



Kirkbie Kendal School Academy Trust

Policy Title:	Scheme of Delegation
Policy Reference:	S1
Version:	1.3
Member of Staff Responsible for review:	Business Manager
Governors' Committee/SLT Responsible:	F&P
Status:	Adopted
Date first adopted/accepted by Governing Body:	Feb 09
Review Cycle:	2 years
Date of last review:	Jan 21
Date for next scheduled review:	Jan 23

Change Record		
Version	Date	Description
1.1	F&P (17 Jan 19)	Update to all sections to take account of current practice
1.2	SLT (25 Nov 19) F&P (26 Nov 19)	Updates in line with auditor recommendations
1.3	F&P (18 Jan 21)	Minimal changes
1.4		

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"Kirkbie Kendal School promotes the safeguarding and welfare of children in its care; all policies support the Child Protection Policy."

SCHEME OF DELEGATION – January 2019

Summary of Financial Authorisation Levels.

Ordering Goods and Services.				
Delegated Duty	Value	Delegated Authority	Source	Method
Ordering Goods and Services	Up to £20	Person making the claim.	Business Manager to check	Receipt must be provided for payment through Petty cash
Raising Requisitions. Budget holders should purchase objectively using catalogue prices and discounts along with quotations if necessary.	Up to £500	Budget Holder	Business Manager to check	Budget holders should purchase objectively using catalogue prices and discounts.
	Catering Up to £1,000	Catering Manager. (Business Manager will review all invoices).	Business Manager to check	Selection from previously used supplier list (NB this is to recognise the increase in student numbers and the nature of placing the orders).
	Up to £3,000	Budget Holder plus Business Manager		Budget holders should purchase objectively using catalogue prices and discounts along with a minimum of two quotations, preferably in writing.
	Up to £10,000	Business Manager		Selection from previously used supplier list with a minimum of three quotations in writing.
	Up to £60,000	Headteacher plus Business Manager (or in their absence Deputy Headteacher and/or Finance Manager)		Minimum of three quotations in writing or evidence of best value.
	Over £60,000	F&P Committee with recommendations from Headteacher and Business Manager or in their absence Deputy Headteacher and/or Finance Manager)	To be discussed and minuted at Committee meeting	Formal tender process.

Delegated Duty	Value	Delegated Authority	Method
Authority to accept other than lowest quotation or tender.	Up to £3,000	Business Manager	Formal Tendering will identify differences in tender quotations.
	Up to £60,000	Headteacher & Business Manager/Finance Manager	
	Over £60,000	Headteacher & Business Manager/Finance Manager. Reporting to F&P Committee	

Utilities/Non Capital contracts			
Delegated Duty	Value	Method	Delegated Authority
Photocopiers	Up to £5,000 per annum but for period not exceeding 5 years	Three Quotations	Business Manager recommendation to F&P Committee.
Utilities/Gas/Electric/Water	Any value per annum but for a period not exceeding 5 years	Three Quotations	Business Manager recommendation to F&P Committee.
Non Capital Contracts/ services ie: Educational support services	£10,000	Specific to requirement	Headteacher/Business Manager
Any contract	Exceeding 5 Years in duration	Three Quotations	Headteacher/Business Manager with approval by F&P and Full Board and subject to Academies Financial Handbook

Delegated Duty	Value	Payment Authority	Delegated Authority
Expenditure relating to School trips	Any value	Trips leader, Finance Manager and payment authorisation signatories	The Finance department verify that the trip balance is sufficient to support the transaction. Expenditure is approved by trips leader and or Business Manager/Finance Manager. The standard payment authorisation value schedule above applies.

Insurance		
Delegated Duty	Value	Delegated Authority
Insurance of Land and Buildings	Any value	F&P Committee with recommendations by Headteacher and Business Manager. Ratified by Full Board of Governors.
Insurance of Vehicles	Up to £1,000	Business Manager. Above this figure Headteacher plus Business Manager.

Payments			
Delegated Duty	Value		Delegated Authority
Signatories for cheque payments	Up to £1,000		Finance Manager plus one other.
	Over £1,000		Business Manager plus one other.
	Payment type	Payment Authority	Payment Process
Electronic payments.	Salaries	Finance Manager, Business Manager and Headteacher are authorised to post payments.	Finance Manager prepares and calculates payments, Business Manager and Headteacher authorise the calculations. Finance Manager uploads payments and Business Manager/Headteacher authorises.
	HMRC	As above	As above
	Pensions	As above	As above
	Other services and resources	Finance Manager posts payments	Business Manager authorises payments. (NB Procedure above for ordering goods and services is followed before any payment is made.)

Transfer of budget costs / allocations		
Delegated Duty	Value	Delegated Authority
Virement of budget provision between budget holders / heads	Up to £5,000	Business Manager/Finance Manager reporting to F&P Committee.
	Up to £20,000	Headteacher/Business Manager/ Finance Manager reporting to F&P Committee.
	Over £20,000	F&P Committee reporting to Full Board.

Disposal of assets	
Value	Delegated Authority
Up to £5,000	Business/Finance Manager reporting to the F&P Committee.
Up to £20,000	Headteacher/Business Manager/Finance Manager reporting to F&P Committee
Over £20,000	Headteacher/Business Manager/Finance Manager with approval from the Full Governing Body, and subject to the recommendations of the Academies handbook.

Bad debt write off		
Value	Delegated Authority	Delegated Duty
Up to £250	Business Manager/Finance Manager	Subject to audit advice and limits set in the Academies Financial Handbook. (These change year on year).
Up to £1,000	F&P Committee reporting to Full Board with recommendations from Business Manager	Subject to audit advice and limits set in the Academies Financial Handbook. (These change year on year).
Over £1,000	As above	Subject to audit advice and limits set in the Academies Financial Handbook plus ESFA approval.

Purchase of Property		
Delegated Duty	Value	Delegated Authority
Purchase or Sale of any Freehold land or property	Any value	Full Board with ESFA approval.
Granting or take up of any leasehold or tenancy agreement exceeding three years	Any value	Full Board with ESFA approval.

Raising invoices to collect income	
Value	Delegated Authority
Up to £20,000	Finance assistant under instruction from Finance Manager/Business Manager.
Up to £30,000	Finance assistant under instruction from Finance Manager/Business Manager
Up to £100,000	Finance assistant under instruction from Finance Manager/Business Manager/Headteacher
Over £100,000	Finance assistant under instruction from Finance Manager/Business Manager/Headteacher and F&P Committee.

Gifts and Hospitality	
Value	Delegated Authority
Up to £20	Headteacher/Business Manager
Over £20	Headteacher/Business Manager/Accountant

Governors out of Pocket Expenses	As per Governors' policy on out of pocket expenses.
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Signatories for ESFA Grant claims and returns	
Value	Delegated Authority
Any value	Two signatories or as required by ESFA. Chair of Governors Accounting Officer – Headteacher Chief Financial Officer – Business Manager Finance Manager

RELATED POLICIES

Best Value Statement

Financial Investment Policy

Payment of Governors Out of Pocket Expenses