



Finance Policy

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1. Governance

The governing body is collectively responsible for the overall direction of Pittville School (Pittville) and its strategic management. This involves determining the guiding principles within which Pittville operates and then making decisions about, for example, how to spend Pittville's delegated budget. The governing body is also responsible for ensuring Pittville meets all its statutory obligations and, through the Head Teacher/Business Manager, complies with Gloucestershire County Council's financial regulations.

The financial responsibilities of the governing body, its portfolios, the Head Teacher and other staff are defined in this Finance Policy. This allows the governing body to ensure that adequate systems of financial control are in place, and that it receives the information it needs to carry out its role. The documents needed to assess controls in this area are:

- Delegation framework (written responsibilities of the governing body, its committees, the head teacher and staff; financial delegation limits)
- Budget monitoring reports
- Full Governing Body and Finance, Premises & Personnel Portfolio committee minutes
- Register of business interests

1.1. Governance: Roles & Responsibilities

Defining Financial Roles at Pittville School

The Finance, Premises & Personnel Portfolio is a non-statutory committee of the governing body of Pittville School. It has been given the delegated powers to take financial decisions on behalf of the governing body. The Portfolio shall consist of a minimum of 3 members, not including the Head Teacher.

This summary description of roles and responsibilities forms part of the governing body's delegated framework. The following is an illustration of how the financial responsibilities of each party are to be defined:

The Finance, Premises & Personnel Portfolio will:

- take responsibility for delegating the drawing up of the budget
- appraise expenditure options
- carry out budget monitoring

The Business Manager will:

- ensure compliance with GCC's financial regulations
- ensure that sound systems of internal control are in place
- be responsible for day-to-day financial management
- compile draft budgets
- supply the governors with regular budget monitoring information

The Staff will:

- comply with Pittville's financial regulations
- be responsible for any budget delegated to them

2. Budgets

FINANCIAL PLANNING

Financial planning and budgeting is essential to good financial management. The budget sets out how resources are allocated and provides a mechanism for monitoring expenditure through the year. Clearly identified links are needed between the annual budget and the School Development Plan (SDP).

2.1. Budget construction

The Business Manager is responsible for the detailed preparation of the annual budget. In doing this he/she should consult with other members of staff to ascertain detailed requirements.

The Finance, Premises & Personnel Portfolio will determine the overall sum within which the budget must be set, and the amount of any anticipated balance/deficit to be carried forward into the following financial year.

In constructing the budget, the Business Manager must take account of priorities identified in the SDP and incorporate the costs of these in the budget. Priorities identified in the SDP must always be costed.

The budget total must not exceed the amount of the Local Authority (LA) allocation and other identified income, plus or minus any balance brought forward from the previous year. If it appears that this cannot be achieved, the Head Teacher and Chair of Governors must inform the Central Schools Finance Team, Business Management Directorate, immediately this becomes apparent.

The Finance, Premises & Personnel Portfolio must meet in the Autumn term to consider a broad budget strategy, and again in the Spring term to consider and approve the detailed budget. The full governing body must subsequently approve the full budget, and minute this approval. The Central Schools Finance Team, Business Management Directorate must be informed in writing of the approved budget, in a format determined by the LA. This statement must be signed by the Chair of Governors.

In constructing the detailed budget, factors the Business Manager must take account of, and include are:-

- any anticipated changes in pupil numbers
- current and previous year's expenditure levels on individual budget headings
- SDP priorities
- staff pay awards and increments
- anticipated price inflation
- changes in the staffing complement
- changes in the supply of services (gas, electricity, oil, water etc.)

2.2. Budgetary control and monitoring

The Head Teacher is responsible for regular, detailed control of the school budget; to achieve this he/she will receive monthly reports. The Business Manager will prepare reports which identify, for each budget heading:-

- total budget for year
- total commitment and expenditure to date
- variance

The Business Manager is empowered to take remedial action to address variances, by effecting virements between individual budget headings. Individual virements may be authorised as follows:-

- up to £9,999 Business Manager, and subsequently reported to the Finance, Premises & Personnel Portfolio
- £10,000 & over Finance, Premises & Personnel Portfolio, and subsequently reported to the Full Governing Body

Virements, once approved, must be promptly recorded in the school's FMS6 accounting system by the Senior Finance Officer to keep the approved budget up to date.

The Business Manager will present detailed budget monitoring statements to the Finance, Premises & Personnel Portfolio, at least 3 times a year, such statements will show for each budget heading:-

- total budget for year
- total commitment and expenditure to date
- variances

The Finance, Premises & Personnel Portfolio shall consider such statements and the Business Manager will provide explanations for any significant variances identified. The Chair of the Finance, Premises & Personnel Portfolio shall report, at least 3 times a year to the full governing body, identifying any significant budgetary issues and any remedial action taken or needed, and any policy decisions needed.

The Head Teacher may assign budgetary control of individual budget headings to other members of staff. Such members of staff must receive monthly budget statements as detailed above. The Head Teacher remains ultimately accountable to the governing body for these budget headings.

Payroll expenditure will be processed promptly each month by the Senior Finance Officer through the SAGE payroll system and on to the school's FMS6 accounting system.

Other, non-pay, expenditure must be reconciled promptly on a monthly basis to the school's accounting FMS6 system by the Finance Officer and Senior Finance Officer and checked by the Business Manager.

When the accounts for each financial year are closed, a final statement from the school's FMS6 accounting system must be presented to the next meeting of the Finance, Premises & Personnel Portfolio. The final statement of accounts will then be forwarded to the Schools Finance Team, Business Management Directorate, in accordance with their published timetable.

3. Payroll

3.1. Starters/variations/leavers

All forms for:

- setting up new employees on the payroll (starters)
- effecting variations to pay
- taking existing employees off the payroll (leavers)

must be completed by the Senior Finance Officer and authorised (signed) in accordance with the Scheme of Delegation as detailed in Appendix A. Such forms must then be processed promptly by the Senior Finance Officer.

3.2. Time sheets

All time sheets submitted by a member of staff must be checked and initialled by the Senior Finance Officer, and authorised (signed) in accordance with the Scheme of Delegation as detailed in Appendix A. Authorised time sheets must be processed promptly by the Senior Finance Officer.

3.3. Checking of payroll data

Payroll data processed monthly by the Senior Finance Officer must be scrutinised by the Business Manager, or in their absence, the Head Teacher to ensure:-

- there are no ghost employees
- staff are being paid the correct rates and allowances
- leavers and starters have been processed

3.4. Pay-related expenses

All pay-related expenses must be authorised in accordance with the Scheme of Delegation as detailed in Appendix A and processed through the SAGE payroll system. Pay-related expenses must never be paid via petty cash, or by the creditor payment system.

3.5. Supply teachers

All claims submitted by supply teachers must be authorised in accordance with the Scheme of Delegation as detailed in Appendix A. Rates of pay must be in accordance with the Teachers Pay and Conditions.

3.6. Period End

Monthly payroll reports will be printed and payroll data backed up at the end of each period. A hard-copy back-up will be made for storage, by the Business Manager, away from site.

4. School Fund

4.1. Accounts

The accounts of the School Fund are to be maintained on a day to day basis by the Finance Officer and Senior Finance Officer. All income and expenditure will be entered promptly into the accounts using FMS. Entry to the FMS system is password restricted and passwords are changed periodically, at least every 6 months.

Bank reconciliations will be performed at least monthly, between the balance as per the accounting record and the balance as per bank statements by the Senior Finance Officer.

A petty cash account may exist and the general rules of operation are as those described in section 7.6 below.

4.2. Signatories

The following are cheque signatories on the School Fund bank account:-

- Head Teacher
- Deputy Head Teacher
- Business Manager
- Chair of Governors

There must be two signatures on each cheque.

4.3. Final accounts and audit

Final accounts and reports are prepared as at 31st August each year by the Senior Finance Officer who will check the reconciliations, records and accounts. The accounts will be audited by an auditor appointed by the full governing body. The auditor will not be a member of the governing body or a member of staff. In appointing an auditor and operating the Fund, the Governors will follow the instructions laid down in the Local Authority's 'Manual on Unofficial Funds'.

The audited accounts should be presented to the full governing body and approval recorded in the minutes of the meeting. Once approved, the Clerk to the governing body will return the requested form (FN12) to the Central Schools Finance Team, Business Management Directorate at the LA.

School Fund monies must be kept, and recorded, separately from the school's capitation monies and securely held.

5. Assets

5.1. Inventory

The portable, desirable, attractive assets of the school, as well as any assets of intrinsic value (e.g. antiques) will be recorded in the school's inventory. Full details including, make, model and serial number shall be recorded.

The Business Manager is responsible for keeping the inventory up to date by arranging for new items to be added when they are received into school.

Items up to a value of £500 may be sold or written out of the inventory on the authority of the Business Manager. Over this limit, the governing body must authorise the disposal and details recorded in the minutes. Reasons for disposal must be recorded in the inventory, together with the Business Manager's signature (up to £500) or the Governors' minute reference (£500 and over). An official receipt for sales income must be issued. Any assets which are sold must comply with the VAT regulations applicable at the time of sale.

Inventories shall cover all areas of the school, and be arranged on a room-by-room basis. A separate inventory will be maintained to include items which are not allocated to a specific room.

The inventory shall be checked annually against the actual assets by the Business Manager on a sample basis. A full inventory check must be carried out every 5 years. Any discrepancies shall be investigated immediately, if necessary the Governors, Police and the authority's auditors shall be informed. The stock-take shall be evidenced by the checker signing and dating the inventory record.

All inventory items should be security marked using one of the following methods:

- visibly with warning stickers
- with the 'smart water' mark
- an asset and barcode label

5.2. Off-site register

Any inventory items taken off-site by members of staff for official purposes must be recorded in a register. The date borrowed, and the signature of the borrower, must be recorded. On the return of the item the date of return will be recorded. No items should be removed from site for personal use.

6. Income

6.1. Credit income

Where payment for goods/services provided by the school is made after the provision takes place.

The Senior Finance Officer will ensure that an official invoice is raised (through FMS6) in all cases and sent to the debtor as soon as possible after the provision of the goods/service, and no later than one month after the provision or for on-going lettings.

A file of copy invoices will be maintained; this will be arranged into 'paid' and 'unpaid' invoices. The copies of unpaid invoices will act as a control record for the sending of reminders and the chasing of unpaid debts.

Reminders will be sent no later than the following periods if the debt remains outstanding:-

- 1st reminder 14 days
- 2nd reminder 28 days

If after 120 days the debt remains unpaid, the Senior Finance Officer will request that consideration will be given by the Business Manager and/or governors to writing the debt off in accordance with the following, single invoice, limits:-

- up to £500 Business Manager may authorise write-off
- £500 and over Finance, Premises & Personnel Portfolio (& subsequently reported to the full governing body)

In each case, if appropriate, the possibility of taking legal action to recover the debt must be considered by the Business Manager, Head Teacher, and Governors as appropriate.

As well as sending formal reminders, efforts must be made by the school to contact the debtor in order to secure recovery of the debt. If payment has not been received after 14 days of raising the invoice, no further goods or services may be provided until the outstanding debt is settled.

When an invoice is paid, details of the payment must be written to the accounts; copy invoice stamped 'Paid' and transferred to the 'paid' section of the file. An official receipt should be issued to the debtor.

6.2. Cash income

Where payment is received at the time that goods/services are provided an official receipt must be issued to the payer at the time the payment takes place.

6.3. Security of Cash

The holding of money on site should not exceed the Local Authority's insurance limits; which are as follows: (Note: the term "Money" includes cheques, coins, bank notes and postage stamps).

Official Funds

On the premises, in a locked drawer or cabinet	£250
In the private residence of an employee	£250
In an unspecified freestanding or wall safe	£1,000

Approved unofficial funds £250

10% of the value of cheques may count towards the safe limit and also the £250 limit in a locked drawer. Therefore if the safe limit is £1,000 it could hold up to £800 in cash and £2,000 in cheques.

6.4. Banking

All income received (cash or cheque) must be banked promptly and intact. No payments may be made out of income collected. A record to evidence the banking must be kept (e.g. stamped paying-in slip).

6.5. Charging policy

The full governing body will set a separate charging policy which will cover:-

- lettings
- school trips
- private photocopying
- private telephone calls

The charging policy will be reviewed annually by the governing body and charges levied by the school will be in line with this policy.

6.6. Donations

Donations from any source must be acknowledged by the issue of an official receipt to the payer. All donations must be banked promptly, intact and credited to the appropriate account.

6.7. Treatment of miscellaneous income

All income used to offset expenditure incurred on the capitation budget (e.g. lettings, photocopying, telephone calls, sales of work) must be paid into Public Funds and coded to the appropriate income code and cost centre. Monies received from any sales of school equipment must similarly be paid into the Public Fund. All miscellaneous income should be treated in accordance with the correct VAT rate at the time of receipt.

Donations and fundraising income may be paid into either the Public Fund or the School Fund (unofficial) depending upon the nature of the fundraising activity or wishes of the donor, which must be ascertained beforehand.

For the treatment of income resulting from school performances and productions, see Appendix B.

6.8. Cash received from pupils

Payments from pupils will be taken on a daily basis from 08:20 to 08:35 in the Finance Office. The Finance Office will issue the pupil with an official receipt for the income received.

Where ParentPay[®] is used; income will be receipted via the ParentPay[®] website thus enabling the account holder to view the current status of money paid/owed. In these circumstances no 'hard copy' receipt will need to be issued.

6.9. Security of receipt books and tickets

All unused receipts and tickets used to acknowledge receipt of income must be held securely in the finance office.

7. Purchasing

It is vital to achieve the best value for money on all purchases. In this context, value for money is about getting the right quality at the best available price; to this end consideration should be given to price, quality and fitness for purpose when purchasing goods or services.

School procedures for purchasing should ensure that purchases are as required and are for a bona-fide purpose.

The signatory of the order should be satisfied that the goods or services ordered are appropriate and needed, that there is adequate budgetary provision and that quotations or tenders have been obtained if necessary.

The preferred suppliers list will be reviewed annually and presented to the Finance, Premises & Personnel Portfolio.

7.1. Ordering

A system of commitment accounting should be followed; therefore the purchase of goods and services should only be made via an official purchase order.

Orders should be processed by the Finance Office after signatory approval from the budget holder has been received (see Appendix A, Scheme of Delegation). The official order produced from FMS6 must be signed by the Business Manager, or in their absence the Head Teacher, before it is sent to the supplier. Note: the Senior Finance Officer currently has delegated power to sign official orders up to the value of £250, provided that budgetary provision remains available.

Where the system of e-procurement, or similar, is used an authorised internal purchase requisition must be approved by the Business Manager (or in the case of orders below £250, the Senior Finance Officer) before the order is electronically submitted.

Telephone ordering should not be undertaken without a pre-authorised purchase order.

Official orders must always be delivered to the school address and not be used to procure goods for private purposes.

When transmitted to a supplier, an official order must contain the GCC Conditions of Purchase. In the case of e-procurement submissions, the school must satisfy itself that the supplier has adopted the GCC Conditions of Purchase. Purchase order stationery should be held in a secure location.

Copies of all official orders placed must be retained on file (in order number sequence) and kept at the school in the Finance Office.

7.2. Issues from Stock

Internal requisitions for resources and stationery held in the Central Store must be properly sanctioned by the budget holder before issues are made.

Issues will be processed through the finance office and departments will be recharged on a monthly basis.

7.3. Quotations/tenders

When placing orders it is the responsibility of the initiator to ensure that Gloucestershire County Council Financial Regulations and Standing Orders are adhered to, these being:-

Financial Regulations: orders for goods/services under £50,000:-

£1,000 - £5,000 at least three prices to be examined and retained, these prices may be taken from suppliers' written or verbal quotations or catalogues/price lists.

£5,001 - £50,000 independent written evidence of at least three prices should be obtained and retained.

Independent written evidence means quotations provided on suppliers' headed notepaper.

Standing Orders: orders for goods/services over £50,000.

Tenders should be invited in one of three ways, and in accordance with specific Standing Orders:-

- from at least three contractors included on a standing list - SO49; or where no standing exists
- from at least three appropriate contractors - SO.50, or
- by open competition by advertisement in local newspaper or appropriate journal - SO.51

7.4. Governor involvement

As well as ensuring that the above have been adhered to, it is the responsibility of the Business Manager to ensure that Governors are consulted in the following circumstances:-

- on purchasing decisions when the estimated cost of one item exceeds £10,000
- review of quotations obtained where estimated costs exceed £10,000
- review of quotations when the lowest quote is not considered the most suitable

7.5. Use of Local Authority contractors

If LA approved contractors are used for maintenance work, then the school need not seek competitive quotations to comply with Financial Regulations unless the Head Teacher/Governors wish to obtain quotes.

7.6. Receipt of goods

When goods/services have been received, the budget holder must ensure, by examination that the items delivered correspond to details contained in the delivery note and to that which was ordered, including quality and quantity.

7.7. Invoice check and authorisation

When received, invoices must be checked to confirm:-

- receipt of goods or services, cross-referenced to the order number
- expenditure has been properly incurred and that payment has not already been made
- prices accord with purchase order and arithmetic is correct
- correct accounting treatment of VAT
- the invoice is correctly coded
- discounts are taken where available

On receipt, all invoices must be entered on the FMS6 accounting system. Prior to authorisation, invoices must be sent for certification by the budget holder. Upon return to the Finance Office the invoices will be authorised as appropriate.

Invoices must be retained on file (in alphabetical sequence) and kept at the school in the Finance Office.

Where creditors are paid by BACS, invoices are to be authorised and prepared for payment as described above. An FMS BACS run report will be prepared by

the Finance Officer and approved for payment by the Business Manager, on a regular monthly basis.

The FMS6 BACS run report will be prepared, with the relevant invoices, for authorisation by means of two signatures. Once the signatures have been obtained the BACS file will be Imported and Transmitted to the bank and the 'Accepted' BACS Report printed. The FMS BACS Report and bank BACS Reports will be matched and filed in FMS BACS run order.

Remittance advice notes will be sent to suppliers and copy remittance advice notes printed and filed with the paid invoices.

Where creditors are paid by cheque, invoices are to be authorised as above, a cheque raised and two signatures obtained for each cheque. The following are cheque signatories on the Public Fund bank account:-

- Head Teacher
- Deputy Head Teacher
- Business Manager
- Chair of Governors

7.8. Petty Cash

Two petty cash accounts may exist; one being a catering account and the other a general school account. The day to day operation of the petty cash accounts is the responsibility of the Finance Office and Catering Manager (as appropriate).

Petty cash expenditures, and reimbursements, must be promptly recorded in the petty cash record (FMS6). Regular reconciliations should be made, ensuring that receipts, plus cash in hand, equals the imprest balance.

Reimbursement must be claimed on an imprest basis; the amounts of which are determined as appropriate by the Business Manager. Reimbursements will be made through the manual cheque book and authorised by two signatories.

All members of staff who wish to purchase items from the petty cash account must obtain prior approval from the budget holder. Vouchers (receipts, paid invoices etc.) to evidence the payment must be presented to the Finance Office when reclaiming from petty cash. These vouchers should, whenever possible, be official VAT receipts. All vouchers must be retained by the Finance Office.

Individual purchases from petty cash should not normally exceed £25. Where claims exceed £25, reimbursement will be made through the FMS6 creditors system. Expenses incurred for business travel etc. must be processed and paid through the payroll and not through petty cash.

All petty cash vouchers and signed authorities must be retained, filed (chronologically) and kept at the school in the Finance Office. All cash and cheques held must be retained securely.

7.9. Cheque signatories

There must be two signatures on each cheque. See section 7.5 for BACS signatory authorisation.

7.10. VAT

VAT claims are made to Gloucestershire County Council as soon as possible after the end of the VAT period. Claims will be made only for invoices in the name of the school.

8.0 Credit Card

8.1 Use of the card and security procedures

The credit card has been approved by the board of governors as an acceptable method of purchasing items where it is **not feasible** to incur the expenditure in the standard way.

The credit card must **never** be used to make cash withdrawals.

The credit card should **never** be used as a result of poor purchasing planning by the school e.g. needing items at short notice because of poor stock control.

The card must only be used by members of staff and for types of expenditure as outlined in appendix C - **Governors Approved List of Users/Expenditure Types.**

The card must be stored in the school safe. This should be locked at all times and the keys held by authorised personnel. The card must only be issued to persons on the governors approved list of users (see Appendix C) and a log of when the card is used must be kept in a log book. From this, it should be possible to ascertain the whereabouts of the card at any moment.

The card may be used by authorised members of staff to purchase goods/services via the internet providing they are from known, trusted and reliable suppliers. The user must also ensure that the card details are sent to the supplier via a secure link which will encrypt data.

Use of the card will remain at the discretion of the School Business Manager at all times.

8.2 Evidence to support expenditure

When the card is used the user should obtain and retain evidence to support the expenditure incurred i.e. receipts, invoices, delivery notes etc. These must be handed to the finance department on return of the card.

8.3 Card repayments

The card company will be asked to submit monthly invoices/statements. These should be checked carefully by the senior finance officer to ensure that the payments are in line with the approved list of expenditures types and that sufficient evidence of expenditure is provided.

All statements should be reconciled with invoices/receipts and any discrepancies investigated by the finance office in the first instance.

Copies of statements will be retained with the evidence of expenditure with the financial records for 6 fiscal years.

The school will pay any outstanding balances by 31st March each year so that it will not be counted as borrowing.

9.0 Insurance

9.1 General

The School reviews all risks annually to ensure the cover available and the sums insured are adequate.

The School will notify the insurers of any new risks or any other alterations affecting existing insurance.

The School will not give any indemnity to a third party.

The School will immediately advise the insurers of any accident, loss or other incident which may give rise to an insurance claim.

10.0 Register of Pecuniary and Other Interests

The school shall maintain such a Register. The Clerk to the Governors will issue the forms to new Governors; the signed forms and the updated list will be held in school by the Clerk to the Governors. Declarations of Interests will be sought at the start of each meeting of the full governing body and recorded appropriately. New forms will be issued for completion each academic year.

10.1 Persons to be included:-

- All Governors
- Head Teacher
- Senior Leadership Team

10.2 Interests to be recorded

The basic principle to be followed is that any interest should be recorded which could be seen to improperly influence any decisions taken, pecuniary or otherwise, regarding the operation of the school.

Examples of such improper influence might be:-

- To purchase goods or materials from a company in which a Governor/senior member of staff has a financial interest without going through the correct procedures re obtaining competitive prices;
- Promoting a member of staff who has a close personal relationship (spouse, partner, son, daughter etc.) with Governor/senior member of staff, without going through correct procedures i.e. recruitment and selection.

There can never be a definitive, comprehensive list of the interests which should be recorded, but the following is intended to provide guidance:-

- having a financial, or other, interest in an organisation which could feasibly be in a position to supply goods/services to the school e.g.
 - building contractors
 - plumbing contractors
 - electrical contractors
 - audio/visual goods suppliers
 - repair/maintenance of equipment (electrical and other)
 - suppliers of computer hardware and software
 - suppliers of stationery
 - suppliers of educational equipment
 - suppliers of furniture, fittings, carpets, curtains etc.
 - decorating contractors
 - catering contractors
 - suppliers of provisions
 - suppliers of clothing
 - suppliers of building materials
 - suppliers of catering equipment
 - suppliers of fuel
 - suppliers of vehicles
 - suppliers of books
 - grounds maintenance contractors
 - gardening contractors

- suppliers of grounds/garden maintenance equipment
 - suppliers of plants, trees, seeds etc.
 - suppliers of heating equipment
 - suppliers of lighting equipment
 - suppliers of musical instruments
 - suppliers of insurance
 - consultants (e.g. legal, financial, training, property)
 - suppliers of security services and supplies
 - suppliers of art materials
 - suppliers of telecommunications equipment
 - suppliers of photographic equipment
 - transport contractors (e.g. coaches, taxis etc.)
 - holiday/travel operators
 - suppliers of supply teaching cover
 - suppliers of peripatetic teaching
 - suppliers of banking services
 - suppliers of workshops etc. (e.g. drama, music)
- the interest in the above 'supplying organisations' may, for example, be:-
 - as a director
 - as an employee
 - as a major shareholder
 - as a major investor
 - as a major debtor/creditor
 - having a close personal relationship (spouse, partner, son, daughter, parent etc.) with a person in the above categories
- being in a position to potentially influence decisions made about the school, e.g. as:-
 - member of local council (County, District and Parish Council)
 - officer of the Local Education Authority in a senior capacity
 - Member of Parliament
 - OFSTED Inspector
 - officer of local council (District and Parish Council) in a senior capacity
 - having a close personal relationship (as described above) with any person falling into the above categories
- having a close personal relationship with a Governor or member of staff (employed on a full-time, part-time, permanent, or temporary basis)

APPENDIX A

SCHEME OF DELEGATION

Authorisation of payroll claims:

<u>Department</u>	<u>Approved by</u>	<u>Authorised by</u>
Administration		Business Manager (SLM)
Catering	Catering Manager (DMcD)	Business Manager (SLM)
Cleaning	Site Manager (RH)	Business Manager (SLM)
Cover Supervisor		Head (RG)
Finance		Business Manager (SLM)
Librarian		Business Manager (SLM)
HLTA/AFA		SENDSCO (EB)
Pastoral Support		Head (RG)
Teaching Staff		Head (RG)
Heads of House		Head (RG)
Senior Leadership Team		Head (RG)
Business Manager		Head (RG)
Head		Chair of Governors
Clerk to Governors		Chair of Governors
Governors		Chair of Governors
Chair of Governors		Head (RG)

Authorisation of purchase orders/invoices/petty cash claims:

	<u>Budget Holder</u>	<u>Staff Code</u>
Administration & Support Services	Mr S Lintern-Mole	SLM
Art	Mr P Hooper	PH
Business Studies	Miss K O'Loughlin	KO
Dance & Drama		
Design Technology	Mr P Hooper	PH
English/MFL	Mrs L Davies	LED
Geography	Miss K O'Loughlin	KO
GITEP	Mr D Wade	DWA
History	Miss K O'Loughlin	KO
ICT		
Maths	Mrs M Stevens	MS
Music	Mrs L Smith	LS
Performing Arts	Mrs L Smith	LS
RE, Citizenship & PSHE	Miss K O'Loughlin	KO
PE	Mrs B Crowe	BCR
Science	Mr D Wade	DW
SEN/Learning Support	Miss E Bottell	EB
Training	Miss K Foster	KLF

APPENDIX B

TREATMENT OF PERFORMANCE/PRODUCTION INCOME AND EXPENDITURE

Expenditure:

- Expenditure related to the curriculum, for example, lighting, scenery, props, and costumes (if retained by the school) etc. will be processed through official funds (Capitation).
- Expenditure not related to the curriculum, for example, publications, programmes and tickets will be processed through unofficial funds (School Fund) where possible. Where expenditure has been processed through capitation, for example, reprographic recharges, a matched transfer will be made from School Fund into Capitation when the accounts have been finalised and the exact expenditure determined (see below).
- Expenditure related to performances/productions undertaken for a specific purpose, for example fund raising for school prom, will be processed through School Fund.

Income:

- Ticket sales:
 - Pay into School Fund
- Sale of costumes:
 - Where expenditure has been processed through official funds the income must be paid into Capitation net of VAT

Following the completion of a performance/production:

- Accounts will be finalised and a donation made from School Fund to cover all expenditure processed through the capitation account. The balance of any funds will then be transferred within the School Fund Account to the 'Hardship' account.
- For performances/productions undertaken for a specific purpose the full balance, following any necessary adjustments for expenditure, will be transferred to the appropriate account within the School Fund for which the event took place, for example school prom.
- No balances for individual performance/productions will be held following the finalisation of the accounts.

General:

If a performance/production organiser wishes to apply for funding support from the School Fund then an application must be made to, and approved by, the Finance, Premises & Personnel Portfolio. Applications must be made in writing, stating the amount, purpose and reasons for the application.

APPENDIX C

GOVERNORS APPROVED LIST OF USERS AND EXPENDITURE TYPES FOR CREDIT CARD

- **Approved list of users:**

- School Business Manager (SLM) – authorised user & holder of “chip and pin”.
- Finance Officer (NH) – authorised user.
- Headteacher (RG) – authorised user.

To avoid any conflict of interest, the Senior Finance Officer will **not** have authority to use the credit card. They are responsible for reconciling and checking the credit card statements each month. It is important to maintain this separation of duties at all times.

- **Approved Expenditure Types:**

- Non-curricular and curricular goods/services **under £250** which cannot otherwise be sourced at a reasonable price using an existing supplier using the normal purchasing method i.e. requisition, purchase order, invoice.