



Kirkbie Kendal School Academy Trust

Policy Title:	Scheme of Delegation
Policy Reference:	S1
Version:	1.6
Member of Staff Responsible for review:	Business Operations Manager
Governors' Committee/SLT Responsible:	FAP
Status:	Adopted
Date first adopted/accepted by Governing Body:	Feb 09
Review Cycle:	1 year
Date of last review:	May 24
Date for next scheduled review:	May 25

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

Review Sheet

The information in the table below details earlier versions of this document with a brief description of each review and how to distinguish amendments made since the previous version date (if any).

<u>Version</u>	<u>Date</u>	<u>Description</u>
1.1	FAP (17 Jan 19)	Update to all sections to take account of current practice
1.2	SLT (25 Nov 19) FAP (26 Nov 19)	Updates in line with auditor recommendations
1.3	FAP (18 Jan 21)	
1.4	FAP (06.07.22)	Change of title of committee from F&P to FAP. Change of dates. Removal of Best Value Statement from list of related documents.
1.5	SLT 09.05.23 FAP Committee email 10.05.23 Ratified – FAP 26.06.23	Addition of text and text box at the top of Page 2 regarding protocol in Business Operations Manager's absence. Change 'Business Operations Manager to check' to 'Senior Leadership Team member to check' throughout, as required
1.6	SLT 13.05.24	Minor change – Business Manager to Business Operations Manager

SCHEME OF DELEGATION – May 2024

In the absence of the Business Operations Manager the Headteacher will authorise. Where the Headteacher is the second signatory, the Deputy Headteacher and/or the Finance Manager will authorise

Summary of Financial Authorisation Levels

Ordering Goods and Services				
Delegated Duty	Value	Delegated Authority	Source	Method
Ordering Goods and Services	Up to £30	Person making the claim.	Senior Leadership Team member 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	Senior Leadership Team member to check	Budget holders should purchase objectively using catalogue prices and discounts.
	Catering Up to £1,000	Catering Manager. (Business Operations Manager will review all invoices).	Senior Leadership Team member 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 Operations Manager (or in their absence the Headteacher)		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 Operations Manager (or in their absence the Headteacher)		Selection from previously used supplier list with a minimum of three quotations in writing.
	Up to £60,000	Headteacher plus Business Operations Manager (or in their absence Deputy Headteacher and/or Finance Manager)		Minimum of three quotations in writing or evidence of best value.

Ordering Goods and Services				
Delegated Duty	Value	Delegated Authority	Source	Method
Raising Requisitions. Budget holders should purchase objectively using catalogue prices and discounts along with quotations if necessary.	Over £60,000	FAP Committee with recommendations from Headteacher and Business Operations 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 Operations Manager	Formal Tendering will identify differences in tender quotations.
	Up to £60,000	Headteacher & Business Operations Manager/Finance Manager	
	Over £60,000	Headteacher & Business Operations Manager/Finance Manager. Reporting to FAP 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 Operations Manager recommendation to FAP Committee.
Utilities/Gas/Electric/Water	Any value per annum but for a period not exceeding 5 years	Three Quotations	Business Operations Manager recommendation to FAP Committee.
Non-Capital Contracts/ services ie: educational support services	£10,000	Specific to requirement	Headteacher/Business Operations Manager
Any contract	Exceeding 5 Years in duration	Three Quotations	Headteacher/Business Operations Manager with approval by FAP 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 Operations Manager/Finance Manager. The standard payment authorisation value schedule above applies.

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

Payments		
Delegated Duty	Value	Delegated Authority
Signatories for cheque payments	Up to £1,000	Finance Manager plus one other.
	Over £1,000	Business Operations Manager plus one other.

	Payment type	Payment Authority	Payment Process
Electronic payments.	Salaries	Finance Manager, Business Operations Manager and Headteacher are authorised to post payments.	Finance Manager prepares and calculates payments, Business Operations Manager and Headteacher authorise the calculations. Finance Manager uploads payments and Business Operations Manager/Headteacher authorises.
	HMRC	As above	As above
	Pensions	As above	As above
	Other services and resources	Finance Manager posts payments	Business Operations 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 Operations Manager/Finance Manager reporting to FAP Committee.
	Up to £20,000	Headteacher/Business Operations Manager/ Finance Manager reporting to FAP Committee.
	Over £20,000	FAP Committee reporting to Full Board.

Disposal of assets	
Value	Delegated Authority
Up to £5,000	Business/Finance Manager reporting to the FAP Committee.
Up to £20,000	Headteacher/Business Operations Manager/Finance Manager reporting to FAP Committee
Over £20,000	Headteacher/Business Operations 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 Operations Manager/Finance Manager	Subject to audit advice and limits set in the Academies Financial Handbook. (These change year on year).
Up to £1,000	FAP Committee reporting to Full Board with recommendations from Business Operations 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 Operations Manager.
Up to £30,000	Finance assistant under instruction from Finance Manager/Business Operations Manager
Up to £100,000	Finance assistant under instruction from Finance Manager/Business Operations Manager/Headteacher
Over £100,000	Finance assistant under instruction from Finance Manager/Business Operations Manager/Headteacher and FAP Committee.

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

RELATED POLICIES

Financial Investment Policy

Payment of Governors Out of Pocket Expenses