

Plymouth  
School of  
Creative Arts

make  
discover  
perform

## Finance Policy

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Reviewed: September 2018	Next Review Due: September 2019

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<b>1. Introduction</b>	

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1.1 The purpose of this policy is to ensure that Plymouth School of Creative Arts maintains and develops systems of financial control, which conform to the requirements of both propriety and of good financial management. It is essential that these systems operate properly to meet the requirements of Plymouth School of Creative Arts' Funding Agreement with the Department of Education (DfE).

1.2 Plymouth School of Creative Arts must comply with the principles of financial control outlined in the academies guidance published by the DfE. This policy expands on that guidance and forms the manual detailing information on the academy's accounting procedures and systems. It should be read by all staff involved with financial systems and accountability.

## 2. Principles

2.1 The Board of Governors will manage their affairs in accordance with the high standards detailed in '[Guidance on Codes of Practice for Board Members of Public Bodies](#)' and in line with the [seven principles of public life](#):

- **Selflessness:** Holders of public office should take decisions solely in terms of the public interest.
- **Integrity:** Holders of public office should not place themselves under any financial or other obligation to outside individuals or organisations that might influence them in their performance or their official duties.
- **Objectivity**□: In carrying out public business, including making public appointments, awarding contracts or recommending individuals for rewards and benefits, holders of public office should make choices on merits.
- **Accountability**□: Holders of public office are accountable for their decisions and actions to the public and must submit themselves to whatever scrutiny is appropriate to their office.
- **Openness**□: Holders of public office should be as open as possible about all decisions and actions that they take. They should give reasons for their decisions and restrict information only when the wider public interests clearly demands.
- **Honesty:**□ Holders of public office have a duty to declare any private interests relating to their public duties and to take steps to resolve any conflicts arising in a way that protects the public interests.

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- **Leadership:** Holders of public office should promote and support these principles by leadership and example.

### 3. Organisation and Responsibilities □

3.1 The Plymouth School of Creative Arts has defined the responsibilities of each person involved in the administration of the school’s finances to avoid the duplication or omission of functions and provide a framework of accountability for governors and staff. The reporting structure is as follows:

- Board of Governors
- Finance Folio holder
- Headteacher
- Deputy Headteacher
- Quality and Performance Lead
- Responsible Officer
- Finance Officer
- Bishop Fleming Auditing Service
- Independent Audit for Responsible Officer (RO) duties.

### 3.2 Board of Governors

The Board of Governors has overall responsibility for administration of Plymouth School of Creative Arts finances. The main financial responsibilities of the Board of Governors are prescribed in the [Funding Agreement](#) between Plymouth School of Creative Arts and the DfE. The main responsibilities include:

- Ensuring the grant from the DfE and other Restricted funding is used for the purposes intended.
- Providing approval of the annual budget and any material changes.
- Ensuring a Scheme of Delegation is in place.
- Ensuring assets are managed.
- Ensuring accurate accounting records are maintained.
- Ensuring the budget monitoring statements are a true and accurate record on income and expenditure.
- Approval of the Annual Statutory Accounts.

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### 3.3 Finance Folio holder

The main financial responsibilities of the Finance Folio holder are detailed in their Terms of Reference, these include:

- Initial review and recommendation to the Governing Body of the annual budget.
- Provide regular monitoring of actual expenditure and income against the approved budget.
- Ensuring the annual accounts are produced in accordance with the requirements of the Companies Act 2006 and the DfE guidance issued to academies.
- Authorising the award of contracts up to the amount stated in the Scheme of Delegation (Appendix 1).
- Reviewing the reports of the RO on the effectiveness of the financial procedures and controls. These reports must also be reported to the Governing Body.
- To review the financial policies of the school and where necessary make recommendations to the Governing Body.

### 3.4 Headteacher

The Headteacher has overall executive responsibility for Plymouth School of Creative Arts. The Headteacher retains responsibilities for:

- Approving new staff appointments within the authorised establishment.
- Authorising contracts up to the amount stated in the Scheme of Delegation (Appendix 1), reporting these decisions to the Folio Holder.
- Signing cheques as detailed in the Scheme of Delegation.
- Procurement Card Holder.
- Online Banking & BACS Authorisation.
- Ensuring regularity and propriety is being maintained at all time.
- Ensuring there is prudent and economic administration.
- Ensure the avoidance of waste and extravagance is adhered to for all transactions.
- Available resources are used efficiently and effectively.

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- The day to day organisation, staffing and management of Plymouth School of Creative Arts.□

As **Accounting Officer**, the duty to take action if the Governing Body or Chair is contemplating a course of action, which he or she considers an infringement of propriety or regularity. Objections should be put in writing to the Governing Body and details sent to the Permanent Secretary and Plymouth School of Creative Arts' external auditors. □The Accounting Officer may delegate, or appoint others to assist in these responsibilities. □

### 3.5 **Deputy Headteacher**

The nominated Deputy Headteacher will take on the role of Accounting Officer in the event of the long-term absence of the Headteacher and is a debit card holder.

### 3.6 **Management Accountant**

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The Management Accountant works in close collaboration with the Headteacher through whom they are responsible to the Board of Governors. They also work closely with the Finance Officer and Governors with relevant folios:

- Support and challenge through the line accountability of the Finance Officer. This line accountability aspect might be needed for others too.
- The management of Plymouth School of Creative Arts' financial position at a strategic level.
- The reviewing and checking of the effective systems of internal control in accordance with the Academy Financial Handbook, Funding Agreement, SORP, including any recommendations made in RO report and management reports produced by Bishop Fleming.
- Ensuring that the annual accounts are properly presented and adequately supported by the underlying books and records of Plymouth School of Creative Arts.
- Ensuring all relevant documents are published online in accordance with the requirements from Ofsted.
- Preparation and presentation of monthly management accounts to the

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Finance Folio Holder/Audit Committee and Board of Governors.

- Ensuring forms and returns are checked and sent to the DfE in line with their reporting deadlines.
- Signing cheques in accordance with the Bank mandates and as detailed in Scheme of Delegation.
- Holding a strategic overview of Plymouth School of Creative Arts Service Level Agreements.
- Authorising orders and the award of contracts up to the amount stated in the Scheme of Delegation. (Appendix 1)
- Online Banking & BACS Authorisation.

### 3.7 **Responsible Officer**

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Checks and balances need to be put in place to ensure that the financial management arrangements within the Plymouth School of Creative Arts are monitored. The Department for Education requires a Responsible Officer (RO) to be appointed to fulfil this role. □The RO is appointed by the Governing Body and is intended to provide an independent oversight of the School's financial affairs. The main duties of the RO are to provide the Governing Body within on-going independent assurance that:

- The financial responsibilities of the Governing Body are being properly discharged.
- Resources are being managed in an efficient; economic and effective manner.
- Sound systems of internal financial control are being maintained.
- Financial considerations are fully taken into account in reaching decisions.

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The Board of Governors appointed Bishop Fleming in September 2013 to act as an external body to independently undertake the duties of the RO. A program of checks was agreed with the Board of Governors. The auditors carry out financial reviews in order to provide the Board of Governors and indirectly the Department for Education with the required assurance. These reviews are undertaken termly and general areas for review cover the following:

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- Review that bank reconciliations have been carried out each month.
- Review the monthly payroll to ensure that any changes have been appropriately authorised and agreed by the Headteacher and in the case of changes to the Headteachers contract this has been authorised by the Board of Governors.
- Check sample orders to delivery notes and invoices to ensure that the documentation is complete and has been appropriately checked and authorised.
- Check of sample payments back to invoices, orders and delivery notes to confirm they are bona fide purchases.
- Review a sample of expense claims to ensure the appropriate documentation to support the claim and that the claim is appropriately authorised.
- Review returns to Department for Education to ensure the information supplied is consistent with the underlying records and internal management reports.
- Carry out spot checks of petty cash balances and supporting vouchers.
- Review all major contracts and ensure formal tender procedures exist and are being followed. Bishop Fleming will produce a full report after each RO visit to Plymouth School of Creative Arts Finance Folio holder who will personally report findings of each visit to the Governing Body.

### 3.8 Finance Officer



The Finance Officer works in close collaboration with and is directly responsible to the Quality and Performance Lead. The main responsibilities include:

- The day to day management of financial issues including the establishment and operation of suitable accounting systems.
- The management of Plymouth School of Creative Arts financial position at an operational level.
- The maintenance of effective systems of internal control.
- Preparation of monthly management accounts.

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- Ensuring forms and returns are prepared in line with the DfE procedures and reporting deadlines.
- Liaison with payroll, preparation of staff claims and reconciliation of payroll data from Plymouth School of Creative Art's payroll service provider.
- Management of Plymouth School of Creative Arts Service Level Agreements.
- Ensure the correct authorisation has been obtained for all on-line banking & BACS payments.
- Ensure the recommendations from the RO and management reports produced by Bishop Fleming are implemented.
- Maintaining the security of the Financial documents.
- Ensuring the inputting on to the school financial software is up to date.
- Ensuring the Academy handbook 'Must List' is adhered to
- Day to day running of School Cash Office.
- Cash collection and reconciliation.
- Weekly banking.
- Order and invoice processing.
- Procurement Card Holder.

### 3.9 Budget holders

The budget holders are accountable for their own budgets, the Finance Officer retains the responsibility of these and will monitor the activity monthly to check the processes are being followed and there are no maverick payments. The Management Accountant will include this as part of the monthly review.

The budget holders are informed of the total annual budget, once the final budget has received approval from the Board of Governors. The budget holders will be able to order goods as per the scheme of delegation and they must follow the purchase process as per section 11. Budget holders will be able to view monthly statements showing the amount spent and amount left in the budget in HCSS. They cannot exceed their budget without prior

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authorisation from the Management Accountant. The Finance Officer will provide any training needed for the budget holders to manage their budgets effectively.

### 3.10 **Other staff**

All staff are responsible for the security of Plymouth School of Creative Arts property, for avoiding loss or damage, for ensuring economy and efficiency in the use of resources and conformity with the requirements of the School's financial procedures.

### 3.11 **Register of business interests.**

It is vital that the Board of Governors and staff act, and are seen to act, impartially. All members of the Board of Governors are therefore required to complete a declaration of business interests. The Headteacher and other senior staff are also required to complete a declaration.

Declarations should include all business and pecuniary (monetary) interests such as directorships, shareholdings and other appointments of influence within a business or other organisation. They should also include interests of related persons such as a parent, spouse, child, cohabit and business partner where that person could exert influence over a Governor or member of staff.

The existence of a register of business interests does not of course detract from the duties of the Governors and staff to declare interests whenever they are relevant to matters being discussed by the Governors or any Working Party. Where an interest has been declared, Governors and staff should not attend that part of the meeting.

It is the role of the Clerk to Governors to ensure the Register of Business Interests is up to date and published on the Website. Further information relating to related/connected parties can be found in the *Connected Parties, Related Party Transaction and Register of Pecuniary Interest Policy*.

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## **4. Financial Planning**

4.1 The Quality and Performance Lead in collaboration with the Headteacher, will prepare both medium and short-term financial plans. These plans are prepared to inform the School's strategic development planning processes for the next 3 years.□ The Plymouth School of Creative Arts Strategic Plan identifies the development plan priorities over the medium term and the expected level of resources available.

4.2 The Plymouth School of Creative Arts Annual Improvement Plan provides the framework for the annual budget. The Annual budget is a detailed statement of the expected resources available to the School and the planned use of those resources during the year.

## **5. Annual Budget**

5.1 The budget process follows a planning annual cycle.

5.2 The Management Accountant, in liaison with the Headteacher is responsible for preparing and obtaining approval for the annual budget from the Finance Folio holder. The Board of Governors must approve the budget each year.

5.3 The approved budget must be submitted to the DfE by the published timetable each year.

5.4 The Accounting Officer and the Management Accountant are responsible for establishing a timetable, which allows sufficient time for the approval process and ensures the submission date published by the DfE is met.

5.5 The annual budget will reflect the best estimate of the resources available to Plymouth School of Creative Arts for the forthcoming year and will detail how those resources will be utilised establishing clear links to support the objectives identified in the School Improvement Plan.

5.6 The budget planning process will incorporate the following elements:

- Forecasts of likely pupil numbers to estimate the amount of DfE grant

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receivable.

- Review of other income sources.
- Review of past performance against budgets.
- Identification of potential efficiency and budget containment actions.
- Annual review of expenditure headings to reflect known changes and expected variations in costs e.g. pay increases, inflation or other anticipated changes.

5.7 The draft budget should be presented to the Headteacher, the Finance Folio holder and Board of Governors together with a supporting report for approval. Once the budget is agreed this should be communicated to all responsible budget holders to ensure they are aware of the overall budgetary constraints.

5.8 The budget should be seen as a working document which may need revising throughout the year as circumstances change. Any revision should be reported to the Finance Folio holder through the monthly management reports. Any substantial changes must be approved in accordance with the Scheme of Delegation (Appendix 1).

## **6. Budget Management**

6.1 The Management Accountant and the Finance officer will ensure all bank accounts and budgets are reconciled monthly.

6.2 The Headteacher, Finance Folio holder and Board of Governors will receive monthly budget monitoring reports from the Management Accountant on current spend against budget and forecast outturn expenditure. The Management Accountant will also prepare recommendations regarding appropriate action needed to be taken to correct any significant over or under spending and plans formulated for consideration by Finance Folio holder.

6.3 The Headteacher may delegate elements of the budget to staff where this is appropriate. These budget holders must operate within the same objectives and controls as those agreed for Plymouth School of Creative Arts as a whole. Delegated budget holders will be provided with sufficient information to enable them to perform adequate monitoring and control.

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Such budget holders are accountable to the Headteacher who is responsible for ensuring mechanisms exist to enable such delegated budgets to be monitored and managed.

6.4 Any potential overspends against the budget must in the first instance be discussed with the Management Accountant. The accounting system will not permit payments to be made against an overspend budget without the approval of the Management Accountant.

6.5 The Finance Folio holder will continually monitor the quality of the financial information presented to ensure that what is provided remains appropriate, particularly in terms of its timing, level of detail and narrative.

6.6 The original budget must be set in the HCSS Budgeting software. Changes are monitored against a Master budget which will record in-year changes. An audit trail of all virements made after the approval of the original budget must be made.

## **7. Accounting Systems**

### **7.1 Financial accounting system.**

7.1.1 Plymouth School of Creative Arts uses HCSS Accounting and all financial transactions must be recorded using this system. There must be a clear audit trail for all financial transactions from the original documentation to accounting records. Finance records must be stored for 7 years in accordance with the Companies Act.

7.1.2 Access rights within HCSS are defined for each user with an individual email address and password. Users are detailed in the Scheme of Delegation (Appendix 1).

7.1.3 Only authorised staff will be permitted access to the accounting records, which should be securely retained when not in use. Authorisation and supervisory controls should be adequate to ensure transactions are properly recorded or that errors are identified.

7.1.4 All records should be protected against unauthorised modifications,

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destruction, disclosure or loss whether by accident or intention. The finance system must be protected by robust backup procedures. HCSS is an online system and data storage is the responsibility of the software provider (HCSS).

## **7.2 Transaction processing.**

7.2.1 All journal transfers and transactions in the Nominal Ledger will be processed by the Finance Officer and approved by the Management Accountant. Cash Book entries will be made by the Finance Officer.

7.2.2 The Finance Officer will make Fixed Asset transactions on HCSS. Requisition and purchase orders will be initially raised and approved on HCSS by the relevant budget holders, the Finance Officer will ensure the second authorisation is in accordance with the Scheme of Delegation and there is sufficient Budget for the purchase.

7.2.3 The Finance Officer will ensure invoices are processed and made ready for payment, they will also process the sales & purchase ledger transactions. All BACS or manual payments will be prepared by the Finance Officer, these are countersigned in accordance with the Bank Mandate as per the Scheme of Delegation. The Finance Officer will obtain and review system reports to ensure only regular transactions are posted to the accounting system.

7.2.4 The Finance Officer will ensure monthly reconciliations in respect of the sales ledger, purchase ledger, payroll, nominal ledgers and cash book.

## **7.3 Accounting for 'Other' Income.**

7.3.1 Plymouth School of Creative Arts will be using a combination of HCSS and ParentPay to ensure the rigorous process for income is adhered to. The Finance Officer is responsible for the day-to-day management of these systems. The Finance Officer produces reports from the data inputted into HCSS. The Management Accountant is responsible for overseeing these systems and receives information from the Finance Officer.

7.3.2 The Bookings Plus system is used to raise invoices for Lettings income and is the responsibility of the Facilities Manager. Income from Bookings

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Plus is recorded in HCSS by the Finance Officer via the Cash Book journal.

## **8. Payroll**

Plymouth School of Creative Arts has outsourced the payroll function to Bishop Fleming. The main elements of the payroll system are Staff appointments, payroll administration, payments and monitoring. The Quality and Performance Lead and the Finance Officer are responsible for the day-to-day management of these areas.

□

### **8.1 Staff Appointments**

8.1.1 The Board of Governors approves a personnel establishment for Plymouth School of Creative Arts, which is known as the staffing structure and forms part of the Pay Policy.

8.1.2 Material changes to the staffing structure of Plymouth School of Creative Arts may only be approved by the Board of Governors who must ensure that adequate budgetary provision exists for any established changes and after the required period of consultation with unions and staff. □

8.1.3 The Headteacher has the authority to appoint staff within the authorised staffing structure.

8.1.4 The Quality and Performance Lead ensures Human Resources maintains the files for all members of staff, which includes contracts of employment.

### **8.2 Payroll Administration**

8.2.1 The Plymouth School of Creative Arts payroll is outsourced to Bishop Fleming Payroll Services. □ All Payroll transactions relating to School staff, permanent or casual, will be processed through the payroll system.

8.2.2 Payments for employment will not be made to staff or visiting lecturers through any other mechanism. All new appointments, leavers, changes to contracts or personal details are to be notified to Bishop Fleming Payroll Services on the appropriate form. (for guidance contact payroll

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[payrollacademy@devon.gov.uk](mailto:payrollacademy@devon.gov.uk) )

8.2.3 Any change to terms of staff contracts are completed by Human Resources, countersigned by the Quality and Performance Lead and the Headteacher. If there are any changes to the Headteacher's salary or contract, the forms are to be signed by the Chair of Governors as per the Scheme of Delegation (Appendix 1). Copies should be retained on the employee's personnel file and the original sent to payroll. □All personnel files are stored in a lockable cabinet.

8.2.4 Only the Headteacher, Human Resources and where necessary, Finance staff, will have access to staff files but individuals can request to see their own files in line with data protection policies. □The Quality and Performance Lead is responsible for keeping the staff personnel database up-to-date via the school management system, Progresso.

8.2.5 Absence records are processed by Human Resources. The member of staff with Line Accountability signs the form before it is countersigned by the Quality and Performance Lead. Both paid and unpaid leave is notified to payroll using the Bishop Fleming Absence recording system.

8.2.6 Staff claims for overtime must be checked by the Finance Officer. Claims for overtime / variance of grade of duties, causal claims and supply claims will be entered on to the spreadsheet provided monthly by Bishop Fleming Payroll Services. It will be countersigned by the Quality and Performance Lead and sent to payroll by the stipulated date each month for claims up to the end of the previous month.

### **8.3 Payments and Monitoring**

8.3.1 All salary payments are made by BACS.

8.3.2 Bishop Fleming payroll services submit payroll reports prior to salary payments being dispatched detailing costs and individuals payment details. A BACS report is also submitted. The Quality and Performance Lead will undertake a sensibility check whenever possible to ensure the data does not contain major errors prior to salaries being paid.

8.3.3 The Quality and Performance Lead will undertake a reconciliation of all

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claims for additional hours / unpaid leave and investigate any differences between the previous month's gross salary against the current months. The Management Accountant will check this during the monthly review.

8.3.4 The payroll system automatically calculates the deductions due from salaries to comply with current legislation. Bishop Fleming Payroll Services are authorised to make BACS payments from the Plymouth School of Creative Arts bank account by direct payment for the amounts of the deductions to the following agencies: Local Government Pension Scheme, Teachers Pensions, Unison & GMB by the 7<sup>th</sup> of the month following the pay run and to HMRC by the 19<sup>th</sup> of the month following the pay run.

8.3.5 The Finance Officer will enter the payroll data into HCSS accounting via a journal at the earliest opportunity. The monthly payroll JVs are provided by Bishop Fleming Payroll. The Management Accountant will check this during the monthly review

8.3.6 Each year the Quality and Performance Lead will check each member of staff's gross pay against the payroll system to the contract of employment.

## **9. Value for Money (VFM) Procedures**

All orders for goods and services are subject to the following rules concerning quotes and tenders below:

### **9.1 Orders of £1,000 and below**

Consideration to be given to alternative suppliers and evidence attached to requisition if quotes have been sought.

### **9.2 Orders over £1,000 but less than £2,500**

At least two written/verbal quotes should be obtained for all orders to identify the best source of the goods and services. These should be recorded on or attached to the requisition form or purchase order for audit purposes.

### **9.3 Orders over £2,500 (£5,000 works) but less than £10,000**

At least three written quotations should be obtained for all orders to identify

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the best sources of the goods/services. Written details of quotations should be attached to the requisition form or purchase order for audit purposes.

#### **9.4 Orders over £10,000 - £65,000**

A minimum of three formal quotations to be obtained in writing by a specified date and time based on a written specification. Evidence must be attached to the requisition form or purchase order for audit purposes. Formal tenders may be requested if it is felt appropriate.

#### **9.5 Orders over £65,000**

Goods or services ordered with a value over £65,000 or for a series of contracts in which the total exceeds £65,000 must be subject to formal tendering procedures as detailed below. All paperwork relating to the tender must be kept in the Management Accountant's office.

#### **9.6 Orders over EU Threshold**

Purchases over the EU Thresholds are by law subject to EU Public Procurement Directives for the advertising and Award of Contracts.

### **10. Forms of Tender**

There are three forms of tender procedure: open, restricted and negotiated and the circumstances in which each procedure should be used are described below:

#### **10.1 Open Tender:**

This is where potential suppliers are invited to tender. The budget holder must discuss and agree with the Quality and Performance Lead how best to advertise for suppliers. This is the preferred method of tendering, as it is most conducive to competition and the propriety of public funds.

#### **10.2 Restricted Tenders:**

This is where suppliers are specifically invited to tender and are appropriate where:

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- There is a need to maintain a balance between the contract value and administrative costs.
- A large number of suppliers would come forward or because the nature of the goods is such that only specific suppliers can be expected to supply the Schools requirements.
- The costs of publicity and advertising are likely to outweigh the potential benefits of open tendering.

### **10.3 Negotiated Tender:**

The terms of the contract may be negotiated with one or more chosen suppliers. This is appropriate in specific circumstances:

- The above methods have resulted in either no or unacceptable tenders.
- Only one or very few suppliers are available.
- Extreme urgency exists.
- Additional deliveries by existing suppliers are justified.

### **10.4 Preparing for Tender**

Full consideration should be given to:

- Object of project.
- The overall requirements.
- Technical skills required.
- The after sales service requirements.
- Form of contract.
- It will be necessary to rank all the requirements and award marks to suppliers on fulfillment of these requirements to help reach an overall decision.

### **10.5 Invitation to Tender**

An invitation to tender should include the following:

- Introduction/background.

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- Scope and objectives of the project.
- Technical requirements.
- Implementation of the project.
- Terms and conditions of the tender.
- Form of response.

## **10.6 Aspects to consider**

### **Financial:**

- Comparison of 'like with like' costs, if a lower price means a reduced service or lower quality.
- Hidden costs – care should be taken to ensure tender price is the total price.
- Consider if there is scope for negotiation.

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### **Technical:**

- Qualifications of the contractor
- Experience of the contractor
- Descriptions of technical and service facilities
- Compliance to Construction Design & Management (CDM)

### **Certificates** □:

- Quality control procedures
- Details of previous sales and references

### **Other considerations:**

- Pre-sales demonstration
- After sales service
- Financial status of supplier

## **10.7 Tender Acceptance Procedures**

The tender invitation will state the time and date by which the completed tender document should be received by Plymouth School of Creative Arts.

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Tender submissions should be received in plain envelopes clearly stating they contain tender documents and they must be:

- Date stamped and marked with the time of receipt.
- Store, unopened, in a secure place prior to tender opening.
- Tenders received after the deadline should not normally be accepted.

### **10.8 Tender Opening Procedures**

All tenders should be opened at the same time and tender details should be recorded and signed. Two persons should be present at the opening of the tenders this would normally be the Management Accountant and the Headteacher, in some circumstances this could be delegated to an agent who has been employed by Plymouth School of Creative Arts to undertake the tendering process i.e. a firm of architects.

### **10.9 Tender Evaluation Procedures**

The evaluation process should involve at least two people. Those involved should disclose all interests, which may influence their objectivity. If there is a potential conflict of interest then that person must withdraw from the tendering process.

Those involved must take care not to accept gifts or hospitality from potential suppliers that could be seen to compromise their independence.

Full records should be kept of all criteria used for evaluation and for contracts over £25,000; a report should be prepared to the Finance Folio holder.

The accepted tender should be one that is economically most advantageous unless it can be demonstrated that this is not the best option for the Plymouth School of Creative Arts and other factors outweigh any monetary savings.

## **11. Purchasing**

11.1 Plymouth School of Creative Arts will aim to achieve best value for money for all its purchases ensuring that services are delivered in the most

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economical, efficient and effective way, within available resources, and with independent validation of performance achieved wherever practicable.

11.2 The Headteacher is responsible for ensuring procedures are in place for testing the market, placing of orders and paying for goods and services by following the general principles of:

- Probity – an approach to all interested parties in the disclosure of information that lends itself to necessary scrutiny.
- Accountability – the process whereby individuals are responsible for their actions and decisions.
- Fairness – that all those dealt with by Plymouth School of Creative Arts are dealt with on a fair and equitable basis. □

11.3 The Accounting Officer will ensure that there is a clear separation of duties within the finance team, which would, if combined, enable one individual transaction to record a complete transaction.

□

11.4 Orders for goods and services.

All budget holders will be added to HCSS Accounting as users. Pre requisitions and Purchase Orders will be added to HCSS by delegated individuals in each budget area. The budget holders will approve this according to the scheme of delegation.□

Where the value of an order is over £1000, the requisition must be accompanied with evidence of appropriate number of quotes /or proof that VFM exercise has taken place – as per section 10. Orders will be authorised only if the VFM documentation is present and correct. Advice about suppliers or obtaining best value is available from the Finance Officer or Management Accountant. Official orders will be raised and emailed or posted to the supplier by delegated individuals within budget areas.

Telephone/direct verbal ordering will be permitted but the purchase order approved according to the scheme of delegation must be in place. Evidence of approval must be kept. Where raising an official order is not practicable and with prior approval from the budget holder, a purchase order will be

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raised on HCSS as soon as possible, normally within 24 hours.

All orders must be processed through HCSS.

### 11.5 Delivery of Goods and Services

On receipt of goods the Front Desk staff will check the goods received match the delivery note and sign the note to confirm this. The budget holder will check the delivery note against the original order to ensure the correct goods have been dispatched, upload and attach the delivery note to the original purchase order on HCSS and the Finance Officer will process this on HCSS.

The Front Desk team will raise any discrepancies with the budget holder for investigation, the budget holder must ensure that the goods received are of acceptable quality any goods that are rejected must be notified the supplier and the Finance team within two days of delivery

## **12. Payment of Accounts**

### **12.1 Processing of Invoices**

Payment for supplies and services will be in accordance with the supplier's terms of business once it is confirmed that goods or services have been received and are of the quality expected as per Section 11. The invoice must be arithmetically correct, with correct prices and correctly treated VAT. No photocopied or faxed invoices will be paid but invoices sent electronically by email are acceptable.

At least two people must be involved in the process of agreeing invoices and authorising payment. The Finance Administrator will do the above checks and enter the invoices on to HCSS as soon as possible. The Finance Officer will authorise and pay the invoices on HCSS then raise the payment in the bank. The Management Accountant will authorise the payment of the invoice in the bank. Payments are made by BACS, procurement card or direct debit. Only in exceptional circumstances should payment be made by cheque.

New suppliers will be added to HCSS and paid according to the bank details

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provided on their invoice. If there is a request to change bank details, the Finance Officer will follow up with a phone call to the supplier on numbers on file or on reputable platforms such as the supplier website. Written confirmation of change in bank details will also be required.

Direct debit mandates will be signed by the Finance Officer or the Management Accountant. The signing of each mandate will also have to be witnessed by either the FO or MA. Direct Debit payments will be closely monitored to ensure that automatic payment arrangements are cancelled when the goods or services are no longer being supplied.

Standing Orders will be done as a two stage setup where the Finance Officer sets up the payment and the Management Accountant approves them. Standing orders will be reviewed regularly to ensure that outgoing payments are still valid.

### **13. Other Purchases**

Plymouth School of Creative Arts recognises that there are instances when it is not possible to process orders for goods and services in the normal way and items such as ingredients for cookery may have to be purchased and claimed back. Also purchasing goods and services over the Internet may require payment at the time of ordering.

Cash payments should be minimised and should be made from petty cash not incoming cash.

If the purchase is under £30 this becomes a function of the Petty Cash Account system.

#### **13.1 Internet Purchases**

Internet purchases must have requisition forms as per. Payments are made using PayPal wherever possible. Records of these purchases must be attached to the requisition forms.

If PayPal is not available then the GPC card can be used. See section 15.6.

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### 13.2 Reimbursements under £30

Requests for reimbursement to staff for under £30 are to be made via Petty Cash and MUST be supported by receipts and a Petty Cash voucher for the goods/services received.

Reimbursement may be refused if the Finance Officer considers maverick purchasing methods have been used or the budget holder has already spent their full allocation and did not seek prior approval to exceed the funds available. The Finance Officer and the person being reimbursed sign the voucher slip for the reimbursement. A third signature is required from the budget holder or member of Finance team. This is recorded on HCSS and the transaction number is noted on the voucher.

### 13.3 Reimbursements to staff and volunteers over £30

Requests for reimbursement to individuals are to be made on a [staff expenses form](#) and MUST be supported by receipts for the goods/services received. Staff must have prior approval from the budget holder to incur these expenses. The form must be signed by both the staff member and the budget holder before being handed in to Finance. Volunteers will follow a similar process to staff and have their [staff expenses form](#) signed by their contact in the school.

Once received in Finance, expense claims are processed in HCSS and will be paid by BACS the following month. Expense claims **MUST** be made within a month of being incurred. Reimbursement may be refused if the Finance Officer considers maverick purchasing methods have been used or the budget holder has already spent their full allocation and did not seek prior approval to exceed the funds available.

## 14. Income

The main source of income for Plymouth School of Creative Arts are the Grants from the ESFA and the Local Authority. The Management Accountant is responsible for ensuring all grants due to Plymouth School of Creative Arts

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are collected and monitors the receipt of these funds during the monthly review.

#### **14.1 Income collected by Plymouth School of Creative Arts**

Plymouth School of Creative Arts collects income from parents or the public for:

- School Meals
- Trips and residential visits
- Fundraising for specific departments
- Wrap around Care including Breakfast & After School Club
- Lettings
- Events
- Tenants
- Training / conference speaking
- Reimbursements from various parties for activities in which Plymouth School of Creative Arts plays an active role. □

Plymouth School of Creative Arts uses ParentPay and Bookings Plus to administer the collection of this income. The Finance Assistant is responsible for the day-to-day administration of ParentPay and the collection of parent pay income. The Facilities Manager is responsible for Bookings Plus and lettings income.

□

#### **14.2 Trips / Activities**

A lead teacher must be appointed for each trip. For every trip or activity, a Trip / Visits form is completed. This MUST be shared with Finance. The Finance Assistant is responsible for budgeting for the trip, collecting the sums due and liaising with the Lead Teacher over amounts outstanding. There must be evidence that there is no intention to make a profit from any trip or activity.

Cash/cheques sent in via pupils or in person by parents must be placed in a sealed envelope with the student's name, class and reason for payment on the outside of the envelope. These are passed to the finance office and

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locked in the safe everyday. Alternatively parents/guardians can pay online using ParentPay or BACS.

The value of the receipt and the number of the receipt is recorded against the pupil making the payment.

### 14.3 Lettings

□

The policy for lettings of premises is contained in a separate document. The policy and charges will be reviewed annually and approved by the Finance Folio holder.

The Facilities Manager is responsible for maintaining records of bookings facilities and for identifying the sums due from each organisation. Payments must be made in advance for these bookings. Any outstanding payments must be chased by the Facilities Manager and brought to the attention of the Finance Team, no debts will be written off without the express approval of the Board of Governors. (the DfE prior approval is also required if the debt to be written off is above the value detailed in the funding agreement).

### 14.4 Custody

All cash and cheques received must be recorded on the Income Reconciliation sheet and held in the school safe prior to banking. Banking will take place weekly or more frequently if the cash sum held exceeds £3,000. The Finance Officer inputs the banked amounts into HCSS and completes reconciliations between sums collected, the sums deposited at the bank and the sums posted to the accounting system during routine month end procedure. The Management Accountant checks this during the monthly review.

### 14.5 Debtors

- The Management Accountant may write off debts under £10.
- The Headteacher may write off debts under £50.
- Debts over £50 may be written off with the approval of the Finance Folio holder.
- Debts above the level as detailed in the funding agreement must be

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submitted to DfE for approval to be written off.

The following debt recovery policy will be applied:

- If payment has not been received 30 days after invoice a reminder will be sent asking for payment within 7 days.
- If payment is not forthcoming, a further reminder will be sent, requesting immediate payment or contact to arrange repayment by installments.
- If payment is still not forthcoming, for debts over £100, a threat will be issued to put the matter into the hands of a nominated Solicitor if payment is not received within the next 7 days.
- If not received after 7 days a cost benefit analysis will be made and the nominated Solicitor might be asked to pursue the debt and the debtor will be notified accordingly.
- Debts of £100 and less will be pursued without reference to the nominated Solicitor and will be reported to the Finance Folio holder who will decide on action to be taken.
- The current aged debtors report together with details of any debts written off (under £50) and solicitor's letters sent will be provided for each monthly budget meeting.

## 15. Cash Management

### 15.1 Bankers

The Plymouth School of Creative Arts has appointed Barclays Bank as their bankers for all funds. The opening of all bank accounts must be authorised by the Board of Governors who must set out in the Scheme of Delegation the arrangements covering the operation of accounts.

Two authorising signatures are required for each payment made by cheque regardless of amount. Cheques must be completed and have documentary evidence of the nature of the payment before they can be signed. Blank cheques must **NOT** be signed.

For all BACS payments, the Finance Officer ensures all correct authorisation has been obtained. All payments are entered on the banking system

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(barclays.net) by the Finance Officer and this is checked and approved for payment by the Management Accountant or the Headteacher who both hold the authority to approve payments on the Barclays website.

## 15.2 Deposits

□

Particulars of any bank deposit must be entered on a paying in slip. The Counterfoil should include:

- The amount and reason for the deposit.
- Signature of person preparing the banking.
- Signature of person checking the banking.
- Barclays deposit bag receipt attached.

## 15.3 Payments and withdrawals

All cheques and other instruments authorising withdrawal from any of Plymouth School of Creative Arts' bank accounts must bear signatures / electronic signatures in line with the Scheme of Delegation and Bank Mandate.

## 15.4 Bank Reconciliations

The Finance Officer must ensure bank statements are received regularly and that reconciliations are performed at least on a monthly basis. This ensures that all the bank accounts are reconciled to Sage HCSS and any adjustments are dealt with promptly. The Management Accountant ensures the reconciliation procedures are followed during the monthly review.

## 15.5 Petty Cash Accounts

Deposits into Petty Cash can only be made by cash withdrawal from the bank with a cheque signed in accordance with the Scheme of Delegation and Bank Mandate. Plymouth School of creative Arts will maintain a maximum of £200 as Petty Cash.

The Finance Officer will ensure the Petty Cash tin is stored securely and

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where possible in the safe.

All requests for reimbursements will be on a Petty Cash Voucher with the receipts attached. The voucher needs to be signed by the Budget holder. In exceptional circumstances cash can be made available to staff in advance of a receipt being available – these should be limited to small items under £30.

The Petty Cash will be reconciled to HCSS monthly by the Finance Officer. The Management Accountant will check this during the monthly review.

### 15.6 **GPC Credit Card**

The Government Purchasing Card (GPC) credit card is issued to the Finance Officer, Headteacher and Deputy Headteacher. These cards are to be held securely at all times and the PIN code is not to be disclosed to any other parties. The GPC card is for the purposes of paying for goods and services when the normal ordering processes or PayPal is not available. Purchases made by the approved cardholders must be accompanied by a receipt, which is given to the Finance Officer Promptly and attached to the card statement. These transactions are recorded in HCSS asap, with the transaction reference number being recorded on the documentation.

If another member of staff requests payment for goods and no other form of payment is available, they must complete the order requisition form in Appendix 3, once an authorised user of the card has countersigned this, the Finance Officer can make the payment.

During the monthly review, the Management Accountant will check the payments and documentation to ensure all purchases comply with the procedure laid out. A direct debit payment clears the card balance every month. Any instances of unauthorised card use are to be reported to the Headteacher and the Finance Folio holder. If a card is lost or PIN details are compromised this is reported to Barclays immediately.

### 15.7 **Clients / Prepayment Accounts**

Plymouth School of Creative Arts will be making a General Prepayment

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Account available to all parents to allow parents to budget for future trips or activities that their child may be invited to take part in during their time at the school.□ Once this has been set up the Management Accountant will ensure that these funds are accounted for separately to all other funds of the school.

All prepayments accounts are reconciled at least monthly with regular transfers taking place between the main Account and the client's account to reflect the balances held on prepayment accounts. All monies held on prepayment accounts will be refunded to the parent when a child leaves the school. Interest earned on the client's account will be used for the benefit of supporting pupil trips and activities.

### **15.8 Cash Flow Forecasts**

The Management Accountant is responsible for preparing cash flow forecasts to ensure that Plymouth School of Creative Arts has sufficient funds available to cover day-to-day operations. These are reviewed during the monthly reviews.

### **15.9 Investments**

Investments must be made only in accordance with written procedures approved by the Board of Governors under a separate Investment Policy.

### **15.10 Reserves**

For further information on reserves and how the Budget is managed please refer to our Schemes of Delegated Authority policy.

## **16. VAT**

### **16.1 VAT 126 Claims**

Under legislation VAT claims can be made on expenditure supporting the Plymouth School of Creative Arts core business purposes according to the simplified arrangement as detailed in the [VAT Information Sheet 09/11](#) issued in June 2011. Claims will be prepared on the VAT form 126 following

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full reconciliation of all accounts by the Management Accountant.

## 16.2 VAT Registration

Separate to the activities mentioned above the Plymouth School of Creative Arts may choose to register for VAT in relation to its non- business activities. i.e production of Adult Meals.

The Plymouth School of Creative Arts is not registered for VAT at present this is kept under ongoing review with the school's External Auditors.

Guidance on VAT can be found at

<http://www.hmrc.gov.uk/vat/start/introduction.htm>

## 17. Fixed Assets

The treatment of Fixed Assets is detailed in Plymouth School of Creative Arts' Accounting Policy.

## 18. Key Inventory

The key inventory is the day-to-day responsibility of the Facilities Manager, he is responsible for maintaining and keeping the inventory up to date at all times. It is the responsibility of all key holding staff to report all lost and stolen keys to the Facilities Manager immediately to enable the inventory to be updated and new security measures that ensure the building remains secure. Any lost keys are also reported to the Accounting Officer as soon as possible.

## 19. Computer Systems

The systems are in place to protect key computer data and control features will include:

- Back-up Procedures
- Passwords
- Disaster recovery plans

These are managed by the IT support team.

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## 20. Reporting to the DfE

Plymouth School of Creative Arts is required to submit reports to the DfE in the following areas:

- Annual Accounts Return
- Budget Forecast
- Audited Accounts

It is the responsibility of the Management Accountant that these are submitted within the deadlines laid down by the DfE.

### 20.1 The Annual Accounts Return

Plymouth School of Creative Arts is required to send a copy of its annual accounts return to the DfE by 31<sup>st</sup> January. The accounts return helps ESFA to consolidate academies' accounts into ESFA's and DfE's annual accounts as required by the Treasury. It also helps DfE to produce benchmarking data that is comparable with maintained schools. This return is separate from the requirement to produce audited financial statements, which is set out in the Academies Accounts Direction.

### 20.2 Budget Forecast

Plymouth School of Creative Arts will submit their budget forecast to the DfE by 31<sup>st</sup> July. Plymouth School of Creative Arts monitors and manages their own budgets to ensure effective financial oversight of public funds. ESFA reviews the schools budget projections and actual results to assess financial health and to ensure the estimates of the future funding requirements for academies are accurate. The Management Accountant must ensure that a final budget is submitted setting out Plymouth School of Creative Arts' plans for the forthcoming academic year in detail.

### 20.3 Audited Accounts

As a Charitable company Plymouth School of Creative Arts must comply with company law as set out in the Companies Act 1985. This includes a requirement to prepare a Governors' report and financial statement (annual

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accounts') and for these to be independently audited by an external auditor. Plymouth School of Creative Arts appointed Bishop Fleming to carry out this task. Financial Statements are prepared to 31<sup>st</sup> August each year. The audit examines the following areas:

- Statutory & Legal requirements.
- Financial systems & internal procedures.
- Income.
- Expenditure.
- Funds.
- Trustee's report and governance statement.
- Trustees and related parties.
- Fixed asset.
- Stock.
- Debtors.
- Bank.
- Creditors.
- Hire Purchase & Finance leases.
- Provisions commitments & liabilities.
- VAT.
- Wages, payroll & pension.
- School Fund.
- Subsidiary companies.

The audited accounts are presented to the Board of Governors for approval and once approved, are submitted to the DfE website by the 31<sup>st</sup> December. These audited accounts are also posted on the school website by the 31<sup>st</sup> January.

#### 20.4 **Census Data**

Plymouth School of Creative Arts must comply with the requirement to submit the census data at various points throughout the year as stipulated by the DfE. Census data is collated and submitted by the Admissions Officer.

### **21. Self Assessment of Management and Governance**

The Management Accountant will ensure that annually a self-assessment is

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undertaken in order to provide the ESFA with an annual assurance on the adequacy of Plymouth School of Creative Arts' arrangements for financial management and governance. This will include a review of the 'Must' list, a CC8 review and the budget monitor form review. The school appointed Bishop Fleming to provide this internal audit service. This review is shared with the Finance Folio holder and the Accounting Officer.

The self-assessment will provide assurance to Plymouth School of Creative Arts' Accounting Officer that conditions of funding are being met, and that appropriate systems of control are in place.

## **22. External Auditors**

Plymouth School of Creative Arts appointed Bishop Fleming as their external auditors in September 2013. This is on a rolling yearly contract. The Board of Governors approved the appointment of External Auditors.

## **23. Whole of Government Accounts**

Apart from its own year-end date of 31<sup>st</sup> August Plymouth School of Creative Arts may be requested to supply information to the DfE as of 31<sup>st</sup> March to support the Whole of Government Accounts. If this request is made the Management Accountant will complete the WGA return with the information requested and within the published deadlines for that year.

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## Appendix 1

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### ORDER REQUISITION FORM

<b>Print Name</b>	
<b>Date</b>	
<b>Curriculum Area</b>	
<b>Supplier Name</b>	

<b>Ordered</b>	
<b>Awaiting Invoice</b>	
<b>Card</b>	
<b>Paypal</b>	
<b>Initial &amp; Date</b>	

<b>Catalogue Number</b>	<b>Item</b> <small>(Inc. budget and/or analysis code details if known)</small>	<b>Qty</b>	<b>Unit cost</b> <b>£</b>	<b>Total Cost</b> <b>£</b>
I certify that the items ordered are required for the School's purposes and that the correct procedure for tenders and quotations has been observed in accordance with our Finance and Procurement Policy.			<b>Total</b>	<b>£</b>

Budget Holder Signature: \_\_\_\_\_ Print: \_\_\_\_\_

Finance Signature: \_\_\_\_\_ Print: \_\_\_\_\_

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**EMPLOYEE EXPENSES CLAIM FORM**

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

EXPENSES CLAIM						
Date	Supplier	Budget <i>e.g. Phase 2 or DoJE etc.</i>	Expense Description Brief description of expense and reason for incurring	Amount Claimed £	Cost Centre (Admin)	Nominal Ledger (Admin)
<b>Total Expense Claim</b>				<b>£ .</b>		

MILEAGE CLAIM						
Date	Budget <i>e.g. Phase 2 or DoJE etc.</i>	Destination & Reason for Journey Journey must start and end at base or home	Total Mileage <i>0.45p p/mile for first 120 miles, 0.15p p/mile thereafter</i>	Amount Claimed £	Cost Centre (Admin)	Nominal Ledger (Admin)
<b>Total Mileage Claim</b>				<b>£ .</b>		

<b>Total Claim: RECEIPTS TO BE ATTACHED <u>BEHIND</u></b>	<b>£ .</b>
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Employee Signature: \_\_\_\_\_ Date: \_\_\_\_\_

*I confirm that all the expenses submitted on this claim form are for Plymouth School of Creative Arts purpose only*

Budget Holder Signature: \_\_\_\_\_ Date: \_\_\_\_\_

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# EMPLOYEE EXPENSES CLAIM FORM



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

Date	Vendor / Merchant (DO NOT include Mileage – see below)	Expense Description Brief description of expense and reason for incurring.	Amount Claimed £	Budget Code See over	Signed By Budget Holder
<b>Total Expenses</b>					

MILEAGE EXPENSES					
Date	Destination and reason for journey. Journeys must start and end at base or home.	Total Mileage (0.45p p/mile for first 120 miles, 0.15p p/mile thereafter)	Amount Claimed £	Budget Code See over	Signed By Budget Holder
<b>Total Mileage</b>					

**TOTAL CLAIM: Receipts MUST be attached**

Employee Signature: \_\_\_\_\_ Date: \_\_\_\_\_

*I confirm that the all Expenses submitted on this claim are for Plymouth School of Creative Arts purposes only*

Authorised: \_\_\_\_\_ Date: \_\_\_\_\_

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<b>Date</b>	<b>Purpose of changes made</b>	<b>By</b>
12/9/18	<p>General annual review</p> <p>Changes to reflect current practice and current staff structure and ensuring compliance with Academies Financial Handbook 2018</p> <p>Removed schemes of delegated authority provisions to be included in a separate standalone policy</p>	Kundai Mupunga / Susanne Hose
19/9/18	Approved by Governing Body	

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