The Holy Spirit Catholic Multi Academy

SCHEME OF DELEGATION

	DELEGATED DUTY	VALUE	DELEGATED AUTHORITY	
			School	MAC
1	**Quotations & Tendering** **Authorisation of Purchase Requests & Invoices** *All figures are excluding VAT* *Waiver single tender	Up to £2,000 *(Routine Purchasing via Approved Purchasing & Purchase Order)* Between £2,000 – up to £25,000 *(3 written quotes) ** Between £25,000 – up to the EU Threshold *(Three formal tenders based on written specification) ** Over EU Threshold *(Subject to EU Procurement Directive)* *Please note that the quotations and tendering process can be applied at a threshold below £5,000 if deemed appropriate* .	Principal Principal / ESC CEO/CFO Board of Directors	Chief Finance Officer Accounting Officer /Chief Finance Officer Finance Committee Board of Directors
2	**Opening of Formal Tenders** **Evaluate Formal Tenders** **Accept Formal Tenders**	Between £25,000 – up to EU Threshold	Principal (+ witnesses) ESC Principal Board of Directors ESC Principal	Accounting Officer (+ witnesses) Finance Committee Accounting Officer / Chief Finance Officer Board of Directors Finance Committee Accounting Officer
3	**Signatories to DfE Claims / ESFA Returns, including:** -CIF Bids - BFRO Medium-term plan (budgets)		Principal Accounting Officer	**Signed off by:** Finance Committee **Processed by:** Accounting Officer & Chief Finance Officer

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4	**Write off Debts & liabilities (subject to £250,000 ceiling)** ESFA consent is required if transactions: * - Entering into indemnities (beyond the normal course of business), guarantees or letters of comfort - Novel, contentious and repercussive transactions before the transaction occurs (5.5) - Exceed 1% of annual income or £45,000 per single transaction (whichever is smaller) Or - 2.5% or 5% of annual income cumulatively	£2,000 Subject to thresholds stipulated by ESFA * 5% of cumulative	Accounting Officer / Chief Finance Officer Finance Committee	
5	**Disposal of Assets / Equipment** **ESFA Approval required** – disposal of Freehold Land and Buildings / disposal of heritage assets	Residual value of up to £1,000 Residual value over £1,000 and up to £20,000 Items over £20,000	ESC Finance Committee Board of Directors	Accounting Officer / Chief Finance Officer Finance Committee Board of Directors
6	**Bank Account Transfers** (Limit within a 3-day period)	Up to £200,000	Chief Finance Officer/ Accounting Officer	Chief Finance Officer/ Accounting Officer
7	**Monthly Bank Reconciliations**		Prepared by BM **Signed off by**: Chief Finance Officer	
8	**Cheque Payment** (Only to be used where BACS is not an option) (Two signatories)	Up to £2,000	Principal SLT	Chief Finance Officer
9	**BACS payment** (Two signatories)	Up to £200,000	Chief Finance Officer/Finance Office/Principals/ Accounting Officer	
10	**Authorisation of Payment card Purchases** All payments must be authorisation in advance of the	Up to a maximum limit of £2,000 per transaction Individual limits: £ 100 £ 500	Principal SLT Lab Technicians Admin	Accounting Officer / Chief Finance Officer

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	transaction and all receipts must be kept	£1,000 -2,000 £5,000	Office Managers Principals	COO / CFO
11	**Authorisation of Petty cash (only used in exceptional circumstances)**	Up to a maximum limit of £100 per transaction	Principal School Business Manager	n/a
12	**Authorisation of Expense / Claim forms**	As per regulations (reference to HMRC guidance)	Principal	Accounting Officer / Chief Finance Officer
13	**Overtime Forms**		Principal	Accounting Officer / Chief Finance Officer
14	**Approval Monthly Payroll**		Accounting Officer / Chief Finance Officer	
15	**Operational Lease Agreement** **Operating Lease relating to Land & Buildings – ESFA Approval required** **(Finance Lease – ESFA Approval required** (Schools normally do not enter into Finance Lease Agreements)	Trusts should seek advice from their external Auditors.	Board of Directors	Board of Directors
16	**Faster Payment**	Same-day payment up to £10,000	Chief Finance Officer/Finance Office/Principals/ Accounting Officer	

*** Waiver of Quotation/Tender Requirements for Urgent Specialised Work**

In exceptional circumstances where urgent work necessitates specialised knowledge or expertise, the Board is empowered to authorise a waiver of the requirement to obtain three quotations or tenders. This waiver can be enacted under the following conditions:

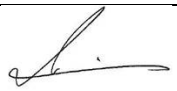
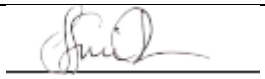
1. **Urgency:** The work must be urgent, and any delay in obtaining multiple quotations or tenders would cause significant operational disruption, financial loss, or a risk to safety or compliance.

2. **Specialised Knowledge**: The work requires specific, specialised knowledge or expertise that limits the pool of qualified vendors, making the process of obtaining three quotations or tenders impractical or impossible.

3. **Board Approval:** The board must pass a formal resolution documenting the rationale for the waiver, including the urgency and specialised nature of the work. The resolution must also identify the selected vendor and justify their suitability for the task.

4. **Record Keeping:** Detailed records of the decision, including the Board's resolution and supporting documentation, must be maintained for audit and review purposes.

5. **Reporting:** The decision to waive the quotation/tender requirement and its reasons must be reported in the subsequent Board meeting and included in the minutes.

Policy Ratified on:	**13th July 2024**
Signed by the Director of the Academy Trust Company:	
Signed by the Senior Executive Principal	
Next Review:	**July 26**