



HAILSHAM COMMUNITY COLLEGE  
ACADEMY TRUST

*'Be the very best you can be'*

## SCHEME OF DELEGATION

<b>SLT responsible:</b>	Head of Business Services
<b>Last reviewed:</b>	October 2023
<b>Ratified by Trustees:</b>	14 November 2023

Changes to the Policy	
Page	Change
9	Raising the limit for when 3 quotes are required for premises related items

1. Powers and Duties Reserved for the Board of Trustees
2. Powers and Duties Delegated to the Resources Committee
3. Financial Powers and Duties Delegated to the Executive Head
4. Financial Powers and Duties Delegated to the Head of Business Services
5. Financial Powers and Duties Delegated to Other Staff
6. Summary of Financial Authorisation Levels

## **1) Powers and Duties Reserved for the Board of Trustees**

a) The Board of Trustees shall be responsible for:

### **b) General**

- i) Approval of a written scheme of delegation of its financial powers and duties to its Resources Committee, the Executive Head and other staff. The scheme must satisfy the Board of Trustees' ultimate responsibility for ensuring that there are adequate operational controls in place for all the financial processes within the Academy. The Scheme of Delegation should be operated in conjunction with the Financial Regulations of the Academy.

### **c) Budgets/Budgetary Control**

- i) Formally approving the annual Academy budget at least prior to the start of each financial year.
- ii) Considering budgetary control reports from the Resources Committee at every meeting, with relevant explanations and documentation where required.
- iii) Authorisation of all virements in excess of £30,000 between budget headings. Details of all virements approved and authorised by the Resources Committee are to be formally notified to the Board of Trustees.

### **d) Purchasing**

- i) Maintenance of a Register of Business Interests for all Trustees and those Academy staff with financial responsibilities.
- ii) Authorisation of the advertising of tenders above £100,000 and authorising the award of such tenders.
- iii) Tenders other than the most financially favourable, or late tenders, can only be accepted by the Board of Trustees who shall minute the reasons for their decision.

## **2) Income**

- i) Authorisation of the write-off of debts 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).

### **3) Security of Assets**

- i) Authorisation of the disposal of individual items of equipment and materials that have become surplus to requirements, unusable or obsolete with an original purchase value in excess of £5,000.

### **4) Accounts and Audit**

- i) Appointment of external auditors.
- ii) reviewing the draft financial statements prior to audit and approval of the audited financial statements prior to submission to the Secretary of State by 31 December.
- iii) Receiving the reports of the external auditor.
- iv) Receiving the reports of the Responsible Officer on the use of resources, systems of internal financial control, and discharge of financial responsibilities.
- i) Informing the EFA if it suspects any irregularity affecting resources.

## **2) Powers and Duties Delegated to the Resources Committee**

The Resources Committee shall be responsible for:

### **a) General**

- i) Exercising the powers and duties of the Board of Trustees in respect of the financial administration of the Academy, except for those items specifically reserved for the Board of Trustees and those delegated to the Executive Head and other staff.
- ii) Reporting on decisions taken under delegated powers to the next meeting of the Board of Trustees.

### **b) Budgets/Budgetary Control**

- i) Reviewing the annual Academy budget prior to the start of each financial year and recommending its acceptance, or otherwise to the Board of Trustees.
- ii) Considering budgetary control reports on the Academy's financial position at every meeting, taking appropriate action to contain expenditure within the budget and report to the Board of Trustees.

- iii) Reviewing the virement of sums between budget heads, subject to a limit of £30,000, as approved and authorised by the Executive Head and Head of Business Services, which are to be formally notified to the Resources Committee who shall minute the notification.
  - iv) Reporting to the Board of Trustees all significant financial matters and any actual or potential overspending.
- c) **Purchasing**
  - i) Authorising the award of orders and contracts over £20,000 and up to £100,000.
- d) **Insurances**
  - i) Ensuring that arrangements for insurance cover are in place and adequate.
- e) **Security of Assets**
  - i) Ensuring that there are annual independent checks of assets and the asset register.
  - ii) Authorising the disposal of individual items of equipment and materials that have become surplus to requirements, unusable or obsolete with an original purchase value of up to £5,000 and reporting such authorisations to the Board of Trustees.
- f) **Personnel**
  - i) Authorising permanent changes to the Academy's establishment.
- g) **Accounts and Audit**
  - i) Reviewing the draft financial statements and highlighting any significant issues to the Board of Trustees, prior to submission to the Secretary of State by 31 December.
  - ii) Reviewing the reports of the Responsible Officer on the effectiveness of the financial procedures and control. These reports must also be reported the Board of Trustees.

### **3) Financial Powers and Duties Delegated to the Executive Head**

The Executive Head has delegated powers and functions in respect of internal organisation, management and control of the Academy, the implementation of all policies approved by the Board of Trustees and for the direction of teaching and the curriculum.

In the absence of the Executive Head, the Heads of School Phase may assume the Executive Head's delegated responsibility for the relevant phase. This must be done under the guidance of the Head of Business Services.

The Executive Head shall be responsible for:

- a) **Budgetary control**
  - i) Reviewing income and expenditure reports and highlighting actual or potential overspending to the Resources Committee.
  - ii) Approving virements between budget headings of over £15,000 and up to £30,000 and reporting such approval to the Resources Committee.
- b) **Financial Management**
  - i) Ensuring the arrangements for collection of income, ordering of goods and services, payments and security of assets are in accordance with the Financial Regulations.
- c) **Purchasing**
  - i) Authorising orders and contracts over £15,000 and up to £20,000 in conjunction with the Head of Business Services.
  - ii) Ensuring that all contracts and agreements conform to the Financial Regulations.
- d) **Payroll and Personnel**
  - i) Approving new staff appointments within the authorised establishment.
  - ii) Certifying the payment of salaries each month, in conjunction with the Head of Business Services.
- e) **Security of Assets**
  - i) Ensuring that proper security is always maintained for all buildings, furniture, equipment, vehicles, stocks, stores, cash, information and records etc under his/her control.
- f) **Accounts and Audit**
  - i) 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.
  - ii) Ensuring that full, accurate and up to date records are maintained in order to provide financial and statistical information.

- iii) Ensuring that all records and documents are available for audit by the appointed external auditors and by the Responsible Officer.

#### **4) Financial Powers and Duties Delegated to the Head of Business Services**

The Head of Business Services shall be responsible for:

##### **a) Budgets/Budgetary Control**

- i) Preparing an annual draft budget plan for consideration by the Resources Committee and Board of Trustees before the start of the relevant financial year.
- ii) Monthly monitoring of expenditure and income against the approved budget and submitting reports on the Academy's financial position to every meeting of the Resources Committee. Any actual or potential overspending shall be reported to the Resources Committee.
- iii) Approving virements between budget headings up to a value of £15,000 and reporting such approval to the Resources Committee.

##### **b) Purchasing**

- i) Authorising orders and contracts over £2,000 and up to £15,000 in conjunction with Budget Holders.
- ii) Maintaining a register of formal contracts entered into, amounts paid and certificates of completion.
- iii) Retention of quotes obtained for goods, works and services.
- iv) 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.
- v) Ensuring the appropriate division of duties between staff responsible for processing orders, receiving deliveries and processing payments.

##### **c) Payroll and Personnel**

- i) Notifying the payroll provider of any matters affecting payments to employees.
- ii) Ensuring that the monthly payroll is checked and certifying it for payment in conjunction with the Executive Head.

- d) **Income**
    - i) Ensuring that all income is accurately accounted for and is promptly collected and banked intact.
  - e) **Banking Arrangements**
    - i) Maintaining proper records of account and reviewing monthly bank reconciliations.
  - f) **Insurances**
    - i) Notifying the Resources Committee on any eventuality that could affect the Academy's insurance arrangements.
  - g) **Security of Assets**
    - i) Maintaining a permanent and continuous register of all items of furniture, equipment, vehicles and plant.
  - h) **Information and Communication Systems**
    - i) Maintaining the standards of control for such systems in operation within the Academy to include the use of properly licensed software, and for the security and privacy of data in accordance with the Data Protection Act.
  - i) **Credit Card**
- 1) Head of Business Services is authorised to make payments using the charge card up to £2000 in any single transaction. Authorisation above £2000 must be made with the Head of School (Primary) (Accounting Officer).

## 2) Financial Powers and Duties Delegated to Other 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 other staff in addition to the Executive Head and the Head of Business Services.

- a) **Budgets/Budgetary Control**
  - i) Staff appointed as Budget Holders are responsible for checking and certifying termly statements of expenditure against their delegated budget and for reporting any errors or irregularities to the Head of Business Services. Any actual or potential overspending shall also be reported to the Head of Business Services.
- b) **Purchasing**
  - i) Budget Holders can authorise orders up to £2,000 provided it is within the scope and remaining balance of their delegated budget.



- ii) The following members of staff, in addition to the Executive Head and Head of Business Services, are authorised to open tenders in the presence of another authorised person:
- Heads of School
  - Deputy Heads
- iii) The following members of staff are authorised to receive and check goods:
- Finance Assistants
  - Administrators nominated by the Budget Holder
- c) **Payroll**
- i) Budget Holders can authorise time records and authorise overtime within their delegated budget.

### Summary of Financial Authorisation Levels

Delegated Duty	Value	Delegated Authority	Method
Ordering Goods and Services (raising requisitions)	Up to £2,000	Budget Holder	Selection from preferred supplier list unless agreed otherwise with Head of Business Services
	£2,001 to £15,000 £3,000 to £15,000	As above plus Head of Business Services	Minimum of three quotes/requirement for 3 quotes raises to £3,000 for premises related items
	£15,001 to £20,000	As above plus Executive Head/Head of School	
	£20,001 to £100,000	As above plus Resources Committee	Formal tendering process, including advertising in OJEU
	Over £100,000	Board of Trustees	(if over the OJEU threshold)
	Authority to accept other than lowest quotation or tender	Board of Trustees	
Appointment of Staff	Any	Executive Head/Head of School, in conjunction with	All staff appointments must be signed off by the

		the Head of Business Services	Head of School or Head of Business Services <b>prior</b> to an offer of employment being made.
Signatories for cheques, BACS payment authorisations and other bank transfers	Any	Two signatories from: <ul style="list-style-type: none"> <li>• Head of Business Services</li> <li>• Executive Head/Head of School</li> <li>• Business Support Manager</li> <li>• Chair of Trustees</li> </ul>	
Signatories for EFA grant claims and EFA returns	Any	Two signatories (or as required by EFA) from: <ul style="list-style-type: none"> <li>• Head of Business Services</li> <li>• Executive Head/Head of School</li> <li>• Chair of Trustees</li> </ul>	