation of orders and contracts. Routine orders should be placed with regular suppliers, prices should always be obtained before placing an order. New orders under £5,000 should have prices checked from at least 2 suppliers, unless no like-for like-comparison exists	Above £100,001	£10,001 to £100,000	Up to £10,000	DHT, BM or Office Mgr up to £2,000
Ensure 2 written quotes are obtained for purchases between £5,000 and £10,000			✓	
Ensure 3 written quotes are obtained for purchases between £10,001 and £100,000. If there is a clear need for expediency and approval before the next scheduled meeting the chair of the RC may request comment and approval from the rest of the committee by email. In this case the decision will be recorded in the minutes of the next meeting.		✓		
Ensure a minimum of 4 tenders are obtained for purchases over £100,000, and reasons recorded for decisions made. If there is a clear need for expediency and approval before the next scheduled meeting the chair of governors may request comment and approval from the rest of the governors by email. In this case the decision will be recorded in the minutes of the next meeting.	✓			
Ensure the correct EU procedures are followed for contracts over the EU threshold	✓			
Retention of quotes obtained for purchases as appropriate				BM

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Ensure appropriate segregation of duties between staff responsible for processing orders, receiving deliveries and processing payments				BM
Ensure that all invoices are approved by authorised staff before payments are made and that invoices are retained and stored in a secure way and are available for inspection by authorised persons.				BM
Ensure that cheques and Bacs payments are signed/authorised up to the following limits: <ul style="list-style-type: none"> - BM sole signatory up to £5,000 - Headteacher sole signatory up to £10,000 - Any two signatories for amounts over £10,000 				BM
5. Banking Arrangements				
Authorising the opening or closing of bank accounts as required		✓		
The control and reconciliation of the school's bank accounts for consideration by the Headteacher.				BM
Approve the bank reconciliation on a monthly basis.			✓	
6. Income				
Ensure grants from the ESFA are used only for the purposes intended.	✓			
Approve the annual review of lettings charges.		✓		
Issue invoices for lettings, monitor receipts and chase overdue amounts.				BM
Authorise amounts to charge for school meals, trips/visits and other ad hoc items.			✓	
Inform parents of money due for school meals, trips/visits etc, monitor receipts and chase overdue amounts				Office Mgr/ Assist
The preparation of receipts for banking.				BM
The physical banking of monies.				BM
Write off bad debts accruing to the school. ESFA prior approval must be given for amounts in excess of the delegated limits, which are: <ul style="list-style-type: none"> - £45,000 or 1% of total annual income (whichever is smaller) per single transaction - Cumulatively 2.5% of total annual income in any financial year per category of transaction (if not submitted 2 years unqualified accounts) - Cumulatively 5% of total annual income in any financial year per category of transactions (if have submitted 2 years unqualified accounts) 	✓ Above £1,000	✓ Between £200 and £1,000	✓ Up to £200	
7. Personnel and Payroll				
Appointment of the Headteacher.	✓			
Implement the school pay policy and appointment procedures for all staff employed through the school.			✓	
Approve changes to staffing numbers and grades after review of the financial implications of these changes.		✓		
Approve changes to annual pay scales		✓ (can be by email)		
Approve new staff appointments within the authorised staff structure.			✓	

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Maintain an authorised signatory list for employment contracts and pay documents.				BM
Notify the payroll provider of any matters affecting payments to employees in accordance with the authorised signatories list.			✓	BM/ Office Mgr
The filing and storage of personnel and pay records (including person specifications and interview notes for a least 12 months).			✓	BM/ Office Mgr
Complete the monthly remote timesheet within the payroll deadline				BM
Approve the monthly remote timesheet			✓	
Periodically reconcile gross pay with contracts (Serco produce a nominal roll report on a termly basis).				BM
Perform a monthly payroll reconciliation, explaining the movement in gross pay to the previous month				BM
Approve the payroll reconciliation on a monthly basis.			✓	
Authorisation of staff severance payments or compensation following detailed guidance from the ESFA.	✓			
8. Petty Cash				
Agree, with the Resource Committee, an appropriate amount of petty cash to be held, currently £200, and the periodic check of completeness of financial records.			✓	
The maintenance of accounting records, the security and regular reconciliation of petty cash.				BM
9. Reimbursement of expenses				
Authorise all reimbursement of expenses to employees			✓	DHT up to £100
Approve all payments made to the Headteacher personally, i.e. reimbursement of payments for goods / services purchases on behalf of the school and / or personal expenses incurred, e.g. travel expenses.	Chair/VC (can be by email)			
10. VAT				
To monitor the regulations on VAT, ensuring compliance by the school.				BM
To complete and submit the reimbursement claim for VAT on a monthly basis.				BM
11. Insurance and risk				
Undertake an assessment of risk management at the school.		✓		
Ensure that arrangements for insurance cover are in place and adequate		✓		
12. Security of assets and information				
Ensure that proper security is maintained at all times for all buildings, furniture, equipment, stocks, cash, information and records			✓	
Maintain standards of control for such systems in operation within the school to include the use of properly licensed software and the security and privacy of data in accordance with the Data Protection Act			✓	
Ensure the school's registration with the Information Commissions Office is up to date.				BM

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Authorise disposal of assets which are surplus to requirements, unusable or obsolete			✓	
Determine a value above which assets should be recorded on the school's inventory.		✓		
Maintain a permanent and continuous inventory of all items of furniture and equipment above the value set by the RC.				BM
13. Leasing				
Seek ESFA approval for any of the following proposed leasing transactions: <ul style="list-style-type: none"> - Taking up a finance lease on any asset - Taking up a leasehold or tenancy arrangement for a term of more than 7 years - Granting a leasehold interest, including tenancy arrangement, to another party 		✓		
Ensure any subleases (where the school is the lessor) are permitted under the school's long term lease agreement with HCC			✓	
14. Signature of legal documentation				
Signature of documents for Companies House	Chair			
Signature of any amendments to Funding Agreement with ESFA	Chair			
Signature of lease or tenancy arrangement with HCC	Chair			
Signature of any other agreement with HCC in respect of the building or services provided by HCC			✓	
Signature of sublease or facilities agreement with Nursery and Before/after school club	Chair			
Signature of lettings agreements with hirers			✓	