

**HEBER**

PRIMARY SCHOOL

*All belong, all achieve.*

**Heber Primary School**

**Scheme of Delegation**

## **Scheme for the Delegation of Governing Bodies' Financial Powers and Duties to Others**

### Introduction

The governing bodies of schools with fully delegated powers under the local management scheme are responsible for ensuring that the London Borough of Southwark Financial Regulations and the Standing Orders relating to contracts are adhered to.

In practice many of the governing bodies' responsibilities will need to be delegated to a committee of the governing body and/or to the Headteacher.

To ensure that sound financial control is maintained it is essential that the extent of the delegation be clearly specified in writing.

The Education (School Government) Regulations 1989 require that the meeting of the governing body deciding upon a scheme of delegation must have a quorum of three quarters of the total number of governors entitled to vote.

It should be noted that the Scheme of Delegation complements the Council's Financial Regulations and Standing Orders and should be operated in conjunction with those documents.

The Scheme of Delegation and the Terms of Reference of the Governing Body and its Committees must be reviewed annually

Guidance on financial matters is contained in Southwark's Schools Financial Procedures Handbook.

## **Scheme for the Delegation of Governing Bodies Financial Powers and Duties to Others**

### **A. POWERS AND DUTIES RESERVED FOR THE FULL GOVERNING BODY**

The full Governing Body is responsible for: -

A1. Approving a written scheme of delegation of its financial powers and duties to its Resources Committee and the Headteacher. The scheme must satisfy the Full Governing Body's ultimate responsibility for ensuring that there are adequate operational controls in place for all the financial processes within the school. It should be noted that the Scheme of Delegation supports the Council's Financial Regulations and Standing Orders relating to contracts and should be operated in conjunction with these documents.

The Scheme of Delegation should be reviewed and approved on an annual basis. The approval and presentation should be formally minuted and the documents attached to and certified at the same as the minutes.

#### **Audit**

A2. The full Audit Report on the school issued by the Council's Internal Audit Services section will be presented to the full Governing Body at their meeting following receipt of the report. This should be reflected in the minutes of that meeting.

A3. Informing Head of Schools Finance Manager if it suspects any irregularity affecting resources of the Council.

The Resources Committee shall inform the Head of Children's Services Finance if it suspects an irregularity affecting the school's voluntary funds. The Head of Internal Audit Services shall take such steps as are necessary by way of investigation and report.

#### **Budgets/Budgetary Control**

A4. Receive and consider a full report of the school's final financial position (Outturn) no later than four months after the end of each financial year. This item should be recorded in the minutes of the meeting.

A5. Formally approve (and minute the approval of) the school's budget plan annually. A copy of the plan, certified by the Head and Chair of Governors, should be submitted to the Schools Finance Manager (CSF).

A6. Receive and consider budget monitoring reports at every meeting from the Resources Committee with relevant explanations and documentation where required. The receipt of such reports/documents shall be minuted.

A7. All virements in excess of £20,000 between or within budget headings shall be approved, authorised and minuted by the Full Governing Body and reported to the School Finance Manager (CSF) in the quarterly return to Southwark. Details of all virements, approved and authorised by the Resources Committee are to be formally notified to the Full Governing Body who shall minute the notification except for sums earmarked by the LA.

A8. Inform the School Finance Manager (CSF) when the school wishes to meet expenditure of a capital nature from the revenue budget.

A9. Enter into operational leasing/contract hire arrangements provided that the School Finance Manager (CSF) is satisfied that the method of finance is appropriate for the asset concerned, and that the best terms available have been secured. In addition the approval of Southwark legal department should be sought for the wording of leases in line with the letter of guidance received by all Southwark schools in the Summer of 2010. The Finance Committee shall ensure that the resulting charges can be met within the budget for the current and future years.

## **Contracts**

A10. Maintain a Register of Business and Pecuniary Interests for all governors and those school staff involved in financial management, or who are a budget holder, or who are involved in the process for awarding of contracts, including appointment of staff. This register will be readily available from the clerk to the governors.

Governors and members of staff are required to inform the school of any changes in their interests as these arise so that they can be entered in the register. The register is also updated annually. Nil returns are obtained as appropriate. Any governor or member of staff who is unwilling to declare their interests or complete a nil return is not permitted to influence a buying or staffing decision.

A register of gifts and hospitality is maintained by the Headteacher.

The school does not obtain goods or services for the private use of governors and members of staff.

The Resources Committee should approve all contracts and purchases over £20,000 and these should also be referred to the Full Governing Body.

## **Ex-Gratia Payments**

A11. Authorise ex-gratia payments up to £2,500. For payments in excess of £2,500 may only be made with the approval of the Secretary of State. The Full Governing Body should keep a record of all payments.

## **Income**

A12. Authorise the write-off of debts below £1,000 after consultation with the Schools Finance Manager (CSF). Debts in excess of £1,000 but not exceeding £10,000 may only be written-off after consultation with the Schools Finance Manager (CSF). The Full Governing Body should keep a record of all write-offs.

## **Lettings**

A13. Receive, consider and approve the Lettings Policy for the school. The full Governing Body should also consider and agree the scale of charges for lettings. Both shall be reviewed and approved on an annual basis.

## **Loans, Investments and Trust Funds**

A.14 Consider any proposals to borrow monies that require the approval of the London Borough of Southwark.

## **Security of Assets**

A.15 Authorise and formally minute the write off of any deficiencies of individual items of stock and equipment with original purchase values in excess of £1,000. Where the original purchase value is not available, the current market value should be used. Agreement of the Schools Finance Manager (CSF) must be sought to write off in excess of £2,500.

A16. Authorise and formally minute the disposal of individual items of equipment and materials that have become surplus to requirements, unusable or obsolete with a realisable value in excess of £1,000. Agreement of the Schools Finance Manager (CSF) must be sought to write off in excess of £2,500.

## **Voluntary Funds**

A17. Receive and consider the independently audited accounts of all the school voluntary funds either each Autumn term to cover the previous year ending 31<sup>st</sup> August or each Summer term to cover the previous year ending 31<sup>st</sup> March. This item should be recorded in the minutes of the meeting.

## **Staffing**

A18. The appointment of the Headteacher.

## **B. POWERS AND DUTIES DELEGATED TO THE RESOURCES**

## **COMMITTEE OF THE GOVERNING BODY**

The Resources Committee shall be responsible for: -

### **General**

B1. Exercising the powers and duties of the Full Governing Body in respect of the financial administration of the school, except for those items specifically reserved for the full Governing Body and those delegated to the Headteacher, or those delegated to other staff by the Headteacher.

B2. Reporting on all decisions taken under delegated powers to the next meeting of the full Governing Body.

### **Budgets/Budgetary Control**

B3. Considering budget monitoring reports on the school's financial position at every meeting and take appropriate action to contain expenditure within the budget and report to the Full Governing Body.

B4. Exercising virements between and within budget headings (see appendix for budget headings), except for sums earmarked by the LA, subject to a limit of £20,000. Details of all virements approved and authorised by the Headteacher are to be formally notified to the Resources Committee who shall minute the notification.

B5. Reporting to the Full Governing Body all significant financial matters and any actual or potential overspending.

B6. Submitting a draft budget plan to the Full Governing Body for approval and certification before making final detailed revisions as instructed by the Full Governing Body and submitting to the Schools Finance Manager (CSF) by 31<sup>st</sup> May.

### **Contracts**

B7. Exercising the powers and duties of the Full Governing Body in respect of the Council's Standing Orders relating to contracts, except for those items specifically reserved for the Full Governing Body and those delegated to the Headteacher, without reference to the Full Governing Body, up to a limit of £20,000.

### **Ex-Gratia Payments**

B8. Proposing ex-gratia payments up to £500 and to notify the Full Governing Body who will authorise, approve and maintain a record of all payments.

## **Income**

B9. Authorising the write-off of debts between £100 and £500 and to notify the Full Governing Body of any write-offs.

B10. At least once a year, review all fees and charges, including lettings, and authorise any changes it considers appropriate save in respect of optional extras relating to pupils' education, which must be determined by the Full Governing Body. (Education (School Government) Regulations 1989).

## **Insurances**

B11. Making arrangements for any insurance cover it considers necessary in liaison with the Council's Insurance Department.

## **Loans, Investments and Trust Funds**

B13. Setting aside funds that are not required for immediate use, in accordance with arrangements agreed with the Schools Finance Manager (CSF).

B14. Ensuring that all securities etc, relating to trust funds are deposited with the Council, unless the deed states otherwise.

## **Security of Assets**

B15. Ensuring that there are annual independent checks of stock and inventory records, in accordance with the requirements of Southwark's Schools Financial Procedures.

B16. Authorise the write off of any deficiencies of individual stock and inventory items with original purchase values between £250 and £1000. Where the original purchase value is not available, the current market value should be used. All such write-offs must be in accordance with the Schools Financial Procedures Handbook and be formally reported and minuted at the following full Governing Body meeting.

B17. Authorising the disposal of individual items of equipment and materials that have become surplus to requirements, unusable or obsolete with a realisable value of between £250 and £1000. All such authorisations must be in accordance with the Schools Financial Procedures and be formally reported and minuted at the following full Governing Body meeting.

B18. Authorising when (if at all) school property may be removed from the premises otherwise than for educational purposes.

## **Voluntary Funds**

B19. Responsibility for ensuring that all voluntary funds are properly administered and audited annually under the requirements of the Schools

Financial Procedures Handbook. Voluntary funds must be accounted for completely separately from any LA funds and reported annually to the full Governing Body.

## **B - FINANCIAL POWERS AND PREMISES DUTIES DELEGATED TO THE RESOURCES COMMITTEE**

### **Lettings**

B20. Reviewing and submitting annually to the Full Governing Body the Lettings Policy and charges for the school.

## **FINANCIAL POWERS AND DUTIES DELEGATED TO THE HEADTEACHER**

### **Delegation of Headteacher's Responsibilities**

The Education (School Government) Regulations 1989 permit a governing body of a school or college to delegate some of its financial responsibilities to the Headteacher in recognition of the practicalities of running a school. Similarly, the Headteacher may allow some of his/her responsibilities to be exercised by other members of staff, subject to written approval by the Governing Body, although he/she will remain accountable for the actions of those staff.

The Deputy Headteacher is authorised to act under this scheme in absence of the Headteacher.

The Headteacher shall report all decisions taken under delegated powers to the next meeting of either the Full Governing Body and/or the Finance Committee as determined by this scheme of delegation.

The Headteacher shall be responsible for: -

### **Accounts**

C1. The operation of financial processes within the school, ensuring that adequate operational controls are in place and that the principles of internal control are maintained.

C2. Ensuring that full, accurate and up to date records are maintained in order to provide financial and statistical information and that the figures have been reconciled with the school bank account and the LA central records.

C3. The financial accounting is managed by the School Business Manager, who uses Arbor Finance to produce the monthly accounts. The Headteacher should consult the Schools Finance Manager (CSF) on the development of any

other local financial system and the links with Southwark's central systems.

### **Audit**

C4. Ensuring that all records and documents are available for audit by the Council's Internal and External Auditors and arrange for the required cooperation with and accommodation of the auditors.

### **Banking Arrangements**

C5. Maintaining proper records of accounts in accordance with arrangements approved by the Head of Children's Services Finance.

C6. Providing reconciled bank statements to the Schools Finance Manager (CSF) at least quarterly or more frequently if required.

### **Budgets/Budgetary Control**

C7. Regular monitoring of expenditure and income against the approved budget and submitting budget monitoring reports on the school's financial position to every meeting of the Resources Committee. Any actual or potential overspending shall be reported to the Resources Committee.

C8. Ensuring that all required monthly and quarterly monitoring reports and closing of accounts information is sent to the Schools Finance Manager (CSF) within the required timescale.

C9. Preparing an annual draft budget plan for consideration by the Resources Committee before the start of the relevant financial year.

C10. Submitting updated budget plans at the beginning of each term if requested by the Schools Finance Manager (CSF).

C11. The Headteacher may vire between and within budget headings up to a value of £10,000, although this must be formally reported and minuted at the following Resources Committee meeting.

### **Contracts**

C12. Exercising the following powers and duties of the Full Governing Body in respect of the Council's Standing Orders relating to Contracts.

- a) Ensuring that all contracts and agreements conform with the Standing Orders
- b) Acceptance of quotations up to £10,000 in value.
- c) Receipt and custody of all tenders.
- d) Authorisation of senior members of staff to open tenders.
- e) Signing contracts on behalf of the Full Governing Body.

C14. Maintaining a register of formal contracts entered into, amounts paid and certificates of completion.

C15. Retention of quotes obtained for goods, works and services.

C16. Signing certificates where contracts require that interim and final payments are made on such certificates.

C17. Ensuring that the requirements of the Construction Industry Scheme are adhered to where applicable.

### **Income**

C18. Ensuring the arrangements for collection of income is in accordance with the Council's Financial Regulations.

C19. Ensuring that all income is accurately accounted for and is promptly collected and banked intact.

C20. Ensuring that all receipt forms, books, tickets and other such items shall be ordered and issued in a form approved by the Council's Internal Auditors.

C21. Writing-off debts up to £1,000, and informing the Full Governing Body who will record any write off.

### **Information and communication systems**

C22. That the Schools Finance Manager (CSF) has been consulted on the introduction of any new information and communication system, or the development of an existing system.

C23. That the standards of control for such systems in operation within the school include the use of properly licensed software and for the security and privacy of data in accordance with the General Data Protection Regulation.

### **Insurances**

C24. Notifying the Council's Insurance Officer on any eventuality that could affect the Council's insurance arrangements.

### **Lettings**

C25. Varying lettings charges if/when it is considered necessary. The Resources Committee shall be informed of any variation to the agreed scale of charges.

### **Orders for goods, works and services**

C26. Ensuring that arrangements for the ordering of goods, works and

services are in accordance with the Council's Financial Regulations and Standing Orders.

C27. Authorising members of staff to order or receive goods and certify invoices for payment, ensuring the appropriate division of these duties between the staff. A record must be maintained of such authorisations.

### **Payments**

C28. Ensuring the arrangements for processing payments is in accordance with the Council's Financial Regulations.

C29. Ensuring that all correct invoices are duly certified by authorised staff before payments are made.

C30. Ensuring that invoices, vouchers and other records are retained and stored in a secure way and are readily available for inspection by authorised persons.

### **Salaries, Wages and Pensions**

C31. The appointment of teachers and support staff

C32. The securing of supply teaching and other staff cover in the event of staff absence or vacancy

C33. The employment of casual staff

C34. The arrangements for processing salaries, wages and pensions are in accordance with the Council's Financial Regulations.

C35. Authorising members of staff to certify pay documents and time records, maintaining a record including specimen signatures of such authorised staff and sending a copy to the Payroll Provider.

C36. Collecting any monies advanced to a member of staff who is to leave the school employment.

### **Security of Assets**

C37. Ensuring the arrangements for security of assets is in accordance with Southwark's Schools Financial Procedures.

C38. Ensuring that proper security is maintained at all times for all buildings, furniture, equipment, vehicles, stocks, stores, cash, information and records etc under his/her control.

C39. Maintaining an inventory, in accordance with the instructions in the Schools Financial Procedures, of all items of furniture, equipment, vehicles and plant. The inventory record, whether manual or computerised, shall be a

permanent and continuous record.

C40. Where appropriate, arranging for the security marking for such items.

C41. Arranging for annual independent checks and certification of stock and inventory records, in accordance with the instructions in the Schools Financial Procedures.

C42. Authorising the write off of any deficiencies of individual stock and inventory items with original purchase values up to £250. Where the original purchase value is not available, the current market value should be used. All such write offs should be in accordance with the Schools Financial Procedures and be formally reported and minuted at the following Resources Committee meeting.

C43. Authorisation, in accordance with the instructions in the Schools Financial Procedures, of the disposal of individual items of equipment and materials that have become surplus to requirements, unusable or obsolete with a realisable value of less than £250. All such authorisations should be in accordance with the Schools Financial Procedures and be formally reported and minuted at the following Resources Committee meeting.

C44. Ensuring that keys to safes and other similar receptacles are held under the close personal security of responsible staff at all times.

#### **D. OTHER FINANCIAL POWERS AND DUTIES DELEGATED TO THE HEADTEACHER AND OTHER MEMBERS OF STAFF**

Members of staff with delegated responsibilities should be aware that these must be exercised in accordance with Southwark's Financial Regulations and Standing Orders.

The following responsibilities are delegated to the Head Teacher unless otherwise stated.

##### **Accounts**

D1. Operation of financial processes within the school, ensuring that adequate operational controls are in place, and that the principles of internal control are maintained in accordance with this Scheme of Delegation and Financial Regulations.

D2. Ensuring that full, accurate and up to date records and documents are maintained in order to provide financial and statistical information and that the figures have been reconciled with the school bank account and the Council's central records.

##### **Audit**

D3. Ensuring that all records and documents are available for audit by the

Internal and External Auditors and arrange for the required accommodation of the auditors.

### **Banking Arrangements**

D4. Maintaining proper records of accounts in accordance with arrangements approved by the Schools Finance Manager (CSF).

D5. Providing reconciled bank statements to the Schools Finance Manager (CSF), promptly.

### **Budget/Budgetary Control**

D6. Notifying the Schools Finance Manager (CSF) of variations in the school's budget plan, approved by the Resources Committee at the beginning of each term.

D7. Viring sums between and within budget headings (see appendix for budget headings) up to a value of £10,000, although this must be formally reported and minuted at the following Resources Committee meeting. The Business Manager will process any other virements notified to him/her as authorised by the Full Governing Body, Resources Committee or the Headteacher.

D8. Submitting all required reports and VAT reimbursement claims to the Schools Finance Manager (CSF) promptly.

### **Contracts**

D9. Ensuring that all contracts and agreements conform with the Standing Orders relating to contracts.

D10. The following members of staff, in addition to the Headteacher, are authorised to open tenders in the presence of another authorised person: -

Deputy Headteacher  
Assistant Headteacher  
Business Manager

### **Income**

D11. Maintaining a record of all income held in the school and ensuring that all income is accurately accounted for, promptly collected and banked intact.

D12. Ensuring that no cheques are cashed out of money held on behalf of the School/Council and that a suitable receipt is given when cash is handed over from one person to another.

D13. Ensuring that all receipt forms, books, tickets and other such items shall

be ordered and issued in a form approved by the Council's Internal Auditors.

### **Information and communication systems**

D14. The designated Systems Manager shall be responsible for the control of systems and for the security and privacy of data.

### **Lettings**

D15. Ensuring the correct administration and authorisation of lettings.

### **Orders for goods, works and services**

D16. The following members of staff, in addition to the Headteacher, are authorised to issue (sign) orders for goods, works and services as specified: -

<b>Staff</b>	<b>Types of Order</b>
Deputy Headteacher	All to £5,000
Assistant Headteacher	All to £250
Business Manager	All to £5,000
Curriculum Coordinators	For goods for that subject's use, dependent to there being sufficient provision within the Curriculum budget to the value of £250.

All orders must be processed via the Business Manager/Administration Manager who shall promptly enter them into the school's accounting system and be responsible for the safe custody and proper use of official orders, maintaining a record of order books in use and marking orders appropriately when they have been paid.

### **Payments**

D17. The following members of staff, in addition to the Headteacher, are authorised to receive goods: -

Deputy Headteacher  
Assistant Headteacher  
Business Manager  
Clerical staff  
Premises Manager

D18. The following members of staff in addition to the Headteacher, are authorised to certify payments: -

Deputy Headteacher  
Assistant Headteacher

NB. The certifying officer shall NOT be the person who ordered or received the goods.

D19. Ensuring that invoices, vouchers and other records are retained and stored in a secure way.

### **Salaries and Wages**

D20. Notifying the Payroll provider of any matters affecting payments to employees of the School/Council.

D21. The following members of staff, in addition to the Headteacher, are authorised to certify pay documents and time records (excluding documents relating to themselves): -

Business Manager  
Deputy Headteacher  
Assistant Headteacher

D22. Collecting any monies advanced to a member of staff who is to leave the school employment and maintain a record of all cash holdings in the school/college.

### **Security of Assets**

D23. Responsibility for the receipt, care and safe custody and issue of stocks and stores.

D24. Maintaining an inventory, in accordance with the instructions in Southwark's Schools Financial Procedures, of all items of furniture, equipment, vehicles and plant. The inventory record, whether manual or computerised, shall be a permanent and continuous record.

D25. Where appropriate, arranging for the security marking of such items.

D26. Maintaining a record (Loans Book) in accordance with the instructions in the Southwark's Schools Financial Procedures, of all school property removed from the premises. Where the use is for other than school/college business, the Finance Officer shall ensure the approval of the Finance Committee.

D27. Ensuring that maximum limits of cash held do not exceed the Council's insurance cover.

### **Petty Cash**

D28. Maintaining a petty cash balance that does not exceed £250

### **School Bank Accounts**

D29. The school operates one main bank account.  
School Fund

Cheques, or electronic bank payments, issued require any two signatures/online authorisations from the following:

Headteacher  
Deputy Headteacher  
Assistant Headteacher

Under normal circumstances, it is the Headteacher plus either the Deputy Head or Assistant head. The Business Manager does not sign cheques or authorise online payments. The payment process is administered by the Administration Manager, ensuring appropriate segregation of duties.

All cheques are stored securely when not in use.

Copies of the bank mandates are kept in the school office.

### **Credit Card**

D30. The school has a single credit card, authorised card user: -

<b>Staff</b>	<b>Limit</b>
Administration Manager	£2,000

D31. Credit card statement is reconciled by the Business Manager.

D32. Credit card statement signed by cardholder and authorised signatory.

## **E. PURCHASING & TENDERING POLICY**

E1. The school follows a tendering procedure for items of work of significant value, which carefully analyses and compares all possible options to ensure that best possible value for money is obtained.

This policy assumes the use, in appropriate cases and where required of Southwark's Tendering Regulations. If this is not the case then the school may use outside consultants to draw up the specification, receive tenders, and make recommendations to the school.

E2. For goods and services up to £5,000 the school is not **required** to obtain telephone or catalogue quotations but must have a signed Official Order

E3. Goods and services that are over £5,000 but less than £10,000 are subject to a minimum of three catalogue or telephone quotations.

E4. Goods and services with a value of £10,000 up to £20,000 are subject to a minimum of three competitive quotations in writing and must be on an Official Order/Contract. Approval of Head and either Chair, Vice-chair or Resources Chair is required.

E5. Goods and services valued at £20,000 and over are subject to full tender (see below). These will require the full Governing Body's Approval

E6. Recurring contracts will be reviewed for value for money approximately every three years or prior to renewal, e.g. catering, pay, grounds maintenance, heating, etc.

## **E7. FULL PROCEDURE**

### **Appointment of Consultants for the provision of major works and/or services**

Should the school choose not to use the relevant section within Southwark, the Governors, the Headteacher and Business Manager will draw up a list of consultants with relevant experience and acceptable fees. After consultation they recommend a firm of consultants to the Resources Committee for approval for the particular work to be done. They must ensure that the consultants follow the required tendering procedures as detailed below.

Following approval by the governors, the Headteacher/Business Manager confirms the appointment of the consultants in writing to them. The fee rates are also confirmed in writing.

### **Invitation to Tender**

The consultants draw up the specification identifying the work to be performed in conjunction with the Headteacher/Business Manager, and any other person with relevant interest depending on the work to be done, e.g. Senior Management Team, staff, etc.

### **Specification – this should include**

- Technical details
- Health and Safety considerations
- Insurance requirements
- Contract
- Payment details
- Logistical details

### **Form of Tender**

The form of tender should include:

- The total contract price including VAT implications

- A breakdown of the price to specific elements of the works
- Time Scale

### **Selection of Companies invited to tender**

The Resources Committee will draw up a list of the organisations invited to tender. The list will be reviewed and agreed by the Headteacher, who will check Governors' interests in any of the organisations. The appointed consultants will send out invitations to tender.

### **Receipt of Tenders**

Tender documents will be sent to the School. More than one person should open all tender documents on the same day. The name of the tenderer and the contract price should be recorded.

### **Tender Evaluation**

The tenders will be evaluated on the following criteria:

- Compliance with technical and contractual requirements
- Price & VAT implication
- Arithmetical check
- Appropriate qualifications of the organisation
- Knowledge of quality of work and reliability
- Previous experience of similar work
- Previous experience of working with the School
- Time scale involved

In all cases a formal report should be prepared summarising the above.

The relevant Committee will decide or recommend (as appropriate) to the Governing Body the tender to be accepted. Where it is recommended that the lowest tender be not accepted, the rationale behind the decision should be documented.

No work may commence until formal letters of approval are issued.

### **Emergency Decisions**

If an urgent decision is necessary and it is not practicable to call a meeting of the appropriate Committee, then a decision may be taken by either the Chair of Governors or the Vice Chair in their prolonged absence. Emergencies include urgent matters of Health and Safety or Safeguarding.

## Appendix 1: Budget Headings



### List of budget accounts

<b>Account</b>	<b>Description</b>
B02	Revenue Balance
<b>Balance for Uncommitted revenue balance brought forward</b>	
I01A	Income from LB Southwark
I01EY	Early Years Funding
I01EYADJ	EY Clawback/ Adj
<b>Balance for Total Funds Delegated by the LA - SBS</b>	
I01B	Southwark Catering & Pay Grants
I01BMAT	Maternity Claim from LA
<b>Balance for Funds delegated by the LA - Other delegated funds</b>	
I03	SEN Statemented Income
I03ADJ	SEN Clawback
<b>Balance for SEN Funding - Top up funding (Southwark pupils)</b>	
I04	EMAG
<b>Balance for Funding for minority ethnic pupils</b>	
I05	Pupil Premium
<b>Balance for Pupil Premium</b>	
I06	Other Government Grants
<b>Balance for Other government grants</b>	
I07	Other Grants and Payments
<b>Balance for Other grants and payments</b>	
I08A	Lettings
<b>Balance for Income from letting premises</b>	
I08B	Nursery Income
I08C	Bank Interest
I08D	Fees & Charges
I08E	Enrichment Club Fees
I08F	School Uniform Income
I08G	Training/Consultancy Income
I08H	Charity / Fundraising Collections
<b>Balance for Income from facilities and services</b>	
I09A	Pupil Meals Income
I09B	Staff Meals Income
<b>Balance for Income from Catering</b>	
I10	Teacher Absence Insurance

**Balance for Receipts from supply teacher insurance claims**

I11 Other Insurance Claims

**Balance for Receipts from other insurance claims**

I12A School Journey Income

I12B School Visit Income

**Balance for Income from contributions to visits etc**

I13A P & F Donations

I13B Other Donations

**Balance for Donations and/or voluntary funds**

I15A Extended School Income (ASC)

**Balance for Pupil focused extended schools funding and/or grants**

I18A Covid funding - furlough income

I18B Covid funding - exceptional costs

I18C Covid funding - catch up package

I18D Additional govt. grants (UIFSM/PE)

**Balance for Additional Grant for schools**

E01 Teaching Staff Costs

E01AL Apprenticeship Levy

E01L Teachers Leadership

E01M Maternity pay - Main

E01MM Maternity Pay - SLT

**Balance for Teaching staff**

E03A Learning Support Assistants

E03B Nursery Nurses

E03C Learning Support Assistants - ASC

E03D Agency Support Staff - Long Term

E03E Agency Support Staff - Short Term

E03F Agency - EYFS

**Balance for Education support staff**

E04A Premises Officer

E04B Cleaners

**Balance for Premises staff**

E05 Administrative Staff

**Balance for Administration and clerical staff**

E07 Meal Time Supervisors

**Balance for Cost of other staff**

E08A Staff Advertising

E08B Staff Travel

E08C Bike2Work

**Balance for Indirect employee expenses**

E09 Staff Training

**Balance for Development and training**

E10 Supply Teacher Insurance

**Balance for Supply teacher insurance**

E11 Employee Related Insurances

**Balance for Staff related insurance**

E12A Premises Maintenance

E12B Premises Maintenance - Projects

E12C Premises Health & Safety DON'T USE

E12D Covid-19 Premises Costs/Materials

**Balance for Building maintenance and improvement**

E13 Grounds Maintenance

**Balance for Grounds maintenance and improvement**

E14B Contract Cleaning

E14C DON'T USE

E14D DON'T USE

E14E Covid-19 Cleaning & PPE Costs

**Balance for Cleaning and caretaking**

E15A Water Services

**Balance for Water and sewerage**

E16A Electricity

E16B Gas

**Balance for Energy**

E17A Rates

**Balance for Rates**

CRED1718 Do Not Use - Creditors 2017/18

E18A Occupation Costs - Security

E18B Occupation Costs - Refuse & Skips

E18C Occupation Costs - Hygiene Services

E18D Occupation Costs - Hygiene Supplies

E18E Occupation Costs - Health & Safety

**Balance for Other occupational costs**

E19A Curriculum Development

E19B Art Expenditure

E19D Resources from Intervention funding

E19E Curriculum Stock

E19F Design & Technology

E19G Early Years

E19HA	School Journey
E19HB	School Trips & Performances
E19I	Swimming
E19J	Humanities
E19K	Literacy
E19M	Maths
E19N	Repro Room Stock
E19O	Music
E19Q	Physical Education
E19S	PHSE
E19T	Assessment
E19U	Science Expenditure
E19V	SEN Curriculum Expenditure
E19W	EYFS Insurance
E19X	P&F Spend

**Balance for Learning resources (not ICT)**

E20A	Connectivity
* E20B	Not in use
E20C	ICT Resources
E20D	IT Software / Backup
E20E	IT Hardware
E20G	IT Support

**Balance for ICT Learning resources**

E22A	Printing & Stationary
E22B	Photocopying
E22C	Telephone Charges - DO NOT USE
E22D	Postage
E22E	Staff Transport Costs
E22F	Software Licenses - DO NOT USE
E22G	Computer Supplies & Consumables
E22H	Subscriptions
E22J	Hospitality
E22K	Bank Charges
E22N	Governors Expenses
E22O	Governors Costs
E22P	Contracts & Trading Agreements
E22Q	General Medical Supplies
E22R	Marketing
E22S	School Uniform Costs
E22T	Charity Donations

**Balance for Administration supplies**

E23 Insurance

**Balance for Other insurance premiums**

E24 After School Club Costs

**Balance for Special facilities**

E25 Fruit Cost

E25A Catering Contract Pupils

E25B Catering Contract Adult

**Balance for Catering supplies**

E26A FT Vacancy Supply cover

E26B Supply cover - Courses

E26C Supply Cover - Sickness

E26D Supply Cover - Other

E26E Supply Cover - COVID

**Balance for Agency supply teaching staff**

E27A Speech & Language SLA

E27B Educational Consultancy

E27C Agency LSA's - long term

E27D Agency LSA's - short term

E27E Pupil School Fees

E27F Music Service

E27G Agency Staff - EYFS

**Balance for Bought-in professional services - curriculum**

E28A Finance Services

E28B ICT Services

E28C HR Services

E28D Payroll Services

E28E Supply cover - Admin

**Balance for Bought-in professional services - other**

20 E30 Direct Revenue financing

E30 Direct Revenue Finance

**Balance for Direct revenue financing (contribution to capital)**

B05 Capital Balances

**Balance for Other capital balances brought forward**

CI01A Devolved Formula Capital Grant

**Balance for Capital income**

CI03 Voluntary or private income

**Balance for Voluntary or private income**

CE02A Premises Refurbishment

CE02B P&F Premises

**Balance for New construction conversion and renovation**

CE03 Educ. Furniture & Equipment

CE03B Intervention/SEN Furniture

**Balance for Vehicles, plant, equipment and machinery**

CE04 ICT Equipment

**Balance for Information and communication technology**

**Approval and Review Record**

**Policy Approved by Governors (date):** 4<sup>th</sup> November 2024

**Signed by Chair of Governors:** 

**(date):** 11<sup>th</sup> November 2024

**Due for Annual Review by Governors (date) .....**Autumn 2025.....