

**SPT Scheme of Financial Delegation – Sept 2021**

**Key: CoT= Chair of Trustees; FSC = Finance Sub-Committee; CEO = Chief Executive Office;  
 OM = Operations Manager; FO = Finance Officer; HT = Headteacher; School Senior  
 Leadership Team = SLT, Estate & Compliance Manager = ECM, Premises Supervisor = PS,  
 CM = Catering Manager, AM = Admin Manager.**

<b>Authorisation of Orders/Invoices for Goods and Services – (Budgeted)</b>	Up to £1,000 – PS, CM, AM Up to £2,500 – SLT Up to £10,000 – HT, FO, ECM £10,000 to £20,000 – 2 from: HT plus CEO or OM £20,000 to £120,000 – OM £120,000 to £250,000 – CEO Over £250,000 (unlimited) – CoT
<b>Authorisation of Orders/invoices for Goods and Services - (Unbudgeted/additional)</b>	Up to £1,000 – PS, CM, AM Up to £2,500 – SLT Up to £10,000 – HT, ECM £10,000 to £20,000 – 2 from: HT plus CEO or OM £20,000 to £120,000 – OM £120,000 to £250,000 – CEO Over £250,000 (unlimited) – CoT
<b>Authorisation of Payroll – routine payments</b>	Up to £10,000 – FO No limit – OM, CEO, CoT
<b>Authorisation of Payroll – Discretionary Payments</b>	Up to £10,000 – OM, CEO, + notify CoT Above £10,000 - CoT
<b>Approving BACS Run/Release of BACS Payment Online</b>	2 from OM, CEO, CoT, FO
<b>Recruitment</b>	Supply/Temp. Staff (Short term) - 1:HT Supply/Temp. Staff (Long term) – 2: HT, OM, CEO Replacement (budgeted post non SLT) – 1: HT Replacement (budgeted post SLT) – 2: HT, CEO, OM Additional (unbudgeted) post – 2: HT , CEO, OM
<b>Disposal of Assets Capitalisation limit of £5,000</b>	Up to £1,000 – HT + notify FO/OM, ECM Up to £5,000 – CEO, OM, FO £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, OM, FO £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

