

Empower Learning Academy Trust Delegated Financial Authorities 2016-2017

(IMPORTANT: This document forms part of the Trusts wider Scheme of Delegations and should be read in conjunction with that document, the Finance Policy and the Academies Financial Handbook)

Delegated Duty	Notes	Value	ELAT Delegated Authority	Academy Delegated Authority
Expenditure Limits (excluding matters dealt with below such as monthly payroll, petty cash, staff and governor expense claims, gifts and hospitality, invoiced expenditure and special payments)		Up to £2,000	Authorised by CEO	Authorised by Business Manager
		£2,001 to £10,000	Authorised by Ex CEO	Authorised by Head Teacher
	See 3.8 AFH 2016 re acquisition of fixed assets	Over £10,000	Authorised by CEO following Approved Tendering Procedures where required.	AS per ELAT Delegated Authority
Monthly Payroll		£450,000	CEO	Head Teacher
Special payments (eg Staff severance, Compensation and Ex gratia [payments])	3.7 AFH 2016	Up to £10,000 £10,000 to £49,999 £50,000 and over	Finance Committee Trustees EFA approval required	AS per ELAT Delegated Authority
Governor expense claims	See also separate policy	Up to £100	CEO	Head teacher
		Over £100	Members	
Staff expenses claims	See also separate policy	All	CEO Trustees to approve Ex Head Teacher expenses	Head Teacher or deputy in his absence. Head Teacher expenses to be signed by Deputy Head Teacher
Gifts and hospitality	See also separate	All	CEO, Business Manager or Chair eg Governing Body for	Head Teacher, Business Manager or Chair eg

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	policy and requirement to include on register maintained by Ex Head Teacher's PA		Gifts/hospitality by CEO	Governing Body for Gifts/hospitality by Head Teacher
Bank Account Transfers / Chq / BACS payments (excluding payroll)		Unlimited	As per Bank Mandate	As per Bank Mandate
Borrowing	3.4 & 3.9 AFH 2016	Not allowed unless authorised by EFA Covers loans, overdrafts and finance leases		
Guarantees, indemnities and letters of comfort	3.6.4 AFH 2016			
Order Processing pre-requisites		Up to £2,000	Best Value/ Preferred Supplier to be used. Budget Holder with Appropriate authority to prepare requisition for approval.	Best Value/ Preferred Supplier to be used. Budget Holder with Appropriate authority to prepare requisition for approval.
	Quotes to be retained	£2,000 to £10.000	Formal Quotations – two quotes to be obtained. Budget Holder with Appropriate authority to prepare requisition for approval	Formal Quotations – two quotes to be obtained. Budget Holder with Appropriate authority to prepare requisition for approval to CEO

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	Quotes to be retained	£10,000 to £99,999	Formal Quotations – three quotes to be obtained. Two post holders with appropriate authority, one being the CEO to review quotes received. Either to prepare requisition.	Formal Quotations – three quotes to be obtained. Two post holders with appropriate authority, one being the CEO to review quotes received. Either to prepare requisition.
Order and Invoice Approval		Up to £2,000	Authorised by CEO	Authorised by one of DoF/HoD/Budget Holder/Business Manager.
		£2,001 to £10,000	Authorised by CEO (Trustees in CEO absence)	Authorised by Head Teacher (Deputy HT in HT absence)
		Over £10,000	Authorised by CEO, Approved Tendering Procedures to be adopted where required.	Authorised by Ex Head Teacher, Approved Tendering Procedures to be adopted where required.
Tendering Procedures	See also procedures below	Between £50,000 – EU Tendering limit	To be opened by Business Manager. CEO and Chair Trustees Decision to be reported to Finance Committee and recorded.	To be opened by Business Manager. Head Teacher and Chair of LGC. Decision to be reported to Finance Committee and recorded.
		Over EU Tendering Limit	To be opened by Business Manager, CEO and Chair Trustees. Decision to be reported to Finance Committee and recorded.	To be opened by Business Manager, Head Teacher and Chair of LGC. Decision to be reported to Finance Committee and recorded.
Acceptance of other than the lowest quotation			Reasons for acceptance must be documented, reported to the Finance Committee and recorded.	Reasons for acceptance must be documented, reported to the Finance Committee and recorded.
Petty Cash - Imprest		Limit £1,025 across all floats	Claims limited to £20 managed by Finance Director	Claims limited to £20 managed by Finance Officer
Mileage Allowances		HMRC Approved Rates	Authorised by CEO	Authorised by Head Teacher or Deputy HT

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Safe and Cash Limits (excluding Petty Cash)		£5,000	N/A	Finance Officer to check and Business Manager review that safe limit not exceeded
Disposal of Surplus Stock, Stores and Assets		Up to £5,000	Authorised by CEO and notified to Finance Committee other than Land, buildings trust can dispose of any other fixed assets with approval of the EFA.	Authorised by Head Teacher and notified to Finance Committee other than Land, buildings trust can dispose of any other fixed assets with approval of the EFA.
		Over £5,000	Approved by the Finance Committee other than Land, buildings trust can dispose of any other fixed assets with approval of the EFA.	Approved by the Finance Committee other than Land, buildings trust can dispose of any other fixed assets with approval of the EFA.
Write Off Bad debts		Up to £20	Authorised by Finance Director	Authorised by Business Manager
		£20 and £250	CEO and reported to Finance Committee	Head Teacher and reported to Finance Committee
	Note also 3.6 AFH 2016	Over £250	Approved by Finance Committee	Approved by Finance Committee
		£250,000 and Over	EFA Approval required	EFA Approval required Via ELAT
Minor/Emergency Repairs Also: Formula Capital		Up to £2,000	N/A	Premises Manager
		£2,001 to £10,000	N/A.	Authorised by Head Teacher. In an emergency expenditure can be approved by Chair of LGC, Chair of Finance Committee.
	See 3.8 AFH 2016 re	Over £10,000	Authorised by the Chair of Trustees	Authorised by the Chair of Trustees

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	acquisition of fixed assets		Approved Tendering Procedures.	Approved Tendering Procedures.
Signatories for Grant Claims		Any	CEO, Chair of Trustees	Any one of Business Manager, Head Teacher, Chair of Local Governing Committee.
Authorisation of Revenue and Leasing Contracts	3.9 AFH 2016		All revenue and leasing contracts should be tendered and authorised by Finance Committee	All revenue and leasing contracts should be tendered and authorised by Finance Committee
Signing of Revenue and Leasing Contracts	3.9 AFH 2016		All revenue and leasing contracts should be signed by the CEO following authorisation as above	All revenue and leasing contracts should be signed by the Head Teacher following authorisation as above
Authorisation of Capital Contracts	See 3.8 AFH 2016 re acquisition of fixed assets		All capital contracts should be tendered and authorised by Trustees	All capital contracts should be tendered and authorised by Trustees
Signing of Capital Contracts	See 3.8 AFH 2016 re acquisition of fixed assets		All capital contracts should be signed by the Ex Head Teacher following authorisation as above	All capital contracts should be signed by the CEO following authorisation as above
Appointment and salary of all permanent and temporary teaching staff	⁵		CEO if previously budgeted. Unbudgeted appointment require approval of Chair of Finance committee	Head Teacher if previously budgeted. Unbudgeted appointment require approval of Chair of Finance committee
Appointment and salary of Supply Staff			CEO if previously budgeted. Unbudgeted appointment require approval of Chair of Finance Committee	Head Teacher if previously budgeted. Unbudgeted appointment require approval of Finance Committee

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Appointment and salary of Head Teacher and Senior Leadership Team			Pay committee to recommend to Trustees	Pay committee to recommend to Trustees
Approval of staff severance or compromise agreements		All	CEO, Chair of Finance Committee	Head Teacher, Chair of Finance Committee
Income Invoice Approval		Over £15,000	Invoices raised above £15,000 must be reported to the Finance Committee	Invoices raised above £15,000 must be reported to the Finance Committee

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Related party transactions

- Consult constitutional documents, including the Finance Policy, and adhere to the requirements before undertaking any transaction with a related party

Tendering process

- Tender requests should be sent to contractors clearly stating the terms of the tender and the due opening date.
- Tenders should be returned in a sealed envelope within a postal envelope. The sealed envelope should be addressed to the Chair of Trustees and clearly marked on the outside; "Tender re and Opening date.....".
- Tenders received should be logged by the post room/reception into a tender book, sequentially numbered and the number recorded on the sealed envelope.
- Once listed in the tender book tenders should be locked in the safe by Business Manager.
- All tenders should be opened on the same day at the same time in the presence of the Chair of Trustees, Head Teacher or Deputy and Premises Manager and compared with the tender book. The opening should be witnessed by the Business manager, Head PA or Project Manager (if appointed).
- The Tender process is to be recorded with details of Companies Tendering Quotations with comments. These minutes should be reported to next Finance Committee or MAT Board whichever is the sooner.
- All documentation post the opening process is to be kept in the Tendering file by the Premises Manager.
- Notification of the award to the winning bidder should be made by Project Manager if commissioned or Business Manager in all other cases and approved by Chair of Finance or Vice Chair in his absence before dispatch.

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EU thresholds applicable 1 January 2014

Supply and service contracts/design contest awarded by central Government bodies subject to Government Procurement	£111,676 (EUR 134,000)
Supply and service contracts/design contest awarded by other contracting authorities	£172,514 (EUR 207,000)
Works contract, subsidised works, contracts and works concession contracts	£4,322,028 (EUR 5,186,000)