



## **SCHEME OF DELEGATION 1 SEPTEMBER 2020 – 31 AUGUST 2021**

### **AUTHORISATION LEVELS**

TrustEd Schools' Partnership is a charitable trust regulated by the DfE. As a multi academy trust members, trustees, and governors of the trust have different but complementary roles, responsibilities, and duties within the trust to safeguard the trust's financial resources, ensure public money is well spent, and avoid real or perceived conflicts of interest. The TrustEd Schools' Partnership's vision is to create a community of schools who will work together to achieve excellent outcomes for all.

The CEO of the Trust is the Accounting Officer and as such is personally responsible to parliament for ensuring regularity, propriety, and value for money in the use of the Trust's funding. She is supported in this by the Trust Director of Finance and Business.

The Trust must operate in line with its articles of association and funding agreement with the DfE and must comply with all financial guidance issued by the ESFA and the Trust must seek prior approval of the Education and Skills Funding Agency (ESFA) for some transactions.

The main purpose of the Scheme of Financial Delegation: demonstrate who has the authority to approve transactions with financial impact on the Trust; provide clarity about the financial regulations; ensure the Trust operates with appropriate internal controls.

The Trust's Scheme of Delegation of financial powers comply with the requirements both of propriety and of good financial management. It should be noted that:

- The CEO and Director of Finance and Business must give approval for the opening/closing of academy bank accounts and
- The Scheme of Delegation Authorisation Levels should be reviewed on an annual basis.

The Financial Framework is to be reviewed by the Resources Committee reporting regularly to the Trust Board (who hold final veto). The following table summarises the delegated financial authorities for each function.

Approved by the Board of Trustees on: \_\_\_\_\_

[illegible]

Key Function	Value/ Comments	Board of Trustees	Local Governing Body	Trust Audit Committee	Trust Resources (Finance) Committee	CEO/ Accounting Officer	Trust Director of Finance and Business (TDoFB)/CFO	Trust Business Manager (TBM)	Executive Headteacher / Headteacher	Trust Finance Officer/ School Finance Lead	School Budget Holders	Trust Network Manager/ School IT Lead
Write-off of a bad debt less than 1% of total annual income or £45k (whichever is smaller) per single transaction. Cumulatively 5% of total annual income in any one financial year per category of transaction subject to the submission of timely, unqualified audit accounts. Subject to a maximum of £250,000.	Single amount or cumulative amount up to £1000					X	X					
	Single amount or cumulative amount £1,001 to £5,000					X						
	Single amount or cumulative amount over £5,000 but under £45,000					X						
	Over £45,000	X with written approval from ESFA										
Special Payments – staff severance payments, compensation payments, ex gratia payments	<b>Board of Trustees approval of payments up to £10,000</b>  <b>ESFA approval required if over £50,000</b>											

Key Function	Value/ Comments	Board of Trustees	Local Governing Body	Academy Audit Committee	Academy Resources (Finance) Committee	CEO/ Accounting Officer	Trust Director of Finance and Business (TDoFB)/ CFO	Trust Business Manager (TBM)	Executive Headteacher/ Headteacher	Trust Finance Officer/ School Finance Lead	Academy Budget Holder	Trust Network Manager/S chool IT Lead
Purchase/sale of any freehold property or land or disposal of heritage assets		X and approval from the ESFA				Report proposal to the Trust Board of Directors for approval	Prepare proposal					
Granting or take up of any leasehold or finance lease		X and approval from the ESFA				Report proposal to the Board of Trustees	Prepare proposal					
<b>Ordering of Goods and Services</b> 3 Quotes to be received and documented for expenditure over £1,000. Headteacher need not accept the lowest quotation but must demonstrate best value for money. Must be within agreed budget lines.												
Authorise expenditure over £50,000		X										
Authorise expenditure over £25,000 (Prim) £35,000 (Sec) up to - £50,000					x							
Authorise expenditure from <b>£10,001 - £25,000 (Prim)</b> <b>£10,001 - £35,000 (Sec)</b>			X  <b><u>Chair of Governors can countersign in high delegation schools – Primary and Secondary</u></b>			X  <b><u>CEO Must countersign for low delegation schools - Primary and Secondary</u></b>	<b><u>X Can countersign for low delegation schools - Primary and Secondary</u></b>		x			
Authorise expenditure from <b>£1,001 - £10,000</b>							x	x	x			
Authorise expenditure up to <b>£1,000</b>							x	x	x	X Trust Finance Officer with approval from TBM	X	
Authorise Petty Cash Expenditure <b>For minor items of expenditure less than £50</b>						X	X	X	X		X	

Key Function	Value/ Comments	Board of Trustees	Local Governing Body	Academy Audit Committee	Academy Resources (Finance) Committee	CEO/ Accounting Officer	Trust Director of Finance and Business (TDoFB)/CFO	Trust Business Manager (TBM)	Executive Headteacher/ Headteacher	Trust Finance Officer/ School Finance Lead	School Budget Holder	Trust Network Manager/ School IT Lead
BACS and other on-line bank payments						Over £250,000	Up to £250,000 (TDoFB only)	Checks for recommendation to TDoFB		Prepares for TFM/TDoFB		
Approve payments using purchasing cards (approval needed via purchase order – see ordering of goods and services for authorisation levels.) Trust Central Team hold Trust purchasing cards							X Approve up to £10,000	X Approve up to £8,000		<b>Trust Finance Officer Only</b> upto £6,000 with approval of TBM and TDoFB		
Authority to instruct payroll provider to process BACS payments for each payroll run.						X In the absence of the Director of Finance and Business and as Accounting Officer	Delegated authority for school payroll with approval of the Headteacher.  MAT payroll with approval of CEO/ Chair of Trustees Chair of Resources Committee	To sign off payroll and authorise with payroll provider for CEO in the absence of TDoFB.				
Authority to approve additional hours / overtime (required in advance of the hours being worked)						X**	X**	X**	X**	X ** Prepare for signing off by Headteacher/E xecutive Headteacher		
Authorisation of Contracts of Employment/Variation/Secondme nts/Termination/Transfer/ Dismissal						X **	X **		X**			
Employee Expenses Forms						X All expenses over £500 but not their own.	X All expenses up to £500. but not their own.	.	X** All expenses up to £500 but not their own	X ** Prepare for signing off by Headteacher/ Executive Headteacher		
Monthly Management Accounts		Chair of Trustees Sign off/approval Trust Consolidated Monthly management accounts				Sign off/approval of Trust monthly management accounts	Present to CEO and Headteacher	Prepare report for review by TDoFB/ Headteacher	X To review			
MAT VAT Claim								Prepare submission for approval by TDoFB				

\*\* Only if not their own claims