

Appendix A
Scheme of Delegation - Financial Regulations for Schools (July 2023)

Blacked out cells are a guide only and will need to be amended to reflect individual School delegations. Please refer to the Financial Regulations for Schools for further information.

Financial regulation reference	Who is responsible for?	Responsible Body or Role			
		Governing Body	Chair of Governors	Head Teacher	
A3/C2	Approving the Schools Financial Value Standard				
B2	Approval of the annual School budget				
B11	Providing regular financial monitoring reports to the governing body				
B12	Authorising a virement (adjustment of budget) subject to stated limits				
C6	Keeping all accounting records in accordance with the retention guidelines for schools				
D3	Setting up and maintaining effective systems of internal control and reporting all instances of irregularity				
D7	Responding to recommendations in audit report				
E10 & E17	Authorising an order, non-order invoice or other liability to expenditure subject to stated limits				
E9	Authorising an order that has been raised by oneself subject to stated limits				
E23j / E24	Using the school procurement card subject to stated limits				
E29	Setting the salary scales of the head teacher and other members of the leadership team				
E30	Appointing or varying contracts of the head teacher or deputy head teacher				
E30 / E31	Authorising appointments, variations of contract, dismissals, secondments and transfers of members of staff				
E32	Authorising appointments, variations of contract, dismissals, secondments and transfers relating to Headteacher				
E36	Authorising travel & subsistence claims and additional hours payments				
N/A	Approval of the monthly payroll				
F1	Approving the charging and remissions policy annually				
F21	Raising invoices within 30 days of the goods being supplied or the service carried out				
F25	Authorising the issue of a credit memo (automatically workflowed on MyFinance)				
F29	Approving a debt recovery policy				
F32	Approving the writing off of any debt that has proved to be irrecoverable				
H6	Maintaining an inventory				
H8	Checking the inventory on an annual basis (by an officer independent of its maintenance)				
H12	Writing off items from the inventory following a written report of the head teacher				
H14	Approving an ICT security policy				
H16	Holding keys to safes, cash boxes, etc				
H17	Deciding how to deal with the sale of any spare equipment the school holds				
I3	Notifying the Local Authority of any new insurance risks or any loss or any event likely to lead to a claim				
J1	Operating any voluntary or trust funds held by the school (eg: school fund)				
J2	Receiving audited accounts for any voluntary or trust funds within 6 months of the financial year end				
J5	Ask for consent from LA before setting up a school company				