**ARNSIDE NATIONAL CHURCH of ENGLAND SCHOOL**

**POLICY FOR FINANCIAL DELEGATION 2018-2019**

**The purpose of this document is to indicate the areas of responsibility held and delegated by the Governing Board. The overall aim is to establish a clear, efficient and effective system of financial management and to clarify the roles and responsibilities involved.**

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| **ITEM A Preparation of school management plan and budget** |
| Responsibility of: Undertaken: Accountable to:  | **The Staffing and Finance Committee** **Headteacher****The Governing Board** |
| **ITEM B Decisions on how to spend the resources (the detailed items purchased)** |
| Responsibility of: Undertaken: Accountable to:  | * **The Headteacher (up to £1,000)**
* **Headteacher plus either Chair of GB or Chair of Finance Cttee (£1,001-£2,500)**
* **The Finance Committee (up to £5,000 & approved by Headteacher/Chair of Governors or Finance)**
* **GB (above £5,000-approved by Headteacher/Chair of Governors or Finance)**

**Headteacher****The Governing board** |
| **ITEM C Decisions to transfer resources between budget headings (after the spending plan for the year has been approved)** |
| Responsibility of: Undertaken: Accountable to:  | **The Staffing and Finance Committee****Headteacher****The Governing board** |
| **ITEM D Advising the EFA of significant financial decisions to be considered by the Governing Board** |
| Responsibility of: Undertaken: Accountable to:  | **The Staffing and Finance Committee****Headteacher****The Governing Board** |
| **ITEM E Staffing issues e.g. Appointment, Dismissal, Disciplinary and Grievance aspects** |
| Responsibility of: Undertaken: Accountable to:  | **The relevant committee****The Headteacher in collaboration with the relevant committee****The Governing Board** |
| **ITEM F Incurring expenditure (e.g. placing orders)** |
| Responsibility of: Undertaken: Accountable to:  | **The Headteacher, teaching staff****Admin Officer****The Governing Board/Headteacher** |
| **ITEM G Checking goods and services received (quantity, quality, price)** |
| Responsibility of: Undertaken: Accountable to:  | **Admin Officer****Admin Officer****Headteacher** |
| **ITEM H Certifying payments (goods, services, employees)** |
| Responsibility of: Undertaken: Accountable to:  | **Headteacher****Admin Officer****The Governing board** |
| **ITEM I Preparing / certifying prime documents and claims relating to the appointment, dismissal and payment of employees** |
| Responsibility of: Undertaken: Accountable to:  | **The Staffing and Finance Committee****The Headteacher (as reflected in agreed Pay Policy)****The Governing board** |
| **ITEM K Signatories for cheques/Transfer Authorities**  |
| Responsibility of: Undertaken: Accountable to:  | **School****The Staffing and Finance Committee.** **Headteacher, Chair of Finance, Finance Officer, Chair of Governors****The Governing board** |
| **ITEM L School Fund/Petty Cash** |
| Responsibility of: Undertaken: Accountable to:  | **The Staffing and Finance Committee.** **Headteacher, Finance Officer, Teachers and Chair of Governors****The Governing board** |
| **ITEM M Monitoring of spending** |
| Responsibility of: Undertaken: Accountable to:  | **The Staffing and Finance Committee** **The Staffing and Finance Committee, Headteacher, Finance Officer****The Governing board** |
| **ITEM N Reconciliation of school financial records to LA information** |
| Responsibility of: Undertaken: Accountable to:  | **The Staffing and Finance Committee****Finance Officer, Admin Officer****The Governing board** |
| **ITEM O Calculation of those charges within the Governing Board's discretion (lettings, etc.)** |
| Responsibility of: Undertaken: Accountable to:  | **The Headteacher****Admin Officer****Premises Committee**  |
| **ITEM P Collecting and banking of cash**  |
| Responsibility of: Undertaken: Accountable to:  | **The Headteacher****Admin Officer****The Staffing and Finance Committee** |
| **ITEM Q Custody of cash** |
| Responsibility of: Undertaken: Accountable to:  | **The Headteacher****Admin Officer****The Staffing and Finance Committee** |
| **ITEM R Custody and security of buildings and equipment (including inventories and physical verification)** |
| Responsibility of: Undertaken: Accountable to:  | **The Headteacher****The Cleaner plus Headteacher /Admin Officer****The Premises Committee** |
| **ITEM S Security and non-disclosure of confidential data (computer and paper based)** |
| Responsibility of: Undertaken: Accountable to:  | **The Headteacher****Admin Officer/ Staff****The Governing Board** |
| **ITEM T Administering and controlling stocks and stores** |
| Responsibility of: Undertaken: Accountable to:  | **The Headteacher****Admin Officer/Staff/Cleaner****The Staffing and Finance Committee** |
| **ITEM U Arranging insurances (those which fall upon the school budget)** |
| Responsibility of: Undertaken: Accountable to:  | **The Premises Committee****The Headteacher/Admin Officer****The Governing Board** |
| **ITEM V Approval and distribution extent of this document** |
| Responsibility of: Undertaken: Accountable to:  | **The Chair of the Staffing and Finance Committee****Admin Officer****The Governing Board** |

It should normally be the case that, in addition to all Governors, a copy be given to each person named in the document and that there be a copy available, in the care of the Headteacher, so that other members of staff who wish to view it may do so.

**Authorised** **D Cooper Date 25 /09/2018**

(Chair of the Governors)

**The contents of this document should be subject to an annual review by the Governors.**

**The review should be evidenced in meeting minutes and the 'delegation policy' signed and dated.**

**SCHOOL FUND ACCOUNTS**

**Governors' Responsibilities**

** To Appoint - An Auditor and Treasurer**

** To Approve - List of authorised signatories**

**School Fund Treasurer's Responsibilities**

* **Keep proper accounts with regularity and probity**
* **Present annual report to the Governors**
* **Make books available to the Governing Board at any time**
* **Distribute Report as approved by the Governors.**
* **Maintain the security of the Account, Cheque and Paying-in Books.**

**Governors appoint Mrs Alison Evans as School Fund Treasurer**

**School Fund Auditor’s Responsibilities**

**On appointment by the Governors, audit the school fund accounts and present the findings to the School Fund Treasurer.**

**The Governors appoint Ian Thompson Saint & Co as School Fund Auditor**

**GENERAL**

**Governors' Responsibilities**

**To Approve**

* **List of keyholders**
* **Any Management Audit reports**

**To Ensure**

* **That a properly constituted Committee and formal reporting structure is defined and carried out**

**Authorised D Cooper Date 25 /09/2018**

(Chair of the Governors)