



# BJS Federation of Schools

## Scheme of Delegation

Policy Adopted by Headteacher on: Autumn 2024

**Signed**  
**Ms A. Parker, Executive Headteacher**

**Signed**  
**Mr N. Hiley, Chair of Finance, Resource and Personnel Committee**

## BJS FEDERATION OF SCHOOLS – SCHEDULE OF FINANCIAL DELEGATION



Area of Responsibility	Level of Responsibility			
	Governing Body	FRP	Executive Headteacher	Other Staff Member
<b>Financial Management</b>				
Ensure the school's continuing compliance with the Education Funding Agency's <i>Schools financial value standard</i> (SFVS)			✓	SFO Bursar
To review the school's SFVS self-assessment on an annual basis and the action plan drawn up to address issues identified, as required.		✓	✓	
Review the school's continuing compliance with SFVS		✓		
To review the school's Financial Procedures Manual and all corresponding financial policies for approval by the Governing Body on an annual basis or as required.		✓		
Approval of the school's Financial Procedures Manual.		✓		
Approval of the school's financial policies (Schedule of Delegation, Scheme for Financing Schools, Financial Regulations, charging, refunds, debt recovery, asset disposal, etc)		✓		
To review the governor induction pack to ensure that information relating to financial process is still relevant and up to date.		✓		

## BJS FEDERATION OF SCHOOLS – SCHEDULE OF FINANCIAL DELEGATION



Area of Responsibility	Level of Responsibility			
	Governing Body	FRP	Executive Headteacher	Other Staff Member
<b>Financial Management</b>				
Ensure that there is an induction pack for new governors, tailored to reflect the individual structure of the school.	✓			
Ensure that all relevant financial updates are brought to the attention of the Finance Committee / Governing Body.			✓	
To consider all relevant financial updates and advise the Governing Body of any issues affecting the school's financial administration.		✓		
<b>School improvement Plan – financial implications</b>				
Prepare a fully costed improvement plan setting out the aims of the school.			✓	
Secure the implementation of the improvement plan with the collective support of the school staff.			✓	
Consider the draft school improvement plan, review and monitor it.		✓		
Approve an ongoing improvement plan and take stock of the progress of the plan on a termly basis.	(✓) Overall	✓ Finance impact		
<b>Financial Planning</b>				
Prepare a three-year medium term budget (MTFP) on the basis of the cost of current policies, the proposals for change (drawn from the school's improvement plan) and estimates of the level of future resources.			✓	SFO Bursar
Consider the school's MTFP in the light of the development plan and the level of future resources.		✓		
Approve the school's MTFP and review this document and/or request a revised MTFP in the light of any developments brought to the attention of the Governing Body.		✓		

## BJS FEDERATION OF SCHOOLS – SCHEDULE OF FINANCIAL DELEGATION



Area of Responsibility	Level of Responsibility			
	Governing Body	FRP	Executive Headteacher	Other Staff Member
<b>Annual Budget Plan and Best Value Statement</b>				
Undertake benchmarking exercises on an annual basis for review by the Finance Committee.			✓	SFO Bursar
Consider the benchmarking work undertaken by the school and propose changes, as required, to ensure that the school budget achieves value for money.		✓		SFO Bursar
Prepare the school's draft annual budget, based on the agreed objectives of the school as set out in the improvement plan, MTFP and any salient issues as presented to the relevant Committees			✓	SFO Bursar
Consider the draft school budget (alongside the school improvement plan and MTFP) and the proposed budget annual budget.		✓		
Approve the school's annual budget.	✓			
<b>Annual Timetable for Budget Management</b>				
Prepare a timetable with key dates for annual budget management.			✓	
Ensure that meetings are timetabled taking into consideration financial deadlines.		✓		

## BJS FEDERATION OF SCHOOLS – SCHEDULE OF FINANCIAL DELEGATION



Area of Responsibility	Level of Responsibility			
	Governing Body	FRP	Executive Headteacher	Other Staff Member
<b>Budget Monitoring and Control</b>				
Approve virements between budget headings. Movements above this value to be referred to the Finance and Resources Committee before being undertaken.			< £40k	
Approve virements between budget headings in excess of the delegation to the Headteacher.		✓		
Advise the Finance Committee and Governing Body of all budget movements (e.g. virements, allocation of additional funding, etc) undertaken where not otherwise approved in advance by the Finance Committee or Governing Body.			✓	
Review all budget movements undertaken (including virements), ensuring that the reasoning for the movements is sound.		✓		
Monitor and control expenditure against the budget during the financial year, including preparation and approval of reports for the Finance Committee and Governing Body and the production of a register of staff responsible for managing budgets.			✓	
Monitor and control expenditure against the budget during the financial year.		✓		
Review the budget monitoring reports and the projected out-turn position.		✓		
The control and monitoring of delegated budgets.			✓	SFO, Bursar & Departmental Budget Holders
Ensure that earmarked funds and large or trading activities are separately monitored and reported to governors.			✓	

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	Governing Body	FRP	Executive Headteacher	Other Staff Member
<b>Budget Monitoring and Control</b>				
Monitor earmarked funds, trading activities and large school operations, (e.g. catering, extended school activities, nursery, etc) to ensure that the allocations are spent in accordance with the recognised terms and within the allocation set out in the budget.		✓		
<b>Financial Reporting to the Authority</b>				
The preparation of the year-end accounts and other returns required by the Local Authority for consideration by the Headteacher.				SFO Bursar
In conjunction with the Chair of Governors, approve all year-end accounts and any financial returns required by the Local Authority.	Chair		✓	
Ensure that an annual return or audit certificate is submitted to the Chief Internal Auditor for every private, voluntary or trading account controlled by the Governing Body.		✓	✓	
<b>Audit and Inspection Reports</b>				
Produce a formal response to the Internal Audit report and an action plan showing how the recommendations will be implemented.			✓	
Consider the recommendations set out in Internal Audit report and the action plan proposed by the Headteacher for implementing these.		✓		
Ensure that the recommendations agreed by the school have been implemented.		✓	✓	
<b>Retention and Disposal of Accounting Records</b>				
Ensure maintenance of complete financial accounts and full supporting records for all accounts (both official and unofficial). (Refer also to the Financial Systems section below.)			✓	

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Area of Responsibility	Level of Responsibility			
	Governing Body	FRP	Executive Headteacher	Other Staff Member
<b>Retention and Disposal of Accounting Records</b>				
The retention, secure storage and disposal of accounting records in accordance with both legal and Local Authority requirements.				SFO Bursar
The maintenance of full financial records for all accounts.				SFO Bursar
<b>Computer Systems and the Data Protection Act 1998</b>				
Ensure that the school complies with the requirements of the Data Protection Act 1998.			✓	
Ensure that the school's Data Protection registration is renewed annually	✓		(✓ - DPO)	
The setting up and maintenance of access profiles for system users and the production and security of back-up disks and files.			✓	SFO Bursar (mgmt of ICT support contract)
<b>Financial Systems</b>				
Undertake an annual review of the controls within the school's financial systems to support the signing of the Statement of Internal Control (SIC).			✓	
To consider the annual SIC for approval by the Governing Body, and to recommend a statement as appropriate taking into consideration the school's self-assessment of the controls within its financial systems and other members of its financial management.		✓		
Approval of the annual SIC for submission to the Local Authority based on the recommendations made by the Finance Committee.	✓ (Chair)	✓		
<b>Banking Arrangements</b>				
Open bank accounts and approve or vary signatures thereto, taking into consideration: the restrictions set out in any guidance or policies that apply; they way that the budget is advanced to the school.			✓	

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Approve the bank account structure and delegation of duties for administering any bank accounts controlled by the Governing Body		✓		
Authorise payments.			See the table on page 15	
Act as primary cheque signatory and as final BACS authorizer			✓	
Act as secondary signatory for cheque payments and as first authoriser for BACS payments				SFO AHT HoS
Act as secondary signatory for cheque payments and as first authorizer for BACS payments if operationally necessary				AHT
Act as bank signatory for the purpose of administering the account and for entering BACS payments files, without authority to sign cheques or authorize BACS payments				SFO Bursar



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Area of Responsibility	Level of Responsibility			
	Governing Body	FRP	Executive Headteacher	Other Staff Member
<b>Banking Arrangements</b>				
The control and reconciliation of the school's bank accounts for consideration by the school's Executive Headteacher or Deputy Headteacher.				SFO Bursar
Approve the bank reconciliation on a monthly basis.			✓	
<b>Petty Cash</b>				
Agree, with the Governing Body, an appropriate maximum amount of petty cash to be held, currently £400, and the periodic check of completeness of financial records.			✓	
The maintenance of accounting records, the security and regular reconciliation of petty cash.				SFO Bursar
<b>Personnel and Payroll</b>				
Review the staff structure of the school annually or in the event of any proposed changes.		✓	✓	
To review the financial implications of changes to staffing numbers and grades, to approve the overall financial impact of the changes, and to approve any individual grade changes with a financial impact of 1% of revenues or more.		✓	✓	SFO Bursar
The authorization of employment contracts, payroll documents and other personnel documents/commitments			✓	

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Area of Responsibility	Level of Responsibility			
	Governing Body	FRP	Executive Headteacher	Other Staff Member
<b>Personnel and Payroll</b>				
The filing and storage of personnel and pay records (including person specifications and interview notes for a least 12 months).				SFO Bursar
Reconcile gross pay with contracts and other authorised documents on a monthly and annual basis.			✓	SFO Bursar
Determine employee status for all individuals working on behalf of the school, using the local authority questionnaire where further clarification is required.			✓	SFO Bursar
Authorise all employee-related expenses to be paid through payroll (e.g. employees' overtime, special allowances, travel expenses, etc).			✓	
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.		✓ > £300 per transaction or £1000 annually		
Implement the school pay policy and appointment procedures for all staff employed through the school.			✓	
<b>Purchasing – provision of goods and services</b>				
Approve the school's policies for procurement/purchasing, monitor and review the rules in accordance with local authority guidelines.		✓		
Monitor purchasing regulations to ensure compliance by the school.			✓	
Act as 'Chief Officer' for the letting of contracts.			✓	
Review arrangements for contracting and monitoring of contracts to ensure that roles carried out by appropriate authorised officers.		✓		
Ensure the maintenance of a Contracts Register in accordance with LA guidance.			✓	

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Area of Responsibility	Level of Responsibility			
	Governing Body	FRP	Executive Headteacher	Other Staff Member
<b>Purchasing – provision of goods and services</b>				
Act as Contract Manager and monitor contracts on an on-going basis.				SFO Bursar
Review contracts on an on-going basis (and as part of ensuring the school continues to achieve 'best value')		✓	(✓)	
Ensure that the school's procurement policy is followed by obtaining appropriate quotes/tenders and conducting other best value assurance activity as mandated			✓	
Ensure the Local Authority approval is gained for all capital works in excess of £15,000	✓			
Ensure that EU regulations are applied for all contracts over the EU threshold.			✓	
Maintain a list of contacts for guidance and advice.			✓	SFO Bursar
Supervise contractors and service providers to ensure the receipt of best value for money and compliance with legislation.			✓	

## BJS FEDERATION OF SCHOOLS – SCHEDULE OF FINANCIAL DELEGATION



Area of Responsibility	Level of Responsibility			
	Governing Body	FRP	Executive Headteacher	Other Staff Member
<b>Leasing</b>				
Seek approval for any proposed leases, other than operating leases, from the Local Authority's Finance Director, so that capital controls imposed by Government can be taken into consideration.			✓	
The maintenance of a register of all leases held by the school (if not included in the school's Contract Register).				SFO Bursar
<b>Orders for Goods and Services and Payment of Accounts</b>				
The maintenance of an authorised signatory list for orders (subject to the limitations agreed).				SFO Bursar
Approval of orders for the purchase of all goods and services below the lower threshold for 'high value purchases' as set out in the relevant Procurement policy (currently £40,000).			✓	
Approve orders for goods and services at or above the threshold for 'high value purchases' as set out in the relevant Procurement policy (currently £40,000).	✓ (Chair)		✓	
Review all orders and purchases at or above the threshold for 'medium value purchases' as set out in the relevant procurement policy (currently £10,000)		✓		
Review and approve capital projects and other major works to ensure best value, alignment with school development plan and appropriate budget treatment.		✓		
The confirmation of the receipt of goods and services.				SFO Bursar
The preparation of cheques for payment of services.				Administrative Officer (Finance)/SFO

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Area of Responsibility	Level of Responsibility			
	Governing Body	FRP	Executive Headteacher	Other Staff Member
<b>VAT</b>				
To monitor the regulations on VAT, ensuring compliance by the school.				SFO Bursar
To complete and submit the reimbursement claim for VAT on a monthly basis.				SFO Bursar
The signing of the VAT reimbursement claims.			✓	
<b>Income</b>				
Set a charging policy for consideration by the Finance and Resources Committee.			✓	
Approve the charging policy.		✓		
Draw up proposed charges for the various areas of school income, including lettings, music tuition and school meals, on an annual basis.			✓	
Consider the proposed charges for the various areas of school income for approval by the Governing Body annually.		✓		
Review charges for the various areas of school income on an annual basis (or as proposed) and recommend appropriate schedule of charges to the GB.		✓		
Approve schedule of charges.	✓			
Set suitable controls for the recording and collection of monies due, and for the movement of banking of monies for all accounts under the control of the school.			✓	
The control and collection of all income.				SFO Bursar
The preparation of receipts for banking.				SFO, Bursar, Administrative Officers
The physical banking of monies.				Site Supervisor, Administrative Officers, SFO

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	Governing Body	FRP	Executive Headteacher	Other Staff Member
<b>Income</b>				
Approve procedures for chasing outstanding income due to the school (debt recovery policy).		✓		
Write off bad debts. Amounts in excess of this limit to be approved by the Finance Committee.			£250	
Approve and write off bad debts accruing to the school over £250 and up to a value of £500; items above £500 must be referred to the LA Finance Director for approval		✓ Between £250 and £500		
Ensure the security of monies held on site.			✓	
<b>Security of Assets, Stocks and Other Property</b>				
Produce and implement a policy for security arrangements at the school (including procedures for call-out and key replacements)			✓	
Approve and periodically review the policy for security arrangements at the school.		✓		
To ensure the maintenance of an inventory of the school's assets			✓	
To determine a value above which assets should be recorded on the school's inventory.		✓		
Ensure the physical security of the school's assets, ensure the maintenance and periodic inspection of an up-to-date inventory.			✓	
The security of physical assets.				SFO Bursar
Identify, monitor and record changes in physical assets ensuring appropriate recognition in the inventory.				SFO Bursar
To determine a value above which discrepancies in the inventory should be reported to the Governing Body.	✓			
Co-ordinate and record the physical inspection of the inventory on an annual basis or through an on-going programme of (random) sample				SFO Bursar

## BJS FEDERATION OF SCHOOLS – SCHEDULE OF FINANCIAL DELEGATION



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Area of Responsibility	Level of Responsibility		
	Governing Board	Executive Headteacher	Head of School
<b>Purchase Order</b>			
Contracts/Subscriptions/SLAs Signed		✓	
* Paper Copy		✓	
* Electronic Copy		✓	
* Invoice / Roll-Over / Direct Debit		✓	
<b>Non-Contracts/Subscriptions/SLAs</b>			
* Stationery and Items	>50,001	5,001 – 50,000	up to 5,000
* Works			
***** Calls outs Ad-Hocs Emergencies	✓		
*****Call out Response Cost for works	>50,001	5,001 – 50,000	up to 5,000
***** Remedials	>50,001	5,001 – 50,000	up to 5,000

<b>Invoice</b>			
Contracts/Subscriptions/SLAs Signed			
* Paper Copy	>50,001	5,001 – 50,000	up to 5,000
* Electronic Copy	>50,001	5,001 – 50,000	up to 5,000
* Invoice / Roll-Over / Direct Debit	>50,001	5,001 – 50,000	up to 5,000
<b>Non-Contracts/Subscriptions/SLAs</b>			
* Stationery and Items	>50,001	5,001 – 50,000	up to 5,000
* Works			
***** Calls outs Ad-Hocs Emergencies	>50,001	5,001 – 50,000	up to 5,000
*****Call out Response Cost for works	>50,001	5,001 – 50,000	up to 5,000
***** Remedials	>50,001	5,001 – 50,000	up to 5,000

## BJS FEDERATION OF SCHOOLS – SCHEDULE OF FINANCIAL DELEGATION



<b>BACS</b>			
Authorisation Limit	>100,001	50,001 – 100,000	up to 50,000
Individual Transaction			
PO already approved by EHT/GB	>100,001	50,001 – 100,000	up to 50,000
Non-PO	>50,001	5,001 – 100,000	up to 5,000
Contracts/Subscriptions/SLAs Signed	>100,001	50,001 – 100,000	up to 50,000
Non-Contracts/Subscriptions/SLAs	>50,001	5,001 – 50,000	up to 5,000

### Financial Management & Controls

The Governing Body is responsible for the financial management and control of the BJS Federation budget, and compliance with the Scheme for Financing Schools and the Council's Financial Regulations.

However, in order for the Governing Body and school to function effectively, it is vital that decisions are taken by the appropriate people or bodies, and those people and bodies are given the appropriate authority.

### Delegation of Authority

In practice, and in order for the Governing Body and BJS Federation to operate effectively, Governors will delegate authority to a Committee, an individual Governor, or the Headteacher. To delegate authority to a Committee the Governing Body must establish 'terms of reference' for that Committee. To delegate authority to an individual Governor or the Headteacher, the Governing Body must establish a 'schedule of delegation'.

Both the 'terms of reference' and the 'schedule of delegation' must be documented, minuted as approved by the Full Governing Body, and cover:

- What authority has been delegated.
- To whom it is delegated (named committee, governor, Headteacher or other responsible officer).
- What the limits of authority are (values, timescales or specific areas).
- What reporting arrangements are required.

Both the 'terms of reference' and 'schedule of delegation' should be reviewed and approved annually by Governors.





### Outline of Responsibilities

The Governing Body will:

- Give strategic direction to the annual budget.
- Approve the annual budget.
- Approve the School Profile statement (staffing structure).
- Approve budget virements (transfers) of over £40,000.
- Approve the school's charging policy for lettings and other income.
- Authorise the disposal of assets valued at over £2,500.
- Ensure that there is a regularly updated Register of Business Interest.
- Authorise contracts in excess of £100,000.
- Ensure that the school's Asset Register is kept up-to-date and reviewed at least once a year.

The Finance and Resources Committee will:

- Consider the annual budget and make budget recommendations to the Governing Body.
- Consider the School Profile statement (staffing structure) and make recommendations to the Governing Body.
- Approve significant budget transfers of between and £5,000 - £40,000.
- Monitor and control the budget; receive audit reports and ensure action plans are implemented.
- Consider the charging policy for lettings and other income.
- Authorise the disposal of assets with value between £250 - £2,500.
- Ensure that there are adequate internal financial controls.
- Authorise contracts between £50,000 - £100,000.

The Headteacher will:

- Prepare the annual budget.
- Prepare reports to the Governing Body and Finance Committee for consideration and or approval, including termly financial monitoring reports to the Committee.
- Prepare the School Profile statement (staffing structure).
- Approve budget transfers of no more than £10,000.

## BJS FEDERATION OF SCHOOLS – SCHEDULE OF FINANCIAL DELEGATION

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- Prepare budget virement (transfer) requests for Finance Committee or Full Governing body consideration.
- Ensure spending remains within approved budget limits and budgeted income is received.
- Receive audit reports and develop action plan to implement recommendations.
- Develop/review charging policy for lettings and other income.
- Authorise contracts up to £50,000.
- Ensure that there are adequate internal financial controls are in operation and that they are documented.
- Authorise the disposal of assets up to a value of £250.

The Bursar will, under the direction of the Headteacher/School Business Manager:

- Update /maintain the school's financial system.
- Monitor spending against budget and report variances.
- Produce financial reports as requested for the Headteacher.
- Ensure adequate cash flow.
- Ensure Construction Industry Scheme (CIS), Value Added Taxation (VAT) and payroll legislation is adhered to.