



Scheme of Delegation Procedures

This policy was adopted on 1st November 2018

Signed on behalf of Emmanuel Community School

Review date:

(to be reviewed annually at the first Finance, Premises and Human Resources Committee meeting of the academic year)

Emmanuel Community School

Scheme of Delegation



Instruction To Make Payments – Delegated Financial Authority Levels

(To be read in conjunction with the Finance Policy and Procedures)

1. Emmanuel Community School (ECS) makes payments in two ways: a) by BACS, b) cheque. The payment processes are approved by the Finance, Premises and Human Resources Committee. The Finance Manager administers the controls for releasing authorised payments by the above methods, which are in line with the bank mandate agreed by the ECS Governing Board.
2. The School office will only make payments on receipt of a properly authorised instruction to make a payment. Typically this instruction will be in the form of an authorised invoice or equivalent.
3. The Finance Manager will also process authorised instructions other than by invoice and these will, for example, relate to payroll and pensions.
4. All invoices should be coded and signed off by the authorised budget holder (or Office Manager) before payment is processed. Invoices will be received by the Finance Manager and will be matched to the order before payment.
5. The processes and delegated authority level set out below will apply to all instructions to pay except those generated by the financial system for which separate procedure, controls and limits apply for the time being.
6. For the avoidance of doubt, in the absence of specific limits defined in other agreed policies and procedures, the limit in the Matrix below also define the limits on a person's authority to order goods and services on behalf of the school.
7. This document is part of the School financial policy framework and has been approved by the Governing Body.

Delegated Authority Levels

8. The levels set out in the Authority Matrix below are agreed from time to time by the Governing Body and can be varied at their discretion. They are set on the basis of historical data. High value invoices should be authorised at a Governing Body level.
9. The levels are based on job role (as a proxy for responsibility) and apply throughout the School irrespective of the job type. The limit applies per **invoice/per purchase order** and include VAT. It is recognised that the Matrix

will not be suitable for certain payments and these exceptions are dealt with accordingly in part 10.

10. The Authority Matrix:

All payments

Standard:

Position	Authorisation
Head teacher	£20,000
Senior Leadership Team member	£5,000

Payments greater than £20,000 require a second authorisation by the Chair of Governors (or Deputy Chair of Governors in their absence).

In the **short-term** absence of the Head teacher a member of the Senior Leadership Team can approve payments greater than their £5,000 limit **with the prior authorisation** of the Chair of Governors (or Deputy Chair of Governors in their absence).

In the **long-term** absence of the Head teacher the Chair of Governors (or Deputy Chair of Governors in their absence) shall nominate a member of the Senior Leadership Team to assume the payment limit of the Head teacher on a temporary basis.

For **payroll, pensions and HMRC payments**, the matrix above applies but the Head teacher will have **£100,000** limit for each payment (secondary authorisation by Chair of Governors (or Deputy Chair of Governors in their absence) required above £100,000).

All capital payments will require authorisation of the Governing Body.

Other

11. In order to maintain proper accountability and budgetary controls there will be no overriding authorities and the levels delegated by the Matrix will apply to all cost centre codes.
12. It is possible in certain exceptional cases for an authoriser to be allocated a level in excess of that in the Matrix. For this to happen the relevant cost centre owner must make a formal request to the Governing Body (via the Finance, Premises and Human Resources Committee) for a dispensation, setting out a clear business case for a higher limit. Such cases will typically be based on frequency/ volume/ value of payments rather than managerial unavailability.

Payment Procedures:

13. The Finance Manager will only process invoices for payment which: state supplier and are correctly coded, checked and authorised. Invoices must be sent to the Finance Manager for payment no later than 10 working days following receipt.
14. The Finance Manager will receive invoices directly from supplier who has delivered goods/services to the school.
15. The Governing Body has established an accountability hierarchy:
 - All cost centres will be owned by a member of the Senior Leadership Team.
 - There will be a list of staff authorised to approve expenditure on a particular cost centre. These staff will be determined by the Senior Leadership Team.
16. The responsibility and accountability for ensuring that invoices are correctly coded and authorised rests ultimately with the relevant budget holder.