

Swindon Borough Council

Schools Forum

Tuesday, 21 April 2009

Committee Room 6, Civic Offices, Swindon at 4.00 p.m.
(Refreshments will be available in CR5 from 3.45 pm)

School Members:

Nick Capstick, Primary Headteachers
Lauren Connor, Primary Headteachers
Chris Davis, Primary Headteachers
Debbie Kalyuka, Primary Headteachers
Terri Menham, Primary Headteacher
Paul Boyles, Primary Governor
Mr David Easter, Primary Governor
Heidi Teague, Primary Governor
Peter Crockett, Special Headteachers
Steve Colledge, Secondary Headteacher
Rachael Matthey, Secondary Headteacher
Peter Wells, Secondary Headteacher
Clive Zimmerman, Secondary Headteacher
John Newman, Secondary Governor
Kevin Gray, Secondary Governor

Non-School Members:

Sally Inskip, Diocese Representative
Rhian Cockwell, Diocese Representative (Deputy)
Phil Baker, Trade Union Representative
Debbie Waldron, Early Years Representative
Cathy Parker, Early Years Representative (Deputy)
Jan Downie, 14-19 Partnership

Committee Officer: Helen Harris

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Swindon, SN1 2JH (Telephone 01793 445500)

AGENDA

- 1. Apologies for Absence**
- 2. Minutes** (Pages 1 - 6)
To receive the Minutes of the meeting held on 16th March 2009.
- 3. Financial Management Standards in Schools** (GDC) (Pages 7 - 12)

4. **Financial Regulations** (GDC) (Pages 13 - 50)
5. **Detailed School Budgets 2009/10** (GDC) (Pages 51 - 58)
6. **Ethnic Minority Achievement Grant (EMAG) (To Follow)** (GDC)
7. **Date of Next Meeting**

The next meeting of Schools Forum is scheduled for Tuesday 14th July 2009.

Date of Despatch: 09 April 2009

Key:

Officers:

GDC Group Director: Children

Public Question Time - Swindon Borough Council is committed to increasing its accountability to the public and to promoting active citizenship. Up to 15 minutes will be allowed at the start of all Council meetings for questions to the Chair from members of the public about the work of the Committee (except for confidential matters and specific planning applications). Questions must be relevant, clear and concise. Because of time constraints Public Question Time is not an opportunity to make speeches or statements. Prior notice of a question to the Director of Law and Democratic Services is desirable - particularly if detailed background information is needed.

Access Arrangements – The Venue is wheelchair accessible and an infrared receiver hearing system is provided. If you would wish to attend the meeting but have any special requirement to enable you to do so please contact the Committee Clerk above, as soon as possible prior to the date of the meeting.

If you would like to receive any of the pages contained in this agenda in a larger print size please contact the Committee Officer whose name appears on the first page of this agenda.

SCHOOLS FORUM

MONDAY, 16 MARCH 2009

PRESENT: -

School Members: Nick Capstick, Primary Headteachers
Lauren Connor, Primary Headteachers
Chris Davis, Primary Headteachers
Terri Menham, Primary Headteacher
Simon Cowley, Primary Headteachers
Paul Boyles, Primary Governor
Mr David Easter, Primary Governor
Peter Crockett, Special Headteachers
Steve Colledge, Secondary Headteacher
Peter Wells, Secondary Headteacher
Clive Zimmerman, Secondary Headteacher
Kevin Gray, Secondary Governor

Non-School Members: Sally Inskip, Diocese Representative
Phil Baker, Trade Union Representative
Jan Downie, 14-19 Partnership

Officers: Ian Bickerton (Director Access and Provision), Paddy Bradley (Director of Schools and Learning), Stuart McKellar (Director of Finance), Karen Murray (Group Finance Manager Children Services), Nicki Archer (Deputy Group Finance Manager Schools).

Apologies for absence were received from Debbie Kalynka (Primary Headteachers), Heidi Teague (Primary Governor) and Rachael Matthey (Secondary Headteacher).

33. Minutes

Resolved - That the Minutes of the meetings held on 27 January and 24 February 2009 be confirmed and signed.

34. Exempt Items - Exclusion of Press and Public

Resolved - That, in accordance with Section 100A(4) of the Local Government Act 1972, the public be excluded during the discussion of the matters referred in Agenda Item 7 on the grounds that it would involve the likely disclosure of exempt information as defined in Paragraph 4 of Schedule 12A to the Act, and that the public interest in maintaining the exemption outweighs the public interest in disclosing the information concerned (Minute 38 refers.)

35.

Budget Monitoring 2008/09

Nicki Archer (Deputy Group Finance Manager Schools) presented a report by the Group Director Children setting out budget monitoring information to the end of February 2009 in respect of the Schools Block Budget for 2008/09.

Nicki Archer commented on the changes since the last monitoring report which had reduced the projected overspend from £511k to £143k. She confirmed that work was continuing to try and reduce the overspend further by the end of the financial year. It was noted that if the final position remained as an overspend, it would be deducted from the Dedicated Schools Grant (DSG) allocation for 2009/10.

Resolved – (1) That the Schools Budget financial projections for 2008/09 be noted.

(2) That the Group Director Children continue rigorous and robust monitoring of the Schools Block budget and bring monitoring reports to future meetings of the Schools Forum.

36.

Dedicated Schools Grant (DSG) Budget 2009/10

Karen Murray (Group Finance Manager Children Services) presented a report by the Group Director Children setting out a proposed Dedicated Schools Grant (DSG) budget for 2009/10.

She explained that the report was based on an indicative budget of £112m and as it was possible that pupil numbers could fluctuate slightly, the precise, final amount of DSG would not be known until it was announced in June. Dual registered pupils have reduced by at least 30 from the 2008 figures. The three-year old top-up was not included in the 2008/09 estimates but funding for an additional 36 pupils was received. It was unclear whether any top-up would be received for 2009/10.

Members noted that provision of £100k had been made for equal pay claims and it was explained that there was a requirement to include it but there would be further discussion at the next meeting on how it should be apportioned, when more details on the equal pay situation would be available. The Chair had received letters from St Francis CE Primary, Holy Family Catholic Primary and Oliver Tomkins Infant Schools on this issue and these would be included with the next agenda. Steve Colledge (Secondary Head) stated that should any of the budget provision be returned to schools, it should be based on the Pupil Level Annual School Census (PLASC) information for the year in which it was taken.

Karen Murray asked the Forum to note that there was likely to be a breach of the Central Expenditure Limit (CEL), referred to in paragraph 2.16 of the report. She confirmed that there would not be any comeback on this, the Forum simply needed to note and agree the breach.

Paddy Bradley (Director of Schools and Learning) referred to paragraph 2.17 regarding the Youth Education Project (YEP) and that there were concerns about certain aspects of the project. However, if this facility was no longer available, he was uncertain as to what could replace it. Mr Wells advised that SASH was happy with the Swindon Creative Educational Partnership (SCEP) side of the project but

that standards were not being maintained for those students accessing YEP. There were serious reservations about the YEP side of the project, which put future funding in doubt. At the moment, the two projects were funded from the same budget allocation, which jeopardised SCEP provision should the allocation be withdrawn. If it was possible to differentiate the funding to YEP and SCEP, then the situation could be viewed differently. It was agreed that a decision on funding would be made at the next meeting, following further consultation with SASH and in the meantime the allocation would remain in the budget.

A decision on whether to widen the eligibility for set-up funding had been deferred from the January meeting to this one. Ian Bickerton (Director Access and Provision) distributed copies of the original report and reminded members of the proposals. In response to concerns about the need to set a balanced budget for 2009/10, he indicated that it was possible to defer a decision until the June meeting, when the confirmed amount of DSG would be known from the Department for Children Schools and Families (DCSF) and also more details on the equal pay implications would be available. It was remarked that set-up costs basically referred to buying furniture and equipment and that June would be too late for any school needing to be ready for September. The Chair stressed however that this was a policy decision and not based on the needs of a particular school. It was therefore agreed to defer a final decision until the June meeting.

The Chair referred to the three options set out in the report for achieving a balanced budget. Option 1 proposed reducing the amount of additional funding for the Special Equipment budget that had been agreed at the January meeting. She informed members that the minutes of the Sub-Group meeting that had considered this issue had not been reported to the Forum, and therefore its recommendations had not been taken into account when the Forum had made its decision. Members generally considered that the Special Equipment budget should remain as agreed at the January meeting and that the £33k reduction necessary should be found through a combination of measures outlined in Options 2 and 3. It was also agreed that in future, the minutes of Sub-Group meetings should be submitted to the Schools Forum.

Peter Wells commented on the lack of detail that had been available when considering the current year's budget. Mrs Murray explained that 2008/09 was the first year of a three-year settlement, which was why more detail was given. The 2009/10 budget calculated on the same basis but had been adjusted to take into account the minimum funding guarantee increase of 2.1% per pupil. Further information was available though and she would arrange for it to be issued.

Resolved – (1) That Option 1 for achieving a balanced budget 2009/10, as set out in paragraph 2.11 of the report, be rejected and the additional funding for the Special Equipment budget remain as £73k.

(2) That the necessary 2009/10 budget savings of £33k be found through a combination of the measures outlined in Options 2 and 3, as set out in paragraph 2.11 of the report.

(3) That the allocation of the £100k provision for equal pay claims be considered at the April meeting, when further details of the equal pay and Single Status project would be known.

(4) That a decision on future funding for the Youth Education Project (YEP) be deferred until the April meeting to enable further consultation by SASH.

(5) That consideration of the possibility of widening the eligibility for set-up funding

for new schools be deferred until the June meeting of the Forum, when the final Dedicated Schools Grant (DSG) allocation would be known.

37. Date of Next Meeting

It was noted that the next meeting of the Forum would take place on Tuesday, 21 April 2009 at 4.00 p.m.

38. Implementation of Single Status

The Schools Forum considered a report by the Group Director Business Transformation setting out proposals for resolving potential equal pay claims and providing an update on the Single Status project.

Members were angry at the late distribution of the report, as it prevented them from consulting with colleagues and the groups they represented. The Chair, Lauren Connor, proposed either that the meeting be postponed or there was a short adjournment to give time to read the report. Stuart McKellar (Director of Finance) explained that there was a risk management issue to be considered if a decision was delayed, as certain lawyers were beginning to contact staff regarding the possibility of potential appeals. It was agreed there should be an adjournment to read and consider the report.

Following the adjournment, the various representatives provided their views:

SASH – was happy to note the report but did not agree with the letter included as Appendix 1 as it did not provide any real information and would upset staff. It was also thought inappropriate for Heads to provide any advice, as they did not have the relevant knowledge.

SAPH – was not happy with the letter in its current form and would want the reference to line manager removed if it was issued, as they were not equipped to answer. Again, more information and guidance was needed if they were expected to offer any advice.

ASSSH – noted the report but did not like the letter as drafted. The expectation that Heads would offer advice put them in a vulnerable position.

Governors – would definitely not consider offering advice.

Diocese – noted the report but would not consider offering advice.

Peter Wells (Secondary Head and Chair of SASH) asked for clarification of the legal position should a head teacher inadvertently give out wrong advice. Mr McKellar confirmed that the position would be clarified but explained that Heads would not be expected to promote one course of action above another, only direct staff to the appropriate source of information.

Nick Capstick (Primary Head) stated that head teachers were happy to deliver whatever messages were required to their staff, but they needed proper information

to do that and in this instance they just did not have it. Those that attended the Forum were fortunate in having access to additional information, but many Heads did not have this benefit, which could result in a potentially dangerous situation.

Members did not like the proposed letter, both for its lack of detail and for the general tone. It was suggested that if further details were not going to be known until late April, then the letter should not be issued until May.

It was agreed that further details on Single Status and the Equal pay issue be submitted to the meeting on 21 April together with a revised form of letter to be issued to school staff.

Resolved – (1) That the report be noted.

(2) That the letter, as set out in Appendix 1, not be issued until specific details are known and that the details, together with a revised form of letter be submitted to the Forum meeting on 21 April 2009.

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Financial Management Standard in Schools

Schools Forum

21st April 2009

Author: Head of Internal Audit

Parish / Wards Affected: All

Purpose

To inform the Schools Forum of the Financial Management Standard in Schools (FMSiS) Year 3 external assessment process for Primary and Special Schools and second assessment of Secondary Schools.

Recommendation

Schools Forum is requested to note the 2009/10 FMSiS external assessment process and the progress made to date on the external assessments.

1. Reasons

- 1.1 This report has been compiled to provide an update on the progress made on the 2008/09 assessments of Primary and Special Schools and to notify the School Forum of the timetable for completing the remaining assessments by 2010. In addition, this report has been produced to update the School Forum on the timetable for the reassessments of Secondary Schools that will be conducted in 2009/10.

2. Background

- 2.1 The Financial Management Standard in Schools (FMSiS) was developed and released to schools as a self-management package in June 2004. It provides schools with a benchmark that can be used to encourage improvement and is intended to cover standards and processes that should already be in place in schools.
- 2.2 The FMSiS was added to the Scheme for Financing Schools in October 2006 through directed revisions, which, from January 2007 requires that meeting the Standard is now a legal requirement for schools.
- 2.3 Swindon Borough Council's Section 151 Officer, Stuart McKellar, has decided that the Council's Internal Audit Service will conduct external assessments of all schools, in order to confirm their adherence to the standards and to allow accurate completion of the Section 52 Outturn declaration.

Further information on the subject of this report can be obtained from Nick Hobbs on 01793 463940 or Email nhobbs@swindon.gov.uk

Financial Management Standard in Schools

Schools Forum

21st April 2009

- 2.4 Ministers decided to proceed with a phased timetable that requires all schools to meet the Financial Standards by March 2010. This requires primaries and special schools to be assessed over the next three years, with 40% in 2007/08, 40% in 2008/09 and 20% in 2009/10, when the secondary schools will be assessed again.

3. Primary and Special Schools 2008/09

- 3.1 The assessment of primary and special schools commenced in June 2007. As at 31st March 2009, 55 primary and special schools have been assessed which has resulted in 42 schools fully meeting the standards and 8 receiving conditional passes. 5 schools have not met the standards and a revisit will be conducted before March 2010.
- 3.2 Feedback from the schools that have been assessed has been very positive, quotes from compliments received are listed below:
- ⇒ *'I found the process helpful and informative. It was an effective, professional development activity as well as taking the school forward with regard to effective financial management'.*
 - ⇒ *'We were really pleased with the way the audit went, it was a lot of work but very worthwhile, we learnt a lot from it which we will carry forward now for the future. I would particularly like to commend the auditor for her friendly, helpful manner – it was joy to work with her'.*
 - ⇒ *'Prompt, immediate and supportive feedback was very helpful and all issues were appropriate'.*

4. Primary and Special Schools 2009/10

- 4.1 In order to achieve the targets set by the DCSF for assessment levels, we will need to assess the remaining 12 schools in 2009/10.
- 4.2 We have notified the schools being assessed in 2009/10 in order to allow them time to prepare for their assessments. These schools have been contacted and offered pre assessment visits and will be provided with an updated FMSiS guidance pack. A copy of the assessment visit plan will be made available to the SBC School's Finance Team and Governors Support and we will be working with them to support the schools in their preparation for their assessment.
- 4.3 In response to feedback received from schools, we will be issuing a status report detailing common findings from the assessments conducted to date and providing additional guidance /information to further assist schools.

Further information on the subject of this report can be obtained from Nick Hobbs on 01793 463940 or Email nhobbs@swindon.gov.uk

Financial Management Standard in Schools

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21st April 2009

- 4.4 Attached at Appendix A is a list of the primary schools being assessed in 2009/10.
- 4.5 A review of our current charges and the time required by the Audit team to conduct the assessment has identified that more time is needed than originally budgeted for, due to changes in support procured by various schools. However, we have decided to keep the assessment charges for 2009/10 at £600 for primary and special schools.

5 Secondary Schools 2009/10

- 5.1 In January 2009, the DCSF was given Ministerial approval that FMSiS reassessments should continue and that the Standard should remain the same in its current form, at least until March 2010. FMSiS will remain as the minimum standard for all schools to achieve and maintain. The DCSF has stated that they will shortly begin consulting with stakeholders on the introduction of an additional, non-mandatory, measure on which schools can demonstrate effective management of resources.
- 5.2 During 2009/10 all secondary schools will be reassessed and we are currently considering our approach to these reassessments. We will take account of feedback received from schools and the findings from the report produced in August 2008 by Hedra, following their evaluation of the implementation of FMSiS. Secondary schools will be contacted in April 2009 with details of the assessment and Internal Audit approach and timescales.

Risk Management

Financial and Procurement Implications

Schools will need to fund the cost of the external assessment from their budgets. Internal Audit are expected to fund the resource required to complete the external assessment of secondary schools from these charges. Risks include the availability of staff to carry out the external assessment, increasing staffing costs and the possibility that other audit resources will be needed to subsidise this requirement. Schools may also be required to find additional resources to meet the standard required by the external assessment.

Legal / Human Rights Implications

The Council's Section 151 Officer, the Director of Finance, has requested Internal Audit carry out the external assessments of all Swindon's schools. The DCFS Financial Management Standards in Schools is encompassed in the Schools Standards and Framework Act 1998.

Further information on the subject of this report can be obtained from Nick Hobbs on 01793 463940 or Email nhobbs@swindon.gov.uk

Financial Management Standard in Schools

Schools Forum

21st April 2009

<p><i>Links to Corporate Plans and Policies (in particular to Swindon 2010 Promises)</i> Effective systems of internal control within the Council will help to ensure that the objectives set out in the Corporate Plan and Swindon 2010 are achieved.</p>
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Consultees

The Director of Finance (Section 151 Officer) and Director of Law and Democratic Services (Monitoring Officer) are consulted in respect of all reports.

Background Papers and Appendices

Appendix A – List of Primary Schools to be assessed in 2009/10.

Further information on the subject of this report can be obtained from Nick Hobbs on 01793 463940 or Email nhobbs@swindon.gov.uk

List of Primary Schools to be assessed in 2009/10

- Oliver Tomkins Church of England Junior School
- Westrop Primary School
- St Catherine's Catholic Primary School, Swindon
- Gorse Hill Junior School
- Rodbourne Cheney Primary School
- Ferndale Primary School
- Northview Primary School
- Gorse Hill Infant School
- King William Street Church of England Primary School
- Colebrook Infant School
- Orchid Vale Primary School
- Bishopstone Church of England Primary School

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Financial Regulations

Schools Forum

21 April 2009

Author: Group Director, Children Services

Parish / Wards Affected: All

Purpose

- To present Schools Forum with the revised Financial Regulations for Schools.

Recommendation

The Schools Forum is requested:

- To note the revised Financial Regulations in Appendix A and specifically the main changes highlighted in the body of this report.

1. Reasons

- 1.1 The Financial Regulations for Schools have not been revised for several years and this was highlighted as part of the Consultation on the formula for 2008/09.

2. Detail

- 2.1 The Financial Regulations have been updated to reflect changes to job titles and roles in the organisational structure. In addition to this the main amendments are listed below:
 - An Index has been added, containing a link to each section.
 - 2.5 Category of Schools updated to include Academy.
 - Section 3 now begins with revenue expenditure instead of capital expenditure.
 - 3.1.6 Monthly monitoring and reporting to Governors and notification of year end deficit to Group Finance Manager, Children Services.
 - 4.5 Amended to requirement to provide an official receipt for all income over £10 in value, or when requested by payee.
 - Section 5 The tender limit increased to £50,000 and two new appendices, Appendix B to this report detailing steps to be followed for the supply of contracts and Appendix C to this report, Form C a formal record of the quotations and tender process undertaken. An Awards Procedures table is now included in Section 5.
 - Section 7 is now a new section on Insurance.
 - Section 8 is now Banking Arrangements and includes 8.2 Internet Banking on a 'read only' facility.
 - Section 9 is now Assets and Stock.
 - Section 10 is now Payroll

Further information on the subject of this report can be obtained from Karen Murray on 01793 465794 or Email kmurray@swindon.gov.uk.

Financial Regulations

Schools Forum

21 April 2009

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- Section 11 is now Local Payment Arrangements, including Appendix D to this report, Schools Monthly Reporting Schedule.

Alternative Options

- There are no alternative options this report is just to be noted.

Risk Management

Financial and Procurement Implications

- All schools need to adhere to the revised Financial Regulations in Appendix A.

Legal / Human Rights Implications

- There are none.

Links to Corporate Plans and Policies (in particular to Swindon 2010 Promises)

- Promise 45 "Schools will be at the heart of every community".

Consultees

- The Director of Finance (Section 151 Officer) and Director of Law and Democratic Services (Monitoring Officer) are consulted in respect of all reports.
- The Chair of Schools Forum

Background Papers and Appendices

- Appendix A – Revised Financial Regulations
- Appendix B – Detailed steps to be followed for all contracts for the supply of goods or services
- Appendix C – Form C
- Appendix D – Schools monthly reporting schedule

Further information on the subject of this report can be obtained from Karen Murray on 01793 465794 or Email kmurray@swindon.gov.uk.

Annex 6 Financial Regulations for Schools

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Appendix 1 Steps to be followed for all contracts for the supply of goods or services

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Annex 6 - Financial Regulations For Schools

1. General

- 1.1 Swindon Borough Council (the "Council") adopted Financial Regulations (the "Council Regulations") in April 1997 under The Local Government Act 1972 as amended, (the "Act"), for basic financial rules and guidance to be followed by the Council in its financial dealings so as to ensure that all such dealings comply with a common standard. The Regulations do not override the requirement to observe statute law including European Community (EC) Directives. They apply to all areas of the Council including schools operating under the Devolved Management of Schools Scheme (the "Scheme").
- 1.2 The intention of this document is to set the Financial Regulations (the "Regulations") within a context relevant to schools and does not supersede, override or interpret the Council Regulations, but should be read in conjunction with them together with the relevant Standing Orders, Duties and Powers and Authorisations of the Council and also the Scheme and Council Policies, currently in force, copies of which are held by schools.
- 1.3 It is a requirement that these Regulations shall be complied with by all schools operating under the Scheme (see Section 3.2.1.1), such compliance to be the subject of Internal Audit within the framework specified in Annex 5.
- 1.4 Any exceptions or amendments to the Regulations or associated procedures thereto must be authorised by the Director of Finance (DF) as defined in Section 2.1 below, and be the subject of consultation with schools.
- 1.5 The Regulations will apply to all types of funds received and held by schools.
- 1.6 All aspects of the financial arrangements within schools should be subject to full and proper documentation. Schools will document internal procedures under the Regulations to form a Financial Procedures Manual (the "Manual").
- 1.7 The Manual will be approved by each school's governing body and a copy of the Manual must be available to the Group Director Children (GDC) as defined in Section 2.2 below, upon request. The Manual will be made available in schools to all staff involved in the School's accounting and computer systems.
- 1.8 Alternatively school governing bodies may adopt the Local Authority (LA) Schools Financial Procedures Manual (the "LA Manual"), which will set out in full, requirements and recommendations for school financial systems, and procedures.

2. Definitions and Responsibilities

2.1 Director of Finance (DF)

- (a) "Chief Financial Officer" refers to the Officer appointed under Section 151 of the Local Government Act 1972 as the Officer with responsibility for the proper administration of the Council's financial affairs. In Swindon Borough Council this is the Director of Finance.
- (b) In order that he/she may fulfil these statutory obligations:
- (i) The DF may issue such accounting and financial system instructions, as he/she considers necessary
 - (ii) No financial procedure or system shall be implemented without his/her agreement
 - (iii) Schools shall maintain such financial records, procedures and information as he/she may require and as may be required by other appropriate regulatory bodies
 - (iv) The DF is responsible for the production and distribution of financial management information to the Council and Cabinet, Sub-Committees, Panels, working parties and other similar bodies of the Council, and Heads shall supply him/her with any details requested for this purpose
 - (v) Financial statements under the School Standards and Framework Act shall be provided by the DF and will show for each school actual spending against school budget share in the preceding financial year. The statements will also provide details of spending on non-delegated items of expenditure e.g. capital, transport of pupils

2.2 Group Director Children (GDC)

"Chief Officer" refers to an officer who is directly responsible to the Council for a service or group of services, and any officer to whom the Chief Officer has delegated any duties in respect of these regulations. Chief Officers are individually responsible for the proper financial management of resources allocated to their operational areas through the budget making process, and for the identification of all income arising from activities within those areas. This responsibility includes the accountability for and control of staff, and the security, custody and management of assets including plant, equipment, buildings, materials, cash and stores. Each Chief Officer shall devise and implement such controls and procedures in accordance with 2.1(b)(ii) above as may be necessary to discharge this responsibility and shall ensure that their staff are aware of and comply with the requirements of these regulations and any procedure notes issued in accordance with them.

The Group Director Children has the status of Chief Officer for the Children Services Department of Swindon Borough Council.

2.3 Head teacher

For the purpose of these Regulations only a Head teacher shall be regarded as a Chief Officer and is also referred to as an Accounting officer in the Scheme. Head

teachers will exercise the responsibilities delegated to them in accordance with the provisions of paragraph 2.2 above and within the terms of the Scheme and the School Teachers' Pay and Conditions Document.

- (a) (i) Each Head teacher is responsible for the observance of these Regulations within the school, for the security of resources and assets and for the compliance and accountability of staff with accounting and financial system instructions and procedures referred to within the Regulations. Where the Head teacher employs a consultant or external contractor to undertake any function, which might otherwise be undertaken by a direct employee of the Council, it is the responsibility of the Head teacher to ensure that the individual acts in accordance with these regulations and is aware of responsibilities.
- (ii) Each Head teacher is responsible for monitoring and controlling the financial performance of the school and for reporting to the governing body, and if required to the Local Authority (LA) in a format required by the LA, on performance. The DF will provide appropriate financial services and systems to assist Head teachers in fulfilling these responsibilities.
- (iii) Head teachers shall comply with timetables for the production of financial and other related documents set by the DF.
- (vi) Head teachers shall allow at all reasonable times the DF staff access to the financial and other related documents and records under their control.

2.4 **Governors**

The status and responsibilities of governors will be as defined in the School Standards and Framework Act 1998 as amended by subsequent Education Acts and are referred to in the Governors' Guide to the Law for definition of those responsibilities and in the Scheme for their financial responsibilities. Delegation of the management of the duties of Governors, which should include designation of members of staff as authorised signatories, will be defined within each individual school's Governors Scheme of Delegation, which must comply with DCSF Regulations.

2.5 **Categories of School**

Categories of schools are defined in The School Standards and Framework Act 1998. The main differences between the categories of school reflect the share of responsibilities between LA, governors and trustees (where appropriate).

Community LA is formal employer, landowner and admissions authority

Foundation Governing body is formal employer, admissions authority and Landowner, unless that is the trustees

Voluntary LA is formal employer and admissions authority, and trustees are the
Controlled landowner

<u>Voluntary Aided</u>	Governing body is formal employer and admissions authority, trustees are the landowner, and the governors contribute towards the school's capital costs
<u>Academy</u>	Academies are publicly funded independent schools with sponsors from the private or voluntary sectors or from churches or other faith groups. An Academy is set up as a company limited by guarantee with charitable status and will have a board of governors responsible for the governance and strategic leadership of the school. As such these Financial Regulations do not apply.

The differing responsibilities for the differing categories of schools under these Financial Regulations are denoted within the relevant sections.

2.6 Categories of funds managed by schools

2.6.1 Public Funds

- (i) Funds distributed to maintained schools within the requirements of the School Standards and Framework Act, which are delegated or devolved to the governing body subject to the provisions contained within the Scheme. Public funds include funding deriving from the Dedicated Schools Grant, Standards Fund grants, government initiatives and capital funding either delegated or devolved via the LA.
- (ii) Sponsorship, grants or other similar finance initiatives deriving from a private or charitable source (other than private individuals) provided for revenue or capital purposes are to be administered and accounted for in the same manner as public funds and any benefit from such funds becomes the property of the LA.

2.6.2 Non Public Funds

- (i) School Fund, being those funds from a non-public source i.e. private individuals under the direct control of the governing body used by the school for education-related purposes, are required to be managed to the same standard and with the same level of control as that of public funds. School funds are subject to internal audit requirements referred to in this document and goods purchased from a school fund become the property of the LA.
- (ii) Charitable Funds, held for the benefit of the school with governors and/or staff as trustees and registered with the Charity Commission, should be operated within their regulations and separately from any other school fund, although governors and school employees may be trustees. Charities are not subject to these Regulations except that a certificate of conformity as and when submitted to the Charities Commission is required by the LA. Assets of charitable funds are the property of the charity unless formally gifted to the school.
- (iii) Parent Teacher Association or similar funds should be operated as a separate fund from any other school fund and are not subject to these Regulations. As such they should not be operated during working time paid for from public funds. They should be operated to the same financial

standard as any other public or non-public fund. Donations to the school become the property of the LA.

3. Financial Management – Expenditure

3.1 Revenue (Delegated Funds) Expenditure

- 3.1.1 Head teachers shall prepare a system of budgetary control within the School's scheme of delegation including the identification of cost centre managers and the limits of their budgetary authority and ensure its enforcement.
- 3.1.2 Schools will prepare, with guidance (subject to buyback) from the GDC and the DF, a budget of income and expenditure within the resources delegated to them, in accordance with a timetable agreed with the above Officers.
- 3.1.3 No school shall plan its net expenditure to exceed the approved budget, except with the specific approval of the GDC, who shall consult the DF.
- 3.1.4 After the budget has been agreed by the governing body, Head teachers must report to the GDC and the DF the allocation of funds across budget headings determined from time to time by the DF, by the date determined annually by the DF. The right is reserved by the LA to take appropriate action where schools do not comply with this requirement following discussion with and appropriate notice to the school.
- 3.1.5 Where works to the premises are undertaken from the revenue budget, Foundation and Voluntary Aided Schools are requested, and Community and Voluntary Controlled Schools are required, to comply with the provisions in 3.2.3 (a) to (f) below.
- 3.1.6 Monthly monitoring of expenditure against budget allocations should be carried out and reported to the governors. The Group Finance Manager, Children Services should be notified at the first instance where overspent budget allocations mean a deficit balance at year-end is forecast.

3.2 Devolved Formula Capital Expenditure

- 3.2.1 Devolved Formula Capital Guidance Pack, containing guidance, forms and the process was sent to all schools April 2008.
- 3.2.2 The de-minimus value is £1,000, all expenditure under this is regarded as Revenue expenditure.
- 3.2.3 Where schools propose to undertake capital projects from accumulated revenue funds, they may do so but Foundation and VA Schools are requested, and Community and Controlled Schools are required, to seek the advice beforehand of the Director, Access and Provision (DAAP) who will consult other officers as appropriate:
 - (a) Full design details, technical parameters and calculations where necessary, are to be submitted for approval, to ensure that Health and Safety and also all statutory requirements are complied with and that the proposed works do not compromise the existing buildings or the electrical and mechanical services therein.

- (b) All work must comply with all current statutory requirements, Health and Safety legislation, British Standards, IEE and CIBSE guides etc.
- (c) A suitably qualified and professionally indemnified registered Incorporated Engineer should undertake Electrical and Mechanical design work.
- (d) Installation work and servicing should only be undertaken by officially registered organisations i.e. HVCA, ACOP, CORGI, NACOS, NICEIC etc. with appropriately trained and/or licensed personnel.
- (e) The LA is to be informed when the works are programmed to be undertaken so that site inspections can be arranged if required and necessary amendments to SCAMP drawings can be undertaken.
- (f) Upon completion working drawings along with full commissioning and test certificates are to be held by the school to be available to the LA for inspection if required. If any aspects fail to meet the required technical parameters the school shall arrange to rectify the work to the satisfaction of the LA. Further guidance is included in the Premises Guidance document and Premises Log Book.

3.2.4 This clause relates to capital bids, grants, lottery board funds, private finance initiatives and public private partnerships where a capital bid is made and/or capital funding received by a school from agencies other than the Council.

- (i) All schools must advise the DAAP of the plan to submit a bid, the purpose of the bid, the amount to be bid for and the source of any finances, which support the bid prior to the bid being submitted.
- (ii) Foundation and voluntary aided schools are requested, and community and voluntary controlled schools are required, to submit a full copy of the bid together with a financial and development plan in support to the DAAP.
- (iii) No application for a bid may take place until the school has complied with (i) and (ii) above and written agreement has been received from the DAAP that the application may proceed.
- (iv) All schools have the facility to obtain external funding from a variety of sources using 'BidTrack'. The External Funding Officer will support schools in this endeavour. Schools should still comply with (i) and (ii) above and obtain written permission before proceeding with any bid project.
- (v) All bid applications must conform with the Scheme and these financial regulations including having regard to Best Value.

4. Financial Management – Income

- 4.1 The arrangements for the collection of all money due to the Council shall be in accordance with regulations set by the DF.
- 4.2 Head teachers are responsible for the proper collection of and accounting for all other income receivable and received.
- 4.3 Head teachers shall promptly render accounts for the recovery of income, including that derived from letting school premises.
- 4.4 No debt shall be discharged other than by payment in full or being written-off. The Head Teacher should approve the writing off of debts up to a value to be agreed by the governing body and noted within the Governors Scheme of Delegation. Debts over that value should be approved for writing off by resolution of the governing body. The LA should be advised annually of the total value of debts written off in this way by each school promptly after the close of the financial year
- 4.5 All staff receiving monies shall give an official receipt for all income transactions over £10, or when requested by the payee. All income collected shall be paid, intact, into the appropriate bank account, at least fortnightly or more frequently as determined by the Insurance levels of the safe. Income collected should be recorded in the school's financial management system (SIMS) promptly.
- 4.6 Each member of staff who receives money on behalf of the Borough Council shall keep an accurate and chronological account of all monies received and thereafter paid to the appropriate bank account. This should also include details of payments received by BACS.
- 4.7 No third party or personal cheques shall be cashed out of any official monies of the Council.
- 4.8 The governors should have a Charging and Remissions Policy. The Head teacher should prepare a report to the governors on cost of activities charged for when considering a variation to the policy. The cost of activities to be charged for should be assessed and charges set and approved by governors.
- 4.9 Income received other than that due to the Council must be properly accounted for to the same accounting standards as that due to the Council. Receipts must be provided for all income in excess of £10 or when requested by the payee.
- 4.10 Income received as a result of a formal bid to or sponsorship from an agency other than the Council must be accounted for as if the money were public funds through the school's SIMS or similar accounting system.
- 4.11 Schools must ensure that there is sufficient separation of accounts to enable differentiation between public and non-public income.

5. Financial Management – Contracts

5.1 General

- 5.1.1 The following requirements apply to all contracts for the supply of goods or services to or by the school other than contracts of employment.
- 5.1.2 In relation to “Works Contracts” and “Functional Work” as defined in the Local Government (Planning and Land) Act 1980 and the Local Government Act 1988 or any further legislation, the additional provisions of the legislation will apply.
- 5.1.3 All contracts entered into by schools should be in accordance with the Best Value Principles contained in Annex 4 to the Scheme.
- 5.1.4 Contracts should be undertaken within the framework of the school's own Governors' Scheme of Delegation. Where there is conflict between the Governors' Scheme of Delegation and these financial regulations, the financial regulations will apply.
- 5.1.5 Appendix 1 provides detailed steps to be followed for contracts for the supply of goods or services. Appendix 2 Form C provides a formal record of the quotations and tendering process carried out.

5.2 Purchasing – Competition Requirements

- 5.2.1 Where the Total Value for a purchase is within the values in the first column below, at minimum the Award Procedure in the second column must be followed. The persons specified in the third column shall undertake short listing.

5.3 Tenders - for contracts of a total value of £50,000 or more

- 5.3.1 Three tenders must be sought for contracts of which a total value amounts to more than £50,000. Before tender documents are issued to prospective tenderers, where they are in other than a standard form, they should first be submitted to the Director of Finance for advice. All contracts exceeding £100,000 should be in writing in a form approved by the Director of Law and Corporate Governance.

Award procedure table

Total Value	Award Procedure	Short listing
Up to £4,999.99	Quotations in writing should be obtained for purchases and it is recommended that more than one written quotation be obtained if reasonably practicable. However, if the value of the purchase is estimated as not likely to exceed £100, then at least one oral quotation will suffice. Schools must be able to demonstrate both Best Value and probity in the process. Existing contractual arrangements must be used if they are in place.	As per school Governors Scheme of Delegation
£5,000-£50,000	At least four written Quotations against pre-determined specification	As per school Governors Scheme of Delegation
£50,000.01-EC Threshold ¹	Invitation to Tender by Advertisement / List to at least three suppliers	As per school Governors Scheme of Delegation
Above EC threshold	EC Procedure or, where this does not apply, Invitation to Tender by Advertisement/List to at least five suppliers	Seek advice from Council Procurement Section

¹ EC Threshold is £139k for Goods & Services and £3.4m for Building Works

6. Financial Management – Audit

- 6.1 Regulations relating to Audit are contained in Section 2.2.6 to 2.2.8 of the Scheme, which include a requirement to provide a certificate of audit of non-public funds.
- 6.2 Audit of charities of which a school is a beneficiary is to be carried out under Charity Commission requirements.
- 6.3 The Accounts and Audit Regulations 1996 (SI 1996/590), regulation 5, require that a “relevant body shall maintain an adequate and effective system of internal audit of their accounting records and control systems”.
- 6.4 Accordingly, internal audit is an independent and objective appraisal function established by the authority for reviewing the system of internal control. It examines, evaluates and reports on the adequacy of internal control as a contribution to the proper, economic, efficient and effective use of resources.

The following is required:

- To ensure that internal auditors are given access at all reasonable times to premises, personnel, documents and assets that the auditors consider necessary for the purposes of their work.
- To ensure that auditors are provided with any information and explanations that they seek in the course of their work.
- To consider and respond promptly (within two working weeks of receipt of the draft report) to recommendations in audit reports.
- To ensure that any agreed actions arising from audit recommendations are carried out in a timely and efficient fashion and in line with the timescale agreed with the Head of Internal Audit.
- To notify the Section 151 Officer and Head of Internal Audit immediately of any suspected fraud, theft, irregularity, improper use or misappropriation of the authority’s property or resources. Pending investigation and reporting, the School should take all necessary steps to prevent further loss and to secure records and documentation against removal or alteration.
- To ensure that new systems for maintaining financial records, or records of assets, or changes to such systems, are discussed with and agreed by the Section 151 Officer prior to implementation.

7. Financial Management - Insurance

7.1 Insurance Legal Requirements

There are several areas of insurance where cover must be in force -

- a) Employer's Liability. This class of insurance provides cover in respect of injury or illness to any employee arising out of the course of their occupation. In order for a claim to succeed the claimant must prove that the employer has been negligent. The minimum legal limit of indemnity is £5,000,000 any one claim.
- b) Engineering Inspection. Any item of lifting equipment or any item of steam equipment must be inspected. The frequency of inspection depends upon the item and is usually every 6 months or 12 months. Insurers will issue a certificate

confirming the item has been inspected and this will show whether any defects have been found

- c) Motor. Any motor vehicle must have at least Third Party Insurance.

7.2 Insurance Cover

Swindon Borough Council arranges cover for those schools, which have elected to be included under the Council's insurance arrangements. The areas covered are Public Liability for all Staff and Governors; Employers Liability/Personal Accident to Employees, Volunteers & Work Experience Students; Fidelity Guarantee; Third Party Hirers Liability; Officials Indemnity and Engineering insurances, arranged under a 'combined policy'. School Travel / Personal Accident cover is arranged under a separate policy.

8. Financial Management - Banking Arrangements

8.1 Public Funds and Non Public Funds banking arrangements

- 8.1.1 Schools may not open bank accounts or make investments outside of this guidance. A school's choice of bank will depend on the level of balances it wishes to hold in its account: schools with balances of under £20,000 may follow the requirements of options A or B; schools with balances of over £20,000 must follow option B. Investments must be in any current or deposit account, which include managed money market accounts providing that the bank provides a written agreement incorporating a guarantee of the capital sum invested. Schools should note that option A may not be suitable for public funds accounts due to the level of budget share paid into the account.

A. Accounts with balances under £20,000

Schools are free to invest with any authorised UK bank or building society, provided that their balances do not exceed £20,000 at any one time in order to take advantage of the UK Deposit Protection Scheme or the Building Societies Investor Protection Scheme (NB this figure is calculated as the sum of all accounts held, including both current and deposit accounts)

A List of authorised banks is held and should be checked with the Council Treasury Section prior to opening an account:

It should be noted that inclusion on this list does not mean that these institutions will offer services suitable for schools. In each case the suitability of an individual account should be carefully assessed.

B. Accounts with balances above £20,000

The Council restricts its investment to institutions, which have been independently assessed as presenting the lowest possible level of risk. An up to date list of suitable institutions is available from the Council Treasury Section. However, it should be noted that many of the institutions might be unlikely to deal with the amounts that schools have to invest.

8.1.2 All arrangements with the Council's bankers concerning the operation and supervision of the Council's banking accounts, overdraft facilities and the ordering, custody and use of cheques, shall be made by the DF.

8.1.3 Where bank accounts are set up with the authorisation of the DF they shall bear the signatures of two appropriate officers. The authorised signatories may also alter cheques drawn on the bank account.

8.2 Internet Banking

8.2.1 A number of financial institutions have recently started to offer their services on the Internet. However schools are only permitted to operate the 'read only' facility on these accounts.

8.3 Direct Debits

8.3.1 Schools may be requested to set up direct debit arrangements in favour of the Council for specified items.

8.3.2 Schools may enter into direct debit arrangements for payment of accounts with other agencies or companies. Schools are advised to ensure that adequate safeguards are in place when setting up electronic transfers from school bank accounts, particularly direct debit arrangements. Advice is available from the Council.

8.4 Interest earned on bank accounts

8.4.1 The schools will retain the interest earned on their accounts and bear any charges made by their bank.

8.4.2 Because of the tax status of the Council, interest should be paid gross without deduction of tax. If interest is paid net, a tax deduction certificate should be obtained if possible and, to obtain a reimbursement, this must be sent to the Schools Finance Team.

8.4.3 There is a loss of interest to the Council because advances are made to the schools earlier than invoices and payroll costs would historically have been paid. This loss is made good by deducting an equivalent sum from the amounts advanced to schools and is known as Abatement. The deduction from individual schools will be made prior to the advance of their budget shares and will be pro-rata to their advances, such deduction depending on current interest rates at the time of the advance (being the current 7 day rate). Schools will be notified of the rate applicable to each advance prior to the beginning of the financial year. Abatement will not be deducted from the amount paid to schools for rates.

8.5 Overdrafts, Loans and credit agreements

8.5.1 Schools MUST NOT themselves offer any security to any bank or other financial institution.

8.5.2 Schools MUST NOT make arrangements for overdrafts, loans or any other form of credit or deferred purchases, which includes interest free credit facilities.

8.6 Cheque Stationery

- 8.6.1 Schools will order from their banks their own cheques. They can be available in continuous stationery in which case they should be designed to match the printing format of SIMS.
- 8.6.2 Cheques may be personalised (for example with a school crest) but Swindon Borough Council or SBC MUST appear on the title of the account into which the school budget share is paid, e.g. SBC.....School.
- 8.6.3 Cheques MUST be signed in manuscript by two members of staff who are authorised signatories. If at all possible they should not be the same staff that authorise orders or certify accounts for payment. Governors who are not members of staff may not be authorised signatories but schools may put in place a procedure whereby governors provide a third signature for amounts above a level determined in their Scheme of Delegation.
- 8.6.4 Blank cheques MUST NOT be pre-signed and they MUST be kept in a secure, locked place, preferably a safe. A record of blank cheques held should be kept.
- 8.6.5 Cash dispensers MUST NOT be used.
- 8.6.6 Any cheque, which requires cancellation, MUST be clearly marked "CANCELLED" and retained for audit with the counterfoils.
- 8.6.7 If a school produces any cheques manually, SIMS and other financial systems must be updated for the payment immediately.

8.7 Payment into bank accounts

- 8.7.1 Paying-in books, not individual slips, should be used for banking income. Where cheques are paid in, a record MUST be kept showing, for each cheque, the name of the drawer, the nature of the income and the amount, and this MUST be totalled to agree with the total cheques banked.
- 8.7.2 Where no paying-in book is used, as with a building society passbook, a manual record must be kept providing the same details as a paying-in book would have provided.
- 8.7.3 The Bank MUST accept cheques payable to SBC...School without endorsement.

8.8 Bank statements and reconciliations

- 8.8.1 The school should receive bank statements at least monthly.
- 8.8.2 Schools MUST reconcile at least monthly the balance shown on the bank statement with the school account as shown on SIMS or other financial system.
- 8.8.3 Bank reconciliation statements should be dated and signed by an authorised signatory and the person completing the reconciliation as to their accuracy.

- 8.8.4 The Schools Finance Team MUST be sent copy statements of all bank balances at 31 December and 31 March each year, together with a signed copy of the bank reconciliation statement at that date.

9. Financial Management – Assets and Stock

- 9.1.1 Head teachers shall be responsible for the custody and physical control of the assets and stock in their establishment, for ensuring that these do not exceed reasonable requirements, and that accurate and complete records are maintained.
- 9.1.2 Schools are required to maintain an inventory of its moveable assets above £1,000 in value in a form determined by the Council. Inclusion in the inventory is required to substantiate insurance claims, such inventory to be retained in a secure lockable cabinet or safe and a copy of the inventory should be held off site.
- 9.1.3 Schools must keep a register for items below £1,000 in line with guidance issued by the Council, such register to be retained in a secure lockable cabinet or safe or held off site. The register should include the list of furniture and equipment in a basic classroom and a room-by-room list of all additional items, to substantiate insurance claims.
- 9.1.4 Schools should set out the authorisation procedures for disposal of assets in the school's governing body's Disposal of Assets and Write off policy.
- 9.2 Head teachers shall agree with the governing body, adjustments to stock records arising from stocktaking. Head teachers should report to the governing body if the value of such adjustments exceeds the limit previously agreed by it.
- 9.3 No surplus stock or other property of the Council shall be sold to any member of the staff of the Council without the specific approval in each particular case of the governing body as per the school's governing body's Disposal of Assets and Write off policy.
- 9.4 Schools are allowed to retain the proceeds of sale of assets except in cases where the asset was purchased with non-delegated funds (in which case it should be for the LA to decide whether the school should retain the proceeds), or the asset concerned is land or buildings forming part of the school premises and is owned by the LA.
- 9.5 Proposals for the disposal of land and buildings by governing bodies of controlled, aided and foundation schools are required to be notified to the GDC and the Secretary of State.
- 9.6 The DF shall be entitled to check stock and be supplied with any information required for the accounting, costing and financial records of the Council.

10. Financial Management - Payroll

- 10.1 The employing body shall be responsible for making arrangements for the payment of all salaries, wages, compensation or other emoluments to employees or former employees.
- 10.2 The employer in community and controlled schools is the Council with the responsibilities of the employing body being delegated to the governing body. In foundation and voluntary aided schools the employer and the employing body is the governing body.
- 10.3 The Head teacher shall be responsible for the management of all employees and shall ensure that the agency responsible for the school's payroll is notified of all appointments, resignations, absences or any other circumstances affecting the remuneration of such employees.
- 10.4 The Head teacher is responsible for the accurate completion and certification of individual timesheets and bonus authorisation for those employees for whom such payment methods are applicable and for the delivery of such timesheets to the relevant payroll agency in accordance with the prepared timetable. Timesheets must record the hours and minutes to be paid for normal time, overtime, holidays and sickness with any enhancements or other rates of pay and any payment for additional allowances.
- 10.5 The Head teacher shall be responsible for the authorisation of all returns for overtime worked, sickness absences, mileage claims and any payment for additional allowances for each of their salaried employees and for the delivery of such returns to the relevant payroll agency in accordance with the prepared timetable.
- 10.6 No school employee may be paid any monies by the school for any purpose other than through the recognised payroll agency for the school, except as reimbursement for minor expenditure on educational items to be recorded through the school's petty cash system, the limits of which will be determined in the School's Scheme of Delegation.
- 10.7 Schools who do not purchase the Council's payroll service are responsible for the correct declaration of their employees tax and national insurance including payments in kind e.g. use of a telephone. Such schools are required to comply with the Council's request for information to enable it to administer those items (e.g. teachers' pensions) for which it has statutory duties.

11. Financial and Contract Regulations - Local Payment Arrangements

(Note - Throughout "bank" has been used to mean "financial institution")

11.1 Items a school may meet from its public funds bank account

11.1.1 It can meet:

ALL expenditure both capital and revenue included in delegated and devolved budgets subject to the requirements contained within this Scheme;

ALL expenditure resulting from income received from grant funding or otherwise which is required to be paid into the public fund account for reporting purposes.

11.1.2 It MUST NOT meet:

ANY excepted items listed in the statutory Scheme;
ANY items relating to non-public (voluntary) funds except lettings and other premises income for VA schools;
ANY non-LA private activities; except activities funded otherwise than by the LA which are the responsibility of the governing body, for example extended school activities;
School trips taking place during school holidays that cannot be attributed to the curriculum or extended services, with the expectation that all primary school trips are curriculum-related;

11.1.3 It can pay money in ONLY from:

Advances from the Council, VAT and tax reimbursements
Any income, which may be generated e.g. lettings, swimming contributions and other curriculum related activities, extended school activity income
Contributions towards school expenditure by charities, school funds and external organisations etc
Capital and revenue funds from agencies other than the LA

11.2 Advances to schools

11.2.1 Advances to schools will be made in twelve instalments (subject to Regulations contained within the Scheme) equal to one twelfth of their budget share, the first instalment to be made on 1 April each year and the eleven subsequent instalments to be made three days prior to an agreed payroll date, with no instalment to be made in March of each year. The advance for the value of the rates and PFI Revenue Contribution will be made on the 1st April each year and there will be no abatement made on that amount.

11.2.2 The value of the rates plus PFI Revenue Contribution will be deducted by Direct Debit on the 1st April each year.

11.3 Returns required by the LA

11.3.1 On a monthly basis, schools MUST send in a claim for VAT to the Capital Accountancy Support Team, signed by an authorised signatory, the council will reimburse the school for VAT and recover it from HM Revenues and Customs.

11.3.2 The following reports from the school's finance system (e.g. SIMS FMS) must be sent to the Schools Finance Team on a quarterly basis as per the schedule set out each year, as per Appendix 3:

- (a) Cumulative expense analysis report on paper or by email
- (b) Trial balance report
- (c) General cost centre summary report or Governors budget monitoring report on paper or by email, with narrative for all variances against budget allocations of plus or minus 10% of budget, where in monetary terms 10% is greater than £10,000
- (d) Bank Statement and Bank Reconciliation Report

These reports must be sent by the due date.

11.4 Petty cash

11.4.1 Petty cash should only be used for emergency/minor items paid for in cash from an imprest float held by the school. Schools must maintain records with the same level of control as other public funds. VAT Receipts must be obtained and VAT rules applied. The Governors Scheme of Delegation should state the level of Petty Cash to be held and the maximum level allowed for individual Petty Cash Transactions (Audit would suggest a maximum amount of £25.00 per transaction). For more detailed information see Section 11 of the LA Manual.

11.5 Record Keeping

11.5.1 Complete end of year accounts on the SIMS system MUST be retained electronically, e.g. on a computer-grade DAT (Digital Audio Tape), called DDS (Digital Data Storage), separately for each year, and stored in a secure place. A separately stored back up should also be kept. A back up should be taken daily and stored in a secure place. Data that contains pupil or other confidential information should additionally be encrypted.

11.5.2 There MUST be a trail from the cheque counterfoil to the order and invoice, and from the monthly returns sent to the DF back through SIMS to the individual invoice.

11.6 Leasing Requirements

11.6.1 Leasing, rental, rental purchase and hire or other deferred payment agreements for equipment such as photocopiers, computers and telephone systems MUST NOT conflict with the Council's application of Government capital expenditure controls.

11.6.2 Therefore any such agreements you sign MUST meet the following criteria;

- (a) The agreement MUST NOT allow the Council (i.e. school) to become the owner of the equipment. In other words, the school CANNOT buy the equipment at any stage.
- (b) The term of the agreement MUST be short enough for you to be satisfied that the estimated value of the equipment at the end of the agreement period will be at least 10% of its original cost. An agreement for a large, heavily used photocopier, for example, should probably not exceed three years.
- (c) The agreement MUST NOT give you an automatic right to continue with the lease at the end of the agreement period. However, if you wish for it to be extended, this can be arranged subsequently at an open market rental.
- (d) Any sale proceeds arising from the disposal of equipment MUST go to the leasing company, not the school, either directly or indirectly.
- (e) The school should not make a commitment to agreements unless it is sure that it is able to afford it within its budgeted expenditure, particularly those for photocopiers incorporating changes based on numbers of copies.

The Councils Leasing Manual can be seen on this link:

http://sbcint/leasing_instructions_for_council1.pdf

11.7 Tax Liabilities

11.7.1 From 6th April 2007 Her Majesty's Revenue and Customs are introducing new Construction Industry Scheme legislation. As part of the consultation process five local authorities including Swindon made representations to HMRC over schools and the operation of C. I. S. legislation. As a result of these representations the new scheme from 6th April 2007 should not be operated for payments made for construction operations by the governing body or head teacher of a maintained school on behalf of the local authority. However such Council requirements as Public Liability Insurance or other statutory requirements will not be affected by this change.

11.8 Ordering and payment procedures

11.8.1 All orders made must be documented on official Swindon Borough Council orders or orders produced by the school's financial system in a format acceptable to the DF, except those for such services as electricity, gas, telephone, water, NNDR or petty cash expenditure. All stocks of forms should be kept where possible in a lockable cabinet.

11.8.2 Telephone and e-mail orders made must be confirmed by an approved order being sent marked CONFIRMATION ONLY within 24 hours of the order being made. Orders that are sent by fax should have terms and conditions shown on the reverse of the order form also faxed to the supplier.

11.8.3 Each order must be signed by an authorised member of staff. It should contain a comprehensive description of the quantity and quality of the goods or services, agreed cost, delivery date and location etc.

11.8.4 The invoices should be passed to the authorising officer, who should sign the invoice to show payment has been authorised.

11.8.5 As far as possible, authorisation of purchase orders, certification of the receipt of goods, authorisation of invoices for payment, and the signing of cheques should be carried out by different members of staff.

11.8.6 Schools will be responsible for interest arising from late payment of invoices.

12. Glossary of Terms

DCSF	Department for Children, Schools and Families
School	Governing body and Head teacher acting jointly or separately according to the School Scheme of Delegation within the terms of the relevant legislation
LA	Local Authority, being Swindon Borough Council
Devolved Management of Schools Scheme of Delegation (The Scheme)	A Scheme setting out the financial relationship between the LA and its maintained schools required under S.48 of the School Standards & Framework Act 1998
School Finance Manual	Manual comprising the Scheme and the document annexed to the Scheme including these Financial Regulations, which schools are required to adopt
Financial Procedures Manual	Manual containing recommended practices and procedures to be adopted which schools may produce themselves or adopt the LA model
Governors' Scheme of Delegation	Delegation of responsibilities and extent of authority to groups or individuals acting within the framework of the policies formulated by the governing body under DCSF requirements
Capital Expenditure	Expenditure, which fits within the definition of Capital used for accounting purposes in line with CIPFA Code of Practice
Revenue Expenditure	Expenditure delegated to schools within the terms of the Scheme
Non-LA Activities	Subsidy for lettings, non-curricular school visits, non-curricular school sales and purchases
Business Interest	Any interest financial or otherwise where a personal gain may or may be perceived to be obtained from a supplier of goods or services, or as a supplier, by any employee, governor, or member of their immediate families, which would include the purchase of a supply from a supplier who is also contracted to supply the school.
Employee	Any person on the payroll of the school or deemed to be an employee by virtue of the Employment Rights Act 1996 and Employment Relations Act 1999

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STEPS TO BE FOLLOWED FOR ALL CONTRACTS FOR THE SUPPLY OF GOODS OR SERVICES

1. STEPS PRIOR TO PURCHASE

1.1 Before beginning a purchase, the Head teacher should, in a manner commensurate with the complexity and value of the purchase:

- Take into account the requirements from any *Best Value* review;
- Appraise the need for the expenditure and its priority;
- Define the objectives of the purchase;
- Assess the risks associated with the purchase and how to manage them;
- Consider what procurement method is most likely to achieve the purchasing objectives
- Consult users as appropriate about the proposed procurement method, contract standards, and also performance and user satisfaction monitoring;
- Select the most appropriate procurement method; and
- Set these matters out in writing if the *Total Value* of the purchase exceeds £10,000

1.2 And set out in writing that:

- There is Governor or delegated approval for the expenditure
- There is adequate financial provision for the new expenditure.
- Prior Information Notices if required in accordance with *EC Procedures*, have been sent

2. RECORDS AND DEBRIEFING CANDIDATES

2.1 Where the *Total Value* is greater than £5,000 and less than £50,000, the Head teacher must complete the *Form C* and the following documents must be kept:

- invitations to quote and *Quotations* received.
- And a written record of:
- any exemptions and reasons for it
 - the reason if the *Award Criteria* is not complied with
 - the matters outlined in paragraph 5.1 if the *Total Value* of the purchase exceeds £10,000
 - written records of communications with the successful contractor.

2.2 Where the *Total Value* exceeds £50,000, the Head teacher must complete the *Formal Record of Tendering Process* to include:

- the method for obtaining bids
- any *Contracting Decision* and the reasons for it
- any exemption together with the reasons for it
- the *Award Criteria*
- tender documents sent to and received from *Candidates*
- pre-tender market research

- clarification and post-tender negotiation (to include minutes of meetings)
 - the contract documents
 - post-contract evaluation and monitoring
 - written records of communications with *Candidates* and with the successful contractor throughout the period of the contract.
- 2.3 Written records required must be kept for six years (twelve years if under seal) after the end of the contract. However documents, which relate to unsuccessful *Candidates* may be microfilmed or electronically scanned or stored by some other suitable method after 1 month from award of contract, provided there is no dispute about the award.
- 2.4 *Candidates* must be notified simultaneously and as soon as possible of any *Contracting Decision*.
The notification must be in writing.
If a *Candidate* requests in writing the reasons for a *Contracting Decision*, the Head teacher must give the reasons in writing within 15 days of the request.

3. ADVERTISING AND APPROVED LISTS

- 3.1 The Head teacher shall be responsible for ensuring that all persons or bodies invited to quote or tender for the supply of goods, services or works to the school have been suitably assessed. The assessment process shall establish that the potential suppliers have sound:
- Economic and financial standing; and
 - Health & Safety policy and procedures
 - Ability and technical capacity to fulfil the requirements of the school.
- 3.2 This may be achieved in respect of proposed contracts that are expected to exceed £50,000 by selecting firms from:
- Lists maintained on behalf of Central Government or
 - Standing lists of providers maintained by the school or on its behalf; and compiled following responses to a public advertisement, or
 - A shortlist of contractors assessed from expressions of interest in a particular contract submitted in response to a public advertisement.
- 3.3 Where the value of the proposed contract is less than £50,000 appropriate enquiries will be made, based on the degree of risk to which the school will be exposed.

4. INVITATIONS TO TENDER/QUOTATIONS

- 4.1 The *Invitation to Tender* or quote shall state that no tender or quotation will be considered unless it is received by the date and time stipulated in the invitation to tender.
- 4.2 If a quotation or tender is received in an envelope incorrectly endorsed, or is received after other quotations or tenders of the same contract have been opened, bearing a postmark or other evidence of delivery prior to the stipulated date for receipt of tenders then the Head teacher, if they are satisfied that such technical breaches were caused by inadvertence and the tenderer did not intend to gain or could not gain

any unfair advantage, may determine that such quotations or tenders should be considered for acceptance.

4.3 All *Invitations to Tender* shall include the following:

- a) A specification that describes the school's requirements in sufficient detail to enable the submission of competitive offers.
- b) A requirement for tenderers to declare that the *tender* content, price or any other figure or particulars concerning the tender have not been disclosed by the tenderer to any other party (except where such a disclosure is made in confidence for a necessary purpose);
- c) A requirement for tenderers to complete fully and sign all tender documents including a Form of Tender and certificates relating to canvassing and non-collusion;
- d) Notification that tenders are submitted to the school on the basis that they are compiled at the tenderer's expense;
- e) A description of the Award Procedure and, unless defined in a prior advertisement, a definition of the *Award Criteria* in objective terms and if possible in descending order of importance;
- f) A stipulation that any *tenders* submitted by fax or other electronic means shall not be considered except where an electronic tender process is to be used whereby bids can be stored in a secured 'in box' until after the stipulated time and date and which method has been approved by the Director of Law and Democratic Services;

4.4 All *Invitations to Tender* or *Quotation* must specify the goods, service or works that are required, together with the terms and conditions of contract that will apply.

4.5 The *Invitation to Tender* or *Quotation* must state that the School is not bound to accept any *Quotation* or *Tender*.

4.6 All *Candidates* invited to tender or quote must be issued with the same information at the same time and subject to the same conditions. Any supplementary information must be given on the same basis.

5. SHORTLISTING

5.1 Any *Shortlisting* must have regard to financial and technical standards relevant to the contract and may have regard to *Award Criteria*. Special rules apply in respect of the *EC Procedure*.

6. SUBMISSION, RECEIPT AND OPENING OF TENDERS AND QUOTES

6.1 Period for *Candidates*' response:

Candidates invited to respond must be given an adequate period in which to prepare and submit a proper *Quotation* or *Tender*, consistent with the urgency of the contract requirement. Normally at least four weeks should be allowed for submission of *Tenders*. The time periods laid down in the *EC Procedures* should be followed when they apply.

6.2 All *Tenders* must be returned to the School. All quotations must be returned to the Head Teacher. *Tenders* or *quotations* must be returned in sealed envelopes endorsed 'Tender for [Contract Name]' with no method of identifying the sender on the envelope.

6.3 *Tenders* and *quotes* by fax must be rejected. Electronic receipt of tenders or quotes may be used but must be subject to the same rigours

of a manual tender opening process, this will require specialist software to be used in order to provide the level of security required.

6.4 The Head Teacher shall be responsible for the safekeeping of *Tenders* until opening. Receipt of each *Tender* must be:

- date-stamped
- initialled on receipt
- logged immediately upon receipt in the *Tender Record Book*.

6.5 The Head Teacher must ensure that all *Tenders* are opened at the same time, after the period for their submission has ended. *Tenders* must be opened in the presence of least two governors or staff members who do not have a financial interest in the contract.

6.6 Upon opening, receipt of the *Tender* must be recorded in the *Tender Record Book*, which shall be in a form agreed by the Governors. The summary must be initialled on behalf of the Head Teacher.

6.7 The person opening the tender shall initial each tender at the time of opening and shall sign and date a list of the tenders.

6.8 The Head teacher must ensure that all Quotations are opened at the same time when the period for their submission has ended. The Head teacher or his representative must be present. Quotations must be opened in the presence of two staff members who do not have a financial interest in the contract. Upon opening, receipt of the Quotation must be recorded in a form agreed by the Governors.

7. CLARIFICATION PROCEDURES AND POST-TENDER NEGOTIATION

7.1 Providing clarification of an Invitation to Tender to potential or actual *Candidates* or seeking clarification of a *specification* whether in writing or by way of a meeting is permitted.

7.2 Post-tender negotiation means negotiations with any tenderer after submission of a *Tender* and before the award of the contract with a view to obtaining an adjustment in price, delivery or content. It must not be conducted in an *EC Procedure* where this might distort competition particularly with regard to price.

Where post tender negotiation results in a fundamental change to the specification (or contract terms) the contract must not be awarded but re-tendered.

7.3 If post tender negotiations are necessary after a single stage tender or after the second stage of a two stage tender, then such negotiations shall only be undertaken with the tenderer who has previously been identified as submitting the best tender. Tendered rates and prices shall only be adjusted in respect of a corresponding adjustment in the scope or quantity included in the tender documents. The Head teacher should ensure that there are recorded minutes of all negotiation meetings and that both parties agree actions in writing.

7.4 Procedure

7.4.1 Post-tender negotiation must only be conducted in accordance with such guidance that maybe issued by the Director of Law and Democratic Services.

- 7.4.2 Negotiations must be conducted by a team of at least two governors or staff members who do not have a financial interest in the contract.

8. EVALUATION AND AWARD OF CONTRACT

Confidentiality of Quotations, Tenders and the identity of Candidates must be preserved at all times

Information about one *Candidate's* response must not be given to another *Candidate*.

- 8.1 Contracts must be evaluated and awarded in accordance with the *Award Criteria*.
- 8.2 The arithmetic in compliant tenders must be checked. If arithmetical errors are found they should be notified to the tenderer, who should be requested to confirm or withdraw their tender. Alternatively, if the rates in the tender, rather than the overall price, were stated within the *Invitation to Tender* as being dominant, an amended *Tender* price may be requested to accord with the rates given by the tenderer.
- 8.3 Head teacher shall ensure that submitted tender prices are compared with any pre-tender estimates and that any discrepancies are examined and resolved satisfactorily.
- 8.4 The Head teacher should notify in writing all those *Candidates* who submitted a tender or quotation about the reasons why they were unsuccessful.
- 8.5 After tenders have been opened, tenders received after the closing date or which have not been submitted in accordance with these Regulations, should be opened and the *Candidates* notified of the reasons for the tender not being considered.

Glossary of Defined Terms

"Award Criteria"	-	The criteria by which the successful <i>Quotation</i> or <i>Tender</i> is to be selected.
"Award Procedure"	-	The procedure for awarding a contract.
"Best Value"	-	The duty on schools to secure continuous improvement in the way in which functions are exercised, having regard to a combination of economy, efficiency and effectiveness as implemented by the school.
"Bond"	-	An agreement to underwrite loss resulting from a contractors failure: if the contractor does not do what it has promised under a contract with the school, the Council can claim from the sum of money specified in the Bond (often 10% of the contract value). A Bond is intended to protect the Council against a level of cost arising from the contractor's failure.
"Candidate"	-	Any person who asks to, or is invited to submit a <i>Quotation</i> or <i>Tender</i> .
"Code of Conduct"	-	Any code regulating conduct of <i>Officers</i> as approved by Standards Committee
"Contracting Decision"	-	Any of the following decisions: <ul style="list-style-type: none"> • withdrawal of <i>Invitation to Tender</i> • whom to invite to submit a <i>Quotation</i> or <i>Tender</i> • <i>Shortlisting</i> • award of contract • any decision to terminate a contract.
"Contractor"	-	Any company firm or person who has been awarded a contract or from whom a quotation/tender has been accepted.
"EC Procedure"	-	The procedure required by the EC where the <i>Total Value</i> exceeds the <i>EC Threshold</i>
"EC Threshold"	-	The threshold at which EC public procurement directives must be applied if expected to be exceeded by the Total Value. [Until the 31st December 2005 the thresholds are £153,376 (€236,945) for the supply of goods and certain services and £3,834,411 (€5,923,624) for building and engineering works contracts.]
"European Area"	Economic	- The Members of the European Union, and Norway, Iceland and Liechtenstein.
"Form C"		- The form issued by the <i>Director of Law and Democratic Services</i> on which records of quotations or tenders should be kept.

Glossary of Defined Terms

"Government Procurement Agreement"	- The successor agreement to the General Agreement on Trade and Tariffs.
"Nominated Suppliers and Sub-contractors"	- Those persons specified in a main contract for the discharge of any part of that contract.
"Non-Commercial Considerations":	- Those matters defined in Section 17(5) of the Local Government Act 1988 as amended that cannot be taken into account when awarding a contract.
"Open Procedure"	- All <i>Candidates</i> are invited to bid in response to advertisement.
"Parent Company Guarantee"	- A contract which binds the parent of a subsidiary company as follows: If the subsidiary company fails to do what it has promised under a contract with the school, they can require the parent company to do so instead.
"Invitation to Tender/Quote"	- Document sent to suppliers inviting them to tender or quote for a particular contract.
"Quotation"	- A quotation of price and any other relevant matter.
"Relevant Contract"	- Contracts to which these Standing Orders apply (see Standing Order 4).
"Service Area"	- Means a unit for the sole use of whom the purchase is intended
"Shortlisting"	- Where candidates are selected <ul style="list-style-type: none"> • to quote or bid or • to proceed to final evaluation.
"Tender"	- A <i>Candidate's</i> proposal submitted in response to an <i>Invitation to Tender</i> .
"Tender Record Book"	- The log kept by the Head teacher to record details of <i>Tenders</i>

Glossary of Defined Terms

"Total Value"

- the whole of the value or estimated value (in money or equivalent value) for a single purchase or disposal
- whether or not it comprises several lots or stages
- to be paid or received by the school.

The *Total Value* shall be calculated as follows:

(a) where the contract is for a fixed period, by taking the total price to be paid or which might be paid during the whole of the period;

(b) where the purchase involves recurrent transactions for the same type of item, by aggregating the value of those transactions in the coming 12 months;

(c) where the contract is for an uncertain duration by multiplying the monthly payment by 48;

(d) for feasibility studies: the value of the scheme or contracts which may be awarded as a result;

(e) for nominated suppliers and sub-contractors: the *Total Value* shall be the value of that part of the main contract to be fulfilled by the nominated supplier or sub-contractor.

(f) where an in house service provider is involved, by taking into account redundancy and similar/associated

FORM C – Quotes between £5,000 and £50,000 (limit as per Governors Scheme of Delegation and Tenders over £50,000 Formal Record of Quotes/Tendering Process

This form must be completed in full – Complete Sections 1-4, file once the Process is complete.

Form C No:

1. INVITATION TO QUOTE/TENDER:

Budget cost centre:		Section:	
Description of Scheme/Goods/Services:			
Estimated Value (value of contract multiplied by the number of years the contract is to run excluding any extension periods):	£	Approved Budget Provision (for full Contract term):	£
Cost Centre:		Date of Governors Minutes (if appropriate)/ Approved Budget Reference:	

Tendering/Quotation Process to be followed:

Is there an approved list of suppliers?	YES/NO
If the answer is 'YES' are all the suppliers invited on the approved list?	YES/NO
Justification of Tendering / Quotation process selected above if single source (including any formal waiver granted):	
Name Originating Officer:	Sign:
	Date:

If Advertised:

State where advertised:	
Date of Advertisement:	

List suppliers invited to tender/quote, **NOTE:** Between £5,000 and £50,000 (limit set by School Governing Body's Scheme of Delegation) minimum of three written quotes required Goods / Works / Service and three tenders over £50,000:

Closing Date for Submission of Tenders/Quotations:

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**FORM C – Quotes between £5,000 and £50,000 (limit as per
Governors Scheme of Delegation and Tenders over £50,000
Formal Record of Quotes/Tendering Process**

I certify that the above details are correct and that the process to be followed is in accordance with Financial Regulations:

Name:		Signature:		Date:	
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2. RECEIPT OF TENDERS/QUOTATIONS:

Name of Firm	Tender Amount £	Adjustments Required £	Adjusted Amount £

Tenders must be opened in the presence of two governors or members of staff that do not have a financial interest in the contract:

Date Tender Opened:		Time Tender Opened:	
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Name of Governor/Staff member:		Sign:		Date:	
Name of Governor/Staff member:		Sign:		Date:	

3. ACCEPTANCE OF TENDER / QUOTATION:

I recommend acceptance of the tender/quotation from:					
In the sum of:	£	Saving Achieved: (Take actual cost from Estimated Value).		£	
Name:		Sign:		Date:	

Agreed by Other Authorised Signatory:					
Name:		Sign:		Date:	

**FORM C – Quotes between £5,000 and £50,000 (limit as per
Governors Scheme of Delegation and Tenders over £50,000
Formal Record of Quotes/Tendering Process**

Reason for not choosing lowest tender:

(continue on additional sheets if necessary)

Complete Section 4 in full and file completed form (Sections 1 – 4 inclusive)

4. INCLUSION IN CONTRACTS REGISTER:

Contract Name (in full):							
Supplier Name:							
Supplier Address:							
Postcode:							
Supplier – Contact Name:					Tel No:		
Contract Number		Contract Length years / months		Extension Period (at Contract Award – yrs/mths)			
Start Date:				Finish Date:			
Total Cost (of whole contract inc. extension period)					Form C No:		
DETAILS OF PERSON RESPONSIBLE FOR LETTING / MANAGING THE CONTRACT AT SCHOOL (this section must be completed regardless of whether this is a managed contract or not):							
Name:				Email:			
Phone No:		Department:		Section:			

Retain a Copy for Inspection by Audit

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SCHOOLS FINANCIAL REPORTING SCHEDULE

Quarter	Report	Date Due to Finance Team	Source	Purpose
Quarter 1	Budget Template	30 th June	Governing Body	Statutory
Quarter 1	Cost Centre Report (showing budget allocations)	30 th June	School SIMS/FMS	Monitoring
Quarter 2	Financial Monitoring Statement signed by headteacher/chair of governors	30 th September	School (Report format provided)	Monitoring
Quarter 2	Cost Centre Report or Governors Budget Monitoring report and narrative +/- £10k variance	30 th September	School SIMS/FMS system	Monitoring
Quarter 2	Managing Surplus Balances interim monitoring for schools with surplus balances in the <u>previous</u> financial year	30 th September (schools required to provide this information will be contacted separately)	School – at the request of the LEA only	Monitoring/Schools Forum
Quarter 2	Bank Statement and Bank Reconciliation Report	30 th September	School/School SIMS/FMS system	Monitoring
Quarter 3	Cost Centre Report or Governors Budget Monitoring report and narrative +/- £10k variance	31 st December	School SIMS/FMS system	Monitoring
Quarter 3	Managing Surplus Balances return	31 st January	School (Report format provided)	Swindon Scheme/Schools Forum
Quarter 4	CFR	31 st March	School SIMS/FMS system	Close of Accounts/DCSF
Quarter 4	Cost Centre Report or Governors Budget Monitoring report and narrative +/- £10k variance	31 st March	School SIMS/FMS system	Close of Accounts
Quarter 4	Cumulative Expense Analysis	31 st March	School SIMS/FMS system	Close of Accounts
Quarter 4	Trial Balance	31 st March	School SIMS/FMS system	Close of Accounts
Quarter 4	Bank Statement and Bank Reconciliation report	31 st March	School/School SIMS/FMS system	Close of Accounts
Quarter 4	Accruals/Prepayments	31 st March	School (Report format provided)	Close of Accounts

Year of issue/Schools/Budget Pack

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Detailed School Budgets 2009/10

Schools Forum

21 April 2009

Author: Group Director, Children

Parish / Wards Affected: All

Purpose

- To provide Schools Forum with detailed information on Individual Schools Budgets and Standards Fund Allocations for 2009/10.

Recommendation

The Schools Forum is requested:

- To note the Individual Schools Budgets and Standards Fund details and allocations detailed in Appendices A and B.
- To agree to distribute of any headroom money within the school development grant on a per pupil basis in line with the guidance of the grant

1. Reasons

- 1.1 At the last meeting of Schools Forum in March 2009 there was a request for additional detailed budget information to be supplied to Schools Forum. The appendices to this report provide this additional information.

2. Detail

- 2.1 Individual Schools Budgets for 2009/10 and indicative budgets for 2010/11 and pupil number information are supplied in Appendix A.
- 2.2 Detailed information on the various Standards Fund Grants is supplied in Appendix B. In addition there is likely to be some headroom money totalling approximately £249k for the School Development Grant, this will be allocated to schools during the financial year. This is an estimated figure at present and will be confirmed when the final Standards Fund Grants are confirmed in June 2009. As the School Development Grant supports every learner the headroom money will be allocated to schools on a per pupil basis in line with the guidance.

Alternative Options

- There are no alternative options this report is just to be noted.

Further information on the subject of this report can be obtained from Karen Murray on 01793 465794 or Email kmurray@swindon.gov.uk.

Detailed School Budgets 2009/10

Schools Forum

21 April 2009

Risk Management

Financial and Procurement Implications

- None.

Legal / Human Rights Implications

- None.

Links to Corporate Plans and Policies (in particular to Swindon 2010 Promises)

- Promise 45 "Schools will be at the heart of every community".

Consultees

- The Director of Finance (Section 151 Officer) and Director of Law and Democratic Services (Monitoring Officer) are consulted in respect of all reports.
- The Chair of Schools Forum

Background Papers and Appendices

- Appendix A – Individual Schools Budgets 2009/10
- Appendix B – Standards Fund detailed information

School Budgets 2009/10 and 2010/11	2008/09 Budget	2009/10 Budget	Increase / Decrease	Pupil Number Change	Budget 2010/11	Pupil Numbers 2009/10	Pupil Numbers 2010/11
Robert le Kyng Primary School	1,318,262	1,341,862	23,600	-7	1,394,945	405	408
Drove Primary School	1,204,304	1,265,080	60,777	6	1,312,897	420	394
Eldene Primary School	1,148,896	1,126,815	-22,081	-27	1,180,477	336	337
Even Swindon Primary School	1,314,481	1,443,353	128,872	21	1,473,664	415	389
Ferndale Primary School	892,958	973,127	80,169	22	947,822	327	330
PS7	0	130,944	130,944	30	1,232,511	30	60
Gorse Hill Junior School	607,279	648,646	41,367	1	958,348	217	212
Gorse Hill Infant School	561,907	597,447	35,539	2	637,715	187	168
Lainesmead Primary School	1,035,967	1,104,506	68,539	7	1,114,913	355	335
Lawn Primary School	1,009,491	1,074,794	65,302	7	1,117,962	397	396
Lethbridge Primary School	1,207,302	1,244,956	37,654	2	1,282,103	487	487
Moredon Primary School	1,441,995	1,360,468	-81,527	-4	1,380,057	403	374
Mountford Manor Primary School	860,400	876,624	16,224	-7	858,236	246	207
Goddard Park Primary School	1,311,394	1,374,697	63,304	-13	1,449,079	428	400
Oaktree Nursery and Primary School	915,418	1,018,386	102,969	20	1,045,524	297	258
Penhill Primary School	1,121,920	1,060,840	-61,080	-38	1,087,171	296	268
Rodbourne Cheney Primary School	541,361	543,082	1,721	-7	548,287	172	170
Seven Fields Primary School	819,543	910,722	91,179	14	996,098	264	257
King William Street Church of England Primary School	401,664	453,240	51,577	17	455,038	164	159
Holy Family Catholic Primary School	700,681	799,081	98,400	23	838,093	264	263
Holy Rood Catholic Junior School	693,906	722,212	28,306	-2	751,424	271	271
Holy Rood Catholic Infant School	564,451	579,375	14,925	-1	591,542	179	179
St Mary's Catholic Primary School	685,453	731,065	45,612	8	760,136	260	260
Liden Primary School	830,791	836,258	5,467	-16	892,916	304	314
Oliver Tomkins Church of England Infant School	609,612	609,320	-291	-7	612,488	187	158
Oliver Tomkins Church of England Junior School	626,040	613,107	-12,934	-18	640,440	210	211
Shaw Ridge Primary School	871,485	911,529	40,044	0	881,355	336	311
Bishopstone Church of England Primary School	197,346	198,038	692	-5	202,965	39	39
St Andrew's Church of England Primary School	536,713	536,645	-68	-7	537,430	201	197
Chiseldon Primary School	532,436	515,291	-17,145	-20	503,508	180	166
Covingham Park Primary School	962,569	926,155	-36,414	-8	927,816	360	348
East Witchell	45,069	128,840	83,771	20	217,200	30	50
Orchid Vale	587,980	679,631	91,651	27	735,455	213	202
Red Oaks	1,484,775	1,634,873	150,099	35	1,665,933	457	430
St Francis Primary School	542,614	685,959	143,345	53	808,450	245	259
Bridlewood Primary School	510,959	610,757	99,798	30	663,509	225	240
Catherine Wayte Primary School	807,552	874,471	66,918	14	921,697	340	351
Abbey Meads Community Primary School	789,186	842,559	53,373	6	881,476	307	311
Peatmoor Community Primary School	553,338	591,586	38,248	6	601,765	212	209
Haydonleigh Primary School	846,677	907,430	60,754	14	975,052	346	365
Greenmeadow Primary School	644,539	655,159	10,620	-5	664,240	250	243
Haydon Wick Primary School	731,368	752,768	21,400	-6	780,021	274	274
Southfield Junior School	579,557	589,632	10,075	-3	612,462	226	230
Westrop Primary School	507,345	510,992	3,647	-5	504,006	184	176
Eastrop Infant School	427,267	443,441	16,174	2	445,671	153	207
Northview Primary School	417,593	372,046	-45,547	-33	351,431	118	104
Nythe Primary School	427,041	466,428	39,387	11	499,094	160	168
Millbrook Primary	1,134,833	1,031,642	-103,191	-20	1,053,385	303	296
South Marston Church of England Primary School	338,617	347,188	8,571	0	347,981	106	104
Colebrook Infant School	358,738	378,646	19,908	4	419,019	115	161
Colebrook Junior School	451,832	433,095	-18,737	-15	431,146	155	151
Grange Junior School	888,823	874,332	-14,491	-21	904,236	342	341
Grange Infant Community School	675,533	727,768	52,235	14	739,255	270	265
Ruskin Junior School	1,112,105	1,226,083	113,978	7	1,230,639	380	362
Beechcroft Infant School	676,356	752,520	76,164	14	769,085	255	249
St Catherine's Catholic Primary School	552,186	560,582	8,395	-8	579,284	198	196
Toothill Primary School	589,641	628,421	38,780	5	626,760	186	149
Wanborough Primary School	620,263	613,471	-6,791	-16	613,743	228	219
Westlea Primary School	972,748	1,002,895	30,147	-2	1,013,954	303	293
Brook Field Primary School	1,030,160	1,070,668	40,508	5	1,055,656	406	387
Wroughton Junior School	826,666	866,582	39,916	8	848,361	333	319
Wroughton Infant School	600,794	635,438	34,644	7	676,042	228	237
Tregoze Primary School	629,799	640,848	11,049	-5	642,684	233	224
Total	46,887,975	49,064,416	2,176,440	135	51,891,651	16,417	16,097
Highworth Warneford School	3,184,338	3,328,131	143,793	13	3,393,436	923	902

School Budgets 2009/10 and 2010/11	2008/09 Budget	2009/10 Budget	Increase / Decrease	Pupil Number Change	Budget 2010/11	Pupil Numbers 2009/10	Pupil Numbers 2010/11
Isambard School	2,151,662	2,130,759	-20,903	261	3,033,296	473	707
Kingsdown School	4,583,949	4,733,300	149,351	0	4,865,017	1277	1266
The Ridgeway School	5,032,207	5,134,332	102,126	-19	5,198,068	1140	1115
The Commonweal School	4,187,394	4,337,176	149,782	-3	4,524,763	1081	1094
Churchfields School	3,844,771	3,915,621	70,850	11	4,042,572	995	995
Dorcan Technology College	4,688,835	4,699,179	10,344	-41	4,762,485	1251	1219
Nova Hreod	5,230,160	5,259,925	29,765	-52	5,390,063	1277	1255
St Joseph's Catholic College	4,677,791	4,877,802	200,011	24	5,020,552	1112	1111
Greendown Community School	4,094,953	3,960,785	-134,168	-85	4,008,446	1065	1035
Total	41,676,059	42,377,009	700,950	109	44,238,700	10,594	10,699
St Luke's School	1,412,819	1,558,777	145,958	8	1,518,114	62	62
Brimble Hill Special School	1,405,041	1,490,311	85,270	6	1,509,027	73	73
The Chalet School	602,393	614,869	12,476	-2	636,176	32	32
Crowdys Hill School	1,697,877	1,799,046	101,169	5	1,838,879	132	132
Uplands School	1,554,097	1,685,200	131,103	5	1,665,165	84	84
Nyland School	894,341	926,266	31,925	-3	954,375	33	33
Total	7,566,568	8,074,469	507,900	19	8,121,738	415	415
Total All Schools	96,130,603	99,515,894	3,385,291	263	104,252,088	27,426	27,211

Provisional Standards Fund 2009-10

Appendix B

Title	Grant No.		1.1		1.1		1.2		1.3		SSG		SSG(P)		SCHOOL PROVISIONAL TOTALS	
	Rate		Total Allocation		Devolved		School Lunch Grant (Apr to Aug plus indicative Sept-Mar)		Ethnic Minority Achievement		100% on formula		100% on formula		100% on formula	
Robert le Kyng Primary School	25,193	0	0	0	0	0	0	0	7,869	0	60,827	18,643	18,643	112,532		
Drove Primary School	29,627	0	0	0	0	5,370	25,574	0	25,574	0	62,664	18,516	18,516	141,751		
Eldene Primary School	28,242	0	0	0	0	0	0	0	0	0	51,648	12,989	12,989	92,879		
Even Swindon Primary School	69,146	0	0	0	0	5,317	6,464	0	6,464	0	67,451	12,548	12,548	160,926		
Ferndale Primary School	80,069	0	0	0	0	4,401	0	0	0	0	66,603	7,441	7,441	158,514		
Primary School 7	4,373	0	0	0	0	167	0	0	0	0	35,910	8,085	8,085	48,535		
Gorse Hill Junior School	42,880	0	0	0	0	2,258	3,935	0	3,935	0	39,709	7,673	7,673	96,455		
Gorse Hill Infant School	48,255	0	0	0	0	1,954	3,232	0	3,232	0	35,523	2,936	2,936	91,900		
Lainesmead Primary School	68,706	0	0	0	0	4,693	8,525	0	8,525	0	55,172	19,545	19,545	156,641		
Lawn Primary School	51,229	0	0	0	0	5,130	0	0	0	0	60,211	9,736	9,736	126,306		
Lethbridge Primary School	25,968	0	0	0	0	6,067	0	0	0	0	70,384	11,694	11,694	114,113		
Moredon Primary School	136,399	0	0	0	0	4,192	0	0	0	0	65,163	12,523	12,523	218,277		
Mountford Manor Primary School	31,070	0	0	0	0	3,554	3,279	0	3,279	0	41,361	16,162	16,162	95,426		
Goddard Park Primary School	37,969	0	0	0	0	5,452	0	0	0	0	63,314	22,359	22,359	129,094		
Oaktree Nursery and Primary School	62,798	0	0	0	0	3,090	4,403	0	4,403	0	48,312	19,336	19,336	137,939		
Swindon Academy (Previously Penhill Primary School)	103,407	0	0	0	0	3,079	0	0	0	0	46,928	19,039	19,039	172,453		
Rodbourne Cheney Primary School	31,286	0	0	0	0	1,789	0	0	0	0	32,296	6,806	6,806	72,177		
Seven Fields Primary School	52,576	0	0	0	0	3,747	0	0	0	0	44,880	14,942	14,942	116,145		
King William Street Church of England Primary School	38,049	0	0	0	0	2,706	0	0	0	0	33,937	3,270	3,270	77,962		
Holy Family Catholic Primary School	25,384	0	0	0	0	3,741	6,323	0	6,323	0	44,604	7,372	7,372	87,424		
Holy Rood Catholic Junior School	19,207	0	0	0	0	3,819	8,900	0	8,900	0	44,668	4,809	4,809	81,403		
Holy Rood Catholic Infant School	30,239	0	0	0	0	1,862	7,963	0	7,963	0	33,712	1,987	1,987	75,763		
St Mary's Catholic Primary School	21,860	0	0	0	0	3,704	6,370	0	6,370	0	44,393	6,661	6,661	82,988		
Liden Primary School	22,327	0	0	0	0	4,163	0	0	0	0	47,872	9,766	9,766	84,128		
Oliver Tomkins Church of England Infant School	14,230	0	0	0	0	1,945	0	0	0	0	34,799	4,205	4,205	55,179		
Oliver Tomkins Church of England Junior School	43,551	0	0	0	0	3,185	2,342	0	2,342	0	36,780	7,045	7,045	92,903		
Shaw Ridge Primary School	19,126	0	0	0	0	3,495	3,372	0	3,372	0	52,552	7,223	7,223	85,768		
Bishopstone Church of England Primary School	25,239	0	0	0	0	0	0	0	0	0	16,602	959	959	42,800		
St Andrew's Church of England Primary School	15,453	0	0	0	0	0	0	0	0	0	35,860	6,742	6,742	58,055		
Chiseldon Primary School	15,043	0	0	0	0	2,872	0	0	0	0	33,240	4,368	4,368	55,523		
Covingham Park Primary School	47,461	0	0	0	0	0	0	0	0	0	67,731	4,075	4,075	119,267		

Provisional Standards Fund 2009-10

Appendix B

Grant No.		1.1		1.1		1.2		1.3		SSG		SSG(P)		SCHOOL PROVISIONAL TOTALS	
Title		School Development Grant		LIG Funding and post LIG Transition 2009/10		School Lunch Grant (Apr to Aug plus indicative Sept-Mar)		Ethnic Minority Achievement		School Standards Grant		School Standards Grant (Personalisation)			
		100%	on formula	100%	on formula	100%	on formula	100%	on formula	100%	on formula	100%	on formula	100%	on formula
		5,133,755		234,086		292,591		179,304		4,739,906		1,399,455		11,979,097	
Orchid Vale Primary School		15,239	0	0	2,215	0	0	0	50,933	6,936	75,323				
Red Oaks Primary School		30,289	0	0	4,754	0	0	0	72,870	9,780	117,693				
St Francis Primary School		38,393	0	0	2,549	0	0	0	50,797	2,543	94,282				
Bridlewood Primary School		36,149	0	0	2,341	0	0	0	47,705	3,811	90,006				
Catherine Wayte Primary School		18,112	0	0	3,537	0	0	0	53,696	3,856	79,201				
Abbey Meads Community Primary School		22,282	0	0	4,193	0	0	0	49,200	7,188	82,863				
Peatmoor Community Primary School		19,915	0	0	3,206	0	0	0	39,386	3,859	66,366				
Haydonleigh Primary School		20,441	0	0	4,600	0	0	0	54,729	4,778	84,548				
Greenmeadow Primary School		18,526	0	0	3,601	0	0	0	41,831	4,160	68,118				
Haydon Wick Primary School		19,674	0	0	3,850	0	0	0	44,935	4,365	72,824				
Southfield Junior School		20,852	0	0	2,351	0	0	0	39,203	5,634	68,040				
Westrop Primary School		16,009	0	0	2,914	0	0	0	34,699	4,121	57,743				
Eastrop Infant School		29,202	0	0	1,591	0	0	0	30,535	1,907	63,235				
Northview Primary School		11,705	0	0	1,227	0	0	0	25,924	3,522	42,378				
Nythe Primary School		61,940	0	0	0	0	0	0	32,106	1,295	95,341				
Millbrook Primary School		34,801	0	0	3,152	3,654	0	0	55,957	9,239	106,803				
South Marston Church of England Primary School		44,188	0	0	0	0	0	0	24,806	2,149	71,143				
Colebrook Infant School		31,698	0	0	0	0	0	0	27,770	751	60,219				
Colebrook Junior School		30,882	0	0	1,612	0	0	0	30,290	1,158	63,942				
Grange Junior School		24,328	0	0	0	0	0	0	52,356	5,178	81,862				
Grange Infant Community School		15,661	0	0	0	0	0	0	45,077	3,093	63,831				
Ruskin Junior School		30,351	0	0	4,954	0	0	0	57,538	13,132	105,975				
Beechcroft Infant School		15,598	0	0	2,653	0	0	0	43,165	4,696	66,112				
St Catherine's Catholic Primary School		35,949	0	0	2,060	1,967	0	0	36,498	2,795	79,269				
Toothill Primary School		20,437	0	0	1,935	4,122	0	0	34,620	9,721	70,835				
Wanborough Primary School		17,162	0	0	3,372	0	0	0	38,904	4,496	63,934				
Westlea Primary School		21,936	0	0	3,152	4,684	0	0	48,435	6,658	84,865				
Brook Field Primary School		25,001	0	0	4,224	4,497	0	0	60,666	8,717	103,105				
Wroughton Junior School		26,307	0	0	3,465	0	0	0	51,993	10,278	92,043				
Wroughton Infant School		16,128	0	0	0	0	0	0	40,742	4,194	61,064				
Tregoze Primary School		18,033	0	0	2,423	0	0	0	39,590	6,719	66,765				
Primary Subtotal		2,053,550	0	0	167,683	117,475			2,832,062	470,184	5,640,954				

Provisional Standards Fund 2009-10

Appendix B

Grant No.		1.1	1.1	1.2	1.3	SSG	SSG(P)	SCHOOL PROVISIONAL TOTALS
Title		School Development Grant	LIG Funding and post LIG Transition 2009/10	School Lunch Grant (Apr to Aug plus indicative Sept-Mar)	Ethnic Minority Achievement	School Standards Grant	School Standards Grant (Personalisation)	
Rate		100%	on formula	100%	100%	100%	100%	100%
Total Allocation		on formula	on formula	292,591	329,494	on formula	on formula	on formula
Devolved		5,133,755	234,086	292,591	179,304	4,739,906	1,399,455	11,979,097
Highworth Warneford School		183,769	0	10,602	0	129,283	59,050	382,704
Isambard Community School		24,946	0	4,921	0	172,807	67,178	269,852
Kingsdown School		213,454	0	14,285	0	174,179	81,063	482,981
The Ridgeway School		266,075	0	15,044	0	183,450	83,909	548,478
The Commonweal School		197,427	0	11,246	0	149,287	84,678	442,638
Churchfields School		414,556	129,394	10,351	28,010	138,365	143,014	863,690
Dorcan Technology College		391,665	30,851	13,014	0	188,206	124,950	748,686
Nova Hreod School		596,679	36,154	13,285	0	174,179	93,103	913,400
St Joseph's RC College		231,084	0	14,097	33,444	171,893	83,557	534,075
Greendown Community School		301,355	37,687	12,079	0	147,255	74,061	572,437
Secondary Subtotal		2,821,010	234,086	118,924	61,454	1,628,904	894,563	5,758,941
St Luke's School		36,711	0	1,645	0	42,077	5,212	85,645
Brimble Hill School		26,603	0	754	0	43,000	5,212	75,569
Chalet School		26,078	0	0	375	37,475	5,212	69,140
Crowdys Hill School		60,487	0	1,373	0	43,000	6,876	111,736
Uplands School		34,295	0	869	0	42,494	5,212	82,870
Nyland School		30,954	0	1,343	0	32,894	5,212	70,403
Special Subtotal		215,128	0	5,984	375	240,940	32,936	495,363
Stratton PRU (only at PRU and Dual registered)		44,067	0	0	0	38,000	1,772	83,839
TOTALS		5,133,755	234,086	292,591	179,304	4,739,906	1,399,455	11,979,097

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