



The Tiffin Girls' School
SCHEME OF DELEGATION
REVISED MAY 2020

Introduction

This is a key document that forms the basis for all financial controls within the Academy Trust. It should be read in conjunction with current versions of the:

- TGS Governance and Terms of Reference (ToR)
- TGS Finance Manual
- TGS Procurement Policy
- TGS Best Value Policy
- Conflicts of Interests and Related Party Transactions Policy
- TGS Academy Trust Articles of Association
- TGS Funding Agreement with the Secretary of State for Education
- Education and Skills Funding Agency's Academies Financial Handbook
- Department for Education's Governance Handbook

The Governing Board (GB), in consultation with the Members, will agree a Scheme of Delegation, established as a formal schedule that distinguishes between matters reserved exclusively for the Governors approval or decision, and matters delegated to committees/groups and individuals. The Scheme of Delegation includes the financial limits and signatories applicable to such matters as placing orders and contracts, issuing cheques and making payments by electronic transfer or credit card.

The GB is responsible for ensuring that high standards of corporate governance are maintained. It should exercise its powers and functions with a view to fulfilling a largely strategic leadership role in the running of the school, addressing such matters as:

- a) Providing a long-term strategy for the school by establishing a vision and setting the ethos and aims of the school
- b) Developing and agreeing the School Development Plan and monitoring progress against the SDP
- c) Holding the Headteacher to account for the educational performance of the school, its pupils and the performance management of staff
- d) Reviewing the performance of the Headteacher and approve the HT pay award, as delegated in the ToR to the Headteacher Performance Review Group and the Pay and Personnel Committee
- e) Overseeing the financial performance of the school
- f) Ensuring that money is well spent through monitoring the implementation of the procurement and best value policies
- g) Managing conflicts of interests and related party transactions
- h) Ensuring compliance with legal requirements and that all statutory duties are met; including equality, safeguarding, health and safety, employment law, the Admissions Code, SEND Code of Practice, required documents on the website
- i) Ensuring statutory and other policies are in place and reviewed, including safeguarding, complaints, whistleblowing, HR, curriculum, behaviour, exclusions
- j) Determining the admissions arrangements annually
- k) Ensuring compliance with ESFA requirements
- l) Establishing and maintaining a transparent system of prudent and effective internal controls
- m) Monitoring pupil premium spend
- n) Monitoring the school's financial, human and other resources
- o) Monitoring performance and the achievement of objectives, and ensuring that plans for improvement are acted upon
- p) Helping the school be responsive to the needs of parents/carers and the community and making it more accountable through consultation and reporting
- q) Setting the school's standards of conduct and values

- r) Assessing and managing risk (including preparation of a statement on the school's risk management for its annual report and accounts)
- s) Producing an annual governance report to parents/carers
- t) Setting school term dates
- u) Hearing appeals against complaints, exclusions, pay, capability/disciplinary/grievance issues
- v) Establishing and appointing governor committees and groups
- w) Appointing governors with individual responsibilities, including safeguarding, SEND, health and safety
- x) Attending Ofsted inspections

A. Powers and Duties Reserved for the Members of the Academy Trust

The Members shall be responsible for:

General

- Holding the Governing Board to account in the fulfillment of its core functions
- Ensuring that the objects of the Academy Trust, as set out in the Articles of Association, are met and that the income and property of the Academy Trust are used only to promote these objects
- Taking part in annual and extraordinary general meetings
- Appointing and removing governors to the Governing Board, as set out in the Articles of Association
- Appointing and removing additional Members to the original signatories of the memorandum
- Amending the Articles of Association with approval from Education and Skills Funding Agency (ESFA)

Accounts and Audit

- Appointing and removing external auditors
- Receiving and approving the audited annual accounts

The Members' liability is limited to £10.

At the January 2019 AGM the Members resolved that there should be a minimum of five Members, of whom the majority will be non-Governor Members and the Chair of the Academy Trust should not be a governor.

B. Powers and Duties Reserved for the Governing Board

In addition to points a) - x) above, the GB shall be responsible for:

General

- Approval of a written Scheme of Delegation that must satisfy the GB's ultimate responsibility for ensuring that there are effective and efficient operational controls in place for all the financial processes within the School, including delegated authority limits for financial transactions.
- Complying with the Governor Code of Conduct
- Completing an annual skills audit and GB self-evaluation, ensuring in particular the finance skill set is met
- Appointing the Headteacher
- Appointing the Accounting Officer and Chief Financial Officer

Budgets/Budgetary Control

- Formally approving the Budget Forecast Return Outturn prior to submission to the ESFA
- Formally approving the annual budget prior to the start of each financial year and prior to submission to the ESFA.
- Formally approving the three-year medium term financial plan prior to submission to the

ESFA. (Note: the annual budget and three-year medium term financial plan are submitted to the ESFA together in the Budget Forecast Return.)

- Considering management accounts six times a year, with relevant explanations and documentation where required.

Purchasing

- Maintaining a Register of Business Interests for all Members, Governors, Senior Leadership Team and those Academy staff with financial responsibilities.
- Authorising contracts of £60k or over as detailed within Appendix A.

Security of Assets

- Authorising the disposal of individual items of assets (see Appendix A).

Accounts and Audit

- Recommending to Members appointments of external and internal auditors every three years.
- Reviewing and approving the audited financial statements prior to submission to the ESFA by 31 December.
- Receiving the reports (management letter) of the external auditor.
- Establishing controls framework including internal audit
- Receiving the reports of the internal auditor on the use of resources, systems of internal financial control, and discharge of financial responsibilities.
- Informing the ESFA of any suspected irregularity affecting resources.

C. Powers and Duties Delegated to the Chair or Vice Chair of the Governing Board in Cases of Urgency

The Chair, in consultation with the Head, is permitted to act in cases of urgency where a delay in exercising the function would be likely to be seriously detrimental to the interests of the school, a student, parent or member of staff. 'Delay' means delay until the earliest date on which it would be reasonably practicable for a meeting of the Governing Board to be held.

In such circumstances the Chair may exercise any function of the Academy Trust which (i) can be delegated to an individual under the Articles, the Funding Agreement (including the relevant Academies Financial Handbook) or (ii) any function relating to the exclusion of a student.

The Chair may decide, on receipt of a request for a decision in cases of urgency, that the matter should be dealt with instead by an extra-ordinary Governing Board meeting called on short notice, in which case a meeting shall be called promptly.

Where it appears to the Vice Chair that the circumstances above apply and the Chair (whether by reason of vacancy in the office or otherwise) would be unable to exercise the function in question before the detriment is suffered, the Vice Chair has authority to exercise the function required.

In the unlikely event of neither the Chair or Vice Chair being able to exercise the function in question before the detriment is suffered, the authority to act is delegated first to the Chair of the Finance and Contracts Committee and then to the Chair of the Pay and Personnel Committee.

Any such action taken or decision made in cases of urgency should be reported to the Governing Board by email in the first instance (together with a copy of any written report from the Head) and minuted at the following Governing Board meeting.

D. Powers and Duties Delegated to the Company Secretary

The Company Secretary shall be responsible for:

- Maintaining the statutory registers
- Ensuring that the company files statutory information promptly
- Providing Members and Directors with notice of meetings
- Providing Members with proposed written resolutions and auditors with any resolutions if passed
- Keeping copies of all Members' resolutions and minutes of all general meetings

E. Powers and Duties Delegated to the Finance and Contracts committee (FCC)

The Finance and Contracts Committee shall be responsible, in addition to the responsibilities detailed in the Terms of Reference, for:

General

- Exercising the powers and duties of the GB in respect of the financial administration of the Academy Trust, except for those items specifically reserved for other Committees/Groups and those delegated to the Headteacher and other staff.
- Reporting on decisions taken under delegated powers to the next meeting of the GB.

Budgets/Budgetary Control

- Reviewing the Budget Forecast Return Outturn via email and recommending approval to the GB.
- Reviewing the annual Academy Trust's budget prior to the start of each financial year and recommending acceptance to the GB.
- Reviewing the three-year medium term financial plan and recommending approval to the GB.
- Considering management accounts of the Academy Trust at every committee meeting and receiving management accounts via email for all other months of the financial year.
- Approving appropriate action to contain expenditure within the budget and reporting to the GB.
- Reporting to the GB all significant financial matters and any actual or potential overspending.

Purchasing

- Authorising the award of orders and contracts within prescribed limits as detailed within Appendix A.

Income

- Authorising the write off of debts not collectable (ESFA prior approval is also required if debts to be written off are above the value set out in the annual funding letter – see Appendix A)

Insurances

- Ensuring that arrangements for insurance cover, across the whole of the Trust are in place and adequate.

Security of Assets

- Ensuring that there are annual independent checks of assets and the asset register/s on a rotational basis over three years.
- Authorising the disposal of individual items of equipment and materials that have become surplus to requirements, unusable or obsolete with an original purchase value as detailed within Appendix A and reporting such authorisations to the GB.

Accounts and Audit

- Recommending to the GB accounting policies to be adopted in the audited financial statements
- Providing documentation required for inclusion within financial statements such as the Governors Report.

Accounting policies

- Capitalisation value of assets
- Depreciation policy
- Valuation of assets

Policies

- Quotation and tendering policy
- Debt Collection policy
- Staff and Governor Expenses policies

F. Powers and Duties Delegated to the Pay and Personnel Committee

The Pay and Personnel Committee shall be responsible, in addition to the responsibilities detailed in the Terms of Reference, for:

- Authorising significant changes to the Academy's staffing arrangements following consultation with the Finance and Contracts Committee.
- The review and recommendation to the GB of all Academy Policies pertaining to Staff, Employment, Performance Management, Discipline, Redundancy and Retirements.
- Approving pay recommendations for the Senior Leadership Team, including the Headteacher
- Approving annual Tiffin Allowances
- Approving the Teaching and Learning Responsibility allowance structure

G. Powers and Duties Delegated to the Audit Group

The Audit Group shall be responsible, in addition to the responsibilities detailed in the Terms of Reference, for:

- Ensuring that proper internal financial controls are in place and adhered to.
- Agreeing a programme of work with the internal auditor to ensure that the internal financial controls are effective and efficient and that the work is completed on a timely manner with suitable reports being provided before each meeting of the Audit Group.
- Reviewing risk assessment documentation annually.
- Reviewing internal auditor's reports and making appropriate comments and recommendations on Financial Management to the GB on a regular basis.
- Reviewing the draft audited financial statements and highlighting any significant issues to the GB, prior to approval and submission to the ESFA, by 31 December each year

H. Powers and Duties Delegated to the Headteacher's Performance Review Group

The Headteacher's Performance Review Group shall be responsible, in addition to the responsibilities detailed in the Terms of Reference, for:

- Making a pay award recommendation for the Headteacher to the Pay and Personnel Committee

I. Financial Powers and Duties Delegated to the Accounting Officer

The Accounting Officer (AO) has delegated powers and functions in respect of internal organisation, leadership, management and control of the Academy Trust. The AO is also

responsible for the implementation of all policies approved by the GB and for the direction of teaching and the curriculum. At The Tiffin Girls' School, the AO is the Headteacher.

The AO shall be responsible for:

Budgetary control

- Reviewing income and expenditure reports and highlighting actual or potential overspending to the Finance and Contracts Committee.

Financial Management

- Ensuring the arrangements for collection of income, ordering of goods and services, payments and security of assets are in accordance with the Financial Regulations and Policies, as set out in the Finance Manual.

Purchasing

- Authorising orders and contracts within the limits as detailed in Appendix A.
- Ensuring that all contracts and agreements conform to the Finance Manual.

Income

- Authorising the write off of debts not collectable up to £1,000

Payroll and Personnel

- Approving new staff appointments within agreed structure and budget
- Approving the payment of salaries each month, in conjunction with the Finance Manager or with the Deputy Head if the Finance Manager is not available.

Security of Assets

- Ensuring that proper security is maintained at all times for all buildings, furniture, equipment, vehicles, stocks, stores, cash, information and records etc. of the Academy Trust.

Accounts and Audit

- Ensuring that adequate and efficient operational controls are in place and that the principles of internal control are maintained.
- Ensuring that full, accurate and up to date records are maintained in order to provide financial and statistical information.
- Ensuring that all records and documents are available for audit by the appointed external and internal auditors.
- Ensuring sufficient evidence is available to support the Statement on regularity, propriety and compliance.
- Maintaining the risk register

J. Financial Powers and Duties Delegated to the Finance Manager

The Finance Manager shall be responsible for:

Budgets/Budgetary Control

- Preparing the Budget Forecast Return Outturn for review by the Finance and Contracts Committee and approval by the GB.
- Preparing an annual draft budget plan for review by the Finance and Contracts Committee and approval by the GB before the start of the relevant financial year.
- Providing a three-year medium term financial plan for review by the Finance and Contracts Committee and approval by the GB.
- Ensuring budget supports and ties in with the Academy Trust's development plans.
- Monthly monitoring of expenditure, income and cashflow against the approved budget and submitting reports on the Academy's financial position monthly to FCC members and to every

meeting of the Finance and Contracts Committee together with full year forecasts for income, expenditure and cash balance.

- Monthly reporting to the Headteacher highlighting any potential overspends or concerns.

Purchasing

- Authorising orders and contracts within the financial limits detailed within Appendix A.
- Maintaining a register of formal contracts entered into, amounts paid and certificates of completion.
- Retaining quotes obtained for goods, works and services, together with documentation and/or minutes supporting decisions for successful quote/tenders.
- Ensuring the smooth running of all tender processes, including preparing invitations to tender, liaison with prospective suppliers, arranging interviews and documenting evaluation criteria
- Ensuring that all invoices accurately reflect liabilities of the Academy Trust and are duly approved 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.
- Ensuring the appropriate division of duties between staff responsible for processing orders, receiving deliveries and processing payments.
- Ensuring accounting records are kept fully up to date.
- Ensuring budget holders do not overspend through the purchase order process.
- Ensuring budget holders place orders only using the official ordering procedures and where procedures are not followed taking agreed action.

Payroll and Personnel

- Managing the Academy's Payroll service.
- Ensuring that the monthly payroll is checked and evidenced approval for payment by the Finance Manager and Headteacher or Deputy Headteacher is documented.
- Comparing actual monthly payroll costs to budgeted salaries and notifying the Headteacher of any budgetary concerns. Ensure these checks are documented.

Income

- Ensuring that all income is accurately accounted for and is promptly collected and banked.

Banking Arrangements

- Maintaining proper records of account and documenting his review of monthly bank reconciliations.
- Retaining bank mandates and organising any required updates.

Insurances

- Notifying the Finance and Contracts Committee on any eventuality that could affect the Academy's insurance arrangements.

Security of Assets

- Ensuring that a permanent and continuous register (Assets Register) of all items of furniture, equipment, vehicles and plant is maintained.

Finance Manual

- Ensuring that the Academy's Finance Manual is kept up to date and is an accurate reflection of the Academy's financial systems and control.

Returns and Reporting

- Ensuring forms and returns are sent to the DfE in line with the timetable in the DfE guidance.
- Ensuring that all returns (VAT, PAYE and NI, Pensions etc.) are made on a timely basis.
- Ensuring budget and accounts returns are submitted to the ESFA within the appropriate timeframe

- Informing Companies House and the ESFA when an auditor resigns and informing the ESFA of the new auditor

K. Powers and Duties Delegated to the Human Resources Director

The Human Resources Director shall be responsible for:

Payroll and Personnel

- Ensuring copies of all contracts of employment, pay reviews and promotion documentation are stored in the personnel files
- Ensuring all necessary paperwork is retained to ensure compliance with 'right to work' employer obligations
- Maintaining compliance with auto-enrolment pension regulations
- Ensuring all safeguarding measures are adhered to throughout the recruitment process
- Ensuring the Single Central Record is maintained according to statutory requirements

L. 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, as set out in the Finance Manual.

The following responsibilities are delegated to other staff in addition to the Accounting Officer and Finance Manager:

Budgets/Budgetary Control

- Holders of significant budgets, such as Premises and ICT, will be expected to assist the Finance Manager in compiling their annual budget requirements ensuring that cost is minimised with the expectation that all expenditure requested is within the strategic and other plans as agreed by the Accounting Officer and the GB.
- Budget Holders are responsible for checking monthly statements of expenditure against their delegated budget and for reporting any errors or irregularities to the Finance Manager or Finance Staff.

Purchasing

- Budget Holders can authorise orders and invoices within their levels of delegated authority detailed within Appendix A with the provision that the expenditure is within the scope and remaining balance of their delegated budget.
- Budget holders to ensure they place orders using the official ordering procedures.

Levels of Delegated Financial Authority

Delegated Duty	Value	Delegated Authority	Additional Notes
Ordering Goods and Services (Authorisation of Order)	Up to £4,999	Budget Holder and Finance Manager	Must be within allocated budget
	From £5,000 to £24,999	Budget Holder, Finance Manager and Headteacher or Deputy Head	<p>Minimum of three written quotes to support order. Must be within allocated budget. Notes to be included within financial analysis to support rationale for expenditure.</p> <p>Most items above £5,000 relate to capital expenditure, trips, agreed contracts (IT, catering, cleaning, professional fees and printing), exam fees or premises.</p> <p>Trip expenditure will have been authorised by the Headteacher through the Trip process.</p> <p>All capital expenditure is approved by the Headteacher.</p> <p>The Finance Manager will escalate any items outside of these categories to the Headteacher.</p>
	From £25,000 to £59,999	Budget Holder, Finance Manager and Headteacher or Deputy Head	Tender by TGS staff, three bids will be sought. FCC Chair informed if lowest price not accepted. Must be within allocated budget. Notes to be included within financial analysis to support rationale for expenditure.
	£60,000 or over	Governing Board	Formal tendering process required in accordance with OJEU regulations applied as necessary. www.ojec.com/?aspxerrorpath=/thresholds.aspx
	Up to £9,999 per financial year outside of allocated budget	Headteacher	Appropriate purchase order authority and procurement procedure followed

	£10,000 to £59,999 per financial year outside of allocated budget	Finance and Contracts Committee	Approval by the Finance and Contracts Committee must be obtained in advance and the appropriate purchase order authority and procurement procedure followed.
Cheque Signatories or Electronic Payment Authorisations	All payments	Cheques: Two signatures from Authorised Personnel within the Banking Mandate Electronic Transfers: Same authorised signatories as for cheques but in practice prepared by Finance Officer, checked and signed by the Finance Manager and authorised by the Headteacher.	One signature from Group A and one signature from Group B, or two signatures from Group A is required. Group A: Headteacher, Deputy Headteacher and Finance Manager Group B: Assistant Headteachers
Payroll	All payments	Finance Manager and Headteacher or Deputy Head OR Headteacher and Deputy Head OR Headteacher or Deputy Head and Assistant Head, but in practice Finance Manager and Headteacher	
Signature of Applications for Grant Funding from the ESFA or elsewhere	All values	Accounting Officer and others as necessary	Accounting Officer's signature essential
Disposal of Fixed Assets	Up to £4,999	Headteacher	Values stated are the remaining net book value
	From £5,000 to £9,999	Finance and Contracts Committee	
	£10,000 or over	Governing Board	
Authority to Write-Off Bad Debts	Up to £1,000	Headteacher	Write-off limits delegated by the ESFA: <ul style="list-style-type: none"> • 1% of the total annual income or £45,000 (whichever is smaller) per single transaction
	Up to £45,000	Finance and Contracts Committee	

	Over £45,000 in a single transaction	Refer to ESFA Guidance	<ul style="list-style-type: none"> • Cumulatively 2.5% of total annual income in any one financial year per category of transaction where an academy trust has failed to submit timely unqualified audited accounts for the previous two financial years. • Cumulatively 5% of total annual income in any one financial year per category of transaction where an academy trust has submitted timely and unqualified accounts for the previous two financial years
Entering into guarantees, indemnities or letters of comfort	Up to £45,000	Governing Board	ESFA consent required if exceeds: <ul style="list-style-type: none"> • 1% of annual income or £45,000 individually • 2.5% or 5% of annual income cumulatively with same stipulations as for write-off limits
	Over £45,000 in a single transaction	Refer to ESFA Guidance	
Raising Debtor Invoices	All values	Finance Manager and Accounting Staff	
Severance and Compensation Payments	Up to £50,000 before tax	Headteacher and Chair of Governors	
	£50,000 or over before tax	ESFA	
Related party transactions	If the cumulative contract value with a related party for the financial year will remain below £20,000: (i) up to £2,000 (ii) between £2,000 and £19,999	(i) Headteacher (ii) Finance and Contracts Committee Chair	All related party transactions must be reported to the ESFA in advance of the transaction taking place.
	£20,000 or over, or if the cumulative contract value will exceed £20,000	Refer to ESFA guidance	ESFA prior approval required for: <ul style="list-style-type: none"> • a contract exceeding £20,000 • a contract of any value that would take the total value of contracts with the related party beyond £20,000 in the same financial year • a contract of any value if there have been contracts exceeding £20,000 individually or cumulatively with the related party in the same financial year

Transactions requiring ESFA approval			Novel, contentious and repercussive transactions Purchase, disposal or operating lease greater than seven years of land or buildings Granting of lease on land and buildings Acquiring freehold land/buildings Disposing of a freehold on land/buildings Ex-gratia payments Finance leases Bank or sponsor loan Overdrafts
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