

THE HARROWBY/NATIONAL ACADEMIES TRUST

Scheme of Delegation

Review of this Policy

This policy will be reviewed annually by the Strategic and Finance Planning Committee (SPF)

Date of this review: September 2020

Date of minuted approval by
the Board of Trustees: September 2020

Date of next review: September 2021

Summary of Financial Authorisation Levels

Delegated Duty	Value	Delegated Authority
Ordering goods and services (* Includes certification of invoices and approval of contracts)	Up to £10,000	Budget Holder/Trust Finance Officer/Administrator requests order SBM authorises order Signed authorised signatory (SBM or EHT) 2 quotations required for orders over £2,000
	Over £10,001 and up to £15,000 *	Budget Holder/SBM/Trust Finance Officer/Administrator requests order EHT approves and signs order 2 quotations to be obtained
	Over £15,001 and up to £20,000 *	Budget Holder/Administrator/SBM/Trust Finance Officer requests order SBM/Bursar refers to EHT EHT approves and signs order 3 quotations obtained, reported to SPF
	Over £20,001 and up to £50,000	EHT refers purchase to SPF for authorisation, reported to Board of Trustees. Formal tender process required for orders over £20,001
	Over £50,001	EHT refers purchase to Board of Trustees for authorisation. Formal tender process required.
Debit Cards School Business Manager	Transaction Limit Up to £4,000	(2 x Debit Card) Penny Harris, SBM NB May exceed order limit with prior approval from EHT and in line with Finance Policy.
Tender/Quotations	Up to £5,000	EHT/SBM Obtain 2 quotations
	£5,001 to £20,000	Minimum of three competitive alternative written quotations, other than in exceptional circumstances, with the approval by SPF reported to Board of Trustees
	Over £20,001	Formal tendering process, including advertising in OJEU if over the approved level, currently £189,330 excl VAT (supplies and services), £4733,252 excl. VAT (works)
	Authority to accept other than lowest quotation or tender	Strategic Planning Committee up to £20,000 and Board of Trustees above this figure
Signatories for cheques	Any	Two signatories from: <ul style="list-style-type: none"> ● Executive Headteacher ● Heads of School ● Assistant Headteacher (EJ) ● School Business Manager
Bacs Payments	up to £50,000 over £50,001	SBM may approve Two of EHT/HOS/SBM to approve

Payroll Documentation Timesheets Monthly Payroll Returns Starter/Leaver Forms Travel/Expense Claims		Two signatories from: <ul style="list-style-type: none"> ● Executive Headteacher ● Head of School ● Assistant Headteacher (EJ) ● School Business Manager
Signatories for ESFA grant claims and ESFA returns	Any	Two signatories (or as required by ESFA) from: <ul style="list-style-type: none"> ● Executive Headteacher ● Head of School ● Chair of Trustees ● School Business Manager
Virement of budget provision between budget heads	Up to £5,000	SBM with EHT approval Report to Strategic Planning & Finance Committee
	£5,0001 to £20,000	Executive Headteacher Report to Strategic Planning & Finance Committee
	£20,001 to £50,000	Strategic Planning & Finance Committee to report to the Board of Trustees.
	Over £50,001	Board of Trustees
Disposal of assets	Up to £1,000	Executive Headteacher Report to the Strategic Planning & Finance Committee
	£1,001 to £5,000	Strategic Planning & Finance Committee
	£5,001 to £20,000	Board of Trustees
	Over £20,001	Board of Trustees, plus ESFA approval required for disposal of assets funded with more than £20,000 of ESFA grant, or transferred from a LA at nominal consideration.
Write-off of bad debts	Up to £100	EHT discretion, report to Strategic Planning & Finance Committee - if possible recovered through Small Claims Court
	Delegated limits, subject to a maximum of £250,000: 1% of annual income or £45,000 (whichever is smaller) per single transaction	Board of Trustees In accordance with Section 5.19 of Academies Financial Handbook and limits where ESFA approval is required
Purchase or sale of any freehold property	Any	ESFA approval required
Granting or taking up of any leasehold or tenancy	Any	ESFA approval required

agreement exceeding three years.		
Raising invoices to collect income	Up to £10,000	School Business Manager
	£10,001 to £25,000	Executive Headteacher
	£25,001 to £50,000	Strategic Planning & Finance Committee
	Over £50,001	Board of Trustees

This document is reviewed annually.