



LITTLE STOKE PRIMARY SCHOOL

FINANCIAL AND OFFICE PROCEDURES

HANDBOOK

Updated October 2024

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ORGANISATION OF RESPONSIBILITY, ACCOUNTABILITY & BUDGETS

All School Financial Procedures must adhere to the following documents:-

- Scheme of Financing for Schools
- Schools Financial Value Standard
- South Gloucestershire Council standing orders
- Terms of Reference for Governors Finance & Buildings Committee
- Terms of Reference for Financial Responsibilities
- Finance policy
- Schedule of Delegated Authority
- Purchasing Policy

ANNUAL PROCEDURES

Governing Body meets in the Term 1 to appoint Members to each committee and elect chairpersons etc.

GB reviews and updates terms of reference and financial procedures.

Pecuniary interest forms are issued to all Governors and staff during Term 1.

Clerk

Authorised signatory list is updated as necessary.

SBM

School Development Plan is reviewed and updated.

Head

Half Year review of current financial year Budget is Carried out in Term 2 for submission to Finance and Buildings Committee and then to FGB and LA by 30th Nov.

Head & SBM

Provisional Budget for the next Financial Year is prepared in Term 3 or 4 and presented to Full Governing Board (FGB) for discussion

Head & SBM

Final Budget, is prepared in Term 5 and presented to the FGB for approval and signature before submission to the LA by 31st May.

Head & SBM

TERMLY PROCEDURES

Full Governor Board committee – circle model, meet least six times per academic year.

Agendas are compiled by the Head and Chair of Governors and circulated by the Clerk to the Governors. All minutes are written up and distributed by the Clerk.

Reports for committee is prepared by the Head, and Finance and Health & Safety reports are presented by the SBM.

MONTHLY PROCEDURES

Monthly financial reports from Civica are checked to source documents (eg. payroll details) and reviewed and initialled for accuracy by the SBM.

Financial report is sent to the Chair of Govs by the SBM a minimum of six times per year (once every small term).

PAYROLL

ANNUAL PROCEDURES

Staffing levels are reviewed by Full Governing Board (FGB) and Head with reference to the School Development Plan and Budget.

For appointments, the job description and person spec etc. are prepared by the Head and approved by the FGB Committee

Vacancies are advertised following the completion and approval of the Vacancy Approval form by Governors. A pack of application forms, DBS forms and other necessary documentation is prepared by the SBM.

Reference is always made to the current requirements on the Integra HR Intranet site.

For leavers, the appropriate forms are prepared by the SBM, signed by the Head and sent to Payroll and EPM are HR company.

Potential redundancies are identified during the review of forecasted pupil numbers and draft budget preparation. Advice is sought from the Integra Finance Officer and EPM. All legal and Union Requirements are followed.

TERMLY PROCEDURES

Any changes to staff contract details or addresses etc. are notified to payroll on the appropriate forms by the SBM. The changes are input onto the Arbor database and EPM portal.

MONTHLY PROCEDURES

During the month, all work by supply teachers, overtime hours, sickness and lettings are entered onto the on-line diary accessed by office staff, Head & Deputy. This provides the record for checking and completion of the month end payroll forms.

The forms to be completed and submitted to the SBM each month include:-

- Regular part time Teachers supply claim
- Supply Teachers claim sheets
- Casual employment claim sheets
- Overtime returns for non-teaching staff
- Sickness insurance claim form

The forms are checked by the SBM, entered onto a Payroll excel spreadsheet, signed by the Head and sent to Payroll Services. School copies are filed in the SBM's filing cabinet.

The payroll reports from Civica are checked and initialled by the SBM and filed with the other monthly Civica reports in the SBM office.

WEEKLY PROCEDURES

Details of any staff sickness or other absences are entered onto the on-line diary on a daily basis by the Administrative Assistant.

Details of staff sickness are entered onto Arbor by the Administrative Assistant.

The weekly sickness return is completed each Monday by the Administrative Assistant, and emailed to Payroll Services.

When a member of staff returns from sickness they complete the Self Certification form. Once signed by the head this is filed, together with any Medical certificates, in individual employee's files in the SBM's filing cabinet.

ORDERING AND PAYING FOR GOODS AND SERVICES

All Purchases are made with reference to the principles of Best Value. Suppliers are reviewed on an on going basis for price, reliability and quality.

Utility suppliers and Integra contracts are reviewed annually during the Budget setting process. Advice is sought from Integra Property services regarding Building contractors and suppliers.

The school uses the Civica financial accounting package and HCSS Budgeting System.

The instruction manual is kept in the school office and both packages are supported by Integra for Schools Finance Department. Training courses are attended as necessary.

ORDERS

All orders are raised on an Order Requisition form the template of which is supplied by Internal Audit.

SBM checks the budget and then SBM or Admin Assistant complete the order form.

Following authorisation by the Head, the order is placed.

The order is entered on Civica by the SBM and an electronic order is placed and a form produced.

When the goods are delivered they are checked off against the order by the Admin Assistant or SBM.

PAYMENT

Invoices received are checked to delivery notes and order form. The invoice is stamped & certified and details entered on Civica to obtain the GRED number.

Invoices are passed to the Head for authorisation, scanned and emailed to Schools Invoices for payment.

The outstanding order file is regularly reviewed for items not received of invoiced.

PURCHASING CARDS

Records of purchase card receipts and expenditure will be checked and maintained by the School Business Manager and authorised by the Headteacher and, in the case of the Headteacher's purchasing card, authorised by the Chair of Governors. See Appendix of Finance Policy for full Purchasing Card procedures.

PETTY CASH

Staff expenses are reimbursed using a South Gloucestershire Mileage and Expenses Claim Form. Staff are asked to complete the form and return to SBM along with proof of purchase, this document is then signed off by the Head Teacher and sent to Payroll who will make the necessary reimbursement to staff in their next Payslip.

INCOME COLLECTION AND BANK AND CASH HANDLING

ANNUAL PROCEDURES

The Full Governing Board Committee reviews the School's Lettings Policy and charges on an annual basis during Term 5 or 6.

MONTHLY PROCEDURES

The SBM raises school invoices or inter-committee invoices for lettings and emails to hirers on a monthly basis (Music Hub on a termly basis). Most payments are received by BAC's transfer, or cheques received and income is marked off against the copy invoice and

banked. BAC's transfers are checked for receipt in Civica and appropriate income virements are made by the SBM.

Outstanding invoices are regularly reviewed and chased up by the SBM.

Trip & Camp Income is collected by Administrative Assistant. This can be paid either through the on-line payment system School Money (favoured option) or by cash, card to the school office. The on-line payment package used is Arbor.

DEBT RECOVERY

In the event of more than two months lettings debt becoming overdue from the date of the invoice, the SBM will inform the Chair of Governors & Headteacher in order to formally contact the hirer to recover the outstanding payment/s.

RESOURCE AND ASSET MANAGEMENT

ICT

The FGB regularly reviews the School's ICT and Internet usage policies.

All access to ICT systems is user and password protected. Access to different parts of the system is restricted to authorised users only as appropriate.

All programs must be licensed and then loaded by Integra ICT department as part of the Single Forest network.

The register of software is maintained by the SBM and ICT co-ordinator.

All data is backed up remotely by Integra ICT department.

All ICT equipment is security marked by the ICT co-ordinator.

ASSETS

New purchases are entered in the Inventory by the SBM or Administrative Assistant. An annual check of the inventory is made by the Administrative Assistant and signed by the Head. Disposals are signed by the Chair of Governors or Head. The Inventory records are stored electronically.

Any equipment removed from the site by staff is recorded in the log kept in the school office.

STOCKS

Classroom stocks are stored securely in classroom cupboards. General office stock is kept in the locked stock room and access is restricted as appropriate.

PUPIL INFORMATION CHANGES

Pupil and staff information is held on the Arbor Database. The Administrative Assistant is responsible for entering all the information, actioning changes and producing reports for the Head and LA.

Procedures include:-

- Downloading admissions data for new Reception intake
- Downloading CTF data for in year admissions
- Uploading CTF data for in year leavers
- Weekly entry of pupil attendance and staff absence data
- Producing attendance reports for Parents, Head and EWO
- Completion of three Census' per annum in October, January and May
- Completion of School Workforce Return in November
- Other reports as required by LA
- Entry of staff training course details
- Completion of racial and violent incidents forms
- Completion of pupil and adult accident forms

FUND RAISING AND UNOFFICIAL FUNDS

The LSP School Fund is used to process non LA funded activities eg. School trips, Uniform, Photographs, Charitable fundraising, prizes and donations.

The School Fund ledger is maintained by the SBM on an excel spreadsheet on the Admin network. An annual Receipts and Payments Account is produced to 31st March each year.

The School Fund Accounts are independently audited by an Integra Finance Officer and then submitted to the FGB, staff and the LA Internal Audit Department by the end of July each year.

RECEIPTS

Monies brought into school by pupils are sent to the office. The Administrative Assistant counts the monies and marks them off on the class list as appropriate. Monies are placed in labelled in the safe. The cash receipting threshold for income received is £25.

The SBM/Administrative Assistant counts and records monies received. The Lloyds Bank paying in book is completed and the items banked on a regular basis. The Banking is entered on the spreadsheet and the summary income sheet is filed.

PAYMENTS

Receipts and invoices are paid using South Gloucestershire Finance package AEF Access, invoices are uploaded onto the system by the Administrative Assistant, these are then checked and signed off for payment by the SBM (if the item is under the value of £4000) or sent electronically for the Head Teacher to authorise payment. Item for school trips are paid through the School Fund Account, invoices are received and SBM will pay these by BACS.

BANK STATEMENTS

Monthly statements are reconciled, initialled and filed by the SBM.

OTHER NON FINANCIAL DUTIES

These include:-

SBM

- Oversee Single Central Register
- Maintain School Website with other relevant staff
- Organise holiday cover and opening hours
- Book staff training courses
- Review utility meter readings
- Liaise with cleaning staff
- Review of maintenance of school buildings and grounds
- Review of all school Health and Safety policies and procedures
- Arrange contractor visits and site meetings
- Funds from other sources
- Appointed School First Aid Officer
- Covering the Administrative Assistant duties in her absence

Administrative Assistant

- Action relevant e-mails and post received
- Deal with all pupil and parent queries
- Take all telephone calls
- Control the School Diary and appointments
- Check all registers by 9.30am and phone re absences
- Liaise with the Caretaker and hirers re lettings
- Organise all requests for Supply cover
- Arrange Photographer's visits
- School milk orders and returns
- Liaise with School Fruit & Veg scheme
- Liaise with EWO and Social services as necessary
- Organise school trip bookings
- Secretarial duties for the Head and other staff