

## *Children, Young People and Families*

### **(MODEL) SCHEME OF DELEGATION FOR SCHOOLS - FINANCIAL MATTERS**

#### **2008-9 FINANCIAL YEAR**

The Governors of \_\_\_\_\_ school, hereby delegate authority for the following:

1. **Preparation, Approval and Variation of School Budgets**

- a) The preparation of an annual detailed school budget, outlining the school's intentions for expenditure in the current financial year to

\_\_\_\_\_  
*State if Governing Body; Sub Committee ( must specify sub committee e.g. Finance committee ) or Headteacher.*

- b) Approval of first formal budget plan of the year to

\_\_\_\_\_  
*Must be Governing Body or Sub committee (must specify). Cannot be delegated to an individual. If not to be delegated to a sub committee please state "Not Applicable". Any change will have to be reflected in the Terms of Reference of the Finance Committee.*

- c) The virement of resources between detailed budget heads, provided that such virements shall not exceed £ \_\_\_\_\_ on any item and an aggregate of £ \_\_\_\_\_ in any one financial year to

\_\_\_\_\_  
*Would usually be Headteacher*

2. **Orders for Goods, Works and Services**

Before placing an order the person responsible for making it will ensure that the school is obtaining best value for money and that the budget remaining is sufficient to meet the proposed order value.

- a) In accordance with the school's current Authorised Signature List, the signing of orders not exceeding £ \_\_\_\_\_ per order, without prior approval of Governing Body.
- b) In accordance with the school's current Authorised Signature List, the signing of orders exceeding £ \_\_\_\_\_ per order following approval by governors.

### 3. **Payments**

- a) Following the appropriate examination and verification procedures having been undertaken, the certification of invoices and accounts in accordance with the school's current Authorised Signature List

### 4. **Contracts**

- a) If the estimated cost of an item is more than £      but less than £      , two quotations will be obtained and recorded in writing.
- b) In the case of contracts with a value between £      and £      there will be three written quotations. Where it is not practical to obtain the minimum number of quotations or if the lowest price is not accepted, the Headteacher will document the reasons and formally report this to Governors in case such action is ever questioned.
- c) In the case of contracts with a value less than £      the Governing Body have delegated the decision on which quotation to accept to the

d)

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*Usually the Headteacher*

- e) In the case of contracts with a value equal to or over £      the decision on which quotation to accept will be referred to the

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*Usually the Governing body*

**f) If the estimated cost of a contract exceeds £10,000, then the tendering procedures laid down in Oldham Metropolitan Borough Council's Contract Procedural Rules must be adhered to.**

- g) At all time the implications of T.U.P.E. (The Transfer of Undertakings (Protection of Employment) Regulations 2006) must be considered. These regulations protect the rights of employees in a transfer situation.
- h) Where the proposed works would fall within the Construction Industry Taxation Scheme (CITS) the Headteacher will obtain the appropriate CIS documentation from contractors at the quotation stage; contractors not compiling with CITS regulations will be not contracted to do work.

### 5. **Imprest Account**

- a) In accordance with the school's current Authorised Signature List the authorisation of the disbursements from the Imprest account.

### 6. **Salaries, Wages and Associated Matters**

- a) In accordance with the school's current Authorised Signature List the certification of time records and other pay records .

7. **Writing off of debts**

- a) The writing off, abatement of debts due, not exceeding £ \_\_\_\_\_ \* be delegated to \_\_\_\_\_

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*Usually the Headteacher.*

*\* This amount should not exceed the limit set in the Scheme for Financing Schools (2.1.6), currently £1500.*

8. **Stocks**

- The writing off of any stocks of equipment and materials not exceeding £ \_\_\_\_\_ be delegated to \_\_\_\_\_

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*Usually the Headteacher.*

9. **Inventories**

- a) The writing off and disposal of obsolete equipment not exceeding £ \_\_\_\_\_ be delegated to \_\_\_\_\_

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*Usually the Headteacher.*

10. **Insurance**

- a) The consideration of claims, for loss of or damage to personal property of employees, which are not covered by the Balance of Risks Policy not exceeding £ \_\_\_\_\_ be delegated to \_\_\_\_\_

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*Usually the Headteacher*

Signed: \_\_\_\_\_ Chair of Governors.

Date: \_\_\_\_\_

The following financial limits are suggestions only. It is for each Governing Body to set its own limits to ensure the smooth, prompt and efficient financial administration of the school.

		<b>Primary</b>	<b>Secondary</b>
1	c)	£1,640 - 4920	£16,390 - 32780
2	b)	£8,200	£10,930
2	c)	£8,200	£10,930
4	a)	£250 - £1000	
4	b)	£1,000 - £10,000	
4	c) / d)	£7500	
7	a)	£1,640	£1,640
8	a)	£1,640	£1,640
9	a)	£1,640	£1,640
10	a)	£160	£550