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# FINANCE MANUAL



Grimsargh St Michael's CofE Primary  
School

Last revised: May 2018

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### **INTRODUCTION**

## **Background/Purpose**

- The Financial Management Standard in Schools (section 5.5) requires schools to have up-to-date, documented and approved detailed financial procedures which are tailored to the school's needs and implemented consistently in practice.
- The Standard expects the procedures to be approved by the Governing Body and reviewed and updated on a regular basis.
- These financial procedures should be made available to all relevant staff.
- This manual fulfils this purpose by providing information relating to roles and responsibilities for financial management, school policies which have a financial content, key financial procedures and relevant guidance available from the Authority.

## **Content**

- The content of the manual is in three sections:

Governance/School Polices	- including details of roles and responsibilities, school policy documents.
Financial Procedures	- detailing key procedures and responsibilities relating to the areas identified in section 5.7 of the Standard for which governors and staff need to demonstrate that there are effective controls in place.
LA Documents/Guidance Notes	providing information on all relevant guidance documents which are available from the LA.

## **Review/Approval Process**

- This manual was reviewed by the Governing Body on 6<sup>th</sup> May 2016 and will be reviewed on an annual basis.

# Section A

## GOVERNANCE/SCHOOL POLICIES

		Date Approved	Renewal Date
1	Statement of Roles and Responsibilities	05.05.17	May 18
2	Internal Financial Regulations	02.02.18	Feb 19
3	Terms of Reference for the Finance Committee	02.02.18	Feb 19
4	Charging Policy	02.02.18	Feb 19
5	Lettings Policy	02.02.18	Feb 19
6	Debt Management Policy	02.02.18	Feb 19
7	Disposal of Assets Policy	02.02.18	Feb 19
8	Whistleblowing Policy	02.02.18	Feb 19

# 1. Statement of Roles and Responsibilities

## **Grimsargh St Michael's C of E School**

### **STATEMENT OF ROLES AND RESPONSIBILITIES FOR FINANCIAL MANAGEMENT**

#### **INTRODUCTION**

The Governing Body, headteacher and senior management team together constitute the leadership team of the school.

This statement identifies the roles and responsibilities of the Governing Body, headteacher and bursar for financial management.

#### **GOVERNING BODY AND ITS COMMITTEES**

The overall purpose of the Governing Body is to lead the school to provide the best possible education for the pupils. This involves, in particular:

- setting the school's vision and strategic aims
- monitoring and evaluating performance
- ensuring that the school is accountable to pupils, parents and the community it serves and to the local authority.

Within this context the Governing Body has a strategic role in the financial management of the school. Its key responsibilities include:

- setting the financial priorities of the school through the:
  - School Development Plan
  - Long Term Financial Plan
  - Annual Budget
- determining the allocation of resources within the school budget in accordance with the priorities in the School Development Plan
- approving and monitoring the annual budget
- ensuring that the budget is managed effectively
- determining arrangements for delegation of financial decisions to the headteacher by approving internal financial regulations
- evaluating the effectiveness of spending decisions

#### **HEADTEACHER**

The headteacher provides vision, leadership and direction for the school and is responsible for the management of the school budget under delegation powers agreed by the governing body. These responsibilities include:

- creating a strategic plan (the School Development Plan) underpinned by sound financial planning. This identifies priorities and targets for ensuring that pupils achieve high standards and make progress, increasing teachers effectiveness and securing school improvement
- preparing an annual budget plan which is within the resources available and reflects the school priorities for approval by the governing body
- effectively managing the school budget within the allocation of resources approved by the governing body (subject to virement limits)
- presenting regular financial monitoring reports to the governing body
- ensuring that there are sound internal financial controls in relation to income and expenditure
- ensuring that accounting records are accurate and up-to-date

### **DEPUTY HEADTEACHER**

The deputy headteacher reports directly to the headteacher and is responsible for the following:

- Authorising and signing orders in the absence of the headteacher.
- Assist and deputise for the headteacher in the managing of the school budget within the allocation of resources approved by the governing body.
- Is aware of the financial procedures within the school.

### **BURSAR**

The bursar is responsible to the headteacher for the day to day financial management of the school including the following:

- overseeing the ordering, receipt of goods and authorisation of payments in accordance with internal financial regulations
- monitoring the school budget on a day to day basis including provision of monitoring information to budget holders and preparation of monitoring reports for the Governing Body.
- maintaining accurate financial records for the school and reconciling to the Authority's central accounting system
- providing financial advice and information to the headteacher and governing body
- ensuring that all income is accounted for and banked
- Preparation of budget costings for consideration by headteacher

## 2. Internal Financial Regulations

### Grimsargh St Michael's CofE School INTERNAL FINANCIAL REGULATIONS

#### 1.0 ESTABLISHMENT OF BUDGET HEADINGS, MONITORING AND CONTROL PROCEDURES AND EXERCISE OF VIREMENT

- 1.1 Each year, on receipt of its funding allocations from the authority / ESFA the Governing Body shall establish appropriate budget headings for the school as a whole under which the budget shall be controlled and determine the initial budget allocation to each heading, the consistent financial reporting (CFR) framework is recommended. Any changes to budget allocations following notification by the Authority of the previous year's surplus / deficit brought forward shall be determined by the Governing Body.
- 1.2 The Headteacher may sub-divide the budget determined by the Governors on a departmental or other basis in order to facilitate day to day administration and control.
- 1.3 The Headteacher shall be empowered to exercise virement between budget headings approved by the Governors of up to £5,000 (or 10% of the budget heading from which resources are being transferred, whichever is the lower) in total for any heading during the year. Any virement exercised shall be reported to the Governors at their next meeting. Virement in excess of this figure requires the prior approval of the Governing Body.
- 1.4 The Headteacher shall establish suitable arrangements for the control and monitoring of expenditure against budget headings (e.g. SIMS FMS).
- 1.5 At termly intervals, or more often, the Governors shall receive from the Headteacher a report on school expenditure compared with budget. Reasons for any significant variances between actual and estimated expenditure to date shall be identified. In addition, the Headteacher shall inform the Governors immediately if significant overspendings are likely to occur, resulting in the school budget falling into a financial deficit position.
- 1.6 In order to set a well-informed and balanced budget each year, the school should make a forward projection of its budget, including both revenue and capital funds, for at least three years. This is a requirement of SFVS. The Governing Body shall consider such financial forecast reports, ideally on a termly basis using the best / latest available information.
- 1.7 The Governing Body shall consider the appropriate level of reserves and balances at the school.

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The Governing Body shall consider the appropriate level of reserves and balances at the school.

## 2.0 CHOICE OF SUPPLIERS AND CONTRACTORS

2.1 The Governing Body is responsible for ensuring that purchases and contracts entered into for the supply of goods and services comply with Procurement Rules for Schools, in particular:

### Contract Procurement Activity Requirements for **Services and Supplies** by Value

- ◇ orders or contracts of up to £9,999 may be entered into with a minimum of one quote, although at least three are recommended;
- ◇ for contracts or purchases between £10,000 and £74,999 in aggregate value, at least three written quotes are required;
- ◇ contracts over £75,000 in aggregate value must be publicly advertised and tenders invited for each contract.

### Contract Procurement Activity Requirements for **Execution of Works** by Value

- ◇ orders or contracts of up to £24,999 may be entered into with a minimum of one quote, although at least three are recommended;
- ◇ for contracts or purchases between £25,000 and £99,999 in aggregate value, at least three written quotes are required;
- ◇ contracts over £100,000 in aggregate value must be publicly advertised and tenders invited for each contract.

2.2 The Headteacher shall maintain a record and copies of all quotes and tenders received and retain for audit inspection.

2.3 The Governors, the Headteacher and also any member of staff who may have influence over purchasing decisions shall disclose any business interest they or their immediate family have in a Register of Business Interests maintained within the school. The person concerned shall be excluded from any meeting whilst the contract or other matter which relates to their or their immediate family's business interest is being considered and voted upon.

2.4 For a contract where a payment is to be received by the school, the highest tender should be accepted, but where a payment is to be made by the school, the lowest tender should be accepted. Departure from these requirements may occur only with the prior approval of the Governing Body and the reasons for not complying with the conditions must be recorded in the minutes of the meeting. The receipt of sponsorship must not be regarded as a valid reason for not complying with these conditions.

2.5 The requirement for tenders or written quotations may be waived when a purchase is made under a contract arranged by Central Government or the County Council since arrangements have already been made for securing competition for such contracts.

2.6 Where the Governors have established an approved list of suppliers or contractors any order shall be placed with an appropriate supplier from that list.

- 2.7 Building maintenance orders shall only be placed with contractors who have adequate insurance.
- 2.8 The Headteacher shall maintain a record of all sponsorship received by the school, including the sponsor's name and details of cash/goods received, date of receipt and use made of cash/goods.

### **3.0 LOCAL BANK ACCOUNTS**

- 3.1 The Governors shall decide, after consultation with the Headteacher, whether or not to operate a local bank account.
- 3.2 The decision to change the school's banking arrangements shall be made in sufficient time to allow four months' notice to the Authority to be given, new bank accounts can only be opened at the start of a financial year.
- 3.3 The Governors, in consultation with the Headteacher, shall be responsible for the selection of the bank with which the account is to be placed.
- 3.4 The Headteacher shall be responsible for ensuring that adequate arrangements are made for the administration of the account in accordance with the bank account scheme issued by the Authority.

### **4.0 AUTHORITY TO INCUR EXPENDITURE AND PLACE ORDERS**

- 4.1 The Headteacher shall have delegated authority to incur expenditure on any goods and services or enter into any contracts related to the objectives of the school up to a value of (£20,000) provided that the expenditure can be met from within the appropriate approved budget heading and that no liability in excess of (£20,000) is incurred in any future year.
- 4.2 All orders for goods or service contracts of value (£20,000) and above or with an annual commitment of more than that amount shall be subject to the prior approval of the Governing Body.
- 4.3 The headteacher is responsible for ensuring that there are secure arrangements for the authorisation of orders and the examination, verification, coding and certification of invoices including ensuring that:
- ◇ the duties of authorisation of orders and the certification of accounts for payment are not performed by the same person, and wherever practicable the duties of ordering shall be performed by the more senior person.
  - ◇ all orders shall be signed in his/her own name by the headteacher or by an officer authorised by the headteacher. A record of specimen signatures shall be maintained of these authorised officers.
  - ◇ all invoices shall be certified for payment by an officer authorised by the headteacher. A record of specimen signature shall be maintained of the officers authorised to certify invoices.

### **5.0 DETERMINATION OF STAFFING ESTABLISHMENT**

- 5.1 The Governing Body shall determine the staffing establishment for the school having regard to available financial resources.

### **6.0 CONTROL OF ASSETS**

6.1 The Headteacher shall ensure that adequate arrangements exist for the security of all buildings and the physical control of stores and equipment and for the maintenance of records, having regard to any guidance or instructions issued by the Authority.

6.2 The Governing Body shall determine a policy for the control of assets and the write-off of surplus equipment.

## **7.0 USE OF SCHOOL PREMISES**

7.1 The Governing Body shall determine a lettings policy for the school.

7.2 Where the school has discretion relating to charges for use of school premises, these charges shall be determined by the Governing Body and shall be reviewed on an annual basis to ensure that overall there is no net cost to the school's budget share.

## **8.0 UNOFFICIAL SCHOOL FUNDS**

8.1 Monies relating to unofficial school funds shall be held in a separate bank account identified with the name of the school and for which the signatures of at least two named persons shall be required to affect withdrawal from the account. The signatories to the account shall be appointed by the Headteacher.

8.2 The Headteacher shall inform the Governing Body at the end of each school year of the unofficial funds which are in existence or have existed during the year, indicating the general purpose of each fund.

8.3 The Headteacher shall submit to the Governing Body as soon as possible after the end of each school year a summary of the accounts of each voluntary fund signed by the Headteacher and the auditor appointed by the Governing Body.

8.4 The Headteacher shall submit copies of accounts of each unofficial fund, together with an audit certificate to the Authority on an annual basis.

## **9.0 CONSIDERATION OF AUDIT REPORTS**

9.1 Any audit report in relation to the school produced by the authority or the County Council's external auditors shall be considered by the Governing Body.

9.2 The Governing Body shall approve any action plan arising from the audit and monitor implementation of that plan to ensure that all agreed action has been taken.

## **10.0 INCOME**

10.1 The Governing Body shall determine a charging policy for the supply of any goods or services.

10.2 The Headteacher shall ensure that all income due to the school is accounted for in accordance with the school's charging policy.

10.3 Bad debts up to the value of (£200) may be written off by the Headteacher without the prior approval of the Governing Body or nominated Committee. The Headteacher must report all such write-offs to the next meeting of the Governing Body or nominated Committee.

10.4 For bad debts in excess of (£200), the prior approval to write off must be obtained from the Governing Body, or a nominated Committee.

#### **11.0 GIFTS AND HOSPITALITY**

11.1 Prior approval should be sought, where possible, from the Headteacher before school staff accept any gift or hospitality that is estimated to be beyond a face value of £25. Gifts should not be in the form of cash or securities; the gift or hospitality is a one-off and not repeated on a regular basis; and the gift or hospitality is given openly, not secretly.

11.2 Any offer or receipt of gifts or hospitality with a token value of above £25 shall be declared and the Headteacher should maintain a register of all declarations of gifts and hospitality. Completed declaration forms should be completed within 10 days of the date of the gift or hospitality. The register will be open to inspection by the Chair of Governors and / or LCC Senior Officer (including LCC Audit) as appropriate and reported to the Governing Body and recorded in the Minutes of the Meeting.

SFS/RL

January 18

### 3. Terms of Reference for the Finance Committee

#### **Grimsargh St Michael's School**

#### **Terms of Reference: FINANCE**

#### **Membership**

The committee shall consist of 6 members of the governing body. *The Headteacher is, ex-officio, a member of the committee.*

*The committee will elect a chair from within its own membership*

Non-voting participants may be invited to meetings by the committee as and when required.

*The committee shall have such co-opted, non-voting, as the governing body shall appoint. The Deputy Headteacher is a non-voting member of the Committee.*

The membership of the committee shall be reviewed and determined annually by the governing body. *The agreed membership of the committee is attached.*

#### **Quorum**

The quorum shall be 3 governors, including the Headteacher, but excluding any associate members. Staff governors should not form the majority of a committee quorum at each meeting.

#### **Meetings**

The Clerk to the committee shall be responsible for convening meetings of the committee. Any meetings held must be minuted and the minutes presented to the next meeting of the governing body.

The committee will meet at least once a term and otherwise as required.

#### **Responsibilities**

1. To ensure proper and effective use of the school's financial resources.
2. To provide guidance and assistance to the Headteacher and the Governing Body on all finance related matters
3. To review and approve internal financial regulations for the financial management of the school taking account of guidance issued by the Authority.

4. To approve virements between budget headings where the value is in excess of the sum delegated to the Headteacher under the school's Internal Financial Regulations.
5. To consider budget plans presented by the Headteacher and to make recommendations for a balanced, well informed and sustainable budget to the Governing Body for approval (with an agreed and timed plan for eliminating any deficit in accordance with the Scheme for Financing Schools).
6. To monitor income and expenditure throughout the year of all delegated and devolved funds against the annual budget plan, including Pupil Premium and where necessary, make recommendations to the governing body.
7. To establish and regularly monitor a three year financial plan using the latest available information as required in SFVS.
8. To consider unofficial funds information provided by the Headteacher including
  - Details of the unofficial funds which are in existence or have existed during the year, indicating the general purpose of each fund
  - As soon as possible after the end of the accounting year a summary of the accounts of each unofficial fund signed by the Headteacher and the auditor appointed by the Governing Body
  - Confirmation that the Headteacher has submitted the unofficial school funds information to the Authority in the required format

*Note: The Governing Body of a school must spend the school's official funds "for the purposes of the school". This means making educational provision for pupils on roll at the school.*

*An unofficial fund is any fund, other than official school funds, which is controlled either wholly or in part by the Headteacher or other members of the staff by reason of their employment in the school. The Authority has no direct responsibility for their management and use. The Headteacher is responsible to the school governors for any unofficial funds and the use to which they are put.*

9. To access, review and monitor Service Level Agreements (SLA) and to make decisions in respect of SLAs if above the limit delegated to the Headteacher under internal financial regulations.
10. Approve, monitor and review all finance based policies on behalf of the Governing Body, including, but not limited to, those related to Charges & Remissions, Lettings and Governors' Expenses
11. To contribute to the school Development Plan including consideration of the longer term resource requirements of the school.

12. To consider the appropriate level of reserves and balances taking account of guidance produced by the Authority.
13. To consider audit reports and other relevant reports and make recommendations to the Governing Body.
14. To consider appropriate arrangements to meet the Schools Financial Value Standard (SFVS).
15. To consider and advise on any financial matter referred to it by the governing body.
16. To respond, on behalf of the Governing Body, to any consultations relating to the Scheme of Delegation or the Funding of Schools.

## **Grimsargh St Michael's C of E School**

### **TERMS OF REFERENCE**

### **GRIEVANCE COMMITTEE**

#### **Membership**

The Committee shall consist of 3 members.

#### **Quorum**

The quorum will be 2 members of the Committee.

#### **Meetings**

The Committee will meet as and when required.

#### **Responsibilities**

To consider and make decisions about matters relating to staff grievance procedures in accordance with the LEA or Diocesan model policy, as adopted by the Governing Body.

- (a) To hear both sides of a case, see all relevant documents, to hear and question witnesses, allow parties to make submissions, each of them being accompanied by a friend/representative, if they so wish.
- (b) To consider and make any initial decisions about matters relating to staff grievance in accordance with adopted procedures.

**Grimsargh St Michael's C of E School**

**TERMS OF REFERENCE**

**STAFF DISCIPLINE AND DISMISSAL APPEAL COMMITTEE**

**Membership**

The Committee shall consist of 4 Governors, excluding the Headteacher.

The Headteacher may attend to give advice, present the case or appear as a witness.

**Quorum**

The quorum will be 3 members of the Committee.

**Meetings**

The Committee will meet as and when required, with LEA and Diocesan involvement as appropriate.

**Terms of Reference**

To deliberate on any appeal from the Staff Discipline and Dismissal Committee in accordance with laid down procedures.

## **Grimsargh St Michael's C of E School**

### **TERMS OF REFERENCE**

#### **STAFFING REVIEW AND DISMISSAL COMMITTEE**

##### **Membership**

The Committee shall consist of 4 members of the Governing Body to include the Chairman of Governors. The Headteacher would be present at all meetings providing information and advice to the Committee.

##### **Quorum**

The quorum will be one less than the size of the Committee.

##### **Meetings**

As required.

##### **Responsibilities**

- (a) To determine the need for staffing reduction/redundancy.
- (b) To determine selection criteria.
- (c) To consult with trade unions and staff.
- (d) To make decisions on the selection of nominees for redundancy.
- (e) To consider representations against nominations for redundancy.
- (f) To observe the Guidelines adopted by the Governing Body.

Appeals relating to decisions of this Committee are heard by the remaining eligible members of the Governing Body.

## **Grimsargh St Michael's C of E School**

### **TERMS OF REFERENCE**

#### **COMMITTEE OF APPOINTED GOVERNORS – PERFORMANCE MANAGEMENT**

##### **Membership**

The Committee will consist of three members of the Governing Body, none of whom must be employed at the school.

The Committee will elect a chairman from within its membership.

Membership and the Terms of Reference of this Committee will be reviewed annually in the Spring Term.

##### **Quorum**

The Quorum will be two members of the Committee.

##### **Meetings**

The Committee of Appointed governors through its Chair is responsible for the arrangements for the Review/Objective setting meeting and any monitoring meetings.

##### **Responsibilities**

- The selection and appointment of the External Adviser.
- The establishment with the External Adviser of the Headteacher's objectives.
- The monitoring of progress towards the objectives.
- The arrangements for the Review.
- The Review and the decision on whether or not objectives have been met, in consultation with the External Adviser.
- The making of recommendations to the Pay Committee in relation to the awarding of performance related salary increases for the Headteacher.
- Monitor the effectiveness of the Performance Management Policy.

It is permissible for the Pay Committee to be the Committee of Appointed Governors.

The Governing Body will also appoint a Review Officer/s in case the process and outcome of review and objectives setting for the Headteacher is challenged.

## **Grimsargh St Michael's C of E School**

### **TERMS OF REFERENCE**

#### **COMPLAINTS APPEALS COMMITTEE**

##### **Membership**

The Committee will consist of three Governors. Neither the Headteacher nor the Chairman of Governors will be a member of the Committee as they may have been involved in the matter under consideration at an early stage. The Chairman of the Committee will be elected on an annual basis in the Autumn Term, by the whole Governing Body.

##### **Quorum**

The quorum shall be three Governors.

##### **Meetings**

Meetings will be held when required to consider formal appeals made under the Procedures for Handling Complaints in Grimsargh St Michael's C of E School.

##### **Responsibilities**

Wherever possible the Governing Body would wish to see complaints resolved at an informal stage, but:

- (a) The main function of the Committee will be to undertake the duties of the Governing Body in the consideration of complaints made under the Procedures for Handling Complaints in Grimsargh St Michael's C of E School.
- (b) Complaints covered by statutory procedures will not be considered by this Committee.
- (c) The Committee will seek advice from the Senior Area Personnel Team Leader or Senior Governor Services Officer, or in the case of a Voluntary Aided School, the Diocesan/Church Authority Education Office, as appropriate.
- (d) The Committee will follow Section E of the Procedures for Handling Complaints in Grimsargh St Michael's C of E School in conducting its business.

## **Grimsargh St Michael's C of E School**

### **TERMS OF REFERENCE**

#### **ATTENDANCE AND DISMISAL COMMITTEE**

##### **Membership**

The Committee shall consist of 4 members of the Governing Body. The Headteacher is not a member of this Committee, as she will usually be presenting a case for consideration.

##### **Quorum**

The quorum will be 3 members of the Committee.

##### **Meetings**

The Committee will meet as and when required. If a recommendation to dismiss is a consideration then the meeting must be clerked by someone other than a Governor.

##### **Responsibilities**

- (a) To receive reports on the attendance of staff and if necessary to recommend dismissal.
- (b) To work within the Governing Body's agreed procedures.

NOTE            Model Procedures for Attendance and Dismissal, issued by the LEA, allow for the Governing Body to empower the Staff Discipline and Dismissal Committee to sit as the Attendance and Dismissal Committee.

# 4. Charging Policy

**Grimsargh St Michael's C of E Primary School**

## **SCHOOL CHARGING AND REMISSIONS POLICY**

### **INTRODUCTION**

This charging and remissions policy complies with statutory requirements, has regard to the Authority's policy statements on charging and is reviewed on an annual basis.

### **CHARGING POLICY**

#### **Activities without charge**

There will be no charge for the following activities:

- education provided wholly or mostly during school hours. This includes the supply of any materials, books, instruments, other equipment and also transport provided in school hours to carry pupils between the school and an activity;
- education provided outside school hours if it is part of the National Curriculum, or part of a syllabus for a prescribed public examination which the pupil is being prepared for at the school, or part of religious education;
- instrumental and vocal music tuition which is part of the National Curriculum or the first programme in which the whole class engages with the KS2 Programme of Instrumental and Vocal Tuition (Wider Opportunities);
- instrumental and vocal tuition for children in care;
- entry for a prescribed public examination including re-sits provided that a pupil has been prepared for it at the school.

#### **Voluntary Contributions**

The school may ask for voluntary contributions towards the cost of school-time activities to assist with funding subject to the following conditions:

- any children of parents who do not wish to contribute will not be treated any differently;

- where there are insufficient contributions to make the activity viable then the activity will be cancelled.

## **Chargeable Activities**

The school may recover the full costs of the following activities but charges will not exceed actual cost:

- educational or other activities provided wholly or mainly outside school hours which are not:
  - (a) part of the National Curriculum;
  - (b) part of a syllabus for a prescribed public examination which the pupil is being prepared for at school;
  - (c) part of religious education.

(note: schools may wish to specify particular activities which are subject to charge. These could include any commissioned services)

- board and lodgings on residential visits (subject to remission arrangements).
- cost of entering a pupil for a public examination not prescribed in regulations, and for the cost of preparing a pupil for that examination outside school hours.
- cost of entering a pupil for a prescribed public examination including re-sits where no preparation has been provided by the school.
- provision of instrumental and vocal tuition, which takes place during the school day and which has been requested by parents/carers.
- A charge may be applied for children to take items home which they have made which contain equipment such as batteries, bulbs and wires.
- day care facilities

(note: schools may wish to attach a schedule of current charges as an appendix to the policy)

## **Remissions Policy**

- There will be no charge for board and lodgings for pupils whose parents are receiving income support, income-based job seekers allowance, family credit or disability working allowance. Charges for other 'chargeable activities' may also be fully or partly remitted. Details of any remission arrangements will be made clear when parents are informed of charges for individual activities.

## 5. Lettings Policy

### **Grimsargh St Michael's C of E Primary** **LETTINGS POLICY**

1. The Governing Body actively encourages community use of the school buildings. However, it reserves the right to refuse any lettings it may choose.
2. The hirer must be willing to meet with school officials and provide details of their aims and objectives.
3. The Governing Body will ensure that the school budget does not subsidise non-school activities and that all costs are recovered. Charges will be reviewed annually by the Governing Body.
4. Each hirer using the school will be required to nominate a contact person. Such a person is deemed to be in charge and able to investigate any difficulties which may arise.
5. The Governing Body will determine if a nominated person from school is required on site when the premises are being used. If not, a responsible person must be on call.
6. A Letting Application / Indemnity Form must be completed by all applicants. A signed copy of the application form, if approved by the school, will be returned to the hirer. For long term lettings application forms will be reviewed on an annual basis.
7. Any hirer that uses the school must be adequately insured (with a minimum of £5m public liability insurance) and insurance documents must be attached to the application.
8. All hirers must comply with health and safety legislation.
9. The hirer is responsible for ensuring that CRB checks have been undertaken where appropriate.
10. Arrangements for the payment of each letting will be made in advance with the hirer concerned. The amount charged for lettings will be reviewed annually by the Governors; the current charge is £8.00 per hour.
11. An additional fee of £8.00 will be charged if the site supervisor is required to lock up the school premises after 9.30pm.
12. Smoking is not allowed on the premises in line with school policy.
13. Alcoholic Drinks –
  - a. An occasional licence must be obtained where appropriate and this must be sighted by the school. The Licensee is responsible for conduct of bar sales, etc.
  - b. No alcohol is to be stored or retained on the premises when pupils are in school.

# 6. Debt Management Policy

## Grimsargh St Michael's C of E Primary School

### DEBT MANAGEMENT POLICY

#### 1.0 INTRODUCTION

- 1.1 The Governing Body is responsible for ensuring that procedures are in place for the recovery of any outstanding debt.
- 1.2 This policy sets out procedures for debt recovery and for the write-off of any debt which is deemed to be irrecoverable.

#### 2.0 POLICY

- 2.1 Payment should be obtained as and when goods and services are provided wherever possible; in particular where the value of the goods and services is relatively small, ie less than £100.
- 2.2 Where payment is not received at the time when the goods or services are delivered an invoice will be raised as soon as possible but normally within 10 days after a debt becomes due.
- 2.3 Invoices will require payment within 30 days from the date of issue.
- 2.4 A first reminder will be issued if no payment is received within 30 days.  
A final reminder will be issued 14 days after the initial reminder stating that legal action will be considered if payment is not received within 14 days..
- 2.5 At each Governing Body/Finance Committee meeting, the headteacher is required to inform the governors of any debt which is still outstanding after the 14 day period following the final reminder together with any proposed action. This may be a referral to a debt collection agency, to solicitors for legal action or to write-off the debt if there is no realistic prospect of debt recovery being successful or if further action is not cost-effective.
- 2.6 Outstanding debt of up to £200 may be written-off by the headteacher provided that the appropriate follow-up action outlined above has been taken and the details of the debtor, amount of write-off and reason for no further action being taken is reported to the Finance Committee for information at their next meeting.
- 2.7 Write-off of outstanding debt in excess of £200 must be approved by the Finance Committee following submission of details of the debt by the headteacher together with reasons for no further action being taken.

# 7. Disposal of Assets Policy

## Grimsargh St Michael's Church of England Primary

### Policy for Disposal of Assets

#### Introduction

- The Governing body is responsible for ensuring that assets purchased by the school are disposed of in an appropriate manner.
- This policy sets out a framework to identify who has authority to declare items to be obsolete, surplus or damaged beyond repair, and means of disposal.
- Where items are to be sold, it is important that the best price for the item is achieved and that the Governing Body are fully involved in the decision making process.

#### Policy

1. Any item which is deemed to be obsolete or damaged beyond repair and it is not appropriate for sale may be written off by the Headteacher but this must be reported to the Governing Body for approval prior to any action being taken.
2. Any item which is surplus to the school's requirements and has a saleable value may be sold by the most appropriate means to achieve the best possible price. The Governing Body have decided that the Headteacher can make this decision for items up to the value of £2,500. Above this value, the Governing Body's prior approval must be sought. Where the Headteacher has sold obsolete items within the agreed delegated powers it must be reported to the next full Governing Body meeting. The Headteacher needs to ensure that all decisions/ approvals taken are clearly minuted and cross-referenced.
3. The means of disposal of items with an estimated value in excess of £2500 shall be determined by the Governing Body in accordance with the Authority's Standing Orders for Schools.
4. It is also important that VAT on the sale of such items is correctly accounted for where appropriate. All income received is to be banked to the school budget.
5. The disposal of an item of equipment must be recorded in the school's inventory/ stock book together with the date of disposal, and the amount of sales proceeds as appropriate. A note of the minutes where approval was passed may also be useful for future reference.
6. Computer hard drives containing pupil details must be disposed of appropriately and within the LCC guidelines.
7. A nominated person must carry out a stock take of the school's equipment annually and this must be recorded in the Governing Body minutes.

# 8. Whistleblowing Policy

## **WHISTLEBLOWING POLICY Grimsargh St Michael's CofE School**

### **1 PREAMBLE**

- 1.1** Employees are often the first to realise that there may be something seriously wrong within the school/Local Authority. However, they may not express their concerns because they feel that speaking up would be disloyal to their colleagues, the school or to the LA. They may also fear harassment or victimisation. In these circumstances it may be easier to ignore the concern rather than report what may just be a suspicion of malpractice.
- 1.2** The Governing Body and the LA are committed to the highest possible standards of openness, probity and accountability. In line with that commitment we expect employees, and others that we deal with, who have serious concerns about any aspect of the school or the LA's work to come forward and voice those concerns. It is recognised that most cases will have to proceed on a confidential basis.
- 1.3** The policy document makes it clear that you can do so without fear of victimisation, subsequent discrimination or disadvantage. This Whistleblowing policy is intended to encourage and enable employees to raise serious concerns within the school or the LA rather than overlooking a problem or 'blowing the whistle' outside.
- 1.4** The policy applies to all employees and applies equally to those designated as casual, temporary, agency, authorised volunteers or work experience, Governors and those contractors working for the school or LA on School or LA premises, for example, agency staff, builders, drivers. It also covers suppliers and those providing services to the LA in their own premises.
- 1.5** These procedures are in addition to the Schools/LA's complaints procedures and other statutory reporting procedures. Service Users should be made aware of the existence of these procedures.
- 1.6** This policy has been discussed with the relevant Teacher Associations, Trade Unions and the Diocesan/Church Authorities and has their support.

### **2. AIMS AND SCOPE OF THIS POLICY**

- 2.1** This policy aims to:-
- encourage you to feel confident in raising serious concerns and to question and act upon concerns about practice;
  - provide avenues for you to raise those concerns and receive feedback on any action taken;
  - ensure that you receive a response to your concerns and that you are aware of how to pursue them if you are not satisfied;

- reassure you that you will be protected from possible reprisals or victimisation if you have a reasonable belief that you have made any disclosure in good faith.

**2.2** There are existing procedures in place to enable you to lodge a grievance or complaint relating to your own employment. The Whistleblowing Policy is intended to cover major concerns that fall outside the scope of other procedures.

These include:

- conduct which is an offence or a breach of law;
- failure to comply with a legal obligation;
- disclosures related to miscarriages of justice;
- health and safety risks, including risks to the public/pupils as well as other employees;
- damage to the environment;
- the unauthorised use of public funds;
- possible fraud and corruption;
- sexual or physical abuse of pupils where referral under Safeguarding procedures is not appropriate;
- other unethical conduct; and
- actions which are unprofessional or inappropriate

Note: There is a requirement under the Scheme for Financing Schools in Lancashire for the Governing Body to notify Council's Internal Audit Service immediately of all (suspected) financial or accounting irregularities. This requirement is not superseded by this Whistleblowing Policy and the Governing Body will need to act accordingly if a financial issue is raised.

**2.3** Thus, any serious concerns that you have about any aspect of service provision or the conduct of schools staff, governors, officers or members of the LA or others acting on behalf of the school and the LA can be reported under the Whistleblowing Policy. This may be about something that:

- makes you feel uncomfortable in terms of known standards, your experience or the standards you believe the governors and the LA subscribes to; or
- is against the Council's Standing Orders and policies; or
- falls below established standards of practice; or
- amounts to improper conduct.

**2.4** This policy does not replace the corporate complaints procedure

NOTE: There is a requirement under the Scheme for Financing Schools in Lancashire for the Governing Body to notify the Director of Finance immediately of all (suspected) financial or accounting irregularities. This requirement is not superseded by this Whistleblowing Policy and your Governors will need to act accordingly if a financial issue is raised.

### **3 Key principles**

**3.1** It is recognised that the decision to report a concern can be a difficult one to make. If what you are saying is true, you should have nothing to fear because you will be doing your duty to your employer and to those for whom you are providing a service.

**3.2** The Governing Body/Council will not tolerate any harassment or victimisation (including informal pressures) and will take appropriate action to protect you when you raise a concern which is in the public interest.

**3.3** Investigations into allegations of potential malpractice will not influence or be influenced by any disciplinary or redundancy proceedings that are already taking place.

## **4 CONFIDENTIALITY**

**4.1** All concerns will be treated in confidence and every effort will be made not to reveal your identity if you so wish. At the appropriate time, however, anyone making a disclosure under this Policy may need to provide evidence as a witness, and in these cases, it may not always be possible for you to remain anonymous.

## **5 ANONYMOUS ALLEGATIONS**

**5.1** This policy encourages you to put your name to your allegation whenever possible.

**5.2** Concerns expressed anonymously are much less powerful but will be considered in the context of the following factors:-

- the seriousness of the issues raised;
- the credibility of the concern; and
- the likelihood of confirming the allegation from attributable sources.

## **6 UNTRUE ALLEGATIONS**

**6.1** If you make an allegation in good faith, but it is not confirmed by the investigation, no action will be taken against you. If, however, you make an allegation frivolously, maliciously or for personal gain, disciplinary action may be taken against you.

## **7 HOW TO RAISE A CONCERN**

**7.1** In raising a concern employees should provide the following information:

- the background and history of the concern (giving relevant dates);
- the reason why you are particularly concerned about the situation;

- the name(s) of any colleagues/employees who you consider are directly involved; and
- the name(s) of any colleagues/employees who you believe may be able to help provide further information.

**7.2** Employees should normally raise concerns with a designated senior member of staff e.g. Headteacher/Chair of Governors. This depends, however, on the seriousness and sensitivity of the issues involved and who is suspected of the malpractice. For example, if you believe that senior management of the school is involved you may wish to approach a senior officer of the Council. If you believe officers of the Council generally are involved, you should approach the Council's Chief Executive or in the case of a financial issue, the Council's Internal Audit Service.

**7.3** Staff in Voluntary Aided Schools may wish to approach a Diocesan Authority Officer. If it is believed that officers of the Diocesan/Church Authorities are involved an approach might be made directly to the Bishop.

**7.4** Concerns may be raised verbally, in writing, or by using the whistleblowing complaints email address ([WhistleblowingComplaints@lancashire.gov.uk](mailto:WhistleblowingComplaints@lancashire.gov.uk)). Calls to the Whistleblowing Line can be made on 01772 532500 where you will be directed to press 1 for financial matters and 2 if it relates to any other concern. Concerns can also be made in writing and correspondence should be sent to the Corporate HR Team, HR Service, Lancashire County Council, PO Box 78, County Hall, Preston, PR1 8XJ or the Principal Auditor, Lancashire Audit Service, County Hall, Lancashire County Council, Preston, PR1 8XJ.

Alternatively you may contact a representative of the Schools Human Resources Team:

- Jeanette Whitham, Head of Schools HR Team - 01772 530436
- Steve Lewis, Principal HR Manager 01772 531776  
(Districts 1, 2, 4 - Lancaster, Fylde and Wyre)
- Claire Neville, Principal HR Manager - 01772 530435  
(Districts 6, 11 - Preston and Hyndburn)
- Vic Welch, Principal HR Manager - 01772 531814  
(Districts 7, 8, 9 - South Ribble, West Lancashire, Chorley)
- Anne Sutton, Principal HR Manager - 01772 534928  
(Districts 12, 13, 14 - Burnley, Pendle, Rossendale)

- 7.5** The earlier you express the concern the easier it is for action to be taken.
- 7.6** Although you are not expected to prove beyond doubt the truth of an allegation, you will need to demonstrate to the person contacted that there are reasonable grounds for your concern.
- 7.7** You may wish to consider discussing your concern with a colleague first and you may find it easier to raise the matter as a collective concern if there are two (or more) of you who have had the same experience or concerns.
- 7.8** If you believe that you have to take the matter externally, possible contacts are listed at Section 10 of this policy.

## **8 HOW THE GOVERNING BODY/LA WILL RESPOND**

- 8.1** The Governing Body/LA will respond to your concerns. Do not forget that testing out your concerns is not the same as either accepting or rejecting them. If you confirm your wish to raise your concerns formally under the policy, a responsible person will be designated by the school management, where appropriate, or by the management of the Authority, to co-ordinate the response to the concerns you have raised. The responsible person will respond to you in accordance with Paragraph 8.5 below and where the responsible person is outside the management of the school he/she will notify the Chief Executive for registration, monitoring and annual reporting purposes.
- 8.2** Where appropriate, the matters raised may:
- be investigated by school/LA management, internal audit, or through the disciplinary process
  - be referred to the police;
  - be referred to the external auditor
  - form the subject of an independent inquiry.
- 8.3** In order to protect individuals and those accused of misdeeds or possible malpractice, initial enquiries will be made to decide whether an investigation is appropriate and, if so, what form it should take. Such testing out of your concerns is not the same as either accepting or rejecting them. The overriding principle which school management/the Council will have in mind is the public interest.

**8.4** Concerns or allegations which fall within the scope of specific procedures (for example, child protection or discrimination issues) will normally be referred for consideration under those procedures.

**8.5** Within ten working days of a concern being raised, the responsible person will write to you:-

- acknowledging that the concern has been received;
- indicating how we propose to deal with the matter;
- giving an estimate of how long it will take to provide a final response;
- inform you whether any initial enquiries have been made;
- supply you with information on staff support mechanisms (where appropriate), and tell you whether further investigations will take place and if not, why not.

**8.6** The amount of contact between the officers considering the issues and you will depend on the nature of the matters raised, the potential difficulties involved and the clarity of the information provided. If necessary further information will be sought from you.

**8.7** Where any meeting is arranged, away from school premises if you so wish, you can be accompanied by a Trade Union or Teacher Association representative or a work colleague.

**8.8** The Governing Body/LA will take steps to minimise any difficulties which you may experience as a result of raising a concern. For instance, if you are required to give evidence in criminal or disciplinary proceedings arrangements will be made for you to receive advice about the procedure.

**8.9** It is accepted that you need to be assured that the matter has been properly addressed. Thus, subject to legal constraints, we will inform you of the outcome of any investigation.

## **9 THE RESPONSIBLE OFFICER**

**9.1** The Headteacher has overall responsibility for the maintenance and operation of this policy in respect of concerns raised formally within the school, and should maintain a record of concerns raised and the outcome to report as necessary to the Governing Body.

**9.2** The Chief Executive has overall responsibility for the maintenance and operation of this policy in respect of concerns raised formally outside the management of the school and will maintain appropriate records of concerns raised and report as necessary to the Council.

## 10 HOW THE MATTER CAN BE TAKEN FURTHER

**10.1** This policy is intended to provide you with an avenue within the School/Council to raise concerns. The Governing Body/Council hopes you will be satisfied with any action taken. If you are not, and if you feel it is right to take the matter outside the School/Council, you may wish to contact your Trade Union/Professional Association or one of the following possible contact points:

Public Concern at Work	<input type="checkbox"/> Public Concern at Work CAN Mezzanine 7-14 Great Dover Street London SE1 4YR ☎ 020 7404 6609 <a href="mailto:whistle@pcaw.org.uk">whistle@pcaw.org.uk</a>
Public Sector Audit Appointments Ltd	<input type="checkbox"/> PSAA Limited 3 <sup>rd</sup> Floor Local Government House Smith Square London SW1P 3HZ ☎ 020 7072 7445 <a href="mailto:generalenquiries@psaa.co.uk">generalenquiries@psaa.co.uk</a>
Lancashire Constabulary	<input type="checkbox"/> Lancashire Constabulary Headquarters Saunders Lane Hutton Preston PR4 5SB ☎ 01772 614444
HM Customs and Excise	<input type="checkbox"/> HM Revenue and Customs BX9 1AA ☎ 0300 200 3200
The Information Commissioner	<input type="checkbox"/> The Office of the Information Commissioner Wycliffe House, Water Lane Wilmslow Cheshire SK9 5AF ☎ 0303 123 1113
The Environment Agency	<input type="checkbox"/> National Customer Contact Centre PO Box 544 Rotherham S60 1BY ☎ 03708 506 506 <a href="mailto:enquiries@environment-agency.gov.uk">enquiries@environment-agency.gov.uk</a>
Health and Safety Executive	<input type="checkbox"/> Redgrave Court Merton Road Bootle Merseyside L20 7HS ☎ 0345 300 9923

**10.2** If you do take the matter outside the school/Council, you should ensure that you do not disclose confidential information. Check with the contact point about that.



## Section B

# FINANCIAL PROCEDURES

		Date Approved	Renewal Date
1	Financial Management Systems	20.04.18	April 19
2	Income	20.04.18	April 19
3	Payroll	20.04.18	April 19
4	Purchasing Arrangements	20.04.18	April 19
5	School Bank Accounts ( <b>Bank account schools only</b> )	-	-
6	Imprest Account (Petty Cash)	20.04.18	April 19
7	Taxation	20.04.18	April 19
8	Unofficial School Funds	13.11.17	Nov 18
9	School Assets - Inventory	20.04.18	April 19

## FINANCIAL MANAGEMENT SYSTEMS

Procedure	Responsibility
Ensuring that the school's spending priorities are reflected in the school's budget options to be presented to the Governing Body for approval.	Kathryn Ward (Headteacher)/ Jo Moss
Accurate costing of budget options to include spending priorities and the effect of pay and price increases.	Finance Officer/ Kathryn Ward/ Jo Moss
Recording and fixing of approved school budget on SIMS to provide audit trail.	Lindsay Garner (Bursar)
Submission of budget return to LA within specified timescale.	Lindsay Garner
Establishment of appropriate cost centres on SIMS to enable effective budget monitoring.	Lindsay Garner
Production of monitoring information to budget holders on a regular basis.	Finance Officer
Preparation of budget monitoring reports for Finance Committee/Governing Body on a termly basis.	Finance Officer
Recording of all budget virements on SIMS and submission of virements for approval of Governing Body/Finance Committee in accordance with internal financial regulations.	Lindsay Garner/ Kathryn Ward/ Jo Moss
Maintaining up-to-date records on SIMS of total resources available to school ensuring that it is consistent with LA notifications (budget share, Standards Funds, contingency etc).	Lindsay Garner
Entering all expenditure and income onto SIMS promptly to enable day to day monitoring of expenditure.	Lindsay Garner
Reconciliation of all expenditure and income on SIMS to the central accounting system on a monthly basis and the investigation of any discrepancies.	Finance Officer
Ensuring that 'acceptable use policies' are in place.	Lindsay Garner
Management of user IDs and regular updating of passwords for all ICT users.	Kathryn Ward/ Jo Moss / Lindsay Garner
Appropriate back-up of ICT systems including off-site copies.	Lindsay Garner

Preparation of Statement of Internal Control (SIC) for approval by Governing Body and submission of SIC to Authority.	Lindsay Garner
Maintenance of register of business interest ensuring that it is regularly reviewed and updated.	Kathryn Ward/ Jo Moss
Review of level of balances and assigned reserves and reporting to Governing Body.	Finance Officer/ Kathryn Ward/ Jo Moss
Comparison of financial information with similar schools using DCSF benchmarking website and reporting to Governing Body on conclusions and any recommended action.	Lindsay Garner/ Kathryn Ward/ Jo Moss
Preparation of Best Value Statement for approval of Governing Body.	Lindsay Garner

Guidance Documents:	
Internal Financial Regulations Guidance	Section C / 4
SIMS Finance 6 Guidance	Section C / 10
Statement of Internal Control Guidance	<a href="http://www.fmsis.info/uploads/R15.doc">www.fmsis.info/uploads/R15.doc</a>
Register of Business Interest Guidance	Section C / 6
Reserves and Balances Guidance	Section C / 7
Best Value Statement Guidance	<a href="http://www.dfes.gov.uk/valueformoney/docs/VFM_Document_32.pdf">http://www.dfes.gov.uk/valueformoney/docs/VFM_Document_32.pdf</a>
Financial Benchmarking Guidance	

## SCHOOL INCOME

Procedure	Responsibility
<ul style="list-style-type: none"> <li>Determine and review charging policy on an annual basis for submission to Governing Body for approval.</li> </ul>	Kathryn Ward/ Jo Moss/ Lindsay Garner
<ul style="list-style-type: none"> <li>Record income in SIMS Finance promptly on receipt.</li> </ul>	Lindsay Garner
<ul style="list-style-type: none"> <li>Raise bills and issue reminders in accordance with school's debt management policy.</li> </ul>	Lindsay Garner
<ul style="list-style-type: none"> <li>Issue official, pre-numbered receipts for income collected.</li> </ul>	Lindsay Garner
<ul style="list-style-type: none"> <li>Ensure that income is securely held prior to banking.</li> </ul>	Lindsay Garner
<ul style="list-style-type: none"> <li>Bank all income promptly.</li> </ul>	Elspeth Towers (Office administrator)
<ul style="list-style-type: none"> <li>Complete bank paying-in slips including identification of split between cash/cheques and identification of cheque payees.</li> </ul>	Elspeth Towers
<ul style="list-style-type: none"> <li>Determine and review debt recovery policy for submission to Governing Body/Finance Committee for approval.</li> </ul>	Kathryn Ward/ Jo Moss/ Lindsay Garner
<ul style="list-style-type: none"> <li>Determine and review lettings policy for submission to Governing Body/Finance Committee for approval.</li> </ul>	Kathryn Ward/ Jo Moss/ Lindsay Garner
<ul style="list-style-type: none"> <li>Undertake administration of lettings including receipt of letting application forms and indemnity agreements together with copies of public liability insurance where appropriate.</li> </ul>	Lindsay Garner
<ul style="list-style-type: none"> <li>Empty machines which take money (state details eg vending machines), including counting of cash and signing of appropriate records (two persons required).</li> </ul>	N/A

### Guidance Documents:

Lettings Guidance  
Debt Management Policy Guidance

Section C / 5  
Section C / 2

## PAYROLL

Procedure	Responsibility
Review of school pay policy for approval of Governing Body on an annual basis.	Kathryn Ward/ Jo Moss/ Governing Body
Authorisation of appointments and terminations.	Kathryn Ward/ Jo Moss
Authorisation of changes in rates of pay.	Kathryn Ward/ Jo Moss/ Governing Body
Authorisation of timesheets and overtime claims.	Kathryn Ward/ Jo Moss
Maintenance of all payroll, personnel and associated records including control over access.	Lindsay Garner
Checking of payroll transactions on the accounting system to ensure that all staff are chargeable to the school and are being paid at the correct rate.	Lindsay Garner
Payment of all salaries by due date. <b>(Schools undertaking own payroll administration).</b>	N/A
Actioning all appropriate deductions from salary including income tax, national insurance contributions, superannuation contributions, union subscription and other agreed payments. <b>(Schools undertaking own payroll administration).</b>	N/A
Review of staffing structure for presentation to Governing Body.	Kathryn Ward/ Jo Moss

Guidance Documents:

## PURCHASING ARRANGEMENTS

Procedure	Responsibility
Authorisation of orders (authorised signatories).	Kathryn Ward/ Jo Moss/ Caroline Towers (Deputy Headteacher)/ Terry Brooks
Certification of invoices for payment (authorised signatories).	Lindsay Garner/ Elspeth Towers
Seeking prior approval of Governing Body where expenditure is above the limit specified in the internal financial regulations.	Kathryn Ward/ Jo Moss
Ensuring that all purchases comply with Standing Orders; in particular, seeking written quotes and tenders where appropriate and retaining these as evidence for audit purposes.	Kathryn Ward/ Jo Moss/ Lindsay Garner
Raising a commitment for the estimated cost of all orders against the budget allocation.	Lindsay Garner
Checking goods and services received are in accordance with order.	Elspeth Towers/ another member of staff

### Guidance Documents:

School Standing Orders/Guidance	Section C / 9
Internal Financial Regulations Guidance	Section C / 4

**SCHOOL BANK ACCOUNTS**  
**(Bank account schools only)**

Procedure	Responsibility
Maintenance of stock record of cheques including serial numbers.	
Security of unused cheques.	-
Checking of actual stock of cheques to stock record.	-
Signing of cheques (authorised signatories).	-
Cancelling of unpresented and spoiled cheques, maintenance of separate record and retention of cheques for audit purposes.	-
Ensuring payment to suppliers within due date.	-
Recording of all payments in SIMS Finance 6 (or other system).	-
Reconciliation to bank statement on a monthly basis.	-
Signing of reconciliation statement to certify that reconciliation has been undertaken.	-
Submission of monthly summary statement of income and expenditure to the Authority incorporating: <ul style="list-style-type: none"> <li>• bank reconciliation statement;</li> <li>• separate identification of input and output VAT;</li> <li>• certification by headteacher (or other designated person) of accuracy of information and that bank reconciliation is correct.</li> </ul>	-

<p>Guidance Documents:</p> <p>Bank Account Guidance <span style="float: right;">Section C / 13</span></p>
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## IMPREST ACCOUNT (PETTY CASH)

Procedure	Responsibility
Administration of imprest account (petty cash) ensuring that: <ul style="list-style-type: none"> <li>• all expenditure is pre-authorized before it is incurred (wherever possible);</li> <li>• purchases are restricted to small amounts which are urgent and where an order is not warranted;</li> <li>• all expenditure is supported by appropriate receipts.</li> </ul>	Kathryn Ward/ Jo Moss  Kathryn Ward/ Jo Moss  Lindsay Garner
Reconciliation of bank account on a monthly basis in conjunction with submission of reimbursement claim.	Lindsay Garner/ Elspeth Towers
Undertaking of independent check to verify that a proper reconciliation has been undertaken and signing reconciliation statement to that effect.	Lindsay Garner
Review of amount of petty cash to ensure that it is appropriate in relation to 'normal' spending levels.	Lindsay Garner/ Elspeth Towers
Signature of cheques (authorised signatories).	Lindsay Garner/ Kathryn Ward/ Jo Moss/ Caroline Towers/ Terry Brooks
Holding cheques/cash in secure place.	Lindsay Garner

### Guidance Documents:

Imprest Account (Petty Cash) Guidance

Section C / 3

## TAXATION

Procedure	Responsibility
Ensuring that only legitimate VAT invoices (showing VAT registration number) are paid for VATable goods and services.	Lindsay Garner
Raising of VAT invoices for all VATable income to school.	Lindsay Garner
Correctly coding all VAT on income and expenditure.	Lindsay Garner
Correct completion and submission of all Construction Industry Scheme (CIS) returns to Revenue and Customs by due date <b>(bank account schools)</b> .	N/A
Deduction of income tax from all sub-contractors with no tax exemption certificate and payment of these deductions to Revenue and Customs <b>(bank account schools)</b> .	N/A
Deduction of income tax for all employees and payment of these deductions to Revenue and Customs <b>(schools operating own payroll system)</b> .	N/A

Guidance Documents:

VAT Guidance

Section C /12

## UNOFFICIAL SCHOOL FUNDS

Including KOGS and Nursery

Procedure	Responsibility
Appointment of treasurer and auditor	Tessa Fryer (Governor) McDade Roberts (auditor)
Administration of accounts including:	
<ul style="list-style-type: none"> <li>• maintenance of cash book and supporting documentation eg receipts, records of income collected;</li> </ul>	Lindsay Garner
<ul style="list-style-type: none"> <li>• banking of income;</li> </ul>	Elspeth Towers
<ul style="list-style-type: none"> <li>• reconciliation to bank account on a monthly basis;</li> </ul>	Lindsay Garner
<ul style="list-style-type: none"> <li>• VAT registration if above VAT registration limits.</li> </ul>	-
Signing of cheques (authorised signatories)	Lindsay Garner/ Kathryn Ward/ Jo Moss/ Caroline Towers/ Terry Brooks
Ensuring that final accounts are prepared, audited, presented to the Governing Body for approval and submitted to LA.	Lindsay Garner

<b>Useful Information</b>	
List of unofficial funds	School Fund, Nursery, KOGS
Treasurer	Tessa Fryer
Auditor	McDade Roberts
Bank account	Lloyds Bank

Guidance Documents:

Unofficial School Funds Guidance

Section C / 11

## SCHOOL ASSETS - INVENTORY

Procedure	Responsibility
<ul style="list-style-type: none"> <li>Maintain a permanent stock record for all portable and desirable items using (<i>state method used eg. manual stock book, SIMS Equipment Register</i>).</li> </ul>	Lindsay Garner
<ul style="list-style-type: none"> <li>Ensure that the stock record is updated regularly for all new items/disposals including clear identification of make, model and serial numbers (if appropriate).</li> </ul>	Lindsay Garner
<ul style="list-style-type: none"> <li>Security mark all appropriate items.</li> </ul>	Lindsay Garner/ Elspeth Towers
<ul style="list-style-type: none"> <li>Undertake a regular stock check (at least annually) of items included in inventory and record that a check has been carried out.</li> </ul>	Elspeth Towers
<ul style="list-style-type: none"> <li>Report any significant discrepancies between actual and recorded stock to governors.</li> </ul>	Lindsay Garner
<ul style="list-style-type: none"> <li>Establish / review policy for the disposal of assets including the authority to declare items to be obsolete, surplus or damaged beyond repair.</li> </ul>	Kathryn Ward/ Jo Moss
<ul style="list-style-type: none"> <li>Record loan of equipment to staff and pupils.</li> </ul>	Lindsay Garner
<ul style="list-style-type: none"> <li>Record and bank any income from sale of assets.</li> </ul>	Lindsay Garner/ Elspeth Towers

### Guidance Documents:

Control of School Assets Guidance

Section C / 1

# Section C

## LOCAL AUTHORITY DOCUMENTS/GUIDANCE NOTES

1	Control of School Assets Guidance	Schools Financial Services Website – Policies/Procedures
2	Debt Management Policy Guidance	Schools Financial Services Website – Policies/Procedures
3	Imprest Account (Petty Cash) Guidance	Schools Financial Services Website – Policies/Procedures
4	Internal Financial Regulations Guidance	Schools Financial Services Website – Policies/Procedures
5	Lettings Guidance	Schools Financial Services Website – Policies/Procedures
6	Register of Business Interest Guidance	Schools Financial Services Website – Policies/Procedures
7	Reserves and Balances Guidance	Schools Financial Services Website – Policies/Procedures
8	Retention of Records Guidance	Schools Financial Services Website – Policies/Procedures
9	School Standings Orders/Guidance	Schools Financial Services Website – Policies/Procedures
10	SIMS Finance 6 Guidance	Westfield Centre
11	Unofficial School Funds Guidance	Schools Financial Services Website – Policies/Procedures
12	VAT Guidance	Schools' Portal - Post
13	Bank Account Guidance (for bank account schools)	Combined Finance Team

### Relevant website links

Schools' Portal - <https://schoolportal.lancsngfl.ac.uk/security/login.asp?page=/index.asp>

Schools Financial Services - [https://schoolportal.lancsngfl.ac.uk/tradedservices/fs\\_portal/](https://schoolportal.lancsngfl.ac.uk/tradedservices/fs_portal/)

Westfield Centre - <http://www.westfield.lancsngfl.ac.uk/>

## **Manual Version**

*TO COMPLETE A FULL PRINTED VERSION OF ALL GUIDANCE DOCUMENTS  
PLEASE USE THIS SECTION HEADER AND THE SOURCES OF GUIDANCE  
DOCUMENTS BELOW*

# **Section C**

## **LOCAL AUTHORITY DOCUMENTS/GUIDANCE NOTES**

- 1 Control of School Assets Guidance
- 2 Debt Management Policy Guidance
- 3 Imprest Account (Petty Cash) Guidance
- 4 Internal Financial Regulations Guidance
- 5 Lettings Guidance
- 6 Register of Business Interest Guidance
- 7 Reserves and Balances Guidance
- 8 Retention of Records Guidance
- 9 School Standings Orders/Guidance
- 10 SIMS Finance 6 Guidance
- 11 Unofficial School Funds Guidance
- 12 VAT Guidance
- 13 Bank Account Guidance (for bank account schools)

## Sources of Guidance Documents

### Section C

1	Control of school Assets	<a href="#">reports/pdf/assests.pdf</a>
2	Debt Management Policy Guidance	<a href="#">reports/pdf/billing_debtors_revised_guidance_150607.pdf</a>
3	Imprest Account (Petty Cash)	<a href="#">reports/pdf/imprest.pdf</a>
4	Internal Financial Regulations	<a href="#">reports/pdf/internal.pdf</a>
5	Lettings Guidance	<a href="#">reports/pdf/lettings.pdf</a>
6	Register of Business Interest Guidance	See update 1
7	Reserves and Balances Guidance	<a href="#">reports/pdf/reser04.pdf</a>
8	Retention of Financial Records	<a href="#">reports/pdf/retfinrec.pdf</a>
9	School Standing Orders Guidance	<a href="#">reports/pdf/standordguide.pdf</a>
10	SIMS Finance 6 Guidance	<a href="http://www.westfield.lancsngfl.ac.uk/">http://www.westfield.lancsngfl.ac.uk/</a>
11	Unofficial School Funds Guidance	<a href="#">reports/pdf/unoffschfun.pdf</a>
12	VAT Guidance	Please link to attached file
13	Bank Account Guidance Notes April 07	Please link to attached file