

## SPT Scheme of Financial Delegation – September 2024

**Key: CoT= Chair of Trustees; FSC = Finance Sub-Committee; CEO = Chief Executive Officer; CFO = Chief Finance Officer, WDM = Workforce Development Manager; SEND = SEN Director, FM = Finance Manager; HT = Headteacher; School Senior Leadership Team = SLT, Estate & Environment Adviser = EEA, Premises Supervisor = PS, CM = Catering Manager, AM = Admin Manager.**

<b>Authorisation of Orders/Invoices for Goods and Services – (Budgeted)</b>	Up to £1,000 – CM, AM Up to £2,000 - PS Up to £2,500 – SLT Up to £10,000 – HT, FM, EEA, SEND £10,000 to £20,000 – 2 from: HT plus CEO, CFO or WDM £20,000 to £120,000 – CFO, CEO £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 – CM, AM Up to £2,000 - PS Up to £2,500 – SLT Up to £10,000 – HT, FM, EEA, SEND £10,000 to £20,000 – 2 from: HT plus CEO, CFO or WDM £20,000 to £120,000 – CFO, CEO £120,000 to £250,000 – CEO Over £250,000 (unlimited) – CoT
<b>Authorisation of Payroll – routine payments. (Including authorisation/approval of Overtime and Expenses).</b>	Up to £1,000 – HT, AM Up to £10,000 – FM No limit – CFO, WDM, CEO, CoT
<b>Authorisation of Payroll – Discretionary Payments.</b>	Up to £10,000 – CFO, WDM, CEO, + notify CoT Above £10,000 - CoT
<b>Approving BACS Run/Release of BACS Payment Online</b>	2 from CFO, WDM, FM, CEO, CoT
<b>Recruitment</b>	Supply/Temp. Staff (Short term) - 1:HT, AM Supply/Temp. Staff (Long term) – 2: HT, CFO, FM, WDM, CEO Replacement (budgeted post non SLT) – 1: HT, AM Replacement (budgeted post SLT) – 2: HT, CFO, FM, WDM, CEO Additional (unbudgeted) post – 2: HT, CEO, CFO, FM, WDM
<b>Disposal of Assets Capitalisation limit of £5,000</b>	Up to £1,000 – HT + notify FM/CFO, EEA Up to £5,000 – CEO, CFO, FM £5,000 to £15,000 – FSC £15,000 to £50,000 - CoT <i>Over £50,000 - ESFA</i>
<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> <i>Above this - ESFA</i>

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
- Catering/Food Supplies
- 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).
- Energy/Water accounts
- Recurring monthly invoices for agreed contracts (for example; Waste collection, vehicle leases, catering, cleaning (the proof of value or full tender process would still need to be completed when the contract is agreed at Trust level).
- Costs in relation to external/bespoke support such as BF Adventures, Take2 agreed and funded by LA. These costs are agreed annually with Cornwall Council as 'Exceptional Needs' above and beyond the 10K place funding and the banding top up payments. The Trust receives additional funding from the council to cover these costs, so there is no impact on the bottom line.