

Ludlow Junior School
Table of Delegated Authority

Reviewed and approved by FRAR committee Autumn 2024 - Reviewed annually

Function	Board of Directors (FGB)	Finance Committee	Standards Committee	Executive Head Teacher	School Business Manager (PFO)	Business Support Officer	Clerk to Governors	Site	Administrators	Finance Officer	Scrutiny officer	
Comply with financial regulations	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	O	
Comply with minimum standards	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	O	Key to all tables
Ensure separation of duties				A	✓						O	Functions
Ensure internal controls operate correctly				✓	A	A		A			O	O = oversee
Ensure Director policies are complied with	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	O	S = supervises
3 year development plan; updated annually												R = recommends
Prepare budget plans including costings (new + 2 years)				A	✓	A				A	O	C = co-ordinates
Set spending priorities	✓	✓	✓	✓	A							✓ = does
Approves costed items for new year budget		✓	✓	✓								A = assists
Review plan outcomes	✓	✓	✓	A	A							* = acts within delegated powers and if required
Annual revenue budget												
Prepare				A	✓						O	
Approve	✓	R	A	R	R							
Monitor	O	✓	A	A	A						O	
Register of interests					A		✓					
Register of eligibility to serve							✓					
School census				O	A	✓					O	
Finance policy											O	
Prepare		✓		✓	A							
Recommend		✓		R	R							
Approve	✓											
Initiate annual review				A	A		✓					
Remission of fees and charging policy												
Initiate annual review				A	A		✓					
Recommend		R	R	✓	✓							
Approve	✓											
Lettings policy												
Initiate annual review				A	A		✓					
Recommend		R	R	✓	✓							
Approve	✓											
Insurance Review												
Initiate annual review				A	✓							
Recommend		R	R	✓	✓							
Approve	✓											
Directors expenses												
Initiate annual review							✓					
Recommend		R	R	✓	✓							
Approve	✓											
Personnel; annual review of salaries												
Initiate annual review					✓							
Recommend		✓	✓	✓	A							
Approve	✓											
Purchase of services												
Initiate review				A	✓			A				
Recommend		✓										
Approve	✓											
Appointment of auditors												
Initiate review					A		✓					

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Recommend		R	R	✓	✓						
Approve	✓										
Spending decisions											
Authorise appointment of staff				✓							
Authorise spending recurrent items (limits apply)				✓	✓						
Authorise spending on approved costed items provided in current years budget	✓			✓	✓						
Authorise spending on other items (non routine/not identified in plan)	✓			≤£3,000	≤£3,000						
Open tenders		✓		✓				A			
Evaluate tenders		✓		A	A			A			
Accept tenders	✓				A						
Receive goods								✓	✓	✓	
Verify invoices				✓	✓					✓	
Credit card payments				≤£1,000							O
Ensure correct attribution of costs				O	O					✓	
Income											
Approve write offs	O	✓		£5,000	R						
Virement - not staffing costs only vire within the rest £5000 limit											
Authorise virement		O		✓	R						
Asset Protection											
Security of Property	O	S	S	S	✓	✓		✓	✓	✓	O
Security of Cash				O	✓				✓	✓	O
Data protection registration					✓						
Compliance with data protection rules				✓	S						
Maintain back-up of data				O	✓	S					
Maintain security of data				O	✓	S					
Maintenance of Inventories				O	✓	A		A		A	O
Checking and certification	O			O	✓	A				A	O
Budget Monitoring											
Authorise bank accounts and signatories		O		✓	✓					✓	O
Maintenance of records - general	O	O	O	✓	✓	✓	✓			✓	✓
Download of Data from Bank				MO	O					✓	
Reconciliation of Data from Bank				O	O					✓	O
Updates forecasts and resource forecast model				O	✓						
Monitoring of budget lines/cost centres		✓	✓	✓	✓						O
Maintain forecast of year-end position		O	O	O	✓						O
Initiates management action		O	O	✓	R						
Prepares formal budget monitoring statement				O	✓						O
Prepares commentary				O	✓						
Receives report	✓	✓	✓	✓							
Approve report	✓	✓									
Amend Improvement Planning	✓	✓									
Year End Report	✓			✓	✓						O