

## Financial scheme of delegation

2025 / 2026

| Delegated duty   | Value   | Academy delegated authority budgeted spend   | Central delegated authority budgeted spend   | Method   |   |
|--|---|--|--|--|---|
| <b>Ordering goods and services (raising requisitions)</b><br><br><b>Signatories for cheques, BACS payment authorisation and other bank transfers</b> | Up to £999  | Academy admin manager or business manager at previous GAET schools   | Senior catering manager or business manager at previous GAET schools   |  |   |
|  | Up to £4,999  | n/a  | As above, plus senior finance business partner, head of catering, estates portfolio manager, estates service delivery manager  | Minimum 3 quotes for purchases of £5,000 and above |   |
|  | £1,000 to £24,999   | As above, plus principal / head of school / SCITT director   | n/a  |  |   |
|  | £5,000 to £24,999   | n/a  | As above, plus centre of excellence / head of service delivery   |  |   |
|  | £25,000 to £99,999  | As above, plus school and college trust leaders  | As above, plus school and college trust leaders  |  |   |
|  | Over £100,000   | As above plus accounting officer   | As above plus accounting officer   |  | Over £50,000 requires a formal tendering process including advertising in FTS (if over FTS threshold) |
|  | Over £250,000 (unbudgeted and non-grant funded)           | Finance committee  | Finance committee  |  |   |
|  | Authority to accept other than lowest quotation or tender | Approval from the delegated authority at the next level up   | Approval from the delegated authority at the next level up   |  |   |
| <b>Procurement waiver</b>  | Up to £49,000   | Head of finance  | Head of finance  |  |   |
|  | £50,000 to £99,000  | Chief finance officer  | Chief finance officer  |  |   |
|  | Over £100,000   | Accounting officer   | Accounting officer   |  |   |
| <b>Signatories for DfE grant claims and DfE returns</b>  | Any   | Two signatories (or as required by DfE) from: <ul style="list-style-type: none"> <li>• School and college trust leader</li> <li>• Head of finance</li> <li>• Accounting officer</li> </ul> | Two signatories (or as required by DfE) from: <ul style="list-style-type: none"> <li>• School and college trust leader</li> <li>• Head of finance</li> <li>• Accounting officer</li> </ul> |  |   |
| <b>Disposal of assets (excluding land and</b>  | Up to £999  | Senior finance business partner  | Senior finance business partner  |  |   |

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|---|--|--|--|---|
| <b>buildings where DfE approval is needed)</b>                                    | £1,000 to £9,999   | Principal / head of school / head of finance                                     | Head of finance  |   |
|   | Over £10,000   | As above plus accounting officer   | As above plus accounting officer                           |   |
| <b>Write off bad debts</b>  | Up to £10,000  | Head of finance / school and college trust leader                                | Head of finance / chief finance officer                    |   |
|   | £10,000 to £45,000   | As above plus accounting officer   | As above plus accounting officer                           |   |
|   | Over £45,000   | As above plus DfE approval   | As above plus DfE approval                                 |   |
| <b>Purchase or sale of any freehold property</b>                                  | Any  | DfE approval required  | DfE approval required                                      |   |
| <b>Granting / take up of any leasehold or tenancy agreement exceeding 3 years</b> | Any  | DfE approval required  | DfE approval required                                      |   |
| <b>Raising invoices to collect income</b>   | Up to £50,000  | Academy admin managers / administrators  | Line managers  |   |
|   | £50,001 to £100,000  | As above plus principal / head of school / head of finance                       | As above plus head of finance                              |   |
|   | Over £100,000  | As above plus accounting officer   | As above plus accounting officer                           |   |
| <b>Payroll</b>  | BACS run   | Head of finance / senior finance business partner                                | Head of finance / senior finance business partner          | Central HR check / principal or head of school review and approve |
|   | Honoraria up to £1,500   | Principal / head of school / SCITT director                                      | Head of finance  | Review together and approve                                       |
|   | Honoraria over £1,500  | As above plus accounting officer   | As above plus accounting officer                           |   |
|   | £1 - £49,999 payment on termination of employment relating to contractually guaranteed amounts only (e.g. pay in lieu of notice with no termination of redundancy payment) | Principal / head of school / SCITT director / head of HR / chief finance officer | Head of HR CoE and head of finance / chief finance officer |   |
|   | £50,000 and above – payment on termination of employment relating to contractually guaranteed amounts only   | As above plus accounting officer   | As above plus accounting officer                           |   |



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|----------------|---|--|--|--------|
|                | e.g. pay in lieu of notice with no termination of redundancy payment)   |  |  |        |
|                | £1 - £49,999 severance payment (e.g. redundancy payment, termination payment or other non-contractual payment arising out of leaving)     | Principal / head of school / SCITT director / head of HR CoE / head of finance / chief finance officer | Head of HR CoE and head of finance / chief finance officer               |        |
|                | £50,000 and over severance payment (e.g. redundancy payment, termination payment or other non-contractual payment arising out of leaving) | As above plus accounting officer / school and college trust leader / DfE                               | As above plus accounting officer / school and college trust leader / DfE |        |

