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<b>LANGTREE SCHOOL - FINANCIAL SCHEME OF DELEGATION</b>					<b>2/10/2025</b>

DECISION		DELEGATION			
	Delegated By ATB	Executive	F&GP Approval	ATB Approval	ESFA approval
Payroll administration	Y	Finance Officer			
Purchasing – authorised to create vendors on accounting system	Y	SBM			
Income reporting	Y	Monthly management accounts (SBM)	Review impact on financial projections		
Authorisation of expenses claims (cannot authorise own expenses)	Y	Administer as approved in Financial Procedures Manual (SBM)			
Control account reconciliation	Y	Finance Officer with SBM approval			
Write off bad debts	Y - up to ESFA limits	Recommend write off to F&GP	Review and write off within ESFA limits and advise ATB		Yes - over defined limits
<b>FIXED ASSETS</b>					
Management of capital projects	Y - subject to scale of investment	Maintain oversight of progress and cost (HT/SBM)	Review progress and keep ATB updated		
Acquiring a freehold on land and buildings	N/A	Submit proposal to F&GP For consideration (HT/SBM)	Review proposal and seek approval of ATB for submission to ESFA	Yes	Yes
Disposal of a freehold on land and buildings	N/A	Submit proposal to F&GP For consideration (HT/SBM)	Review proposal and seek approval of ATB for submission to ESFA	Yes	Yes
Disposal of assets (not land or buildings)	Y - up to limit	Authorised by HT up to £35k limit	Review proposal and seek approval of ATB over £35k		
Acquisition of assets	N	Delegated authority up to agreed limits (HT/SBM)	Delegated authority up to agreed limits		
Fixed Asset register	Y	Maintain with all purchases over £1k entered in register (Finance Officer/SBM)			
<b>INSURANCES</b>					
Approve insurance arrangements	Y	Recommend to F&GP (SBM)	Review and approve		
<b>LEASING</b>					
Take up a finance lease	N/A		Recommend approval to ATB for submission to ESFA		Yes
Take up a leasehold on land and buildings	N/A		Recommend approval to ATB for submission to ESFA		Yes
Grant a lease on land and buildings	N/A		Recommend approval to ATB for submission to ESFA		Yes
<b>SPECIAL PAYMENTS</b>					
Non statutory/non contractual severance and compensation payments to staff	N/A	Recommend to F&GP (HT/SBM)	Recommend approval to ATB for submission to ESFA		Yes
Ex gratia payments	N/A	Recommend to F&GP (HT/SBM)	Recommend approval to ATB for submission to ESFA		Yes
Pensions Discretions Policy		Recommend to F&GP (HT/SBM)	Review and approve		