

Appendix 1:

Schedule of authorisation limits.

Secondary Schools

Transaction	Secretary of State	ALT Finance Director	Local Governing Body	Principal	Vice Principal	Business Manager	Finance Officer	Head of Dept/ Budget Holder
General purchases and contracts		>£50,000	£50,000	£30,000	£5,000	£15,000		£500
Monthly payroll				No Limit		No limit		
Bad debts [After debt recovery protocol]	>1% of income or 2.5% per year	Up to 1% of grant income or 2.5% of grant income per year Max £250,000	£5,000			£200	£50	
Disposal of assets [Removal from asset register]	Freehold, leasehold and tenancy agreements.	>£20,000	£20,000					
Petty cash payments						£50 [Max from petty cash]	£50 [Max from petty cash]	
Discretionary (non-contractual) payments to staff	>£50,000	£49,999	£30,000 (<i>Ex gratia</i>) £10,000 (<i>Termination</i>)					

Schedule of authorisation limits.

Primary & Special Schools

Transaction	Secretary of State	ALT Finance Director or Board???	Local Governing Body	Headteacher	Designated Deputy or Assistant Headteacher	Other designated authorising officer	Lead Finance Officer	Head of Dept/ Budget Holder
General purchases and contracts		>£20,000	£20,000	£10,000			£5,000	£500 [£3,000 for Catering Manager]
Monthly payroll				No limit			No limit	
Bad debts [After debt recovery protocol]	>1% of income or 2.5% per year	Up to 1% of grant income or 2.5% of grant income per year Max £250,000	£5,000	£200			£50	
Disposal of assets [Removal from asset register]	Freehold, leasehold and tenancy agreements.	>£20,000	£20,000					
Petty cash payments							£50 [Max from petty cash]	
Discretionary (non-contractual) payments to staff	>£50,000	£49,999	£20,000 (<i>Ex gratia</i>) £10,000 (<i>Termination</i>)					