

St. Theresa's Catholic Primary School

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Catholic Primary School



FINANCIAL MANAGEMENT POLICY AND PROCEDURES

"We learn together, we play together, we pray together, we grow together in the love of God"

St. Theresa's
Catholic Primary School



Validation Grid

Title	Financial Management Policy and Procedures
Author	Barbara Costa
Associate Author	N/A
Committee	Finance
Target Audience	All Staff Community
Stakeholders Consulted	Governors and Staff
Curriculum / Non Curricular	Non Curricular
Associated Policies / Documents	Anti-Fraud and Corruption Policy, Disciplinary Policy and Procedure, Staff Handbook, Staff Code of Conduct, Governor Code of Conduct, Complaints Policy and Procedure, Data Protection Policy, Whistleblowing Policy, Charging Policy, Debit Card Policy, Online Safety Policy, Pay Policy, Appraisal Policy, Debt Recovery Policy, Lettings Policy
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Headteacher

Barbara Costa

Barbara Costa

Chair of Governors

Fiona Kerin

Fiona Kerin

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1. Overview

The school seeks to develop a system of quality financial management, which will lead to sound financial decisions being made in an efficient and effective manner.

The Governing Body recognises the need for good financial control over the schools' resources and has formulated this policy in order to achieve the standards of financial management as outlined in Ofsted guidelines, the DfE Schools Financial Value Standard and to ensure compliance with the Barnet Scheme for Financing Schools.

The Governing Body will convene at least once a term. The Governing Body:

- will apply the principles of best value to all financial and school dealings, to ensure the most effective, economic and efficient means available.
- challenge how and why a service is provided (including consideration of alternative providers)
- compare performance against other schools taking into account the views of parents and pupils
- consult with stakeholders especially parents/carers and children
- research competition to secure efficient and effective services

2. Financial Objectives

- a. The responsibilities of the Governing Body, its committees, the Headteacher and the staff should be clearly defined and the limits of delegated authority be clearly established
- b. The Governing Body is responsible for ensuring that any grant from the Secretary of State is used only in accordance with the terms set down by the DfE and must take steps to ensure that the financial management and organisation of the Governing Body are such as to enable it to fulfil its obligations.
- c. That the budget should reflect the school's educational priorities and objectives, seek to achieve value for money and be subject to regular and effective monitoring.
- d. That the school will meet the annual requirements of Schools Financial Value Standards (SFVS).
- e. The school should seek to make the best strategic use of resources linking specific grants to educational decisions and priorities.
- f. The school will seek to apply the principles of best value in securing the use of resources and services.
- g. Regular and effective monitoring procedures will be adhered to.
- h. The school's budget will not result in a deficit position. If the school cannot set a balance budget, they must inform the LA immediately to seek further guidance asset out in the 'Scheme For Financing Schools'.
<https://www.barnet.gov.uk/sites/default/files/2022-01/Scheme%20for%20Financing%20Schools%20-%20Sept%202021.pdf>
- i. The school should establish sound internal controls to ensure the reliability and accuracy of its financial transactions.
- j. The school should be adequately insured against exposure to risks.
- k. The school should be registered under the General Data Protection Act and all data protected against loss.

- l. The school should ensure that the purchasing arrangements achieve the best value for money.
- m. There should be efficient procedures for the administration of personnel matters.
- n. Stocks, stores and other assets should be recorded, inventoried and adequately safeguarded against loss and theft.
- o. All income due to the school be identified, received, recorded and banked promptly.
- p. The school should properly control the operation of bank accounts and reconcile bank balances and accounting records.
- q. The school bank accounts will not be overdrawn.
- r. Audit recommendations will be implemented.
- s. All checks of opening and closing down of accounts and reconciliation to the accounting package are carried out by the School Finance Officer/Assistant who acts on behalf of the Director of Finance.
- t. The school will make no gift or payment in cash or kind.
- u. All office computers and laptops will be encrypted.

3. Organisation of Responsibility and Accountability

3.1 Role of the Governing Body

- a. To ensure that all Governing Body and other Committee decisions are based on raising the achievement of all pupils.
- b. To take responsibility for overall financial management of the school and satisfy the Local Authority (LA) that the school's financial management and organisation are such as to enable it to fulfil its financial obligations.
- c. To ensure that any grant from the LA is only used for the purpose prescribed (see LA financial regulations).
- d. To provide such information as the Secretary of State may require.
- e. To approve and make a SFVS submission annually by the required deadline.
- f. To appoint external auditors (if considered appropriate).
- g. To respond promptly to recommendations made by auditors or inspectors.
- h. To provide the LA with timely monthly and annual financial returns in the required format (Consistent Financial Reporting).
- i. To manage the school budget:
 - Consider the annual budget plan
 - Approve the budget
 - Consider and approve any revisions to the budget
 - Agree levels of delegation for financial responsibility
- j. To delegate powers, including to spend, to the Headteacher as follows:
 - internal scheme of delegation to governors' committees
 - the Headteacher may delegate the responsibility of departmental budgets to the Deputy Headteacher and teaching staff.
 - limits to powers – spending, virements as per the Financial Management Policy
 - clarity of functions and responsibilities (Job Descriptions)
- k. To be consulted by the Local Authority:
 - on significant changes to LA's Fair Funding/Scheme of Delegation
- l. To ensure accounts are kept:
 - accurately

- in accordance with local and national requirements
- m. To determine staff disposition and policy
 - in accordance with Teachers Pay and Conditions agreement
 - non teachers' requirements e.g. Teaching Assistants, caretakers etc.
- n. To make judgements and estimates that are reasonable and prudent;
- o. To act as a 'critical friend' to the Headteacher by providing advice, challenge and support.
- p. To ensure that effective procedures are in place for processing staff salaries timesheets, absence returns and changes in terms and conditions of employment.
- q. To evaluate the effectiveness of spending decisions.
- r. To ensure that financial duties of staff are clearly described to avoid potential conflicts.
- s. To establish and maintain a register of Business Interests of Governors and Staff who influence financial decisions.
- t. To ensure in conjunction with the Headteacher that:
 - salary payments are only made to school employees
 - salary payments are made in accordance with appropriate conditions of employment
 - salary payments are only made for services provided to the school
 - payroll changes are accurately recorded and promptly processed
- u. To approve a list of authorised signatories for the following list of authorisation:
 - Bank transfers and cheques
 - Certification of invoices and petty cash payments
 - Orders for supplies, works and services
 - Salaries and wages, including honoraria, timesheets, overtime, car mileage and travel claims
 - Budget virements
- v. To ensure the requirements of the scheme and associated guidance are met.
- w. To ratify the Financial Management Policy annually.
- x. To ratify Policies drawn up by the relevant committee.
- y. To follow deficit budget procedures as set out in the 'Scheme For Financing Schools'.
- z. To maintain minutes of the meetings.
- aa. To approve expenditure on major capital projects / leasing and to seek Diocesan approval before proceeding.

3.2. Role of the Finance and Resources Committee

Finance

It is the responsibility of the Finance and Resources Committee to follow the terms of reference agreed by the Governing Body.

- a. To advise the Governing Body on financial strategy and policy within the resources available;
- b. To ensure Schools Financial Value Standard (SFVS) submission is made annually by the required deadline;
- c. To receive, consider and present to the Governing Body, for approval, annual estimates of the school's budget, and revised forecasts as appropriate;

- d. To monitor the timely submission of grant applications and financial returns to the LA and DfE (where appropriate);
- e. To advise the Governing Body on the application of the school's budget and other payments made to the school in accordance with current legislation;
- f. To receive regular reports on the school's income and expenditure as compared with budget, and report to the Governing Body;
- g. To keep under general review the personnel establishment of the school and to recommend to the Governing Body the financial limits for salaries and wages within the overall school budget;
- h. To ensure that the staffing levels in the school reflect the needs of the pupils and support the School Improvement Plan;
- i. To advise the Governing Body on the provision of resources and services to the school and to undertake the setting up of contracts for services as determined by the Governing Body. To consider, where appropriate, the substitution of in-house provision and to advise the Governing Body accordingly;
- j. To ensure that Best Value principles are applied to all purchases and renewal of service contracts and that the school adheres to LA Contract Standing Orders when obtaining quotations or tendering for larger contracts. Governors should seek LA or Diocesan expertise and guidance on contracting and tendering when appropriate.
<https://www.barnet.gov.uk/sites/default/files/assets/citizenportal/documents/councilanddemocracy/SContractProcedureRulesrevised51113.pdf>
- k. To review the Financial Management Policy annually and present to the Governing Body for ratification;
- l. To produce and carry out annual reviews of the Financial Management Policy & Procedures, Lettings Policy, Charging Policy, Whistle Blowing Policy, Debit Card Policy, Anti-Fraud and Corruption Policy, Online Safety Policy, Debt Recovery Policy and Critical Incidents Plan and present revisions to the Governing Body for ratification.
- m. To monitor all financial controls;
- n. To determine policy with regard to virements between budget headings;
- o. To review at least annually the Register of Governors' business interests and to ensure its accuracy. (There is an opportunity to review / declare changes to business interests at each meeting of the Full Governing Body);
- p. Provide such information as may be required by the Auditors;
- q. To respond promptly to recommendations made by auditors or inspectors;
- r. Authorise changes in payroll (joint authority with Headteacher);
- s. Advise on financial aspects of contracts;
- t. To ensure that budget expenditure is appropriate, controlled and prioritised against all available resources;
- u. To approve variations in planned spending;
- v. To approve and authorise Leasing Agreements (when applicable);
- w. To provide information relating to finance issues for parents/carers;
- x. To maintain minutes of meetings that may be open to a full Governing Body meeting;
- y. To authorise virements in excess of £5,000 for individual budget headings.
- z. To authorise write-offs and disposal of stock.
- aa. To ensure appropriate insurance cover for the school is obtained.

Resources (including premises)

- a. Assist in the preparation of how the school plans to maintain or improve their accommodation and grounds to provide a suitable, healthy and safe environment.
- b. Premises management should take into account a large range of issues which fall into three main categories:
 - Maintaining current premises
 - Making the best use of the premises
 - Planning necessary changes / improvement to the premises
- c. Monitor and oversee capital programmes;
- d. Review all existing contracts on an annual basis, delegated to Headteacher and Business Manager;
- e. Review Policy and procedures for Health and Safety;
- f. Ensure works are completed as per Health and Safety requirements;
- g. To maintain minutes of meetings that may be open to a full Governing Body meeting.

3.3. Role of the Pay and Performance Committee

- a. To ensure that the school establishes and maintains personnel policies that are in accordance with relevant national legislation and current good practice;
- b. To ensure that the school has clear personnel policies relating to recruitment, retention, discipline and grievance, dismissal and redundancy;
- c. To review the above policies as per agreed timetable;
- d. To oversee the development and operation of the school's Appraisal Procedures for the support and teaching staff;
- e. To oversee the formulation of the school's pay policy;
- f. To be responsible in consultation with the Headteacher for the placement of staff on the appropriate point of the relevant pay scales;
- g. To establish and review on a regular basis administrative arrangements for personnel matters, whether carried out internally or by external agencies;
- h. To establish and review, on a regular basis, arrangements for obtaining professional and legal advice in personnel matters;
- i. Ensure that staff are correctly and fairly appointed in line appropriate policies and procedures;
- j. To make arrangements to ensure that selection panels are available at short notice for appointments that are not delegated to the Headteacher; in the case of Headteacher and Deputy Headteacher appointments;
- k. To draw up the job description, person specification, advertisement and relevant information for Headteacher and Deputy Headteacher applicants, and to select candidates for interview, to interview, and to recommend the successful candidate to the Governing Body for appointment;
- l. To maintain minutes of meetings that may be open to a full Governing Body meeting;
- m. To set and review appraisal targets for the Headteacher.

3.4. Role of the Headteacher

Although the Headteacher retains ultimate responsibility, the Headteacher, and the School Finance Officer work in partnership in all matters relating to finance. The Governing Body will expect the Headteacher to take responsibility for making proposals about the educational character and mission of the school, for the organisation, direction and management of the school and leadership of the staff and for the determination of the school's academic and other activities.

The Headteacher has a key role in all financial matters. Together with the School Finance Officer she will be aware of all financial transactions viz:

- a. To check that the funds delegated by LA are correct;
- b. To prepare budget estimates in conjunction with the members of the Finance Committee;
- c. To submit the budget for approval of the Full Governing Body;
- d. To submit the ratified budget to the LA by the required deadline;
- e. To advise the Finance Committee on spending priorities;
- f. To ensure that school expenditure reflects priorities in the School Improvement Plan including plans for money held in reserve for future projects;
- g. To implement expenditure in line with the school budget;
- h. To manage the budget and ensure that the budget limits are not exceeded;
- i. To ensure the list of authorised signatories is maintained and updated when necessary;
- j. To make budget virements where necessary up to the value of £5,000 for individual budget headings;
- k. To consult the Finance Committee on virements in excess of £5,000;
- l. To monitor the budget monthly, or more regularly if appropriate, using reports issued by the School Finance Officer/Assistant;
- m. To ensure budget holders receive regular reports and that their budgets are not overspent;
- n. To approve all budget expenditure prior to the raising of Official Order Forms;
- o. To authorise expenditure on a day to day basis in line with the budget;
- p. To monitor grant income and expenditure and to ensure that the eligibility criteria for the spending are met;
- q. To submit reports to the Governing Body giving details of income, expenditure and commitments to data;
- r. To sign cheques (two signatures are required on all cheques over £500). The additional signatories are the Deputy Headteacher and a named member of the Leadership Team;
- s. To authorise BACs payment via the online system.
- t. To ensure that the School Budget Share Account does not become overdrawn;
- u. To authorise any overtime/extra duties/supply claim forms;
- v. To monitor salary expenditure with the School Finance Officer making use of the statements produced by the LA;
- w. To authorise payroll amendments;
- x. To follow up and pursue outstanding queries;
- y. To keep up to date with the Financial Rules and Regulations;
- z. To ensure that the relevant LA Financial Regulations/Standing Orders or DfE requirements are implemented;

- aa. To ensure SFVS submission is made annually by the required deadline;
- bb. To follow deficit budget procedures as set out in the 'Scheme For Financing Schools';
- cc. To immediately notify the auditors of any suspected irregularity;
- dd. To ensure that the auditors have access to such premises, documents and assets as they consider necessary;
- ee. To consider and respond to recommendations in audit reports and report to the Governing Body results and any action taken by the school;
- ff. To present audited accounts to the Governing Body;
- gg. To be responsible to the Governing Body for appointment of staff subject to the approval of the Chair of Governors;
- hh. To implement the school personnel disciplinary procedures as appropriate;
- ii. To ensure that arrangements for staff appraisal are in place and being developed;
- jj. To collate, analyse and organise cover for staff absences including supply;
- kk. To inform Human Resources of any staff changes;
- ll. To verify the accuracy of the pay details provided by the payroll provider on a monthly basis.
- mm. To ensure that duties relating to financial administration are distributed so that at least two people are involved whereby, one will act as a check on the work of the other;
- nn. To adhere to the principles of Best Value at all times;
- oo. To monitor contracts held by the school;
- pp. To ensure that relevant staff are aware and implement the VAT Regulations;
- qq. To ensure all aspects of the school's Health and Safety Policy are complied with;
- rr. To ensure that all staff are made aware of the school's Whistle-Blowing Policy;
- ss. To ensure that the financial competencies of relevant staff are reviewed regularly and appropriate training needs met;
- tt. To ensure that proper procedures and registration for Data Protection are in place.
- uu. To ensure that the schools insurance arrangements are adequate and are reviewed annually;
- vv. To ensure that an Inventory is maintained of all attractive and portable items above the value of £200 and an annual check is performed;
- ww. Liaise with LA for school meals catering contract;
- xx. To ensure effective financial systems, procedures and controls are implemented.
- yy. To ensure that the pupil premium and the PE and sport premium are being spent on improving participation and attainment for eligible pupils.

3.5. Role of the Senior Management Team and Budget Holders

Senior Management Team

- a. To be an authorised signatory on cheques;
- b. To authorise BACs payment via to online system
- c. To liaise with the School Finance Officer/Assistant in the event of any queries;
- d. To ensure all aspects of the school's Health and Safety Policy are complied with in the absence of the Headteacher;

- e. To attend regular meetings with the Headteacher and the School Finance Officer to review budgets;
- f. The Deputy Headteacher will organise cover for staff absences including booking supply.

Budget Holders

- a. To advise senior leaders of planned expenditure via Subject Improvement Plan;
- b. To be responsible for preparing and implementing subject development plans;
- c. To maintain resources and place orders using internal order forms which must be sanctioned by the Headteacher or Deputy Headteacher;
- d. To ensure the budget allocation is not overspent;
- e. To receive expenditure reports from the Finance Officer/Assistant;
- f. To monitor expenditure against budget allocation and raise queries if necessary;
- g. To discuss additional funding requirements with the Senior Leadership Team;
- h. To plan and spend the allocation by end of January to aid year end process.

3.6. Role of the LA School Finance Staff

The school buys into the LA Schools Finance Support Section Full Accountancy Service and the allocated officers undertake the following financial responsibilities:-

School Finance Officer

- a. To assist the Headteacher in the preparation of the draft budget including salary estimates and setting of annual income and expenditure budgets.
- b. To input the school budget to the school accounts system.
- c. To assist the Headteacher with the preparation of Year End Forecasts as at the end of September and December and submit approved Forecasts to LA.
- d. To assist the Headteacher in the preparation of a medium term 3 year budget plan.
- e. To prepare financial statements for projects as required;
- f. To monitor the school budget, ensuring that budgets are maintained in line and present regular BvAvC Reports to the Headteacher and Finance Committee (Comparison of Budgets against Actual Income and Expenditure and Commitments);
- g. To attend meetings with the Headteacher on a regular basis to review budgets and discuss staffing and salary changes.
- h. To update staffing estimates with changes and prepare and process budget virements as necessary.
- i. To check staff pay details provided by the payroll provider on the monthly pre-payroll report and review any discrepancies with the Headteacher.
- j. To monitor salary expenditure against the staffing estimates using the monthly post payroll reports from the LA.
- k. To monitor that the coding of income and expenditure is correct and agrees with monthly report.
- l. To chase outstanding income debts and in conjunction with Headteacher seek authority to write-off long outstanding debts;
- m. To attend Governors meetings as and when necessary.
- n. To ensure Financial Year opening and closing balances reconcile to LA Accounts.
- o. To assist the Headteacher to put an action plan into place following an Audit.
- p. To advise on Financial Policy and procedures.

- q. To advise and provide support on meeting SFVS.
- r. To ensure that the current VAT Regulations are adhered to.
- s. To ensure that current legislation for Construction Industry Scheme (CIS) is followed.
- t. To complete Taxes Management Act 1970 Returns by the required deadline.
- u. To issue and send school invoices as requested and to inform the Headteacher of outstanding debts.

School Finance Assistant

- a. To maintain accurate and up to date accounting records for the main bank accounts on the schools computerised accounts system.
- b. To ensure that an audit trail is maintained and financial transactions are traceable from the original documentation to accounting records and vice-versa.
- c. To input income for BACS payments and income that has been checked, banked and recorded in Paying in Books to accounts system.
- d. To commit authorised Official Orders to the accounting system.
- e. To process and input invoices to the accounts system once receipt of goods is confirmed by supporting delivery notes.
- f. To prepare printed cheques and pass them with the relevant documentation to the Headteacher for authorisation and signing.
- g. Cheques over £500 will be signed by a second signatory.
- h. To process payments using the online BACS system.
- i. To follow up any queries with relevant staff, suppliers or outside agencies.
- j. To check, prepare and input petty cash payments on to accounts system and ensure that the vouchers are authorised by a signatory and the person receiving payment.
- k. To provide the LA with monthly details of income and expenditure against Consistent Financial Reporting (CFR) codes on the Posting Summary by the required deadlines.
- l. To reconcile the main School Bank Accounts on a monthly basis and provide copies of the reconciliation reports to LA by the required deadline.
- m. To ensure VAT regulations are complied with and provide the LA with a summary of VAT paid and received on a monthly basis.
- n. To ensure that the School Budget Share Account does not become overdrawn.
- o. To file all paperwork in monthly sections with invoices in cheque number order, completed orders with supporting delivery paperwork in Z order number, Petty Cash in voucher number order;
- p. To prepare year-end returns in conjunction with the School Support Officer including schedules of debtors, creditors, payments and receipts in advance and submit to LA by the required deadline.

3.7. Role of the Caretaker

- a. To supervise school cleaning staff to ensure the premises are maintained to the required standard;
- b. To order materials and equipment needed for basic building repairs, maintenance and cleaning;
- c. To place orders for cleaning materials and toilet requisites;
- d. To carry out minor building repairs and maintenance and claim overtime as appropriate;

- e. To ensure that legislation relating to Public Liability Insurance is adhered to;
- f. To ensure all aspects of the school's Health and Safety Policy are complied with;
- g. To sign delivery notes on receipt of goods. If it is not possible to check them the delivery note must be marked 'unchecked' in order that a detailed check can be carried out to ensure accuracy;
- h. To pass the goods received to the relevant staff for detailed checking against the Official Order;
- i. To ensure that all workmen who come on site report to the office and sign the visitors book and wear a visitor's badge;
- j. General premises and building related tasks as directed by the Headteacher;
- k. To accompany workmen on site;
- l. To facilitate premises lettings as per Lettings Policy;
- m. To maintain a log of issues relating to service contracts to aid decision making;
- n. To security mark inventory items where relevant;
- o. To assist in carrying out an annual inventory check.

3.8. Role of Office Manager

- a. Responsible for completing termly school Census. This is a census return of numbers of pupils and their ages and other characteristics from all schools to the DfE;
- b. To complete the staff workforce census and submit to the DfE;
- c. To raise Official Orders for educational resources as requested by budget holders and ensuring that the stocks are replenished as necessary;
- d. To check delivery of goods ordered by school office against Official Order Forms, signing and passing the invoice/delivery notes to finance;
- e. To pass goods received to the relevant budget holder for detailed checking against the Official Order;
- f. To follow up outstanding delivery notes for goods/services ordered by budget holders;
- g. To follow up any queries relating to the orders;
- h. To send a letter to follow up bounced / refer to drawer cheques;
- i. To inform the Headteacher of outstanding debts;
- j. To prepare, send and chase school invoices;
- k. Book staff on training courses and maintain a training record;
- l. To collect and bank income for school trips/music etc.
- m. To prepare paying in slips for all school's income;
- n. To book residential and day trips and follow up queries;
- o. To chase outstanding debts and seek authority to write-off long outstanding debts (Headteacher/School Finance Officer);
- p. Provide administrative support in procurement and securing sponsorship and funding;
- q. Following successful interviews by the Headteacher, write to candidates with job offers, collate new starter pack information, and forward to Human Resources for processing;
- r. To write to Human Resources informing them of staff changes at the direction of the Headteacher
- s. To input payroll changes and contracts into the online LA payroll system iTrent;
- t. Order and maintain stock levels for first aid material and office stationery.

3.9. Role of School Secretary

- a. Collate staff absence details on to a monthly form for submission to Human Resources (HR)/Payroll Department;
- b. To purchase stamps and maintain the postage stamp book;
- c. Oversee all out-going mail and the operation of the postage;
- d. To raise Official Orders for educational resources as requested by budget holders and ensuring that the stocks are replenished as necessary;
- e. Maintain the school's Inventory/Asset Register which is annually checked by the Caretaker;
- f. To check delivery of goods ordered by school office against Official Order Forms, signing and passing the invoice/delivery notes to finance;
- g. To follow up outstanding delivery notes for goods/services ordered by budget holders;
- h. To follow up any queries relating to the orders;
- i. To follow up outstanding delivery notes for goods/services ordered by budget holders;
- j. To follow up any queries relating to the orders;
- k. To liaise with the Caretaker about school lettings as per Lettings Policy;
- l. To issue lettings invoices, bank income, issue receipts and process any refunds;
- m. Responsible for collecting and banking of income for School Fund/School Building Fund;
- n. Responsible for submitting annual turnaround report for school building fund
- o. Responsible for collecting, banking and maintenance of records for charities income and expenditure for charities;
- p. Book staff on 1st Aid training course and maintain a training record;
- q. To check and authorise supply agency timesheets;
- r. To collect and bank income for school residential trips;
- s. To distribute paperwork for DBS checks and maintain single central record.

3.10. Register of Business Interests

The Governing Body will establish a Register of Business Interests, for themselves and staff, following guidance issued by the LA. This will be reviewed annually.

3.11. Whistle Blowing

The School Whistle-blowing Policy has been adopted and is accessible to staff on the school website.

3.12. Anti-Fraud and Corruption Policy

The School Anti-Fraud and Corruption Policy has been adopted and is accessible to staff on the school website.

4. Accounting Systems and Controls

4.1. Purchasing

The school is governed by Contract Standing Orders For Schools which can be found here: <https://www.barnet.gov.uk/financial-guide>

Reference should be made to section 6 Selecting Contractors for all expenditure totalling more than £5,000 in a year.

The purchasing procedure is as follows:

- a. Official pre-numbered orders are used for all purchases of goods and services with the exception of utilities, rents and rates payments;
- b. A log is maintained of the Official Order Forms by the school secretary. This includes the date of issue, order number, staff name, budget code and name of the company;
- c. Official pre-numbered orders are ruled off below the last item recorded;
- d. When orders are placed for services an estimated cost is indicated against appropriate budget allocation so that budget can be clearly monitored;

This process complies with the segregation of duties regulations where it is required that a person different to the one who entered the order in to the accounts system authorises the order;

- e. 3 copies of the original order are produced and are distributed as follows:
 - original to the supplier
 - copies retained in the school Office
- f. Authorised orders are then processed and entered on to the accounting package by the School Finance Officer/Assistant. Only authorised personnel have access to the accounting package;
- g. When goods are delivered to the school, they are usually signed for and checked by the member of staff on reception or the school caretaker;
- h. On receipt of deliveries the numbers of parcels are checked as being correct.
- i. Where the goods are not checked they are signed for as unchecked;
- j. The checked, signed and dated delivery notes are passed to the School Finance Officer/Assistant;
- k. The goods are delivered to the budget holder who checks the quality and quantity of the goods – discrepancies are normally resolved by a member of the Non-Teaching Staff. The School Finance Officer/Assistant checks the delivery note against the order and files the delivery note with the Official Orders;
- l. Payment is only made when a proper invoice has been received and checked;
- m. All invoices are stamped with a certification stamp which is completed by the School Finance Officer/Assistant. All invoices are marked with the cheque number and filed in cheque number order;
- n. The invoice details are entered on the accounting package and cheques produced which are attached to the invoices or relevant paperwork and passed to the Headteacher for authorisation, who verifies that the amount on the invoice match the cheque;
- o. The cheques and invoices signed by the Headteacher are then passed on to the second signatory for cheques over £500 who then returns the documentation to the

school secretaries who will dispatch the cheques and, where appropriate, remittance advice to the supplier;

- p. All cheques over the value of £500 will have two signatures and will only be certified by authorised signatories;
- q. The person signing the cheques and certifying the invoices will not have signed the Official Orders or checked the goods;
- r. The invoices are filed in cheque number order (by month) in the school Office.

Procedures to note:

- a. The Governing Body will give consideration of value for money when considering contracts;
- b. Separation of duties is clearly established by the authorised signatory list and this is adhered to;
- c. No cheque or cash payment will be made to individuals unless they are for goods only;
- d. Payments to individuals for services will only be made where a UTR (Unique Tax Reference) is provided otherwise will be paid through the payroll provider. The school will not issue ex gratia payments, gift vouchers or give other types of gifts to members of staff;
- e. Goods above the value of £200 are listed in the Inventory Book and the Inventory page number will be written on the certification stamp on the invoice;
- f. Budget Holders are continually looking for best value for money on all purchases of goods and services.

Non Order Invoices:

- a. Non order invoices usually relate to telephone orders (only made in emergencies, and kept to a minimum), inspection copies of books, catering invoices, supply teacher invoices and public utilities, e.g. water, fuel bills, telephones bills, etc.;
- b. Non-order invoices are checked by the School Finance Officer/Assistant to ensure that they are reasonable, and authorised for payment by the Headteacher;
- c. The School Finance Officer/Assistant codes and enters non-order invoices into the accounts system. Cheques are produced from the accounting system and passed with the relevant paperwork to the Headteacher for authorisation who verifies the amount. The cheques and invoices signed by the Headteacher are then passed on to the second signatory who then returns the documentation to the School Accountant/Finance Assistant who will dispatch the cheques and, where appropriate, remittance advice to the supplier;
- d. Travelling expenses are paid to teachers where approved by the Headteacher in line with LA guidance;
- e. Mileage claims for the Headteacher are authorised by the Chair of Governors

4.2. Debit Card

The school has a Debit card.

Details of the policy and procedures governing the use of this card is set out in the Debit Card Policy which can be found on the school website.

4.3. Payroll and Personnel

- a. The school buys into the LA Traded Services for Payroll and Personnel Services (Capita provide these services on behalf of the LA);
- b. All payroll changes, including appointments, leavers, changes of hours and bank details are submitted via "iTrent" by the Office Manager. All staff at the school are paid monthly;
- c. Any amendments to the Headteacher's salary is authorised and ratified by the Governing Body;
- d. Any amendments to the salary of the Deputy Headteacher is recommended by the Headteacher and ratified by the Governing Body;
- e. The Governing Body has legal responsibility for the Threshold process and has delegated the receipt and assessment of applications to the Pay and Performance Committee. The Headteacher notifies the committee when an application has been assessed. Where successful, the Governing Body moves the teacher concerned to the upper pay scale in accordance to the Teachers pay and conditions;
- f. All statutory changes to salary relating to annual pay awards are approved by the Headteacher in line with the school's pay policy;
- g. All major decisions relating to staff which require amendments to payroll can be confirmed by reference to interview details, appointment letters etc. All minor amendments are authorised by the Headteacher;
- h. The Headteacher is responsible for notifying the Human Resources of any payroll amendments, these will be processed on iTrent via the Office Manager;
- i. Any amendments to an individual's pay details are updated and kept in their personnel files which are kept in a locked filing cabinet in the Headteacher's office;
- j. All voluntary deductions from salary are authorised by the individuals concerned via Human Resources, who in turn notify the Payroll Department;
- k. Pre-payroll reports are (An Employee Preview Report) produced monthly by the LA Payroll Provider (Capita) and are sent to the school prior to payday to enable the school to check them for accuracy. The School Finance Officer checks that the names, hours and spinal point details are accurate and up to date;
- l. Periodically Internal Audit performs random checks to ensure that the correct salary is being paid to each individual;
- m. On an annual basis, the Headteacher completes and signs a salary statement for each member of the teaching staff and support staff, detailing the composition of their salary grade, i.e. points for qualifications, experience, additional responsibilities etc;
- n. The School Finance Officer receives the monthly payroll reports which is checked for accuracy and queries raised for any discrepancies;
- o. When the printouts are received by the school, the School Finance Officer makes the following checks to ensure the accuracy of the payroll data:
 - All amendments to payroll have been applied correctly
 - Ensures that the gross pay of individual members of staff is correct according to the latest strategic financial plan
 - Initials the payroll print to confirm that the check has been performed
 - Raise queries with the relevant department by telephone or in writing
- p. The Deputy Headteacher is responsible for staff cover and is also responsible for any supply cover required for absent teachers. Recruitment agencies invoice the school for supply teachers. Supply teachers complete their own timesheets obtained from

the relevant agency. The timesheets are checked and authorised by the Office Staff. These are checked and agreed to the copies of the timesheets which are attached to the invoices before payment is made to the agency;

- q. All the year-end returns are produced by the Payroll Provider on behalf of the school i.e. Teachers' Pensions Agency return, Inland Revenue return, Local Government Pensions return, etc. The Payroll Provider sends the returns to the relevant agencies;
- r. The School Finance Officer inputs payroll information onto the accounting system coding appropriately between individual budget codes;
- s. The Headteacher has responsibility for the appointment of staff.
- t. The Governors are responsible for appointments of the Headteacher and Deputy Headteacher. Based on appraisal reviews, the Governing Body will make a decision about any increments in pay. Human Resources is advised accordingly of any decisions to amend salaries. Details of new appointments are passed to the Office Manager for input of staff data on to the Management Information System. Copies of all forms and letters signed by the Headteacher or Deputy Headteacher are kept in their personnel files.
- u. The Governing Body will review, consult and be responsible for approving any significant changes in the staffing structure;
- v. The Governors will consult with staff when reviewing changes in the staffing structure;
- w. Procedures for appointments, promotions and payments are contained in the school Pay Policy;
- x. Procedures for termination are also contained in the school Pay Policy;
- y. The school secretary is responsible for completing the monthly absence returns which is checked and authorised by the Headteacher. The absence returns are sent to LA Payroll department by the Office Manager and a copy given to the School Finance Officer;
- z. The Headteacher or Deputy Headteacher approves appointment and payment for supply work, both for teaching and non-teaching staff.

4.4. Insurance

- a. The insurance provider is approved by the Finance Committee (for the premises element of cover) and cover provided is checked to ensure that the schools is adequately ensured;
- b. The school is insured through London Borough of Barnet for Employee Liability and Public Liability Insurances;
- c. The Employer's Liability Insurance Certificate is displayed in the Reception area of the school;
- d. The premises and the contents insurance are covered by the CIS (Catholic Insurance Service Ltd);
- e. The Headteacher is responsible for reviewing insurance arrangements annually;
- f. School property such as musical instruments and computers are not covered when they are off the premises;
- g. A loan book is kept in the school office for staff taking ICT equipment/laptops off the premises;
- h. School Journeys are properly insured with LA before the journey occurs;
- i. Records detailing incidents e.g. theft and accidents are kept in the school office;

- j. All accidents, losses and incidents are immediately reported to the LA on the appropriate form and copies retained in the school office;
- k. Appropriate Insurance claims are submitted by the individual with designated responsibility and copies given to the Office Manager;
- l. Contractors are requested to provide a copy of their company's current/valid public liability insurance prior to commencing work. This should be for a minimum of two million pounds plus cover for damage to the inside of the property.

4.5. Income

Public Funds

The main sources of income into the school Public Funds bank account are as follows:

- Income from LA
- PTA contributions

Income from the LA

Income from the LA is paid directly into the school's budget share account. A sum of money is held centrally to pay staff salaries.

Other sources of income

Listed below are main sources of income within a school:

Bank Interest

Interest is credited to the school's public funds Reserve Account on a quarterly basis.

Parents Teacher Association

Income from the PTA is received on an annual basis.

Public and Private Funds

General

- a. The Office Manager collects and banks money and records receipt of money;
- b. The Governors have a Charging Policy in place. This covers parental contributions for trips and other school activities;
- c. The collection of income relating to day trips/school journeys and other activities is paid into the school budget share account;
- d. The paying in book shows the split between cash and cheque receipts. All income is banked promptly;
- e. Income is recorded by the School Finance Officer/Assistant in the accounting system;
- f. Any cash income is locked away in the safe to safeguard against loss or theft;
- g. Income collections are not used for encashment of personal cheques or for other payments;

- h. Sums deposited at the bank are reconciled to sums collected on a monthly basis by the School Finance Officer/ Assistant;
- i. Debts will be written off in accordance with LA Regulations and the school will maintain a record of sums written off;
- j. Separate records are maintained for money collected for school activities;
- k. It is possible to identify all monies paid into the school by a parent for any specific purpose;
- l. Appropriate invoices will be dispatched where a charge is to be made for goods or services provided by the school;
- m. Outstanding invoices will be followed up if not paid within 30 days.

4.6. Petty Cash

The school does not have petty cash.

4.7. Staff Expenses

Expenses incurred for attending courses or school residential journeys are paid to teaching and non-teaching staff where approved by the Headteacher/Governors in line with LA guidance.

4.8. Taxation

- a. The school complies with VAT, Income Tax and CIS Regulations;
- b. Only proper VAT invoices are paid from the School Budget Share Account.

5. Budgets

5.1. Budget Preparation

- a. The Headteacher and School Finance Officer produces the draft budget after examining the financial information available to them and the financial implications of any additional information available;
- b. Whilst assisting in the preparation of the budget the Headteacher considers not just the short term financial plans but also considers the medium and longer term implications;
- c. The School Budget is linked to the School Improvement Plan, which is drawn up by the Headteacher, staff and Governors. This is approved annually by the full Governing Body;
- d. The Headteacher / School Finance Officer presents the draft budget to the Finance Committee for approval. The Finance Committee has been delegated the responsibility for approving the draft budget by the full board of Governors. The Headteacher / School Finance Officer also reports verbally on the proposed budget, at the Finance Committee meeting;

- e. When the Finance Committee is completely satisfied with the figures presented at the meeting, it agrees the budget before the figures are presented to the full board of governors for final approval;
- f. The approved budget is presented to the Full Board of Governors at their next meeting, with any additional information reported verbally by the Chairman of the Resources Committee. The Governors once again have an opportunity to ask relevant questions on the figures presented to them before they finally approve it;
- g. When the Governors are satisfied with the budget presented to them, the Headteacher/School Finance Officer submits the required forms to the LA;
- h. When the budget has been approved for the financial year, the Headteacher has the authority to spend within the agreed budget.

5.2. Budget Management

- a. The School Finance Officer/Assistant produces regular reports, or as and when requested, for budget holders to allow them to monitor actual expenditure and commitments to-date and liaise with the School Finance Officer/Assistant regarding discrepancies;
- b. Budget holders are required to ensure that all purchases from their budget achieve best value for money.
- c. Revising the budget is often necessary due to the funding arrangements. When the budget has to be revised, the Headteacher, Deputy Headteacher and School Finance Officer revise the budget forecasts and prepare virements for approval from the Finance Committee and Full Board of Governors;
- d. The Headteacher is able to vire freely between budget heads in the expenditure of budget shares, provided that all such virements are approved by the Governing body or carried out under powers delegated by the Governing Body;
- e. Where agreed (by the Headteacher and or Governors in line with the delegation limits) virements will be prepared and processed by the School Finance Officer.
- f. A manual record of budget virements will be kept in the school office and reflected in the year-end forecast;
- g. All virements approved under delegated powers must be reported to the next meeting of the Governing Body or an appropriate Committee as agreed and recorded in the school's Financial Management Policy and Procedures document;
- h. Budgets are continually monitored by the Headteacher and School Finance Officer, and also reported to the LA on a monthly basis (Income and Expenditure Statement).
- i. The Headteacher and Deputy Headteacher are fully briefed by the School Finance Officer prior to all Finance Committee meetings.

5.3. Budget Monitoring and Control

The school uses a computer software accounting package for recording all financial transactions and then monitoring expenditure against predictions.

- a. A Financial Report, 'Budget v Actual v Commitment', is summarised across appropriate headings to allow the Headteacher and Finance Committee Members to scrutinise all budget headings recorded on the school accounting system;

- b. A budget code Transaction Report – Details of all transactions are given against a particular budget code. This report enables budget holders to control spending against their budget.

The reports are produced on a regular basis so that the budget can be monitored and significant issues addressed.

6. Internal Financial Control

To ensure effective financial controls, designated personnel are authorised by the Chair of Governors as follows:

- a. Authorised signatures are as per the Authorised Signatory List;
- b. The Official Orders are issued and a log maintained by the Office Manager;
- c. When goods arrive they are checked against delivery notes and official orders. The designated member of staff will deal with any errors relating to deliveries;
- d. Payments are only made on proper invoices. All invoices are stamped with a Certification Stamp, which is completed by the School Finance Officer/Assistant. These invoices are recorded on accounting package;
- e. Cheques are prepared by the School Finance Officer/Assistant and passed together with all relevant documentation to the authorised signatories for signing;
- f. Income is collected, checked, recorded and banked promptly. Income is checked by another member of staff before being banked to ensure separation of duties is maintained. Income awaiting to be banked is kept securely in the safe;
- g. Designated personnel involved with financial documents including cheques, invoices, orders and receipts are aware that alterations should be made in ink and that correction fluid or rubbers should never be used;
- h. Documents relating to finance are kept for a period of six years plus current working year;
- i. All accounting records are all kept in a locked cupboard in the school office;
- j. The cheques, cheque books, receipt books are kept in a locked cabinet;
- k. Unused official orders are kept in a locked cabinet;
- l. An audit trail is maintained and financial transactions are traceable from the original documentation to accounting records and vice-versa;
- m. Only authorised staff will have access to school accounting documents and accounting package;
- n. The Headteacher together with the School Finance Officer will monitor payroll information and raise queries where appropriate;
- o. To ensure that duties relating to the financial administration are distributed so that at least two people are involved whereby, one will act as a check on the work of the other;
- p. Debts will be written off only in accordance with the LA regulations and the school will keep a record of all sums written off.

7. Purchasing and Contracts

The school is governed by Contract Standing Orders For Schools which can be found here: <https://www.barnet.gov.uk/financial-guide>.

The school will always seek best value for money and take into consideration price, quality and fitness for purpose when purchasing goods and services.

Budget Holders must continually look for best value for money on all purchases of goods and services.

Prior approval from the governing body will be obtained for all expenditure above the value of £5,000.

When selecting contractors for goods, services and works: -

Over £5,000 and under £10,000 – at least three quotations will be obtained

- £10,000 - £173,934 - 3 written competitive quotations will be obtained of which minimum 2 returned. If less than 2 bids are returned the process will be repeated. The tender will be approved by the Governing Body or the relevant Sub Committee
- Over £173,934 – Tendering process as per 'Contract Standing Orders for Schools' will be followed

Where a quotation other than the lowest is accepted, the reasons for this decision will be reported to the Finance Committee and included in the minutes of the relevant meeting.

Paperwork and documentation will be retained for all quotations and tenders.

A separate log will be kept for large contracts giving details of the contract, time on site and issues relating to the contract.

8. Payments

- All staff are aware that when goods are received they should be signed for. When staff sign for goods they know to clearly write on the delivery note "Unchecked";
- The goods are checked and distributed by designated personnel to the relevant staff member as soon as possible. The goods received are checked against the delivery note and the original official order;
- Payment is only made when an original invoice has been received, checked, coded and certified for payment. Copy invoices can only be paid after rigorous checks have been made;
- Invoices can only be certified by the authorised signatories as per the authorised signatory list;
- When invoices have been paid and authorised they are filed in cheque number order.

9. Banking Arrangements

- Authorised signatories are the Headteacher, Deputy Headteacher and a named member of the Leadership Team;
- Cheques are prepared by the School Finance Officer/Assistant for the categories of expenditure detailed on the School Budget Plan and are attached to the appropriate documentation i.e. invoices for certification;
- The bank accounts are never overdrawn, nor will the bank negotiate overdraft facilities;

- The school will not enter into any loan agreement other than with the LA;
- Two signatures are required on cheques over £500;
- Cheques are not pre-signed;
- When not in use, cheque books and computerised pre-printed cheques are securely kept in a locked cabinet;
- Bank statements are received monthly for Official Funds.

Bank Reconciliations

The School Finance Officer/Assistant completes the bank reconciliations on the School Budget Share and Reserve Accounts upon receipt of the bank statements. The statements are reconciled against the bank balances on the accounts package. The Headteacher checks and authorises these reconciliations. The monthly Bank Reconciliations are sent electronically to LA and the printed and signed reconciliation sheets are kept in the School Office to prove checks have been made. Statements are filed in statement number order and are kept in the School Office.

10. Free School Meals

The school follows the guidance notes provided by London Borough of Barnet as follows:

- a. Parents will be checked for eligibility by submitting parent details to LBB for on-line verification of entitlement.
- b. The free school meals entitlement data is updated on Integris following authorisation and this information is checked prior to be submission of Census return.

11. Security of Stocks and Other Property

Assets

Acquisitions of assets are subject to the same authorisation procedures as other purchases. Purchases over £200 are recorded in the Inventory.

Recording of Assets

The school will maintain an inventory of moveable assets over £200. Surplus or obsolete inventory or stock items may only be disposed of with the prior approval of the Governing Body and in a way which provides value for money for the school”.

Disposal of Assets

All disposals of material assets, by sale or write off, require authorisation by the Headteacher and/or Governing Body. The date of disposal, area removed to and quantity disposed is recorded in the assets register by the Administrative Assistant, and the Headteacher signs against the date.

The Headteacher will ensure that stocks are maintained at reasonable levels and are subject to a physical annual check.

Asset Checks

The School Secretary leads on the management of the whole school inventory and identifies discrepancies and reports to the Headteacher or the Deputy Headteacher for action. A complete inventory check is made annually by the School Secretary and caretaker.

Security Marking

The School Finance Officer/Assistant notifies the School Secretary of the purchase of any new assets. The caretaker ensures that equipment is security marked.

Loan Book

When ICT school equipment is taken off the premises it is signed for in the school's loan book, which is kept in the school office. When the property is returned, another member of staff confirms the return.

Insurance

Consideration is given to the adequacy of the insurance cover when purchasing assets of significant value.

School Safe

The school safe is kept locked at all times. The keys are kept in the School Office in a locked drawer.

Other

The schools site is alarmed when closed and there are strategically placed sensors and CCTV cameras in and around the building.

All staff, governors and visitors are responsible for their own possessions.

12. Documentation

This section lists the main accounting records maintained by the school and how they are kept secure, and shows how and where documents are filed.

Data stored on the school network is highly confidential in respect of staff, pupil records and schools financial Information which are maintained using Integris and the Accountancy Package.

Accounting Records

The school maintains computerised accounting records. The accounts package is password protected so that only the Headteacher, the School Finance Officer/Assistant have access.

No individual has free access to all levels of the school's financial data enabling them to complete all elements of a financial transaction. The School Finance Officer/Assistant have access to all parts of the computerised accounting package but are not cheque signatories. The Headteacher has a 'look only' access.

All accounting records are all kept for a required period of time in a locked school office. The cheques and cheque books are locked in the safe. Unused official orders are kept in a locked cabinet.

Integris

Only authorised personnel have access to Integris.

Back Up and Office Security

The school is registered in accordance with the Data Protection Act 2018 and complies with this legislation. We aim to ensure that the school has an effective computer based system for monitoring and processing financial information efficiently. Such information is properly protected and backed up and that information is restricted to authorised personnel and users.

Back up of Integris (pupil and staff data) is done on-line via Integris G2.

The back up of financial data is as follows:

- a. A back up is taken each time the system is updated;
- b. The computer systems are protected by password security to ensure that only authorised staff has access. Passwords are updated regularly;
- c. The final year-end back up is kept on a USB Pen in the safe.

The Office Manager is responsible for opening all school mail unless marked personal. Cheques received by post or by hand are locked overnight in the safe.

All cheque books are kept in the safe and cheque stationery is kept in a locked filing cabinet. Unused Official Order forms are stored in a locked cabinet by the Office Manager. The keys to the safe stored securely in a locked drawer.

At the end of each financial year the School Finance Officer/Assistant are responsible for the timely closure of the financial years' accounting system.

The School Finance Officer is responsible for ensuring year-end returns are submitted to LA by the required deadline.

Document Filing

- Formula Allocation and Budgeting Information
- Grants Allocation and Information
- Copy Orders (paid and unpaid)
- Delivery Notes filed with copy orders
- Invoices filed in cheque number order by the month
- Income
- Bank Statements – School Budget Share and Reserve Accounts
- Bank Reconciliations
- Posting Summaries
- VAT Claims
- Cheque Run Reports
- Month End Computer Reports
- Staffing correspondence to Human Resources and Copies of Timesheets
- Payroll amendment forms / letters

- Payroll Reports
- LA Reports
- General Correspondence and Information

Disposal of Documents

All accounting documents are retained for the agreed number of years; a minimum of 6 plus current year, after which they are securely destroyed.

13. Data Protection

- a. The Headteacher is responsible for Data Protection Registration;
- b. The Headteacher and the School Finance Officer will keep up to date with guidance to be able to implement the requirements of the Data Protection Act 2018;
- c. Data Protection will cover the Governing Body and the school;
- d. Only the Headteacher and authorised personnel will have access to staff files;
- e. No information relating to staff and pupils will be given out to other parents or staff without the express permission of the member of staff or parent (we follow LA Guidance on the use of Pupils images);
- f. Governors and the Clerk to the Governors have access to names and addresses of the Governing Body;
- g. Only authorised personnel will have access to information relating to the governors.