



Blue Coat CE Academy

Scheme of Delegation 2022-23

Date:		October 2017
Prepared by:		Mrs D Deeming
Review date:		July 2022
Reviewed by:		Mrs D Deeming
Governor ratification date:		29 th September 2022
Principal's signature:	<i>DJ Smith</i>	D Smith
Chair of Governors' signature:	<i>Parker</i>	L Parker
Next review date:		July 2023

Numbers 10:32: “If you come with us, we will share with you whatever good things the LORD gives us.”

Blue Coat Church of England Academy is an inclusive Christian learning environment, our school values underpin all of our policies: Wisdom, Endurance, Service, Kindness and Hope.

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A. POWERS AND DUTIES RESERVED FOR ACADEMY DIRECTORS

A1. Approval of a written scheme of delegation of its financial powers and duties. The scheme must satisfy the Directors ultimate responsibility for ensuring that there are adequate operational controls in place for all the financial processes within the Blue Coat Church of England Academy. The Scheme of Delegation should be operated in conjunction with the Financial Regulations of the Blue Coat Church of England Academy.

Audit

All audit reports should be received by the Directors. The Directors are to ensure the Academy has in place the following requirements and that the DfE is notified of any changes and irregularities within the Academy.

A2. To oversee the arrangement for the appointment of external auditors; and informing the Department for Education (DfE) in the event of the removal or resignation of auditors for the Blue Coat Church of England Academy.

A3. To receive the reports of the external auditor

A4. Receiving and reviewing the reports of the Financial Accounting Officer on the use of resources, systems of internal financial control, and discharge of financial responsibilities and taking appropriate action to contain expenditure within the budget.

A5. Informing the DfE if it suspects any irregularity affecting resources.

Budgets/Budgetary Control

A6. To oversee the preparation of the draft financial statements for the Academy prior to audit and to approve the audited financial statements prior to submission to the Secretary of State by 31 December each year.

A7. To approve the annual Academy budget in a timely manner so as to meet the deadline for the submission of the annual budget forecast return to the DfE.

A8. Considering budgetary control reports on at least a termly basis with relevant explanations and documentation where required.

A9. Approval and authorisation of all virements over £25,000 between or within budget headings for the Academy and to receive formal notification of all virements of between £10,000 and £25,000 authorised by the Principal and School Business Manager.

Contracts

A10. Maintenance of a Register of Business Interests for all directors, staff involved in the short listing or awarding of contracts on behalf of the Academy, budget holders and other staff with spending power.

A11. Authorising the award of contract or purchases between £25,000 and £100,000 (over £100,000 must be authorised by the Directors and authorisation of the advertising of tenders above the FTS (Find a Tender) limit, and authorising the award of such tenders.

A12. Tenders other than the most financially favourable, or late tenders, can only be accepted by the Directors who shall minute the reasons for their decision.

Income

A13. Authorisation of the write off of debts up to the limit within annual funding letter not collectable (the Secretary of State's prior approval is also required if debts to be written off are above the value set out in the annual funding letter).

Insurances

A14. Ensuring that arrangements for insurance cover are in place and adequate.

Security of Assets

A15. Ensuring that there are annual independent checks of assets and the asset register.

A16. Authorising the disposal of individual items of equipment and materials that have become surplus to requirements, unusable or obsolete.

Personnel

A17. Authorising permanent changes to the Academy's establishment.

B. FINANCIAL POWERS AND DUTIES DELEGATED TO THE PRINCIPAL

Delegation of Principal's Responsibilities

B1. The Principal as Financial Accounting Officer has delegated powers and functions in respect of internal organisation, management and control of the Academy, the implementation of all policies approved by the Directors and for the direction of teaching and the curriculum.

The Principal shall be responsible for:-

Accounts

B2. 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.

B3. Ensuring that full, accurate and up to date records are maintained in order to provide financial and statistical information.

Audit

B4. Ensuring that all records and documents are available for audit by the appointed external auditors.

Budgetary control

B5. Reviewing income and expenditure reports and highlighting actual or potential overspending to the Directors.

B6. Approving the virement between and within budget headings of between £10,000 and £25,000 and reporting such approval to the Directors.

Contracts

B7. Exercising the following powers and duties of the Directors in respect of the Financial Regulations relating to Contracts:

- a) ensuring that all contracts and agreements conform with the Financial Regulations
- b) acceptance of quotations up to £25,000 in value
- c) receipt and custody of all tenders
- d) authorisation of senior members of staff to open tenders
- e) signing contracts on behalf of the Directors.

B8. Authorisation of contracts and expenditure of up to £25,000 in conjunction with the School Business Manager.

Financial Management

B9. Ensuring the arrangements for collection of income, ordering of goods and services, payments and security of assets are in accordance with the Financial Regulations.

Security of Assets

B10. 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.

Personnel

B11. Approving new staff appointments within the authorised establishment.

C. FINANCIAL POWERS AND DUTIES DELEGATED TO THE SCHOOL BUSINESS MANAGER

The School Business Manager, as the Chief Financial Officer, shall be responsible for ensuring the following are adhered to and be responsible for the preparation and maintaining the following -

Banking Arrangements

C1. Maintaining proper records of account and reviewing monthly bank reconciliations.

Budgets/Budgetary Control

C2. monitoring of expenditure and income against the approved budget on at least a monthly basis and submitting reports on the Academy's financial position to the Principal and Chair of Governors on a monthly basis and other Directors on a termly basis. Reports to include any actual or potential overspending.

C3. In conjunction with the Senior Leadership Team preparing an annual draft budget plan for consideration by the Directors before the start of the relevant financial year.

C4. Approving virements between and within budget headings up to a value of £10,000 and reporting such approval to the Principal.

Contracts

C5. Maintaining a register of formal contracts entered into, amounts paid and certificates of completion.

C6. Retention of quotes obtained for goods, works and services.

Income

C7. Ensuring that all income is accurately accounted for and is promptly collected and banked intact.

Insurances

C8. Notifying the Directors on any eventuality that could affect the Academy's insurance arrangements.

Orders for goods, works and services

C9. Authorising members of staff to order or receive goods and certify invoices for payment ensuring the appropriate division of these duties between the staff.

Payments

C10. 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.

Salaries, Wages and Pensions

C11. Ensure salary payments made to staff by the payroll provider are in accordance with the current structure and reflect any amendments as notified to them by the Principal's PA/Executive Officer.

Security of Assets

C12. Maintaining a permanent and continuous register of all items of furniture, equipment, vehicles and plant with an individual value of £100 or over (excluding VAT).

D. FINANCIAL POWERS AND DUTIES DELEGATED TO OTHER MEMBERS OF 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 the Headteacher and other staff as stated:

Contracts

D1. The following members of staff, in addition to the Directors, Principal, Headteacher and School Business Manager are authorised to open tenders in the presence of another authorised person -

- Budget Holder

Orders for goods, works and services

D2. The following members of staff, in addition to the Principal are able to authorise orders for goods, works and services as specified-

Headteacher School Business Manager	Up to £25,000
Directors	Over £25,000

Receipt of goods

D3. The following members of staff are authorised to receive goods-

- Reception staff
- Senior Administrator
- Technicians
- Finance Officer

Payments

D4. The following members of staff in addition to the Principal and the School Business Manager are authorised to certify payments:-

- Headteacher and Senior Assistant Headteacher – up to £25,000
- Directors – over £25,000

Salaries and Wages

D5. The following members of staff, in addition to the Principal, are authorised to certify pay documents and time records and authorise pay changes (excluding documents relating to themselves):-

- Headteacher

Blue Coat Church of England Academy - Authorisation Limits

Delegated duty	Value	Delegated authority
Virements between and within budget headings (below £10,000 reported to Principal and above £10,000 reported to the Directors)	Up to £10,000 £10,000 to £25,000 Over £25,000	School Business Manager Principal/Headteacher Directors
Bank account transfers and cheque/BACS payment authorisation	Up to £25,000 Over £25,000	Any two signatories Two designated signatures of Lead Sponsor, Principal, Headteacher & School Business Manager
Requisitions for orders/invoice approval	Up to £25,000 Over £25,000	School Business Manager, Principal, Headteacher Principal, Directors
Lease Agreements	Any	Directors
Quotations and tendering	Under £10,000 £10,000 to £35,000 £35,000 to £50,000 £50,000 to relevant FTS limit Over FTS limit	More than one quote not required Three quotes required Abbreviated tender process Formal tendering process requiring Directors approval Advertising in line with FTS requires Directors approval
Authority to accept other than lowest quotation	Any	Directors
Disposal of Assets	Any	Directors
Write-off bad debts	Up to £250 Up to £500 Over £500	School Business Manager Principal Directors
Signatories for grant claims/DfE returns	Any	Principal, Chair and two Directors
Income invoice approval	Over £25,000	Directors
Maintenance repairs, emergency and normal repairs & Formula Capital	Up to £25,000 Over £25,000	School Business Manager, Principal, Headteacher Principal, Directors
Cheque Signatories	Up to £25,000 Over £25,000	Any two signatories Principal and Headteacher

Glossary of Terms
DfE Department for Education
FTS Find a Tenders Service

Specimen Signatures: (completed document to be kept in the safe within the Finance Office)

Position	Name	Signature
Chair of Governors (Director)	Ms L Parker	
Vice Chair of Governors (Director)	Rev J Trood	
Director	Mr R Everitt	
Director	Mr M Welton	
Director	Mrs K Jones	
Director	Mrs P Mills	
Director	Mr A Orlik	
Director	Pastor D Adesina	
Director	Mrs J Roberts	
Director	M J Sohal	
Director	Mrs L Briggs	
Principal/Director	Mr D Smith	
Headteacher	Miss V Owen	