

# Brampton Primary School

## FINANCE POLICY

Date	Review Date	Written by	Endorsed by	Link Governor
April 2023	April 2024	Paven Kettory	Chair of Governors	



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# CONTENTS PAGE

Section	Description	Page
1.	Principles of Governance & Accountability	3
2.	Policy into Practice	6
3.	Reflecting Prioritised Educational Objectives	6
4.	School Financial Procedures	7
5.	School Budgets	14
6.	Lettings	16
7.	School Trips	17
8.	Bad Debts	17
9.	Declaration	18
10.	Bank Cash	18
11.	Fixed Assets	20
12.	School Fund	22
	Appendix A	24
	Appendix B	36
	Appendix C	37
	Appendix D	38
	Appendix E	39
	Appendix F	42
	Appendix G	43
	Appendix H	44

## 1 Principles of Governance and Accountability

The governors of Brampton Primary School have a strategic role to play in setting the educational and financial priorities of the school and for ensuring the budget is managed effectively. The Governing Body is also responsible for ensuring that the school meets its statutory obligations and, through the head teacher, complies with the LA's financial regulations and orders.

This document therefore defines the financial responsibilities of the Governing Body, its committees, the Headteacher and other members of staff to ensure that the school has adequate financial controls in place and there is a robust accountability and strong and appropriate checks and balances.

### The responsibilities of the Governing Body

1. Agree financial policy of the school in line with the school's stated aims and objectives;
2. Ensure the implementation of the financial regulations and standing orders as set out in the Authority's financial regulations for schools;
3. Agree the systems of internal control to enable the proper processing of the school's transactions;
4. Agree the budget at the start of each financial year;
5. Approve a list of reserved projects/items at a set limit according to scheme of delegation, at the time the budget is agreed that can be authorised for spending by the Headteacher if underspends arise during the year for any reason.
6. Agree in advance all virements, between budget accounts, according to scheme of delegation (for the purposes of virements, the teaching staff and daily cover budget accounts are treated as one account);
7. Authorise write-offs and disposals of surplus stocks and equipment according to scheme of delegation;
8. Adopt and implement a scheme of pecuniary interests for all members of the governing body and the school's Headteacher, deputy Headteachers and assistant Headteachers;
9. Receive budget monitoring reports in an agreed format at the ordinary meeting each term or at other agreed specified dates.
10. Complete and submit School Financial Value Standard form once a year.

### The Responsibilities of the Headteacher

1. Implementing the budget agreed by the governing body and establishing profiles against which agreed expenditure can be monitored;
2. The day-to-day management of the budget and for delegating budgetary responsibilities to the appropriate staff. In undertaking this responsibility, the head teacher will ensure that relevant staff are adequately trained and supported to carry out their allocated tasks;
3. Ensuring that the governing body's financial regulations and standing orders are implemented;
4. Where appropriate, ensuring that the Authority's arrangements for managing the local cheque book scheme are properly implemented;
5. Ensuring the systems of internal controls are implemented to enable the proper processing of the school's transactions;
6. Authorising virements according to scheme of delegation;
7. Ensuring that there are adequate arrangements in place for the safe custody and control of cash and other property belongings to the school;
8. Maintaining an inventory of the school's equipment and reporting discrepancies according to scheme of delegation to the governing body;
9. Authorising write-offs and disposals of surplus stocks and equipment according to scheme of delegation;
10. Ensuring that adequate arrangements are in place for the safe and secure storage of the school's computerised information;
11. Presenting budget monitoring reports to the governing body each term, in a format agreed by the governing body, which provides detailed expenditure and commitments against approved budgets, and any virements made since the last meeting of the governing body.

## Functions delegated to the Finance Committee

The following functions are delegated to the appointed Finance Committee by the governing body. The Finance Committee will arrange for an agenda to be issued before each meeting and for minutes to be taken. These minutes will be presented to the next meeting of the full governing body.

1. To review the financial implications of the school's aims and objectives in the school improvement plan and to make recommendations to the governing body;
2. To establish a time table and procedures for planning the budget;
3. To receive estimates of income and expenditure and to draft a budget at the start of each financial year, for approval by the governing body, which enables the school's aims and objectives to be met;
4. To ensure the school's/Authority's/governing body's financial regulations for managing the school's budget share and the local cheque book are properly implemented;
5. To monitor the school budget in between governing body meetings and to ensure that the monies are spent in line with the school's aims and objectives and the budget accounts remain in balance;
6. To establish procedures to ensure that the school receives the best value for money from its purchases - Best Value Statement (See Appendix E)
7. To approve virements of monies between budget accounts according to scheme of delegation
8. To approve and review the procedures for managing the school's voluntary fund accounts and to receive regular reports, detailing the debits and credits applied to the account, each term;
9. To monitor the school's lettings and charging policy and make recommendations about charges, if appropriate, to the governing body;
10. To be responsible for monitoring the school's insurance arrangements.
11. To ensure that the school complies with the School's Financial Value Standards.
12. To approve a 3 year budget plan.

## Financial Management and Control

Financial administration will be run at Brampton Primary School in accordance to Newham Council financial regulations and national legislation as advised by the government.

The responsibilities of the governing body, its committees, the Headteacher and staff will be clearly defined and limits of delegated authority established.

## Internal financial controls

The internal financial control operated at Brampton Primary School follow the controls set out in Newham Council Financial Regulations and complies with the School Financial Value Standard.

SFVS is reviewed by the finance committee on an annual basis and signed off by the Chair of Governors once assurance is given.

## Insurance

Brampton Primary school's risks which may include, but not limited to, third party liability, property, money, personal accident, motor vehicles and other fidelity guarantee insurance, are insured under the LBN's centrally provided insurance cover. The school undertakes a regular review of its insurance cover and will advise the

governing body of any exposures which are not currently covered by the council and for which no adequate cover is in place.

The school must:-

1. Maintain an inventory of content items which can be referred to in the event of a claim;
2. The school should inform the governing body the risks not covered by the LA whose premiums need to be met from the school's delegated budget;
3. The school should inform the LA or, where appropriate, its insurers of all new risks – property, equipment and vehicles which require insurance or any other alteration affecting existing insurance;
4. The school should not give any indemnity to a third party without the written consent of its insurers, the LA or other agent as appropriate;
5. The school should immediately inform its insurers, the LA or their agent of all accidents, losses that may give rise to an insurance claim;
6. During school holidays, arrangements should be made so that the post is checked for any correspondence relating to any insurance claims; and
7. Insurance arrangements should cover the use of school property, for example, musical instruments or computers, when off the premises.

The budget will reflect the school's prioritised educational objectives, seek to achieve value for money and be subject to regular and effective monitoring, taking management action where necessary.

The school will establish sound internal financial controls to ensure the reliability and accuracy of its financial transactions.

The school will be adequately insured against exposure to risk and the insurance is arranged through the local authority.

The school will ensure that purchasing arrangements achieve the best value for money and that there are sufficient procedures for the administration of personnel matters including the payroll where this applies.

Stocks, stores and other assets will be recorded and adequately safeguarded against loss of theft.

All income due to the school will be identified and all collections should be receipted, recorded and banked promptly.

The school will properly control the operation of the local bank account and reconcile bank balances with the accounting records.

The school will control the use of petty cash.

Any suspected financial irregularity will be dealt with in line with the Whistleblowing Policy adopted by the Governing Body (Appendix A).

## 2. POLICY INTO PRACTICE

### Delegated Authority

The governing body has overall responsibility for the management of all the school's finances covering the delegated formula budgets, other budgets delegated or devolved by the Authority and other funds (e.g. grants obtained by bid submissions). A Scheme of Delegation is issued as a separate document (see Appendix F)

The Headteacher is responsible for the day-to day operation of financial procedures in the school and has authority to delegate the general administration of these procedures to other staff. The Head teacher is responsible for ensuring day-to-day procedures operate within the policies and strategic plans approved by the governing body and to provide the governing body with the advice and support it needs to carry out its strategic function.

The governing body maintains a register of pecuniary interests for governors and relevant staff, which is published on school's website.

## 3. REFLECTING PRIORITISED EDUCATIONAL OBJECTIVES

### Summary of Standards

The budget should reflect the school's prioritised educational objectives, seek to achieve value for money and be subject to regular and effective monitoring, including:

- Ensuring the school's curriculum includes all the requirements of the National Curriculum, as well as those elements of the curriculum determined by the school itself.
- Ensuring that properly qualified teaching staff are engaged or available to teach all aspects of the school's curriculum having proper regard to the number of pupils in each year and classroom.
- Providing the necessary funding for the salaries of such staff as is necessary to facilitate the teaching of all aspects of the school's curriculum.

### Planning

The governors, with the advice of the Headteacher and School Business Manager, maintain a financial plan which takes into account likely available funding, the cost of the curriculum (staffing and educational resources) and the running costs of the school.

The School Development Plan incorporates all costings for projects and priority areas where budget consideration is needed.

### Policy Changes

The Headteacher and School Business Manager is responsible for informing the Governing Body of any Newham Financial Regulations, UK or EC Legislation (e.g. health & safety law) changes which will affect expenditure/income in the current or future years.

The school must undertake an annual review of the school's finance policy and present all proposed policy changes to the governing body or, where appropriate, to the finance committee for approval.

## 4. SCHOOL FINANCIAL PROCEDURES

### Staffing

The governing body formally approves all appointments, terminations and salary levels. All staffing requirements with costings shall be submitted to the Governing Body for approval before the budget is set. However, appointments other than the school's leadership team are delegated to the Headteacher. Appointments to Assistant Head, Deputy Head and Headteacher posts are the responsibility of the full governing body. There are established procedures to:

- Ensure personnel are competent, suitably qualified and trained to a level consistent with their responsibilities
- Provide clear statements of criteria for personnel selection
- Provide formal job descriptions
- Ensure that the cost of all appointments, and any other changes in conditions of service of staff can be met within the resources available to the school.

The Headteacher maintains a list of staff employed by the school and their current salaries, which has been authorised by the governing body.

The following staffing procedures must be followed:

1. The Headteacher should ensure that the duties of authorising appointments, making changes to individuals' conditions or terminating of staff are appropriately separated from the duties of processing claims;
2. The Headteacher should ensure that at least two people are involved in the process of completing, checking and authorising all documents and claims relating to appointments, terminations of employment and expenses;
3. The school should send in the names and specimen signatures of certifying officers to the authority;
4. The Headteacher should ensure that only authorised staff have access to the personnel files and that arrangements for staff to gain access to their own records are in place;
5. Payroll records should be processed only through the payroll system; and
6. The Headteacher should obtain regular reports on payroll transactions and check them against the school's documentation on staffing and pay to ensure that they match and any discrepancies are investigated promptly.

The nominated payroll bureau (The Education Space) processes the staff payroll monthly. They provide downloadable actual salaries on a monthly basis. They do not process salary changes authorised by the person whose salary is changing. The chair of governors notifies any changes to the Headteacher's salary to the Local Authority.

Payments are made as follows:

- Net payments to staff, by BACS, to employees of the school, performed by LA.
- HM Revenue & Customs (HMRC) payments, by the NPW, to HMRC, as and when required.
- Teachers' pensions payments, by the Local Authority

- Overtime claims, as part of net payments to staff, through the payroll  Expense payments, through the payroll.

Access to personnel files is restricted to the Headteacher, the Designated Safeguarding Lead, Business Leader, CoG and the Governor responsible for safeguarding

No individual is treated as 'self-employed' without written clearance from HM Revenue & Customs.

#### Monthly Procedures

- The designated person with finance responsibility ensures that expenses and overtime claims have been validly incurred and appropriately authorised.
- The Bursar Service checks the commitments report received from the Local Authority to ensure that it is only paying its own staff at the correct rates. Any anomalies are highlighted and dealt with immediately.
- Details of the checks on the amounts paid to employees is retained by the school and initialled by the person with designated responsibility as evidence of the checking and authorisation procedure.
- Gross pay to staff is checked on a regular basis to ensure monies paid are as per the payroll to personnel records.

#### Purchasing

All purchasing decisions must be in accordance with the principles of 'best value for money'.

Contracts are placed on a competitive basis and the reasons for selecting a supplier are minuted. Divisible contracts are prohibited.

The Health and Safety competence of contractors is assessed, taking into account SP0012.

Only contractors registered with the Constructionline are employed to carry out any minor and major work at the school.

##### Approved Suppliers

The Constructionline maintains a database of approved regular suppliers. The suppliers are selected on the basis of their capacity to provide quality, quantity, service, timely delivery and price competitiveness. Volume discounts and credit terms are taken into account. Consortia are used where they provide value for money.

#### Procurement

All public sector procurement must comply with the UK and European law. Schools are also provided and follow guidance issued by LBN or NPW. This policy sets out parameters for decision-making on major items of expenditure, to ensure that the governing body:

- meet EU public regulations;
- follow the Newham Guidance to Procurement in Schools;
- obtain best value for money;
- Can demonstrate transparency and fairness.

Schools may seek advice on a range of compliant deals via the DfE Buying for Schools website [www.gov.uk/guidance/buying-for-schools](http://www.gov.uk/guidance/buying-for-schools)



To achieve these aims, appropriate tendering procedures will be followed where the expenditure exceeds thresholds. These procedures are set out at the end of this document (see Appendix H).

#### Role of finance team

The role in relation to procurement is to:

- Discuss and make recommendations concerning the tender advertisement;
- Outline procedures for the submission, receipt, opening and recording of tenders and quotations;
- Identify circumstances when financial or technical evaluation is necessary;
- Formally accept tenders;
- Authorise expenditure and/or make recommendations to the governing body, in accordance with agreed thresholds;
- Ensure good procurement practice is followed and, where appropriate, compliance with EU regulations;
- Be responsible for the regular review and updating of the procurement policy, including changes to EU regulations and thresholds;
- Balance time spent on procurement to ensure that the greater the amount of money spent, the tighter will be the controls;
- Ensure there is a clear separation of duties so the decision maker is not the same person for authorising the purchase.

#### Role of Governing Body

The governing body must:

- Discuss and establish procedures for obtaining quotations and tenders where the estimated value of a purchase exceeds a predetermined sum;
- Ensure the school obtains value for money by testing the market (where appropriate) before the school commits to significant expenditure.
- Authorise expenditure above agreed thresholds in advance of any procurement.

#### End of Transitional Period with the European Union

“Following the end of the Transitional Period with the EU on 1<sup>st</sup> January 2021, all UK contracting authorities must register with the Find a Tender Service (FTS), the new UK e-notification service, where notices for new procurements are required to be published, in most cases, in place of the Official Journal of the European Union’s/Tenders Electronic Daily (OJEU/TED)”

Schools can buy high value things and comply with Public Contracts Regulations (PCR) procurement rules. The PCR thresholds from January 2022 are:

- goods & most services – £213,477 (inclusive of VAT)
- works – £5,336,937 (inclusive of VAT)

Some services for education, health and care are covered by the ‘light touch regime’. The threshold for these is £663,540.

If what you are buying is over the **PCR procurement threshold** then you must follow this process.

Then you must advertise a contract notice using the UK e-notification service, [Find a Tender \(FTS\)](#).

### Tendering

Tendering is a formal procedure in which suppliers are invited to submit a sealed bid to a purchaser. Their bid is then evaluated together with others received against specified criteria. This section sets out established good practice for tendering to be followed for any formal tendering exercise. The school will generally use professional companies or OneSource to carry out tendering.

Tendering procedures: There are four types of tendering procedures:

- open;
- restricted;
- negotiated;
- competitive dialogue.

A description and when each should be used are shown in Appendix H

### Tendering process

A timetable will be set for the competitive tendering exercise; if the total contract value, excluding VAT, of the lifetime of the contract, exceeds the EU threshold, the tender will need to be advertised in OJEU and the process can take three to four months. A specification will be drawn up detailing the requirements for the contract, which should be output or outcome-based wherever possible.

If an Open Tender is used, an Invitation to Tender (ITT) may be issued in response to an enquiry. Where the Restricted or Competitive Dialogue procedures are used, an ITT must be issued and the school will:-

- advertise for Expressions of Interest and log those received;
- issue a Pre-Qualification Questionnaire to ensure that tenderers meet minimum criteria (e.g. technical, financial, health and safety);
- shortlist potential suppliers and issue an Invitation to Tender;
- evaluate responses according to agreed criteria;
- select and notify the preferred bidder;
- notify unsuccessful tenderers and offer a debrief where appropriate. An Invitation to Tender should include the following:-
  - a letter of invitation with instructions to tenderers;
  - a pre-addressed referenced label for tenderers to submit with their response;
  - introduction/background to the project;
  - scope and objectives of the project;
  - technical requirements;
  - implementation of the project; □ terms and conditions of tender; □ form of response.

### Document Retention

All finance related documents are kept for six years after they cease to be live, see the Retention Policy.

Details of contracts, with review and expiry dates are held on a contracts register.

### Contractors Working in Schools

Brampton Primary School must comply with all the instructions and guidance issued by the Authority in SP012, when hiring contractors onsite. Please see Appendix D for Construction projects – Flow Chart.

### Leasing Arrangements

The school must ensure that leasing, rental or deferred payment agreements for equipment, such as photocopiers, and telephone systems do not conflict with the council's application of Capital Expenditure Controls. This means:

- By signing any such agreement, the school must not become the owner of the equipment at any stage;
- The value of the equipment at the end of the agreement period must be at least 10% of its original cost. In other words, the terms of the agreement must not be too long. For example, an agreement for a large heavily used photocopier should not exceed 3 years;
- A clause giving an automatic right to continue with the Lease at the end of the agreement period must not be in the agreement;
- The school must not make any direct debit agreements with any supplier or leasing company. All payments must be made by cheque or Bacs.

The school must obtain approval from the Governing body before entering into any Leasing, rental or deferred payment agreement.

The school should send a copy of this lease agreement to the local authority's Corporate Accountancy section to assess i.e. whether it is a finance lease or an operating lease.

### Customs and Excise Requirements

Brampton Primary School must not register for VAT in connection with activities involving the use of official budgets delegated under the school funding scheme. The school must follow the VAT and audit trail as detailed in Appendix B.

### Purchase Orders

- Official order issues must identify the name of the supplier, quantities ordered, price and the expenditure code must be signed in manuscript;
- A copy order must be retained on file;
- The name of the person who authorised the purchase must be clearly stated;
- The purchase order authorisation must conform to the Council's financial regulations and standing orders that apply to the school;
- On arrival, the goods ordered must be inspected for quantity and quality and any goods returned must be recorded;
- Goods received must be recorded and despatch notes must be kept in a file awaiting invoices;
- Invoices received must be compared with copy orders and despatch notes to check for calculation, quantity and any additions;
- Invoices paid must be noted with the cheque number, payment date, amount paid and the expenditure code and files with despatch notes in cheque number order.

### Procedures

Computerised, pre-numbered orders are used for all goods and services and all orders are placed through the finance office.

Orders are only made by telephone in exceptional circumstances and then confirmed in writing. A copy of any spoiled order is retained on the computer, and marked as such. Official school orders are not generated for the private use of individuals.

#### The ordering process

- A staff member raises a school internal order form stating the number of items and price of the order to be raised. The staff member will ensure that the budget holder signs off the order.
- The order form is handed to the finance assistant, who checks that the budget holder has sufficient funds for the purchase
- The finance assistant generates the official computer order, which is authorised by the School Business Manager.
- The official order is then faxed, emailed or posted to the relevant supplier and then filed in purchase order file.
- Cancelled orders are marked as such, with the reason for cancellation, and retained in the relevant files.

#### Receipt of Goods

- All goods received are delivered to the office who hand it to the staff who placed the order
- Any discrepancies must be reported to the finance assistant promptly, who then follows up any shortages or defective items with the supplier
- The Finance office records shortages or defective items in a goods returned file.

#### Purchase invoices

- When an invoice is received it is sent to the relevant person for countersigning.
- Once due for payment the invoice is matched up with the order and delivery note and recorded on the FMS.
- The SFM stamps the invoice with the authorisation stamp and completes and initials to confirm the details have been checked.

#### Payment of invoices

It is the policy of the school to pay all invoices by the due date and to take advantage of any discounts available for early settlement where this is to the school's advantage.

Invoices are paid within 30 days unless supplier's terms and conditions state otherwise or the invoice is disputed.

Payment is made when the SFM has made the following checks:

- The purchase represents valid school expenditure
- Goods or services have been received and checked to the order and delivery note
- Payment has not already been made

- Prices agree with quotations, tenders, contracts or catalogue prices
- The arithmetic on the invoice is correct
- The invoice has been correctly coded
- Discounts have been taken where applicable
- VAT is properly accounted for and not claimed on proforma invoices.
- Then the cheque is raised/ bacs run completed by the SFM, and in case of her absence, the finance assistant does it.

#### Cheque/ BACS Payment

All supporting documentation is passed to the signatories together with the cheque or Bacs paperwork for signing. The signatories sign the authorisation stamp on the invoices they have seen as a record to show that they were signing for valid school expenditure and that the relevant pre-checking process had been carried out by the designated person. The signatories should be the Headteacher and one of the Deputy Headteacher's as per the bank mandate. However, should a cheque or bacs payment be raised for one of the signatories, then that signatory must not sign the cheque or authorise bacs payment.

#### Credit Notes

Should credit notes be issued, they should be attached to the relevant order and invoice as soon as they are received.

#### Completeness of Supplier Balances

The finance assistant reconciles individual supplier balances to supplier statements, where available, on a monthly basis.

#### Changes to Financial Requirements for Maintained Schools

Following the DfE Financial Transparency Consultation which ran in summer 2019 the following changes have been introduced

- From the 2020/21 financial year schools are required to submit a 3 year budget plan to the LA.
- SFVS will include a list of related party transactions from 2021/22.
- Schools will be required to submit a deficit recovery plan to the LA from 31<sup>st</sup> March 2021.
- From January 2021 schools must publish annually on their website the number of salaries over £100k in £10K bandings.
- From January 2021 schools must include on their websites a link to the benchmarking website where CFR data is published.

#### 5. School Budgets

##### Budget Setting

The school's governing body attaches critical importance to the effective financial management, including the school's budgeting and forecasting process. It is essential that there is a continuous monitoring and discussion of the school's budget to ensure budget holders are held to account and there are robust plans to address any proposed budgetary variances.

#### Monthly Procedure

School Business Manager should produce budget monitoring reports for income and expenditure, including sums committed but not yet paid and the forecasts against approved budgets. These reports should be reconciled with the LA's and, where necessary, the school's accounting records.

1. Automatic reconciliation in FMS when actuals are received. This should be done within five working days;
2. Print suspense file listings, investigate all items and raise unresolved queries with the LA within four weeks of receiving actuals;
3. Print and review the cost commitments of staff in FMS and ensure that outstanding commitments reflect current circumstances. The Headteacher (or appropriate senior delegate) should sign a copy to confirm that this check has been carried out;
4. Print a budget monitoring report when the query sheet is sent to the LA and, where appropriate, investigate any areas of overspending and take the necessary action;
5. If unplanned overspending has occurred and therefore the expected balance at year end has risen, the school should seek the governors' approval to vire the money so that further critical development priorities can be implemented;
6. Ensure the LA responses to queries are acted within two weeks; and
7. The school must reconcile with the LA figures on a monthly basis.

The Headteacher/ SBM must provide monitoring reports to the finance committee at least once a term. These reports should show any significant variances against budget with explanatory notes and, where necessary, remedial action plans, including any proposed virements.

The Headteacher/ SFM must review the actual pupil numbers used in the school budget allocation. If the formula trigger or clawback levels have been reached, the head teacher must submit a monitoring report to the governing body which:

1. Sets out actual and committed expenditure compared with the budget;
2. Comments on the budget control implications for the numbers and value of items in the suspense file;
3. Sets out any variation to the approved staffing level and its financial consequences;
4. Gives the actual pupil numbers and funded numbers for the term and any trigger/claw back implications;
5. Seeks approval to any action needed to contain expenditure or any significant virements according to the rules laid down by the school;
6. Gives an up to date assessment of the expected balance figure as at the end of the current financial year (incorporating previous year's carry forward); and
7. Seeks approval to further spending in the light of unplanned underspends. If the head teacher considers that any of the budget accounts will underspend in the current year, approval should be sought from the finance committee and details given as to how the underspending amount will be treated (to be moved to contingency fund or to another budget for spending to take place in accordance with the school development plan priorities). The school must not allow unrequired money to remain in specific budget accounts.

The Headteacher should monitor expenditure on the initiatives set out in the school improvement plan. If budget elements have been devolved, departmental budget holders should receive and review termly reports, comparing the amounts spend or committed to date against their budgets. The head teacher should monitor these reports periodically and take action where necessary. The head teacher should advise the governors, and where appropriate, seek their approval to the devolvement of certain budgets to budget holders on an annual basis.

The School Business Manager must produce monthly cash flow forecasts to ensure the school does not go overdrawn.

### Individual Budgets

Staff will be in charge of budgets for their areas of responsibility which is approved by the Headteacher in line with priority needs of the school and the school improvement plan.

The financial year runs from 1<sup>st</sup> of April to 31<sup>st</sup> of March. Budget allocations from the school's delegated budget will be notified to budget holders annually once the Governing Body has approved the budget. Termly budget updates will be provided. Budget holders may also receive other funding from different sources throughout the year.

Budget holders who are successful in any bid for funding are responsible for ensuring that the Headteacher and School Business Manager are aware of the terms of the funding.

Staff with financial responsibility is able to complete orders, verify invoices and receipts for petty cash reimbursement. This does not exclude other staff from completing orders or buying items for their subject area. However where staff without financial responsibility carry out these tasks, staff with financial responsibility must countersign any request.

All purchases must be made using an official school order form which is available in the Finance Office. (Purchase order form Appendix C)

The complete and signed order form should be forwarded to the Finance office to raise the order with the designated company. The budget holder should make a copy of the purchase order for their own records before passing to the Finance office. This should be used to check off items as they are delivered and also to check invoice details.

Budget holders shall not submit any request for items where the cost will exceed the agreed budget without prior consent from the Headteacher.

Most invoices allow 30 days credit terms but this is not always the case. Budget holders must ensure that invoices are returned to the School Business Manager with sufficient time to process them within the credit terms.

### Income

The governing body must establish a charging policy for the supply of goods and services which should be reviewed annually by the full governing body.

The school must keep proper records of all income due to the school. All the lettings must be authorised by the head teacher within the framework determined by the governing body and should be recorded in a diary or register.

Cash and cheques must be locked away to safeguard against loss or theft. The school must follow the Authority's procedures for chasing any overdue invoices which have not been paid within 30 days.

Brampton's cash limit is £1000.00 (One thousand pounds)

- Money handed into the School Office must be placed in either a money envelope that is supplied by the school or a plain envelope. The envelope should be marked with the amount it contains, the reason for the collection, date and initials of the staff member who has taken it.

## 6. Letting of School Facilities

All lettings are subject to a letting agreement, setting out the terms and conditions of the school letting, including the agreed charge. Please check School's Letting Policy for more details.

The school may retain all the income from lettings of the school premises.

The governing body, on the recommendation of the finance committee, approves letting rates. Free use and charges below economic cost are not permitted. The Headteacher must ensure that the school's budget is not vired to support out of school use, except for the purposes of mainstream education.

- All hiring of school equipment and facilities is recorded on the letting planner kept by the school site supervisor and in a lettings diary by the designated person.
- The lettings diary and the letting planner are reviewed by the School Business Manager on a monthly basis to ensure that all lettings have been invoiced.
- When a letting is booked the hirer completes a hire form.
- The SBM generates sales invoices.
- All monies are received by the specified terms in the Hire Contract (for example: a long term sports hall booking to be invoiced termly).
- The designated person is responsible for collecting all monies owed and banks all receipts.
- The school ensures that relevant insurance is in place for each letting.

### Keys to Premises:

Site keys to premises will be kept with Newham security, site supervisor and Headteacher and one Deputy Headteacher at all times. Under no circumstances must site keys be given to outside individuals to access the school. Only in case of emergency site keys can be given to a responsible person nominated by the Headteacher.

Loss of keys should be reported to the Headteacher.

Procedures for Key Holders for the safes



Safe 1 Large Iron cast safe: This is only a key safe. Two keys are only held and the safe is kept in a locked Comms room.

The Current key holders for the above safe are the following:

- Business Manager and the Headteacher. (? and Paven Kettory)  Keys are not kept on the premises overnight. **This will be deleted as this safe is no longer in use.**

Electronic Safe 2: Safe two is an electronic safe. The combination is only known by the Headteacher, and a deputy Headteacher. The list of names is as follows: Paven Kettory and Tracey Baillie.

- The safe does not require a key.
- The safe is in the Business Manager's room.

The following people have a key to the locked cupboard in the old finance room (Kola Williams and Paven Kettory)

Any physical movement of the safe will need to be authorised with the Headteacher. The responsibility of the safes safety relies on all who use the safe. Regular checks will take place on the security of the safes.

When depositing or removing cash from the safe best practice is that there are always 2 members of staff, one being the key holder present. This is to protect anybody from allegations.

Safe: Small Office safe: Small safe is in the Main School Office.

- Two keys are kept with the finance Assistant and the office.
- Keys are kept in key box
- A spare set for emergency is kept by the Headteacher.

## 7. School Trips

Letters are sent to parents requesting payment for voluntary contributions, which is in line with school's charging policy.

All trips are raised online via SchoolMoney payment system. Parents can consent and pay online for the trip, money collected by SchoolMoney is paid directly into school's bank account every week. Office can create reports on income, bank reconciliation and other various reports as need be.

## 8. Bad Debts

The school chases all money due to it, which has not been paid within 30 days of an invoice being issued, by telephone and letter. The school follows following procedures for debt recovery:

- Print Monthly Aged Debtors report - Headteacher to sign.
- Check the balance, if over 30 days - Headteacher to authorise action.
  - o Make a phone call to debtor to make them aware of outstanding balance, ask them to pay within 5 working days.

- o In case the company refutes the outstanding amount, the case is opened for investigation by Finance Officer. This must be resolved within 10 - 15 working days. If the invoice was raised in error, credit note should be raised by School Business Manager.
- o 1<sup>st</sup> reminder is issued in 1 week after the phone call.
- o 2<sup>nd</sup> reminder issued in 2 weeks after the First reminder letter.
- o Seek LA Debt Recovery Team's advice.

Bad debts are only written off when the school has followed all possible procedures to ensure their recovery. All proposed write-offs must be endorsed by the governing body and according to Scheme of Delegation. The procedures for large debts are set out in the Council's Financial Regulations and Standing Orders.

#### 9. Declaration of Goods received register.

Refer to the school's Gift and Hospitality policy on the declaration of gifts.

#### 10. Bank and Cash

##### Procedure

- The school should obtain weekly bank statements which should be reconciled weekly with the school's accounting records;
- All bank accounts must be reconciled in accordance with the authority's procedures, especially at yearend, and written confirmation sent to the finance committee;
- All bank reconciliation should be signed by the person performing the reconciliation and should be reviewed and countersigned by another person who understands the reconciliation process;
- Individuals must not use their private bank accounts for any payment or receipt related to the school's budget. All cheques and bacs run must be generated by SIMS FMS;
- The school's bankers must be advised that the school should not be allowed to go overdrawn or negotiate overdraft facilities;
- The school's account must not go overdrawn;
- The school must not offer any security to the bank, enter into any loan or overdraft agreements, other than with the LA, without prior written approval from the Secretary of State for Education;
- All of the school's cheques must bear the signature of by two signatories approved by the governing body;
- Cheque signatories must confirm that they had seen the supporting documents before signing any cheques for payment. These confirmations must be kept on file;
- All of the school's cheques drawn must be crossed "Account Payee Only";
- The head teacher must maintain a list of all bank accounts held and the signatories for each;
- The school must not make any payments by standing order or direct debit unless authorised to do so by the Executive Director of Resources; and

##### Cheques

The school must follow the following procedures in respect of issuing of cheques.

- (i) All cheques must be generated by FMS;
- (ii) "London Borough of Newham" followed by the name of the school must appear on all cheques. All cheques must be crossed 'A/C Payee Only';

- (iii) There must be two signatories on all cheques. Signing cheques is restricted to the head teacher and maximum of four nominated senior members of staff;
- (iv) Cheques must be signed in manuscript. Rubber stamps must not be used;
- (v) Staff must not sign cheques to themselves;
- (vi) Reimbursement to staff for out of pocket expenditure must be supported by receipts for the goods bought;
- (vii) Blank cheques, which are controlled stationery, must be stored in a safe place.
- (viii) Blank cheques must not be pre-signed;
- (ix) Cheques must only be made for expenditure designated to be met from local bank accounts;
- (x) An invoice or receipt must be available in respect of all cheques drawn;
- (xi) If a cheque is incorrectly produced and despatched (or has not reached the supplier after a reasonable period), the school must
  - contact the bank to ensure that the cheque has not been presented, and instruct the bank to cancel the cheque,
  - follow up this instruction in writing,
  - cancel the cheque on FMS, - make a note on the counterfoil, -replace the cheque if necessary.

Any incorrectly produced cheques not despatched must be clearly marked 'CANCELLED' and retained together with the counterfoils. For any cheques exceeding £10,000, the following words must be written on the cheque: 'not to exceed x thousand pounds', where the x equals the value of the cheque rounded up to the next thousand. This is a safeguard against fraud.

### Bank Facilities

The school ensures that all transactions on its public fund bank accounts comply with the Local Authority scheme and with relevant, current accounting instructions and procedures issued by the Local Authority.

The school holds separate bank accounts for public and private funds which are separately accounted for.

The public fund account does not pay for:

- Any items relating to private funds.
- Any non Local Authority activities.

It only receives money from:

- The Local Authority.
- Contributions towards school expenditure by private funds or charities.
- Any other permissible sources (as defined by the Local Authority).

All cheque books and other stationery are kept in the school safe. All bank statements are filed sequentially.

### Cash Banking

Cash and cheques are locked in a secure safe prior to banking to safeguard against loss or theft. All cash is banked fortnightly and recorded on paying-in slips. Bank paying-in slips show the split of cash and cheques and reference cheques to the related debt. Cheques are identifiable by reference to the receipt numbers and names of the drawers and cash by reference to receipt numbers.

The cash and cheques are collected from school fortnightly by BDI Security. In no circumstances do cash holdings on the school premises exceed the insured limit.

Monies collected via SchoolMoney is directly paid into school's bank account every week.

#### Cashbooks

Cashbooks are kept for all accounts for public and private funds. These may be in electronic or paper format. An income received book will be maintained by the Finance Officer to record when Cash and cheques have been received on given dates.

#### Computerised Accounting System

The school's accounting system is computerised and the school currently operate the FMS module on the SIMS computer package provided and supported by NPW. Access to the system is restricted to the school's employees and those authorised by the Headteacher, such as staff with financial responsibility and an outside bursar service. The system is accessed by passwords, which are changed routinely on a half termly basis. Passwords are only known by the relevant member of staff. Passwords are changed immediately if an employee is aware that an unauthorised person has learnt their password. If an outside provider uses the computerised accounting system, they are given their own user ID and password.

Software is installed on the school's computer systems to detect viruses, spyware, and other malicious threats. Regular updates are used to ensure that the latest threats are detected. There is also a facility for cleaning up infected files. These procedures are currently carried out by the school's IT providers.

Termly reviews are carried out to ensure that access rights and levels of access are still relevant to the responsibilities of individual users. Accesses for staff who are no longer employed by the school are removed as soon as the staff member leaves.

The system should be backed up daily and confirmation should be sent to the head teacher daily to ensure that the backup has been successful.

The school complies with the requirements of the GDPR 2018 and is registered and aware of their responsibilities under the Act.

Alterations to any original documents such as cheques, invoices, orders and other vouchers are made clearly in ink and initialled. The use of correcting fluid or the erasure of information is not allowed.

All accounting records including invoices, delivery notes, bank statements etc are retained in hard copy for six years, plus the current year, in a secure area.

## 11. Fixed Assets

### Assets Register

- The school must maintain an up to date list of all items of equipment (with a value of £200 or above) and also any electronic or IT equipment purchased by the school (even if its cost is less than £100). Such items should be identified as school property with a security marking and details of the make, model and serial number recorded where appropriate.
- The headteacher is responsible for making sure that the inventory is checked at least once a year against physical items. The inventory should be initialled and date shown that this check has taken place. All discrepancies should be reported to the governing body;
- Whenever school property such as musical instruments or computers are taken off the school site, it should be signed for and register noted accordingly with the date, details of the person taking the property and the date the property is expected to be returned. The school property must not be used for private purposes, without the permission of the Headteacher and it is recorded.
- The governing body has the authority to dispose any unwanted/ surplus items, excluding land and buildings;
- Safes and similar deposits should be kept locked and the keys removed and held in a different location.

#### Disposal of Assets

All Assets should be disposed according to Scheme of Delegation.

A record must be kept, giving the reason for the disposal. Any saleable items must be sold and the best possible price obtained. The following records should also be kept:

- Asset disposed;
- Relevant authority obtained and when ( i.e. Headteacher or governing body)
- Reason for disposal
- Evidence that the best possible price has been obtained, if sold. Where appropriate, the school must invite written tenders from all internal agencies for the proposed asset and the tenders received must be verified by two members of staff. Specialist equipment must be dealt with in the same way and tenders should be sought both internally and externally;
- The school should follow the authority's procedures with regards lost and stolen property (including the notification of such incidents to the police). The school must also report such incidents to the governing body or its delegate; and
- Records of the income and when it was paid into the bank account

#### Stocks and Stores

The Headteacher is responsible for all the stocks and stores held within the school, monitoring school requirements and ensuring adequate records of stocks and stores within the school are maintained. The Headteacher is responsible for ensuring that:

- Secure arrangements are in made for the safe custody of all items in the store;
- A continuous stock take is carried out by persons independent of the function of issuing store items such that each item is checked at least once each year and discrepancies investigated;
- Items used by the school but owned by others are included, with a note of ownership. Leased items are identified as such with the termination date of the lease.

- The School Business Manager checks that the asset register is correct twice annually. Any discrepancies are investigated and reported to the Headteacher who informs the governing body of the loss and any known reason for this. The insurers are notified as appropriate.
- Any assets removed from the school site are recorded on Parago. The length of time the asset will be off site is recorded together with the appropriate authority. The appropriate authority is the Headteacher. The designated person checks that assets will be insured before they are removed from the school. No assets are removed from the school for a period of time, which would unreasonably deny the school use of those assets.
- All assets are security marked.

#### Safeguarding of Assets

- Potholders and class teachers are responsible for safeguarding their assets (laptops and cameras) and will consult with School Business Manager with responsibility for assets
- A central register of assets is maintained by the designated person
- All valuable items are kept under lock and key wherever practicable and legibly security marked • Attempts are made to keep valuable items as secure as possible against theft.

#### Losses

All losses are reported to the SBM. The SBM or site supervisor informs the police if the loss is a result of burglary or theft and the insurance company are informed at the same time. Action is taken immediately to prevent further loss.

The SBM maintains a record of losses and insurance monies received. The governing body is informed of all losses and the local authority is notified as appropriate.

Staffs are expected to pay for school equipment if it is mislaid or broken in their care.

## 12. School Fund

The Headteacher must ensure that voluntary funds are accounted for separately from the school's delegated budget and are held in a separate account and, where appropriate, registered with the charity commission (where the annual income of the voluntary fund is £5000 or more).

The governing body should ensure that a treasurer is appointed to oversee the funds. The governing body should also ensure that the voluntary school fund is audited by an independent auditor who is not connected to the school and is not a member of the governing body.

Any income which properly relates to the school's delegated budget should not be credited to the voluntary fund. The following procedure should also be followed with regards the school voluntary account:

- The Headteacher should present the audited accounts, the auditor's certificate and a written report on the accounts to the governing body as soon as possible after the end of the accounting year;
- The Headteacher should ensure that the audited accounts are copied promptly to the LA after the governing body has accepted them;

- The Headteacher should ensure that every cheque drawn against the voluntary funds account is signed by two signatories authorised by the governing body;
- All voluntary fund income should be banked promptly and receipts should always be issued for any donations or income entering the voluntary fund account;
- The Headteacher must ensure that regular reconciliations between the accounting records and the bank statements are undertaken and independently reviewed – at least once every term;
- The governing body should ensure that the voluntary funds are covered by insurance, including fidelity guarantee insurance.

#### Suspected financial irregularities

The Chair of Governors will ensure that the school complies with the authority’s procedures with regards to the notification of any suspected financial irregularities according to the LBN Whistleblowing Policy adopted by the Governing Body (Appendix A)

## Appendix A

18 London Borough of Newham / Human Resources



### Whistleblowing

Whistleblowing	Applies to all Council employees, contractors, partners and those supplying goods and services
Last Amended: December 2015	Document Owner: Human Resources

### Introduction

This policy explains how an employee may report – “blow the whistle” – instances of malpractice or wrong doing within their workplace.

This policy has been prepared in response to the Public Interest Disclosure Act 1998, and it provides a safeguard for employees who ‘Blow the Whistle’ when instances of malpractice are reported in the public interest. This policy explains the process for an employee – who acting in the public interest – and who

genuinely believes that wrongdoing is evident or has occurred - to make a disclosure in confidence, without fear of detriment or victimisation. The Council is committed to the highest standards of openness, integrity and accountably. Malpractice is taken very seriously. In line with this commitment, all employees and other agencies who wish to make a disclosure of malpractice, in the public interest, should come forward and voice their concern(s).

Contents

1	The Policy (p.2)
2	The Procedure (p.3)
3	The Whistleblowing Contact Officers ( p.8 )
4	Organisational Contacts ( p.8 )

1	The Policy
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Introduction – Public Interest Disclosure Act 1998

This policy has been prepared in response to the Public Interest Disclosure Act 1998, it provides a safeguard for employees who ‘Blow the Whistle’ when instances of malpractice are reported in the public interest.

The Council takes disclosures of wrongdoing, or malpractice (in any form) very seriously, and will seek to ensure that employees acting in the public interest - who genuinely believe that wrongdoing is evident or has occurred - are able to make a disclosure in confidence, without fear of detriment or victimisation.

1.0	Policy Statement
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This policy applies to all employees of the Council, Contractors working for the Council, the Council's Partners and those supplying goods and services to the Council. The Council is committed to the highest standards of openness, integrity and accountability. Malpractice is taken very seriously. In line with this commitment, all employees and other agencies who wish to make a disclosure of malpractice, in the public interest, should come forward and voice their concern(s).

#### 1.1 The purpose of this policy is to:

- Draw employees' attention to the Public Information Disclosure Act 1998;
- Meet Statutory obligations and ensure compliance with relevant codes of practice;  Provide avenues for employees to raise concerns of wrongdoing and malpractice;
- Ensure that employees receive a response to their concerns and disclosures;  Provide support to employees who raise concerns about wrongdoing or malpractice;
- Promote accountability and integrity throughout the Council;
- Help to uphold the reputation of the Council and maintain public confidence;  Deter Malpractice.

All concerns/disclosures raised with the Council will be treated in the strictest confidence, and every effort will be made to conceal the identity of the discloser. If the Council is unable to resolve an employee's concern/disclosure without revealing their identity, (for example, where the evidence may be needed in Court), this will be discussed with the employee, in confidence, before court proceedings commence.

#### 1.2 You can get further support from:

- The Council's Human Resources Service
- Department for Business Innovation and Skills
- ACAS website – [www.acas.org.uk](http://www.acas.org.uk)
- Public Concern at Work - [www.pcaw.co.uk](http://www.pcaw.co.uk)  Public Interest Disclosure – [www.pid.co.uk](http://www.pid.co.uk)

## 2 The Procedure

This procedure applies to all people who work for, or advise the London Borough of Newham, regardless of their length of service, for example, all Council employees (permanent and temporary), contractors, and people on work experience. This Whistleblowing Procedure is primarily for concerns where the interests of others or the Council itself are at risk. It does not apply to schoolbased employees for whom separate codes and procedures operate.

## 2.0 The purpose of this procedure is to:

- Enable employees to report any serious concerns they have about service provision, conduct of Officers, Members of the Council and representatives of the Council;
- Ensure that employees concerns about malpractice or impropriety are dealt with quickly and supportively;
- Deal with all alleged acts of malpractice confidentially and professionally;

This policy and procedure does not replace the Corporate Complaints Procedure.

## 2.1 What is not covered:

You cannot use this procedure to deal with serious and/or sensitive matters that are covered by other Council policies and procedures, for example:

- Staff complaints about their employment, should be dealt with by way of the Council's Grievance, Disciplinary and Bullying and Harassment Policies and Procedures.  Customer complaints about Council services should be dealt with via the Council's Complaints Procedure.
- Issues that have already been settled by means of other Council procedures.  Or where a manager has concerns about a member of staff whom they manage.

## 2.2 The Council's Expectations:

The Council has an obligation to its employees and service users. The Council expects its employees and other organisations that it deals with to bring to its attention any issues of concerns of malpractice, in the public interest. The Council is committed to the highest possible standards of openness, probity and accountability. For this reason, concerns/disclosures about malpractice will be taken very seriously.

### 2.3 The Council's Commitment:

Employees who raise a concern and/or make a disclosure can be assured that they will not suffer any form of retribution, victimisation or detriment as a result of making a general disclosure about something they consider to be of real concern, in the public interest.

### 2.4 Confidentiality

The Council will do its best to protect employees' identities when they raise a concern or make a disclosure and wish to remain anonymous. There may be occasions when statements of evidence are required from the person making the disclosure in order to conclude the case. In these circumstances every effort will be made to preserve the confidentiality of the person. However if the evidence is required in Court then this may not be possible and will be subject to the decision of the Courts.

### Harassment and Victimisation

#### 2.5

The Council will not tolerate any harassment, victimisation or informal pressures of its employees. The Council recognises that the decision to report a concern can be a difficult one to make. If an employee's concern and/or disclosure is true, they should have nothing to fear because they would be doing their duty as an employee of the council and the public, and for whom the service is provided. The Council will initiate appropriate action to protect any employee who blows the whistle in the public's interest.

Any investigation undertaken in response to a concern or a disclosure, will not influence, or be influenced by any disciplinary or redundancy procedures that already affects an employee.

### 2.6 Malpractice

Malpractice can take many forms. It could be something an employee is involved in, or you have seen happening in the workplace. For this reason, it is important that employees take action to stop it for the good of all concerned.

Concerns and disclosures about malpractice may, in this context include a reasonable belief that one or more of the following has occurred, is occurring or is likely to occur:-

- an offence or breach of any statutory procedure;
- improper or unauthorised use of public or other funds;
- fraud;
- financial irregularity;
- dishonesty;
- malpractice;
- corruption;
- bribery;
- unethical conduct;
- miscarriage of justice;
- danger to the health or safety of any individual or the environment;
- deliberate concealing of information about the above that amount to improper conduct;

NB: These examples are not intended to be exhaustive.

## 2.7 Contact Officers

The Council have officers who are a point of contact for concerns and disclosures raised under this whistleblowing policy and procedure. Contact Officers will be impartial, and will take an independent view of any concern or disclosure that an employee brings to their attention. (See Appendix 1).

## 2.8 How to raise a concern or disclosure

You should normally raise your concern/disclosure with your immediate line manager. However, where this is not appropriate, or if you are not comfortable reporting your concern/disclosure to your line manager because you feel the matter is too sensitive and serious, or if you believe your manager is involved, you should contact the designated Contact Officer for your service area, (See Appendix 1). Any action taken by the Council will depend on the nature of the concern.

You can raise your concern and/or disclosure verbally, or in writing by stating the:-

- reason why you are concerned about a situation;
- background and history of the concern ;

- Extent to which you have personally witnessed or experienced the problem (if possible provide documentary evidence).

On receipt of your concern and/or disclosure, the Council will undertake a preliminary enquiry to establish whether a formal investigation is appropriate and what form it should take.

Concerns/disclosures that fall within the scope of specific procedures (for example child protection, or unlawful discrimination issues) will normally be referred for consideration under those procedures.

The earlier your concern is raised with your line manager or contact person, the easier it is to take action. You will not need to prove and/or produce proof of your disclosure, but you should demonstrate to the contact person your reasonable grounds for concern. You should note, that some concerns may be resolved by agreed action without the need for formal investigation.

Guidance on how to raise matters of concern and/or disclosure can be obtained from:

- \*Human Resources
- \*Service Heads
- \*Counter Fraud
- \*Public Concern at Work

\* Refer to Appendix 2

## 2.9 How will the Council respond?

The Council will acknowledge receipt of your concern/disclosure within 5 working days of your written or verbal communication.

Your Service Head, in liaison with Human Resources, will nominate an Investigation Officer to undertake a preliminary investigation to determine whether a full investigation is required, and to protect both the individual(s) accused and the discloser.

All concerns and disclosures received:

- Will be investigated as speedily and sensitively as possible;
- May involve the Counter Fraud; and/or
- The Metropolitan Police and/or appropriate external agencies

Every effort will be made to minimise any difficulties that you may experience as a result of raising a concern. For instance, if the formal investigation finds that malpractice/wrongdoing has occurred, you

may be required to give evidence at a disciplinary hearing or at court. In such circumstances the Council will arrange for you to receive advice and support throughout the process.

You will have the right to be accompanied by a Trade Union Representative or a co-worker, at any investigation interview held in connection with investigating your concern.

## 2.10 The Investigations Officer's Role:

In addition to the preliminary investigation at your initial point of your contact, the nominated Investigation Officer will undertake a formal investigation. The Investigation Officer should:

- Ask for your authority to reveal your identity;
- Ask you to provide a written statement (if you have not already done so) ;
- Arrange an initial interview with you, in confidence, within 5 working days of receipt of your concern/disclosure. You may be accompanied by a work colleague or trade union representative;
- Take full notes during any investigation meeting(s) undertaken;
- Send you a copy of any notes taken during any meeting(s) with you, for your verification, and as an accurate record of the matter/s discussed;
- Assure you of protection from possible victimisation or reprisal;
- Depending on the nature of the concern/disclosure, the person(s) about whom the concern is raised will have the right to respond to the allegation;

In accordance with this procedure, the investigation should be completed within 20 working days. However, in serious, complex or criminal cases this may not be possible. In the event that delays occur, all named parties involved with the concern/disclosure will be kept up to date, and informed of the revised completion timescale.

## 2.11 Suspension

If the preliminary investigation finds, that there has been a serious or a gross breach of discipline, the named person of the concern or disclosure will be suspended from work on full pay, pending the outcome the formal investigation. Full details of the terms of the suspension will be confirmed to the alleged wrongdoer in writing.

## 2.12 Outcome of Investigation:

If the investigation finds that misconduct and/or gross misconduct has occurred, disciplinary action may be initiated in accordance with the Council's Disciplinary procedures.

In all cases the Council will seek the most appropriate sanction against employees that it considers guilty of malpractice. This includes instigating disciplinary action, which may include dismissal, and, in conjunction with Counter Fraud and law enforcement agencies, instituting criminal proceedings.

The whistleblower will be informed that an investigation has been undertaken 5 working days of completion of the investigation. The nature of any disciplinary action taken will remain confidential.

Where an investigation relates to abuse against either a vulnerable adult or a child at risk which has been substantiated, the Council has a duty of care to make a referral to the Disclosure and Barring Service. Any referral will be approved by the Director of the Service with appropriate advice from HR.

## 2.13 Appeal

An employee, who raises a concern and/or disclosure and is dissatisfied with the outcome of the investigation, may submit an appeal, in writing to the Service Director within 10 working days of being given the decision.

An employee who is dismissed, following an allegation under this policy and procedure will have the right of appeal against dismissal, within 10 working days of being given the formal decision.

## 2.14 Anonymous – Confidential Disclosures

Employees are encouraged as individuals to put their name to any disclosures they make. Concerns/disclosures that are expressed anonymously are much less powerful, and will be considered at the discretion of the appropriate Director.

In exercising this discretion, the factors for consideration will include the :

- seriousness of the concern;

- credibility of the concern;
- likelihood of confirming the disclosure satisfactorily.

If you request to have your identity concealed, all possible steps will be taken to comply with your request.

#### 2.15 Deliberate, False or Malicious Disclosures

Employees, who victimise others for blowing the whistle or who knowingly make a false or malicious disclosure against another employee, may be disciplined under the Councils Disciplinary Procedure if the investigatory process finds that they have knowingly made a false allegation. In all cases, every effort will be made to minimise any negative impact on the alleged wrongdoer(s) and the whistleblower.

#### 2.16 Monitoring the Policy – who is responsible?

- The Chief Executive has overall responsibility for the Whistleblowing Policy;
- The Deputy Director Strategic People Services will be responsible for undertaking formal assessment of the effectiveness of the policy, identifying any patterns and reporting this to the Audit Board and Chief Executive;
- The Service Head in each service area is responsible for departmental monitoring arrangements applicable to whistleblowing;
- The Council will maintain a register of all matters raised under the Whistleblowing Policy in order to assess the effectiveness of this policy and any emerging pattern;
- For further information on the Whistleblowing Policy, you should contact Counter Fraud on Ext: 39793

#### 2.17 How the matter can be taken further

This policy is intended to provide employees with a process for raising whistleblowing concerns. It is hoped that employees will be satisfied with any action(s) taken under this policy. If after investigation an employee(s) are not satisfied with the outcome arrived at, and would like to take the matter further i.e., outside the Council, the following organisations are possible points of contact:

- Public Concern at Work (0207 404 6609)



- District Audit (0207 233 6400)
- Your Trade Union
- Newham Community Law Centre
- Relevant professional bodies or regulatory organisations  The Metropolitan Police.

## 2.18 Making allegations outside of the procedure

An employee making an allegation, or passing on any allegation, by any means other than under this agreed Council procedure is strongly encouraged to seek the advice of a Council Contact Officer (see Appendix 1) before making an allegation outside of this procedure.

## Appendix 1

### WHISTLEBLOWING CONTACT OFFICERS

Hopefully you will feel comfortable raising your concerns with your line manager or your line manager's manager. If for any reason this is not appropriate, you can contact any of the named officers below, who will deal with your disclosure professionally, and in the strictest confidence.

Jane West - Managing Director, oneSource, Ext: 32703

Daniel Fenwick - Director, Legal and Governance, Ext: 39236

Jan Douglas - Deputy Director, Human Resources, Ext: 32693

Sandy Hamberger - Interim Head of Internal Audit, Ext:39781

## Appendix 2

The Public Interest Disclosure Act 1998 provides for whistleblowers to be able to contact specific organisations and enjoy the protection of the legislation.

The following list is not exhaustive; it identifies organisations that are most relevant to the local authority environment, and the matters that they deal with.

**Organisation**

**Matters Dealt with**

<p>Audit Commission for England and Wales and auditors appointed by the Commission to audit the accounts of local government.</p> <p>Telephone: 0303 444 8330</p> <p>Website: <a href="http://www.audit-commission.gov.uk">www.audit-commission.gov.uk</a></p>	<p>The proper conduct of public business, value for money, fraud and corruption in local government</p>
<p>Serious Fraud Office</p> <p>Email: <a href="mailto:confidential@sfo.gsi.gov.uk">confidential@sfo.gsi.gov.uk</a></p> <p>Website: <a href="http://www.sfo.gov.uk">www.sfo.gov.uk</a></p>	<p>Serious or complex fraud.</p>
<p>Environment Agency</p>	<p>Acts or omissions which have an actual or potential effect on the environment or the management or</p>
<p>Tel: 0800 80 7060</p> <p>Website: <a href="http://www.environment-agency.gov.uk">www.environment-agency.gov.uk</a></p>	<p>regulation of the environment, including those relating to pollution, abstraction of water, flooding, the flow in rivers, inland fisheries and migratory salmon or trout.</p>
<p>Food Standards Agency Tel: 020 7276 8829 email: <a href="mailto:helpline@foodstandards.gsi.gov.uk">helpline@foodstandards.gsi.gov.uk</a></p> <p>Website: <a href="http://www.food.gov.uk">www.food.gov.uk</a></p>	<p>Matters which may affect the health of any member of the public in relation to the consumption of food and other matters concerning the protection of the interests of consumers in relation to food.</p>
<p>Health and Safety Executive</p> <p>Tel: 030 0003 1647</p> <p>Website: <a href="http://www.hse.gov.uk">www.hse.gov.uk</a></p>	<p>Matters which may affect the health or safety of any individual at work; matters, which may affect the health and safety of any member of the public, arising out of or in connection with the activities of persons at work.</p>

<p>Homes and Community Agency</p> <p>Tel: 0300 1234 500</p> <p>Email: <a href="mailto:mail@homesandcommunities.co.uk">mail@homesandcommunities.co.uk</a></p> <p>Website: <a href="http://www.homesandcommunities.co.uk">www.homesandcommunities.co.uk</a></p>	<p>The registration and operation of registered social landlords, including their administration of public and private funds and management of their housing stock.</p>
<p>The Information Commissioners</p> <p>Tel: 0303 123 1113</p> <p>Website: <a href="http://www.ico.org.uk">www.ico.org.uk</a></p>	<p>Compliance with the requirements of legislation relating to data protection and to freedom of information.</p>
<p>Care Quality Commission</p> <p>Tel: 03000 616161</p> <p>Email: <a href="mailto:enquiries@cqc.org.uk">enquiries@cqc.org.uk</a></p> <p>Website: <a href="http://www.cqc.org.uk">www.cqc.org.uk</a></p>	<p>Matters relating to the provision of regulated care services, as defined in the Care Standards Act 2000</p>
<p>Public Concern at Work</p> <p>Tel: 020 7404 6609</p> <p>Fax: 020 7403 8823</p> <p>Email: <a href="mailto:whistle@pcaw.org.uk">whistle@pcaw.org.uk</a> Website: <a href="http://www.pcaw.co.uk">www.pcaw.co.uk</a></p>	<p>Public Concern at Work is an independent authority on whistleblowing. They provide free help to prospective whistle blowers, advice on whistleblowing laws and help organisations create a culture where it is safe and accepted for staff to blow the whistle.</p>
<p>The Local Government Ombudsman</p> <p>Tel: 03000610614</p>	<p>Any concerns about maladministration</p>
<p>Website: <a href="http://www.lgo.org.uk">www.lgo.org.uk</a></p>	

<p>Comptroller and Audit General of the National Audit Office</p> <p>Tel: 020 7798 7999 Website:nao.org.uk</p>	<p>Matters in respect of which the person is prescribed: The proper conduct of public business, value for money, fraud and corruption relation to the provision of centrally funded public services</p>
<p>Disclosure and Barring Service Customer Services  <a href="mailto:customerservices@dbs.gsi.gov.uk">customerservices@dbs.gsi.gov.uk</a>  Telephone: 0870 909 0811  Minicom: 0870 909 0344</p>	

## Appendix B

To administer Value Added Tax (VAT) claims Customs & Excise requires the schools to comply with a number of regulations. For VAT purposes schools continue to be treated as an agent of the Council. Schools **MUST NOT** register for VAT in connection with activities involving the use of official budgets delegated under the school funding scheme.

In order for the Council to make monthly VAT claims from Customs & Excise, it is essential that schools make VAT returns within 6 days after the end of the period. Schools must have VAT invoices to make their claims. Customs & Excise will impose serious misdeclaration penalties for any claims that have errors on them and they will charge default interest on any late claims. Individual schools will be directly penalised for any penalties resulting from late returns or errors in school VAT returns.

Schools operating bank accounts **MUST** keep certain records for VAT purposes for 6 years (unless specified).

The records to be kept are:

- copy orders
- signed delivery/despatch notes (1 year)
- certificated paid invoices copy remittance advices
- SIMS LRM/FMS or approved accounting system detailed accounts
- bank statements
- bank reconciliation statements

Customs & Excise requires the filing and record keeping to be such that, there must be an audit trail from the cheque counterfoils to the invoice and from the monthly returns sent to the CYPS Schools Finance team back through LRM/FMS to individual invoices. An audit trail can be defined as tracing a transaction from LBN accounts to source documents (invoices). To establish an audit trail, the above documents

**MUST** be filed as follows:

- (i) copy orders **MUST** be kept in a file in numerical order.

- (ii) supporting invoices and despatch notes **MUST** be filed separately from orders in cheque number order. When payments are made the relevant invoices must be annotated with the cheque number, payment date, amount paid and expenditure code.
- (iii) cheque counterfoils **MUST** be kept in one file in cheque number order, with invoice references. Cancelled cheques clearly marked 'CANCELLED' **MUST** be kept in this file together with the appropriate counterfoils. If any paid cheques are returned to the school by the bank, they **MUST** be filed with the counterfoils to which they relate.

**Brampton Primary School**  
**SCHOOL INTERNAL PURCHASE FORM**  
**THIS FORM IS TO BE COMPLETED FOR ALL SCHOOL ORDERS**  
**PLEASE USE A SEPARATE ORDER FORM FOR EACH COMPANY/CATALOGUE**

Company Address Details:	Website:
	Email:
	Telephone:

Order Details: Please complete the form in all aspects to ensure smooth processing of your order.

Item No.	Description	Cost each	Amount to order	Total Cost No VAT	Budget Area	How is order linked to SDP or Staff CPD?
----------	-------------	-----------	-----------------	-------------------	-------------	--

							This section MUST be completed
--	--	--	--	--	--	--	-----------------------------------

DELIVERY OR ORDER SURCHARGES							
Please note delivery costs MUST be shown on your order for a. If delivery is free, then mark as FOC. Please be aware if your order is less than the minimum requirement, the company may levy a surcharge. Delivery and orders will be returned if not completed properly.	less than the minimum requirement, the company may levy a surcharge. Delivery and orders will be returned if not completed properly.	less than the minimum requirement, the company may levy a surcharge. Delivery and orders will be returned if not completed properly.	less than the minimum requirement, the company may levy a surcharge. Delivery and orders will be returned if not completed properly.	less than the minimum requirement, the company may levy a surcharge. Delivery and orders will be returned if not completed properly.	less than the minimum requirement, the company may levy a surcharge. Delivery and orders will be returned if not completed properly.	less than the minimum requirement, the company may levy a surcharge. Delivery and orders will be returned if not completed properly.	Please be aware surcharges will

TOTAL AMOUNT – EXCLUDING VAT

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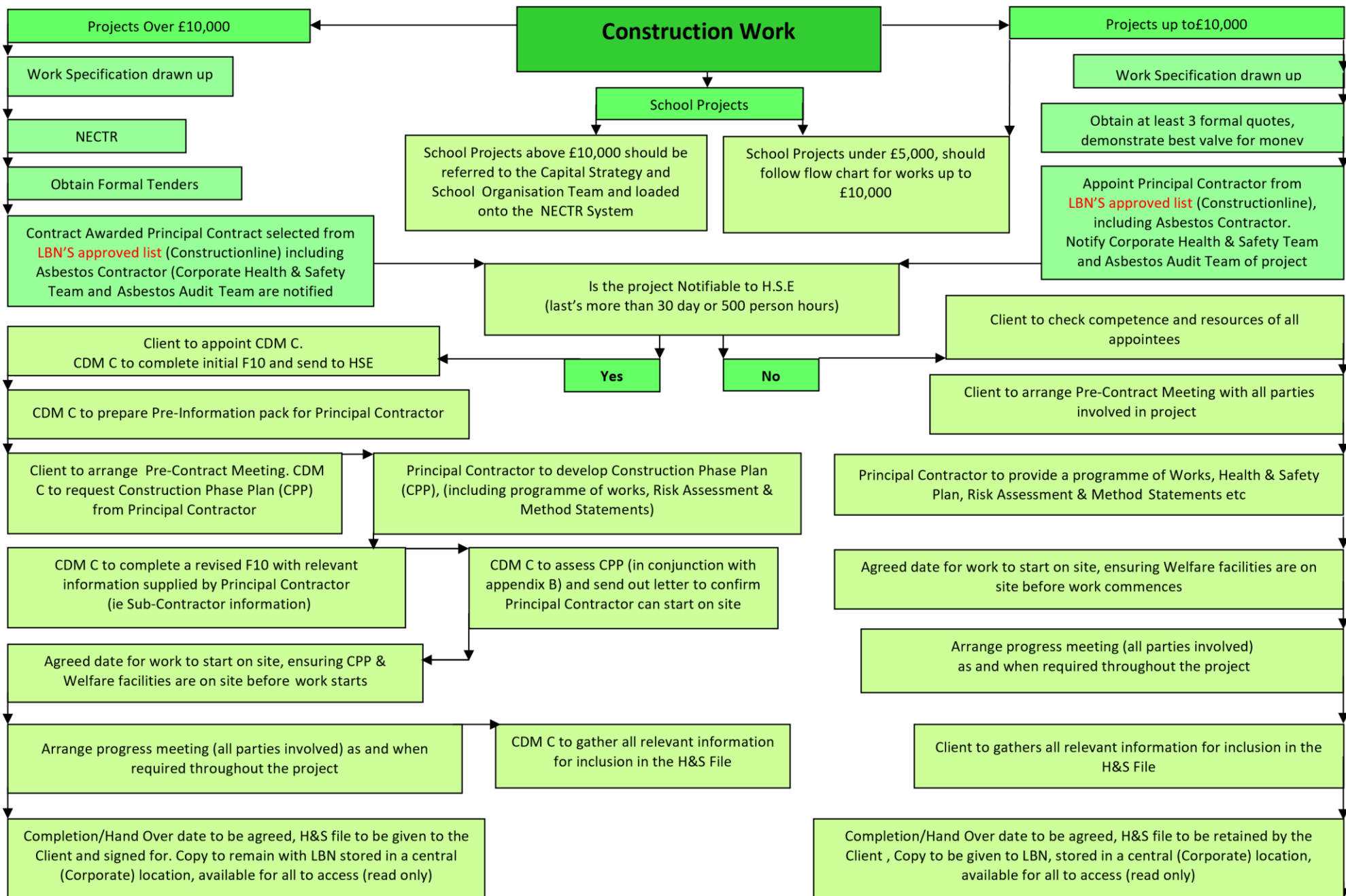
Name: \_\_\_\_\_ Signature: \_\_\_\_\_

I confirm that I have achieved Best Value in gaining the best prices and quality available.

Class / Area of Responsibility: \_\_\_\_\_ Date: \_\_\_\_\_

Signed by Budget Holder/ Curriculum Leader: \_\_\_\_\_

Appendix D - Categories of construction projects - Flowchart







## Appendix E

### Best Value Statement

#### Introduction

The Governing Body is accountable for the way in which the school's resources are allocated to meet the objectives set out in the school's development plans. Governors need to secure the best possible outcome for pupils, in the most efficient and effective way, at a reasonable cost. This will lead to continuous improvement in the school's achievements and services

#### What Is Best Value?

Governors will apply the four principles of best value:

- Challenge - Is the school's performance high enough? Why and how is a service provided? Do we still need it? Can it be delivered differently? What do parents want?
- Compare - How does the school's pupil performance and financial performance compare with all schools? How does it compare with LA schools? How does it compare with similar schools?
- Consult - How does the school seek the views of parents about the services the school provides?
- Compete - How does the school secure efficient and effective services? Are services of appropriate quality / Value for Money?

#### The Governors' Approach

The Governors and Senior Leadership team (SLT) will apply the principles of best value when making decisions about:

- the allocation of resources to best promote the aims and values of the school.
- the targeting of resources to best improve standards and the quality of provision.
- the use of resources to best support the various educational needs of all pupils.

Governors and the SLT will:

- make comparisons with other / similar schools using data provided by the LA and the Government, e.g. RAISE, quality of teaching & learning, levels of expenditure;
- challenge proposals, examining them for effectiveness, efficiency, and cost, e.g. setting of annual pupil achievement targets;
- require suppliers to compete on grounds of cost, and quality / suitability of services / products/ backup, e.g. provision of computer suite, redecoration;
- consult individuals and organisations on quality / suitability of service we provide to parents and pupils, and services we receive from providers.

This will apply in particular to:

- staffing
- use of premises
- use of resources
- quality of teaching
- quality of learning
- purchasing
- pupils' welfare
- health and safety

Governors and SLT will not waste time and resources:

- on investigating minor areas where few improvements can be achieved
- to make minor savings in costs
- by seeking quotes for minor supplies and services.

The pursuit of minor improvements on savings is not cost effective if the administration involves substantial time or costs. Time wasted on minor improvements or savings can also distract management from more important or valuable areas.

#### Staffing

Governors will take a strategic view on staffing (i.e. overall numbers); Headteacher will deploy staff to provide best value in terms of quality of teaching, quality of learning, adult-pupil ratio, and curriculum management.

#### Use of Premises

Governors and SLT will consider the allocation and use of teaching areas, support areas and communal areas, to provide the best environment for teaching & learning, for support services, and for communal access to central resources, e.g. the library.

#### Use of Resources

Governors and the Business Manager will deploy sufficient equipment, materials and services to pupils and staff which support quality of teaching and quality of learning.

#### Teaching

Governors and Headteacher will review the quality of curriculum provision and quality of teaching to provide parents and pupils with:

- a curriculum which meets the requirements of the National Curriculum, National Literacy Strategy and National Numeracy Strategy and the needs of pupils;
- Teaching which builds on previous learning and has high expectations of children's achievement.

#### Learning

Governors and Headteacher will review the quality of children's learning, by cohort, class and group, to provide teaching which enables children to achieve nationally expected progress, e.g. setting of annual pupil achievement targets.

#### Purchasing

Governors and the Business Manager will develop procedures for assessing need, and obtaining goods and services that provide "best value" in terms of suitability, efficiency, time, and cost. Measures already in place include:

- competitive tendering procedures;
- procedures for accepting "best value" quotes, which are not necessarily the cheapest (e.g. suitability for purpose and quality of workmanship);
- procedures which minimise office time by the purchase of goods or services under £1,000 direct from known, reliable suppliers (e.g. stationery and small equipment).

#### Pupils' welfare

Governors, Headteacher and Business Manager will review the quality of the school environment and the school ethos, in order to provide a supportive environment conducive to learning and recreation.

## Health & Safety

Governors and Business Manager will review the quality of the school environment and equipment, carrying out risk assessments, where appropriate, in order to provide a safe working environment for pupils, staff and visitors.

## Monitoring

These areas will be monitored for best value by:

1. In-house monitoring by the Headteacher and curriculum managers, e.g. classroom practice, work sampling
2. Termly target setting meetings between the Headteacher and curriculum managers
3. Annual Performance Management
4. Annual Budget Planning
5. Headteacher's monthly financial review
6. Monthly visits by the LA Bursar.
7. Analysis of school pupil performance data, e.g. SATs results, standardised test results, 11+ results against all schools, LA schools, similar schools
8. Analysis of LA pupil performance data
9. Analysis of financial benchmarking data for all schools, LA Schools or similar sized schools
10. Analysis of DCSF pupil performance data, e.g. RAISE
11. Ofsted Inspection reports
12. Governors' termly classroom observations
13. Governors' termly committee meetings
14. Governors' full termly meetings
15. Governors' Annual Finance Review
16. Governors' Annual SATs Target Setting Meeting
17. Governors' Annual School Development Plan Meeting

In the next three years the Governing Body will:

- hold an annual performance plan meeting to set targets for improving pupil achievement.
- hold an annual development plan meeting.
- discuss "Best Value" at each Autumn Term meeting of the Finance Committee.
- review their "Best Value" statement at each Spring Term meeting.
- ADD ANY OTHER COMMENTS WHERE A PROJECT(S) IS BEING CONSIDERED

For and behalf of the Governing Body ..... Chair of Governors

Headteacher ..... Date .....

## Appendix F

### Scheme of Delegation Applies to School Funds

Budget Holder*	Budget Held	Authorised to Commit up to:(Budgeted)
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Middle leaders:		£
All Curriculum Leaders	Departmental Budget	£500
Assigned Budget Holders	Assigned Budget (eg ICT, G&T)	£500
Admin	Admin	£1,000 £500
Finance assistant	Resources	£1,000
ICT Manager	ICT Budget	£500
Site Supervisor	Premises Budget	
Senior Management Team:		£2,000
Assistant Head	Departmental/Assigned Budget	£3,500
Deputy Head	Departmental/Assigned Budget	£15,000
Headteacher	All	
Governing Body:		£25,000*
Chair of Governors	All (excluding Salaries)	£50,000
Finance Committee	All (excluding Salaries)	No Limit
Full Governing Body	All	

\* Any single item for an exceptional circumstance over £15,000 must be approved by the Chair of Governors up to a limit of £25,000. Details of urgent orders authorised by the Chair of Governors must be reported back to the next meeting of the FPHS.

\*All Budget holders to sign a Pecuniary Interest Form.

Asset Disposal/Bad Debt Write-Off/Budget Virement			
	Asset Disposal up to:	Bad Debt Write-Off up to:	Budget Virement up to
School Business Manager		-	£2,000*
Headteacher**	£5,000* £15,000	-	£10,000*
Finance Committee	No Limit	-	£20,000
Governing Body		£1000	No Limit

\*\* to be minuted in the next Finance Committee

Authorised on behalf of Governors by Chair:

Date:

Authorised on behalf of Finance Committee by Chair:

Date:

#### APPENDIX G

The Framework highlights the need for schools to conform to the National and European Procurement legislation as well as the application of best practice.

School adapts the approval levels in accordance with their scheme of delegation. Guidance is shown within the table.

#### RECOMMENDED SUMMARY OF PROCUREMENT LIMITS AND APPROVALS

Expenditure Limits (Excl of VAT)	Category	Procurement Process	Approvals(See Appendix F)
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Below £10,000	Low value	Statement of Requirement and three written quotes or use framework except for small spends below £5000 where one quote will be sufficient.	Budget Holder Assistant /Deputy Headteacher Headteacher
£10,000-£40,000	Medium value	Specification and three written quotes or use framework except building works where OneSource will be involved	Headteacher, Finance Committee
Above £40,000 but below the PCR procurement thresholds	High value	Use OneSource (Capital Strategy) for building works or a DfE or another framework for purchases. If framework is not used, specification, advertise requirement, tender, evaluate and notify suppliers of decision	Finance Committee or Full Governing Body
Above £213,477 for goods and services and works more than £5,336,937)  Some services for education, health and care are covered by the 'light touch regime'. The threshold for these is £663,540.	High Value	Advertise a contract notice using the UK e-notification service, <a href="#">Find a Tender (FTS)</a> .	Full Governing Body

Note:

Procurement Projects in excess of £50,000 are generally likely to be project managed via related LBN Procurement teams.

Appendix H

#### Tendering procedures Open

Tender:

Is where all potential suppliers are invited to tender. This allows for maximum competition and is commonly used when the market for the goods or services in question is known to be limited. The school can advertise for suppliers via general press, trade journals, or can identify all potential suppliers and contact them directly if practical.

Restricted Tender:

Is where certain suppliers are specifically invited to tender. Restricted tenders are appropriate where either:-

- i) a large number of suppliers would come forward; ii) the nature of the goods are such that only specific suppliers can be expected to supply the school's requirements; iii) the costs of publicity/advertising are likely to outweigh the potential benefits of open tendering, or iv) there is a need to maintain a balance between the contract value and administrative costs.

Negotiated Tender:

The school may negotiate the terms of the contract with one or more suppliers of their choice. This is appropriate in specific circumstances where either:

i) open and restricted tendering has resulted in either no or unacceptable tenders; ii) only one or very few suppliers are available and therefore direct negotiation will prove more effective with each supplier than attempting an open or even a restricted tender; iii) extreme urgency exists, or iv) additional deliveries by the existing supplier are justified.

Instances of negotiated tenders should be reported to the next meeting of the governing body where necessary, with the reasons for deciding to negotiate. Wider use of the Negotiated Tender procedure may be permitted in future if the new directives are adopted by the EU.

**Competitive Dialogue:**

Under the current regulations, this procedure is intended to be used only for complex projects and contracts and the rationale for using Competitive Dialogue should be clearly documented.