



SCHEME OF DELEGATION

VERSION CONTROL

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Agreed by The Board of Trustees

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Wilson Stuart UCB Partnership Trust - Scheme of Delegation

1. POWERS AND DUTIES OF MEMBERS OF THE TRUST BOARD (1 WILSON STUART AND 1 UCB MINIMUM)

The Members of the Trust Board is responsible for:

GENERAL

- 1.1. Approving the scheme of financial delegation that satisfies the Members of the Board that there are adequate operational controls in place for all the financial processes within Wilson Stuart UCB Partnership Trust. The Scheme of Delegation should be operated in conjunction with the Financial Regulations of the college.

AUDIT

- 1.2. Arranging the appointment of external auditors; and informing the Department for Education [DfE] in the event of the removal or resignation of the auditors. To notify the DfE of the internal auditor appointed.
- 1.3. Approving the Statutory Accounts prior to submission to the Secretary of State by 31 December and approving any other reports received from the external auditors.
- 1.4. Reviewing reports of the internal auditor on the use of resources, systems of internal financial control, and discharge of financial responsibilities.
- 1.5. Informing the DfE if it suspects any irregularity affecting resources.

BUDGETS/BUDGETARY CONTROL

- 1.6. Reviewing the draft financial statements prior to the audit.
- 1.7. Formally approving the annual budget prior to the start of each financial year.
- 1.8. Reviewing monitoring reports termly with relevant explanations and documentation where required.
- 1.9. Authorising budget amendments in excess of £20,000.

CONTRACTS AND PURCHASING

- 1.10. All contracts and orders over £20,000 must be agreed by 2 members of the Trust Board, 1 from Wilson Stuart School and 1 from UCB. The members of the Board must also authorise the advertising of tenders above the Official Journal of the European Union [OJEU] limit and authorise the award of such tenders.
- 1.11. A Register of Business Interests for all Members and staff involved in the short listing or awarding of contracts must be maintained.

PERSONNEL

- 1.12. Authorising permanent changes to the college's staffing establishment.
- 1.13. Approving new staff appointments within the authorised establishment and their associated salary scale and ensuring that this is officially documented as authorised and forwarded to HR/Finance.
- 1.14. Review and adjustment of existing staff salaries in accordance with performance management procedures.

INCOME

- 1.15. Authorising the write-off of debts not collectable [the Secretary of State's prior approval is also required if debts to be written off are above the value set out in the annual funding letter].

SECURITY OF ASSETS

- 1.16. Ensuring that there are annual independent checks of assets and the asset register.

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- 1.17. Authorising the disposal of individual items of equipment and materials that have become surplus to requirements, unusable or obsolete with an original purchase value in excess of £10,000.

2. POWERS AND DUTIES OF THE COLLEGE PRINCIPAL

The College Principal has delegated powers and functions in respect of internal organisation, management and control of the college, the implementation of all policies approved by the Trust Board and for the direction of teaching and the curriculum.

The College Principal is responsible for:

GENERAL

- 2.1. The operation of financial processes within the college, ensuring that adequate operational controls are in place and that the principles of internal control are maintained.
- 2.2. Ensuring that full, accurate and up to date records are maintained in order to provide financial and statistical information.
- 2.3. Reporting to the Board on decisions taken under delegated powers.

AUDIT

- 2.4. Reviewing the reports of the internal auditor on the effectiveness of the financial procedures and control and reporting to the Trust Board.
- 2.5. Ensuring that all records and documents are available for the auditors.

BANKING ARRANGEMENTS

- 2.6. 2 signatories are required for all payments.
- 2.7. Authorising payments up to the value of £50,000 for monthly salary payments and £19,999 for non-pay expenditure in conjunction with the Business Manager. Over £50,000 and £20,000 respectively would require the approval of Members of the Trust Board.

BUDGETS/BUDGETARY CONTROL

- 2.8. Monitoring the college's financial position, take appropriate action to contain expenditure within the budget and report to the Trust Board.
- 2.9. Authorising budget amendments between £10,000 and £19,999 and reporting to the Trust Board.
- 2.10. Reporting all significant financial matters and any actual or potential overspending to the Trust Board.

CONTRACTS AND PURCHASING

- 2.11. Authorising and signing contracts or purchases up to £19,999 in conjunction with the Business Manager.
- 2.12. Ensure all contracts and agreements conform with the Financial Regulations.
- 2.13. Be responsible for the receipt and custody of all tenders.

FINANCIAL MANAGEMENT

- 2.14. Ensuring the arrangements for collection of income, ordering of goods and services, payments and security of assets are in accordance with the Financial Regulations.

INSURANCES

- 2.15. Ensuring that arrangements for insurance cover are in place and adequate.

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SECURITY OF ASSETS

- 2.16. Authorising the disposal of individual items of equipment and materials that have become surplus to requirements, unusable or obsolete with an original purchase value of up to £10,000 and reporting such authorisations to the Trust Board.
- 2.17. Ensuring proper security is maintained at all times for all buildings, furniture, equipment, vehicles, stocks, cash, information and records etc. for the college.

BANK ACCOUNT TRANSFERS AND CHEQUE/BACS/CHAPS PAYMENT AUTHORISATION

- 2.18. Authorising payments up to the value of £90,000 for salary payments and £19,999 for non-pay expenditure in conjunction with the Business Manager. Over £90,000 and £20,000 respectively would require the approval of Members of the Trust Board.

3. POWERS AND DUTIES OF THE BUSINESS MANAGER

The Business Manager shall be responsible for:

BANKING ARRANGEMENTS

- 3.1. Authorising cheques/BACS payments up to £50,000 in conjunction with the College Principal.
- 3.2. Ensuring proper records are maintained and bank reconciliations are reviewed monthly.

BUDGETS/BUDGETARY CONTROL

- 3.3. Ensuring regular budget monitoring of expenditure and income against the approved budget is undertaken and submitting reports to the Trust Board.
- 3.4. Preparing an annual budget plan for consideration by the Trust Board before the start of the relevant financial year.
- 3.5. Approving budget amendments up to £10,000.

CONTRACTS AND PURCHASING

- 3.6. Authorising and signing contracts or purchases up to £19,999 in conjunction with the College Principal.
- 3.7. Maintaining a register of contracts, amounts paid and certificates of completion.
- 3.8. Ensuring the appropriate division of duties between the staff for ordering goods/services, receiving goods and certifying invoices for payment.
- 3.9. Retaining quotes obtained for goods, works and services.
- 3.10. Ensuring all invoices are authorised prior to payments being made and that invoices, vouchers and other records are retained and stored in a secure way and are readily available for inspection by authorised persons.

INCOME

- 3.11. Ensuring all income is accurately accounted for, promptly collected and banked intact.

INSURANCES

- 3.12. Notifying the Trust Board on any eventuality that could affect the college's insurance arrangements.

SALARIES, WAGES AND PENSIONS

- 3.13. Notifying the payroll provider of any matters affecting payments to employees.

SECURITY OF ASSETS

- 3.14. Ensuring a fixed asset register is maintained.

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BANK ACCOUNT TRANSFERS AND CHEQUE/BACS/CHAPS PAYMENT AUTHORISATION

3.15.2 signatories are required for all payments.

3.16. Authorising payments up to the value of £90,000 for salary payments and £19,999 for non-pay expenditure in conjunction with the College Principal. Over £90,000 and £20,000 respectively would require the approval of Members of the Trust Board.

PERSONNEL

3.17. Processing new staff appointments, within the authorised establishment, on the appropriate salary scale, ensuring this is officially documented.

4. POWERS AND DUTIES DELEGATED TO OTHER MEMBERS OF STAFF

CONTRACTS

4.1. All tenders must be opened by at least 2 of the following members of staff:

- 4.1.1 Board Member;
- 4.1.2 Business Manager;
- 4.1.3 College Principal.

ORDERS FOR GOODS, WORKS AND SERVICES

4.2. Named budget holders are able to requisition goods, works and services as specified up to their budget allocation.

4.3. 1 of 2 Board members must authorise orders for goods, works and services.

RECEIPT OF GOODS

4.4. The following members of staff are authorised to receive goods:

- 4.4.1 Teachers;
- 4.4.2 Administration staff;
- 4.4.3 Site Staff.

PAYMENTS

4.5. 1 of 2 Board members must authorise payments for goods, works and services.

SALARIES AND WAGES

4.6. The Board members are authorised to certify pay documents and time records and authorise pay changes and appointments [excluding documents relating to themselves].

5. AUTHORISATION LEVELS

Delegated Duty	Value	Delegated Authority
Budget amendments [all reported to Trust Board]	Up to £10,000	Business Manager
	£10,000 to £19,999	College Principal
	£20,000 and above	Members of the Trust Board
Cheque / BACS payment authorisation	Up to £50,000	Two account signatories being any two College Principal, Business Manager and Members of the Trust Board

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	Between £50,000 and £300,000	As above plus Members of the Trust Board
CHAPS payment authorisation	Monthly salary costs	Two account signatories being any two College Principal, Business Manager and Members of the Trust Board
Requisitions for orders / Invoice approval	Up to £10,000	Budget Holder or nominated receiver of goods
	Between £10,000 and £19,999	As above plus College Principal
	£20,000 and above	In line with Quotations and Tendering procedures below and involving Members of the Trust Board
	Single items £10,000 to £19,999	Minimum of three quotes to be obtained by Budget Holder, College Principal or Business Manager
Quotations and tendering	Up to £19,999	College Principal providing a minimum of 3 quotes are obtained by Budget Holder or College Principal for orders over £10,000
	Between £20,000 and £49,999	The above plus at least 2 Members of the Trust Board, including 1 from Wilson Stuart and 1 from UCB
	Over £50,000 to OJEU limit	Formal tendering process requiring Members of the Trust Board approval.
Authority to accept other than lowest quotation, specialist provider or late tender	Over OJEU limit	OJEU advertising required, Members of the Trust Board approval
Disposal of assets	Up to £10,000	College Principal and reported to the Trust Board
	Over £10,000	Members of the Trust Board approval
Write-off of bad debts	Any	Members of the Trust Board
Signatories for grant claims / DfE returns	Any	Any 2 [or as required] of Business Manager, College Principal or Members of the Trust Board
Income invoice approval	Up to £20,000	Business Manager
	Up to £50,000	As above plus College Principal
	Over £50,000	Members of the Trust Board

NB *All public procurement contracts worth more than the EC limit, which is £164,176 for goods and services or for more than £4.104 million of works, must be published in the daily supplement to the Official Journal of the European Union (OJEU). Please see weblink below <http://www.ojeu.eu/thresholds.aspx>.