



BRENTFORD SCHOOL FOR GIRLS

FINANCE POLICY – STAFF

<i>Rev</i>	<i>Date</i>	<i>Description</i>
	<i>June 2027</i>	<i>Next review due</i>
8	June 2025	Reviewed
7	June 2023	Reviewed
6	October 2020	Reviewed
5	October 2019	Reviewed
4	October 2018	Reviewed
3	October 2017	Reviewed
2	October 2016	Reviewed
1	October 2015	Initial version

Introduction

The school must comply with the principles of financial control outlined in the guidance published by the ESFA in the Academies Financial Handbook. The school is committed to ensuring the sound financial management of public funds and the procedures set out in this policy will support budget holders who are responsible for day-to-day expenditure within a department. The school Financial Procedures Manual sets out in more detail the school's accounting procedures.

Budgets

The school budget will reflect the priorities indicated in the School Improvement Plan. The departmental budgets will reflect the priorities set by each department and funding will be allocated accordingly.

Each department will be allocated a sum of money to purchase books, stationery, equipment and consumables. Any new courses and project work will be dealt with separately and money will be made available each year from a contingency fund, Subject Leaders will be invited to place bids to obtain extra funding from this fund.

As a publicly funding establishment, all staff have a duty of care to be mindful of propriety when purchasing anything from their budget and reflect on how this will enhance our students learning. All cost comparison exercises need to be in line with the school's financial handbook and it should be noted that this is checked as part of the school's annual audit.

Each department must have a planned budget for the school's financial year (1st September – 31st August) which indicates: -

1. Estimated reprographics costs
2. Stationery or consumables costs
3. Allocation of costs per academic year
4. Departmental priorities

All members of staff, with a specific responsibility for a departmental budget, will have this responsibility highlighted within their job description.

Staff Expenses and Petty Cash

Staff expenses can be claimed for emergencies or where ordering in advance is not possible. The procedures are as follows:

1. Purchases must be limited to minor expenditure and approved by the budget holder/line manager. With some exceptions all claims will be processed by BACS.
2. Forms are available on the shared drive (see also appendix 1) and should be completed to include a full description of the purchase and the reason. It must be signed by the appropriate budget holder.

Alternatively, your line manager may submit your electronic form with scanned receipts and authorise via email to staff-accounts@brentford.hounslow.sch.uk.

- 3 Claims should be accompanied by an appropriate VAT receipt or invoice which represents 'proof of purchase' and also allows VAT to be reclaimed (where applicable). For travel claims, tickets or receipts should be attached. Copies of credit card vouchers alone are not sufficient, as they do not allow for the reclaiming of VAT.
- 4 Always separate transactions for private and work purchases to ensure that submitted receipts do not include personal items.
- 5 Claims must be submitted in a timely manner (within one month) to ensure that there are adequate funds in the cost centre and payments do not cross financial years. Claims for goods and services purchased over six months ago will not be reimbursed.
- 6 Any online orders made must be delivered to the school address. Please do not arrange delivery to your home address due to audit trail issues.
- 7 Expenditure including the purchase of alcohol is not permitted. Purchasing alcohol will deem the claim null and void.

Any member of staff wishing to claim for mileage expenses must have authorisation (from budget holder) before undertaking their journey (member of staff responsible for CPD). Mileage rates are recommended by the HMRC and can be confirmed by the Senior Finance Officer when authorisation is given and will be paid in line with the staff expenses procedures.

A small amount of petty cash is kept for emergencies upon request, e.g. taxi fare for a student. All petty cash requests must be accompanied by a receipt. The Senior Finance Officer and Schools Business Manager will check and review all Petty Cash transactions.

Department Budgets -Capitation

All Senior and Middle Leaders or teachers with a specific responsibility for a subject/or area will be issued an appropriate amount of money, called 'capitation' to run their department/area for a financial year (1st September – 31st August). Capitation should be used for the sole purpose of the curriculum and purchasing resources, such as

- Books and stationery
- Learning resources
- Online subscriptions (with prior approval from IT)
- External speakers etc.
- Trips and rewards (with prior agreement from SLT)

Capitation should not be used for training, IT or any other expenditure unrelated to the curriculum, unless agreed with the Business Manager.

Capitation budgets do not automatically carry forward from one year to the next, therefore any requests to carry over any budget must be put in writing to the Headteacher with a comprehensive reason for why the money has not been spent.

Monitoring the Budget

The Finance department will produce a monthly status report to all Senior and Middle Leaders or teachers with a specific responsibility for a subject/or area (Budget Holder). Each Budget Holder will be held accountable for their allotted budget and their management of which will be assessed during the course of their line management meetings with their line manager. Any discrepancies identified must be notified to the Senior Finance Officer or School Business Manager immediately.

Reprographics will be usually charged monthly by journal transfer.

Overspends can only be authorised by the Headteacher and will be notified to the Chair of Premises and Finance at the first opportunity, if it is felt appropriate.

Purchasing Goods

ALL purchase orders have to be generated through the finance department and staff, (other than the finance team) who order goods/services by any other way are ordering in their personal capacity and could be liable for the balance due.

A purchase order form (see appendix 2) must be completed in full and be signed by the budget holder. Any orders not completed will be returned.

All orders, where possible, should be processed through the financial software IRIS by a member of the finance team. All telephone orders and 'order form' orders **must** be performed by a member of the finance team and will be given an order number for which a manual purchase order will be created for filing purposes.

All orders to be signed by a senior member of staff before being sent out.

Goods, when delivered should be checked against orders by subject leader/area leader and any discrepancies notified to the finance office within 48 hours of goods being delivered. The Finance Office will then contact the suppliers to determine the appropriate recourse (credit note/additional delivery).

All invoices will be addressed to the finance team (NO other staff). If by chance an invoice is delivered to another member of staff (other than finance department) it is imperative that the invoice is delivered to finance as soon as possible so the supplier can be paid.

No alcohol, under any circumstance to be purchased from school funds.

School One Card (Procurement Card)

Items purchased using this card can only be made by the Finance Department so it is important that Senior and Middle leaders make sure that correct details are supplied so that no errors can occur. The one card will not be issued to a member of staff to use either on or off site and will be locked securely in the finance office at all times.

Equipment Purchased by Students for their personal use

Text books, equipment and stationery ordered for the specific purpose of selling/lending to students, must be recorded and payments/deposits by the student completed via SCOPAY before being issued.

Any income generated from sales of resources bought by departments will be transferred to the respective budget that the related expenditure was deducted from.

Subject Leaders should give a class list or details of what money are due to be paid in so that a check can be kept.

Final Orders/New Purchase Requests

All final purchase order requests for the current financial year must be provided to the finance office by the deadline provided, typically the last week of June. Requests after that date will not be processed until September at the start of the new financial and academic year.

For all purchases for the new financial year, budget holders will be informed when orders can be placed however delivery must be at the beginning of September.

Reclaiming VAT

VAT can only be reclaimed if the invoice or receipt has the companies VAT number printed on it. When purchasing goods, staff are requested to ask for a VAT receipt for all goods purchased on behalf of the school if the company is VAT registered.

Record of Equipment

The Site Manager and ICT Manager maintain the asset registers. The school includes details of all assets with a cost greater than £1000, and 'attractive' items below that value, in the asset register. The register records:

- asset description;
- asset number;
- serial number;
- date of acquisition;
- asset cost;
- source of funding (% of original cost funded from EFA grant and % funded from other sources);
- expected useful economic life;
- depreciation;
- current book value;

- location;
- name of member of staff responsible for the asset.

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 Senior Finance Officer checks that the asset register has been maintained annually. Any discrepancies will be investigated and reported to the Headteacher and then they will inform 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 in a loan book.

The length of time the asset will be off site is recorded together with the appropriate authority. The appropriate authority is the School Business Manager. The finance office 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.

If an item of equipment is found to be irreparable, obsolete or otherwise ineffective they must inform the Senior Finance Officer immediately so that the Asset Register can be updated.

Receipts and Expenditure involving the School Amenities fund or Charity Account

Any school journey, theatre visit, charities, mini-enterprise schemes, etc. to be paid into School Amenities Fund or Charity account must be fully accountable.

All letters relating to school trips or any other activity that involves money paid to the school must state clearly the cost with any discount (e.g. for students eligible for Free School Meals)

Staff must make sure pupils understand that this consent form must be returned or the tick box activated if paying online. The school is cashless and all payments are processed via the school's online payment system SCOPAY.

Please read the Trips and Visits policy for further information

Reprographics Charges

Current charges for reprographics, both black and colour are available from IT Manager/Finance Department and details attached to all large photocopier/printer.

Departments will usually be charged monthly for their usage.

Photocopying done via the main office will need to be submitted in advance. Large amounts of photocopying e.g. at exam time, must be planned well in advance.

School Trips and expenses

Should staff be asked to go on school trips then where appropriate all costs associated with out of pocket expenses of staff accompany this trip will be paid for by the school. However, should the trip involve staying overnight payment of food will be met by the member of staff and the reimbursement of alcohol is strictly forbidden. The consumption of alcohol is not permitted when supervising students.

Gifts to Staff

Gifts to staff offered as an incentive to purchase from specific companies or as means of expecting preferential treatment are not to be accepted. However, Governors do accept that occasionally, usually at Christmas and at the end of the Academic year some students or parents may wish to purchase presents for staff as a way of saying thank you and as long as this gift is given in good faith staff can accept them. If the gift is considered to be of significant value (greater than £30) then staff should notify the Headteacher in writing immediately and information added to the 'register of gifts' including the value of the gift and whether it was accepted or rejected.

Fraudulent Use of School Funds

If a member of staff feels that school funds are being used in an inappropriate way or fraudulently they must report it immediately, to either the School Business Manager or Headteacher in the first instance. If this is not appropriate, then by letter addressed to the Chair of Governors, which should be submitted to the Headteacher's PA. See the Whistleblowing Policy for full details.

Long Term Financial Commitments

Only the Headteacher or the School Business Manager has the authority of the Governing Body to enter into any long-term financial commitment of over 1 year. Should such a commitment be made by a member of staff, without the written confirmation of the Headteacher then this will be taken very seriously and could result in disciplinary action being taken against the member of staff.

This policy should be read in conjunction with:

Anti-Bribery Policy
Finance Manual
Whistleblowing Policy
Financial Procedure Manual
Trips and Visits Policy

Appendix 1

Brentford School for Girls Staff expenses claim form



Expenses incurred by:

Job Title:

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DATE	DETAILS OF CLAIM	DEPARTMENT/ BUDGET		NET AMOUNT	VAT	TOTAL CLAIMED
			Totals			

I hereby certify that the above expenses totalling (pounds in words)

.....

have been incurred by me and are properly chargeable against the funds of the school.

Signed:

<p>For payment by BACS please complete your bank details below:</p> <p>Name on Account:</p> <p>Account No:</p> <p>Sort Code:</p>

Authorised by:

<i>For office Use only</i>	Invoice No	
	Amount paid	
	BACs run Number	

Staff Expenses Procedures

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12. Any online orders made must be delivered to the school address. Please do not arrange delivery to your home address due to audit trail issues.
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Melanie Baldy
Business Manager

Appendix 2



Purchase Order

Date: _____

Department/C/Centre: _____

Supplier: : _____

Address: _____

Quantity	Description	Cat. / Stock No.	Page No.	Issue Unit	Price	Total

Authorised by: _____ Position: _____

Original is to be sent to Finance Department or staff-accounts@brentford.hounslow.sch.uk.
Copy to be retained in department order file.