

## SPT Scheme of Financial Delegation – September 2025

**Key: CoT= Chair of Trustees; FSC = Finance Sub-Committee; CEO = Chief Executive Officer; CFO = Chief Finance Officer, SEND = SEN Director, FM = Finance Manager; AEM = Asset and Estates Manager; THR = Trust HR Lead; HT = Headteacher; SLT = School Senior Leadership Team; AFPM = Assistant Finance and Payroll Manager; PS = Premises Supervisor; CM = Catering Manager, AM = Admin Manager.**

<b>Authorisation of Orders/Invoices for Goods and Services – (Budgeted)</b>	Up to £1,000 – CM, AM, AFPM Up to £2,000 - PS Up to £2,500 – SLT Up to £5,000 – FM, AEM, THR Up to £10,000 – HT, SEND £10,000 to £50,000 – CFO, CEO £50,000 - £100,000 – Two of CEO/CFO/SEND Over £100,000 – Three of CEO, CFO, CoT, FSC
<b>Authorisation of Orders/invoices for Goods and Services - (Unbudgeted/additional)</b>	Up to £1,000 – CM, AM, AFPM Up to £2,000 - PS Up to £2,500 – SLT Up to £5,000 – FM, AEM, THR Up to £10,000 – HT, SEND £10,000 to £50,000 – CFO, CEO £50,000 - £100,000 – Two of CEO/CFO/SEND Over £100,000 – Three of CEO, CFO, CoT, FSC
<b>Authorisation of Payroll – routine payments. (Including authorisation/approval of Overtime and Expenses).</b>	Up to £1,000 – HT, AM, AFPM Up to £5,000 – FM, THR No limit – Both CFO/CEO
<b>Authorisation of Payroll – Discretionary Payments.</b>	Up to £10,000 – CFO, CEO, acknowledgement to CoT Above £10,000 - CoT
<b>Approving BACS Run/Release of BACS Payment Online</b>	2 from CFO, FM, CEO, CoT, AFPM
<b>Recruitment</b>	Supply/Temp. Staff (Short term) - 1: HT, AM Supply/Temp. Staff (Long term) – 2: HT, CFO, FM, CEO, THR Replacement (budgeted post non SLT) – 1: HT, AM Replacement (budgeted post SLT) – 2: HT, CFO, FM, CEO, THR Additional (unbudgeted) post – 2: HT, CEO, CFO,
<b>Disposal of Assets Capitalisation limit of £5,000</b>	Up to £1,000 – HT + notify FM/CFO, AEM Up to £5,000 – CEO, CFO, FM £5,000 to £15,000 – FSC £15,000 to £50,000 - CoT Over £50,000 – ESFA
<b>Write-off Bad Debt</b>	Up to £5,000 – CEO, CFO, FM £5,000 to £15,000 – FSC Over £15,000 - CoT <i>Max. of £250,000 or 1% of total annual income or £45,000 per single transaction (whichever is smaller).</i> Above this - ESFA

The Trust recognises that there are a few exceptions to the purchase order process, these are for time critical orders or trust wide agreed contracts, and examples are listed below. Payment approval for these invoices will be required to follow the normal process in line with the limits set out in the Financial Scheme of Delegation.

- Agency Staff – emergency only; excludes recruitment temp to perm and long-term absence cover
- Catering/Food Supplies – excluding regular deliveries
- Emergency/time critical premises works/Health & Safety Risks (Premises Supervisors have access to use local Trade Accounts (ie. Screwfix, Bradfords, Toolstation up to agreed authorization limits as set out in the Financial Scheme of Delegation).