

Financial Scheme of Delegation from 1st September 2020 (Appendix 1 to the Marish Academy Trust accounting policy)

Delegated Duty 1	Value	Delegated Authority	Protocol Detail
Orders for goods and services	Up to £1,000	Where orders are up to £1,000 budget holders, or delegated teaching staff can authorise a purchase primarily via the secured two-step email system. This will then be countersigned by an Assistant Head Teacher, using the same digital signature process.	Two separate signatures, one from the budget holder/delegated individual - the other from a Senior member of staff (AHT, DHT or ALT). A digital signature, in the form of an email from a two-step- verified work email, is an acceptable equivalent to a signature.
	From £1000 to £5000	<p>Firstly, it should be authorised by the Budget holder or the Facilities or Finance Lead (occasionally this may be delegated to another member of staff). This is primarily done via the secured two-step-verification email system.</p> <p>Secondly, it is then countersigned by a member of the ALT. A digital signature, in the form of an email from a two-step- verified work email, is an acceptable equivalent to a signature.</p>	Select from preferred supplier list unless agreed by the Business Manager/Finance Officer or Finance Lead. Two separate signatures, one from the budget holder/Finance Lead - the other from a member of ALT. A digital signature, in the form of an email from a two-step-verified work email, is an acceptable equivalent to a signature.
	From £5000 to £15,000	Any two of the below: Deputy headteacher. Head teacher, Executive headteacher, Finance Lead, Executive Facilities Lead and a member of the ALT as well as the person who initiated the order.	<p>Three quotes required at above £10,000 as a minimum unless goods/service are only available from a specific supplier, in a specific format- in which case Business and Value Form Money Brief must be provided to trustees for their approval in advance.</p> <p>Where multiple quotes are not available (due to the unique nature of a product/ service), a Business and Value Proposal outlining the nature of the product/ service, the impact and comparisons to similar products/ services will be submitted for consideration.</p>
	From £15,000 to £30,000	Executive headteacher plus process aside which ensures trustees agreement in advance	<p>3 Quotes required at above £10,000 as a minimum unless goods/service are only available from a specific supplier in a specific format in which case business and value for money brief must be provided must be provided to trustees for their approval in advance.</p> <p>A specification document (which will be sent to potential suppliers) must be produced, outlining what the Trust is intending to purchase, including quality, quantity and delivery date. Some award criteria will be developed to assess supplier's quotes. An evaluation of how the supplier(s) have met the criteria will be created and a record of this will be kept. Details such as: goods/ work/ services supplied, price, delivery address, delivery deadline (and/ or any other important dates) and payment schedule must be confirmed</p>
	Over £30,000	Executive Head Teacher and Chair of Governors	Formal Tendering process inc. OJEU where appropriate

Delegated Duty 2	Value	Delegated Authority	Protocol Detail
Invoice Approval	Any provided officer did not approve order	Executive Head teacher, Headteacher Deputy Head, Finance Lead Executive Facilities Lead	Physically signed off with approved signature
Authority to accept other than lowest quote or tender	up to £10,000	Executive Head teacher	Physically signed off with approved signature
Authority to accept other than lowest quote or tender	above £10,000	Strategic Board or Chair of Trustees	Physically signed off with approved signature or decision minuted in Strategic Board? Audit and risk committee minutes or email authorisation attached in authorisation system
Tender Opening	Any approved value	Any two of the below: The Executive Head teacher, Executive Facilities Director, A Trustee	Opened in physical presence or in online meeting
Signatories for Cheques, BACS and other bank transfers	Any approved payment value	Any two from: Executive Head teacher, head teacher, Deputy Head Finance Lead	Physical approved signatures on documents
Signatories for ESFA grant claims and returns	Any	Executive Head	Physical approved signatures on documents
Delegated Duty 3	Value	Delegated Authority	Protocol Detail
Disposal of assets	Up to £1,000	Deputy Head Teacher or Head teacher but also to notify Executive Head Teacher	Must not be land or buildings or heritage assets per section 5.23 of the AFH Sep 20
	Over £1,000	Executive head but must notify Strategic Board	Must not be land or buildings or heritage assets per section 5.23 of the AFH Sep 20
	Land or buildings or heritage assets	Secretary of State consent	As per section 5.22 of the AFH Sep 20

Delegated Duty 4	Value	Delegated Authority	Protocol Detail
Write off of bad debts	Single item of £500 or cumulative items totalling £2,000	Executive Head Teacher	Single item of £500 or cumulative items totalling £2,000
	Equivalent to the lesser of 1 % of annual income	Secretary of State consent as per section 5.19 of AFH Sep 20.	Equivalent to the lesser of 1 % of annual income
	or £45,000 for single transaction	Secretary of State consent as per section 5.19 of AFH Sep 20.	or £45,000 for single transaction
Delegated Duty 5	Value	Delegated Authority	Protocol Detail
Entering into a finance lease	Any	ESFA prior approval as per section 5.32 and 5.33 of AFH 20	
Entering into an operating lease	Any lease of 7+ years	ESFA prior approval as per section 5.32 and 5.33 of AFH 20	
	Any lease of < 7 years	Executive head teacher or Headteacher or Strategic Board must approve in advance depending on value or cost of said lease.	AFH 20 Para 5.27 Trusts must ensure any lease maintains the principles of value for money, regularity and propriety.
Delegated Duty 6	Value	Delegated Authority	Protocol Detail
Purchase of land or buildings	Any	ESFA prior approval as per section 5.22 of AFH 20	
Delegated Duty 7	Value	Delegated Authority	Protocol Detail
Raising invoices to collect income	Up to £20,000	Finance Officer, Finance Lead	In practice these are only likely to be issues to Local Authorities for SEND top funding and Finance team will prepare them all under direction of Executive Head and Strategic Board
	£20,000 to £50,000	Executive Head Teacher	See above
	over £50,000	Strategic Board	See above

Delegated Duty 8	Value	Delegated Authority	Protocol Detail
Payroll approval	Any	Executive Headteacher	Executive head and Headteacher receive variation reports and check these in advance of payroll approval. Approval of Pay roll is electronic by either officer or Finance Lead. Payroll print outs are also manually signed
Payroll Timesheets (overtime, casual work, variations etc)	Any	Executive Head teacher, headteacher, Deputy Head, Finance Lead, Executive Facilities Lead	Overtime has to be authorized in advance by line managers. Timesheets are approved by line managers, checked by HR and then by Executive Headteacher, Headteacher or Finance Lead on variation reports before payroll is processed each month.
Delegated Duty 9	Post	Delegated Authority	Protocol Detail
Appointment of staff	Executive Headteacher, Substantive Headteacher	Strategic Board	Selection and recruitment process includes at least one safer recruitment trained person on any shortlisting or interview panel
	Academy Leadership Team members	Executive Head Teacher and Trustee Board or Leadership Consultant	See above
	All other staff	Executive Head teacher but delegated to Academy Leadership team members and Trustwide Senior leadership team members depending on the nature of the appointment	See above