

BARNES GREEN PRIMARY SCHOOL POLICY FOR THE DELEGATION OF THE FINANCIAL POWERS AND DUTIES OF THE GOVERNING BODY

BARNES GREEN PRIMARY SCHOOL SCHEME OF DELEGATION

The Governing Body of Barnes Green Primary School is responsible for the financial management of the school to ensure the best possible education for its pupils.

Many governing body responsibilities can be delegated to committees or individuals. To ensure sound financial control, this policy statement specifies the decisions of the full governing body about which financial functions it chooses to delegate. Where responsibility has been delegated, all decisions and actions taken will be reported back to the full governing body and properly recorded.

The policy takes into account:

- i) The West Sussex Scheme for Financing Schools
- ii) Schools' Financial Regulations
- iii) Schools' Financial Procedures
- iv) School's Standing Orders on Procurement and Contracts

Governors do not incur any personal liability in respect of anything done honestly, reasonably and in good faith in exercising their power to spend a school's budget share or delegating that power to the Headteacher. The governing body, as a corporate body, is accountable for all actions taken in its name by individuals or committees to which it has delegated functions. Where the Headteacher delegates tasks to other members of staff, the Headteacher remains accountable to the governing body.

The full governing body will review this policy annually.

Signed: Dated:
Chair of Governors

Date approved:
Sept 2024

Responsible Governors
Finance Link Governors (Full Governing Body)

Review in
Sept 2025

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TERMS OF REFERENCE FOR THE DELEGATION OF THE FINANCIAL POWERS AND DUTIES OF THE GOVERNING BODY

Each governing body is responsible for the financial management of its school. In order to allow the school to function efficiently, delegation to the Headteacher, and possibly to other members of staff, will be necessary. The extent and level of any such delegation is for each governing body to determine.

Activities are listed in alphabetical order and not according to level of importance.

Activity	FGB	Link Governor	Head	Staff	Comments
Accounting					
1. Adhering to accounting policies and guidelines issued by the County Treasurer	✓				
2. Maintaining accurate, reconciled and up to date records to provide financial and statistical information.				✓	School Business Manager
Assets					
3. Arranging security of buildings, furniture, equipment, stock, stores, and cash.			✓		The Headteacher then delegates responsibility to the Caretaker & School Business Manager
4. Maintaining an inventory of all movable items of equipment and security marking such items.				✓	School Business Manager
5. Checking annually the inventory to verify the location and condition of each item of equipment.		✓	✓		This is delegated to the Head who then delegates responsibility to other staff. Finance Governor will carry out 'spot checks' on an annual basis. These will be reported to the FGB and minuted.
6. Authorising the disposal of unusable or obsolete equipment included on the inventory.		✓			Finance Governors
7. Maintaining a record of all property borrowed by staff, including the credit card.				✓	School Business Manager. Signing out book to be created linked to an asset list.
Audit					

Commented [DM1]: Has this happened?

Commented [AN2R1]: Not occurred in 23/24 year

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Activity	FGB	Link Governor	Head	Staff	Comments
8. Availability of records and documents for inspection by the County Treasurer's Management Audit Section.				✓	School Business Manager
9. Implementing recommendations arising from an audit inspection.			✓		Schools Financial Value Standards document completed annually.
10. Receiving the report from an audit inspection and the response to the Action Plan.		✓			
11. Adopting and promoting a Confidential Reporting Policy.	✓				
12. Maintaining a register of pecuniary and business interests for governors.	✓				Clerk
13. Maintaining a register of pecuniary and business interests for staff.				✓	School Business Manager
14. Providing reconciled bank statements to the County Treasurer's Schools Financial Support Unit within notified timescales.				✓	School Business Manager
15. Maintaining a record of all cash holdings in the school.				✓	School Business Manager
16. Signing of all cheques drawn.			✓	✓	Head, School Business Manager, 2 x Senior Teachers. Every cheque will require 2 signatures
17. Overseeing the preparation of the annual budget and 3 year budget plans and ensuring they link to the priorities established by the school self-evaluation and the Asset Management and Premises Development plans.		✓			Finance Governors
18. Approving the final budget.	✓				
19. Notifying the approved budget to the LA by the agreed timescale (31 May).				✓	School Business Manager

Commented [AN3]: We ought to include the 3 year budget report cycle here too

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Activity	FGB	Link Governor	Head	Staff	Comments
20. Monitoring income and expenditure and ensuring corrective action taken where necessary.			✓		Virements are monitored by the Finance Governors
21. Approving transfer between budget headings (virements) within agreed limits.		✓	✓		Head Teacher Limit £2,000. This limit to be reviewed annually
Governor Expenses					
22. Establishing procedures for governors to claim expenses	✓				
Income (including lettings)					
23. Approving a lettings policy and fees	✓				
24. Rendering accounts promptly. Receipting and banking promptly all income intact. Not cashing personal cheques. Recording cash passed from one person to another				✓	School Business Manager
25. Notifying Chief Internal Auditor where there is suspicion of money laundering activity. (Detailed in the Authority's Anti-Money Laundering Policy)				✓	All Staff
26. Writing off debts	✓		✓		Debts of £100 or above must be written off by the FGB and the decision minuted. Debts of £99.99 or less can be written off by the Headteacher but this decision must be reported to the FGB.
Information and Communication Systems					
27. Controlling systems, security, and privacy of data.			✓		Head to delegate to School Business Manager the maintenance of a keyholder list and list of which members of staff have access to which folder on the server.
28. Registering under Data Protection				✓	School Business Manager is the Data Protection Officer (DPO).

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Activity	FGB	Link Governor	Head	Staff	Comments
					Hard copy to be kept in the Policy file in the School Office.
Insurance					
29. Reviewing insurance cover in the light of a risk assessment				✓	
Investments					
30. Setting aside funds in Accumulating Fund	✓				
Orders and Paying for Goods, Works, and Services					
31. Ensuring that all contracts and agreements conform with the Standing Orders				✓	School Business Manager
32. Accepting quotations/tenders and authorising orders/contracts for goods, works and services up to £10,000			✓		
33. Accepting tenders and authorising contracts for goods, works and services between £10,000 and £150,000 in value	✓				
34. Receipting and custody of all tenders				✓	School Business Manager
35. Authorising staff to open tenders			✓		Head, School Business Manager and one Senior Teacher must be present when tenders are opened.
36. Not making payments unless goods have been received to the correct price, quantity, and quality standard				✓	School Business Manager will make a judgement call based on support from the individual who placed the order.
37. Signing of all cheques drawn & the online authorisation of all BACS payments.			✓	✓	Business Manager/ Headteacher/ Deputy Headteacher
38. Paying the correct person and the correct amount supported by an invoice.				✓	This is the responsibility of the cheque signatory or BACS authoriser.

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Activity	FGB	Link Governor	Head	Staff	Comments
					School Business Manager
39. Retaining and storing invoices, vouchers, and other financial records in a secure way for the defined period (7 years)					School Business Manager
40. Approving applications for Business/Credit Cards		✓			Finance Governors
Salaries, Wages and Pensions					
41. Notifying the County Treasurer of any matters affecting payments to employees				✓	School Business Manager
42. Certifying pay documents and other time records			✓		School Business Manager to authorise Headteacher
43. Approving salary policy and annually reviewing Headteacher's salary	✓				Delegated to the Pay Committee
Taxation					
44. Complying with VAT and CIT regulations				✓	School Business Manager
Voluntary Funds					
45. Administering of voluntary funds				✓	School Business Manager
46. Appointing an independent Examiner / Auditor		✓			

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