THE PAINSLEY CATHOLIC ACADEMY
FINANCIAL SCHEME OF DELEGATION
1ST SEPTEMBER 2021 - 31ST AUGUST 2022

Financial Scheme of Delegation	Board of Directors and Committees										Leadership Team						Budget Holders					Finance Staff + HR					Admin	Trip Leader	Resource Users	Signing	Audit	
Function	Board of Directors	Curriculum & Standards	Resources Committee	Local Governing Body	Safeguarding	SEND	HR	Audit and Risk	Pupil Premium	Company Secretary	CEO and Accounting Officer	DCEOs	CFO	Principals,Executive Principals and Snr Leader for School Improvement	Vice Principals	Assistant Principal for CPD at PCC & BWH	Subject Leaders	Network Manager	ICT Systems Officer	Teaching Schools Leader	Site Manager	MAC Accountant	Trust Finance Officers	Painsley/BWH Finance Officers	School Business Managers	HR	Administration Office in all schools	Trip Leader	All Academy Directors, Personnel and Volunteers	Authorised signatory (cheques and BACS) (Note 3)	Internal Auditor	Academy Auditors (External)
A1 .1 - Compliance/Assurance																																	
A1.1.1 - Comply with all Directors' policies	✓	✓	✓	✓	✓		✓	✓		✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		✓	✓	✓	✓	✓	✓	✓	✓	✓
A1.1.2 - Provide assurance that Directors' policies are complied with	✓	✓	✓	✓	✓		✓	✓		✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		✓	✓	✓	✓	✓	✓		✓	✓
A1.1.3 - Ensure separation of duties			✓	✓				✓			✓		✓	✓								✓		✓	✓	✓	✓					
A1.1.4 - Ensure internal controls operate correctly	✓		✓	✓				✓			✓	✓	✓	✓				✓	✓	✓	✓	✓		✓	✓	✓	✓				✓	✓
A1.1.5 - Maintain register of interests (Clerks to committees)	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓			✓												✓							
A1.1.6 - Maintain register of eligibility to serve (Clerks)										✓																						
A1.1.7 - ESFA Budget forecast return	✓										✓		✓									✓										
A1.1.8 - Submit financial statements	✓										✓		✓									✓										
A.1.1.9 - Whole Government accounts return (March accounts)	✓										✓		✓									✓										
A1.1.10 - FMGS return	✓										✓		✓																			
A1.2 - Policy Review													✓																			
A1.2.1 - Finance, Accounting and Resources Policy	✓		✓					✓		✓	✓		✓	✓								✓		✓	✓	✓						
A1.2.2 - Charges and Remissions Policy	✓		✓							✓	✓		✓	✓								✓		✓	✓	✓						
A1.2.3 - Counter Fraud, Theft, Irregularity and Cybercrime Policy including Fraud Response Plan	✓		✓					✓		✓	✓		✓	✓								✓		✓	✓							
A1.2.4 - Financial Risk Management Policy	✓		✓					✓		✓	✓		✓	✓								✓		✓	✓							
A1.2.5 - Accepting & Receiving of Donations and Gifts Policy	✓		✓							✓	✓		✓	✓								✓		✓	✓							
A1.2.6 - Best Value and Internal Controls Statement	✓		✓								✓		✓	✓								✓										
A1.2.7 - Annual renewal of insurance policy	✓		✓								✓		✓									✓			✓							
A1.2.8 - Reserves and Investment policy	✓		✓					✓		✓	✓		✓	✓								✓		✓	✓	✓						
A1.2.9 - Competitive Tendering policy	✓		✓					✓		✓	✓		✓	✓								✓		✓	✓	✓						
Risk Register	✓		✓					✓		✓	✓		✓	✓								✓		✓	✓	✓						
A1.3 - Strategic/Improvement Planning																																
A1.3.1 - Prepare Academy Implementation Plan	✓										✓	✓		✓																		
A1.3.3 - Agree spending priorities	✓		✓								✓		✓	✓																		
A1.3.4 - Approve costed items for next budget	✓		✓								✓		✓	✓																		
A1.3.5 - Review plan outcomes			✓								✓	✓	✓	✓																		
A1.4 - Annual revenue budget (plus prediction for next three years)																																
A1.4.1 - Prepare											✓		✓	✓								✓										
A1.4.2 - Approve	✓		✓																													
A1.4.3 - Monitor			✓								✓		✓	✓								✓		✓	✓							
A1.4.4 - Maintain records													✓									✓		✓	✓							
A1.4.5 - Download data													✓									✓		✓	✓							
A1.4.6 - Reconcile data - Academy a/c																						✓		✓								
A1.4.6.1 - Reconcile data - Imprest a/c														✓								✓		✓	✓							
A1.4.7 - Update forecasts and resource forecast model													✓									✓										
A1.4.8 - Monitor budget lines/cost centres													✓	✓								✓		✓	✓							
A1.4.9 - Maintain forecast of year-end position			✓								✓		✓	✓								✓		✓	✓							

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Function	Board of Directors	Curriculum & Standards	Resources Committee	Local Governing Body	Safeguarding	SEND	HR	Audit and Risk Committee	Pupil Premium	Company Secretary	CEO (Accounting Officer for Multi-Academy)	DCEOs	CFO	Principals	Vice Principals	Assistant Principal for CPD at Painsley /	Subject Leaders	Network Manager	ICT Systems Officer	Teaching Schools Leader	Site Manager	MAC Accountant	Trust Finance Officers	Painsley/BWH Finance Officers	School Business Managers	HR	Administration Office in all schools	Trip Leader	All Academy Directors, Personnel and Volunteers	Authorised signatory (cheques and BACS) (Mates 2)	Named Responsible Officer (Internal)	Academy Auditors (External)
A1.4.10 - Prepare formal budget monitoring / month end accounts statement for each fund																						✓										
A1.4.11 - Prepare commentary											✓		✓	✓								✓			✓							
A1.4.12 - Make recommendations to Directors											✓		✓	✓								✓										
A1.4.13 - Review outturn report			✓								✓		✓	✓								✓										
A1.4.14 - Initiate management action											✓		✓									✓										
A1.4.15 - Transfers inc. Academy a/c to Imprest a/cs	✓		✓								✓		✓									✓										
A1.4.16 - Inter-company transfers	Over £20 k		£20,000 on Chairs power to act																													
A1.4.17 - Amend Academy Implementation Plan (if required)	✓										✓																					
A1.5 - Personnel and Payroll																																
A1.5.1 - Annual salary and threshold review			✓								✓		✓	✓								✓										
A1.5.2 - Annualcheck of salary paid versus contracted salary													✓									✓		✓	✓							
A1.5.3 - Authorise appointment of additional staff and staffing variations - all staffing to be approved by the CEO/CFO in the first instance after Principals have completed the 'Approval to Recruit' form which links into the school's budget.	✓		✓								✓			Principal notify Bursars following CEO/CFO & budget approval																		
A1.5.4 - Authorise Academy monthly payroll											✓		✓									✓										
To check the monthly payroll in each individual school														✓								✓		✓	✓	✓						
A1.5.5 - Authorise claim forms/expense forms - Principals to be authorised by SBM up to £50 re T&L resources and CEO/CFO for resources over £50 and any exceptional misc expenses.											✓		✓	✓								✓		✓	✓							
A1.5.6 - Mileage claims	Any mileage claimed by the Accounting Officer is authorised by the Chair of Directors		Directors' mileage signed by CFO								Accounting Officer's mileage authorised by Chair of Directors		✓ CFO mileage forms signed by CEO	✓ Principal's mileage signed by CEO	✓ Signed by Principal of school							Accountant's mileage signed by CFO	LGB mileage signed by Accoun									
A1.5.7 - Mileage claims in relation to CPD											✓	✓	✓	✓		✓																
A1.5.8 - To process appointments, variations, terminations following approval from CEO/CFO																						✓		✓	✓	✓						
A1.6 - Commitments and Expenditure																																
A1.6.1 - Authority to commit expenditure items in current year budget:	✓ £120,001		✓ >£100,001 - £120,000								✓ <£80,000 (80,001-£100,000 CEO + CFO)		✓ <£40,000	✓ £10,000			✓	✓	✓	£3k TS only	500	✓ £20,000		✓ £3,000	✓ £3,000							
A1.6.2 - Contracts, SLAs and equipment leases - schools to liaise with the CFO to ensure fully compliant with the financial scheme of delegation and ATH 21											✓		✓	✓			v	✓	✓													
A1.6.3 - To negotiate ICT contracts, equipment, leasing etc - schools to liaise with the CFO to ensure fully compliant with the financial scheme of delegation and ATH 21											✓		✓					✓	✓			✓										
A1.6.3 - Certification of orders											✓ <£80,000 (80,001-£100,000 CEO + CFO)		✓ £40,000	✓ £10,000			£500			£3,000TS only	£500	✓ £20,000		✓ £3,000	✓ £3,000							
A1.6.4 - Receive goods/services																						✓		✓	✓		✓					
A1.6.5 - Verify invoices											✓		✓	✓			✓	✓	✓	✓	✓	✓		✓	✓							
A1.6.6 - Authorise invoices for payment	✓ £120,001		✓ £100,001-£120,000								✓ <£80,000 (80,001-£100,000 CEO + CFO)		✓ £40,000	✓ £10,000			£500			£3,000 TS only	£500	✓ £20,000		✓ £3,000	✓ £3,000							

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Function	Board of Directors	Curriculum & Standards	Resources Committee	Local Governing Body	Safeguarding	SEND	HR	Audit and Risk Committee	Pupil Premium	Company Secretary	CEO (Accounting Officer for Multi-Academy)	DCEOs	CFO	Principals	Vice Principal	Assistant Principal for CPD at Painsley?BWH	Subject Leaders	Network Manager	ICT Systems Officer	Teaching Schools Leader	Site Manager	MAC Accountant	Trust Finance Officers	Painsley/BWH Finance Officers	School Business Managers	HR	Administration Office in all schools	Trip Leader	All Academy Directors, Personnel and Volunteers	Authorised signatory (cheques and BACS) (Note 2)	Named Responsible Officer (Internal)	Academy Auditors (External)
A1.6.7 - Authorise petty cash payments													✓									✓		✓	✓							
A1.6.8 - Sign cheques/BACs - Academy a/c											✓		✓		✓							✓										
A1.6.9 - Sign cheques/BACs - imprest a/c											✓		✓	✓								✓			✓							
A1.6.10 - Debit card payments on imprest											✓		✓	✓								✓		✓	✓							
A1.6.11 - Validate self-employed status													✓									✓		✓	✓							
A1.6.12 - Providing bank account details to suppliers - follow procedure in policy using the bank account template.																						✓		✓	✓							
A1.7 - Income																																
A1.7.1 - Manage income activity																						✓		✓	✓							
A1.7.2 - Cash / cheque receipting																						✓		✓	✓		✓					
A1.8 - Debtors																																
A1.8.1 - Approval to write-off debts. See Academies Financial Handbook 2020 for delegated limits and also the MAC's summary and evidence of 'The Musts'	Over £3,000		Over £500	£151-£500										upto £150																		
A1.8.2 - Approval of effective economic and effective debt recovery procedures			✓								✓		✓																			
A1.8.3 - Implement debt recovery procdures in line with the Academy Finance Policy																						✓		✓	✓							
A1.9 - Asset Management																																
A1.9.1 - Security of property and assets and avoidance of loss or damage											✓		✓	✓							✓											
A1.9.2 - Security of cash											✓		✓	✓								✓		✓	✓							
A1.9.3 - Data protection registration (ICO)													✓												✓							
A1.9.4 - Comply with data protection rules	✓	✓	✓	✓	✓		✓	✓		✓	✓		✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		✓	✓	✓	✓	✓	✓	✓	✓	✓
A1.9.5 - Maintain back-up of electronic data																		✓	✓													
A1.9.6 - Maintain security of data											✓	✓	✓	✓				✓	✓			✓		✓	✓		✓					
A1.9.7 - Retain data and records in line with published archive policy											✓	✓	✓	✓	✓	✓		✓	✓	✓	✓	✓		✓	✓	✓	✓					
A1.9.8 - Maintenance of inventories																		✓	✓			✓		✓	✓							
A1.9.9 - Check and certify inventories													✓	✓								✓		✓	✓							
A1.9.10 - Approve write-off of assets	✓		✓								✓																					
A1.9.11 - Maintain Fixed Asset Register																		✓	✓			✓		✓	✓							
A1.9.12 - Physical check of fixed assets													✓				✓	✓	✓	✓	✓	✓		✓	✓							
A1.9.13 - Authorise loan of Academy equipment											✓		✓					✓	✓			✓										
A1.9.14 - Maintain loan book																		✓	✓					✓	✓							
A1.9.15 - Maintain key/key code register																					✓											
A1.10 - Trips, visits and activities																																
A1.10.1 - Authorise trip/visit/activity											✓			✓								✓						✓				
A1.10.2 - Prepare costings sheet													✓									✓		✓	✓			✓				
A1.10.3 - Receive contributions - where cash/cheque to be receipted																						✓		✓	✓		✓	✓				
A1.10.4 - Authorise remissions											✓		✓	✓								✓										
A1.11 - Use of resources																																
A1.11.1 - Ensure effective use of allocated resources, including people's time			✓								✓		✓	✓								✓										
A1.11.2 - Avoid waste and extravagance			✓								✓		✓	✓								✓		✓	✓							
A2.1 - Contracts and equipment leases											✓		✓																			
To **negotiate** on behalf of the MAC																																
Under £10,000											✓		✓									✓		✓	✓							
10,001 - 24,999											✓		✓									✓		✓	✓							
£25,000 to £120,000			✓								✓		✓									✓										
£120,001 to Over EU threshold	✓										✓		✓									✓										
A2.2 - Requisitions and orders																	✓	✓	✓		✓											
Painsley and BWH																																
Orders between £500 - £1,000 - evidence of vfm																						✓		✓	✓							
Orders of £1,000 - £3,000 - evidence of vfm 2 quotes Orders over £3,000 to £20,000 3 quotes																						✓		✓	✓							
Orders over £20,000 out to tender (NOTE IN THE PRIMARIES ORDERS OVER £15,000 OUT TO TENDER)													✓									✓		✓								

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Primary Schools																																
Orders between £500 to £1,000 - evidence of vfm																						✓			✓							
Orders of £1,000 but less than £3,000 - evidence of vfm 2 quotes																									✓							
Orders over £3,000 but less than £14,999 - three quotes														✓											✓							
Orders over £15,000 - out to tender													✓	✓								✓										
All schools																																
Up to £20,000											✓		✓									✓										
Up to £100,000											✓		✓																			
£100,001 to £120,000			✓																													
£120,001 to Over EU threshold	✓																															
Open formal tenders received											✓			✓																		
Evaluate formal tenders			✓								✓			✓																		
Accept formal tenders	✓		✓								✓																					
Accept quotes											✓			✓																		
No budget holder to purchase goods for their school from family members.	✓		✓								✓	✓	✓	✓	✓	✓						✓		✓	✓	✓						
A2.3 - Authority to dispose of equipment/assets											✓			✓																		
Up to £1000 estimated value			✓								✓																					
Over £1000 estimated value	✓																															
Items over £20,000 to be referred to DfE by CFO													✓									✓										