



CHILDREN, SCHOOLS AND FAMILIES

Scheme for Financing Schools

CAMDEN SCHEME FOR FINANCING SCHOOLS

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THE OUTLINE SCHEME

References throughout this statutory guidance to:

“the Act” are to the School Standards and Framework Act 1998;

“the authority” means the local authority; and

“the Regulations” are to the School and Early Years Finance (England) Regulations 2012 made under the Act.

The Regulations state that schemes must deal with the following matters:

1. The carrying forward from one funding period to another of surpluses and deficits arising in relation to schools’ budget shares.
2. Amounts which may be charged against schools’ budget shares.
3. Amounts received by schools which may be retained by their governing bodies and the purposes for which such amounts may be used.
4. The imposition, by or under the scheme, of conditions which must be complied with by schools in relation to the management of their delegated budgets and of sums made available to governing bodies by the authority which do not form part of delegated budgets, including conditions prescribing financial controls and procedures.
5. Terms on which services and facilities are provided by the authority for schools maintained by them.
6. The payment of interest by or to the authority.
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Section 1

INTRODUCTION

1.1 The Funding Framework

This scheme sets out the way in which Camden Children, Schools and Families will fund schools, and provides the regulatory framework for headteachers and governors in the administration of these funds. This framework replaces the Local Management of Schools scheme, and is based upon legislative requirements set out in sections 45 to 53 of the School Standards and Framework Act 1998.

Under this legislation, local authorities determine for themselves the size of their Schools Budget and their non-schools budget - although at a minimum a local authority must appropriate its entire Dedicated Schools Grant to their Schools Budget. The categories of expenditure which fall within the two budgets are prescribed under regulations made by the Secretary of State, but included within the two, taken together, is all expenditure, direct and indirect, on the authority's maintained schools except for capital and certain miscellaneous items. Local authorities may centrally retain funding in the Schools Budget for purposes defined in regulations made by the Secretary of State under s.45A of the Act. The amounts to be retained centrally are decided by the authority concerned subject to any limits or conditions (including gaining the approval of their Schools Forum in certain instances) as prescribed by the Secretary of State. The balance of the schools budget left after deduction of centrally retained funds is termed the Individual Schools Budget (ISB). Expenditure items in the authority's budget must be retained centrally (although earmarked allocations may be made to schools).

Local authorities must distribute the ISB amongst their maintained schools using a formula which accords with regulations made by the Secretary of State and enables the calculation of the budget share for each maintained school. The budget share is then delegated to the governing body of the school concerned, unless the school is a new school which has not yet received a delegated budget, or the right to a delegated budget has been suspended in accordance with s.51 of the act. The financial controls within which delegation works are set out in this scheme made by the authority in accordance with s.48 of the act and approved by the schools forum or Secretary of State. All revisions to the scheme must be approved by the schools forum or the Secretary of State.

Subject to the provisions of the scheme, governing bodies of schools may spend budget shares for the purposes of their school. They may also spend budget shares on any additional purposes prescribed by the Secretary of State in regulations made under s.50.

The authority may suspend a schools right to a delegated budget if the provisions of the school financing scheme (or rules applied by the scheme) have been substantially or persistently breached or if the budget share has not been managed satisfactorily. However, in the light of the experience of Local Management, Camden expects this power to be used only in very exceptional circumstances. The authority expects the excellent working relationship with schools to continue reflecting the high standards of probity and prudence that have operated since delegation became a feature of school funding in 1992. In the unlikely event of it becoming necessary to use the power to suspend delegation, the school would have the right of appeal to the Secretary of State. A schools right to a delegated budget share may also be suspended for other reasons (s.17 of the SSAF Act 1998) but in that case there is no right of appeal.

Camden will, each year, publish a statement setting out details of its planned Schools Budget and authority Budget, showing amounts to be centrally retained, the budget share for each school, the formula used to calculate those budget shares, and the detailed calculation for each school. After each financial year the authority must publish a statement showing out-turn expenditure at both central level and for each school, and the balances held in respect of each school. The detailed publication requirements for financial statements and for schemes are set out in the regulations, but each school must receive a copy of the scheme and any amendment, and each year's budget and out-turn statements so far as they relate to that school or central expenditure.

The following framework sets out the details as to how scheme will operate in Camden. It has been produced following consultation with schools, diocesan authorities and the teacher associations in Camden.

1.2 The Role of this Scheme

This scheme sets out the operation of the financial relationship between schools and Camden. This is very much a framework within which decisions can be made for the benefit of the pupils in Camden, with the overriding aim of raising achievement in all Camden schools. This scheme, within the context of the Strategic Plan, sets down requirements on the authority and schools in the operation of the financial processes. These processes underpin sound financial management and the efficient and effective use of resources both centrally and at school level.

1.2.1 Application of this Scheme

This scheme applies to all community, voluntary, foundation, community special or foundation special schools and pupil referral units (PRU's) in Camden. As this scheme has been approved by the Secretary of State, it is binding on the authority and all schools in Camden. When schools alter their status in the new framework this will not affect coverage since the schools remain the same schools only in a different category and the schools' governing bodies will remain the same corporate bodies. A list of maintained schools is attached at Appendix 4

1.3 Publication of this Scheme

This scheme will be copied to headteachers and the governing bodies of all maintained schools in Camden. In addition, copies of the scheme will be made available to Diocesan authorities with schools in Camden, trade unions, to our neighbouring authorities and be made available in local public libraries. The scheme will be published on Camden's website which is accessible to the public and any revised version will be published by the date the revisions come into force, together with a statement that the revised scheme comes into force on that date.

1.4 Revisions to the Scheme

Revisions to this scheme will be subject to consultation with schools (both headteachers and governing bodies) before submission to the schools forum for approval by members of the forum representing maintained schools. Where the schools forum does not approve them or approves them subject to modifications which are not acceptable to the authority, the authority may apply to the Secretary of State for approval.

1.5 Delegation of Powers to the Headteacher

Camden recognises the responsibilities of the headteacher in the day to day management of the school. In particular, the authority expects that governing bodies will wish to delegate financial powers to the headteacher to assist the efficient and effective use of resources. Camden operates within a scheme of delegation to officers in a similar fashion and will make available to governing bodies its own scheme of delegation to assist this operation in schools.

It is a requirement of this scheme that decisions on the delegation to the headteacher are formally minuted through a decision of the governing body. In line with good practice, the level of delegation should be reconsidered each year in the light of experience in the previous financial year.

1.6 Maintenance of Schools

Camden is responsible for maintaining the schools covered by this scheme. This includes the duty of defraying all expenses of maintaining them (except in the case of a voluntary aided school where some of the expenses are, by statute, payable by the governing body). Part of the way the authority maintains schools is through the funding system in place under sections 45 to 53 of the School Standards and Framework Act 1998.

Section 2

FINANCIAL CONTROLS

2.1.1 Application of Financial Controls to Schools

Camden wishes, in the light of its experience of LMS, to balance the need of financial reporting and control with the need for schools to get on with the job of providing excellent education. The authority will require schools to maintain records and make returns, from time to time, to ensure that probity is maintained. Detailed requirements are contained in financial regulations and standing orders, as they apply to schools. These are published as Appendices to this scheme.

In all circumstances, the authority wishes to reduce the burden on administration in schools and will work with headteachers to strike a balance on information requirements, including the greater use of the exchange of information by electronic means.

2.1.2 Provision of Financial Information and Reports

The authority requires that each governing body receives at least once a term a budget monitoring report showing, budget, actual to date, predicted future income and expenditure, total outturn and predicted year end balance (carryover). At the year-end the governing body will by 30th June each year provide to the authority an approved statement of expenditure and income against the budget plan showing the year end balance (carryover). The governing body will be required, on production of the year end report and in accordance with the balance control mechanism set out in this scheme, in the required format, set out how it intends to utilise any surplus and, should a deficit be recorded, how that is to be recovered in accordance with the licensed deficit procedures as set down in this scheme.

2.1.4 Control of Assets

The Authority's financial regulations set down the basic requirements for the control of assets, via inventories, for schools. The governing body should ensure, at least once a year, that such an inventory is in place. Schools must keep an inventory of their moveable non-capital assets over £1,000 in a form determined by the authority. A copy of this form is included in the Camden Financial Guidance for Schools document. The financial regulations, as they apply to schools, are set out at Appendix 1 to this scheme.

In terms of disposal, it is recognised that governing bodies will, within their own schemes of delegation, set limits and procedures for the disposal of assets. Such limits are contained within the authority's scheme of delegation to be made available to all schools. Each governing body will be required to show, through the minutes of their meetings, the scheme that has been adopted for the disposal of assets.

2.1.5 Accounting Policies

The Authority will, through its financial regulations (see Appendix 1), set down the basic procedures required in schools. These policies will include the year-end procedures required to be maintained to enable the Authority to meet its statutory obligations.

2.1.6 Writing Off of Debts

Each governing body is required to have a policy for the agreement of a write off of debts. At the minimum, the governing body is required to ensure that it (or a sub-committee authorised to do so) approves a write off of a debt over £100. Any debt over £1,000 that is to be written off must be approved at a full meeting of the governing body.

2.2 Basis of Accounting

The authority requires that the end of year accounts for each school should be provided on an accruals basis. The authority believes that it is good practice, at the end of the year, to establish the financial position of schools on the basis of accruals of both expenditure and income and will continue to support schools to produce reports for governing bodies on that basis.

2.3 Submission of Budget Plans

Schools are required to submit by the 15th May of each year a school budget plan to the authority. Schools may opt to use the format supplied by the authority or an alternative format provided that it covers all forecast revenue and capital spending for the financial year and includes the surplus/deficit from the previous year. The budget plan must be approved by the full governing body, minuted as such and signed by both the headteacher and the chair of governors. In drawing up their budgets, schools may not normally plan for a deficit other than in exceptional circumstances as set out in section 4.5 and 4.9. The authority retains the right to require individual schools to provide a copy of their draft spending plans prior to the start of the financial year and/or revised spending plans at any time during the financial year.

The government has introduced a three year financial planning cycle which has enabled the authority to provide each school with provisional annual budget shares covering the whole three year period. The provision of the indicative budget shares over a longer period will enable schools to plan ahead and agree multi year budgets. At the outset of each three year planning period, the authority will provide individual schools with provisional annual budget shares for each of the three years by 15th February in the year prior to the start of the new funding period. These budget shares will be replaced by 15th March with the final budget share for the immediate financial year plus updated provisional budget shares for the remaining two years of the planning period.

Updated provisional budget shares will be provided by the following 15th February and final budget shares by 15th March for the remaining years in the three year budget cycle.

The authority will also provide schools with details of forecast inflation rates and other costs that need to be provided for within the budget allocations.

2.3.1 Submission of Financial Forecasts

The authority recommends that schools produce financial forecast / budget plans covering a three year period. While this is not a mandatory requirement of this scheme for financing schools, the authority may at any time in the future make the production of such forecasts compulsory to improve financial management.

Financial forecasts may be used as evidence:

- to support the authority's assessment of Schools Financial Value Standard and/or
- in support of the authority's balance control mechanism

2.4 Efficiency and value for money

Schools must seek to achieve efficiencies and value for money, to optimise the use of their resources and to invest in teaching and learning, taking into account the Authority's purchasing, tendering and contracting requirements. It is for heads and governors to determine at school level how to secure better value for money.

There are significant variations in efficiency between similar schools, and so it is important for schools to review their current expenditure, compare it with other schools and think about how to make improvements.

2.5 Virement

Schools are free to vire sums within the overall allocation. However, governing bodies must determine, once a year, the authority for approval of virements, including the level of delegation to the headteacher.

2.6 Audit

Governing bodies are required to ensure that school records are maintained to allow an internal audit review each financial year to assess financial prudence in accounts. In addition, every few years each school will receive a full audit visit to ensure systems and procedures comply with good practice. In terms of external audit, governing bodies are required to ensure that records are available to the authority to comply with any external audit requirements.

2.7 Separate External Audits

Governing bodies are free to meet the cost of separate external audits from within their delegated funds. However, this would be in addition to (and not a replacement of) the internal audit arrangements outlined in 2.6 above.

2.8 Audit of Voluntary and Private Funds

Funds under the control of the Headteacher and administered by the school are defined as school funds and are subject to the same financial procedures and controls as authority funds. Governing bodies are required to approve an annual statement for all such funds and to ensure that these funds are independently audited. The Consistent Financial Reporting Framework requires that these funds are included. The authority recommends that school fund expenditure should be made through the schools accounting system so that in any year the amount of school fund income equals the amount of school fund expenditure. Guidance on this is included in Camden's Financial Guidance for Schools.

2.9 Register of Business Interests

Governing bodies are required to maintain a register of business interests. Internal audit will, during the course of their full audit, ensure that such a register is maintained. It is a requirement of statutory guidance that the register should list, for each member of the governing body and the headteacher, any business interests they, or any member of their immediate family, have. The governing body is responsible for keeping the register up to date with notification of changes and through an annual review of entries. Finally the register must be available for inspection by governors, staff, parents and the Authority. A pro-forma register is contained in the Camden Financial Guidance for Schools.

2.10 Purchasing, Tendering and Contracts

Governing bodies are required to ensure that schools abide by the Financial Regulations set out at Appendix 1. In addition, schools should abide by the Code of Practice on contracts set out at Appendix 2 and should ensure that there is a scheme in place to ensure the division of duties and other matters in relation to contracts is maintained. Camden will, as has been previously stated, provide its own model scheme of delegation to schools as a guide.

The Authority sets high standards in relation to the requirements for the approval of purchasing and contractual arrangements. Internal Audit will, as part of their full reviews, ensure schools' compliance with financial regulations, and will report on any issues, on an exception basis, to both the governing body and the authority. The appointment of contractors by a school should follow the assessment of the contractor for health and safety purposes and follow the authority guidelines, policies and practices in this matter.

2.11 Application of Contracts to Schools

Governing bodies will be given the opportunity to be part of the authority's external contracts. Such contracts for the supply of goods and services will last for a minimum of between 2 and 3 years. In each case the authority will be clear about monitoring arrangements for each contract, and will ensure that governing bodies are aware of the process to be followed should a school wish to opt out of a contract.

Schools have a right to opt out of these contracts. However, at a minimum, schools will be required to submit, in writing, notice of leaving a contract at least 6 months before the date at which such a termination is to take place. Any costs arising for the failure to adhere to this limit will be met from the schools delegated budget. Where schools have committed to a contract with an external supplier, it is recognised that this is for the whole of that contract. Should a school wish to withdraw from such a contract, all costs resulting from that withdrawal will fall to be met by the school's delegated budget.

Governing Bodies are empowered under paragraph 3 of schedule 10 to the School Standards and Framework Act 1998 to enter into contracts. In most cases they do so on behalf of the authority as maintainer of the school and the owner of the funds in the budget share. Other contracts may be made solely on behalf of the governing body, when the governing body has clear statutory obligations – for example, contracts made by aided or foundation schools for the employment of staff.

2.12 Central Funds and Earmarking

Schools will from time to time be allocated sums from central provisions (e.g. Government grant-aided expenditure). It is a condition of this scheme that these sums are available on the basis that schools agree to comply with any conditions on the use of those funds and that they are separately accounted for in a manner laid down by the authority. No power of virement (unless provided for under the terms of the grant) exists over any funds provided in this way unless authorised by the Director of CSF. (or nominated officer.) Any underspend on earmarked funds will be returned to the authority at the year-end unless funds are allowed to be carried over under the terms of the grant. Any overspend will fall to be met from the school budget.

The authority will not make any deduction, in respect of interest costs to the authority, from payments to schools of devolved specific or special grants.

2.13 Spending for the Purposes of the School

Governing bodies are permitted to spend from the delegated budget for the benefit of the school. As has been stated earlier, governing bodies should have regard to the principles of Best Value in spending and should ensure that arrangements are in place to secure value for money in all spending decisions.

S.50(3) allows governing bodies to spend budget shares for the purposes of the school, this is subject to regulations made by the Secretary of State and any provisions of the scheme. By virtue of section 50(3A) (which comes into force on 1st April 2011), amounts spent by governing bodies on community facilities or services under section 27 of the Education Act 2002 will be treated as if spent for any purposes of the school. Under s.50(3)(b) the Secretary of State may prescribe additional purposes for which expenditure of the budget share may occur. He has done so in the School Budget Shares (Prescribed Purposes)(England) Regulations 2002 (SI 2002/378), which have been amended by the School Budget Shares (Prescribed Purposes) (England) (Amendment) Regulations 2010 (SI 2010/190). These allow schools to spend their budgets on pupils who are on the roll of other maintained schools.

2.14 Capital Spending from Budget Shares

Governing bodies are able to meet capital expenditure from their own budgets. Where, in any one year, the governing body plans to spend in excess of £15,000 the authority should be notified in writing. The Director of C.S.F. (or nominated officer) shall be given the opportunity to comment upon the proposed expenditure in the light of the circumstances at the school. The reason for these requirements is to help ensure compliance with the current School Premises Regulations and DCSF Construction Standards, and health and safety legislation.

Where works are to be carried out, funded from a school budget, to land or premises owned by the authority, or the school has voluntary controlled status, then written consent to such works should be obtained from the Director of C.S.F. (or nominated officer) before orders are placed for works or before, if necessary, tenders are sought for the work. Such consent can be withheld only on health and safety grounds. Should any cost fall to be met by the authority as a result of works carried out by a school from its delegated budget, the authority reserves the right to charge this sum to the delegated budget in the year in which the costs accrue. (See section 6.2 below).

2.15 Notice of Concern

The authority may issue a notice of concern to the governing body of any school it maintains where, in the opinion of the Director of Finance and the Director of Children, Schools and Families, the school has failed to comply with any provisions of the scheme, or where actions need to be taken to safeguard the financial position of the local authority or the school.

Such a notice will set out the reasons and evidence for it being made and may place on the governing body restrictions, limitations or prohibitions in relation to the management of funds delegated to it.

These may include:

- insisting that relevant staff undertake appropriate training to address any identified weaknesses in the financial management of the school;
- insisting that an appropriately trained/qualified person chairs the finance committee of the governing body;
- placing more stringent restrictions or conditions on the day to day financial management of a school than the scheme requires for all schools – such as the provision of monthly accounts to the local authority;
- insisting on regular financial monitoring meetings at the school attended by local authority officers;
- requiring a governing body to buy into a local authority's financial management systems; and
- imposing restrictions or limitations on the manner in which a school manages extended school activity funded from within its delegated budget share – for example by requiring a school to submit income projections and or financial monitoring reports on such activities

The notice will clearly state what these requirements are and the way in which and the time by which such requirements must be complied with in order for the notice to be withdrawn. It will also state the actions that the authority may take where the governing body does not comply with the notice. The notice of concern will be withdrawn when the governing body has addressed the issues and complied with the requirements set out in the notice.

A notice of concern will not be used in place of withdrawal of financial delegation where that is the appropriate action to take; however, it may provide a way of making a governing body aware of the authority's concerns short of withdrawing delegation and identifying the actions a governing body should take in order to improve their financial management to avoid withdrawal.

The notice of concern will be withdrawn when the governing body has complied with the requirements of the notice.

2.16 - Schools Financial Value Standard (SFVS)

All local authority maintained schools (including nursery schools and Pupil Referral Units (PRUs) that have a delegated budget) must demonstrate compliance with the Schools Financial Value Standard (SFVS) and complete the assessment form on an annual basis. It is for the school to determine at what time in the year they wish to complete the form. Governors must demonstrate compliance through the submission of the SFVS assessment form signed by the Chair of Governors. The form must include a summary of remedial actions with a clear timetable, ensuring that each action has a specified deadline and an agreed owner. Governors must monitor the progress of these actions to ensure that all actions are cleared within specified deadlines. Maintained schools that did not achieve the Financial Management Standard in Schools (FMSiS) must submit the form to the local authority before 31 March 2012, and annually thereafter. All other maintained schools with a delegated budget must submit the form to the local authority before 31 March 2013 and annually thereafter.

2.17 – Fraud

All schools must have a robust system of controls to safeguard themselves against fraudulent or improper use of public money and assets.

The governing body and head teacher must inform all staff of school policies and procedures related to fraud and theft, the controls in place to prevent them; and the consequences of breaching these controls. This information must also be included in induction for new school staff and governors.

Section 3

BANKING ARRANGEMENTS; INSTALMENTS OF BUDGET SHARE

3.1 Frequency of Instalments

Camden has supported the use of bank accounts for schools and will, in line with the practice that has applied since their introduction, allow the transfer of funds on either a monthly or termly basis as agreed with each school. Top up payments for pupils with high needs should be made on a monthly basis unless alternative arrangements have been agreed with the provider.

3.2 Proportion of Budget Share Payable at each Instalment

The budget share may be payable either monthly or termly, at the discretion of each school. Instalments may be made either gross or net of the estimated pay costs also at the discretion of each school. Agreed central costs (i.e. SLA's, Rates, etc.) will also be deducted. However, where the authority provides the payroll service, schools will be expected to take instalments net of estimated pay costs and central deductions.

Monthly Instalments

Payments of the budget share will be made in 12 instalments, payable no later than 5 working days prior to the last working day of the month, unless agreed otherwise.

Termly Instalments

Termly instalments will be made in advance according to the following timetable:

| | |
|--------------------|--------------------------------|
| Instalment 1 - 40% | Payable Beginning of April |
| Instalment 2 - 40% | Payable Beginning of September |
| Instalment 3 - 20% | Payable Beginning of January |

3.3.1 Interest on late budget share payments

The authority will add interest to late payments of budget share instalments, where such late payment is the result of the authority's error. The interest rate used will be the current Bank of England base rate.

3.4 Budget Shares for Closing Schools

The budget shares of schools for which approval for discontinuation has been secured will be made available on a termly or monthly basis, net of estimated pay costs, even if some different basis was previously used.

Whatever the actual date of closure, for this purpose schools will be deemed to close on 30th April, 31st August or 31st December, whichever date is the closest to the proposed date. In the foregoing cases, the budget share made available will be 1/12th, 5/12th and 9/12th of the calculated budget, respectively.

Governors will also manage any over or underspend from the previous financial year in the normal way. Any spending from the budget share of a closing school must have regard to all aspects of this scheme.

3.5 Bank and Building Society Accounts

Schools are required to have their own external bank accounts into which their budget share instalments are paid. Schools shall therefore retain all interest payable on that account.

3.5.1 Restrictions on Accounts

Schools are free to adopt banking arrangements (including having an account in their own name) for their use, although advice will be provided by Schools Finance on any issue arising from a change of bank, or for new schools, the choice of a bank. Opening and closing of accounts must be arranged through Schools Finance (see Camden Financial Guidance For Schools).

Budget share funds paid by the authority and held in school accounts remain authority property until spent (s.49(5) of the Act)

3.6 Borrowing by Schools

No power rests with governing bodies, as a result of this scheme, to borrow money. Borrowing by schools can only be carried out with the written permission of the Secretary of State. The authority will encourage the use of procurement cards by schools, as these cards can be a useful means of facilitating electronic purchase and can reduce transaction costs and enable schools to benefit from significant discounts.

3.7 Other Provisions

In terms of the operation of bank accounts, schools should have regard to the provisions of financial regulations as set out in Appendix 1.

Section 4

TREATMENT OF SURPLUS AND DEFICIT BALANCES

4.1 The Right to Carry Forward Balances

In line with the practice adopted under Local Management, Camden schools are able to carry forward unspent balances from one year to another. In terms of the period from 31st March, all surpluses will be carried forward into the next financial year. A school's accumulated surplus (or deficit, see 4.4 below) will be set out in the authority's outturn statement.

4.2 Control on surplus balances

In general, schools are expected to spend the funding allocated in any one year on the education of pupils within the school during that year. However, it is recognised that schools will need to hold reasonable contingencies for unforeseen items and, from time to time, may wish to save funding over a few years for a major project subject to the approval of the governing body. The authority will want to ensure that schools with large balances have proper approved plans in place to justify retaining a high balance.

The authority will seek further information from individual schools on the reason for holding large balances once a school's balance exceeds 10% of its annual revenue budget share. Should an approved plan not be in place for the use of large balances, the authority will consider using its powers to take back part of the funding held by the school. As part of the discussion, the authority will work with individual governing bodies to seek ways of reducing the level of balances held to avoid a clawback of funding. Funds derived from sources other than the authority will be excluded from any clawback. The level of balances will be shared with the schools forum annually and the schools forum will be notified of action taken by the local authority in relation to excessive balances.

Any funding taken back from schools will be reinvested in the schools budget and potential projects will be agreed with the schools forum.

4.3 Interest on Surplus Balances

The part of schools carryover held by the authority is paid to schools. No interest is paid by the authority on school surpluses.

4.4 Obligation to Carry Forward Deficit Balances

Deficit balances incurred by schools will be carried forward to the next financial year. These balances must be met within the budget share of the school in the next financial year, unless the governing body has reached an agreement with the Director of C.S.F. (or nominated officer) to meet a deficit over a longer period.

Any deficit balances will be set out in the authority's outturn statement.

4.5 Planning for Deficit Budgets

No general authority exists within this scheme to allow governing bodies to plan for a deficit budget. However it is recognised that, in exceptional circumstances, schools may need to plan for a deficit budget. In such circumstances a governing body would be required to provide a plan to meet such a deficit within three years following the year in question.

A deficit budget may only be set with the agreement of the Director of C.S.F. (or nominated officer). More details are set out in Section 4.9 below.

4.6 Charging of Interest on Deficit Balances

It is not proposed, at this stage, to charge interest on deficit balances. However, this position will be kept under review in the light of experience.

4.7 Writing Off Deficits

There is no provision within this scheme for the write off of a deficit for any school.

If an authority wishes to give assistance towards elimination of a deficit balance this should be through the allocation of a cash sum, from the authority's schools budget (from a centrally held budget specified for the purpose of expenditure on special schools and pupil referral units in financial difficulty or, in respect of mainstream maintained schools, from a de-delegated contingency budget where this has been agreed by Schools Forum).

4.8 Balances of Closing and Replacement Schools

When a school closes any balance (whether surplus or deficit) reverts to the authority; it cannot be transferred as a balance to any other school, even where the school is a successor to the closing school, except that a surplus transfers to an academy where a school converts to academy status under section 4(1)(a) of the Academies Act 2010.

The Regulations make provision for authorities, if they wish, to make allocations to new schools which have the effect of giving them the benefit of additional sums which are equal to or less than the balances of relevant closing schools. The regulations also provide for the amount of extra funding for new schools to recognise the deficit of a preceding school by being reduced; but they do not allow a sum equal to the deficit to be set against any 'normal' funding of the new school - that is, the elements of funding it would receive anyway if it was not new.

4.9 Licensed Deficits

The arrangement for the agreed planning of deficit budgets, with the authority of the Director of CSF, will be within certain parameters. This will be known as a 'licensed deficit'. These plans will:

- total no more than 10% of the total surplus funds held by schools in any one year.
- relate only to the cost of planning to reduce the deficit to bring the school to a position where in-year costs meet the budget share plus any other foreseeable income (e.g. lettings).
- be no more than 10% of the budget share of the individual school in question.
- be subject to the approval of the Director of CSF (or an officer nominated by him).

Agreement to a licensed deficit will only be given where a school can provide a plan which shows that, at a maximum of three financial years following that deficit, a balanced budget can be secured.

4.10 Loan Schemes

No loan scheme operates in Camden.

4.10.1 Credit Union Approach

No such scheme operates in Camden.

Section 5

INCOME

5.1 Income from Lettings

Schools in Camden retain all income from lettings subject to alternative provisions arising from any joint use or PFI/PPP agreements. Governing bodies are encouraged to make the facilities available for community use. The authority regards the cross-subsidy from private lettings to reduce the cost to voluntary or community sectors as a positive use of a valuable resource.

The authority retains the right to introduce directions to secure community use.

Income from lettings of school premises should not be paid into either voluntary or private funds held by a school.

5.2 Income from Fees and Charges

Any funds raised by schools through fees and charges are available to those schools for use for educational purposes. However, in terms of charging, governing bodies are required to have an agreed charging policy.

5.3 Income from Fund Raising Activities

Schools are able to retain any income from fund raising activities.

5.4 Income from the Sale of Assets

Governors are able to retain the income from the sale of assets purchased from delegated funds. Funds from the sale of assets from non-delegated funds (e.g. from government grants etc.) may be subject to return. This will be subject to the agreement of the Director of C.S.F. (or nominated officer) on an item by item basis.

5.5 Administrative Procedures for the Collection of Income

Governing bodies will need to ensure that the procedures in place for the collection of income fulfil the requirements laid down in the financial regulations set out at Appendix 1 to this scheme.

5.6 Purposes for which Income may be Used

In all circumstances income from the sale of assets must be used for educational purposes.

Section 6

CHARGING SCHOOL BUDGET SHARES

6.1 General Provision

As well as the direct costs relating to a school (salaries, wages, services etc.) it is recognised that, in certain circumstances, the authority may have to charge other costs to a school budget. Camden wishes to ensure that those circumstances are kept to a minimum. The practice under Local Management has been one of consultation and co-operation in terms of exceptional items and it is expected that these circumstances will continue.

However, in terms of this scheme, section 6.2 lists those costs that would be chargeable to a school budget, in addition to the direct costs of running the school. In all circumstances any charge will be explained with details of the costs involved and will be notified to the governing body, in writing, one month before the charge is made. Within that month the governing body has the right to appeal if the charge is disputed. Such appeal should be to the Director of C.S.F (or nominated officer) within 14 days of the notification of the charge.

For the avoidance of doubt, local authorities may de-delegate funding for permitted services without the express permission of the governing body, provided this has been approved by the appropriate phase representatives of the Schools Forum.

6.1.1 The Authority will charge salaries of school-based staff to school budget shares at actual cost.

6.2 Circumstances in Which a Charge Will Be Made

The following list of actions would require a charge by the authority against a school budget. It is essential that, where this charge is dependent upon advice being obtained from the authority, every opportunity be given to the authority to offer that advice. This list is as set out by the DfE:

6.2.1 Where premature retirement costs have been incurred without the prior written agreement of the authority. This will include any capital cost for employees who are part of the Local Government Superannuation scheme, where the early retirement requires a payment into that fund to meet the cost of benefits.(the amount chargeable being only the excess over any amount agreed by the authority);

6.2.2 Other expenditure incurred to secure resignations where the school has not followed the authority's advice;

6.2.3 Awards by courts and industrial tribunals against the authority, or out of court settlements, arising from action or inaction by the governing body contrary to the authority's advice;

6.2.4 Costs incurred by the authority in carrying out health and safety work or capital expenditure where funds have been delegated to schools for that purpose but the governing body has failed to carry out the work;

6.2.5 Where the authority owns the premises, or the school has voluntary controlled status, the costs of making good building defects funded by capital expenditure from budget shares.

6.2.6 Expenditure incurred by the authority in insuring its own interests in a school where funding has been delegated and where the school has been unable to demonstrate that it has arranged cover at least as good as that which could have been arranged by the authority;

6.2.7 Recovery of monies due to the authority from a school for services provided where, following the completion of a dispute procedure, a sum is due to the authority;

6.2.8 Recovery of penalties imposed on the authority by the Inland Revenue, the Contributions Agency, HM Customs and Excise, Teachers Pensions, Environment Agency or any similar or successor bodies with powers to impose penalties as a result of school negligence. (Environment agency included re potential recovery of penalties for failure to meet carbon reduction targets);

6.2.9 Correction of authority errors in calculating charges to budget shares (e.g. pension deductions);

6.2.10 Additional transport costs incurred by the authority arising from a decision of the governing body on the length of the school day, and failure to notify the authority of non- pupil contact days, resulting in unnecessary transport costs being incurred;

6.2.11 Legal costs which are incurred by the authority because the governing body did not accept the advice of the authority;

6.2.12 Costs of necessary health and safety training for staff employed by the authority, should the cost of that training be delegated and that training not be carried out;

6.2.13 Compensation paid to a lender where a school enters into a contract for borrowing beyond its powers, and the contract is of no effect;

6.2.14 Cost of work done in respect of teacher pension remittance and records for schools using non-authority payroll contractors, the charge to be the minimum needed to meet the cost of the Authority's compliance with its statutory obligations.

6.2.15 Costs incurred by the authority in securing provision specified in a statement of SEN where the governing body of a school fails to secure such provision despite the delegation of funds in respect of low cost high incidence SEN and/or specific funding for a pupil with High Needs;

6.2.16 Costs incurred by the authority due to submission by the school of incorrect data;

6.2.17 Recovery of amounts spent from specific grants on ineligible purposes;

6.2.18 Costs incurred by the authority as a result of the governing body being in breach of the terms of the contract;

6.2.19 Costs incurred by the authority or another school as a result of a school withdrawing from a cluster arrangement, for example where this has funded staff providing services across the cluster.

Section 7

TAXATION

7.1 Value Added Tax (VAT)

The procedure for schools to follow to utilise the authority's ability to reclaim VAT is laid down by C.S.F. School's Finance in the Camden Financial Guidance for Schools. Any sums reclaimed will be passed back to the school.

7.2 Construction Industry Taxation Scheme (CIS)

Schools are required to fulfil the requirements of the C.I.S. Procedures for the operation of the scheme in Camden can be found in the Camden Financial Guidance for Schools.

Section 8

THE PROVISION OF SERVICES AND FACILITIES BY THE AUTHORITY

8.1 Provision of Services from Centrally Retained Budgets

The provision of services from centrally retained budgets will be a matter for the Authority. (includes existing PRC and redundancy payments) The position in Camden is that all areas outside those retained to meet statutory obligations will be delegated to schools. However it is recognised that, where differences in statutory duties apply, the authority may differentiate between schools in the delivery of those duties.

Camden will not discriminate in the provision of services across categories of schools except where funding has been delegated to some schools only or where there are differences in statutory duties.

8.2 Provision of Services Bought Back from Authority Delegated Budgets

Camden recognises the need to give maximum flexibility to schools in the provision of goods and services.

Building upon current practice, the authority will provide service level agreements which will be offered on the basis of a 2 or 3 year period (subject to consultation and excluding those dealing with centrally funded premises and liability insurance). The SLA will supply details of the service to be provided, the cost and a mechanism for the hearing of disputes, should they arise.

When a service is provided for which expenditure is not retainable centrally by the authority under Regulations made under section 46 of the Act, it must be offered at prices which are intended to generate income which is not less than the cost of providing those services. The total cost of the service must be met by the total income, even if schools are charged differentially.

8.2.1 Packaging

The authority will offer to sell specific packages and will not combine different services within one service level agreement.

8.3 Service Level Agreements

Service level agreements must be in place by 1st April. Schools must have at least one month to consider the terms of the agreements. Where services or facilities are provided under a service level agreement – whether free or on a buyback basis – the terms of any such agreement starting on or after the inception of the scheme will be reviewed at least every three years if the agreement lasts longer than that.

Where services are provided on an ad hoc basis they may be charged for at a different rate than if provided on the basis of an extended agreement.

8.4 Teachers' Pensions

Governing bodies of schools which provide payroll services should submit an annual return of salary and service to the Authority. Governing bodies must also ensure that details of Additional Voluntary Contributions (AVCs) are passed to the Authority within the time limit showed in the AVC scheme.

In order to ensure that the performance of the duty on the Authority to supply Teachers Pensions with information under the Teachers' Pensions Regulations 1997, the following conditions are imposed on the Authority and governing bodies of all maintained schools covered by this Scheme in relation to their budget shares. The conditions only apply to governing bodies of maintained schools who have not entered into an arrangement with the Authority to provide payroll services.

A governing body of any maintained school, whether or not the employer of the teachers at such a school, which has entered into any arrangement or agreement with a person other than the Authority to provide payroll services, shall ensure that any such arrangement or agreement is varied to require that person to supply salary, service and pensions data to the Authority which the Authority requires to submit its annual return of salary and service to Teachers' Pensions and to produce its audited contributions certificate. The Authority will advise schools each year of the timing, format and specification of the information required. A governing body shall also ensure that any such arrangement or agreement is varied to require that Additional Voluntary Contributions (AVCs) are passed to the Authority within the time limit specified in the AVC scheme. The governing body shall meet any consequential costs from the school's budget share.

A governing body of any maintained school which directly administers its payroll shall supply salary, service and pensions data to the Authority which the Authority requires to submit its annual return of salary and service to Teachers' Pensions and to produce its audited contributions certificate. The Authority will advise schools each year of the timing, format and specification of the information required from each school. A governing body shall also ensure that Additional Voluntary Contributions (AVCs) are passed to the Authority within the time limit specified in the AVC scheme. The governing body shall meet any consequential costs from the school's budget share.

Section 9

PFI / PPP (PUBLIC PRIVATE PARTNERSHIPS)

From time to time the authority may wish to enter into PFI and PPP schemes where the annual payments to a service provider include elements normally chargeable to schools delegated budgets. Where this is the case, the authority will discuss with the governing body of the school(s) affected as to the basis of such charges, and the treatment of monies withheld from contractors due to poor performance. Such discussions will be take place prior to the LA entering into a PFI/PPP contract with a service provider.

Section 10

INSURANCE

10.1 Insurance Cover

As insurance is delegated, schools will, if they choose to go outside authority arrangements, need to demonstrate that cover relevant to the authority's interest at the school is at least as good as the minimum arranged by the authority. The authority will have regard to the actual risks which might reasonably be expected to arise at the school in question in operating such a requirement, rather than applying an arbitrary minimum level of cover for all schools. The authority will provide for schools the opportunity to remain within insurance arrangements by contributing from their delegated budget.

Section 11

MISCELLANEOUS

11.1 Right of Access to Information

In addition to the specific issue of access contained elsewhere in this scheme, the authority reserves the right to seek information and records from a governing body to satisfy itself as to the management of the delegated budget or the use of central expenditure (e.g. earmarked funds).

11.2 Liability of Governors

As governing bodies are a corporate body, and by virtue of the terms of s.50(7) of the Act, governors of maintained schools (including nurseries) will not incur personal liability in the exercise or purported exercise of their powers under subsections (3) or (6) of that section (which relate to their powers to spend monies and to delegate those powers to the head teacher) provided they act in good faith. An example of behaviour which is not in good faith is the carrying out of fraudulent acts. Breaches of the scheme are not in themselves failures to act in good faith; neither is rejection of LA advice as to financial management.

11.3 Governor's Expenses

The authority will, if the circumstances prevail, delegate funds to a governing body of a school yet to receive a delegated budget to meet governor's expenses.

Under section 50(5) of the Act, only allowances in respect of purposes specified by regulations made under section 19 of the Education Act 2002 may be paid to governors from a school's delegated budget. No other allowances may be paid. In addition, if such a case should apply in Camden, schools are disbarred from the payment of expenses to additional governors appointed by the Secretary of State to schools under special measures, where those payments would duplicate those paid by the Secretary of State.

11.4 Legal Costs

Legal costs incurred by a governing body, although the responsibility of the authority as part of the cost of maintaining a school (unless related to the statutory responsibility of governors of aided schools) may be charged to the budget share of the school if the governing body failed to act in accordance with authority advice. In the unlikely event of any conflict of interest between the authority and the governing body, the governing body may meet the cost of securing legal advice from the school budget. Such a cost will not fall to be met centrally by the authority. Where such a conflict arises schools are required to notify **the Assistant Director, Finance and Schools Support** in writing of their intention to take legal advice before taking such action to give the authority the opportunity to resolve the issue.

11.5 Health & Safety

Governing bodies should have regard to the duties placed on the authority in relation to health and safety, and any Camden health and safety policies in the management of the budget share.

Schools using the Camden insurance scheme are required to operate the authority's accident reporting system.

Authority's may under S39(3) of the School Standards And Framework Act issue directions to the governing body and headteacher of a community, community special or voluntary controlled school on health and safety matters; these directions are enforceable, so far as governing bodies are concerned, via s497 of the Education Act 1996 if not complied with.

11.6 Right of attendance of Chief Finance Officer

It is a requirement of this scheme that governing bodies should permit the attendance of the Chief Finance Officer (or nominated officer) at any of their meetings at which there are agenda items relating to the discharge of his duties. The authority will undertake to ensure, in all but exceptional circumstances, that such attendance is notified to the Clerk to the Governors seven days before the meeting.

11.7 Special Educational Needs

As part of the scheme, schools are required to use their best endeavours to secure the provision of services to pupils with special educational needs.

11.8 Interest on late payments

The Late Payment of Commercial Debts (Interest) Act 1998 applies to payments between a local authority (including schools) and small business suppliers (one with fewer than 50 employees). The Act provides for interest to be chargeable by the small business supplier in the event of late payment. Any interest cost incurred will be met by the school.

11.9 Whistleblowing

School staff or governors who wish to complain about financial management at the school should address their complaint to the Head of C.S.F. Finance. Complaints about financial propriety at the school should be addressed to the Chief Internal Auditor.

11.10 Child Protection

Schools are reminded of the need to release staff to attend child protection case conferences and other related events. Schools are expected to meet the costs of release time from within their delegated resources.

11.11 Redundancy/Early Retirement

The 2002 Education Act sets out how premature retirement and redundancy costs should normally be funded. If the authority proposes to depart from this, then the scheme should contain a provision setting out the circumstances in which exceptions will be made. Further guidance is provided as follows:

RESPONSIBILITY FOR REDUNDANCY AND EARLY RETIREMENT COSTS

This guidance note summarises the position relating to the charging of voluntary early retirement and redundancy costs. It sets out what is specified in legislation and provides some examples of when it might be appropriate to charge an individual school's budget, the central Schools Budget or the local authority's non-schools budget.

Section 37 of the 2002 Education Act says:

(4) costs incurred by the local education authority in respect of any premature retirement of a member of the staff of a maintained school shall be met from the school's budget share for one or more financial years except in so far as the authority agree with the governing body in writing (whether before or after the retirement occurs) that they shall not be so met

(5) costs incurred by the local education authority in respect of the dismissal, or for the purpose of securing the resignation, of any member of the staff of a maintained school shall not be met from the school's budget share for any financial year except in so far as the authority have good reason for deducting those costs, or any part of those costs, from that share.

(6) The fact that the authority have a policy precluding dismissal of their employees by reason of redundancy is not to be regarded as a good reason for the purposes of subsection (5); and in this subsection the reference to dismissal by reason of redundancy shall be read in accordance with section 139 of the Employment Rights Act 1996 (c. 18).

The default position, therefore, is that premature retirement costs must be charged to the school's delegated budget, while redundancy costs must be charged to the local authority's budget. In the former case, the local authority has to agree otherwise for costs to be centrally funded, while in the latter case, there has to be a good reason for it not to be centrally funded, and that cannot include having a no redundancy policy. Ultimately, it would be for the courts to decide what was a good reason, but the examples set out below indicate the situations in which exceptions to the default position might be taken.

Charge of dismissal/resignation costs to delegated school budget

- If a school has decided to offer more generous terms than the authority's policy, then it would be reasonable to charge the excess to the school
- If a school is otherwise acting outside the local authority's policy
- Where the school is making staffing reductions which the local authority does not believe are necessary to either set a balanced budget or meet the conditions of a licensed deficit
- Where staffing reductions arise from a deficit caused by factors within the school's control
- Where the school has excess surplus balances and no agreed plan to use these
- Where a school has refused to engage with the local authority's redeployment policy

Charge of premature retirement costs to local authority non-schools budget

- Where a school has a long-term reduction in pupil numbers and charging such costs to their budget would impact on standards
- Where a school is closing, does not have sufficient balances to cover the costs and where the central Schools Budget does not have capacity to absorb the deficit
- Where charging such costs to the school's budget would prevent the school from complying with a requirement to recover a licensed deficit within the agreed timescale
- Where a school is in special measures, does not have excess balances and employment of the relevant staff is being/has been terminated as a result of local authority or government intervention to improve standards

Costs of early retirements or redundancies may only be charged to the central part of the Schools Budget where the expenditure is to be incurred as a result of decisions made before 1st April 2013. Costs may not exceed the amount budgeted in the previous financial year.

It is important that the local authority discusses its policy with its Schools Forum. Although each case should be considered on its merits, this should be within an agreed framework. It may be reasonable to share costs in some cases, and some authorities operate a panel to adjudicate on applications. A de-delegated contingency could be provided, if Schools Forum agree, to support individual schools where “a governing body has incurred expenditure which it would be unreasonable to expect them to meet from the school’s budget share”.

For staff employed under the community facilities power, the default position is that any costs must be met by the governing body, and can be funded from the school’s delegated budget if the governing body is satisfied that this will not interfere to a significant extent with the performance of any duties imposed on them by the Education Acts, including the requirement to conduct the school with a view to promoting high standards of educational achievement. Section 37 now states:

(7)Where a local education authority incur costs—

(a) in respect of any premature retirement of any member of the staff of a maintained school who is employed for community purposes, or

(b) in respect of the dismissal, or for the purpose of securing the resignation, of any member of the staff of a maintained school who is employed for those purposes,

they shall recover those costs from the governing body except in so far as the authority agree with the governing body in writing (whether before or after the retirement, dismissal or resignation occurs) that they shall not be so recoverable.

(7A) Any amount payable by virtue of subsection (7) by the governing body of a maintained school in England to the local authority may be met by the governing body out of the school’s budget share for any funding period if and to the extent that the condition in subsection 7(B) is met.

(7B) The condition is that the governing body are satisfied that meeting the amount out of the school’s budget share will not to a significant extent interfere with the performance of any duty imposed on them by section 21(2) or by any other provision of the education Acts.

(8)Where a person is employed partly for community purposes and partly for other purposes, any payment or costs in respect of that person is to be apportioned between the two purposes; and the preceding provisions of this section shall apply separately to each part of the payment or costs.

Section 12

RESPONSIBILITY FOR REPAIRS AND MAINTENANCE

12.1 The attached DfE statement identifies the categories of work which governing bodies must expect to finance from their budget.

12.2 The authority will delegate all revenue funding for day to day maintenance to schools. Only capital expenditure is to be retained by the authority. For these purposes, expenditure may be treated as capital only if it fits the definition of capital used by the local authority for financial accounting purposes in line with the CIPFA Code of Practice on local authority accounting.

12.3 Illustrative examples of capital expenditure items in line with DfE' interpretation of the CIPFA code of practice is attached at appendix 3. For voluntary aided schools, the liability of the Authority for repairs and maintenance (albeit met by delegation of funds through the budget share) is the same as for other maintained schools, and no separate list of responsibilities is necessary for such schools. However, eligibility for capital grant depends on the de minimis limit applied by DCSF to categorise such work, not the de minimis limit used by the authority.

Section 13

COMMUNITY FACILITIES

13.1 INTRODUCTION

APPLICATION OF SCHEME FOR FINANCING SCHOOLS TO THE COMMUNITY FACILITIES POWER

Schools which choose to exercise the power conferred by s.27 (1) of the Education Act 2002 to provide community facilities will be subject to a range of controls. First, regulations made under s.28 (2), if made, can specify activities which may not be undertaken at all under the main enabling power. Secondly, the school is obliged to consult its authority and have regard to advice from the authority. Thirdly, the Secretary of State issues guidance to governing bodies about a range of issues connected with exercise of the power, and a school must have regard to that.

However, under s.28(1), the main limitations and restrictions on the power will be those contained in the maintaining authority's scheme for financing schools made under section 48 of the School Standards and Framework Act 1998. Paragraph 2 of Schedule 3 to the Education Act 2002 extends the coverage of schemes to the power of governing bodies to provide community facilities.

Schools are therefore subject to prohibitions, restrictions and limitations in the scheme for financing schools.

This section of the scheme does not extend to joint-use agreements; transfer of control agreements, or agreements between the Authority and schools to secure the provision of adult and community learning.

13.2 The mismanagement of community facilities funds can be grounds for suspension of the right to a delegated budget.

Consultation with the Local Authority – financial aspects

13.3/13.4/13.5 Section 28(4) of the Education Act 2002 requires that before exercising the community facilities power, governing bodies must consult the authority, and have regard to advice given to them by their authority.

The Camden Scheme for Financing Schools requires that governing bodies:

- Give at least one month notice to the authority of the governing body's intention to consider the establishment of a community facility

- Consult with their local Councillor, prior to submission of the business plan, on the development of proposals to establish a community facility
- Submit a complete and detailed business plan, covering a period of at least 3 years, to the authority not less than one term prior to final consideration by the school governors, or explain why the particular community facility arrangements do not make such a plan possible (for example due to their short duration).
- Submit the comments and advice of the authority to the full governing body before a final decision is taken about the proposal.

The authority will acknowledge receipt of the initial notification, request further information as necessary and nominate key contacts to advise and liaise with the governing body. The authority will also provide costs of services for inclusion in the business plan on request.

The business plan should clearly identify all financial aspects of the proposal including contingency arrangements for possible financial loss, the creation of replacement funds, and insurance cover along with a market analysis. The business plan should address all other matters covered in this addendum to the Scheme including the employment of staff and consequent financial obligations. The business plan should identify the arrangements whereby the governing body will oversee the operation of the facility.

The plan should clearly indicate the sources of funding, the school premises or other facilities in the control of the school, which are to be used in connection with the proposed facility, and the costs that will be charged by the school and authority in relation to operation of the facility.

The authority will, following review of the business plan, provide comment and advice within 6 weeks of receipt of an appropriately detailed and complete business plan.

The decision of the governing body, and any actions taken as a result of authority advice, will be notified to the authority not less than 6 weeks prior to the intended date of commencement of the community facility provision unless a shorter period has been agreed by the authority.

The authority will review the approved business plan of the community facility every 3 years, from the date of the initial review.

Funding Agreements – local authority powers

13.6/13.7 The provision of community facilities in many schools may be dependent on the conclusion of a funding agreement with a third party which will either be supplying funding or supplying funding and taking part of the provision. A very wide range of bodies and organisations are potentially involved. No such agreement may be entered into by the governing body without due consideration of the comments and advice of the authority.

Where a third party is to be involved in this way, the proposed agreement should be submitted to the authority for comment prior to entering into such agreement. The authority will make such comment, and proffer any appropriate advice, within 6 weeks following receipt of appropriate information. The governing body must take these comments into account when deciding whether or not to enter into the agreement.

The Secretary of State does not consider that it is appropriate for authority's to have a general power of veto for these agreements. However, schools are reminded that should such an agreement be entered into without informing the authority, or against the wishes of the authority, and which, in the view of the authority, may be considered prejudicial to the interests of the school or the authority, this may lead to the suspension of the right to a delegated budget for the school.

Other prohibitions, restrictions and limitations

13.8 Camden may require that in the specific instance of use of the community facilities power by a governing body, the governing body concerned shall make arrangements to protect the financial interests of the Authority by either carrying out the activity concerned through the vehicle of a limited company formed for the purpose, or by obtaining indemnity insurance for risks associated with the project in question, as specified by the authority.

13.9 Section 28 provides that the exercise of the community facilities power is subject to prohibitions, restrictions and limitations as set out in this scheme if they are considered necessary to safeguard the financial position of the Authority or school, or to protect pupil welfare or education.

Supply of financial information

13.10 Where Schools exercise the community facilities power they are required to provide the Authority every six months with a summary statement, in a form determined by the Authority, showing the income and expenditure for the school arising from the facilities in question for the previous six months and on an estimated basis, for the next six months.

13.11 Camden, on giving notice to a school that it believes there to be cause for concern as to the school's management of the financial consequences of the exercise of the community facilities power, may require financial statements to be supplied every three months and, if the Authority sees fit, to require the submission of a recovery plan for the activity in question.

Audit

13.12 Schools are required to grant access to the school's records connected with exercise of the community facilities power, in order to facilitate internal and external audit of relevant income and expenditure.

13.13 Schools are required when concluding funding agreements with other persons pursuant to the exercise of the community facilities power, to ensure that such agreements contain adequate provision for access by the Authority to the records and other property of those persons held on the school premises, or held elsewhere insofar as they relate to the activity in question, in order for the Authority to satisfy itself as to the propriety of expenditure on the facilities in question.

Treatment of income and surpluses

13.14 Schools may retain all net income derived from community facilities except where otherwise agreed with a funding provider, whether that be the authority or some other person.

13.15 Schools are allowed to carry such retained net income over from one financial year to the next as a separate community facilities surplus, or, subject to the agreement of the Authority at the end of each financial year, transfer all or part of it to the budget share balance.

Health and safety matters

13.16 The health and safety provisions of the main scheme apply also to the community facilities power.

13.17 The governing body is responsible for the costs of securing Criminal Records Bureau clearance for all adults involved in community activities taking place during the school day. Governing bodies would be free to pass on such costs to a funding partner as part of an agreement with that partner.

Insurance

13.18 It is the responsibility of the governing body to ensure adequate arrangements are made for insurance against risks arising from the exercise of the community facilities power, taking professional advice as necessary. Such insurance should not be funded from the school budget share. Schools are required to seek the authority's advice before finalising any insurance arrangement for community facilities.

13.19 The authority may undertake its own assessment of the insurance arrangements made by a school in respect of community facilities, and if it judges those arrangements to be inadequate, make arrangements itself and charge the resultant cost to the school. Such costs could not be charged to the school's budget share.

Taxation

13.20 Schools should seek the advice of the authority and the local VAT office on any issues relating to the possible imposition of Value Added Tax on expenditure in connection with community facilities; including the use of the local authority VAT reclaim facility.

13.21 Schools are reminded that if they pay any member of staff employed by the school or authority in connection with community facilities, the school will to be held liable for payment of income tax and National Insurance, in line with Inland Revenue rules.

13.22 Schools are required to follow authority's advice in relation to the Construction Industry Scheme where this is relevant to the exercise of the community facilities power.

Banking

13.23 Schools are not required to have a separate bank account for community facilities. However, the schools accounting systems must show a clear separation of community facilities transactions separately showing income and expenditure in accordance with Consistent Financial Reporting requirements.

13.24 Where a school decides to have a separate bank account for community lettings the procedures relating to such matters as to the banks which may be used, signing of cheques, the titles of bank accounts, the contents of bank account mandates, and similar matters should mirror those in the main part of the scheme, except the requirement that the mandate show the authority as owner of the funds.

13.25 Schools are reminded that they may not borrow money without the written consent of the Secretary of State. This requirement does not extend to monies lent to schools by the authority.

SCHOOLS' FINANCIAL REGULATIONS

1.0 General

1.1 These regulations apply to all Primary, Secondary, Special and Nursery Schools operating under the Fair Funding legislation set out in Sections 45-53 of the School Standards & Framework Act 1998.

1.2 Codes of Practice, setting out detailed financial arrangements, which may from time to time, be prepared by the Director of Finance shall be operated within the framework of these regulations.

1.3 The financial year referred to in these regulations shall be 52 or 53 weeks as defined by the Director of Finance and run from the dates he/she so determines.

1.4 Each governing body shall determine the extent of powers that are due to be delegated to the Headteacher in respect of financial delegation.

1.5 Operating Principles

Governing Bodies are expected to follow the operating principles below:

- The authority's record of centrally made payments and any information regarding salaries, wages and individual school contributions to centrally arranged contracts will be transferred periodically. Schools will be expected to process the majority of payments using an external bank account.
- Governing bodies shall be able to carry forward underspending of their delegated budget at the end of the financial year in accordance with the provisions laid down in the scheme and agreed by the schools forum.
- Funds carried forward in this way can be applied to enhance delegated budgets. Carryover of underspend of earmarked funding will require prior agreement with the Director of C.S.F. (or nominated officer).
- Governors should plan their expenditure to stay within budget. If unplanned overspending does occur (and this is possible even in the best run institution), it will be carried forward and must be met from that school's budget allocation for the following financial year or a maximum of three financial years if a deficit budget is authorised in accordance with the provisions of this scheme.

- Governing bodies may enter into commitments extending into the following financial year(s) and should reflect these in the budget plans for the forthcoming year(s) affected. In making such commitments, however, governing bodies should exercise prudent judgement in deciding whether there is a reasonable expectation that the full costs will be capable of being met from their delegated budgets. Commitment should not be entered into which would require an increase in authority funding in real terms.
- Schools will have complete freedom to move funds between budget headings (virements) within their delegated budgets. They may also use funds from within their delegated budgets to enhance provision made from excepted or earmarked items.
- Earmarked funds provided to schools for items of expenditure excepted from delegation may be used only for the purposes specified and must be shown accordingly in the school accounts of all schools.
- Funds from delegated budgets may be used to enhance capital expenditure where prior approval has been obtained from the Director of C.S.F.
- Income obtained through endowments, sales of products and letting of premises will be retained by all schools to enhance delegated budgets. Governing Bodies should be aware of current VAT legislation and their responsibilities regarding the collection and declaration of output VAT on certain income generating activities.
- Governing Bodies entering into contracts will be subject the Council's Standing Orders.
- Schools will be able to purchase goods and services from whatever source they see fit, including Camden's central purchasing arrangements, but will be expected to take into account quality, value for money and convenience for the school as well as the price. Purchasing advice will be available from the authority – in particular on bulk purchase discounts they have secured.
- The Director of Finance shall maintain an audit of school accounts of all schools, at least every three years for Secondary, Primary, Special and Nursery Schools. Access shall be provided at all reasonable times to records held by the schools, and explanations given as requested.
- All Governing Bodies must inform the Director of C.S.F. or Chief Internal Auditor on any circumstances suggesting irregularity affecting the finances or property of the school.

- The Director of Finance will make arrangements for all schools to keep accounts on a uniform basis. Schools will be able to develop their own internal budgetary and accounting system within this framework, which will also be compatible with the Council's overall system, and will be able to produce the accounts required for C.S.F. and other central budgets.

2 Accounting Control

2.1 The Director of Finance shall determine all accounting systems and shall determine the systems of accounting control and the proper accounting principles to be adopted. He/she shall also determine the form of accounts and supporting documents and ensure that the accounts comply with the law. He/she shall ensure that the systems of control are observed and accounting records and supporting documents are kept up to date in proper manner.

2.2 No changes may be made to the prescribed accounting systems without consultation with and the agreement of the Director of Finance. Governors will be included in any consultation that may be necessary, before making any changes to the prescribed systems.

3 Financial Records and Revenue

3.1 Within the timescale set out in the year end procedures, schools must provide the authority with details on a prescribed form of all outstanding expenditure accruals at 31st March (i.e. where goods or services have been received but not paid for).

3.2 Within the timescale set out in the year end procedures, schools must provide the authority with details on a prescribed form of all outstanding income at 31st March above the threshold level as set out in the procedures.

3.3 Within the timescale set out in the year end procedures, schools must provide the authority with details of schools petty cash balances at 31st March.

3.4 Governing Bodies shall provide the authority by 30th June each year with a statement of expenditure and income during the preceding financial year, in a format specified by the authority, and certified as accurate by the Chair of Governors and Headteacher.

3.5 Governing bodies are responsible for ensuring that financial records are properly kept and monitored to enable them to deal with the above.

4.0 Internal Audit

The Director of Finance shall maintain an adequate and effective internal audit of all Schools. He/she or an authorised representative shall have a right of access at all times to all documents necessary to carry this out and shall be entitled to require from any employee such information and explanation required for this purpose.

5.0 Irregularity

Whenever any irregularity or suspected irregularity arises concerning the exercise of the functions delegated by the authority in accordance with the scheme, the Chair of Governors or Headteacher of the school concerned shall immediately notify the Director of C.S.F. and Chief Internal Auditor, who will decide on the action required to investigate the matter.

6.0 Budgets

6.1 All Schools will be notified by the end of February of their indicative delegated budget share for the following financial year. Governing Bodies will be required to produce a school budget based on this.

6.2 The form of the estimates agreed by the Governors shall be in accordance with the requirements of the Director of Finance.

6.3 Governing Bodies will notify the Director of CSF of their provisional budget plan for the following year by no later than 31st March.

6.4 The actual delegated budget will be notified to all schools by 15th March each year.

6.5 Governing bodies will confirm their provisional budget plan for the following year or provide a revised plan by not later than 15th May.

6.6 Governing Bodies may approve variations between school budget headings without restriction, provided they are within the total approved delegated budget for the school and except for earmarked funding. They will need to have regard to sound long-term financial management and to the Director of CFS's advice regarding the resources required to support the National Curriculum.

6.7 If Governors choose to exercise their powers to delegate expenditure powers to the Chair, Committees or Headteacher, the authority advises that Governors should require regular reports on the exercise of these powers to the next Governors' meetings. The arrangement should be reviewed annually.

7.0 Revenue Budgetary Control

7.1 Governing Bodies of all Schools will be responsible for ensuring that the school's expenditure and income are controlled so that net expenditure does not exceed the school's net budget. Governing Bodies will report immediately to the Director of CSF on any potential overspending against their delegated budget so that appropriate action may be taken.

7.2 Governing Bodies may only use earmarked funds allocated by the Director of CSF for the specific purposes for which the allocation is made. Such allocation may however be enhanced by Governing Bodies from funds within their delegated budgets. Any unspent balances of earmarked funds at the financial year end will be lost to schools, unless specific approval by the Director of CSF is given for their retention.

7.3 Governing bodies have the power to incur expenditure up to the total of their delegated budget share in each financial year in a manner consistent with these financial regulations. Governors will need to authorise the Headteacher to incur expenditure.

7.4 Governing Bodies may use their delegated budgets for capital purposes subject to prior approval of the Director of CSF.

7.5 Governing Bodies may not incur expenditure for capital purposes without the prior approval of the authority, where such capital expenditure will result in an increased budget share being allocated to the school through the resource allocation formula.

7.6 Capital expenditure is as defined in DCSF Circular 11/90 as amended from time to time.

8.0 Orders for Works, Goods and Services

8.1 Orders for all works, goods and services to be supplied to any school shall be issued on a form approved by the Governing Body and by the Director of Finance. Orders shall be signed only by Officers duly authorised in writing by the Headteacher, who shall be responsible for official orders issued from their school.

8.2 The School's order form need not be used where a contract for works, goods or services exists or for the supply of public utilities, periodical payments such as rent or rates, or for petty cash payments.

9.0 Contracts

9.1 The procedures by which all schools will enter into contracts for the provision of goods, services, materials and work are laid down in the Contract Standing Orders appended to this scheme and must be complied with.

9.2 Payments on account or interim payments under the terms of a contract shall be certified on a form which has been approved by the Governing Body and the Director of Finance; the completed form should show the amounts due, paid and payable under the contract.

9.3 Any variation on, addition to or omission from a contract duly authorised shall be given to the contractor by the responsible authorised certifying officer in writing.

9.4 Any variation on, addition to, or omission from a contract duly authorised, which necessitates a significant increase in the amount of an accepted tender

or estimate, shall be reported to the Governing Body as soon as possible, together with a revised estimate of the probable total cost.

9.5 In every case before an authorised certifying officer issues a final certificate of payment the Director of Finance shall be given the opportunity to examine the contractor's final account.

9.6 Where a firm of professional architects, engineers or quantity surveyors are employed to supervised work carried out by a contractor for the Governing Body from their delegated budget, it shall be a condition of their employment that, before a final certificate of cost is issued, the Director of Finance and authorised certifying officer of the school concerned shall be given the opportunity to examine the contractor's account and other documents. The authorised certifying officer of the school concerned shall certify his or her agreement to all certificates. (N.B: This does not apply to Foundation Governors' work. It is recognised this could get complicated where the contract is partly delegated and partly foundation work.)

10.0 Payment of Accounts

10.1 Apart from imprest account payments the normal method of payment of money due from the Council shall be from the schools bank account.

10.2 Each Headteacher shall be responsible for ensuring that invoices are checked, verified and certified for payment. Certification shall be limited to the officer authorised by the Governing Body concerned.

10.3 Before certifying any account, the certifying employee must be satisfied that:

- the work, goods or services to which the account relates have been received, carried out, examined and approved
- the prices, extensions, calculations, trade discounts, other allowances, credits and tax are correct
- the expenditure is within the Governing Body's legal powers and is within the relevant estimate provision
- entries have been made in inventories, stores records or stock books as required by these regulations; and
- the account has not been previously passed for payment and is a proper liability of the School.

Without wishing to restrict the Governor's discretion, attention is drawn to how much more difficult the certification process is where no official order exists, and how much more difficult it becomes to demonstrate to auditors that the function of placing orders is properly separated from the certification of payment.

11.0 Imprest Accounts

Each School will operate an imprest account which is to be used for petty cash disbursements. Governing Bodies should ensure that financial systems are in place to ensure the security of all cash and vouchers. All expenditure shall be supported by vouchers endorsed by an authorised person as defined in these financial regulations.

12.0 Income

12.1 The Director of Finance shall ensure that adequate arrangements are maintained to secure the collection of and proper accounting for all monies due to the Council and that parallel arrangements exist in respect of income accruing to any School.

12.2 All monies received on behalf of the Council shall, without delay, either be paid to the Director of Finance, or, subject to his instructions, be banked in the Council's name. Income due to any school should be paid to the school account without delay.

12.3 Third party and personal cheques must not be cashed from monies held on behalf of the school.

12.4 Every employee of the school who pays money into one of the Council's or school's banking accounts shall enter on a paying slip, and on the counterfoil or duplicate, particulars of the payment including, in the case of each cheque paid in:

- the amount of the cheque, and
- a reference (such as the number of the receipt given or the name of the debtor) which will connect the cheque with the debt or debts in discharge or partial discharge of which it was received.

Where any cheque paid in was not received in discharge of a debt due to the Council or school the employee shall note the fact of the counterfoil or duplicate of the paying-in-slip.

13.0 Salaries, Wages and Pensions

13.1 Unless the Governors have made arrangements in accordance with powers delegated to them, the Director of Finance shall make all necessary arrangements for the preparation and control of all payrolls and for the payment of all salaries, wages and pensions or other emoluments to employees and former employees at all schools subject to this scheme,

13.2 Schools shall notify the authority as soon as possible, and in a format agreed with him/her, of all matters affecting the payment of such emoluments, and in particular:

- appointments, resignations, dismissals, suspensions, secondments and transfers.;
- absences from duty for sickness or other reason, apart from approved leave;
- changes in remuneration, other than normal increments and pay awards, and agreements of general application;
- information necessary to maintain records of service for superannuation, income tax, national insurance and the like.

13.3 Appointments of all employees in maintained schools (including special schools) shall be made in accordance with this scheme, the school's Articles of Government and the Terms and Conditions of the Councils contracts of employment chosen by the Governors as appropriate to the appointments in question. (Governors of Voluntary Aided Schools will use their own similar arrangements.)

13.4 All time records or other pay documents shall be in a form prescribed or approved by the Director of Finance and shall be certified in manuscript by or on behalf of the Director of CSF .

14.0 PAYE Regulations: Employment/Self Employment

14.1 Schools will be issued basic guidance notes on the application of PAYE regulations from time to time as the need arises.

14.2 All Schools have been advised that any demand for unpaid tax and National Insurance Contributions in respect of payment made outside of the payroll system to a person or persons whom the Inland Revenue subsequently deem to have been Employees, will be charged against the budget of the School which initiated the payment.

14.3 Recent advice reminds schools that Inland Revenue Auditors have powers to impose penalties over and above the reclamation of unpaid Income Tax and National Insurance Contributions, and that the responsibility for payment of such liabilities, together with any unpaid tax and National Insurance Contributions, will fall to the individual school's budget.

15.0 Stocks and Stores

The Governing Body of every School shall be responsible for the care and custody of the stocks, stores, and equipment in their school, and shall maintain records in the form approved by the Director of Finance. Stocks and stores shall not be in excess of normal requirements. The Governing Body shall arrange for regular stock-taking of stocks and stores which will ensure that all items are physically checked at least annually.

16.0 Custody of Third Party Property

16.1 Where it becomes necessary to hold property on behalf of a member of the public or other third party, an itemised inventory shall be maintained of all such items.

16.2 The Headteacher shall make secure arrangements for the custody of such property, including cash, and shall arrange for periodic checks by a person other than the employee responsible for its custody.

17.0 Inventories

17.1 Inventories of the Council's property, other than stores, shall be kept by the Governing Body of the school concerned. The inventories of items over £1,000 shall be in a form approved by the Director of Finance.

17.2 The Governing Body shall be responsible for regularly reviewing the inventory and ensuring that all items are checked physically at least annually.

17.3 The Director of Finance, or his appointed representative, shall at all reasonable times have access to all property of the school.

17.4 The Council's property shall not be removed otherwise than in accordance with the ordinary course of the Council's business or used otherwise than for the Council's purposes, except in accordance with specific directions issued by the Director of CSF.

17.5 All school property shall be security marked where appropriate.

18.0 Banking Arrangements

18.1 The Director of Finance shall maintain such banking accounts with the choice of banker of every School as he/she considers necessary.

18.2 Governing Bodies will have their budget allocations paid into the bank account either gross or net of pay costs and agreed centrally paid items (i.e. Rates, SLA's, etc.)

as arranged by the Director of CSF and Director of Finance. Payment into the bank account will be made by monthly or termly instalments as agreed with

the school. Schools will be responsible for payment of all invoices (including electricity and gas). At the time of coming into force, the agreed arrangement is for 40% of the budget to be deposited in the school's account at the beginning of both April and September, and 20% deposited at the beginning of January.

18.3 The cheque signatories to this account shall be appointed by the Governing Body. The Director of Finance may refuse to accept a nomination as signatory if he or she has a good cause. Three specimen signatures shall accompany all requests for such approval. Any changes to the bank mandate must be authorised by the Director of Finance and all cheques should be certified by two authorised signatories.

18.4 All expenditure from the bank account shall be supported by vouchers certified by an authorised person as defined in Financial Regulations.

18.5 Schools should retain an up-to-date mandate for audit inspection showing those persons authorised as cheque signatories.

18.6 Bank accounts must not be overdrawn. Any bank charges which may be incurred as a result of this are to be met by the school. Any interest earned will be credited to the school's account.

18.7 At least monthly bank reconciliation must be performed to ensure that income and expenditure records are correct.

18.8 Other procedural guidance in respect of bank accounts is published by the Director of CSF from time to time.

19.0 Insurance and Security

19.1 Governing Bodies may remain within arrangements by the Director of Finance, with premiums payable from the delegated budget.

19.2 All Governing Bodies shall ensure that proper security is maintained at all times for all buildings, furniture, equipment, stocks, stores and cash under their control. Governing Bodies shall be bound by the provisions of the Data Protection Act with regard to records and information maintained at their schools.

20.0 Certifications

Official orders, accounts, contract certificates and similar documents shall be signed or certified for payment only by persons nominated by the Governing Body of every school for that purpose, with the agreement of the Director of Finance (authorised certifying officers). Up to four persons, who should be drawn from senior members of teaching and support staff of the school, may be nominated for this purpose.

21.0 Investment and Borrowing

21.1 Investments of any funds of the Council shall be made only by the Director of Finance.

21.2 No borrowing of funds shall be made other than by the Director of Finance.

22.0 Securities and Trust Funds

22.1 All investment of money under its control shall be made in the name of the school where legally possible.

22.2 All securities being the property of, or in the name of, the school shall be held in custody under safe arrangements previously agreed by the Director of CSF.

22.3 All trust funds held by the school shall, where legally possible, be in the name of the school.

22.4 All officers acting as trustees by virtue of their official position shall deposit all securities, certificates and similar documents relating to the trust in accordance with prior arrangements approved by the Director of CSF, subject to advice from the Director of Finance, unless any trust deed otherwise provides.

22.5 Governors may not mix delegated budgets with trust funds nor pay any part of their delegated budget into such funds.

23.0 Unofficial Funds

Governing Bodies of all schools shall notify the Director of CSF and Director of Finance of all unofficial funds (i.e. not funds provided by the council nor the Foundation Governors funds) which are controlled wholly or in part by school employees. The Director of CSF and Director of Finance will jointly agree and advise Governing Bodies on the accounting and auditing requirements for such funds.

24.0 Schools Without Delegated Budgets

Schools without delegated budgets, including those from whom delegation has been withdrawn, will be funded at the level of their budget share as determined by the resource allocation formula. The Director of CSF will be responsible for managing their budgets.

25.0 Withdrawal of Delegation

25.1 A Governing Body of any School may have its right to a delegated budget suspended where in the opinion of the authority the Governing Body of the school:

- has been guilty of a substantial or persistent failure to comply with any requirements of the scheme, e.g. in relation to the education of students with special needs or material non-compliance with the financial regulations of the Council, or
- is not managing the appropriation or expenditure of the sum put at their disposal for the purposes of the school in a satisfactory manner, e.g. substantial under or overspending.

25.2 In such case the Director of CSF, and the Director of Finance where appropriate, shall review the situation according to an agreed procedure and, after consultation with the Governing Body, a report will be made to the Schools Forum (or delegated Sub-Committee) who may then suspend or withdraw the delegated powers.

25.3 The authority will give a month's notice of the suspension to both the Governing Body and the Headteacher. In the case of emergencies, the authority will be able to withdraw delegation before the expiry of the period of notice if it provides the Secretary of State with written notification of the action and the reasons for it.

25.4 The Governing Body has a right of appeal to the Secretary of State against withdrawal of delegation.

25.5 If delegation is withdrawn from either a maintained (including Special) or a Voluntary Aided School, funding will continue at the level of the budget share.

However, in regard to both the spending of the budget share, and in matters concerning the appointment and dismissal of staff, the situation will revert to what it was before the introduction of Fair Funding.

25.6 The authority will arrange for corrective action to be taken to enable delegation to be restored as early as possible. Any suspension of delegation will be reviewed annually, taking into account any representations from the Governing Body and the Headteacher. The Governing Body again has the right of appeal to the Secretary of State if a suspension is not ended after the annual review.

25.7 The procedures to be followed will be laid down within the boundaries set by Section 37 of the Education Reform Act 1988 by the Director of CSF in consultation with the Director of Finance from time to time. The Act provides for notice to be given to Governors and for appeal, if necessary, to the Secretary of State, and requires at least annual review of suspension of delegation.

STANDING ORDERS:

CODE OF PRACTICE RELATING TO CONTRACTS FOR SCHOOLS WITH DELEGATED BUDGETS

This Code of Practice, issued under the Council's Standing Orders Relating to Contracts and carrying the same requirements for compliance, sets standards which must be followed by Governors of all schools within the London Borough of Camden once they have delegated the responsibility under the Education Reform Act 1988.

The Code of Practice will not apply to Governors of Voluntary Aided Schools when on their own behalf they enter into contracts for major works with grants from the Department, in which case there will be an obligation to comply with DCSF requirements.

This Code should be read in conjunction with the Education (School Government) Regulations 1989.

1.0 Application

1.1 Every contract made by or on behalf of the Governors for the supply of goods, works or services to the school shall comply with the EU Treaties and Directives which may be applicable, the laws of England, this Code of Practice, the Standing Orders of the London Borough of Camden so far as they are consistent with this Code of Practice and the Council's Financial Regulations.

1.2 Outside Consultants and Technical Officers employed by the Governors to supervise Contracts must follow the Code of Practice and the Council's Financial Regulations and their contracts for service must state this requirement.

1.3 The general presumption is that tenders and quotations shall be obtained competitively and that the most financially favourable should be accepted subject to consideration of the greatest overall cost benefit to the school and to the Council, taking account of all relevant factors including quality, safety and convenience for the school as well as price. Governors are not bound to accept the lowest tender but must minute their reasons for not doing so.

1.4 Where this Code of Practice does not specifically require that tenders are obtained it is the responsibility of Governors or any person to whom authority is delegated to ensure that overall value for money together with maximum cost benefit as in 1.3 above is obtained.

1.5 Where an internal contractor is selected in accordance with this Code of Practice, the arrangement with the internal contractor shall for the purposes of this Code of Practice be treated as a contract and the Code of Practice shall be applied as if the contract were with an external contractor (except certain formalities of contract under paragraph 10 below).

2.0 Delegation

If the Governors resolve to delegate to a committee any of their functions in relation to the tendering or award of contracts, such delegation shall be recorded in the Minutes. The Governing Body may by resolution delegate to a committee or any member of the Governing Body or the Headteacher, authority to enter into individual, annual or periodic contract where the total value is estimated not to exceed a fixed financial limit. It remains the responsibility of the Governing Body to ensure that any committee, member of the Governing Body or Headteacher to whom authority has been delegated is aware of all the requirements of this Code of Practice.

3.0 Dispensation from Tendering Requirements

3.1 The tendering requirements as set out below may be dispensed with for the following contracts:

- Contracts for emergency work, services or urgent supplies necessary for the protection of life or property where such emergency work is not already provided for in an existing contract; or
- Contracts for goods or services where effective competition is prevented either under current legislation or where goods or materials are proprietary and/or sold only by a single supplier where there is no known alternative; or
- Contracts for goods, works or services sold by such consortia as the Council may from time to time approve (normally tendering will have been carried out by the consortium); or
- Contracts for work, services or the supply of goods or materials solely in connection with maintenance of, or repairs to, or parts for existing proprietary vehicles, machinery or plant where the firm in question is the sole supplier

3.2 In the event of any decision to dispense with any of the requirements of this Code for any contract the description of the contract and its value and the reason for such dispensation shall be reported to the next meeting of the Governors and recorded in the Governors' contracts register.

4.0 Exemption from Requirements of this Code

Any requirement of this Code of Practice may only be waived in exceptional circumstances by a decision of the Governors and only where the Governors are satisfied that there are special circumstances justifying exemption. Such exemption and the reasons for it shall be recorded in the Minutes.

5.0 Competition

5.1 The procedure to be used for the selection of contractors depends on the value of the contract and on whether the contract is one for which procedures have been specified under UK or EU legislation. It is the responsibility of the Governors to clarify whether they are required in any individual contract to comply with the tendering requirements under UK or EU legislation (seeking advice from the authority or the Borough Solicitor as appropriate).

5.2 For the purposes of this code of Practice a proposed contract includes any series or group of contracts:

- Awarded under an annual contract or periodic standing arrangement with one firm, or
- Which should reasonably be treated as one contract.

Governors should not artificially divide or disaggregate a contract in order to avoid the tendering requirements of this Code of Practice.

5.3 Before tenders are invited, an estimated price for the contract shall be recorded in the contract register by the Clerk to the Governors.

5.4 Where the estimated value of a proposed contract is £25,000 or less, governors or the person delegated by them have discretion to select any contractor they choose, as long as they keep a written record of the process and bearing in mind their obligation under para 1. For all contractors with estimated value over £5000 and otherwise wherever possible written quotations should be obtained.

5.5 Where the estimated value of a proposed contract exceeds £25,000 but does not exceed £100,000, written tenders shall be invited from at least three contractors (which may include an internal contractor) on a list compiled by the Governors. In compiling any such list of contractors Governors will be expected to refer to the Council's Approved List (see definition in para 6.2. below) and to ensure, by means of other procedures agreed with the Council's Strategic Procurement Unit, that any contractors they wish to include in their list will be able to meet the terms and standards of the proposed contract.

5.7 Where the estimated value or amount of a proposed contract exceeds £100,000, tenders shall be invited under the selective tendering procedure in paragraph 6.1 below or the open tendering procedure in paragraph 7.1 below. Where appropriate an internal contractor shall be included in the tendering process. In any case where the contract is regulated under UK or EU legislation, governors' tendering procedures must comply with the statutory tendering requirements.

6 Selective Tendering

6.1 Selective tendering means that the Governors will invite to tender only a limited number of firms who have been selected for the purposes of the particular contract. Tenderers may be selected from an Approved List, from a Special List or from a Select List of contractors. Governors should invite at least three external firms to tender (in addition to the internal contractor where appropriate), unless three suitable contractors cannot be identified or where UK or EU legislation requires a greater number of tenderers to be invited.

6.2 Definitions:

- An Approved List is a list of firms considered by the Council to be technically competent and financially able to perform contracts of the types and values specified in the list, such competence and ability to be reviewed at least every three years. If the Governors wish they can ask for a particular contractor to be added to the Council's Approved List for specific contract.

Any list shall contain the name and address of each firm approved for a contract or type of contract and, in the case of contracts for the execution of works, or the performance of services any maximum value of contract for which that firm may be invited to tender.

- A Specialist List is a list of firms which the Governors consider competent to provide specialist goods or services.
- A Select List is a list compiled in accordance with paragraph 6.3 below, for specific works or services.

6.3 The following procedure shall be followed to compile a Select List:

- An advertisement giving details of the proposed contract and asking for the names of contractors interested in tendering must appear in at least one local newspaper and, where appropriate, at least one trade journal giving a closing date at least 14 days after publication.
- Where the contract is one governed by current legislation then the contents of the advertisement and any time limits must comply with that legislation.
- After the closing date the Governors shall select suitable firms for invitation to tender. This selection shall be by a sub-committee of the Governors consisting of not less than three members together with the Chair of Governors or his/her nominee. They shall each sign a record of their decision which shall be reported to the next meeting of the Governing Body. Where the estimated value of the contract exceeds £100,000 the selection shall be reported to the Director of C.S.F.

7 Open Tendering

7.1 If the Governors consider it inappropriate to use Selective Tendering in para 6 above, and wherever current legislation so requires, tenders shall be invited by Open Tendering in accordance with the following procedure:

- Tenders shall be invited by giving at least 14 days' public notice in at least one local newspaper and, where appropriate, one trade newspaper or journal circulating among such firms who undertake such contracts;
- The notice shall give the details of the contract and shall ask for tenders from interested contractors or suppliers, giving a closing date at least 14 days after the last date of publication;
- Where the contract is governed by current UK or EU legislation then the contents of the advertisement and any time limits must comply with that legislation.

8.0 Submission and Opening of Tenders

8.1 An invitation to tender under the Selective Tendering procedure shall state clearly the closing date and time for receipt of tenders and that:

- The Governors do not bind themselves to accept the lowest or any tender;
- No tender will be accepted unless it is enclosed in a plain sealed envelope bearing only the word 'Tender' and the name of the contract and addressed to the Clerk and either sent by post or delivered by hand to the Clerk;
- Proof of posting will not be accepted as proof of delivery if the tender fails to arrive at the address shown on the tender envelope label before the closing date and time.

8.2 No tender received after the closing date and time shall be considered. (Any such tender will be returned to the tenderer by the Clerk).

8.3 Tenders shall be kept in the custody of the Clerk until the time and date specified for their opening.

8.4 All tenders shall be opened at one time as soon as possible after the closing date and time and in the presence of at least two people appointed by the Governors. All those present shall initial each entry in the contracts register.

9.0 Acceptance of Tenders

9.1 Only tenders which have been received in accordance with Paragraph 8 may be accepted by the Governors.

9.2 For any contract with a value of £25,000 or more, tenders shall be considered by a sub-committee of the Governors consisting of not less than 3 members together with the Chair of Governors or his/her nominee. Any decision of the sub-committee shall be reported to the next meeting of the Governors. Acceptance of tenders for any contract valued at £100,000 or more must be reported to the Director of C.S.F.

9.3 A tender or quotation other than the lowest, if payment is to be made by the Governors, shall only be accepted after the Governors or duly appointed sub-committee concerned have considered a report on the matter and the reasons for their decision have been recorded in the minutes and the contracts register.

10.0 Variation of Contracts

10.1 Subject to any greater restriction imposed by statute, the terms or conditions of a contract may be varied in the following circumstances only:

- Variations as provided for under variation provisions of the contract;
- A reduction in the size or scope of the contract to meet changes in the specifications which could not reasonably have been foreseen at the time the contract was let;
- An extension to allow the carrying out of work which comes generally within the terms of the contract which could not reasonably have been foreseen at the time the contract was let; or
- An extension of the period of the contract by not more than three months to allow the carrying out of further work or the provision of goods or services of the same nature as that specified in the contract at rates/prices as in the original contract (with due allowance for inflation) provided that the contract has not been previously so extended.

10.2 Any proposal to extend or vary any contract under 9.1 above which would increase the value of the contract by more than 25% must be approved by the Governors, unless the delay involved would incur cost penalties to the Governors or the Council or unless the proposed variations are essential for the contract to proceed, when the Authorised Officer may approve the variation and report his decision to the next meeting of the Governors.

10.2 Any other variation under 10.1 may be approved by the Authorised Officer (see paragraph 13 below).

11.0 Standard Contract Conditions

11.1 Every contract, except a contract made in extreme urgency or a contract of a trivial character, shall be in writing, provided that a contract required in extreme urgency shall be confirmed in writing.

- Governors are urged to seek legal advice to ensure that the form of contract adequately protects the interest of the Governors and the Council; for any contract with an estimated value exceeding £100,000 the contract documents should be submitted to the Borough Solicitor for approval.
- Governors may authorise the Headteacher to sign contracts not exceeding £25,000 on behalf of the Governing Body, and contracts in excess of £25,000 shall be signed by the Chair of Governors or another duly authorised member of the Governing Body together with one other member of the Governing Body.
- All contracts with an estimated value in excess of £250,000 shall be executed by the Governors as a Deed. This requires the seal of the Governing Body to be applied and to be authenticated by the signature of the Chair of Governors or another duly authorised member of the Governing Body together with the signature of any other member.

11.2 Every contract shall:

- Specify the subject matter, price (and any discount or deduction), contract period and such other terms and conditions as are agreed.
- Require compliance with any appropriate British Standard or EU Standard Specification or Code of Practice.
- Require the contractor to indemnify the Council and/or Governors against any claim which may be made in respect of personal injury to any person unless due to the negligence of the Council and/or Governors and against any claim for damage to property due to the negligence of the contractor and when required to produce satisfactory evidence that s/he is insured against such claims.
- State that the contractor will not assign the contract without the written consent of Governors.

11.3 Every contract with an estimated value in excess of £100,000 must provide that should the contractor fail to meet the terms of the contract the contractor may be required to pay liquidated damages to compensate the Council and/or Governors.

11.4 Every contract shall provide that if the contract is not carried out properly in accordance with the terms and conditions the Governors can:

- Cancel all or part of the contract or determine the contractor's employment
- Complete the contract
- Recover from the contractor any additional costs in completing or cancelling the contract wholly or part.
- Take other legal action against the contractor.

11.5 When the estimated value of a contract exceeds £250,000 the Governors may require the contractor to provide sufficient security for due performance of the contract.

11.6 When the estimated value of a contract exceeds £250,000 and the contractor is a subsidiary company within the meaning of Section 736 of the Companies Act 1985, the Governors may require the contractor to provide a guarantee by its holding company to ensure the due performance of the contract.

12.0 Inspection of Documents Relating to Contracts

12.1 Governing Bodies shall allow a member of the Council for purposes of his/ her duties as such member but not otherwise, on application to the Chair of Governors, to inspect any document which is in the possession or control of the Governing Body and contains material relating to any business to be transacted at a meeting of the Council, or a Committee or Sub-committee of the Council. If copies of such documents are available a member of the Council shall, on request, be supplied for the like purposes with copies of such documents.

Where, however, it appears to the Chair of Governors that a particular document discloses confidential information of a description falling within para 24 of the Education (School Government) Regulations 1989, the Regulations shall apply.

12.2 All reports made or minutes kept by any Committee or Sub-committee shall, as soon as the Committee/Sub-committee has concluded action on the matter to which such reports or minutes relate, be open for the inspection of any member of the Governing Body.

13.0 Authorised Officer

13.1 It is recommended that on letting a contract, the Governors should appoint an Authorised Officer who will be responsible for management and monitoring of the contract. It is the responsibility of the Governors to ensure that the Authorised Officer is aware of the requirements of this Code of Practice and the Council's Standing Orders so far as they are applicable.

14.0 Instructions Relating to Contracts

14.1 Unless specifically authorised to do so by the Governors or a Committee or Sub-Committee of the Governors, a member of the Governors shall not issue any instruction in respect of any services, supplies or works which are being carried out on behalf of the Governors. All instructions should be issued in writing by the Authorised Officer.

15.0 Interests or Canvassing of Governors, Corruption and Cancellation of Contract

15.1 Governors and the Headteacher shall inform the Clerk to the Governors of any interest that they or members of their families have in any contracts that are to be let by the Governing Body. The Clerk shall record in a book to be kept for this purpose any notice given and the book shall be open for inspection by any Governor.

15.2 Every contract must state that canvassing of Governors or any committee of the Governors directly or indirectly in connection with the award of any contract or the proposed award of any contract to be let by the Governors shall disqualify the tenderer for that contract.

15.3 Every contract must state that a tenderer for any contract with the Governors who knows that he/she is related to any member of the Governors shall in the application disclose the relationship. Where a tenderer fails to disclose such a relationship the tender submitted shall be declared invalid.

15.4 Every contract must state that the Governors can determine the employment of the contractor and/or cancel the contract, and recover any resulting losses if the contractor, or his/her employees or agents with or without his/her knowledge:

- Does anything improper to influence the governors with respect to the inclusion and/or exclusion of one or more contractors on an Approved, or a Select or Specialist List or to the award or non-award of the contract to any contractor;
- Commits an offence under the Prevention of Corruption Acts 1889 to 1916 or offers any fee or reward the receipt of which is an offence under section 117(2) of the Local Government Act 1972.

16.0 Cancellation or Early Termination by Governing Body

16.1 For any contract in excess of £100,000 the Governors shall inform the Director of C.S.F. and the Borough Solicitor if they propose to cancel the contract or to terminate it before the agreed expiry date. Any contractual liability or legal expenses arising from the cancellation may be charged by the authority against the school's delegated budget.

17.0 Register of Contracts

17.1 For all contracts valued over £1,000 in the case of special and primary schools and £5,000 in the case of secondary schools, entered into by the Governing Body, the Governing Body or the Headteacher under delegated authority shall maintain a contracts register.

For each such contract the register must specify the name of the contractor, the nature of the works, goods or services to be supplied, the contract price (if ascertainable, otherwise the estimated value), the date of execution of the contract and the name of the Authorised Officer.

17.2 The register of contracts will also act as a tender register, in which the date and time of opening tenders and the names of tenderers and value of each tender shall be recorded together with all other information required to be recorded by this Code of Practice.

17.3 The register shall show the date and amount of payments made against each contract.

Appendix 3:

LEA CAPITAL /REVENUE SPLIT AND ITEMS WHICH ARE THE SEPARATE RESPONSIBILITY OF GOVERNORS IN VA SCHOOLS

ILLUSTRATIVE EXAMPLES IN LINE WITH DFE INTERPRETATION OF THE CIPFA CODE OF PRACTICE

| ELEMENT | CAPITAL: AS CIPFA CODE OF PRACTICE | REVENUE: REPAIRS & MAINTENANCE |
|--------------|---|--|
| Roofs | | |
| <u>Flat</u> | Structure. New (not replacement) structure | Repair/replacement of small parts of an existing structure |
| | Structure. Replacement of all or substantial part of an existing structure to prevent imminent or correct actual major failure of the structure | Replace small areas of rotten or defective timber, make good minor areas of spalling concrete where reinforcing bars exposed |
| | Screed / insulation in a new building/extension | Repair/replacement of screed/ insulation where defective. |
| | Screed / insulation. Replacement/repair of substantially all. Improve effectiveness of insulation | Work to improve insulation standards, during work to repair/ replace small areas of roof. |
| | Finish on new build. Replacement of all/substantially all on existing roof | Replacement of roof finish on existing building. Re-coating chippings to improve life expectancy |
| | Edge Trim/ Fascia on new build | Repairs/ replacement. (uPVC) Repainting. |
| | Edge Trim/ Fascia, Replacement of all/substantially all on existing roof | Repairs/ replacement. (uPVC) Repainting. |
| | Drainage on new build | Clearing out gutters and downpipes.Replacement/repair/ repainting of/ individual gutters/pipes |
| | Other e.g. Flashings, Rooflights on new build Replacement of all/substantially all on existing roof | Repair/ Replacement/ cleaning of individual items |

| | | |
|----------------|---|--|
| <u>Pitched</u> | Structure. New (not replacement) structure | Repair/replacement of small parts of an existing structure |
| | Structure. Replacement of all or substantial part of an existing structure to prevent imminent or correct actual major failure of the structure | Replace/ repair small areas of rotten/ defective joists, rafters, purlins etc. Not complete trusses |
| | Insulation in a new building/extension | Repair/replacement/ increasing thickness of insulation in an existing roof |
| | Insulation. Replacement /repair of substantially all. Improve insulation to current standards | |
| | Bargeboards/ Fascias in a new building/extension, replacement of all/substantially all on existing roof | Repairs/ replacement/ Repainting |
| | Drainage in a new building/extension | Clearing out gutters and downpipes. Replacement/repairs of individual pipes/gutters |
| | Drainage. Replacement of all/substantially all on existing roof | |
| <u>Other</u> | Other e.g. Flashings, Roof windows in a new building/extension, replacement of all/substantially all on existing roof | Repair/ Replacement /cleaning |
| | Provide new covered link etc. between existing buildings | Minor repairs, maintenance to existing covered link |
| | Rebuild or substantially repair structure of existing covered link | |
| | Add porch etc. to existing building | Minor repairs, maintenance to existing structure |
| | Rebuild or substantially repair structure of existing porch | |

Floors

| | | |
|---------------------|--|--|
| <u>Ground Floor</u> | Structure and dpc in new building | Repair/replacement of small parts of an existing structure |
| | Structure and dpc - Replacement of all or substantial part of an existing structure to prevent imminent or correct actual major failure of the structure | |
| | Screed and finish in new build, replacement of all/substantially all on existing floor - e.g. replacement of most carpets/ tiles in a room | Replacement and repair of screed and finishes/ Replacement of mats/ matwells. Maintenance e.g. revarnishing wooden floors. |
| <u>Upper Floor</u> | Structure - as ground floor | As ground floor |
| | Screed and Finish - as ground floor | Repairs of finishes/ Replacement - as ground floor |

Ceilings

| | | |
|-------------------------|--|---|
| <u>Top/ only storey</u> | Suspension | Repair/ replacement incl. From water damage, & necessary decoration |
| | Membrane | |
| | Fixed | Repair/ replacement inc. from water damage |
| | Access panels | Repair/ replacement |
| <u>Lower storeys</u> | Suspension | Repair/ replacement |
| | Membrane Fixed | Repair/ replacement |
| <u>All</u> | Specialist removal/ replacement of damaged/ disturbed Asbestos based materials, planned or emergency | Inspection/ air testing Applying sealant coats to asbestos surfaces for protection |

External walls

Masonry/cladding

Structure
Underpinning/ propping for new build
External Finish on new build

Repairs
Preventive measures e.g. tree removal
Repair/replacement of small parts of an existing structure. e.g. repointing/ recladding a proportion of a wall where failure has occurred.

External Finish on existing build where needed to prevent imminent or correct actual major failure of the structure. e.g. repointing/recladding work affecting most of a building/replacement

Windows and Doors

Framing - new build

Repair/ replacement of individual frames. Repainting frames

Framing - structural replacement programme

Repair/ replacement of individual windows. Repainting frames

Glazing - new build

Replacing broken glass

Glazing
Upgrading existing glazing

Ironmongery
Improved security

Repair/ replacement, upgrading locks etc.

Jointing including mastic joints

Internal and external decorations to new build

Internal and external decoration to include cleaning down and preparation.

Masonry chimneys

Structure

Jointing including expansion and mortar joints/ pointing/ DPC

Repair/ re-pointing

Internal walls

| | | |
|----------------------------|--|---|
| <u>Solid</u> | Complete including various internal finishes, linings and decorations | Repairs and redecoration to internal plaster/ linings tiles, pin boards etc. |
| | Refurbishment and alterations | Minor alterations |
| <u>Partitions</u> | Complete structure including linings, framing, glazing, decoration etc. | Repairs and redecoration. |
| | Refurbishment and alterations | Minor alterations |
| <u>Doors & Screens</u> | Framing/ Screens/ Doors to new buildings including glazing, ironmongery, jointing and internal decorations | Internal maintenance and redecoration. Repair/ replacement of defective doors and screens |
| <u>All</u> | Glazing to meet statutory Health & Safety requirements | Replacement of broken glass |

Sanitary Services

| | | |
|-------------------|---|---|
| <u>Lavatories</u> | In new buildings provision of all toilet fittings, waste plumbing and internal drainage. | Repair/ replacement of damaged sanitary ware, fittings, waste plumbing etc. |
| | Large scale toilet refurbishment | Small areas of refurbishment |
| | Provision of disabled facilities, and specialist facilities related to pupils with statements | Repair/ replacement of damaged fittings, waste plumbing etc. |

Kitchens

| | |
|--|--|
| Kitchens in new buildings, complete with fittings, equipment, waste plumbing and internal drainage. Internal finishes and decorations. | Maintain kitchen to requirements of LA |
| General refurbishment | Cleaning out drainage systems |
| | Redecoration |
| | Repairs |
| Large and costly items of equipment | Repairs/ replacement parts |

Mechanical services

| | | |
|-------------------------------|---|--|
| <u>Heating/ hot water</u> | Complete heating and hot water systems to new projects, including fuel, storage, controls, distribution, flues etc. | General maintenance of all boiler house plant including replacement of defective parts. Regular cleaning. Energy saving projects Monitoring systems |
| <u>Heating/ hot water</u> | Safe removal of old/ damaged asbestos boiler and pipework insulation, where risk to Health & Safety. Planned replacement of old boiler/ controls systems past the end of their useful life Emergency replacement of boiler plant/ systems | Health & safety issues Replacement of defective parts |
| <u>Cold water</u> | Provision of cold water services, storage tanks, distribution, boosters, hose reels etc. in major projects | Maintenance and repair/ replacement of defective parts such as servicing pipes. Annual servicing of cold water tanks. |
| <u>Gas</u> | Distribution on new and major refurbishment's, terminal units | Repairs, maintenance and gas safety All servicing |
| <u>Ventilation</u> | Mechanical ventilation/ air conditioning to major projects | Provision of local ventilation. Repair/ replacement of defective systems and units |
| <u>Other</u> | Swimming pool plant and its complete installation, including heat recovery systems | Repair/ replacement of parts to plant, pumps and controls. Water treatment equipment and all distribution pipework. Simple heat recovery systems. Solar heating plant and equipment. |

Electrical services

| | | |
|----------------|---|---|
| <u>General</u> | Main switchgear and distribution in major projects. | Testing/ replacement of distribution boards. The repair and maintenance of all switchgear and interconnecting cables including that in temporary buildings. |
| <u>General</u> | Replacement of obsolete and dangerous wiring systems, including distribution boards | All testing, earthing and bonding to meet Health & Safety. All servicing. |

| | | |
|-----------------|--|--|
| <u>Power</u> | Control gear, distribution, fixed equipment, protection etc. | All testing, repair and replacement of small items of equipment |
| <u>Lighting</u> | Provision of luminaires and emergency | Replacement of luminaires, all testing, adjustments and improvements to emergency |
| <u>Other</u> | Lightning protection in new build Alarm systems, CCTV, lifts/ hoists etc., New installation of communication systems, radio/ TV, call, telephone, data transmission, IT etc. and provision in new build. | Repair/ replacement Repair and maintenance Repair/ replacement/ maintenance, including all door access systems |

External Works

| | | |
|------------------------------|---|--|
| <u>Pavings</u> | Provision of new roads, car parks, paths, court, terraces, play pitches, steps and handrails, as part of major project, including disabled access | Maintenance and repair Car park and playground markings. |
| <u>Miscellaneous</u> | Provision of walls, fencing, gates and ancillary buildings as part of major project | Maintenance and repair of all perimeter/ boundary/ retaining walls, fencing and gates. |
| <u>Drainage</u> | Drains, soakaways, inspection chambers and sewage plant as part of new projects | Maintenance and repair of drains, gullies, grease traps and manholes between buildings and main sewers. Cleaning of the above and unblocking as necessary. |
| <u>Open air pools</u> | Structure, Hygiene/ safety in new build | Hygiene, cleaning, maintenance and repairs, including replacement parts. Simple energy saving systems. |
| <u>Services distribution</u> | Heating mains gas mains water mains electricity mains, renewal of any above. | Annual servicing |

CAMDEN SCHOOLS

PRIMARY SCHOOLS

| | |
|--|----------|
| 2019 Argyle Tonbridge St | WC1H 9EG |
| 2036 Beckford Dornfell St | NW6 1QL |
| 2065 Brecknock York Way | N7 9QE |
| 2078 Brookfield Chester Rd | N19 5DH |
| 2095 Carlton Grafton Rd | NW5 4AX |
| 3327 Christ Church NW1 Redhill St | NW1 4BD |
| 3323 Christ Church NW3 Christchurch Hill | NW3 1JH |
| 2842 Christopher Hatton 38 Laystall St | EC1R 4PQ |
| 2184 Edith Neville 174 Ossulston St | NW1 1DN |
| 2841 Eleanor Palmer Lupton St | NW5 2JA |
| 3340 Emmanuel 101 Mill Lane | NW6 1NA |
| 2797 Fitzjohns 86a Fitzjohns Ave | NW3 6NP |
| 2219 Fleet Fleet Rd | NW3 2NY |
| 2775 Gospel Oak Mansfield Rd | NW3 2JB |
| 3352 Hampstead Parochial Holly Bush Vale | NW3 6TX |
| 2290 Hawley Infant Buck St | NW1 8NJ |
| 3359 Holy Trinity NW3 Trinity Walk | NW3 5SQ |
| 3361 Holy Trinity NW1 Hartland Rd | NW1 8DE |
| 3370 Kentish Town Islip St | NW5 2TU |
| 2843 Kingsgate Kingsgate Rd | NW6 4LB |
| 2436 Netley 30 William Rd | NW1 3EN |
| 2438 New End Streatley Place | NW3 1HU |

| | |
|--|----------|
| 3655 Our Lady's Pratt St | NW1 0DP |
| 2475 Primrose Hill Princess Rd | NW1 8JL |
| 2502 Rhyl Rhyl St | NW5 3HB |
| 2507 Richard Cobden Camden St | NW1 0LL |
| 3391 Rosary 238 Haverstock Hill | NW3 2AE |
| 3398 St Alban's Baldwin's Gdns | EC1N 7SD |
| 3401 St Aloysius Infants Phoenix Rd | NW1 1TA |
| 3400 St Aloysius Junior Aldenham St | NW1 1PS |
| 3429 St Dominic's Southampton Rd | NW5 4JS |
| 3649 St Eugene de Mazenod Mazenod Ave | NW6 4LS |
| 3441 St George the Martyr John's Mews | WC1N 2NX |
| 3482 St Joseph's Macklin St | WC2B 5NA |
| 3521 St Mary & St Pancras Polygon Rd | NW1 1SR |
| 3517 St Mary's Kilburn Quex Rd | NW6 4PG |
| 3546 St Michael's 88 Camden St | NW1 0JA |
| 3560 St Patrick's Holmes Rd | NW5 3AH |
| 3568 St Paul's Elsworthy Rd | NW3 3DS |
| 2604 Torriano Infants Torriano Ave | NW5 2SJ |
| 2603 Torriano Junior Torriano Ave | NW5 2SJ |

SECONDARY SCHOOLS

| | |
|---|---------|
| 4285 Acland Burghley Burghley Rd | NW5 1UJ |
| 4611 Camden School for Girls Sandall Rd | NW5 2DB |
| 4275 Hampstead Westbere Rd | NW2 3RT |
| 4104 Haverstock Crogsland Rd | NW1 8AS |

| | |
|---|----------|
| | |
| 5401 La Sainte Union Catholic Croftdown Rd | NW5 1HD |
| 4652 Maria Fidelis 34 Phoenix Rd | NW1 1TA |
| 4166 Parliament Hill Highgate Rd | NW5 1RL |
| 4196 Regent High School Charrington St | NW1 1RG |
| 4688 William Ellis Highgate Rd | NW5 1RN |
| | |
| SPECIAL SCHOOLS | |
| | |
| 7137 Chalcot Harmood St | NW1 8DP |
| 5950 The Children's Hospital School Great Ormond St | WC1N 3JH |
| 7008 Frank Barnes Harley Rd | NW3 3BN |
| 7201 Royal Free Hospital Children's School 6th Floor, Pond St | NW3 2QG |
| 7205 Swiss Cottage Avenue Rd | NW8 6HX |

| | |
|------------------------------|----------|
| NURSERY SCHOOLS | |
| 1048 Thomas Coram ECC | WC1N 2NY |

| | |
|--|---------|
| Pupil Referral Units | |
| 1101 Primary PRU 100 Stanhope Street | NW1 3JX |
| 1103 Secondary PRU KS3 Harmood St | NW1 8DP |
| 1100 Secondary PRU KS4 Harmood St | NW1 8DP |

Appendix 5:

CONTACTS

Contact points for issues relating to this scheme:

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