

# Gosford Hill School - Scheme of Delegation

(Appendix F to Financial Management Policy)

Authorities may not be delegated further downwards but may be delegated upwards or sideways.

The only exception to this is the Deputy will have the authority of the Head Teacher to continue the day to day running of the academies financial affairs when the Head Teacher is unable to do so.

Ref	Item to be approved	Type of approval	Value (£)	Full Governors Committee	Finance and Resources Governors Committee	Head Teacher (Accounting Officer)	Deputy Head Teacher	Business Manager	Finance Officer	Faculty Head	Other required approvers and notes	
<b>1 BUDGETS:</b>												
1.1	Annual Budget	Approval of the full year annual budget for Gosford Hill School		✓	✓	✓	-	✓	-	-		
1.2	Revised budget	Approval of vire to revised budget position		-	✓	✓	-	✓	-	-	Over £10k to be reported to Finance and Resources	
1.3	Budget Submission	Annual budget submission to DoE		-	-	-	-	✓	-	-	Submission of budget as per agreed submission from 1.1	
<b>2 FINAL ACCOUNTS:</b>												
2.1	Interim Audit			-	-	-	-	✓	-	-		
2.2	Preparation of Year End position			-	-	-	-	✓	-	-	Preparation of draft year end position and supporting documents for final audit	
2.3	Governors Report			✓	-	-	-	-	-	-	Chair of Governors	
2.4	Head Teachers Report			-	-	✓	-	-	-	-		
2.5	Governance Statement			✓	-	✓	-	-	-	-	Chair of Governors	
2.6	Statement on Regularity, Propriety and Compliance			-	-	✓	-	-	-	-		
2.7	Statement of Governors Responsibilities			✓	-	-	-	-	-	-	Chair of Governors	
2.8.1	Final Accounts approval	Internal Approval		✓	✓	✓	-	✓	-	-		
2.8.2		Official approval supplied to auditors		✓	-	✓	-	-	-	-		
<b>3 OPERATIONAL EXPENDITURE:</b>												
3.1	Approval for orders and contracts (where the amount is the lifetime value of a contract)		≤ 500	-	-	-	-	✓	-	✓		
			> 500	-	-	✓	✓	✓	-	✓		
			25,000 to 50,000			✓						Notified to Finance and Resources by email.
			> 50,000	✓	✓	-	-	-	-	-	-	Finance and Resources to recommend spend over £50,000
3.2	Petty cash		≤ 20	-	-	-	-	✓	-	✓		
			> 20	-	-	✓	✓	✓	-	-	Paid by cheque; any two of three	

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<b>4 CAPITAL EXPENDITURE:</b>											
4.1	Approval for orders		>500	-	-	✓	-	✓	-	✓	
			25,000 to 50,000			✓					
			> 50,000	✓	✓	✓	-	✓	-	-	
4.2	Asset disposals or write offs		≤ 500	-	-		-	✓	-	✓	
			>500	-	-	✓	-	✓	-	✓	
			> 50,000	✓	✓	✓	-	✓	-	✓	
<b>5 TAX:</b>											
5.1		Academy VAT reclaims		-	-	-	-	✓	✓	-	
<b>6 PAYMENTS:</b>											
6.1	Monthly Payroll			-	-	✓	✓	-	-	-	Approval required from HR Officer and one of Head or Deputy
6.2	BACS Payment Runs	Approval of standard BACS batches for payment of invoices and approved one-off transactions		-	-	✓	✓	✓	✓	-	Two of three; overall limit for batch or one item is £20k
6.3	Cheque Payments			-	-	✓	✓	✓	✓	-	Two of three up to £5k including Finance Officer; two of three between £20 and £50 including Business Manager; Head and Deputy Head over £50k.
<b>7 EMPLOYEES:</b>											
7.1.1	Recruitment of staff including temporary staff	Appointment & Salary of Supply Staff		-	-	✓	✓	-	-	-	
7.1.2		Appointment & Salary of Temporary Staff		-	-	✓	-	-	-	-	
7.1.3		Appointment & Salary of Permanent Staff		-	-	✓	-	-	-	-	
7.1.4		Appointment & Salary of Head Teacher			✓	-	-	-	-	-	-
7.2.1	Salary Reviews	Salary reviews for all staff		-	-	✓	-	-	-	-	Pay rises to be agreed by Governors' Pay Panel
7.2.2		Salary reviews for Head Teacher			✓	-	-	-	-	-	Headteacher salary to be reviewed as part of Headteachers performance review
7.3.1	Travel Expense Reimbursements	Teaching and Support Staff	≤ 100	-	-	-	-	✓	-	✓	Travel expenses submitted through payroll
			> 100	-	-	-	✓	✓	-	✓	
7.3.2		Head's expenses		-	✓	-	-	✓	-	-	