

Feltham Hill Infant & Nursery School

Finance Policy

April 2020

The Finance policy ensures that the school complies with the local authority's financial management guidance and provides accountability for the use of public funds.

The policy has been drawn up in accordance with the London Borough of Hounslow School's model financial regulations - December 2017.

*Prepared by: HT & SBM Apr 2020
Reviewed by: Chair of Finance & Chair FGB
Shared with: All school staff: April 2020
To be reviewed and updated: April 2022*

Aims of the Policy

- To ensure that procedures are in place for all financial transactions.
- To establish sound and robust accounting practices that are in line with the local authority's financial management guidelines.
- To outline the roles and responsibilities of all members of staff and governors who have to manage finance.

Roles and Responsibilities

Headteacher

The Headteacher will:

- Have overall responsibility for preparing the school's budget, alongside the School Business Manager (SBM) and Deputy Headteacher (DH) and taking into account priorities identified in the school development plan.
- Ensure local authority financial regulations are implemented.
- Manage the budget every half term throughout the year.
- Report to the Finance and Premises committee termly, alongside the SBM.
- Ensure accounting systems are in place.
- Authorise deletions from the inventory.
- Authorise orders or delegate budget holders to do so.
- Oversee human resources with the SBM.
- Manage the assets held by the school with the Finance & Administration Assistant.
- Alert or inform the Full Governing Body (FGB) of any matters relating to finance that are considered relevant.
- Oversee funds raised by the Friends of Feltham alongside the DH and ensure that they are accounted for accurately and audited annually.

Governing Body

The governing body will:

- Establish a Scheme of Delegation that defines and establishes the responsibilities of the Full Governing Body (FGB), sub committees, Headteacher (HT) and staff for the financial, human resource management of the school.
- This will be reviewed annually.
- Establish a Finance and Premises committee of a least three governors plus the HT.
- Delegate responsibilities which will be defined as part of the committee's terms of reference.
- Follow the guidelines set out in the Pay including Performance Management Policy.
- Establish and maintain sound systems of internal control to enable the proper processing of the school's transactions and activities.
- Maintain a register of business interests for all governors and senior staff that is reviewed annually.
- Ensure that the school follows the guidelines as set out in the London Borough of Hounslow School's model financial regulations - December 2017
- Maintain a register of member's interest. To be reviewed annually.
- Agree the annual budget at a FGB meeting and regularly monitor the actual income and expenditure against the budget and revised forecast for the year.
- Keep accurate minutes of all meetings including decisions taken and by whom the action is to be taken.
- These minutes to be signed and dated as a true record of the meeting by the chair of the respective committees.
- Ensure the HT alongside the SBM, report to the Finance and Premises Committee termly on all matters relating to the financial management of the school.

The Budget

- The FGB has overall responsibility for the management of all the school's finances covering the budget allocated by the Local Authority (LA); other budgets delegated or devolved by the LA and other funds e.g. Friends of Feltham.
- As per the Scheme of Delegation, the HT and the Finance and Premises committee have responsibility for monitoring the budget on a termly basis. *(See Appendix 1 Terms and reference of the Finance and Premises committee).*
- The annual budget will reflect the priorities set out in the school development plan.
- Subject Leaders will control their budget liaising with the SBM and Finance & Administration Assistant.
- Budget holders will receive regular updates of their spending by the Finance & Administration Assistant.
- A copy will be given to the Headteacher.
- Overspending across budget headings is delegated by the Finance and Premises Committee to the Headteacher providing it is necessary to allow the school to achieve a particular aim or objective.
- The Finance and Premises Committee agreed minutes will be available to all governors in the Governor's Hub and a report will be made at FGB meetings.
- The Headteacher will inform and discuss with the Finance and Premises Committee any concerns as and when they arise and report jointly to the relevant Committee if required.
- LA Policy and all requirements will be strictly adhered to.
- Finance and Premises Committee will review with the Headteacher the progress against objectives in the School Development Plan.

Internal Financial Control

- The HT has delegated to the SBM and Finance & Administration Assistant the responsibility for purchasing and organising payments on behalf of the school.
- Checks are made through the authorisation systems on orders, invoices and cheques.
- A full description of the Financial System currently used is outlined in the SIMS User Manual.
- All accounting records, vouchers and other documents will be held for a period defined by the LA and be kept in the archive cupboard.
- The HT, DH, SBM and Finance & Administration Assistant will be permitted access to accounting records.
- No other person will have authorised access.

Insurance

- The SBM will check on an annual basis with the LA that insurance for the school is considered adequate.
- The SBM alongside the Site Manager will inform the LA of any large new increased risks on site.
- All risks will be reviewed annually to ensure their sums insured are at the correct level; this will be done by the SBM alongside the Site Manager.
- Any accidents, losses or other incident which may lead to an insurance claim will be notified to the LA immediately.
- In the event of school property being taken off site, the HT alongside the SBM, will ensure that adequate insurance is in force.
- (School ICT equipment and musical instruments are covered by insurance whilst off site and in the UK, as long as their removal has been approved.)

Purchasing

- The school will endeavour to obtain value for money by sourcing three quotations when purchasing services or resources involving larger sums of money and will follow the guidelines in the LA Schools' Financial Regulations.

- Where competitive tenders are received, the school is not bound to accept the lowest.
- If the lowest tender is not selected, the reasons for choosing the selected one will be recorded and reported to the Finance committee.

Purchase Value	Minimum Purchasing Requirement
Up to £1,000	Minimum of one quotation will be obtained.
£1,001 - £5,000	Minimum of two written quotations will be sought.
£5,001 - £75,000	Minimum of three written quotations should be sought. Details of procurements for contracts above £15,000 should be reported to the Governing Body prior to the commencement of the procurement.
£75,001 - EU Threshold	Full competitive tendering process or a compliant framework should be used. At least 5 Contractors should be invited to tender. Details of the procurement must be reported to and agreed by the Governing Body prior to commencement of the procurement.

- The HT has the approval of the FGB to accept quotations without referral back to them.
- Order forms are completed by staff and handed to the Finance & Administration Assistant for official orders to be raised.
- All orders are processed through the current computerised finance module with the exception of utilities, community charges or petty cash payments.
- All orders are signed and dated by the budget holder as well as the HT or, an authorised signatory, before being sent to the supplier.
- The person raising the order must ensure that goods or works are necessary and that appropriate quotes have been obtained.
- When goods are received on site arrangements will be made for them to be checked against the delivery note.
- The invoice will record that this check has been done.
- The Finance & Administration Assistant will be notified of any discrepancies who will contact the company involved to arrange rectification.
- Confirmation is needed that:
 - (i) goods or services have been received
 - (ii) payment has not already been made
 - (iii) prices are accurate, procedures have been followed
 - (iv) VAT has been claimed correctly
 - (v) copy orders and inventories are in order
 - (vi) discounts have been applied where applicable
- All paid invoices should have the payment stub attached and be stored securely in alphabetical order.
- HT and 2 named signatories will sign cheques (two signatures are required).

- Photocopied invoices will only be processed under exceptional circumstances. (e.g. no original invoice received in school).
- The names of all cheque signatories, together with specimen signatures will be lodged with the LA.
- Individual staff may not use official orders to obtain goods or services for private use.
- Some purchasing may be completed on government procurement cards (GPCs).
- An authorisation form is completed prior to any purchases made on the cards.
- Purchases made by GPC cards are reconciled monthly against the Procurement card statement.

Payroll

- The school follows the guidelines as set out in the Pay including Performance Management Policy. (*See Appendix*).
- Correspondence between the HR Department and the school concerning staffing will be via the SBM.
- All documents and claims related to appointments, termination of employment and expenses will be completed by the SBM alongside the HT.
- The SBM will process all payroll transactions through the payroll system, this without exception.
- The HT will authorise all claims relative to pay for all staff - e.g. overtime payments.
- In the absence of the HT the DH will authorise these claims.

Security of Stock and Other Property

- The Finance & Administration Assistant will record and place monies received in the school safe until banking arrangements are in hand.
- The HT will ensure staff replace all equipment taken from secure areas back into the same secure areas after use.
- Computers will not be transported to a secure room as the whole school is covered by an alarm system.
- Stock will be purchased as required by budget holders who will be responsible for storage and use.
- The Finance & Administration Assistant, will ensure inventories are kept up to date.
- A security mark will be stamped on all items worth in excess of £100 where possible.
- Inventory records are kept using a computerized system.
- Annual checks are completed and inventory updated.
- An annual spot check on stock items will be carried out by the HT.
- Major discrepancies will be reported to the Governing Body if the value is in excess of £150.
- Staff must sign an agreement for taking computer equipment off site.
- The HT will authorise write-offs or disposal of old/faulty equipment for items under the value of £500.
- School safe keys will not be left in or near the safe.
- The SBM, Finance & Administration Assistant are responsible for securing the safe and relevant keys alongside the Site Manager.
- The safe is locked at all times.

Income/Parent pay

- The school has a charging policy, which is available on the school website.
- Most payments received by parents/carers will be made using Parent Pay.
- Petty cash will be used for minor items.
- Money raised by the Friends of Feltham or other donated money will be recorded and kept in the safe until banked in the school bank account.

- All official fund monies will be processed through the current accounting system FMS/Agresso.

Banking arrangements /Accounting procedures

- The school operates FMS.
- FMS enables individual account codes/budget headings to be reconciled by the Finance & Administration Assistant alongside the SBM.
- Current accounting records will be kept securely in the office.
- Records of previous year's accounts will be kept in a separate secure location.
- Two signatures are required on cheques.
- Supporting invoices are available to cheque signatories.
- Cheques should not be pre-signed.
- The Finance & Administration Assistant will reconcile bank statements to their accounting records on a monthly basis.

Staff Reimbursements

- Petty cash will be used for minor items claimed by staff.
- Access to petty cash will only be through the Finance & Administration Assistant.
- A maximum spend of £30 will be reimbursed by cash.
- For claims over £30, staff will be reimbursed by cheque.
- Payments will be retrospective and only after production of an acceptable receipt.
- All payment made must have received prior authorisation from the HT.

The Finance & Administration Assistant will ensure that:

- (i) payment is only made with Headteacher's or budget holder's authorising signature on receipt
- (ii) receipt for cash payment endorsed by recipients signature on receipt
- (iii) VAT regulations are observed where appropriate - receipt must show VAT Reg.No. and VAT amount or percentage included in total.
- (iv) safe custody of cash is observed
- (v) cash or receipts are available for inspection on request of Headteacher, auditor or other authorised person
- (vi) claims for reimbursement are dealt with regularly and are properly certified and supported by signed receipts.

- Personal cheques will never be encashed from petty cash.

Friends of Feltham

- All monies raised by the Friends of Feltham are banked into their bank account.
- A cost centre will reflect actual income and expenditure of funds
- Accounting procedures will be discussed annually with the auditor and changed if necessary to reflect good accounting practice.
- A copy of audited school funds will be submitted to the LA immediately after audit

Appendices

Appendix A P8-10 Terms of Reference of the Finance and Premises Committee

Appendix B P11-32 London Borough of Hounslow School's Model Financial Regulations – December 2017

Appendix C P33-36 Charging and Remission Policy

Appendix D P37-42 Staff Pay Policy including Performance Management

Appendix E P43-45 Governing body register of interests

Appendix F P46 Scheme of Delegation

Appendix G P47 GPC Authorisation Form

Appendix A

Terms of Reference Finance & Premises Committee

Membership

- The Committee shall consist of at least three governors, one of whom shall be the Chair/Vice Chair of the governors, and include the Head Teacher.
- Deputy Head will be a co-opted member but would have no voting rights unless Governor or granted voting rights by the other Committee members.
- The School Business Manager shall be invited to attend, as adviser, as required by the Committee but would have no voting rights unless Governor or granted voting rights by the other Committee members.
- The School's Finance Support Manager shall be invited to attend, as adviser, as required by the Committee but would have no voting rights.
- The Committee shall co-opt such members as it shall require and these members would have no voting rights unless granted voting rights by the other Committee members.

Quorum

The quorum shall be three governors.

Agenda

An agenda shall be issued to all members of the Committee at least seven days before the date of each meeting, where possible.

Minutes

Minutes shall be kept of each meeting and the signing of those minutes by the Chair of the meeting shall be evidence of the accuracy of those minutes. Copies of those minutes shall be distributed to all members of the Finance and Premises committee not later than seven days before the date of the next meeting, where possible.

Chair

A Chair and Vice-Chair shall be elected by the members of the Committee annually at the first meeting of the new academic year.

Meetings

The committee shall meet termly or more frequently as may be required from time to time.

Responsibilities - Finance

- To assist the Headteacher to set an annual budget in accordance with the School Development Plan, as directed by the LA.
- To agree the budget on behalf of the full Governing Body. Ensure clear minutes are taken and reported at the next Full Governing Body meeting
- To monitor performance of actual expenditure (and income) on a regular basis in consultation with the Head Teacher and with reference to the School Business Manager and the School's Finance Support Manager.
- To consult with and advise other Committees on financial matters, as required.
- To monitor Financial Authority procedures as outlined in The Scheme of Delegation
- To review these Terms of Reference and the Financial Policy of the School on an annual basis.
- To receive and, where appropriate, respond to periodic audit reports of public funds.
- To consider overall staffing policy issues, particularly those relating to the appointment of staff and the distribution of allowances. This duty will be carried out in full consultation with the Senior Leadership Team and will consider

recommendations from the team on staffing issues which arise as a matter of urgency.

- To consider other staffing responsibilities this may occur from time to time.

Responsibilities - Premises

The committee will monitor, co-ordinate action and inform the Governing Body on the following topics:-

Definition of the Site Manager's responsibilities and working conditions, in conjunction with the Premises Committee of the Governing Body of Oak Hill Academy and the LA.

Monitoring of cleaning activities.

Planning of improvements to the school premises and prioritisation of work according to the availability of funding.

Review of plans and quotations for work on the premises.

Liaison with the Local Authority Surveyor on the feasibility of major repair and improvement works to the premises.

Consideration of cost saving measures to conserve heating, water, lighting and power consumption and other items consumed.

Health & Safety and Security reviews including agreeing emergency evacuation procedures.

Assistance with emergency action necessary in maintaining the school routine during major works and emergency failure conditions.

Health and Safety

The committee will:

- consider and advise the Governing Body and support the Headteacher on the formulation and implementation of the school's policies and procedures for health, safety and welfare, both statutory and non-statutory and will monitor their effectiveness through a system of regular inspections
- participate in some such inspections by arrangement with the Headteacher and the Site Manager
- oversee the preparation and regular checking of emergency evacuation procedures
- receive and consider at each of its meetings reports on inspections and evacuation procedures
- receive and consider reports of any accidents that occur on the school premises or on activities organised by the school away from its premises
- carry out an annual review of Health and Safety policies and procedures and will advise the Governing Body on and support the Headteacher in implementing any improvements in them that may be appropriate
- promote health and safety training throughout the school
- work in conjunction with the Local Authority Surveyor in order to assess and **prioritise** improvements to the premises and to ensure the Health and Safety and Security of them.

Control of Expenditure

- The school will endeavour to obtain three quotations when purchasing services or resources involving larger sums of money (as set out in LA Schools Financial Regulations)
- The Headteacher has the approval of the Governing Body to accept quotations without referral back to the Governing Body. If other than the lowest quotation is accepted then the Headteacher will report the reasons to the Governing Body
- Money may be transferred from one budget heading to another when it is known that the heading from which the transfer is to be made will be showing an underspend at the financial year end, thus releasing money for other urgent needs. Any such transfer can only be made after agreement with the Chair of the Finance and Premises Committee and must be recorded on the "variations monitor".

Reporting

The Committee will report on financial matters to the Governing Body at least once a term, and to the LA as requested.

Training

Governors and the appropriate staff will be encouraged to attend relevant LA courses and meetings with the School's Finance Support Manager as appropriate.

Terms of Reference

These Terms of Reference will be reviewed annually at the first meeting of the committees in the annual cycle.

Agreed by Finance and Premises Committee:



Schools Financial Regulations

Updated December 2017

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Background

This edition of Schools' Model Financial Regulations and Standing Orders supersedes all earlier editions.

It has been updated to reflect developments in financial management and to give School Governors and Headteachers a framework within which they can discharge their statutory and professional responsibilities to manage and be accountable for public money.

These financial regulations and standing orders support the implementation of the Scheme for Financing Schools at a local school level.

The Governing Body of each local authority maintained or voluntary aided school must adopt this set of Financial Regulations and Standing Orders. Any amendments proposed by the school must be approved by the Director of Finance and Corporate Services in advance of consideration by the Governing Body.

In managing their delegated budgets schools must abide by the Council's requirements on financial controls and monitoring.

Financial Regulations are also required in order to show that the Local Authority is meeting its statutory responsibilities for proper financial management.

Advice on the interpretation of the regulations and their implementation may be obtained from the Schools Finance team in Strategic Finance – telephone 0208 583 2845.

Schools Financial Governance

1. The Governing Body

- 1.1.1 The Governing Body is collectively responsible for the overall direction of the school and its strategic management. This involves determining the guiding principles within which the school operates and then making decisions about, for example, how to spend the school's budget. Effective governance results in clear public accountability for the performance of the school.
- 1.1.2 The Governing Body has a strategic role and the responsibility for setting educational and financial objectives, and for ensuring the budget is managed effectively. It is also responsible for ensuring the school meets all its statutory obligations, and, through the Headteacher, complies with the Local Authority's Financial Regulations.
- 1.1.3 Governing Bodies are encouraged to refer to The Governance Handbook issued by DfE. It sets out the roles and responsibilities of Governing Bodies and provides a first point of reference on the legal duties of Governing Bodies. Section 6 focuses on compliance and includes sections on finance and the use of school premises.

1.2 Roles and Responsibilities

- 1.2.1 The roles and responsibilities of the Governing Body, its committees, the Headteacher and other staff in relation to financial decision-making and administration should be clearly defined in writing and formally agreed by the Governing Body in the form of the school's Scheme of Delegation.
- 1.2.2 These terms of reference should be reviewed and updated annually.
- 1.2.3 The Responsibilities of the Governing Body include establishing and maintaining sound systems of internal control to enable the proper processing of the school's transactions and activities. Examples of key features of the system of internal control include:
- appropriate segregation of duties
 - the presence of internal checks
 - the establishment of clear audit trails and retention of appropriate financial documents
 - access controls for IT systems
 - setting an annual school budget and a three year budget projection and the planned use of balances
 - implementing the Scheme for Financing Schools, these financial regulations and a local scheme of delegation, together with DfE financial requirements as appropriate
 - establishing limits of delegated authority through the school's Scheme of Delegation to the finance committee and Headteacher, which allow sufficient freedom to manage the school at the operational level, whilst maintaining an overall degree of control
 - the provision of regular budget monitoring reports to the Governing Body and the Council, which provide a clear projection of the schools expenditure and income for the year
 - oversight of procurement activity by the Governing Body
 - an agreed charging policy, e.g. for school trips and lettings of school premises
 - approved procedures for personnel matters, including appointments, terminations and promotions
 - the appointment of auditors for any unofficial school funds
 - the review of internal audit reports and the resulting management actions by the Governing Body/ Finance Committee
 - The approval of school credit card holders and regular reviews of transactions incurred on school credit cards by a responsible member of the school staff who is not the card holder
 - Limiting the use of petty cash
 - The regular review of key policies and procedures.

1.3 School's Local Scheme of Delegation

- 1.3.1 The Governing Body or its Finance Committee shall establish a Scheme of Delegation that clearly defines and establishes the responsibilities of the Governing Body, sub committees, Headteacher and school staff for the financial, human and asset resource management of the school.
- 1.3.2 An exemplar model Scheme of Delegation may be obtained on request from the Schools Finance Team.
- 1.3.3 The school's Scheme of Delegation should clearly delegate responsibilities to the Headteacher for the following:
- The management of the school's finances.
 - The maintenance of effective systems of internal control.

- The management of other financial issues, including human resources and asset management issues that have financial implications.
- Signing with the Chair of the Governing Body or other approved person, the Financial Returns to the Council ensuring they are properly presented and adequately supported by the underlying books and records of the school.

1.3.4 The decision to agree the school's Scheme of Delegation should be recorded in the minutes of the Governing Body.

1.3.5 The Governing Body should also receive periodic reports on actions taken by the Headteacher under delegated powers.

1.3.6 A list of the delegations to the Headteacher and other school staff and along with the limits on such delegation should be approved by the Governing Body at least annually.

1.4 *The Finance Committee*

1.4.1 Each school may have a Finance Committee consisting of at least 3 governors plus the Headteacher to consider strategic financial issues on behalf of the Governing Body. This Committee's functions may include other resource responsibilities such as personnel or premises. The remit of the Committee and its membership should be reviewed annually. Alternatively, the Governing Body could choose to meet more often in order to fulfil its responsibilities avoiding the need to establish a Finance Committee.

1.4.2 Any responsibilities delegated by the Governing Body need to be defined as part of the Committee's terms of reference. All Finance Committee minutes should be reported to the Governing Body. Responsibility for agreeing the budget may be delegated to the Finance Committee but this must be reported in full to the Governing Body.

1.4.3 The requirement for meetings will vary between schools and will be influenced during the year by financial issues arising which require the committee's attention, such as setting the annual budget. In any event the Finance Committee should meet at least termly.

1.4.4 Terms of reference for the Finance Committee would normally include:

- Either setting the school's annual budget and then reporting this to the full governing body; or the recommendation of the annual budget to the Governing Body;
- The regular monitoring of actual income and expenditure against each budget and revised forecast for the year along with the reports to be provided;
- The awarding of contracts possibly up to a specified limit;
- Reviewing reports by Internal and External Audit as to the effectiveness of the financial procedures and controls;
- Receipt of the school voluntary fund audited accounts.

1.5 Job Descriptions

1.5.1 It is important that any financial responsibilities and duties of staff are clearly set out in their job description

1.6 Minutes

- 1.6.1 Minutes should be taken of all meetings of the Governing Body and its committees and should include all decisions and by whom action is to be taken. The minutes should be signed and dated as a true record of the meeting by the chair of the respective committee.

2. Bank accounts and the management of cash

2.1 Official School Bank Accounts

- 2.1.1 The school should keep a bank account for official purposes. Official bank accounts may only be opened or changed by prior agreement with the Director, Finance and Corporate Services and must bear an official title.
- 2.1.2 Schools should have at least 3 authorised signatories. Only current members of the school staff can be signatories to the official bank account. Any changes of signatories including signatories leaving and being replaced must be notified to the Finance Operations Team (not directly to the Bank) in a timely manner in order to ensure these are kept up to date.
- 2.1.3 Schools which bank with NatWest may access electronic banking through provisions made by the Council with NatWest
- 2.1.4 Schools' payments can be made as follows:
- By Bankers Automated Clearing Services (BACS) order direct to the recipient's personal account.
 - By Faster Payments or CHAPS using the online banking system provided by the school's bankers
 - By crossed cheque bearing the impressed or manuscript signature of the school's authorised signatories as notified to the Council
- 2.1.5 Payments for amounts greater than £1,500 must be signed or approved by any two signatories. The person signing the cheque or authorising the payment is responsible for satisfying himself or herself that the payment is a proper one. The member of staff who orders the goods or services and approves the invoice for payment should not be the same person who signs the cheque or authorise the payment. Subject to the agreement of the Governing Body, one signatory may sign cheques or authorise electronic payments for less than £1,500 only.
- N.B. in the smallest schools, e.g. single form of entry primary school, where the number of finance or support staff may be very few, the Headteacher and governors will need to ensure there is still an appropriate split in duties relating to ordering and payments e.g. between Headteacher, deputy head, Finance Officer.
- 2.1.6 The Council will pay to the school its funding on a regular basis, that is agreed with the Headteacher, into its official bank account.
- 2.1.7 Schools must submit returns to the Finance Operations Team on a timely basis and in a form specified by the Council to enable schools income and expenditure to be reflected in the Council's accounts and VAT returns to be submitted by the Council.
- 2.1.8 If returns are not submitted to the Council on a timely basis in the form requested the Council may delay payment of the next instalment of the school's funding for the year.

- 2.1.9 Any large items of expenditure, which cannot be met from within the funds held in the school bank account can be paid for by requesting a temporary advance from the Finance Manager (Schools). In exceptional and agreed circumstances, high value items may be passed to the Council for payment centrally and will be charged to the school's budget (Note invoices to be paid by the Council must be addressed to the London Borough of Hounslow).
- 2.1.10 Other official school income should also be banked promptly into the School's official bank account.
- 2.1.11 The Official School Bank Account must not be used for cashing personal cheques, nor should expenditure be incurred for other than official school purposes.
- 2.1.12 Schools should not incur an overdraft on their bank accounts nor enter into any other loan, credit, leasing or rental agreement with an external body without the express approval of the Director, Finance and Corporate Services.
- 2.1.13 Bank accounts should be reconciled once a month using a format provided by the Finance Operations Team.
- 2.1.14 Schools must also reconcile their bank balances to their accounting system at least once a month.
- 2.1.15 For audit purposes bank statements (in paper or electronic form) should be kept securely by the school for at least six years
- 2.2 *Investments & Borrowing***
- 2.2.1 Investments and borrowings are strictly controlled by Government legislation and schools should under no circumstances attempt to borrow or invest funds or enter into other forms of credit without the written approval of the Director, Finance and Corporate Services.
- 2.2.2 This restriction also prohibits schools from taking out finance leases (although an operating lease may be permitted).
- 2.2.3 Prudential borrowing may be approved by the Secretary of State for Education in respect of national Spend to Save Schemes such as SALIX
- 2.2.4 Schools may hold funds in interest bearing bank accounts.
- 2.3 *Unofficial Funds***
- 2.3.1 Where an 'unofficial fund' or 'private fund' that is under the control of the Governing Body is to be established the following information must be submitted to the Governing Body for approval:
- The title of the fund, its purposes and its sources of anticipated income.
 - The name(s) of the person(s) proposed to administer the fund, and other necessary arrangements for the administration of the fund, including the operation of any bank accounts and the names of proposed authorised bank signatories.
 - Nominations for the appointment of suitably qualified auditor(s) who must not be members of the staff of the School, nor in any way under the influence of the fund administrators.
- 2.3.2 It is essential that there is a clear understanding as to who is directly responsible and accountable for all monies being handled.
- 2.3.3 Records must be kept of all income and expenditure against each fund.

- 2.3.4 If a bank account is to be used, it must be in the name of the Fund concerned and not in the name of an individual. The title of the Bank Account should include the word 'Unofficial' or other suitable words to distinguish it from official funds.
- 2.3.5 Payments must only be made by the authorised signatories as agreed by the Governing Body.
- 2.3.6 The bank balance must be reconciled with the cashbook for the Fund at least once a quarter.
- 2.3.7 There must at all times be a clear separation of unofficial and official funds.
- 2.3.8 All monies received must be banked as soon as possible.
- 2.3.9 An inventory must be maintained of all assets purchased through these funds.
- 2.3.10 For Unofficial Funds a statement in the form of a receipt and payments account or an income and expenditure account and balance sheet, must be prepared and signed by the person(s) responsible for the accounts, and suitably certified by the Auditor(s), to be submitted to the Governing Body at least annually. A copy must also be sent to the Finance Operations Team for monitoring the management of school's unofficial funds accounts.
- 2.3.11 Suitable forms of audit certification are on the following lines:
- (i) For receipts and payments accounts:
- 'I have examined the above Receipts and Payments Account which in my opinion gives a true and fair view of the Fund's financial transactions for the (state period) ended (state date) and that all cash and bank balances have been accounted for'
- (ii) For income and expenditure accounts with balance sheet:
- 'I have examined the above Balance Sheet and Income and Expenditure Account(s) which in my opinion give(s) a true and fair view of the Fund's financial position at20..... and its transactions for the (state period) for theended.....20.....'
- 2.3.12 Where it appears to the fund administrator(s) following consultations with the Headteacher that an Unofficial Fund has served its purpose and may reasonably be closed, a final statement of account covering the period following the last audited statement must be submitted to the Governing Body and copied to the Finance Operations Team.
- 2.3.13 The Council's auditors shall have access to the records of unofficial school funds.
- 2.4. Income**
- 2.4.1 All income received should be banked promptly. Income received in the form of cash should be counted by two members of staff and be held securely until it is banked.
- 2.4.2 Where the School becomes entitled to any income, invoices must be raised and issued promptly by the School. Invoices raised via the school accounting system should be consecutively numbered.
- 2.4.3 Only a member of staff duly authorised by the Headteacher may give a receipt for monies received on behalf of the School. An official receipt or ticket (whether issued by machine or manually) should be used.

- 2.4.4 Charges for use of accommodation and or facilities and goods supplied by the School or services rendered shall be determined by the Headteacher under the general direction of the Governing Body and in compliance with any guidelines issued by the Council. Charges should take due account of any community subsidy received.
- 2.4.5 If a school accepts payments via credit or debit card they must ensure that card details are not written down and are stored securely in accordance with the Payment Card Industry Data Security Standard (PCI DSS).
<https://www.pcisecuritystandards.org/>
- 2.4.6 If card payments are made via a third party system eg ParentPay the school should carry out regular checks to ensure that their provider is PCIDSS compliant.

3 Procurement of goods and services

3.1 *General principles*

- 3.1.1 The procurement of supplies, services and works of any value must;
- At *all times* provide value for money
 - Be undertaken in a fair, transparent, equal and non-discriminatory manner
 - Not involve fraud or corruption
 - Be an auditable and transparent process.
- 3.1.2 A contract is any verbal or written agreement where a party (the Contractor) agrees to provide supplies, services or works to the school in return for something for a payment (or something else which has monetary value), and where the Contractor may retain part of the payment as a profit. These contracts include but are not limited to:
- Purchase orders;
 - Operating leases (e.g. Photocopiers)
 - Quotations
 - Service concession contracts

3.2 *Use of consultants or advisors to support a procurement exercise*

- 3.2.1 Where a consultant or other advisor is engaged to provide advice to the school to support a procurement process, the school should
- Create a schedule of requirements that sets out the consultant or advisor's role in the procurement exercise
 - Challenge their level of experience in undertaking procurement exercises particularly the technical aspects of a procurement process
 - Ensure that the relevant level of Professional Indemnity Insurance has been obtained by the consultant or advisor
 - Obtain a declaration of interest from the consultant covering any pre existing relationships with members of the school staff or contactors who may bid as part of the procurement process
 - Receive their fee proposals up front
 - Report the engagement of the consultant to the Governing Body
 - Not permit the consultant or advisor to communicate directly with bidders unless that communication has been authorised by the school
 - Not allow the advisor to be the sole person who evaluates any tenders that are received (this helps mitigate against the risk that the advisor may have a relationship with the supplier that causes them to have a biased view towards a supplier)

3.3 Pre tender research

- 3.3.1 Prior to starting a formal procurement process it is helpful to undertake some market research to understand what the leading suppliers in the market place offer to help the school shape its requirements and understand the potential costs.
- 3.3.2 If the school opts to undertake pre tender market research they should not seek or accept technical advice on the preparation of an Invitation to Tender or Quotation from anyone who may have a commercial interest in it, this may prejudice the equal treatment of all potential tenderers or distort competition.

3.4 Use of London Borough of Hounslow's corporate contracts

- 3.4.1 Schools may use some of the Council's corporate contracts without the need for further tendering. These include the Council's banking, corporate purchasing cards, corporate services contract, cleaning, energy efficiency and facilities maintenance contracts.
- 3.4.2 Clarification as to other corporate contracts that may be available to schools can be obtained from the Council's procurement team.
- 3.4.3 Schools may also make use of contracts that have been tendered via school buying hubs.

3.5 Tendering/ Quotation requirements

- 3.5.1 The procurement process that needs to be followed depends on the value of the contract. Prior to commencing a procurement exercise the school should make a genuine estimate of the total value (including all payments to the Contractor) of the supplies, services or works being supplied during the entire term (including any extension period) of the contract. Contracts must not be artificially divided into two or more contracts to avoid EU Procurement Rules or these Regulations.
- 3.5.2 The application of Public Services (Social Value) Act 2012 should be considered for all procurements above £75,000. The Council's procurement service can advise on the application of this Act.
- 3.5.3 The table below sets out the tendering requirements for contracts of different values.

Contract Value	Minimum Tendering Requirement
Up to £1,000	Minimum of one quotation should be obtained.
£1,001 - £5,000	Minimum of two written quotations should be sought.

Contract Value	Minimum Tendering Requirement
£5,001 - £75,000	Minimum of three written quotations should be sought. Details of procurements for contracts above £15,000 should be reported to the Governing Body prior to the commencement of the procurement.
£75,001 - EU Threshold	Full competitive tendering process or a compliant framework should be used. At least 5 Contractors should be invited to tender. Details of the procurement must be reported to and agreed by the Governing Body prior to commencement of the procurement.

3.5.4 A quotation can take the form of:

- A price from a supplier catalogue; or
- An email or letter from a supplier confirming an amount to be charged for goods and services

Is it important that those with delegated authority to authorise purchases on behalf of the school are satisfied that the required number of quotes are being obtained. If prices are obtained verbally from a supplier they need to be confirmed via email or with reference to a supplier catalogue.

3.5.5 Schools must seek legal advice where they are unclear as to the legal or financial implications of any terms of a contract they are asked to sign. This is particularly important when signing contracts for the lease or hire of equipment including computers and photocopiers.

3.5.6 Contracts that involve a third party having access to personal information about pupils or staff must include appropriate provisions on the security and ownership of this data.

3.5.7 All contracts must include appropriate provisions on the level of insurance to be held by the contractor. Professional Indemnity Insurance must be in place where a contractor is providing any form of professional or advice based services to the school.

3.5.8 Legal advice must be sought on the terms and conditions of all contracts in excess of the relevant EU threshold to help ensure that a compliant procurement exercise is undertaken. The EU has different thresholds for Works and Services contracts. The thresholds are updated periodically and can be found at <https://www.ojec.com/thresholds.aspx>

3.5.9 School staff and Governors must declare to the Governing Body any pecuniary or business interest they have in a contract to be let

3.5.10 A register of contracts over £5,000 in value should be maintained.

3.5.11 In very exceptional cases it may not be possible to comply with the above procedures on the grounds of urgency. Exceptional cases will include natural disasters where swift action has to be taken to save life or property. In the event of such a situation arising then the Headteacher may proceed to let the contract, if possible in consultation with the Chair of Governors. All such cases should

be reported to the next meeting of the Governing Body. The report should include a justification for the urgency and the action taken, together with full details of budgetary implications and any necessary virements.

3.6 Specifications

- 3.6.1 Specifications must set out a clear and comprehensive description of the school's requirements with regard to the supplies, services or works to be supplied. The specification should include the defined outputs/ outcomes expected.
- 3.6.2 All supplies, services or works must be specified by reference to European standards or National standards if no European standards are set.
- 3.6.3 Named products or manufacturers must not be specified for procurements above the EU threshold.
- 3.6.4 Specifications must contain *measurable* objectives to enable the school to ascertain whether requirements are being met.
- 3.6.5 Specifications must incorporate the relevant requirements in respect of:
- Professional or Industry accreditations or qualifications to be held by the service providers
 - Responsibility for the management, safeguarding and ownership of any data to be held and/or used as part of the contract
 - Safeguarding
 - Health and Safety
 - Reporting to the school on key service metrics
 - Equalities analysis
 - Sustainable procurement and social value.

3.7 Advertising

- 3.7.1 Procurements at or above £75,000 must be published *in a trade journal or on a procurement portal e.g. Contracts Finder* <https://www.gov.uk/contracts-finder>
- 3.7.2 Where the requirement is above the relevant EU threshold a notice must first be placed in the OJEU in the form prescribed by OJEU for all procurements.
- 3.7.3 All documents relating to an above EU threshold Procurement must be made available at the first point of publication.

3.8 Evaluation Criteria

- 3.8.1 Criteria must be set for the evaluation of tenders that are received, The evaluation criteria should be issued with the specification so that tenderers are clear as to the school's expectations.
- 3.8.2 Evaluation criteria should consider both quality and price and be applied in the same way to each tender through a scoring system.

3.9 Submission of Tenders

- 3.9.1 Tenders must comply and be submitted in accordance with the rules and instructions set out in the Invitation to Tender.
- 3.9.2 Tenders received after the specified deadline can only be considered if the tenderer provides evidence that submission was delayed due to circumstances outside of their control.

3.10 Awarding contracts

3.10.1 Where the contract price is in excess of the value reported to the Governing Body prior to commencement of the procurement the Headteacher and Chair of Governors must be consulted prior to award of the contract.

3.10.2 Where the contract price is in excess of the estimate reported to the Governors and this generates a budget pressure for the school the Governing Body should approve the contract award.

3.11 Managing contracts following award

3.11.1 Every awarded contract should have an identified Contract Manager who is responsible for:

- Monitoring the performance of the supplier to ensure that the specification is being met
- Ensuring that the supplier maintains the insurance policies required by the contract
- Ensuring the supplier maintains appropriate safeguarding and health and safety arrangements

4 Ordering goods and services and payment of suppliers

4.1 Ordering goods and services

4.1.1 Once a decision has been made on which supplier to use, an official order should be placed with the supplier. This could take the form of:

- A purchase order generated via the school finance system
- An order raised on the supplier's website (e.g. where goods and services are being purchased via a school GPC card)
- A telephone order – this should be confirmed in writing via email or a purchase order.

4.1.2 Orders generated from the school finance system should be sequentially numbered.

4.1.3 All orders must clearly indicate the date of the order, nature and quantity of the supplies, services or works required, the delivery and billing addresses, the estimated price including any agreed discounts, and other relevant details.

4.1.4 Copies of all orders must be retained and be signed by the Headteacher (or by a member of the school staff designated by him/her) to confirm that they are approved official orders. The person signing the order is responsible for ensuring that there is sufficient budget allocation to cover the proposed expenditure. A record must be maintained of the members of staff who are authorised to sign orders.

4.1.5 The Headteacher should ensure that there are adequate arrangements for checking the delivery of supplies and ensuring that services and works meet the specification required by the order.

4.2 Payment of Invoices

4.2.1 The Headteacher will be responsible for the arrangements for the examination, verification, certification and payment of invoices and for allocation of expenditure to the relevant cost centre/ledger code.

4.2.2 All invoices must be checked by the Headteacher or by an officer of the School and authorised by him/her. The invoice should be signed to confirm it has been checked before it is paid.

- 4.2.3 The certifying officer must ensure, by reference to the copy order where appropriate, that: -
- (i) The relevant expenditure has been properly incurred
 - (ii) The invoice is a proper liability of the School and has not been previously passed for payment.
 - (ii) The supplies or services to which the amount charged relates have been received/ carried out.
 - (iii) The amount charged is correct
- 4.2.4 Regardless of when the payment is actually made, care should be taken to ensure that the expenditure is charged to the financial year in which the goods or services were received or the works were carried out.
- 4.2.5 The Headteacher may make arrangements to have regular payments made to a supplier by direct debit. However, in order to ensure that the VAT is dealt with correctly, the supplier must agree to supply an invoice to cover each deduction showing the amount deducted and the VAT content of that amount. Schools must make sure that the VAT is coded to the VAT code in the normal way. A proper audit trail must be maintained of all direct debits entered into.
- 4.2.6 Schools buying into the LBH HR & Payroll Service will have the salary payments and associated costs, national insurance, pension contributions etc., deducted from their appropriate staffing codes. Reports from the Council's financial system will be provided regularly to help schools to reconcile their total outgoings by including both payroll expenditure and non-staffing payments.
- 4.2.7 Payment of invoices will generally be done at school level, except where alternative arrangements have been made such as where building contractor invoices may be paid directly by the Council as part of a capital project.
- 4.3 School Credit Cards and Government Procurement Cards (GPCs)**
- 4.3.1 Schools should not use credit cards that are issued by banks and credit card companies as this constitutes borrowing which schools are not permitted to do. Schools may use a Government Procurement Card (GPC) which operates in a similar way to a credit card but with the balance being paid off in full after each bill is issued.
- 4.3.2 All local authority maintained schools in Hounslow Borough can apply for a GPC under the terms of the Council's contract with NatWest. GPCs operate and look like credit cards. A GPC card can be used to purchase goods and services via the internet or telephone and in shops that accept card payments.
- 4.3.3 GPCs are issued to individual named members of staff as they are chip and pin cards. A school cannot be issued with a GPC for general use by any member of staff. Cards must be used by the individual they are issued to only and the PIN or card details must not be shared.
- 4.3.4 Application forms for GPCs can be obtained from the Finance Operations Team.
- 4.3.5 Cardholders must be official school bank account signatories.
- 4.3.6 The school must maintain a list of authorised users and restrictions on the use of the cards and their spending limit.

- 4.3.7 Transactions must be reconciled monthly to statements by someone other than the cardholder. Each monthly statement must be checked to ensure that all charges have been incurred on behalf of the school and the statements authorised to this effect.
- 4.3.8 If there are any charges on the monthly statement that are not the school's the school must take this matter up with NatWest immediately and request that they are investigated and that the money is returned to the schools account.
- 4.3.9 Where VAT is payable on goods purchased with a GPC a VAT receipt should be obtained so that the VAT may be reclaimed.
- 4.3.10 Payments made by the cards must be recorded on the schools financial system.

5. Pay costs and staff expenses

- 5.1 The Governing Body must agree a policy with the Headteacher on pay, recruitment and selection, deciding on the level of delegation of responsibility e.g. there should be clear agreement on the membership of any interviewing panel.
- 5.2 Where a school opts not to use the Council's HR and Payroll service the Governing Body is responsible for ensuring that there are appropriate arrangements in place for the payment of staff, payment of tax, national insurance and the apprenticeship levy to HMRC and payment of pension contributions to the relevant fund. The school must manage their cashflow so that they have sufficient funds in their official bank account to cover their payroll costs.
- 5.3 Appropriate HR advice must be taken regarding decisions affecting individuals to ensure that the Council's HR policies are being complied with and minimise the risk of legal action being taken against the school or Council on an employment matter.
- 5.4 Advice must be sought on any payments being made to individuals outside of the school payroll to ensure that the tax, national insurance and pensions implications are understood and properly accounted for.
- 5.5 Payment of travel and subsistence costs should be made in line with the Council's HR policies via the school's payroll system.
- 5.6 Where agency staff are being employed schools should use a reputable agency and obtain assurances as to how the payroll for the worker is being administered.
- 5.7 Time records and HR contracts must be in a form agreed by the Council's Head of HR and the Headteacher, and must be certified by or on behalf of the Headteacher. An approved list of members of staff delegated to sign such records must be maintained and provided to the school's HR and Payroll provider.
- 5.8 Starters and leavers must be notified to the school's payroll provider on a timely basis.

6 VAT

6.1 *Payment of VAT*

- 6.1.1 VAT paid on invoices can only be recovered from HMRC where valid tax invoices are held. If the payment is not supported by a proper tax invoice the VAT cannot be recovered and must be charged against the schools budget
- 6.1.2 VAT paid by schools will be recovered from HMRC by the Council as maintained schools share the same VAT registration number as the Council. VAT can only be

recovered if schools submit financial returns to the Council in the form specified by the Council and within specified timescales.

- 6.1.3 HM Revenue & Customs (see link for details: <https://www.gov.uk/vat-record-keeping/vat-invoices>) sets out the requirements for a valid tax invoice, and for a modified tax invoice which may be used for invoices of less than £100 in value. All the criteria must be met before the invoice is suitable as a tax document.

6.2 Income and VAT

- 6.2.1 Depending on the type of activity, VAT may need to be added to charges raised by the School. Schools should seek guidance on the circumstances in which VAT is added to charges particularly where a new charge is being introduced. Guidance can be found on government websites and these typically take the form of VAT Notices issued by HMRC. Recent HMRC guidance deals with matters such as supplies to staff, school photographs, sales of goods from school shops and vending machines, admission charges for school events and sale of school uniforms.

- 6.2.2 When a VAT invoice is required by the recipient of the service, it must contain the same information as required to pay an invoice. The invoice address should include the 'London Borough of Hounslow' since the VAT registration number is for the authority and not just the school.

6.3 Correcting VAT errors and miscodings

- 6.3.1 If an error in the treatment of VAT is discovered, either because VAT has been deducted in error, not deducted when it should have been or not charged when it should have been schools should contact their local finance provider or the Finance Operations Team for guidance on how to correct the error.
- 6.3.2 VAT related errors or miscodings must be dealt with as soon as they are discovered.

6.4 Visits by HM Revenue & Customs (HMRC)

- 6.4.1 HMRC carry out periodic inspections to confirm that the Council is properly accounting for VAT. As part of an inspection HMRC, may choose to visit schools to review their VAT accounting arrangements.

7. Budgetary Control

- 7.1 By no later than 29th February each year the Council will inform each school of its delegated and any devolved budget allocations for the following financial year.
- 7.2 Each year the Governing Body must agree a detailed budget for the school in a format specified by the Council. The governing body may make any additional arrangements for consideration of the budget as they see fit.
- 7.3 A copy of the approved budget must be sent to the Finance Operations Team by mid June annually following ratification by the school's Governing Body.
- 7.4 The gross expenditure in the budget must not exceed the total of the following
- The delegated allocation
 - plus** The devolved allocation (e.g. Devolved Formula Capital)
 - plus** Any other income that the school can reasonably anticipate

plus Any planned overspend approved by LB Hounslow either as an agreed Licensed Deficit as approved with LB Hounslow (single year) or as part of an agreed school budget recovery plan (maximum of 3 years operating through an approved loan scheme).

plus Any funds carried forward from the previous year

less Any deficit carried forward from the previous year

7.5 Any planned Overspend through a Licensed Deficit or Approved Loan Scheme will be permitted only with the express approval of the Council.

7.6 At least once a term the Headteacher should report to the Governing Body on expenditure compared to budget. The report should include expenditure to date and projected expenditure to the year-end together with explanations of any significant variances from the agreed budget. A full budget monitoring report should be submitted to the Finance Operations Team at the mid-year point (period 06) and Spring Term (Period 09) which includes a summary in CFR format of schools expenditure to date, plus projected expenditure up to year end (period 12).

7.7 The Governing Body must set a maximum limit on the virements that can be approved by the Headteacher or other members of staff, a limit of £5,000 is suggested. Any items of budget variance however, including any items authorised by the Headteacher using his/her powers of virement, must be reported to the Governing Body.

7.8 As soon as is reasonably possible after the end of each financial year the Headteacher must report final out-turn figures to the Governing Body together with explanations of any significant variances from budget. Outturn returns must also be submitted to the Council in the form specified by the Council.

7.9 The financial implications of all policy developments should be embodied in all reports to Governors.

7.10 Budget provision must be identified for all proposed actions.

7.11 The Government or Council will issue instructions to schools where specific government grants are received that require separate or specific records to be kept to demonstrate how the grant has been used. Grants may be withheld by the Government or the Council if adequate records are not kept.

8 Capital expenditure can broadly be described as expenditure on:

- (i) The construction, preparation, conversion, improvement, renewal or replacement of buildings and structures;
- (ii) The acquisition of vehicles, movable and immovable plant, machinery and apparatus.

8.2 Typically it is expenditure that has a benefit for more than one year. The Schools Finance Manager or Management Accountant must be consulted if clarification is required as to whether an item is of a capital nature or not.

8.3 With the exception of Voluntary Aided Schools, the Council is responsible for many aspects of schools capital expenditure including the procurement of works.

- 8.4 From time to time, however, schools might wish to incur capital expenditure from within their delegated budgets. In order to comply with the Local Authority Accounting Code of Practice, schools need to identify capital expenditure in their returns to the Council.

9 Computerised Financial Systems

- 9.1 It is essential that all computerised financial systems and accounting packages used by schools are capable of meeting statutory accounting requirements and producing returns in CFR format.
- 9.2 When purchasing a system (other than through the Council) schools must follow the guidance set out in the procurement section of these Regulations.
- 9.3 In assessing whether a particular system represents value for money schools should also consider any costs that might arise if the system is not able to produce information in the required standard formats.
- 9.4 In implementing a school's financial system, the use of password protection and also principle of split responsibilities must be used to ensure no one person can raise an order and authorise payment within the system (see also section 1.2.3 re key features of the system of internal control).

10 Management of Assets

10.1 Control and Community Use of Assets

- 10.1.1 Governing bodies are responsible for the day-to-day running of the school land and buildings and health and safety of the pupils.
- 10.1.2 Where school premises are used to accommodate extended and community services eg after-school clubs, adult education, out-of-school childcare (including breakfast clubs and holiday care), sport and youth clubs a risk assessment should be undertaken to help the school identify and manage any associated risks.
- 10.1.3 Governing Bodies are encouraged to refer to the DfE Governance Handbook for guidance on the control and community use of school premises. (Section 6.11 of the 2017 guidance)
https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/582868/Governance_Handbook_-_January_2017.pdf

10.2 Insurance & Risk Management

- 10.2.1 All reports or communications regarding insurances or claims against the school or losses covered or to be covered must be referred in the first instance to the Council's Risk & Insurance team.
- 10.2.2 The Council procures Property, Employers Liability, Public Liability and Officials Indemnity Insurance on behalf of its maintained schools. Premiums and associated costs are recharged to schools. The Headteacher must immediately notify the Risk and Insurance team in writing of any loss, liability or damage or any event likely to lead to a claim and take action and provide other information as may be necessary to satisfy any insurance policy conditions or requirements. The Headteacher must also notify the Chair of Governors.
- 10.2.3 The Headteacher must give prompt notification to the Council's Risk and Insurance team of all new risks, additions and alterations affecting insurances arranged by the Council. New risks or extension of risks may result where a

school is undertaking new activities such as opening new buildings, upgrading ICT equipment, extending sports or community use of its facilities, changing the use of parts of its premises or proposing to provide a service to another school or third party.. Advice on what constitutes a new risk or an extension of risk should be obtained from the Risk and Insurance team.

10.2.4 Where works are being carried out on the school premises, the Headteacher must ensure that the parties undertaking those works hold current insurances to indemnify them against injuries to staff, pupils and third parties. Such insurances should have a minimum limit of £1 million.

10.2.5 Private property is taken onto school premises at the owner's risk.

10.2.6 Further guidance on insurance is available from the Risk and Insurance team.

10.3 Inventories

10.3.1 The Headteacher will be responsible to the Governing Body for maintaining proper security of all buildings, furniture, equipment, plant stores and all other assets of the School and must ensure that assets with an original purchase value of more than £200 for an individual item are recorded on an inventory.

10.3.2 The inclusion of smaller value items on the inventory is discretionary but it would be advisable to include items such as video/DVD recorders, printers and scanners (i.e. items which are both portable and attractive to thieves) to aid an insurance claim in the event of theft or damage to property.

10.3.3 The inventory must be checked periodically and in any event, at least once a year. Updates to the inventory should be recorded in a manner that clearly identifies who made the amendment and when it was made.

10.3.4 Discrepancies between the inventory and physical assets held must be investigated. Suspected irregularities must be reported in writing to Council's Head of Internal Audit without delay.

10.3.5 Items lost, stolen or damaged beyond economic repair must be written off the inventory. Items lost or stolen with a value in excess of £250 should be reported to the Governing Body.

10.3.6 The School's property must not be removed except for use in the course of the School's business or in accordance with specific directions issued by the Headteacher. Equipment used outside the School must be recorded in a register that is signed to confirm removal and return of the item by an authorised officer.

10.3.7 All items included in the inventory must be effectively marked as the property of the school.

10.4 Sales and Disposals

10.4.1 If an asset has been purchased from delegated school funds then it is for the School Governors to determine arrangements for disposal. Normally the disposal of assets with a purchase price below a certain sum (e.g. £500) will be at the discretion of the Headteacher or other authorised member of staff. Above that sum the disposal should be reported to the Governing body for decision. Justification and price received should be retained after disposal, and the inventory record should be adjusted accordingly.

10.4.2 If the asset was purchased in whole or part with Council funds then the Director, Finance and Corporate Services must be consulted on the disposal.

- 10.4.3 All income from the sale of assets purchased from Official School Funds should be banked promptly
- 10.4.4 Income from the sale of assets purchased by Council funds needs to be credited to the Council.

10.5 Security

- 10.5.1 Schools should undertake a review, at least annually, of their security arrangement. This should include consideration of the following matters: keyholders and storage of keys; collection and banking of cash; storage of cash and confidential information; alarm systems; access controls for IT systems; physical security of buildings and equipment.

11 Audit Requirements and Arrangements

- 11.1 The accounts of schools with delegated budgets are subject to regular internal and external audit.
- 11.2 The Council will undertake a programme of schools focussed internal audits.
- 11.3 Internal Audit staff should be given access to the records of the school and its personnel to undertake their audits. Reasonable notice of visits by auditors will be given where possible.
- 11.4 The Governing Body and school staff shall provide any explanations which auditors consider necessary.
- 11.5 Internal audit reports should be reviewed by the Finance Committee/ Governing Body. They should ensure that actions are in place to address the recommendations and monitor the implementation of such actions.
- 11.6 Head teachers and representatives of Governing Bodies may be required to attend the Council's Audit Committee to report on the actions being taken in response to audit reports.
- 11.7 The Council's external auditors will have such access to schools' records, correspondence, property etc. as the auditors consider necessary. Wherever possible, reasonable notice will be given.
- 11.8 The Headteacher shall immediately notify the Director CHAS and the Council's Head of Internal Audit of any suspected irregularity.
- 11.9 All schools must conform to the government's Schools Financial Value Standard

12 Consistent Financial Reporting

- 12.1 Consistent Financial Reporting (CFR) regulations came into force in 2003 under Section 44 of the Education Act 2002 and are updated annually through the DfE website with circular information being sent to schools providing detailed information re reporting categories and the annual timetable for data returns. Full information and guidance is also published annually on the .gov website at the following link:
<https://www.gov.uk/government/publications/consistent-financial-reporting-framework-cfr-2014-to-2015>. These regulations place a statutory duty on schools to submit a CFR return annually on expenditure and income for the previous financial year.
- 12.2 CFR returns should be submitted to the Council in the form specified by the DfE by the deadline set by the Council.

12.3 In line with Schools Financial Value Standard (SFVS), Schools should use the CFR data published by the DfE to benchmark their costs.

13 The Schools Financial Value Standard (SFVS)

13.1 The Schools Financial Value Standard (SFVS) is a simplified standard of good financial practice that schools will need to comply with following the removal of the Financial Management Standard in Schools

13.2 The Standard is based on completion by the Governing Body and school finance staff of a statement on a yearly basis about aspects of their financial and resource management.

13.3 School statements should be returned to the Council by the deadline set by the Council to enable the Director, Finance and Corporate Services to certify that all maintained schools have complied with the SFVS.

14 Document Retention

14.1 Prime documents e.g. invoices must be retained for periods in accordance with the requirements of the external auditors, Inland Revenue and HMRC. Current guidance is reflected in the table below:

Record/Documents	Retention Period
Annual Budget	Current year + 6 years
Budget Monitoring	Current year + 6 years
Consistent Financial Reporting (CFR) Outturn Statement	Current year + 6 years
Purchase orders, Paid Invoices, Bank Records, Cash Books, Till Rolls/Receipt books, Paying in books, GPC statements etc	Current year + 6 years
Audit Reports	Current year + 6 years

14.2 Contract related documents should be retained for the periods shown below.

Record/Documents	Retention Period
Signed contracts	6 years (or longer if the contract exceeds 6 years in duration)
Unsuccessful quotations and tenders	18 months after the end of the procurement exercise

Feltham Hill Infant & Nursery School

Charging and Remissions Policy

October 2019

The Charging Policy supports an ethos of inclusion for all children. It will ensure all children have access to the wide range of exciting enrichment opportunities at the school.

The Policy clearly sets out types of activity that can be charged for and when charges will be made.

*Prepared by: Headteacher Oct 2019
Discussed with: DH & SBM Oct 2019
Shared with Governors through governors shared space
To be Reviewed and updated: Oct 2021*

Introduction

- The law on charging in connection with education in maintained schools is set out in sections 449 - 462 of the Education Act 1996.
- Section 457 requires both the Local Authority and Governing Body to determine and keep under review a policy in respect of both charging and remission arrangements.
- No charge may be made by a school's governing body unless it is included in the policy.
- Parents/carers are asked for contributions but cannot be directed to pay.

Roles and Responsibilities

- The governing body has overall responsibility for the charging and remissions policy.
- The Headteacher is responsible for ensuring charges will be no greater than the actual cost.
- The Headteacher (HT) will ensure children are not excluded from activities due to parent/carers financial situation.

Charges at School

- Charges will be made for:
School trips, after school clubs, some school uniform and some school equipment.
- Payments should be made through ParentPay, a cashless scheme which can be accessed via the school website.
- However, there are opportunities for parents/carers to pay with cash at the school office for small items, or at a convenience store using PayPoint.
- The charge will not be greater than the actual cost of the activity divided equally between the pupils.

After School Clubs

The School Business Manager (SBM) organises a comprehensive programme for after school clubs for Year 1 & 2 children.

- A charge will be made to parents/carers of pupils attending an after school club.
- The charge will be the cost of the service shared equally between the numbers of pupils attending.
- Parents/carers will agree to the cost by way of proof of purchase via ParentPay.
- Pupil Premium children will be eligible for free clubs as the cost will come from the Pupil Premium Grant (PPG).
- Parents/carers with financial difficulties will be encouraged to speak to the HT or SBM so that their child is not excluded from a club.
- If there is an insufficient number of pupils to cover the cost the club will be cancelled.

Enrichment Activities

- The Headteacher alongside Senior and Middle Leaders organises a wide range of enrichment activities to enhance children's learning.
- The enrichment timetable includes special days, school trips and visitors to the school.
- A diary of activities is on the school website.
- There is a cost centre agreed with governors, in the school's budget to support the enrichment timetable.
- Parents/carers are not asked to contribute to enrichment activities.

Educational Visits

- There will be an educational visit for each year group at least once an academic year to support and extend children's learning.
- Some year groups will also have local visits.
- There is a diary of visits on the school website.
- The cost of the visit will include coach costs, entrance fees for children and staff (where appropriate) and relevant insurances.
- The charge will be divided between the numbers of pupils attending.
- Parents/carers will usually not be charged the full cost of the visit as the HT and governors have allocated an enrichment cost centre to subsidise trips.
- Parents/carers will agree to the cost by way of proof of purchase via ParentPay.
- Parents/carers will be notified at least four weeks before the trip so they can pay in instalments where necessary.
- If there are insufficient contributions from parents/carers a trip may have to be cancelled.
- There will be some funding for Pupil Premium (PP) children if the parent/carers are unable to make payments.
- Parents/carers with financial difficulties should make an appointment to speak to the HT or SBM so that their child is not excluded.

School Visitors

- There will be educational visitors for each year group several times a year to support and extend children's learning and as part of the enrichment programme.
- Some year groups may have a few visitors each term to enhance a new topic.
- There is a diary of visitors on the school website.
- These visitors are either free e.g. fire brigade or funded from the enrichment cost centre.
- Parents/carers will not be asked to contribute towards the cost.

School Uniform

- Children must wear a school uniform.
- The uniform consists of grey trousers, grey skirt, white polo shirt and green jumper or sweatshirt.
- The majority of the uniform can be bought from a local supermarket.
- However, a green school sweatshirt can also be bought from the office (see Appendix A).

Book Bags

- All Reception pupils and children new to the school will receive a free book bag (see Appendix A).
- The bag will contain a record book and the child's reading books.
- If the book bag is lost parents/carers are asked to pay for a replacement.
- Parent/carers will also be asked to contribute towards a new reading book.
- The school will provide a new record book.

Water Bottles

- All Nursery and Reception children and any child new to the school will be given a free water bottle.
- If the water bottle is lost parents/carers can pay for a replacement (see Appendix A).

- Parents/carers may wish to purchase a new lid for the bottle for health and safety reasons.
- Some families prefer to provide their own drinks container.
- The school has a 'water only' policy.
- There are water fountains in each year group for children to regularly top up their bottles.

PE Bags

- For Health & Safety reasons, parents/carers are asked to provide a PE kit so that their child can participate in physical activities.
- The kit will include white T shirt, green shorts and plimsolls which can be purchased from local supermarkets.
- The PE kit has to be kept in a PE bag (see Appendix A).
- The PE bag can be purchased from the school office.
- However parents/carers can use other PE bags if they prefer.

Milk

- Parents/carers can purchase milk for their child.
- Milk is bought on line through a company called Cool Milk.
- There is a link to Cool Milk on the school website.
- Children who are under five are entitled to free school milk.
- This free milk stops as soon as a child has their 5th birthday.

Where Charges Cannot Be Made

- The school is unable to charge for education during school hours including school books and materials.
- Transporting pupils to the Centre where the local authority has a statutory obligation to provide transport.

Feltham Hill Infant & Nursery School

Staff Pay Policy including Performance Management

November 2019

The pay policy ensures fair and equitable treatment for all staff employed by the school.

To be read in conjunction with the Capability Policy.

Prepared by: Headteacher & Chair of governors: Nov 2019

Discussed with: DH

Shared with: All school staff

To be reviewed and updated: November 2020

Introduction

The School Teachers' Pay and Conditions Document (2014) places a statutory duty on schools and local authorities to have a pay policy in place which sets out the basis on which they determine teachers' pay and to establish procedures for determining pay appeals.

This policy includes teachers and other staff members.

- The governing body is required to monitor the implementation and outcomes of the policy and review it annually.
- When making recommendations and determinations regarding pay, the governing body must have regard to both the pay policy and to an individual's post within the staffing structure.
- From September 2014 teacher's pay has been linked to performance therefore the school's performance management is used to inform the pay committee.
- The model pay policy from the local authority has been agreed by teaching unions.
- However, the governing body and Headteacher (HT) will consult staff and union representatives on their pay policy each year, or when statutory changes occur, to ensure it reflects the latest legal position.

Responsibilities

- Performance management (PM) leaders will be responsible for informing the Headteacher of pay issues following performance management reviews.
- The Headteacher is responsible for informing the School Business manager (SBM) of teacher's current and proposed pay scales.
- The SBM will inform Hounslow Human Resources (HR).

- The governors' pay committee will be responsible for decisions on the pay scale of the leadership team and any staff member requesting a pay increase in addition to usual increments. The HT will be responsible for advising the pay committee on its decisions.
- The HT will be responsible for recording decisions made.
- Each staff member will be responsible for submitting a written request to the pay committee if they are requesting a pay increase in addition to usual increments.

- The finance and premises committee will ensure that appropriate funding is allocated for pay within the schools' staffing structure with regard to planned and potential determinations on performance pay progression.
- The School Business Manager (SBM), HT, Deputy and Chair of Finance will ensure that the staffing calculator reflects the pay progression on the budget.
- The budget must support pay awards.

Determining pay

- The HT will use performance management reviews to inform pay awards.
- The HT will present a summary of teacher's PM targets with an evaluation alongside the current and proposed pay award for all leaders and teachers.
- It is expected that teachers will move up one point of the main pay range (M) unless they have not met their performance management objectives.
- Upper pay scale (UPS) teachers would usually progress after two years, as long as, they have met their PM objectives and are having a wider professional responsibility.

- The pay committee will determine leadership pay awards referring to the PM overview and with regards to this Policy.
- They will also review written evidence from any teacher or staff member requesting additional pay increases and discuss with the HT.

- The pay committee must be able to demonstrate that the policy and decisions on pay are managed in a fair, just and equitable way, recognising the principle of equal pay for like work and work of equal value.

Performance Management (PM)

- All teachers following their newly qualified teacher (NQT) year will be included in the PM cycle.
- The Headteacher's PM will be led by a panel of 2-3 governors and an external consultant. Members of this panel will be on GB minutes.
- The HT will lead PM of all senior leadership team (SLT) members.
- SLT will lead the PM of all the other teaching staff.
- The HT will train all PM reviewers and reviewees before the cycle commences (see Appendix A).

- The HT will also lead the SBM and the SBM will manage office staff.
- The PM cycle will begin in October, a mid-term review in March and final review in July.
- Targets will be set from school priorities identified in the school development plan and Self Evaluation (SEF), as well as areas identified by the teachers themselves.
- Middle leaders with Teaching & Learning Responsibilities (TLRs) will have targets to reflect their responsibilities and pay.
- Upper pay scale (UPS) teachers will have targets to reflect their responsibilities and pay.
- The HT will present a PM overview to the pay committee to consider or inform pay requests.
- Objectives must be achieved for pay increases to be agreed.
- Teachers not on track to achieve their targets will be given a recorded support plan by the HT and then managed using the Capability Policy.

Effective Staff

- The school recognises the value of highly professional and well-motivated teaching and support staff.
- The HT alongside SLT will endeavour to recruit, retain, motivate and develop high quality staff.
- The grade of each post will take into account the duties and responsibilities required.
- All staff in the school will have access to advice and professional development opportunities appropriate to their needs.
- However, there also needs to be a proper regard for the work/life balance of staff at the school.
- The pay policy will be used to ensure that all staff are properly rewarded for their contribution to children's learning.

Teaching Staff

- The school recognises and values the contribution made to the school by teaching staff.
- This group of staff includes all staff at the school that are subject to teachers' pay and conditions.
- Pay and conditions for teaching staff are consulted on nationally and the statutory requirements are set out in the School Teachers' Pay and Conditions Document (issued annually) and the Conditions of Service for School Teachers in England and Wales.

- Leaders recognise the importance of on-going continual professional development (CPD) alongside the PM cycle to ensure quality and effective teaching so that all pupils achieve well.
- It is anticipated that class teachers will move one point on their pay grade on 1st September each year until the top of the range for the grade is reached.
- However, PM objectives must be achieved and if not the teacher will have been informed and put on a support programme or following capability procedures.
- Pay awards will then be backdated to 1st September.
- Pay reviews will occur at other times in the year if there is change to a teacher's role and job description.
- A teaching staff member could be awarded an acting allowance to cover duties of a middle or senior leader.
- The governing body may make discretionary payments in exceptional circumstances.

Support & Office Staff

- The school recognises and values the contribution made to the school by non-teaching staff, known as support staff and office staff.
- This group of staff includes all staff at the school that are not subject to teachers' pay and conditions.
- The pay and conditions for support and office staff are determined through the National Joint Council for local government services as adopted by Hounslow council and the school.
- The grades awarded to these staff are in relation to local authority employment regulations.
- The grade will take into account the duties and responsibilities of the post.
- It is expected that when a new appointment is made the staff member will be placed on the first point of the relevant grade.
- However consideration may also be given to experience and/or qualifications.
- Support and office staff will move one point on their pay grade on 1st April each year until the top of the range for the grade is reached.
- A support staff member could be paid an acting allowance to cover duties of a member of staff on a higher graded role.
- Additional hours could be paid but must be agreed in advance by the HT.
- Time may be taken in lieu as long as agreed with the HT.
- The maximum hours of work should normally be limited to 9 hours in one day and no more than 36 hours in one week. This excludes civil emergencies.
- Leaders and governors support the council's policy to pay employees an hourly rate no lower than the London Living Wage as defined by the Mayor of London.

Unqualified teachers (Unq)

- The school will appoint unqualified teachers and consideration will be given to previous experience and employment history when determining their Unq pay scale.
- They will be supported by a mentor from the senior or strategic leadership team.
- They will be given targets to achieve qualified teacher status (QTS).
- Once they have gained QTS they will become an NQT.

Newly Qualified Teachers (NQTs)

- When appointing an NQT consideration will be given to previous experience and employment history.
- Each NQT will be supported by a mentor from the senior or strategic leadership team.

- There is a statutory induction period of 3 terms which NQTs must successfully complete.
- The induction period includes termly reviews of objectives from teacher's standards.

Main Scale (M)

- Following a teacher's NQT year they will progress onto the main professional scale.
- Previous work experience can be considered when deciding which main scale point a teacher will start on.
- A teacher will be on M6 for two years before being eligible for UPS.
- SEN points will be paid to Centre teachers.

Upper Pay Spine (UPS)

- Teachers will be eligible for progression to the upper pay range when they have reached the top of the schools main pay range.
- It is expected that a teacher will move up after two years on M6 and then after two years on each subsequent UPS grade.
- Performance management leaders will discuss moving to UPS during the performance management review and PM leaders will inform the HT.
- Performance management objectives must be achieved.
- The HT will inform the pay committee using the PM overview.
- Any pay awards will be back dated to September 1st.
- Teachers on UPS will have additional responsibilities as identified in the School Teachers' Pay and Conditions Document.

Teaching & Learning Responsibility Payments (TLRs)

- The school will pay TLR payments to middle leaders with responsibility for leading year groups and the Centre.
- SLT will ensure that the role includes a significant responsibility in addition to class teacher duties.

Senior Leaders (SLT)

- The Deputy Headteacher (DH) and Assistant Headteachers (AH) pay is determined on the leadership pay spine (L).
- There is no automatic right to pay progression.
- Performance management objectives must be achieved.
- The HT will prepare an overview summarising SLT PM Objectives and an evaluation. It will include current and proposed leadership grades.
- The pay committee will discuss this overview with the HT.

- The professional duties of a DH and AH are set out in the School Teachers' Pay and Conditions Document.
- The governing body will determine a five point pay range for a Deputy and Assistant Headteachers.
- The governing body must ensure that the pay range considers other teaching posts and the pay of the HT.
- When appointing a DH or AH a salary must be paid to the bottom four points of the individual school range.

Headteacher (HT)

- The governing body (GB) will calculate the appropriate Individual School Range in September using School Teachers' Pay and Conditions Document and local council guidance.

- The GB has a statutory duty to determine the appropriate school group size and relevant leadership incremental range.
- There is no automatic right to pay progression. The Pay committee will use the Headteacher's performance management review to determine incremental pay.
- Performance management objectives must be achieved.
- There will be a written and formal record of pay decisions made.
- The governing body may make discretionary payments in exceptional circumstances.
- When appointing a HT a salary must be paid to the bottom four points of the individual school range.

Appeals Procedure

- A member of staff will receive written confirmation of their pay determination and where appropriate the basis upon which the decision was made within 5 working days.
- This member of staff may submit an appeal against this decision.
- Appeals may be made on the grounds that governors:
 - incorrectly applied or failed to have proper regard for statutory guidance.
 - failed to take proper account of relevant evidence.
 - were biased, and/or unlawfully discriminated against the individual.
- The appeals procedure is informal in the first instance and the member of staff should seek to resolve the pay issue by having a discussion with relevant governors and the HT if appropriate.
- This should happen within ten working days of receiving the pay confirmation.
- If this is not possible, or if the member of staff continues to be dissatisfied with the decision they must follow a formal process.
- The staff member must submit in writing their queries regarding their pay determination to the relevant governors.
- This should be ten days from the informal discussion.
- There will then be a formal meeting with governors and the member of staff and a colleague or union representative if required.
- The composition of the appeals committee is decided by the GB each year. Details are recorded in the relevant GB minutes and will be provided to staff members on request.
- If the member of staff is still unsatisfied they can appeal to three members of the governing body not involved in the original decision. This decision will be in writing with reasons and will be a final decision.

Appendix E

Governing Body Register of Interests

GUIDELINES ON REGISTER OF INTERESTS FOR GOVERNORS, HEADTEACHERS AND STAFF

The register should include business interests of Governors, the Headteacher, any Staff likely to make purchasing decisions, and their immediate families.

Its purpose is to help avoid any conflict between the business interests of Governors, Headteachers and Staff, and the interests of the school. By its very nature it is not possible to give a definitive list of the types of interest that should be included. If in any doubt, Governors and Headteachers would be advised to include an item on the register rather than to leave it out.

An interest might include a directorship, significant shareholding, or other appointment within a business that the school has dealings with or might have dealings with in the future or any other connection that might lead to a conflict of interest, such as a connection to a member of the school staff, or being a governor, trustee or staff member at another educational establishment or organisation.

The type of business might be any that the school would invite to tender or place an order with. Some examples include, but are not limited to:

- ◆ Building works
- ◆ IT and other equipment
- ◆ Office supplies
- ◆ Educational supplies
- ◆ Cleaning
- ◆ Catering
- ◆ Grounds maintenance
- ◆ Banking
- ◆ Other administrative support services

Inclusion of an interest on the register does not necessarily prevent the school from dealing with the business concerned. However, the Governor or Staff Member, concerned (including the Headteacher) should not be involved in the decision to do so.

STATEMENT OF INTEREST FOR SCHOOL STAFF & GOVERNORS

I confirm that I have read the attached guidance and declare the following interests in businesses with which the school has dealings, or could potentially have future dealings.

Type of Business	Name of Business	Nature of involvement e.g. Director, Shareholder, Employee, Sole Operator, Other	Person involved State either self or close family member

OR

I have no relevant business interests

I am a Governor

My current employment is (give employer and role)

.....

AND/OR

I am a Staff Member

My current role is.....

Personal Connection to Staff Member(s) or Governor(s)

I have a personal connection with the following Staff Member/Governor(s)

Please provide name, position and nature of connection

.....

Other Educational Establishments, Charities or Other Groups

I am a governor / trustee / employee at.....

(Please delete as appropriate and provide details of the establishment or organisation)

SCHOOL NAME:

NAME (Please Print):

SIGNATURE:

DATE:

It is essential that you complete this form annually. The school needs to keep a file of these forms easily accessible, as the Auditors will expect to see a completed form from every governor and every staff member potentially responsible for procurement.

Appendix F
Scheme of Delegation

Financial Area	Delegated to
Monitor expenditure in variance of an agreed budget	Finance & Premises Committee Headteacher
Approve expenditure in variance of agreed budget	Finance & Premises Committee Headteacher
Requests to purchase Forms are completed by named budget holders	Subject leaders & year leaders are named budget holders (<i>see Listing of Budget Holders updated every September</i>)
Requests to purchase	Processed by Office Manager
Approve expenditure for purchases	Headteacher can sign purchase order within the agreed budget In the absence of the Headteacher the Deputy Head is authorised to approve orders Requests are signed by named budget holder and Headteacher
Payments	Payments are actioned in accordance with LA guidelines There are always 2 signatures on each cheque The approved signatures are: Headteacher, Deputy Head and 2 Assistant Heads

Appendix G
GPC Authorisation Form
A WHITE Credit Card Authorisation Form
TRANSACTION REF NO: _____

Please use this form when paying for an order using the credit card. Please ensure two signatures are provided from the approved signatories.

SUPPLIER: _____ **DATE:** _____

Order to be placed by: _____ **Person making the request:** _____

Order reference (if applicable): _____ **Charge to (cost & ledger codes):** _____

Budget Holder's Authorisation Signature - 1: _____

Head Teacher Authorisation Signature - 2: _____

	Description & unit price	Qty	Total ex VAT	Total inc VAT
1				
2				
3				
4				