

Shaftesbury Junior School

Financial Management Policy



'We care, we share, for the future we prepare'

Approved by: FGB

Date: 9th December 2025

Last reviewed on: December 2025

Next review due by: December 2026

This policy reflects requirements for inclusion and equality as set out in the [Special Educational Needs and Disability Code of Practice 2014](#) and [Equality Act 2010](#), and refers to curriculum-related expectations of governing boards set out in the Department for Education's [Governance Handbook](#).

We support the 'City of Sanctuary' vision that the UK will be a welcoming place of safety for all and proud to offer sanctuary to people fleeing violence and persecution. We endorse the City of Sanctuary Charter, and agree to act in accordance with City of Sanctuary values and apply the network principles within our work.

We recognize the contribution of people seeking sanctuary. Sanctuary seekers are welcomed, included and supported within our context.

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SECTION 1 - INTRODUCTION

1.1 The aim of this document is:

- To detail the specific roles and responsibilities of governors and staff in carrying out the financial administration of the school and segregation of duties to guard against fraud and error
- To assist the school in providing efficient and effective financial controls
- To ensure that financial control is maintained in the absence of key staff.

1.2 The Governing Body and Headteacher will ensure that staff undertaking financial transactions on behalf of the school comply with the Leicester City Council's (LCC, as the local authority) Scheme for Financing Schools, including the financial policies and procedures contained within this document. Failure to comply may lead to disciplinary action that could result in dismissal.

1.3 The Governing Body and Headteacher will ensure that:

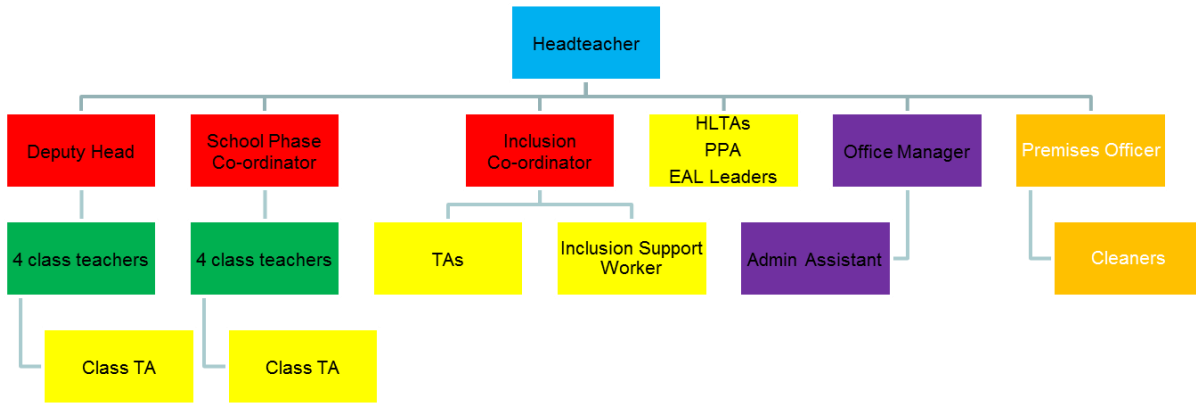
- All relevant staff and governors receive a copy of the Financial Management Policy and Procedures
- The training needs of financial staff are periodically reviewed and addressed.

1.4 This document will be reviewed annually by the Governing Body in the Autumn Term. The review will consider any changes to associated publications such as the Scheme for Financing Schools as well as any changes to the structure and membership of the Governing Body, its sub-committees and the school. Any changes in responsibilities will be updated in the Policy and Procedures document. Where elements of the Policy no longer apply, these will be removed from the document.

1.5 Once reviewed, the revised Financial Management Policy and Procedures will be presented to the Governing Body for agreement. The outcome will be clearly recorded in the Governing Body minutes for future reference.

SECTION 2 – ORGANISATION OF RESPONSIBILITY AND ACCOUNTABILITY

2.1 Responsibility Chart



The above table illustrates the delegation of financial responsibility from the Governing Body to its Committees, the Headteacher and Finance Staff.

2.2 Role of the Governing Body

The Governing Body is given their powers and duties as an incorporated body. The statutory responsibilities of the Governing Body are detailed in Section 38 of the Education Act 2011.

The Governing Body is responsible for the overall affairs of the school, and has a strategic role in its financial management. In conjunction with the Headteacher, the Governing Body has the following responsibilities:

- Establishing and approving the annual budget and any subsequent variations that may be necessary
- Establishing and approving the three-year budget plan
- Setting financial priorities through the School Development Plan
- Ensuring the budget is managed and monitored effectively
- Ensuring that the school does not operate a deficit budget
- Ensuring deadlines for the return of the Budget Intention Form, CFR Return, outturn statements and other financial returns to the LCC are met
- Determining virement and expenditure thresholds
- Appointing and determining the salary of the Headteacher
- Determining the staff complement and pay policy for the school
- Reviewing and approving local financial regulations and procedures annually
- Reviewing and approving the delegated responsibilities annually
- Ensuring that the register of business interests is kept up to date
- Ensuring that the school maintains compliance with the DfE Schools Financial Value Standard (SFVS)
- Ensuring the School has appropriate internal financial controls in place and that these are adhered
- Receiving Internal Audit reports and monitoring implementation of the audit recommendations
- Annually reviewing and appointing the independent examiner / auditor to the School Fund
- Acting as critical friend to the school on all financial matters.

2.3 Governors' Committees

In order to meet its obligations, the Governing Body has set up the following committees:
Pay Committee; meets termly

2.4 Role of the Headteacher

The Governing Body has delegated the day-to-day financial management of the school to the Headteacher, which includes the following responsibilities:

- Receiving the Section 251 Budget Statement from the LCC and verifying its accuracy
- Preparing the draft annual budget and aligning it with the School Development Plan and the key priorities for raising standards and attainment for presentation to the Governing Body
- Ensuring that the Governing Body is provided with relevant and timely information on the financial position of the school (i.e. income and expenditure, budgets, virements and other evidence of delegated financial control) including the estimated outturn, ensuring that full explanations are available
- Managing the budget on a daily basis, including overseeing the operation of the school's bank account(s)
- Monitoring income and expenditure to ensure compliance with any regulations mentioned in these standards
- Seeking appropriate advice and assistance and utilising the relevant LCC services, when necessary
- Ensuring immediate action is taken in the event of any actual or potential financial irregularity affecting the school being identified
- Ensuring compliance with the Scheme for Financing Schools, including the financial policies and procedures contained within this document.

2.5 Role of the School Finance Staff

The Headteacher has delegated the following financial responsibilities to the School Finance Staff and external bursar:

- Processing orders for the procurement of goods and services using recommended methods and suppliers only
- Processing the payment, without undue delay, of supplier invoices, staff expense claims and staff time sheets, including the preparation of cheques **or BACS** where necessary
- Receiving, receipting and banking any debts due to the school, including the issue of debtor invoices, where relevant
- Reconciliation of the school's bank account on, at least, a monthly basis
- Assisting and liaising with the Headteacher in preparing the draft annual budget
- Preparing a report for the Headteacher on, at least, a monthly basis showing the current financial position of the school and a projected outturn for the financial year
- Assisting and liaising with the Headteacher in monitoring income and expenditure against the annual budget
- Reconciling the LCC tabulated accounting reports to the school's accounting records
- Advising the Headteacher whenever the procedures outlined in these standards are about to be, or have been, breached.

2.6 Limits of Delegated Authority

The Governing Body has agreed the following:

- **Expenditure**

<u>Limits</u>	<u>Authorised By</u>
Up to £10,000	Headteacher

	(excludes utility charges and annual contracts where the approximate cost has clearly been documented and approved in the annual budget).
Between £10,000 and £25,000	Governing Body The decision will be clearly recorded in the Governing Body minutes for future reference.
Over £25,000	Governing Body The decision will be clearly recorded in the Governing Body minutes for future reference. Where the purchase is urgent, specific written permission from the Chair of Governors will be obtained. The Headteacher will report any such instances at the next Governing Body meeting. This will be clearly recorded in the Governing Body minutes for future reference.

- **Virements**

<u>Limits</u>	<u>Authorised By</u>
Up to £5,000	Headteacher
Between £5,000 and £20,000	Governing Body The decision will be clearly recorded in the minutes for future reference.
Over £20,000	Governing Body The decision will be clearly recorded in the Governing Body minutes for future reference. Where the virement is urgent, specific written permission from the Chair of Governors will be obtained. The Headteacher will report any such instances at the next Governing Body meeting. This will be clearly recorded in the Governing Body minutes for future reference.
All virements will be formally recorded through the finance software. Where governor decision is needed, this will be formally recorded.	

- **Writing Off Bad Debts**

<u>Limits</u>	<u>Authorised By</u>
Up to £250 per debtor	Governing Body The decision will be clearly recorded in the Governing Body minutes for future reference.
Between £250 to £2,000	Strategic Director - Children Services (LCC) , upon referral.
Over £2,000	City Barrister & Head of Standards (LCC) , upon referral.

- **Disposal of Assets**

<u>Limits</u>	<u>Authorised By</u>
Up to £5,000	Headteacher All disposals to this value will be reported to the Governing Body at the next possible meeting. This will be clearly recorded in the Governing Body minutes for future reference.
Over £5,000	Governing Body The decision will be clearly recorded in the Governing Body minutes for future reference.

- **Cheque Signing Arrangements**

<u>Limits</u>	<u>Authorised By</u>
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<p>All cheques/BACS drawn on the school's official delegated funds bank account will be signed in manuscript by two authorised signatories (including the Headteacher), as per the bank mandate and by resolution of the Governing Body. This is in accordance with Annex F of the Scheme for Financing Schools.</p> <p>The Governing Body has also set a limit whereby a governor will countersign the cheque/BACS.</p>	
Up to £10,000	<p>Two signatories from the list as follows:</p> <ul style="list-style-type: none"> - Headteacher, Deputy, Senior Management - Governor
Over £10,000	<p>Three signatories of which one will be the Chair/ Vice-Chair of Governors</p>

2.8 Register of Pecuniary and Business Interests

It is the responsibility of all staff and governors to ensure that they:

- are not placed in a position which risks, or appears to risk, conflict between their private interests and their position as a member of staff or governor
- are always impartial and honest in the conduct of their official business and with their own dealings with the school
- notify the school of any change in their circumstances or interests that may impact in any way upon their employment or upon the school in general.

The Governing Body will establish a register of pecuniary and business interests for all governors and staff involved in the procurement of goods and services or who have significant financial responsibilities or business interests which affect the school, using the guidance and form SFS3 in the Scheme for Financing Schools.

The register will be kept up to date, annually reviewed (at the minimum) and be freely available for inspection by governors, staff, parents and the LA.

All governors and school staff will be given the opportunity to verbally declare previously undeclared interests and any previously declared interests that may be relevant to the agenda at every Governing Body and Committee meeting. "Declarations of interests" will be a standing agenda item at every Governing Body and Committee meeting, and the outcome will be clearly recorded in the minutes for future reference.

SECTION 3 – FINANCIAL PLANNING AND BUDGET MONITORING

3.1 School Development Plan

The Governing Body, in conjunction with the Headteacher, will be responsible for producing a School Development Plan. The plan will detail the aims and objectives of the School and its strategic priorities for raising standards and attainment, including actions, targets, success criteria, resource implications and responsible officers. Where the priorities have a budgetary aspect, they will be incorporated into the annual budget and budgetary forecasts such that there is a transparent link between the budget and School Development Plan.

3.2 Monitoring Progress Against The School Development Plan

The Governing Body will monitor progress against the objectives in the School Development Plan. This will be by way of a specific item on the agenda of the Governing Body meeting. The discussion will be clearly recorded in the minutes for future reference.

3.3 Medium Term Plans

Annually, the Governing Body will consider the current year's budget, together with a minimum of two future years. The basis of consideration will be the areas of priority spending as identified in the School Development Plan.

3.4 Budget Timetable

<u>Month</u>	<u>Task</u>
March	Section 251 budget allocation communicated to schools by LCC.
April	Budget prepared in line with the priorities set out in the School Development Plan.
May	Budget Intention Form prepared and presented to Governing Body for approval. Approved Budget Intention Form submitted to LCC.
June	Final CFR submitted to LCC.
October	Review budget allocations against actual spend. Autumn outturn statement prepared and presented to Governing Body for approval. Approved Autumn outturn statement submitted to LCC.
January/ February	Revised Section 251 received from LCC. Spring outturn statement prepared and presented to Governing Body for approval. Approved Spring outturn statement submitted to LCC.

3.5 Budget Plan

The annual budget plan supports the strategic objectives of the School as detailed in the School Development Plan.

Budget Plan	Responsibility and Authorisation
Draft Budget Plan	This will be prepared by the Finance Manager following consultation with the relevant parties. This will then be presented to the Governing Body by the Headteacher for their input and review in the Spring Term. The decision will be clearly recorded in the Governing Body minutes for future reference.
Final Budget Plan	This will be presented to the Governing Body by the Headteacher for their approval in the Spring/Early Summer Term and then forwarded to the LCC in accordance with specified deadlines. The decision will be clearly recorded in the Governing Body minutes for future reference. A signed copy of the final budget plan will be placed in the minutes file and a further copy retained by the Headteacher.
Revised Budget Plan	The Governing Body will submit to the LCC a revised budget on any occasion it deems appropriate following any significant changes to the budget or in order to amend its cash flow (i.e. cash drip-feed the school receives from the LCC).

The Finance Manager will be responsible for ensuring that the approved final budget plan is accurately maintained in the school's accounting system.

Periodically, the elements of the budget will be subject to fundamental review by Headteacher to ensure that the budget headings / allocations remain relevant and are not carried forward merely on an historic basis.

3.6 Controls on Surplus Balances

The Governing Body will adhere to the guidelines defined in Section 4.2 of the Scheme for Financing Schools in relation to controls on surplus balances.

3.7 Planning for Deficit Balances

The Governing Body will adhere to the guidelines defined in Sections 4.4, 4.5, 4.6 and 4.9 of the Scheme for Financing Schools in relation to managing deficit balances.

3.8 Responsibilities of Budget Holders

Budget holders can only spend within their allocation and are responsible to the Headteacher. Budget holders will monitor their budgets on a continuous basis and are responsible for any item of income or expenditure charged to their cost centre(s). They are not permitted to charge any item of expenditure to another budget holder's account without permission from the Headteacher.

3.9 Budget Monitoring

To enable the budget to be effectively monitored, the **Finance Manager** will promptly reconcile the LCC's monthly tabulation report to the school balances on FMS6 and follow up any differences with Education and Children's Finance. Any significant/long term outstanding items will be reported to the Governing Body.

Printouts of the month end reconciled balances from FMS6 will be retained in case of future query and to demonstrate to school management/governors that the reconciliation procedure had been correctly completed.

In addition, financial reports/information will be periodically made available to the relevant parties as follows:

<u>Report Provided To</u>	<u>Frequency</u>	<u>Budget Monitoring Information</u>
Budget holders	Termly	The Finance Manager will prepare: <ul style="list-style-type: none"> - A SIMS-generated budget monitoring report of the cost centre(s) that the budget holder is responsible for.
Headteacher	Monthly	The Finance Manager will prepare: <ul style="list-style-type: none"> - A SIMS-generated budget monitoring report of all cost centres, including variances and virements - A SIMS-generated aged debtors and creditors report - BA Returns - Outturn Statements - Narrative notes to supplement the budget monitoring report.
Governing Body	Each meeting	The Finance Manager will prepare: <ul style="list-style-type: none"> - A SIMS-generated budget monitoring report of all cost centres, including variances and virements - Written explanation of significant variances - Outturn Statements / CFR Return - Budget forecasts and reports as requested.

3.10 Consultation on Information Quality

At least once a year, the Headteacher shall consult the Governing Body and staff to ensure that the financial and management information they receive is relevant, timely, reliable and understandable.

3.11 Reporting Proposed Policy Changes

The Headteacher will report to the Governing Body on any proposal for policy changes that significantly affect the annual budget of the current or future years.

3.12 Capital Expenditure

The Governing Body will adhere to the guidelines defined in Sections 2.14 and 4.2 b) vii) of the Scheme for Financing Schools in relation to capital spending.

3.13 External Funding

Grants will be linked directly to objectives laid down in the School Development Plan and will be spent in accordance with the requirements of the DfE/funding body.

Purchases funded from grant income will be subject to the same level of internal control as purchases from the school's delegated budget.

Where monies are ring-fenced, the school will maintain sufficient records to be able to demonstrate to governors that the funds are spent in accordance with stipulated requirements.

The Headteacher will be responsible for ensuring that all grant income is spent by the deadlines specified by the DfE/funding body and that any financial returns are completed and submitted on a timely basis.

SECTION 4 – INTERNAL FINANCIAL CONTROL

4.1 Sound Internal Control Systems

The objective of internal control is to give the Governing Body confidence that as far as reasonably possible, the accounting records are complete, genuine and achieve best value.

The Headteacher will be responsible to the Governing Body for ensuring that sound systems of internal control are in place to enable proper processing of the school's transactions.

To support the maintenance of sound internal control systems, the school staff will co-operate with the auditors employed by the LCC as well as its external auditors.

The Governing Body is permitted, under s48 of the Schools Standards and Framework Act 1998, to appoint its own auditors to seek additional assurance beyond that provided by the LCC's statutory internal audit process. The cost of such appointment will be met from the school's budget share.

4.2 Separation of Duties

It is the responsibility of the Headteacher to ensure that financial duties are properly separated between individuals. Functions to be separated between staff include:

- Execution: the placing of an order, receipt of goods and services or charging and receipt of a fee
- Authorisation: the authorisation of a transaction such as a purchase order or payment
- Payment: the completion of cheques/BACS or other payments
- Custody: the holding of goods and services
- Recording: the completion of the accounting records
- Post-transaction management checking: reviewing previous transactions to identify errors or intentional manipulation

However, if owing to the small size of the school, there are insufficient staff to separately perform these tasks. The governors are aware of the need for separation of financial duties and thus have requested and agreed that regular checks will be made by the Headteacher as follows:

- Bank account reconciliations
- Month-end reconciliations
- Staff salary payments are correct and match commitments
- Creditors and debtors
- Expenditure transactions have been properly authorised
- No payments have been made which could be classified as fee payments to individuals
- Income can be accurately traced from source to bank.

All checks made by the Headteacher will be signed and dated to confirm that the checks were actually made and when.

4.3 Cover for Absences

The Headteacher will arrange for adequate cover in the event of any absence of key finance staff. These arrangements include the performance of key tasks and the transfer of responsibility during the period of cover.

4.4 Rules for Document Alteration

All financial records held to support the entries in the school's accounting system will be recorded in permanent ink. The use of pencil to record the underlying financial records is not permissible. In

addition, **the use of correcting fluid and the erasure of information on any financial records is strictly prohibited.**

Any alterations to original documents (such as orders, invoices, cheques) will be made in permanent form, and properly and clearly initialled and dated by the individual making the amendment including the reason for the amendment. Where it is identified that the removal or erasure of information on financial records is for personal gain, the school will take disciplinary action against the individuals involved.

4.5 Security of Accounting Records

The Finance Manager will be responsible for ensuring that the primary accounting records are held securely and for the necessary time period (i.e. current financial year and the previous six years). This is in accordance with Annex F) of the Scheme for Financing Schools.

All confidential materials will be destroyed in a secure manner.

4.6 Traceability of Transactions

All financial transactions will be traceable from the original documentation to accounting records both at school and LCC level and vice versa. All checks carried out on the documentation will be recorded in writing.

4.7 Limited Access to Accounting Records

Only authorised staff members will be permitted access to the accounting records. This is currently limited to the following postholders:

- Finance Manager
- Bursar
- Administration Officer
- Headteacher

All requests from governors for financial information will be made through the Chair of Governors. The response to any request will be returned via the Chair of Governors to ensure that all relevant governors have equal access to the same information.

4.8 Conduct, Bribery and Corruption

All staff and governors will be encouraged to report any acts they consider to be improper and / or illegal. The school's Whistleblowing Policy (**see Annex 2**) will be used as the vehicle for reporting such acts or actions.

SECTION 5 - INSURANCE

5.1 Review of Insurance Arrangements

The Headteacher will ensure that insurance cover meets or exceeds the requirements of the LCC. The Headteacher will liaise with the **RPA Membership** to effect and review insurance arrangements. All risks will be reviewed annually to ensure sums insured are commensurate with risk.

5.2 Reviewing Insurance Needs

The Headteacher will consider annually whether to arrange for any additional insurance to cover potential risks not included in the **membership provided by the RPA**. The cost of such premiums will be met from the school's budget share.

5.3 Notification of New Risks

The Headteacher will notify the **RPA** of any new risks or amendments that may affect existing policies.

5.4 Consent for Third-Party Indemnity

The Headteacher will ensure that indemnity is not given to any third party without the written consent from the **RPA membership**.

5.5 Notification of Insurance Claims

The Headteacher will inform the **RPA** immediately of any losses or incidents, which may give rise to an insurance claim, and ensure that the police are informed of all claims where this is a requirement of the insurance.

The Headteacher will maintain a check to ensure that claims are processed within the required period.

5.6 Insuring Property Taken Off-Site

The Headteacher will control the removal of school property taken off-site to ensure that the **RPA is adequate to cover such removal**.

SECTION 6 – DATA SECURITY

6.1 Data Protection Registration

The Headteacher will ensure that the school is registered at all times with the Information Commissioner's Office in accordance with the Data Protection Act 1998 and that the registration is kept up to date.

The Headteacher will ensure that all staff and governors are aware of the requirements of the Data Protection Act 1998 with regards to the security of personal data.

6.2 Back-Up Arrangements (Network, FMS6 and SIMS)

The IT Manager will be responsible for the effective backing-up of the network, including the school's accounting system (i.e. SIMS).

The network and SIMS will be backed up on a daily basis via the cloud and the weekly internal back-ups.

The backup will be stored on external hard drive which is encrypted, and stored in the fireproof safe. Alternating backup media will be used in case of failure. The backup files will be kept for eight weeks.

Alternating backup media will be used in case of failure. The backup files will be kept for eight weeks.

6.4 Access Controls

The Finance Manager will be responsible for the provision of access rights to the accounting system (i.e. SIMS) on a needs-only basis. The following staff will have access to SIMS:

<u>System Users</u>	<u>Access Level</u>
Finance Manager	Supervisor
Bursar	Supervisor

Each member of staff with access to SIMS will keep their password secure and change it on a termly basis.

Where a member of staff leaves the school, the Finance Manager will immediately remove the access rights of that member of staff to all information systems.

6.5 Software Security

The ICT Co-ordinator will be responsible for authorising any software to be used on the school's network and stand-alone machines. Unauthorised or illegal software must not be used on the school's computers.

The accounting system (SIMS) will be protected by ESET Endpoint, which will be regularly updated.

6.6 Business Continuity

The Headteacher will implement the school's disaster recovery plan in the event of loss of accounting facilities or financial data. It is intended to utilise the services of EDISS (LCC support unit) should such an occasion arise.

SECTION 7 - PURCHASING

7.1 Responsibilities

As manager of the school budget, the Headteacher is overall responsible for the effective operation of the purchasing procedures within the school. In addition to the delegated limits of authority in section 2.7 above, specific purchasing responsibilities will be delegated as follows:

<u>Function</u>	<u>Responsible member of staff</u>
Obtaining quotations - Market testing	Budget Holder
Obtaining tenders – Market testing	Budget Holder
Requisition order raised by	Budget Holder
Requisition order approved by (signed and dated)	Headteacher or Deputy Head
FMS6 purchase order raised by	Finance Manager
FMS6 purchase order approved by (signed and dated)	Headteacher or Deputy Head
Checking goods received against goods delivery note	Budget Holder
Supplier invoice posted onto FMS6 by	Finance Manager
Checking goods received against supplier invoice (signed and dated)	Finance Manager
Supplier invoice certified by (for payment)	Budget Holder

Cheque/BACS raised on FMS6 by	Finance Manager
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Where the supplier invoice or cheque reimbursement claim relates to expenditure incurred by the Headteacher, this will be independently certified for payment by a Governor and Deputy.

7.2 Obtaining Quotations

For any item of expenditure or a series of items of expenditure where the combined value is between **£5,000 - £15,000**, three written quotations will be obtained.

The exceptions to this requirement are:

- Where the purchases are required in an emergency and oral quotations are sought which will be recorded in writing
- Where it is not in the school's financial interests or it is impossible to obtain written or oral quotations; such instances will be recorded in writing.

7.3 Reviewing and Accepting Quotations

The Headteacher will be responsible for reviewing all quotations between **£5,000 - £15,000** and making the decision in terms of which quotation to accept.

If the lowest quotation is not accepted, the Headteacher will be responsible for reporting such instances at the next Governing Body along with the reasons for the decision (e.g. suitability for purpose, quality of workmanship, after-sales service). The discussion will be clearly recorded in the Governing Body minutes for future reference.

The Governing Body will be responsible for reviewing all quotations above the sum of **£15,000** and making the decision in terms of which quotation to accept. The decision will be clearly recorded in the Governing Body minutes for future reference.

7.4 Obtaining Tenders

For any item of expenditure exceeding **£15,000** (or a series of items where their combined value would exceed this amount), tenders will be invited by the Governing Body.

These tendering arrangements will not apply to:

- The supply of goods, materials or services purchased via ESPO
- Contracts for goods, materials and services which are sold only at a fixed and uniform price or, if for other reasons, where there is no competition
- A contract for goods purchased at a public auction or at a public market or fair.

Before authorising the invitation of tenders, the Chair of Governors, with the support of the Headteacher, will prepare a written estimate of the probable expenditure for presentation to the Governing Body.

The school will adhere to the tendering procedures as outlined in Annex E of the Scheme for Financing School.

Governors and school staff will declare their personal interests whether pecuniary or non-pecuniary in any proposal to call for tenders for supply of goods or services or in the decision-making process to accept any such tender.

The school will secure the countersignature of an appropriate LCC officer where the value of a contract for goods or services exceeds **£60,000** in any one year.

7.5 Obtaining Waivers – Tenders

Where it is felt that a contract falls into categories (i) or (ii) below, and work is needed to be contracted with a specific supplier, the Headteacher will request approval to waive the tendering procedures from the Governing Body. Where circumstances are such that this cannot wait until the next meeting of the Governing Body, the Headteacher will request written authority from the Chair of Governors to waive the tendering procedure. Any such instances will be reported at the next Governing Body and clearly minuted for future reference.

- i) A contract for goods, or any acceptable substitute, that are only available from one contractor

- ii) A contract for works that can only be carried out by a limited number of contractors provided that an invitation to submit a tender for the contract has been sent to all the contractors believed to be capable of carrying out the works.

7.6 European Public Procurement Rules

The school will be mindful of the European Public Procurement rules when they let a contract. Advice on whether these rules apply can be obtained from LCC. Whenever the European Public Procurement rules apply to contract, no less than five qualified bidders will be invited to tender.

7.7 Ordering Procedures

With the exception of the Headteacher, budget holders can only order goods and services for their own department. Only the Headteacher or the Deputy Headteacher can order the employment of temporary or supply staff.

Requests for goods or services will be made using the internal requisition order form (**see Annex 3**), which is signed by the Budget Holder and forwarded to the School Office for processing.

On receipt of the internal requisition order form, the Budget Holder will determine that the appropriate budget has sufficient funds to meet the order. Where sufficient funds are identified, the Office Manager will raise a purchase order on FMS6 to commit the proposed spend against the relevant budget. The purchase order will be authorized by the Headteacher.

In exceptional circumstances, purchases may be made without a FMS6 purchase order. Instead, commitments will be posted onto FMS6 for budget monitoring purposes (e.g. commitments for salaries, rates).

Where urgent orders are made by telephone, they will be confirmed by a FMS6 purchase order at the earliest possible opportunity, but no later than two working days after the verbal order was placed.

The requisition order form will be filed with a copy of the FMS6 purchase order.

Any goods procured by other means risk being returned to suppliers as unauthorised purchases.

7.8 Procurement of Goods or Services for Personal Use

Under no circumstances are staff, governors or other organisations allowed to use the school's ordering system to obtain goods or services for their personal use.

7.9 Proper Completion of Order Forms

As purchase order forms are generated and printed from FMS6, all manual alterations will automatically render a FMS6 purchase order form invalid.

7.10 Responsibilities of Signatories

The signatories to the FMS6 purchase order will ensure that the goods or services ordered are appropriate, needed and can be afforded within the relevant budget. They will also be responsible for ensuring requisite quotes or tenders have been obtained, where necessary.

7.11 Recording Committed Expenditure

Committed expenditure is automatically recorded by virtue of the use of FMS6 for the procurement of goods and services. The Finance Manager and external bursar will ensure that other commitments, such as salary costs, are accurately included within the accounting system.

7.12 Receipt of Goods and Services

Deliveries will normally be received in the School Office.

The office staff will notify the appropriate member of staff of the receipt of a delivery. The Budget Holder will check the goods received against the delivery notes as soon as practically possible.

The **Admin staff** will check the goods delivered to the FMS6 purchase order form. Any discrepancies are reported to the supplier upon completion of the checks by the Finance Manager or Budget Holder. Any services received (e.g. from contractors) will be annotated as being satisfactory by the relevant member of staff.

7.13 Payment Procedures

All supplier invoices received will be passed promptly to the School Office for processing and payment. The Finance Manager will check the details on the supplier invoices as follows:

- That the invoice is a valid VAT invoice
- That the invoice is correctly addressed to the school
- That the invoice has not been previously processed onto FMS6 for payment
- That the tax point is correctly identified
- That the official order number is quoted, where appropriate
- That the arithmetic of the charge is correct
- That the VAT is properly calculated
- That discounts are taken, wherever possible.

All supplier invoices will be grid stamped. The relevant fields of the grid stamp will be completed by the Finance Manager to confirm the cost centre to which the charge will be posted to and that the supplier invoice has been checked to goods or services received.

The Headteacher/ Budget Holder will be responsible for certifying invoices for payment, prior to the cheque being raised.

All paid supplier invoices will be attached to the office copy of the remittance advice.

7.14 Payment to Third Parties

The Finance Manager will ensure that any payments to third parties are in accordance with contracts agreed, and that goods or services have actually been received in advance of any payments being made. Exceptions to this are likely to be restricted to conferences and courses with reputable providers, payments linked to the supply of materials allied to a specific building contract, or as authorised by the Governing Body.

7.15 Payment on Copy Invoices

Payment will only be made on original supplier invoices and not statements.

The school will not make payment on a photocopy or fax copy of a supplier invoice or receipt.

Exceptionally, where it has been proven that the copy has not been previously processed for payment, a payment will be made after the copy has been certified by the Headteacher.

7.16 Internet Purchasing – Orders

Internet purchasing will only be used where goods or services cannot be purchased through the normal ordering channels or where there are demonstrable financial savings compared with ESPO.

The Budget Holder will be responsible for placing the orders on the internet.

Requests will be made to the Finance Manager from the Budget Holder in the normal manner (see section 7.7) and a purchase order will be raised on FMS6 and authorized by the Headteacher.

It will be the responsibility of the budget holder to ensure that the internet is the most appropriate means for procurement.

The internet order must be raised in the name of the school with the school's address, not to an individual.

All purchases will only be made from secure websites. The use of online auction websites is not permitted.

7.17 Internet Purchasing – Payment

The preferred method of payment for internet purchases will be the request of an invoice from the supplier, which can be paid via the school's normal payment route.

The school's internet purchasing policy is set out in **Annex 4**.

7.18 Use of the Purchasing Card

The school does not use a purchasing card.

7.19 Purchasing Card – Administration

The school does not use a purchasing card.

7.20 Reimbursement of Expenses by Cheque

Reimbursement of expenses incurred by staff on behalf of the school will be made upon production of an original valid invoice or receipt for the goods purchased and an appropriately completed Cheque Reimbursement Form (see **Annex 5**).

The Cheque Reimbursement Form will be signed by the claimant to confirm the expenditure incurred, and authorized by the Headteacher to confirm the appropriateness and reasonableness of the expenses being claimed prior to the cheque being raised on FMS6. When the cheque has been raised, the claimant will sign the Cheque Reimbursement Form again to confirm evidence of receipt.

The Headteacher's Cheque Reimbursement Form will be independently certified by the Deputy Headteacher.

7.21 Lease Agreements

Any equipment to be acquired under an operating lease will be done so on the basis that the financial arrangement benefits the school and the Governing Body has given its approval.

Once approval has been given, leasing agreements will be signed by the Headteacher on behalf of the governors.

The Headteacher will be responsible for ensuring that all leasing agreements are kept under review and that appropriate arrangements are made for renewals, taking into consideration value for money.

The school currently has the following operating leases:

Konica Photocopiers (x2) £616.00 per annum for both.

Lease expiry date: May 2022

SECTION 8 – PERSONNEL AND PAYROLL

8.1 Procedures for Personnel Matters

The Governing Body retains the following duties in relation to personnel matters:

- The appointment of employees;
- The termination of employee contracts;
- Variations to employee contracts including promotion, demotion and amendments to contract hours;
- Job evaluation including variation to job description and person specification.

The Governing Body will make these decisions and this will be clearly recorded in the minutes for future reference.

8.2 Procedures for Administration – Employment Contracts

The Headteacher will inform the Finance Manager of any appointments, resignations, dismissals or changes in contractual and pay conditions in respect of the teaching and support staff.

Upon receipt of such information, the Finance Manager will prepare without delay the relevant form E106X, E106R, T1 or T1 (SEN) and T1R. These forms will be forwarded to the Headteacher for authorisation. In the absence of the Headteacher, the Deputy Headteacher may assume the responsibility. The Headteacher cannot authorize alterations concerning their own contractual and pay conditions. Any personnel forms in relation to the Headteacher must be authorized in writing by the Chair of Governors.

Once approved, the forms will be forwarded to the City Council's Payroll Service for processing by the Finance Manager via Anycomms.

The Finance Manager will be responsible for ensuring that all personnel forms forwarded to the City Council's Payroll Service for processing are fully completed and correctly authorized. A copy of the completed and authorized personnel form will be retained in the relevant employee's personnel file for future reference, and to allow for checking and reconciliation to the tabulated payroll reports.

8.3 Procedures for Administration – Additional Hours / Casual / Supply

The appropriate claim form (i.e. NTS2, TA11, T1C, etc) will be completed by the claimant for additional hours and hours relating to casual and supply duties. The form will be signed by the claimant to confirm the accuracy of the information provided. The form will then be forwarded to the responsible officer (see table below) for authorisation prior to processing.

Post category	Post holder to authorise
Teaching staff – extra hours	Headteacher
Support staff – extra hours	Headteacher
Teaching staff – supply / casual	Headteacher
Support staff – supply / casual	Headteacher

Where additional hours are claimed, the reason for the overtime will be agreed with the Headteacher prior to it being worked and recorded on the appropriate claim form.

The Finance Manager will be responsible for ensuring that all claim forms are fully completed and correctly authorised prior to processing. The forms will be filed and retained for future reference, and to allow for checking and reconciliation to the tabulated payroll reports.

8.4 Security of Personnel Records

The Finance Manager will keep the personnel records and copies of claims in a secure environment. All records held, whether on computer or manual files, will comply with the Data Protection Act.

8.5 Payroll Transactions

All salary transactions will only be processed through payroll. Under no circumstances will the school issue advances of pay from its own bank account, unless the school has opted out of the Leicester City Council payroll provision and has contracted to receive payroll services from an external supplier.

8.6 Monthly Payroll Reconciliations

The **Finance Manager** will receive a copy of the tabulated payroll reports on a monthly basis from the LCC.

The Finance Manager will be responsible for checking and reconciling the information on the tabulated payroll reports to the school's personnel records (e.g. SIMS Personnel, personnel forms, claim forms) and accounting system (i.e. FMS6) each month to ensure that the salary, NI, superannuation and any

other deductions made for each and every individual member of staff are correct. It is the responsibility of the Headteacher to ensure that this is done.

The personnel records, copies of claims and the tabulated payroll reports will be annotated (e.g. initialed and dated) to evidence that the reconciliation has taken place.

Any irregularities will be investigated by the Finance Manager and resolved as promptly as possible.

The Headteacher (or a nominated senior member of staff) will carry out monthly management checks to ensure that all internal control mechanisms detailed above are in place and are being adhered to.

SECTION 9 – INVENTORY MANAGEMENT

9.1 Control of Inventory

To demonstrate transparency and accountability in the management and safeguarding of the school's assets, the Governing Body has agreed that an inventory record will be maintained of its moveable non-capital assets where the value exceeds **£250** (inclusive of VAT).

In addition, all attractive and portable items such as computers, printers, mobile phones, digital cameras, camcorders, etc will be recorded on the inventory, regardless of value.

Items that have been purchased / provided using funds not delegated by the City Council (e.g. hired or leased, gifts) will be recorded on the inventory. The hired and leased items will be clearly identified on the inventory to prevent their unauthorised disposal.

The Headteacher is responsible to the Governing Body for the safe custody of property belonging to the school, and that the appropriate records and internal controls are in place and are being adhered to.

9.2 Responsibilities

The Premises Officer will be responsible for maintaining the inventory record and ensuring its completeness and accuracy including receipt, care and safe custody of the assets/inventory.

9.3 Inventory Record

The inventory will be maintained on Excel and will be updated on a monthly basis.

The inventory record will contain sufficient detail to facilitate the identification of the assets. The minimum information that will be recorded for each asset are:

- Asset reference ID
- Date acquired
- Quantity
- Asset description
- Make / Model
- Serial number (if available)
- Supplier
- Purchase price / Estimated value (if donated)
- Invoice number
- Location / Assigned user
- Date of and reason for disposal.

The inventory record will be kept secure so that it is available to support any insurance claim for loss or damage to assets/equipment by theft/fire/flood.

Where computerised inventory records are used, access to the file will be restricted to Premises Officer and password protected; this will help to prevent items being deleted from the inventory and subsequently misappropriated. In addition, the file will be adequately backed up (see section 6.2) and the backup held in a secure location.

The inventory record will be made available for inspection whenever required by the governors/Headteacher or representatives of the City Council.

The inventory records will be retained for at least six years (see section 4.5).

9.4 Security of Inventory

All inventory items (with the exception of hired and leased) will be permanently and visibly security-marked in a prominent place as soon as possible after their receipt to deter theft. The school name and postcode will be recorded as a minimum.

Items will be stored in a secure place when not in use (i.e. in an area of the school protected by a security alarm system or in locked rooms or cupboards).

9.5 Inventory Checks

The Governing Body will appoint an individual(s) who is not involved in the maintenance of the inventory record to undertake an annual spot check of the inventory against physical items.

The appointed individual(s), will evidence the check in writing on the inventory record such that it can be seen which items were checked, the outcome, who undertook the check and when. A copy of the annotated inventory record will be retained by the Premises Officer for management trail and audit purposes.

The Headteacher will be responsible for preparing and presenting an annual report of the results of the inventory check including any discrepancies such as missing items, obsolete items and surplus to requirement items to the Governing Body for approval.

Where a member of staff returns an asset, leaves the school's employment or ceases to be responsible for the custody of the item included on the inventory record, an independent check by the Headteacher or Finance Manager will be made of the item. The inventory record will then be updated to confirm the handover of the asset by both the outgoing and incoming member of staff.

9.6 Disposal of Inventory

Disposal of inventory items will take place only with the approval of the Governing Body, irrespective of their residual values. The decision will be clearly recorded in the Governing Body minutes for future reference.

In emergency circumstances, written permission from the Chair of Governors can be obtained for disposal of items. The Headteacher will report these instances detailing the circumstances of such approval together with the list of items disposed at the next Governing Body meeting, and this will be clearly recorded in the minutes for future reference.

The Premises Officer will be responsible for ensuring that such disposals are recorded on the inventory.

9.7 Loans of Equipment

The Finance Manager will be responsible for maintaining a Loan Register to record all loans of equipment of a temporary nature made to staff or others. Resources will only be loaned if the use is for the benefit of the school.

All loans will be authorised by the Headteacher.

The Loan Register will include the following details:

- Date of loan
- Item of equipment with details of make, model and serial number
- Name of borrower
- Signature of member of staff authorising the loan
- Date of return of the item
- Signature of member of staff to confirm return of the item in a satisfactory condition

The Finance Manager will be responsible for reviewing the Loan Register on a regular basis and where the equipment has been out on loan for more than six months, the Finance Manager will request evidence from the borrower that the equipment still exists and evidence this confirmation in the Register.

Staff allocated portable IT equipment for school use will sign a declaration for its correct usage and security.

SECTION 10 – INCOME

10.1 Charging Policy

The Governing Body will establish a charging and remissions policy for the school's activities (e.g. school trips, sales to pupils, lettings, etc). The policy will be reviewed and approved by the Governing Body on an annual basis. This will be clearly recorded in the Governing Body minutes for future reference.

The school's charging policy is set out in **Annex 6**.

10.2 Debtor Invoices

The Finance Manager will be responsible for raising a debtor invoice via the SIMS Accounts Receivable module for monies due to the school from external sources, where applicable. Such invoices will be raised from the date of receipt of information from the Headteacher or Budget Holder that a sum is due.

Debtor invoices will show the VAT registration number, 115 3370 04, and the words "Leicester City Council".

Debtor invoices will be serially numbered for accountability purposes.

A copy of each debtor invoice issued will be retained with the supporting documentation for audit purposes.

10.3 Income Administration

The Finance Manager will be responsible for ensuring that accurate income records are maintained for each income stream (e.g. dinner monies, educational visits, sale of uniform, breakfast club, etc).

All income records will show the name of the activity, the person responsible for collecting the money, the charge per pupil/item (where applicable), how much money was received, from whom, the date of collection, total money collected, when banked, the bank paying in slip number and the FMS6 cost centre to which the money is to be posted to.

Transfer of monies between staff will be recorded on the Register and signed by both the person handing over the money and the person receiving the money.

Where practicable, the finance staff will count the cash received at the time of its delivery to the Finance Office and in the presence of the person delivering it. Both persons will sign to confirm that the amount recorded on the income record agrees to the cash received.

Where monies are received in sealed envelopes, the value of the content will be stated on the envelope. A second person will be present to witness the opening of the envelopes and counting of cash. Both persons will sign to confirm that the amount recorded on the envelope agrees to the cash received.

10.4 School Meals

The Administration Officer will be responsible for ensuring that there is a clear audit trail between the dinner money amounts collected and the amounts banked.

A weekly summary sheet will be prepared by Administration Officer which clearly shows the dinner monies collected by class by day, the total collected for the week and the amount banked.

10.5 Educational visits

Permission slips received will be retained and filed by the office staff to evidence the voluntary contribution received from each pupil towards each educational visit.

Income collected and expenditure incurred for each educational visit will be monitored by office staff to identify the extent to which the activities are subsidised through the section 251 budget. This will be reported to the Governing Body as part of the budget monitoring process.

10.6 **Sale of Uniform, Book Bags, etc**

The admin staff will be responsible for ensuring that a record is maintained for each sales transaction. The record will show the date of sale, the pupil's name, items and quantity sold, payment received and date banked.

The Administration Officer will be responsible for ensuring that a stock record is maintained.

A stock check will be undertaken periodically by Finance Manager to enable an effective reconciliation between sales, purchases and remaining stock.

10.7 **Security of Monies**

The school now operates a cashless system via ParentPay and BACS.

10.8 **Avoiding Unofficial Payments**

The Finance Manager will be responsible for ensuring that payments are not made directly from the income received (e.g. change float, reimbursement of expenses, encashment of cheques) with the exception of relevant refunds, where applicable.

The office staff will ensure that a record is maintained of refunds given. This includes: the refund amount, date of refund, to whom, the reason for the refund and the FMS6 cost centre to which the refund is to be posted.

10.9 **Reconciling Income Collected to Banking**

Due to being a cashless school, all banking summaries are now prepared through ParentPay by the office staff.

10.10 **Banking Arrangements**

The school now operates a cashless system via ParentPay and BACS.

10.11 **Lettings – General**

The School does not operate a letting system for the property.

10.12 **Lettings – Booking**

The School does not operate a letting system for the property.

10.13 **Lettings – Payment**

The School does not operate a letting system for the property.

10.14 **Writing-Off Bad Debts**

The school will take all reasonable steps to ensure that debtors' invoices are paid promptly by the customers. This includes:

- Issuing a reminder after 28 days
- Requiring payment before delivery of service
- Withdrawal of credit from previous bad payers
- Small claims court.

The Governing Body can only write off debts up to and including £250 per debtor. This will be clearly documented in the minutes of the relevant meeting for future reference.

In the case of larger debts, the school will consult with the Director of Finance by lodging a request for write-off with the Director of Education & Children's Services. The current limits for guidance are:

- Amounts between £250 to £2,000: Approval by the Director of Children's Services upon referral
- Amounts exceeding £2,000: Approval by the City Barrister & Head of Standards (LCC) upon referral

SECTION 11 – BANKING

11.1 Bank Accounts

A separate bank account will be kept for the official delegated budget. The school presently holds the following bank accounts:

Barclays Bank Account
LA Investment Fund

The Headteacher has overall responsibility for the operation of the school's bank account(s). The Headteacher will ensure that responsibilities for the day-to-day operation of the account(s) are delegated to provide segregation of duties and control.

11.2 Security of Banking Information

The Finance Manager will be responsible for the security of the cheques and bank paying in book(s). The manual cheque books and cheque stationery will be kept securely in the school safe. Access to the cheques will be restricted to the Finance Manager only.

11.3 Use of Cheques

As per section 2.7, all cheques drawn on the school's official delegated funds bank account will be signed in manuscript by **two authorised signatories** (including the Headteacher); this is as shown on the bank mandate and in accordance with Annex F of the Scheme for Financing Schools.

Cheques will not be pre-signed. Only manuscript signatures will be used.

All cheques will be crossed "A/C payee".

Cancelled cheques will be crossed through on the front and retained for audit purposes.

All cheque payments will be supported by appropriately authorised documentation.

Following payment, the cheque remittance will be kept with the invoice and documentation and filed in cheque number order.

11.4 Bank Mandate

The Finance Manager will be responsible for ensuring that the latest copy of the bank mandate is retained on file for each of the school's bank accounts (both official delegated funds and private funds). The bank mandate for the official delegated funds bank account will be made available to the LCC for countersignature when amendments are made to the authorised cheque signatories.

11.5 Bank Reconciliations

Bank statements will be reconciled by Finance Manager to FMS6 within a week of their receipt. The bank statements will be initialed and dated as evidence of the reconciliation.

At the end of the month, the official delegated funds bank statements, tabulation reports from the City Council and FMS6 will be fully reconciled by the Finance Manager as part of the monthly BA Return

process. The BA Return will be authorised in writing by the Headteacher prior to submission to the City Council.

The Headteacher, Finance Manager and external bursar will ensure that the school submits its completed and balanced BA Return to the City Council on time.

11.6 Surplus Funds

The School does not operate Surplus Funds.

11.7 Borrowing

The Headteacher will ensure that all bank accounts held by the school do not become overdrawn.

The Governing Body will not borrow money from external lenders unless they have the express written permission of the Secretary of State to do so. Any application to the Secretary of State must be made through the Director of Finance at the City Council.

Where the school is a Trust or Foundation school, it is able to borrow provided that their constitutional document empowers it to do so.

The school has not obtained and does not use a school credit card for the purchase of goods and services or cash withdrawals, as this constitutes a form of borrowing which is not permitted under section 3.7 of the Scheme for Financing Schools.

Use of debit cards is also not permitted by the school.

SECTION 12 – PETTY CASH

12.1 Use of Petty Cash

The School does not use a Petty Cash system.

SECTION 13 – PRIVATE FUNDS (Accounting and Auditing Requirements)

13.1 Private Funds

The school does not operate a Private Fund.

ANNEX 1

**Shaftesbury Junior School
VIREMENT APPROVAL FORM**

Reason for Virement:

Cost Centre	Ledger Code	Original Budget	* Increase / Decrease (£)	New Budget

* Please prefix increases with a '+' and decreases with a '-'

In line with the financial limits of delegated authority:

Authorised by: _____
(Headteacher)

Date: _____

Authorised by: _____
(Governor)

Date: _____

Virement actioned by: _____

Date: _____

ANNEX 2

Shaftesbury Junior School WHISTLEBLOWING POLICY

Statement of intent

Shaftesbury Junior School is committed to high standards of conduct and to compliance with legal obligations and good practice. It wants malpractice to be pointed out and dealt with and expects its employees, and others who help to deliver its services, to help with that.

Aims & Objectives

This policy encourages employees to raise genuine concerns as “whistleblowers”, and provides a procedure for doing so. It explains how those who make public interest disclosures reasonably and in good faith will be protected from detriment such as victimisation or discipline. Often, that involves treating the disclosure confidentially, including protecting the whistleblower’s identity.

Who is Protected by the Policy?

You are protected if you work for the school as:

- An employee
- An agency employee
- A trainee

The policy does NOT apply to raising grievances about an employee’s personal situation and thus, does not replace existing procedures for personal differences or conflicts. If you have concerns in this area you should consult the Council’s Grievance Policy or your immediate manager.

What Kind of Disclosures are Covered?

Whistle-blowing involves a disclosure which tends to show one or more of the following:

- A criminal act has been, is being or is likely to be committed
- Someone has failed, is failing or is likely to fail to comply with legal obligations
- Health and safety risks, including risks to the public as well as to other employees
- Damage to the environment
- The unauthorised use of public funds
- Possible fraud and corruption
- Inappropriate or improper conduct
- Serious failure to comply with appropriate professional standards
- Breach of Council or statutory codes of practice or the Council’s standing orders
- Abuse of children and vulnerable adults
- Other unethical conduct

What is Expected of the Whistleblower?

If you make a disclosure to the Headteacher, you are expected to:

- Make the disclosure in good faith; and
- Have a reasonable suspicion about the malpractice; and
- Reasonably believe that your information, and any allegation in it, is true; and
- Not make the disclosure for personal gain

The conditions for outside disclosures are one or more of the following to apply:

- You reasonably believe you would suffer detriment if you made the disclosure to the Council or to a regulator; or
- None of the regulators covers the matter and you reasonably believe the evidence is likely to be concealed or destroyed; or
- You have already made the disclosure to the Headteacher

How is the Whistleblower Protected?

If you act in good faith and comply with the expectations of this policy, you will be protected from any detriment as a result of making a disclosure. In particular, you will be protected from harassment or victimisation.

If you want your identity to remain confidential, this will be observed as far as possible. Should it not be possible to resolve a concern without revealing your identity (for example, because your evidence is needed in court or in a subsequent internal disciplinary hearing), we will discuss with you whether we should take the matter forward at all and if so, how we will do so. We will also discuss with you how best to protect your interests.

Anonymous disclosures will be considered to the extent that it is reasonable and practicable to do so. Anonymous allegations are often difficult to consider due to the need to confirm or follow up evidence.

Failure to comply with the expectations of this policy, including, making a frivolous or malicious disclosures may result in disciplinary action being taken.

Procedure for Dealing with a Disclosure

Disclosures will be dealt with under the following stages, shown in Appendix A. Not all disclosures will follow the full sequence of Stages, subject to the particular circumstances of each case.

Responsibility for this Policy

The Headteacher is responsible for keeping this policy up-to-date and for overseeing how it is operated. This includes:

- Confirming representatives who will be responsible for actions as outlined in the policy
- Ensuring records of all disclosures are made and their outcomes recorded
- Reporting as appropriate and necessary to relevant governors

There is also a duty on you to inform your manager if you acquire a conviction during the course of your employment.

ANNEX 4

Shaftesbury Junior School INTERNET PURCHASING POLICY

Statement of intent

The internet is a popular procurement channel for schools owing to possible cost savings and increased choice when compared to ESPO. However, internet purchasing should ideally only be used where the goods or services cannot be effectively or economically obtained through normal ordering channels or where there are demonstrable financial savings compared with ESPO.

Procedures

1. Internet purchasing checks and precautions

School staff must take the following precaution and checks before and during the ordering process.

1.1. Only place internet orders with reputable companies. Reputable suppliers will display the hallmark on their website to denote that they are a government approved and secure web trader. The Trust UK logo also indicates that the supplier subscribes to a strict code of practice and ensures that payments are secure.

1.2. Make sure that a secure web browser is used when ordering goods and making payment on the internet. Secure browsers such as Microsoft Internet Explorer, FireFox, Chrome, Safari and Netscape Navigator make the most of the security measures currently available such as:

- Unbroken key or padlock symbol to denote a secure web page;
- Broken key or padlock to denote an unsecured site.

1.3. Always use a website which starts with https:// and not those beginning with just http://. Always use a secure checkout option, if requested. Https:// websites are the recognised secure websites.

1.4. Other web browsers may be used to make on-line purchases provided they fulfil the following criteria:

- The browser must be a Secure Electronic Transaction (SET) enabled browser.
- The transaction provider (the supplier from whom the purchase is being made) must also provide a SET-enabled server. (To find out whether the transaction provider has a SET-enabled server, the user can find a section of the website that will provide information on buying from that supplier on-line).

1.5. Web-traders often ask the purchaser to register with them and to set up a user name and password. Such details must be held securely.

1.6. Read the supplier's privacy policy statement. This will enable the purchaser to opt out of anything they may feel will compromise the security or confidentiality of their details.

1.7. Check the terms and conditions of the purchase, so that the purchaser is aware of what they are agreeing to. These details should be saved or available for printing, where possible.

1.8. Be aware of any additional charges such as import duty, VAT and other taxes, extra charges for paying by card, etc. Know the final amount being charged and check there is sufficient budget before proceeding with the transaction.

1.9. Confirm the delivery arrangements for the goods or start date for services before giving out any details.

1.10. Once the order has been placed over the internet, the purchaser must log out of the transaction provider's website and ensure that their details are no longer available to anyone using the computer thereafter (e.g. details left on screen.)

1.11. Know the methods and costs of returning goods if necessary and make sure that, in this event, the budget can adequately provide for this.

1.12. Always keep a record of the supplier's contact details. This includes the e-mail address, postal address and telephone number.

2. Order authorisation and commitment

The following processes should be implemented:

2.1. A purchase requisition order form should be raised prior to the order being placed on the internet. The requisition must include:

- a)** the supplier details (e.g. website address) and the address to which the goods or services are to be delivered;
- b)** method of payment to be used;
- c)** the signature of the budget holder as confirmation that the goods or services requested are appropriate and needed.

2.2. An official FMS6 purchase order should then be raised on SIMS FMS6. This will ensure that the proposed expenditure is committed to the relevant cost centre for budget monitoring purposes and that there is sufficient funds available to finance the purchase. This should be authorised by the delegated officer (e.g. Headteacher), prior to the order being placed on the internet.

2.3. Where the school places the order over the internet and pays the supplier directly (either by invoice or purchasing card), the internet order should be raised in the name and address of the school.

Where an individual member of staff places the order over the internet and pays for it using their own debit or credit card, the delivery address must always be the school's address to clearly identify the purchase as school business. This is because, in law, the contract may be deemed to be not between the school and the supplier, if the order is raised using an individual's details.

2.4. The officer ordering the goods on the internet should ensure that the school's email address is used as the email contact.

2.5. When the order is placed on the internet, an order and payment confirmation will be displayed and emailed to the registered email address. This must be printed off and attached to the official FMS6 purchase order.

3. Making Payment

For purchases made on the internet, there are three payment options available as noted below. Regardless of which payment method is used, adequate documentation to support all internet purchases must be obtained and retained for VAT recovery purposes. The City Council's VAT and Taxation Advice Office (0116 252 7470) can be contacted for further advice, where required.

3.1. Payment on Receipt of Invoice:

The school could contact the internet supplier by telephone or email to order the product and request an invoice such that payment will only be made upon receipt of invoice. The invoice will be processed onto FMS6 and a cheque raised.

This is strongly recommended as payment will be made after the goods have been received. This is considered a low-risk option.

3.2. Payment Using A Purchasing Card

The school could obtain a purchasing card and use it to pay for internet purchases (see further guidance at <http://schools.leicester.gov.uk/home/management/finance/guidance-documents/>).

The latest Scheme for Financing Schools does encourage schools with a delegated budget share to make use of procurement cards to minimise transaction costs. Though this does present similar problems as per option (3.3) below, there is less likelihood of potential contract law issues.

3.3. Staff use their own credit or debit card

Staff members could purchase the goods or services on behalf of the school using their own credit or debit card, and be reimbursed by cheque from the school's official delegated funds bank account upon completion of the Cheque Reimbursement Form, submission of the order and payment confirmation email or invoice, and after receipt of the goods or services.

This is an efficient means of payment if the transaction is undertaken with reputable suppliers and in a secure manner. However, it still presents a number of risks that the school must be aware of as follows:

- a)** Payment is made to the supplier prior to the goods being received. This could result in financial loss to the school if the supplier goes bankrupt or business is done with a non-reputable supplier.
- b)** Payment is made prior to the quality of the goods being known. This could result in the school receiving goods that are sub-standard and unsuitable for use in an educational setting. There may also be difficulty in seeking replacement for faulty items if payment has already been made.
- c)** Under contract law, the contract may be seen as being between an individual and supplier. The school and the City Council would have no legal intervention powers.
- d)** Credit or debit card fraud may occur as a result of the transaction for which neither the school nor the City Council can accept liability for as the individual used their own personal card.

4. Receipt of Goods

4.1. On receipt of the goods, a member of staff other than the person who had placed the order should check the items received to the goods delivery note and order and payment confirmation print. The goods delivery note and order and payment confirmation print should be signed and dated as confirmation of the check.

4.2. If the goods are rejected, the supplier must be informed directly and as soon as possible. Depending on the terms and conditions of the supplier, an exchange of goods or a refund would be expected. Any email sent to notify the supplier of goods being rejected must be printed out and attached to the original official FMS6 purchase order. A record of the return must be noted on the official FMS6 purchase order in all instances.

ANNEX 5**Shaftesbury Junior School
CHEQUE REIMBURSEMENT FORM**

Instructions to the Claimant: You must attach the **ORIGINAL** supporting documentation (invoices/receipts, etc) to support the expenditure detailed below and sign and date in the certification section before forwarding the form to the School Office for processing. Incomplete and unsigned forms will not be processed.

Name of Claimant: _____

Description of Expenditure	Cost Centre Code	Net Cost (£)	VAT (£)	Total Cost (£)
Totals (£)				

Certification: I hereby confirm that the above expenditure is related to the professional, teaching or service activities of the School and have been incurred in accordance with applicable policies and guidelines. I also attach the original documentation to support the expenditure.

Claimant's Signature: _____ Date: _____

Approval: The signature indicates approval of the appropriateness and reasonableness of the expenses being claimed.

Approver's Signature: _____ Date: _____
(Headteacher)

Receipt: The signature indicates that the claimant has received a cheque for the expenses incurred as detailed above.

Claimant's Signature: _____ Date: _____

ANNEX 6

Shaftesbury Junior School CHARGING & REMISSIONS POLICY

Statement of intent

At Shaftesbury Junior School we aim to provide high quality education that is available and accessible for all. This charging policy has been compiled in line with DCSF requirements, revised in January 2009.

Procedures

School Trips

Day Trips. No charge will be levied in respect of day trips that take place during school hours or are part of the curriculum.

Residential trips – Essential. For residential trips which are essential to the National Curriculum or statutory RE, a charge will be levied for board and lodging.

Residential trips – Non-essential. For residential trips which are not essential to the National Curriculum or statutory RE:

- a. if the amount of school time on the trip is less than half of the total time of the trip, a charge will be levied up to the full cost of the trip.
- b. if the amount of school time on the trip is half or more of the total time of the trip, a charge will be levied for board and lodging.

Materials & Textbooks

Where a pupil or parent wishes to retain items produced as a result of art, craft and design, or design and technology, a charge may be levied for the cost of the materials used. In the case of Food Technology, pupils usually provide their own ingredients, but if the pupil forgets, the school provides the ingredients and levies a charge. Textbooks are provided free of charge, but in some subjects, additional revision guides are available, for which a charge is made.

Music Tuition

The school levies charges in respect of individual music tuition, and group music tuition up to and including 4 persons, if the teaching is not an essential part of either the National Curriculum.

Activities Outside School Hours

No charge will be made for activities outside school hours that are part of the National Curriculum or religious education.

For all other activities outside school hours, a charge up to the cost of the activity will be levied.

Damage/Loss to Property

A charge will be levied in respect of wilful damage, neglect or loss of school property (including premises, furniture, equipment, books or materials), the charge to be the cost of replacement or repair, or such lower cost as the Headteacher may decide.

A charge will be levied in respect of wilful damage, neglect or loss of property (including premises, furniture, equipment, books or materials) belonging to a third party, where the cost has been recharged to the school. The charge to be the cost of replacement or repair, or such lower cost as the Headteacher may decide.

Voluntary Contributions

Where the school cannot levy charges, e.g. for transport, and it is not possible to make these additional activities within the resources ordinarily available to the school, the school may request or invite parents to make a contribution towards the cost of the trip. Pupils will not be treated differently according to whether or not their parents have made any contribution in response to the request or invitation. However, where there are not enough voluntary contributions to make the activity possible, then it will be cancelled.

Lettings

The school does not let out its facilities at this time.

Other charges

The Headteacher or Governing Body may levy charges for miscellaneous services up to the cost of providing such services e.g. for providing a copy of an OFSTED report.

Remissions Policy

The Headteacher or Governing Body may remit in full or part charges in respect of a pupil, if it feels it is reasonable in the circumstances.

The Headteacher or Governing Body may decide not to levy charges in respect of a particular activity, if it feels it is reasonable in the circumstances.

ANNEX 7

**Shaftesbury Junior School
LETTINGS POLICY & SCALES OF CHARGES**

Not applicable

ANNEX 8**Shaftesbury Junior School
PETTY CASH VOUCHER**

Instructions to the Claimant: You must attach the **ORIGINAL** supporting documentation (invoices/receipts, etc) to support the expenditure detailed below and sign and date in the certification section before forwarding the form to the School Office for processing. Incomplete and unsigned forms will not be processed.

Claimant Name: _____ Folio No.: _____

(SIMS generated)

Description of Expenditure	Cost Centre Code	Net Cost (£)	VAT (£)	Total Cost (£)
Totals (£)				

Certification: I hereby confirm that the above expenditure is related to the professional, teaching or service activities of the School and have been incurred in accordance with applicable policies and guidelines. I also attach the original documentation to support the expenditure.

Claimant's Signature: _____ Date: _____

Approval: The signature indicates approval of the appropriateness and reasonableness of the expenses being claimed.

Approver's Signature: _____ Date: _____
 (Headteacher)

Receipt: The signature indicates that the claimant has received a reimbursement from the petty cash fund for the expenses incurred as detailed above.

Claimant's Signature: _____ Date: _____

ANNEX 9

**Shaftesbury Junior School
PRIVATE FUNDS - CONSTITUTION**

Not applicable