The Federation of Yatton Schools: Financial Regulations and Procedures

Introduction

The Federation has a responsibility to target resources to maintain and improve the quality of education it provides and to raise standards. In doing so, the Governors and Headteacher need to:

- decide how financial resources should be used to maintain the objectives set out in the School Development Plan and
- safeguard public money from waste and misuse.

These Financial Regulations & Procedures include the timescale for the construction and approval of the School Development Plan and budgets, outline the financial responsibilities for governors and all staff to ensure compliance with the Local Authority Scheme for Financing Schools and outline all procedures to be followed to ensure value for money and effective internal control in the management of the schools’ resources.

The Role of the Governing Body and the Business Committee

The Governing Body sets the budgets, and has ultimate responsibility for overseeing spending against the budgets in line with legal requirements and the North Somerset Scheme for Financing Schools.

The Business Committee has delegated powers from the Governing Body to prepare and recommend the budgets for approval. The Business Committee will also monitor spending against the budgets through the year, and will review this at each meeting. As a result of this monitoring, the Committee may recommend measures to be taken to correct any variations.

The Governing Body is responsible for ensuring that both schools:

- Keep proper accounting records, drawn up in accordance with the DfE (CFR) guidelines.
- Maintain and operate effective systems of internal control to safeguard resources.
- Achieve value for money in the allocation of resources i.e. consider the three elements of economy, efficiency and effectiveness to achieve the best possible outcomes for pupils in the most efficient way and at reasonable cost.
- Demonstrate compliance with the Schools Financial Value Standards (SFVS) and complete assessment forms (one for each school) signed by the Chair of Governors before 31st March each year. The SFVS assessment forms must include a summary of remedial actions with a clear timetable ensuring that each action has specified deadline and agreed owner.

Governors, particularly those involved in the Business Committee, should be encouraged to attend training made available through the Governor Support Service Level Agreement. Governors are also welcome to meet with the schools’ Finance Officer when she/he is in either school.
The Role of the Headteacher

The Headteacher (or Deputy, in his/her absence) is responsible for the day-to-day management of the budget within the spending authority delegated by the Governing Body.

The Headteacher has authority to spend amounts not exceeding £5,000 in any one transaction to ensure the smooth running of the schools on a day-to-day basis, and the provision of books, resources, materials and equipment for the children’s education.

The Headteacher, supported by the Business Committee, will report to the Business Committee on spending against the budgets on a regular basis at each meeting. The Head will also make requests to Business Committee for approval of any expenditure beyond the limits set out in these procedures.

The Role of the Business Manager

The Business Manager is responsible for the administration of spending against the budget, and reporting progress to the Headteacher & Governors. This includes:

- ordering goods and services
- processing invoices
- administering petty cash
- maintaining personnel details
- updating computer systems
- the collection, payment, banking and record keeping of all monies (see separate procedure) entering the School Fund.
- Preparing reports for the Business Committee. Any reports generated for Governors should always be provided with a summary from FMS6 to show that the totals balance.
- Maintenance of an Administrator’s Handbook and clear system manuals for use by other Administrative staff.

The Role of Other Federation Staff

All remaining members of staff are responsible for the security of school property, for avoiding loss and damage, for ensuring economy, efficiency and effectiveness in the use of school resources and for complying with the Federation’s Financial Regulations and Procedures.

Setting the Budgets – Budget Cycle

Note: Each school has a separate budget.

<table>
<thead>
<tr>
<th>Task</th>
<th>Timescale</th>
<th>Requirements</th>
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<tbody>
<tr>
<td>Outturn figures from previous financial year should be reviewed and used to review and monitor the implementation of the School Development Plan/influence new SDP</td>
<td>June</td>
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<tr>
<td>Internal Control systems for previous financial year considered by the Business Committee using the Pre-certification Guidance Checklist For</td>
<td>By end of</td>
<td></td>
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October 2016
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<thead>
<tr>
<th>Event Description</th>
<th>Date</th>
<th>Notes</th>
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<tr>
<td>Governors and, if considered adequate and effective, Statement of Internal Controls signed.</td>
<td>June</td>
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<tr>
<td>Development of SDP in consultation with stakeholders including Curriculum Development, ICT Development, Staffing and Premises Plans</td>
<td>Start July</td>
<td>The SDP should be viable, include the education priorities and resources required to deliver the SDP in sufficient detail to provide the basis for developing the annual budgets and be supported by multi-year budgets based on pupil number projections.</td>
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<tr>
<td>SDP finalised and agreed by FGB</td>
<td>By November</td>
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<tr>
<td>Revised Budget exercises completed</td>
<td>November</td>
<td>Reported to Business Committee. Any variances from the budgets should be highlighted, investigated and action taken where required.</td>
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<tr>
<td>Complete SFVS assessment</td>
<td>By December for submission to LA by 31st March</td>
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<tr>
<td>Business Committee meet to discuss spending for future year</td>
<td>January</td>
<td>The following should be considered in drawing up draft budgets:</td>
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<tr>
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<td>1. The aims and requirements of the School Development Plan.</td>
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<td>2. Requests or recommendations for spending from other the PQA Committee.</td>
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<td>3. Review of past performance against previous budgets i.e. areas where underspends and overspends have occurred and why.</td>
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<td>4. Benchmarking used to compare performance of schools with other similar schools.</td>
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<td>5. Proposals or indicative spending plans by the Local Authority for the coming year.</td>
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<td>6. Required staffing for up to three years ahead.</td>
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<td>7. Anticipated inflation on goods and services.</td>
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<td>8. Projected staffing salary increases.</td>
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<td>9. Income projections related to current and expected pupil numbers.</td>
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<td>10. Any other regular income.</td>
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<td>11. Amounts required to be set aside as contingency for redecoration, and for replacing fixtures and fittings.</td>
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<td>12. Any planned purchases of major items of equipment, or major refurbishment.</td>
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<tr>
<td>Business Committee to finalise budgets</td>
<td>March</td>
<td>In normal circumstances, total planned expenditure must not exceed the total income. However, if necessary, a deficit budget may be set. In this case, the Business Committee must make it clear why a deficit</td>
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</table>
Budget Management Tasks

Once the budgets have been accepted, the Head and Business Manager must ensure that:

1. All accounts are immediately profiled using the budget figures.
2. All orders are processed promptly (see separate item).
3. All invoices are settled on a regular basis, and at least weekly (see separate item).
4. Petty cash claims are dealt with weekly (see separate item).
5. After the monthly import of data on salaries and centrally paid commitments from the LA, spending against budgets is reviewed by the Head and Business Manager, to ensure that profiled expenditure patterns are being adhered to.
6. All significant divergence or discrepancies in spending against the budgets are brought to the attention of the Business Committee.
7. Budget holders, such as teachers responsible for class budgets are notified after the monthly spending review of the state of their accounts (see separate item).
8. The Personnel modules within SIMS are updated promptly when and if staffing changes are made, so that salary commitments are correct.
9. Any income is invoiced for as appropriate, recorded and paid promptly (see separate item).
10. Any major changes in the schools’ financial position arising from deviations of either income or expenditure against budgets are reported to the Business Committee and thence the Governing Body immediately.
11. End of Year Schedules are prepared along with supporting documentation, signed by both the Business as the preparer and the Head as the reviewer. The value of end of year schedules are presented to the Business Committee. Actuals are monitored against the year-end schedules by recording date processed and actual values and these are monitored by the Business Committee.
12. The Business Manager signs and dates the agreed projections arising from the Revised Budget exercise (generally around November of each year) and the results of this exercise are reported to the Business Committee.
13. The LA Finance Officer and Business Manager sign the finance check reports prepared by the Finance Officer as part of his/her visits (usually six times per year) as agreed.

Budget Virements

Where virements between major headings are necessary these can be made as follows:

| Budgets formally accepted by Full Governing Body, signed by Chair of Governors and submitted to LA | By 31st May | Governing Body must also submit “Best Value” Statements setting out the steps they will take to ensure that expenditure reflects best value principles. |
1. Up to £1,000: Headteacher (reported to the Business Committee) and signed by the Chair of Governors.

2. Over £1,000 and up to £3,000.00: Business Committee (reported to Governing Body)

3. Over £3,000: Governing Body

All virements must be noted and minuted by the Business Committee.

**Budget Journals**

1. Journals between funds up to £999 may be authorised by the Business Manager.

2. Journals between funds and over £1,000 may be authorised by the Business Manager in the following circumstances only:
   - if explicitly authorised as part of the agreed budget;
   - if an internal trading activity e.g. repro charges;
   - where a salary payment has been reconciled to the wrong contract;
   - where a miscoding has occurred and the approved source document evidences the correct code e.g. supply claim form;
   
   otherwise to be authorised by the Headteacher

3. Individual journals greater than £5,000 must be referred to the Business Committee for approval.

All journals between funds will be clearly identified and reported to the Business Committee as part of the Business Manager’s termly reports.

**Internal Recharges**

All internal recharges will be authorised and signed by the Headteacher.

**Management of Curriculum/Class Budgets**

1. At the beginning of each financial year, the Business Manager must identify which member of staff is responsible for which cost centres (including school development teams and class budgets).

2. Once allocations to cost centres have been made, the Business Manager will notify the members of staff of allocations.

3. After each monthly monitoring session, a report will be given to the budget holders, detailing spending for the month, with a copy to the Headteacher.

**Managing the Budget - Computer System**

The budget is managed and administered using the schools’ computer systems. Only authorised personnel have access to this. Staff with access to the systems are:

- The Headteacher
- The Deputy Headteacher
- The Business Manager
• The Business Support Administrators
• The LA Finance Officer
• Authorised staff at SCOMIS

Passwords and user IDs for SIMS/FMS must be changed once a month.

**Efficiency and Value for Money**

Schools must seek to achieve efficiencies and value for money, to optimise the use of resources and to invest in teaching and learning, taking into account the Local Authority’s purchasing, tendering and contracting requirements as outlined in the NS Scheme for Financing Schools and local purchasing arrangements as set out below. The schools will review expenditure, compare it to other schools and consider how to make improvements through benchmarking at least once a year.

**Purchasing**

**Authorisation**

1. For purchases of goods under £1,000, purchasing should be straightforward and does not need documenting (beyond the usual written order and having regard to the principles of best value). The procurement of goods and services over **£1,000 but under £2,000** require two written quotations. For procurement of goods and services over **£2,000 but under £10,000**, three written quotations are required. The Headteacher has the authority to spend amounts not exceeding £5,000 in any one transaction and therefore the approval of quotations up to £5,000 will be carried out by the Headteacher.

2. **The Business Committee must agree to expenditure over £5,000** and quotations exceeding £5,000 will be carried out by the Committee. Records must be retained to evidence compliance with these Regulations.

3. **Proposals for expenditure in excess of £10,000, should be referred to the Full Governing Body approval.** For purchases of **£10,000 or more but under £60,000**, three quotations are required and the invitation to quote must include a pre-determined specification plus a statement that the school does not bind itself to accept the lowest, or any, quotation submitted. If the estimated value of works, goods or services is **£60,000 or more** a formal tendering process is required, and the proper procedures should be followed as outlined in the Local Authority Scheme for Financing Schools.

4. If acceptance of a quotation, other than the lowest in price, is recommended by the Headteacher, this must be approved by the Business Committee and reported to the attention of the Governing Body, together with the reason for acceptance.

**Purchasing Procedures**

Budget holders wanting to raise an order should complete an Internal Requisition Form and pass the form to the Business Manager for authorisation by the Headteacher and processing. **Any purchasing must adhere to the authorisation levels outlined above.** Orders should normally be made in writing.

**Written Orders**

1. A copy of every order raised must be kept in the “Orders Raised” file in numerical order.

2. On receipt of goods, the Business Manager (or Office Coordinator) must check the contents against delivery notes. The delivery note should then be checked against the copy order on file and if all is in
order, endorsed in ink on the order that all has been received in good condition, and the date. The delivery note should be attached to the appropriate order.

3. Any errors or omissions are to be clearly marked on the copy of the order and discussed with the person who ordered the goods originally, and a decision taken as to whether items are to be returned or purchased. A note of the action taken must be made on the order.

4. Any telephone calls, notes or returned goods postage slip relating to the order must be clearly logged in front of the “Orders Raised” file.

Telephone Orders

Telephone orders may be raised in cases of extreme urgency only. Telephone orders must have prior approval from the Headteacher.

1. If goods arrive which have been ordered by telephone, the “Orders Raised” file must be checked for the relevant documentation. This must be marked with a note that that the goods have been received, and whether they are being kept or returned. Delivery notes (which have been checked with actual contents of parcel) must be attached accordingly.

2. Any action taken relating to the above must be clearly marked on the inside of the “Non-Order” file, together with copies of postage slips, letters, etc., and details of any telephone calls.

Online purchasing

Buying online has become a feasible option with the potential to improve the purchasing process by increasing efficiency, reducing costs and saving time. However, all online purchasing should be carried out in line with the normal procedures for ordering goods.

Purchases over the internet should be restricted to sites offering secure facilities for the entry of credit card numbers. A secure site should display ‘https’ at the start of the address and a padlock icon on the right-hand side of the status line at the foot of the screen. Before ordering, the member of staff should first check to see if the school could set up an online account with the supplier.

- Complete internal requisition form, this requisition must include the website address, method of payment to be used and the address to which goods should be delivered. The delivery address should always be the school as this clearly identifies the purchase as school business.

- The internal requisition should be authorised by the Headteacher.

- The above should be shadowed by an official order and this should be raised in the name of the individual that is ordering the goods. This is authorised by the Headteacher.

- The individual can then order the goods via the internet. WHERE POSSIBLE, THE ORDER SHOULD BE GIVEN TO THE ADMIN TEAM SO THAT A SCHOOL PURCHASE CARD CAN BE USED.

- When the order is placed with the supplier an order confirmation will be displayed together with the method of payment. This must be printed off and given to the Business Manager.

- The payment made will have to be gross unless a VAT invoice or breakdown is received from the supplier.

- On receipt of the goods the delivery note and goods should be shown to the Business Manager and he/she should sign as received.
• The reimbursement to the member of staff should be made via the creditors system using a “dummy invoice” and therefore the individual will be reimbursed by a North Somerset cheque or BACS and not via petty cash.

• The confirmation of order and delivery note should be held with the payment made to the individual. Payment will not be made until the goods and delivery note have been presented to the school.

• The cheque raised will be paid by BACS direct into the bank account if preferred.

• A hard copy of all the transaction documentation and associate e-mails must be retained along with the dummy invoice in the non-order invoice file.

• If the goods are not delivered then the individual who ordered them should not be reimbursed. They will have to raise the issue with their credit card provider.

Use of purchase cards

The schools’ purchase cards can be used for the purchase of goods within the criteria of the schools’ budget provision by traditional means (invoiced by supplier). The cards can be used to the maximum value of £500 (or £1000 for the Breakfast Club card), where VISA cards are accepted. The card holder must ensure that:

• The supplier/s is able to accept payment made by VISA.
• Purchases above the card limits must not be attempted as the purchase will be declined.
• Documentary evidence and a VAT receipt must be obtained at all times for all transactions.
• All transactions made within the accounting month must be recorded on the transaction log sheets and by a corresponding order on SIMS FMS made against the appropriate cost centre and ledger code. This is to ensure that budget monitoring for the Headteacher and Governors reflects the card transactions.
• The use of the cards must be for official school purchases only and must not be used for personal or cash purpose.

Purchase Card Transaction logs

The school must maintain monthly personal electronic transaction logs for each purchase card that they have. The individual card holder should record every transaction made on the card and attach supporting documentation detailing the nature of the item(s) purchased.

All receipts and delivery notes should be kept safe as the transaction logs will need to be reconciled against the Barclays Bank card statement each month. This includes a VAT invoice/receipt to enable the VAT element to be reclaimed. Note: a credit card receipt is not sufficient to reclaim the VAT. Failure to obtain such a voucher will mean that the school will have to bear the VAT element of the expenditure.

On a monthly basis the Headteacher must approve and certify that the transaction logs have reconciled with the Barclays bank statement and ensure that there is a VAT receipt for each transaction that the school wishes to reclaim VAT on.

Completing the transaction log

• Monthly cardholder transactions statements are produced by card provider at the beginning of each month.
• The Business Manager is responsible for reconciling all entries on the statement against the items listed on the transaction logs.
• The Business Manager is responsible for ensuring that any VAT invoices and other supporting documentation that have been requested and received for the month’s transactions are attached.
• The Business Manager is responsible for following up any discrepancies (e.g. if there is a transaction that is not recognised) with the supplier concerned.
• The Headteacher will sign the paper copy of the transaction logs confirming that the monthly cardholder’s transaction report is correct and represents legitimate expenditure on behalf of the school. The monthly cardholder’s transaction report, transaction logs and VAT receipts should then be passed to the Headteacher for authorisation.
• It is good practice for cardholders to regularly check their transaction logs and chase up outstanding paperwork and transactions as necessary, rather than leaving these matters to when the cardholder’s statement is received.
• If an incorrect amount is billed, the contact the supplier directly. The supplier is responsible for arranging for any credits to be made to the cardholders account.
• If goods have been billed, but not received, the supplier should be contacted directly to ensure that the goods have been despatched. It is a VISA regulation that the transaction should not be processed until the goods are despatched. Inform Barclays bank if this regulation has been breached and annotate the transaction log.
• If an entry that is expected on the cardholder transaction report does not appear, the transaction log should be adjusted to reflect what is actually on the cardholder’s statement and the transaction carried forward to next month’s transaction log.
• The monthly cardholder’s statements can be accessed online by the Business Manager. All schools must submit authorised transaction logs to by the 15th of the month to the CCF Team for monitoring purposes. The CCF Team will check that the use is in accordance with the scheme guidance, that the expenditure and VAT accounting are appropriate. The CCF Team will then arrange for the required journals to be posted in order to correctly account for items purchased.

Process after submission of log

The School will see the journal entries on the next reconciliation file. They should then cancel the purchase order raised. At year-end any outstanding transactions should be added to the creditor schedule.

Security

The cardholder must:

• keep the card in a safe place at all times and preferably separate from personal cards to avoid mistaken use.
• never allow another person to use your card for any purpose.
• report a lost or damaged card immediately to Barclays bank and inform the CCF Team. The school will be liable in respect of any use of the card until the bank has been notified. Cards reported lost or stolen and then subsequently found must not be used and returned immediately to Barclays Bank.
• Hand the card to the Headteacher for safekeeping in the event of long term sickness or maternity leave.
• Exercise all reasonable care to ensure the safety of the card.
• Hand the card to the Headteacher if employment is terminated.
Leasing

The Federation may find that it can afford to obtain goods on lease that it cannot afford to purchase outright (e.g. photocopiers, ICT hardware). Quotations must be obtained in line with the purchasing arrangements outlined above. Only operating leases (where the goods remain the property of the lessor) are allowed and the schools (the lessees) pay for the use. Any other type of lease is deemed to be borrowing and therefore prohibited. Leases should be agreed with the LA in advance to ensure that value for money is being obtained.

Services and Goods Supplied on Contract

1. The LA negotiates certain contracts on behalf of all schools, and the school can take advantage of these. However, if these contracts are renewed, checks should be made to ensure that these contracts represent good value. If they do not, contracts with the LA should not be renewed.

2. Contracts for other services such as refuse collection, personal hygiene services, and supply of goods, should also be reviewed for value for money on a regular basis, and not less than yearly.

Inspection copies

Generally, inspection copies of goods are discouraged. Where Inspection copies from publishers/software companies are sent to the school, the Business Manager will record the date received, the member of staff in receipt of the copy and the date that the copy needs to be returned before payment is due to ensure that the school does not get invoiced for goods it does not want. Copies of documentation, proof of collection or postage will be retained in the “Inspection Copy/Goods Returned” File.

Invoice Procedures

All invoices will be date stamped as received.

Invoices relating to Order Raised

1. Invoices are passed to the Business Manager or Business Support Administrator, who checks them against the appropriate order in the “Orders Raised” file.

2. If goods have been received and all is in order, the invoice is stamped and signed to confirm that goods have been received, that prices have been checked and that the invoice has not previously been passed for payment. The invoice is passed to the Headteacher (or Deputy in his/her absence) for authorisation and back to the school office for payment.

3. A payment authorisation control listing must be sent every week to the LA, signed by the Headteacher or Deputy Headteacher and a copy saved on file.

4. In normal circumstances, payment should not be made on invoices which have been photocopied, or on statements.

Invoices with no Order Raised (e.g. utilities)

1. When an invoice is received that does not relate to a specific order, a check must be made that the good or services have been received. If the delivery of the goods or services were requested and expected by the school, and have been received in good order, the invoice should be passed to the Headteacher for authorisation.
2. In all other respects, procedures are as for invoices relating to orders raised.

**Petty Cash**

Administration of petty cash is the responsibility of the Business Manager (delegated to a Business Support Officer on a day-to-day basis).

1. Reimbursement of the petty cash float can be obtained by sending an email request for reimbursement from the Payments Section, Town Hall, Weston-super-Mare. A sum up to the value of £200 for each school can be requested from the LA.

2. Petty cash receipts must be submitted to the Business Manager requesting reimbursement. A petty cash voucher will be completed to aid the allocation of VAT (if appropriate) and the request must be authorised by the Headteacher. No more than £50 can be spent in one transaction and should normally be used for incidentals only and not for items that could have been ordered in advance. Receipts should only list those items purchased for school and staff must not use store rewards cards to benefit from purchases made for business use.

3. The Business Manager will code the receipts to the appropriate Cost Centre.

4. The Business Manager enters details of the petty cash claim on the financial management system.

5. Petty cash receipts will entered on the FMS system and a print of the FMS record of the voucher attached to the reimbursement form to send to the LA for reimbursement.

6. All petty cash must be kept in the safe.

7. The Headteacher will check receipts and vouchers on a regular basis, usually when monitoring the budget on a monthly basis.

8. The Headteacher will spot check petty cash on a regular basis.

**Income**

The school receives income from a variety of sources, including the LA, parents, hirers of school buildings as well as external grants, donations from Parents Association, reimbursement for insurance claims etc. It is important that all income expected and received is properly recorded by the Business Manager (i.e. record of invoices generated, lunch registers, class lists for school trips and music tuition) to ensure that:

- the school receives all income to which it is entitled;
- to ensure that income is assigned to the appropriate financial year;
- to enable the debt handling procedures to be instigated at an appropriate time.

Reimbursements (excluding payments for school meals, music tuition etc) donations and lettings income should all be reported to the Business Committee.

**Cash Handling**

Since the introduction of ParentPay, very little cash is actually paid to school apart from small amounts for water bottles, charity donations. Where cash is received, it will be stored in the safe until it can be banked.
As far as reasonably possible, cash should not be counted by a member of staff alone. It is recognised that this may not always be possible, in which case, it is important to count cash at a time of day which does not leave the employee vulnerable. Wherever possible, cash should be counted and banked by different members of staff. Until cash can be paid into the bank, it should be kept in the safe. Money should not, wherever possible, be kept in the safe over the weekend, and should never exceed the cash amount covered by the school's insurance (maximum £500).

Lettings

The Lettings Policy and charges will be reviewed annually by the Business Committee. All lettings applications need to be approved by the Headteacher. The Business Manager will check that all hirers have the minimum £5m public liability insurance and pass the application for invoicing. A copy of the application and invoice will be retained in the school office.

Raising Invoices

1. Invoices raised by the school must be clearly marked with
   - Invoice Number
   - Date
   - Payee
   - Details of the items being invoices for.
   - State that the settlement term is 30 days.

2. VAT is not usually charged except for the sale of goods such as photocopying.

3. Copies of invoices raised should be filed in date order in the “Local Invoices Raised” file.

4. Payment of these invoices must be entered on the FMS as ‘non-invoiced income’.

Payment received for Invoices Raised

1. When a cheque or cash is received in payment of an invoice, details (including date and number, if applicable) must be entered on the copy of the invoice. The invoice should be endorsed “Paid”.

2. Payments received in respect of invoices must be marked as paid on the FMS and VAT allocated where applicable. Any documentation should be filed under ‘non-invoiced income’.

3. Income received should be paid into the bank promptly.

Premises

Any expenditure up to £5,000 is regarded as revenue and not capital expenditure. Governing bodies are permitted to use their budget share to meet the cost of capital expenditure on school premises but if governing bodies propose to spend more than £15k of the budget share in any one year, advice should first be sought from thr LA in advance.
The School should follow the following stages before commencing any buildings works.

**Stage 1 – complete an Initial Notification form**

The purpose of this form is to provide the Council with prior warning that a project is to take place and enable the LA to assess such projects from a strategic, financial, health and safety and building management point of view.

**Stage 2** - Once the 'Approval in Principle' has been received from Property and Asset Management, the school should carry out the detailed project preparation.

**Stage 3 - Detailed Notification**

Most of the information on this form should be supplied by the school's Project Manager, Consultant or Contractor. The following information should be attached:

- Specification and drawings
- Asbestos Type 3 survey
- Contract details
- Project Manager details
- CDM Coordinator details
- Contractor details

The school will not commence any works without prior approval from the Council.

**Staffing**

1. All Personnel details are held on the computer system, which can only be accessed by the Headteacher and the Business Manager. Written records must be held confidentially in lockable storage.

2. Any changes to
   - Staffing levels
   - Individual's pay
   - Employment conditions
   - Hours worked

   will be notified to the Business Manager by the Headteacher following consultation where necessary with the appropriate Committee.
3. These changes must be notified to the LA on the appropriate forms. These are completed by the Business Manager, and checked and authorised by the Headteacher.

4. Any staff (including casual staff) who need to claim for extra hours etc., must complete and sign the appropriate forms, which are then authorised by the Headteacher before being submitted to the LA. Copies of these forms are retained and filed by the Business Manager.

5. All supply staff details must be checked with the supply staff report on a monthly basis.

6. Staff absences must be recorded on Sims and an absence form completed by the Business Manager, signed by the Headteacher and returned to Education Payroll on a weekly basis. Absences for compassionate reasons must be recorded to ensure that an employee does not exceed their entitlement in any one academic year.

7. Staff absences covered by insurance schemes must be claimed at the end of each month on the appropriate forms.

8. All changes notified to the Business Manager must be implemented immediately.

**Equipment**

1. It is the responsibility of the Headteacher to maintain the inventory of equipment in school. This should include the date of purchase, the value and supplier details. A copy of this inventory should be held off site, or in a fireproof cabinet. This record should be used to support other financial records in the event of an insurance claim.

2. Details of new equipment should be added to the inventory at the time of delivery.

3. A stock check will be carried out annually, usually at the end of the Spring Term, and at the time of the annual update the Headteacher must certify its accuracy.

4. The Headteacher must report to the Business Committee any equipment removed from the inventory.

5. Any discrepancies found between the equipment actually in school and the inventory must be notified immediately to the Headteacher (or Deputy Head) reported to the Governing Body.

6. All valuable and portable equipment must be security-marked with the school’s name to deter thieves, and to facilitate the recovery of property which has been stolen.
Appendix 1:

THE FEDERATION OF YATTON SCHOOLS

DISASTER RECOVERY PLAN

Backup Procedures

Both the School Administration and Curriculum networks are backed up daily covering all SIMS and Microsoft office applications.

- Back-up takes place remotely each evening and is carried out by Soltech Ltd.

SIMS ADMINISTRATION (Pupil and Personnel Database)

SIMS modules are not held on the school servers but are hosted by SCOMIS.

- The Headteacher, Business Manager, Business Support Administrators, Clerical Assistant, and Deputy Head Teacher and various North Somerset Council Departments have password protected access to SIMS modules. Please see attached print out for access rights. The passwords are stored in sealed envelopes and held in the safe in the school office.

SIMS FMS (Financial Management of Schools)

The following have access rights to SIMS FMS modules:

- **Business Manager:** Level of Access Supervisor
- **Business Support Administrators** Level of Access Supervisor
- **Clerical Assistant:** Level of Access Enter & Authorise
- **Audit Team:** Level of Access Read Only
- **Capita:** Level of Access Supervisor
- **Finance:** Level of Access Supervisor
- **Headteacher:** Level of Access Supervisor
- **Deputy Headteacher:** Level of Access Supervisor
- **Assistant Headteacher** Level of Access Supervisor
- **SYSMAN:** Level Of Access Supervisor

SIMS modules can be accessed from the all administration computers.

Virus Protection

All PCs and laptops have Sophos virus protection. Every effort is made to ensure no e-mail is opened which could possibly contain a virus.
Disaster Recovery During School Hours

The contact during school hours is the Business Manager who would contact Soltech for advice and assistance. Soltech would, using remote back-up, restore the data if necessary. In the absence of the Business Manager, this role would be assumed by the Headteacher.

Disaster Recovery Out of School Hours

Out of hours power-cuts would not affect the system (emergency power down unit attached).

If the Headteacher or North Somerset staff required emergency access to the SIMS data, full details of passwords are to be found in a sealed envelope in the school safe.

Maintenance Contracts

Administration and Curriculum networks are supported by Soltech Ltd.

Inventory

All hardware is included in the inventory.
Appendix 2 of Financial Regulations and Procedures

The Federated of Yatton Schools
School Fund Policy

Introduction

This School Fund Governing Document has been introduced to formalise the way in which unofficial school funds are controlled and managed. Unofficial school funds are funds set up for pupils past, present and future and are administered and managed by employees and management of the schools, who have a fiduciary duty to these pupils.

The Governing Body

The School Governing Body are responsible for the control and management of the Yatton Junior School Fund and the Yatton Infant School Fund and delegate the day to day administration to the Bursar.

Personal Interest

Except in exceptional circumstances and with the prior written approval of all the Governing Body no member may:

(a) receive any benefit in money or in kind from the unofficial school funds; or
(b) have a financial interest in the supply of goods or services to the unofficial school funds.

Objects of the Unofficial School Funds

The objects of the unofficial school funds are:

(a) To advance Students' both academic and personal growth, past, present and future;
(b) to maintain and improve sports and recreational facilities;
(c) to establish new buildings and improvements to existing ones together with enrichment of the overall general school environment.
(d) to provide pupils with prizes at the end of the academic year.

The unofficial school funds will not be used for:

(a) Staff benefits;
(b) Payments to employees.

Powers of the Governing Body

In addition to any other powers, which the Governing Body may have, they may exercise the following powers in furtherance of their list of objects:

(a) power to raise funds and to invite and receive contributions, provided that in raising funds the Governing Body should not undertake any substantial permanent trading activities.
(b) power to incur expenditure in accordance with the objects of the unofficial school funds.
Accounts

The Governing Body will comply with all relevant statutory and locally agreed accounting requirements, relevant to the income/expenditure level of their unofficial school fund, with regard to:

(a) the provision of an audit trail for each transaction incorporating receipts, vouchers and invoices;
(b) the safekeeping of all assets of the school funds;
(c) the keeping of accounting records of the school funds;
(d) the preparation of annual statements of account for the school funds;
(e) the auditing, or independent examination, of the statements of account of the school funds;
(f) the preparation of annual report and the sending of it together with the statements of account to parents of current pupils; and
(g) the preparation of an audit certificate for submission to Internal Audit.

Bank Account

Any bank account in which assets of the unofficial school are deposited will be operated by the Schools under guidance of the Governing Body and will be held in the name of the school funds. All cheques and orders for the payment of money from such account should be signed by at least two persons against relevant documents supporting for the payment. There should be at least three authorised signatories, including the Headteacher.

Amendment:

The Governing Document should only be amended by a written resolution passed by all members of the Governing Body.

Dissolution

If the Governing Body decides that it is necessary or advisable to dissolve the school funds, they will call a meeting of all the members and representatives from the LA. If the proposal is confirmed, they should have power to realise any assets held by or on behalf of the unofficial school funds. Any assets remaining after the satisfaction of any proper debts and liabilities should be given or transferred to such other school funds or institutions having objects similar to the objects of these school funds as the members of the Governing Body determine, or, if that cannot be done, shall be applied for some other purpose approved by the LA.

Approval of the Governing Document

The Governing Document will be formally approved by all the members of the Governing Body on an annual basis. The approval will be minuted in the formal minutes of the Governing Body.

Signed by Chair of Governors ..............................................
Debt Recovery Policy

1. General requirements

The Federation will take all reasonable measures to vigorously collect debts as part of its management of public funds. A debt will be written off only after all reasonable measures (commensurate with the size and nature of the debt) have been taken to recover it.

The schools’ debt recovery policy will observe the relevant financial regulations and guidance set out in the Scheme for Financing Schools and any other legal requirements. In particular:

- The Governing Body will not write-off any debt belonging to the school which exceeds £1,000. Any sums above £1,000 will be referred to the Director of Children and Young Peoples Services for approval for write-off.

  The formal agreement of the Local Authority’s Director of Finance and Resources (Section 151 Officer) will be obtained before a debt exceeding £1,000 is written off. (If any debtor has a number of debts which together exceed the write-off limit then these will be treated as a total amount).

  Debts greater than £10,000 can only be written off by the Executive member for finance on advice of the section 151 officer.

- A formal record of any debts written off will be maintained and this will be retained for 7 years (the form of this record is specified below).

- The schools will not initiate any legal action to recover debts, but will refer any debts which it has not been able to collect (unless a decision to write-off the debt is demonstrably a reasonable course of action) to the Council’s Legal Services Section to consider taking legal or other action to recover the debt.

- The schools will NOT write-off any debt belonging to the Local Authority or another party. If in doubt as to the appropriate action to collect any such debts the schools will seek advice promptly from officers of the Local Authority.

In general payment, for all goods and services supplied by the schools should be collected in advance or ‘at the point of sale’. Parent/carers will be reminded, via school newsletters, to check their ParentPay accounts regularly and pay in advance for services such school lunches, breakfast club and after school club.

The procedures to secure the collection of all debts are outlined in paragraphs 3 to 2.4 and should be followed by all school staff.

2. Acceptable ‘credit period’

The acceptable ‘credit settlement period’ before the debt recovery procedures are applied is 30 days in relations to invoices.

3. Reporting of outstanding debt levels

The Headteacher will ensure that the level of outstanding debt is regularly monitored via ParentPay reports. Suitable records will be maintained to detail individual debts and the total value of debt to
the schools in order that it can be determined at any time and reported to the Business Committee. The Headteacher will review the level of outstanding debts every term to determine whether this level is acceptable and whether action to recover debts is effective.

4. **Debt Recovery Procedures**

4.1 Where payment from the parent/guardian has **not** been received in advance, or ‘at the point of sale’, the following process should be applied.

(a) A record of all goods and services will be maintained detailing:

- type of good/services supplied;
- value;
- date(s) good/services supplied; and;
- the identity of the ‘debtor’, e.g. child, parent, hirer, etc.

Where invoices are raised these should state the date by which payment is due **date/month/year**. In all other cases, such as;

- correspondence with parents, etc. the maximum period that the school regards as reasonable before payment is overdue should be clearly stated, for example contributions for a school trip should be received by **date/month/year**.

5. **Verbal and Written Reminders**

5.1 Should a debt need to be taken beyond two reminder letters, formal written evidence may have to be produced. It is therefore important that at least one, but preferably two, written reminders are sent. Details of all reminders, whether verbal or in writing, should be maintained in the debt control file.

5.2 **Initial ‘overdue payment’ reminder**

For services such as school meals, Breakfast Club and After School Club, a **zero or credit balance should be maintained**. Therefore, parents/carers will be advised on a weekly basis via a gentle debt ParentPay reminder if they fall below a zero balance on their ParentPay accounts for these services.

For other debts, an initial reminder may be informal and can be made either in person (when a parent/carer comes to collect/drop off the child), by telephone or by a “gentle debt reminder”. The date of the initial reminder should be recorded in the debt control file.

5.3 **First ‘overdue payment’ reminder letter**

For arrears that are not cleared within a week for school meals, Breakfast Club and After School Club following the initial reminder above, parent/carers will be advised by a more formal reminder letter (linked to the pupil’s details on sims) that the debt needs to be cleared, or a credit balance needs to appear **before accessing the service again**.

For all other debts, a formal reminder letter should be issued 2 weeks after the informal reminder and the date recorded in the debt control file.

*If action is to proceed further, it is necessary to prove that all reasonable attempts have been made to recover the debt, and that these attempts have been made in a timely manner, i.e. at the time that the debt first became overdue.*
5.4 **Second ‘overdue payment’ reminder letter**

A second reminder letter will be issued 2 weeks after the first reminder letter and the date recorded in the debt control file.

6. **Failure to respond to reminders/settle a debt**

If after 2 reminders, a response or payment is not received, a letter will be sent to the debtor advising them that the matter will be referred to the Council’s Legal Services Section.

At the discretion of the Headteacher the debtor may be advised that they will be required to pay in advance for all future supplies or the supply will no longer be available to them. This decision and its basis will be recorded and reported to the Business Committee.

7. **Negotiation of repayment terms**

Debtors are expected to settle the amount owed by a single payment as soon as possible after receiving the first ‘overdue payment’ reminder.

**However, if people are unable to pay;**

The schools may reduce or cancel a debt in certain circumstances. A sensitive approach to debt recovery will be carried out, taking the following factors into account.

- **Hardship** – where paying the debt would cause financial hardship.
- **Ill health** – where our recovery action might cause further ill health.
- **Time** – where the debt is so large compared to the person’s income that it would take an unreasonable length of time to pay it all off.
- **Cost** – where the value of the debt is less than the cost of recovering it.
- **Multiple debt** – where someone owes more than one debt to the school. In this situation an attempt to agree one repayment plan to include all debts will be established.

If a debtor requests ‘repayment terms’ these may be negotiated at the discretion of the Headteacher. A record of all such agreements entered into will be retained. In all cases, a letter will be issued to the debtor confirming the agreed terms for repayment. The settlement period should be the shortest that is judged reasonable.

The Headteacher will decide whether any debtor who has been granted extended settlement terms will not be offered any further ‘credit’ and will, in future, be required to pay in advance. This decision and its basis will be recorded and reported to the Business Committee.

8. **Costs of debt recovery**

Where the schools incur material additional costs in recovering a debt then the Headteacher will decide whether to seek to recover such costs from the debtor.

The debtor will be formally advised in writing that they will be required to pay the additional costs incurred by the schools in recovering the debt. This decision and its basis will be recorded and reported to the Business Committee.
9. **Bad debts**

Write-off of any debt requires the written approval of the Business Committee up to a maximum of £1000.

A record of the write-off, the reason for it, and the approval for it, will be retained for 7 years.

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**The FEDERATION OF YATTON SCHOOLS**

**RECORDS OF DEBTS WRITTEN OFF**

**NB:** Debts for each school will be recorded separately

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<th>Details of debt</th>
<th>Amount (£)</th>
<th>Invoice reference and date (where applicable)</th>
<th>Reason for write-off (including brief details of measures taken to secure payment - as appropriate)</th>
<th>Authorisation of write off – name and signature of the authorising individual and date.</th>
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