

Financial Procedure Rules for Schools

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1 Introduction

1.1 The Need for Financial Procedure Rules for Schools

Financial Procedure Rules for Schools explain the procedures which Governors and school staff must follow to ensure high standards of financial management. They tell us the things we cannot do, but also tell us the things we can do whilst keeping within the rules.

The school's Governors are accountable for the deployment of the resources for which they have been given responsibility, and they will normally delegate functions of a financial nature to individual officers, e.g., budgetary control, ordering of goods and services, payment of accounts, certification of time sheets, etc.

All Governors and employees who undertake an activity, which affects the school's finances must ensure that they understand the relevant requirements of this document in order to comply with the approved arrangements.

Employees designated as Authorised Signatories for financial procedures are expected to ensure that staff who have undertaken procedures on which they rely in giving their approval to a transaction are aware of the requirements of the Financial Procedures and follow these in carrying out the function.

The Financial Procedure Rules for Schools contained within this document have been compiled by the Director of Corporate Services and have been endorsed by the Director of Education & Children's Services.

1.2 Cabinet

The County Council has responsibility for setting the annual budget, including the delegated school's budget. The Cabinet, in conjunction with the Chief Executive and Director of Corporate Services, has overall responsibility for regulating and controlling the Council's finances; management of the budget is delegated to Chief Officers and Heads of Service of the Authority.

1.3 Role of the Director of Corporate Services

The Director of Corporate Services is the person who has the statutory responsibility for the "proper administration of the financial affairs of the Council" (Local Government Finance Act 1972, section 151).

The specific duties of the Director of Corporate Services include:

- Prescribing the accounting systems.
- Prescribing the form of accounts.
- Prescribing the form of financial records.
- Ensuring the approved accounting systems are observed.
- Ensuring the accounts and supporting records are kept up to date.

- On behalf of the Authority, maintaining an adequate and effective internal audit in accordance with the Accounts and Audit Regulations 1996.

The Director of Corporate Services also has the duty to report to Members and the Appointed Auditor (Audit Wales) on unlawful expenditure and over-commitment of resources (Local Government Finance Act 1988).

The Governance & Audit Committee has delegated authority, as part of the Council's Constitution, to consider and approve amendments to the Financial Procedure Rules for Schools.

1.4 Corporate Services Department Structure

The Director of Corporate Services prefers to put the emphasis on assisting departments and schools to achieve the delivery of cost-effective quality services rather than on the enforcement of his legal powers.

In order to deliver high quality financial services, the Department is organised into two Divisions, each under the control of a Head of Service:

- Head of Financial Services
- Head of Revenues & Financial Compliance

1.5 Accounting Instructions

The Director of Corporate Services is authorised to supplement these Financial Procedure Rules with Accounting Instructions. Accounting Instructions may be issued for general distribution or to a particular Department or establishment. Such instructions fall within the powers of the Director of Corporate Services as set out in Section 1.3 and compliance with Accounting Instructions will be required where specified by the Director of Corporate Services.

1.6 Relationship of Financial Procedure Rules and Other Corporate Documents

The following corporate documents are to be treated as if they form part of the Financial Procedure Rules for Schools:

- [Scheme for Financing Schools](#)
- Grants Manual
- Anti-Fraud and Anti-Corruption Strategy
- Travel and Associated Expenses Policy

Amendments to the above documents will be approved through the appropriate governance channels.

1.7 Internal Audit Reports on Breaches of Financial Procedure Rules for Schools

Internal Audit will report significant breaches of the Financial Procedure Rules for Schools to the Governing Body, the Chief Executive, Director of Corporate Services, Director of Education & Children's Services, relevant Cabinet Members, and the Governance & Audit

Committee.

1.8 Acknowledgement of Financial Procedure Rules for Schools

Headteachers are responsible for ensuring that the Governing Body is made aware of the Financial Procedure Rules for Schools, and of any amendments to the document, annually.

1.9 Compliance with Financial Procedure Rules for Schools

The Financial Procedure Rules for Schools set out the Authority's requirements on financial control and monitoring and associated issues. Compliance with the Financial Procedure Rules for Schools is a requirement of the Scheme for Financing Schools. Failure to comply with the Financial Procedure Rules for Schools may result in the withdrawal of delegation.

Compliance with the Financial Procedure Rules for Schools is a compulsory requirement for all school-based staff. Failure to comply may result in disciplinary action against the individual(s) responsible.

1.10 Items not covered by the Financial Procedure Rules for Schools

From time-to-time issues will arise which were not foreseen when these Procedure Rules were drawn up. Governors and school staff are required to act prudently in such cases and where there is any doubt over the propriety of an action relating to a financial matter, the officer should seek guidance from the Director of Corporate Services prior to committing the Authority to the action.

1.11 Partnering with other Organisations

Where the school enters into a formal partnership agreement with another organisation, it must be made clear from the outset which organisation's Financial Procedure Rules will apply to the partnership. Where the Financial Procedure Rules adopted are not those of Carmarthenshire County Council, any variances should be brought to the attention of the Director of Corporate Services who should consider whether the lesser standards are acceptable.

1.12 Emergencies

In the event of an emergency, the Chairperson of a Governing Body may exercise any function of the Governing Body which can be delegated under regulation 50(1) of the Government of Maintained Schools (Wales) Regulations 2005. This power can be invoked where a delay in exercising the function would be likely to be seriously detrimental to the interests of the school, a pupil, parent, or employee of the school, and where the decision must be made before a Governing Body meeting can be arranged. These powers can be exercised by the Vice-Chairperson of the Governing Body where the Chairperson is unavailable to do so. Any such actions must be reported to the Governors either at the next regular meeting or at a special meeting convened for that purpose in accordance with the procedures for convening meetings of the Governing Body.

2 Revenue Budget

2.1 Introduction

The Governing Body is responsible for the overall direction of the school and its strategic management. This involves determining the guiding principles within which the school operates and then making decisions about how to spend the school's budget.

The Governing Body must ensure that the budget is managed effectively. It should also ensure that the budget process takes account of their plans and priorities for the school and that the budget and these plans are complementary and consistent.

The financial year runs from the 1st April to the 31st March. Governing Bodies must set the budget based on realistic estimates of all expected expenditure and income and to plan to operate within the available budget allocation.

2.2 School Funding Regulations

Under The School Funding (Wales) Regulations 2010 each Local Authority must have a Scheme for Financing Schools, which defines the financial relationship between the authority and the schools in its area. Schemes cover items such as banking, accounting and audit arrangements.

The School Funding (Wales) Regulations 2010 require Local Authorities to allocate expenditure to three budgets:

- LA budget – central LA functions
- Schools budget – expenditure directly aimed at supporting schools
- Individual Schools Budget (ISB) i.e., funding delegated to schools

Except in certain circumstances, the power to spend the budget share is delegated to the school's Governing Body, which is free to spend their budget shares as it sees fit, as long as it is for the purposes of the school.

The financial controls, within which the delegation regime works, are set out in the Scheme for Financing Schools prepared by the Authority, **and approved by the Welsh Government**. The Welsh Government issues guidance describing what is to be included in Schemes.

The Authority may suspend a school's right to a delegated budget if the provisions of the Scheme for Financing Schools have been substantially or persistently breached, or if the budget share has not been satisfactorily managed. The need for compliance with Financial Procedures is a provision of the Scheme for Financing Schools.

The Authority is required to consult with the Governing Body and Headteacher of every school regarding any amendment to the allocation formula. Those consulted will subsequently be informed of the outcome of the consultation exercise.

2.3 Responsibilities and Timetable for Budget Setting

The Governing Body must approve the school's annual budget. The Governing Body cannot delegate the approval of the first formal budget for the year.

The approved budget must be notified to the Authority, in accordance with any procedures put in place by the Authority for this purpose.

The amount of a school's budget share should be initially determined by the Authority before the beginning of the relevant financial year. The Governing Body should seek to approve the school's budget by 31st of May, in line with the Scheme for Financing Schools.

2.4 Setting an Appropriate Budget

The Governing Body should set the budget with due regard to the School's Development Plan. Budget setting should be consistent with the School Development Plan and should reinforce the Governors aims for the school. Where possible the links between the budget and the School Development Plan should be explicitly stated.

The Governing Body should ensure that the elements of the budget are periodically reviewed in order to ensure that historic spending patterns are not inappropriately maintained. Governing Bodies may reasonably take a cyclical approach to this activity.

2.5 Virement

Schools are allowed to vire freely between budget heads in the expenditure of their budget shares, subject to formal approval of the Governing Body. In considering any virement proposal, the Governing Body should ensure that it leaves sufficient funds available to meet all their demands and does not create an overspend situation.

2.6 Monitoring and Managing the Budget

The Governing Body has the responsibility for monitoring and managing the budget. The Governing Body may choose to delegate some of this function to a sub-committee or the Headteacher. In such cases the delegation must be formally approved, and the Governing Body must receive adequate feedback to ensure that the process is being performed effectively.

The Governing Body or its nominated sub-committee must receive and review budget monitoring reports at least once a term. It may be considered appropriate for Governors with specific financial responsibilities (e.g., members of a Finance Sub-Committee) to be provided with monthly reports.

The school's income and expenditure should be monitored on a monthly basis, or more frequently if appropriate. The monthly budget monitoring reports should include the effects of expenditure to which the school is committed but which has not yet been paid. Quarterly

monitoring reports should be returned to the Schools' Accountancy section (lms@carmarthenshire.gov.uk) , in accordance with the Scheme for Financing Schools.

Specific initiatives set out in the School Development Plan should be reported individually in budget reports.

Where it becomes apparent that an overspend is likely to occur on a specific element of the budget, it should be considered whether this can be dealt with by virement. Where this option is not taken, the Governing Body should ensure that an action plan is drawn up to tackle the issue and to minimise its overall impact.

The Governing Body must notify the Authority immediately when it becomes clear that a budget deficit will be incurred. The Authority expects to have been made aware of a potential problem well in advance of formal notification to this effect.

2.7 Budget Holders' Responsibilities

The day-to-day responsibility for managing the budget will normally rest with the Headteacher. The Headteacher may decide to delegate responsibility for some elements of the budget to other members of staff. Where this is the case there must be a formally documented structure defining who is responsible for which elements of the budget.

Budget holders must be provided with clear information on the value of the budget they are required to manage. In order to allow them to manage and control their budgets effectively the budget holders must receive regular (at least monthly) reports of expenditure, income, and commitments.

The Headteacher must regularly review the budget position of budget holders and ensure that the function is being exercised effectively.

2.8 Contingencies

The inclusion of a general contingency within the school's budget is a matter for the Governing Body to determine. It is prudent to retain a sum for unforeseen circumstances which may arise during the year.

2.9 Underspends and Overspends

A school is allowed to carry forward from one financial year to the next any surplus of income over expenditure, after taking account of the balance brought forward into the year.

The School Funding (Wales) Regulations 2010 include new powers for Local Authorities to direct spending or claw back monies when surplus balances held by schools exceed £50k for primary schools, £100k for secondary schools and special schools.

Deficit balances

If a school's financial year end balance is in deficit, that deficit will be carried forward and must be taken into account when constructing the school's working budget for the following year.

Licensed Deficits

In exceptional circumstances, schools which are forecasting to go into a deficit situation, must plan for a deficit budget with the written approval of both the Director of Corporate Services and the Director of Education & Children's Services. Further details of the specific requirements for this to be authorised are documented in the Scheme for Financing Schools.

Schools with deficit balances may be charged interest.

3 Capital Budget

Major capital schemes are dealt with by the Authority and are not delegated to schools. The Authority considers the overall capital programme annually and this will include the consideration of proposed schemes relating to schools.

Where the Authority undertakes a capital scheme relating to a school, the financing of the project will have no impact on the school's delegated budget; however, the ongoing revenue costs of the facility will become the responsibility of the school.

Subject to approval by the Authority, schools have discretion to utilise part of their budget share for capital schemes, on projects and items which have an anticipated useful life in excess of one year (e.g., building works, vehicles, major items of equipment).

All such expenditure must be correctly classified as capital in order for the Authority to comply with relevant regulations. Schools undertaking capital expenditure in excess of £10,000 in any one year must, therefore, notify this to the Authority at the time of setting the budget and when the expenditure is incurred.

To discuss proposed capital schemes, schools should contact the School Organisation section within the Department for Education & Children's Services schoolorganisation@cararthenshire.gov.uk.

Where the school is in any doubt about the treatment of an item which may be capital expenditure, advice should be sought from the Director of Corporate Services.

Where the premises are owned by the Authority, schools must **not** undertake any capital works to the school site or buildings without the prior approval of the Department for Education & Children's Services by using the following mailbox schoolorganisation@cararthenshire.gov.uk.

Where projects are proposed, which involve material changes to school premises and buildings, consideration must be given to ensuring legal and tenant responsibilities are met and that projects are compliant with Financial Procedures Rules for Schools. Guidance is provided as an Appendix to this document to assist Headteachers and Governing Bodies.

4 Electronic Signatures

4.1 Introduction

An electronic signature is a digitalised form of a traditional physical signature. Like a standard handwritten signature, electronic signatures are mostly there to serve as proof that the signer has approved the document in question. Use of electronic signatures must be done in a controlled manner, with the basic principles set out below being followed.

4.2 Basic Principles

- An inserted image of someone's signature in a Word document is not an electronic signature, it is simply a picture and can easily be copied.
- Hand-written or "wet" signatures can be copied or forged as easily as electronic versions.
- Internal processes do not need wet signatures or secure signature systems. Authorisations for internal processes should be done by email from a secure work e-mail account or through suitable management systems.
- Images or scans of a wet signature should not be shared in any editable documents. Documents being sent by email should be converted to PDF, otherwise the image of the signature can be copied, or contents of the document changed without the author or authorisers knowledge.
- Secure electronic signatures should be used on documents intended to create a binding legal relationship between the school and other organisations or persons. Only secure electronic signature platforms approved for use by the Authority should be utilised.
- An image of a person's signature or a typed signature should NOT be used on a document intended to create a binding legal relationship between the school and other persons or organisations.

5 Governance

5.1 Introduction

The Authority has ultimate responsibility for the Education Service and ensuring that the Scheme for Financing Schools is effective in delivering better education (The School Funding (Wales) Regulations 2010).

The achievement of this objective is entrusted to the Governors of each school and the budget for the school is delegated to the Governing Body. The Governing Body has managerial and financial responsibility for the functions of their school, within the statutory and Local Authority requirements.

The Governing Body must determine appropriate management structures for the effective discharge of their responsibilities. The Governing Body must establish and define in writing the financial limits of any delegated authority. The roles and responsibilities of the Governing Body's committees, the Headteacher and other staff in relation to financial decision making and administration must be set out in writing. Committees or individuals exercising delegated authority must report on the exercise of the functions concerned to the Governing Body. The Governing Body must review its delegation arrangements annually.

The Governing Body must meet at least once a term. Minutes must be taken of all meetings of the Governing Body and its committees and must include details of all decisions and by whom action is to be taken.

The Governing Body must establish a register of business interest which should be reviewed annually. This should be open to examination by Governors, staff, parents and the Local Authority.

For additional information regarding the declaration of personal interest and other annual declarations please refer to Section 28.

5.2 Establishment of and Delegation to Sub-Committees

The Governing Body is not required to take all decisions; they may delegate some of their functions and powers to Sub-Committees. Guidance can be sought from the School Governors Guide to the Law with regard to the responsibilities of committees.

The Governing Body may delegate financial matters to a non-statutory Finance Sub-Committee. When a committee is set up, the Governing Body must decide the membership of the committee, the procedure for appointing its chair, the powers of responsibility (Terms of Reference) and delegation, whether it may include non-governor members and their voting powers.

The Terms of Reference of the Finance Sub-Committee should include, but not necessarily be limited to, the following:

- Considering the financial aspects of particular matters referred to it by the Governing Body.
- Considering the School's delegated budget as allocated by the Local Authority.
- Considering in detail the distribution of the budget in relation to the development plans of the school and to report on their deliberations to the Governing Body.
- Developing a financial reporting system to satisfy the needs of the Governors.
- Reporting to the Chair of the Governing Body and the Headteacher any matters, which may require urgent action or consideration.
- Considering actual income and expenditure on a regular basis during the financial year and advising the Governing Body of action required to meet financial targets.
- Monitoring the activity and procedures of any Voluntary School Funds.
- Developing and recommending to the Governing Body policies on charging and contracts.

5.3 Delegation to the Headteacher

The Governing Body will normally delegate some of its functions to the Headteacher. The nature and extent of these delegated functions must be formally defined (in writing) by the Governing Body on an annual basis.

The Governing Body is accountable to the Local Authority for the way the school is run. The Headteacher must formally report to the Governing Body on how he or she has exercised the power delegated to them in the management of the school. To assist the Governing Body in the carrying out their functions, the Headteacher has a duty to provide the Governing Body with such reports in connection with the exercise of his or her functions as the Governing Body require.

The Governing Body should agree with the Headteacher the minimum frequency, level of detail and general format of the financial information to be provided to it in the form of monitoring reports, including budget monitoring reports.

The Governing Body's record of its delegation arrangements to the Headteacher should include the extent of authority for:

- Purchasing decisions
- Monitoring of monthly expenditure
- Virement
- Contractual commitments (subject to limits approved by the Governing Body)
- Staff recruitment, subject to any limitations of any Service Level Agreements (SLAs) and Governing Body
- Maintenance of an adequate and effective system of internal financial controls
- Disposal of Assets

5.4 Job Descriptions of Staff

All staff at the school must have job descriptions. In addition to other matters outside the scope of the Financial Procedures Rules for Schools, these must include details of the financial functions of the individual.

As far as is practicable, the Headteacher should ensure that staff are familiar with the work of other members of staff so that the adequacy of financial procedures is not dependent upon the attendance of any individual.

5.5 Financial Aspects of School Inspections

The Education Act 2005 requires registered inspectors to report on "whether the financial resources made available to the school are managed efficiently" when a school is inspected under the arrangements set out in section 28 of the Act. However, it is not the role of inspectors to conduct an audit of the school's finances and financial procedures.

5.6 Compliance with Corporate Accounting Requirements

Schools must abide by accounting procedures prescribed by the Authority, for example in the provision of financial information and reports on a routine basis and in relation to financial year end procedures.

5.7 Internal Financial Control Systems

Ensuring strong internal controls are in place is of critical importance when managing school finances. School financial systems are important; they protect the school's resources from error and fraud, and they provide information to staff and Governors. By building internal financial controls into systems, Governors and staff should be confident that transactions will be properly processed, and any errors or fraud will be detected quickly.

The Governing Body must ensure that adequate systems of internal control are in place, for example to ensure that an adequate separation of duties is in place with two members of staff involved. Maintaining separation of duties ensures that no single individual has complete control over financial processes, reducing the risk of errors or misuse of funds. Where such controls may not be feasible, the Governing Body should agree compensating controls, such as a review of records by a person independent of the task. Governors should consider the extent of risk involved in any process and determine a reasonable control system. The Governing Body may delegate these responsibilities to the Headteacher.

Additionally, it is essential to avoid any potential conflicts of interest, such as authorising payments to family members or close associates, to uphold transparency and integrity.

These measures safeguard the school's financial health and maintain public trust in operations.

The school should have its own monitoring procedures in place to provide reasonable assurance that financial procedures are operating as expected.

The processes, authorisations and checks included within systems should be adequately evidenced, e.g., by the signature and date of the person responsible. Financial records must be completed in ink with any amendments required being made by crossing out, with the amendment being initialled and dated.

5.8 Approved Authorising Officers and Signatories

The Governing Body must define approved authorising officers and signatories for financial transactions. Arrangements must be in place to ensure that only transactions, which have been authorised by an approved officer would be accepted and submitted for processing. Details of authorised officers and signatories must be maintained by the school and must be provided to the Director of Corporate Services and the Director of Education & Children's Services.

6 Income

6.1 Introduction

The Governing Body is responsible for ensuring suitable arrangements are in place for the receipt of money.

All income due to the school should be paid directly in to the school bank account.

The Governing Body and Headteacher must ensure that there is an Income and Charging Policy in place, which is adhered to and that charges are reviewed annually.

The Governing Body and Headteacher are responsible for ensuring that there are adequate procedures in place to ensure that the requirements of the Financial Procedure Rules are met for the collection and banking of cash income and for the prompt raising of sundry debtor accounts.

6.2 ParentPay

ParentPay is the online payment service, which is used for Carmarthenshire County Council schools; it is a cashless payments system which is used for school meals and can also be used for the payment of other items such as school trips or uniforms.

Where ParentPay is used to pay for school meals and other school-related payments, each parent/guardian must have a unique username and password to access the system.

Income collected via ParentPay must be regularly reconciled to the Authority's ledger, to ensure that all income due to the Authority has been received - financial codes should be updated on ParentPay for any new activities to ensure correct allocation of income; fields should not be left blank.

Where income is collected via ParentPay for activities related to school fund expenditure, this income must be reconciled to the school fund bank account.

Any refunds must be approved by an authorised signatory.

ParentPay should be the principal method of income collection in schools and should be utilised wherever possible.

Cash collection should be used only where the use of ParentPay is not appropriate.

6.3 Cash Collection

Where the use of ParentPay to collect income is not deemed appropriate, appropriate cash collection procedures should be followed.

Classroom Collection of Income

Where a class teacher receives income, it is not expected that the teacher will issue a formal receipt to the pupil, but the teacher must retain a record showing:

- Payer
- Amount
- Date of payment
- Purpose of the payment (e.g., school trip)

The procedure to be followed subsequently depends on the school's administrative arrangements.

Where there is an administrative officer who is responsible for the banking of the income, the teacher should hand the income over to the administrative officer, together with information about the amount collected and the purpose of the income.

The administrative officer must promptly count the money received, give a receipt to the teacher, and bank it without delay. Any discrepancy with the teacher's figure should be referred back to the teacher for clarification, or for the teacher's records to be corrected.

In other cases, the teacher him/herself may be responsible for banking the income, e.g., teaching heads in smaller primary Schools. In these circumstances the teacher should bank the income in the normal way. The Governing Body should consider whether, due to the lack of separation of duties in such situations, they need to implement additional monitoring controls.

Income Collected by Administrative Officers/ Non-Teaching Headteachers

Income collected by administrative officers or non-teaching headteachers may be dealt with in the same way as classroom income, where the payments are small and numerous.

Where the payments are larger and less numerous (e.g., large school trip payments, purchases of substantial items of equipment or materials, etc.) the payer must be provided with an official receipt at the time of payment.

6.4 Receipts

Except in the instances noted in 6.3 above, a receipt must be offered where cash is received.

Receipts may be electronically generated receipts or hand-written receipts, which must be properly completed to show, as a minimum, the:

- Payer
- Amount
- Date of payment
- Purpose of the payment
- Recipient of the payment

Stocks of blank/ unused receipts must be stored securely, and appropriate records maintained to account for their use.

6.5 Sales of Tickets

Sale of tickets should be undertaken in a controlled manner in particular the ordering, stock control, sales, banking, returns and monitoring.

In circumstances where money is taken in advance for the sale of tickets (e.g., a show), the tickets should be pre-numbered or uniquely referenced, adequately controlled and reconciled.

At the end of each event, a reconciliation should be undertaken of opening stock, closing stock, income collected, and income banked.

6.6 Cash Holdings

Cash held at individual establishments should preferably be banked daily but at least weekly in order to minimise risk. Where cash is to be left on school premises overnight, the following action is required:

- Sums in excess of £300 to be locked in a suitable safe on the premises.
- Sums up to £300 may be retained on the premises but they must be adequately secured in a locked receptacle.

6.7 Vending Machines and other Cash-collecting Apparatus

Where a school has vending machines, payphones or any other apparatus which collects money automatically, the Headteacher must ensure that adequate controls operate to secure monies collected.

Such instructions should include the following:

- Two members of staff should be present to empty and count the cash collected. Where this is not feasible, the specific approval of the Director of Corporate Services for alternative arrangements must be obtained. This approval may be conditional upon adequate compensating controls.
- Maintenance of a permanent record which should include the date the cash is collected, the amount collected, the signatures of both of the staff involved, and where appropriate meter readings.
- The frequency of emptying cash should be related to the amount of cash taken by the machine; it should be ensured that no more than £300 is held in the machine at any one time.
- Procedures for ensuring the prompt and secure banking of all amounts collected.
- Arrangements for the reconciliation or comparison of anticipated income (e.g., calculated using meter readings or through examining stock records) and actual income. Such reconciliation should be periodically checked and certified by a senior member of staff independent of the collecting officer.

6.8 Change Floats

Where a school requires a change float, the Director of Corporate Services will arrange for an advance of cash to the collecting officer. Such a cash float should be adequate to provide for the normal requirements for change but not so large as to be unnecessary or to create a security problem.

When paying in cash takings to the Council's bank account, the amount advanced as the change float should be retained by the collecting officer for future change requirements.

6.9 Collections and Deposits Record

Where there is a need, a collection and deposit record can be maintained to show the amounts collected and banked and the reconciliation between them, which should relate to cash in hand.

This record must identify the various sources of the amounts collected (including receipt numbers where relevant) and show clearly the date of banking and the person responsible.

The collection and deposit record must be regularly inspected by an independent person (e.g., Headteacher or Governor) and checked to source records such as receipts, registers and bank paying-in books.

6.10 Personal Cashing of Cheques

Under no circumstances should any school monies be used to cash personal or third-party cheques.

6.11 Personal Borrowing of Monies

Under no circumstances should any Governor or staff member borrow money from cash income collected; doing so would constitute a disciplinary offence.

6.12 Paying-in to the Council's Bank Account

All money collected must be paid in promptly to the Council's bank account, using an official paying-in book or card provided by the Council's appointed bankers. The serial number of the paying-in slip/card should be recorded by the payee at the banking establishment; failure to identify the serial number reference may result in the income being unidentifiable and not credited to the appropriate ledger code. Subject to the limits for cash held on premises not being exceeded (see section 6.6), a maximum of 5 working days should apply. Money can be paid in via branches of the Council's appointed bankers, via Post Offices (Giro System) or any of the Cashiers Offices currently located at the following Council offices:

- Spilman Street, Carmarthen
- Yr Hwb, Llanelli
- Yr Hwb, Ammanford

The Director of Corporate Services may in exceptional circumstances authorise the paying in of money via a branch of a Bank other than the Council's appointed bankers where it can be clearly demonstrated that such an arrangement would be more economical.

In order to minimise the risks to staff and cash, banking of cash should be carried out as safely as possible. Issues for consideration include:

- Regular banking reduces the amount of cash being carried at any one time.
- Varying the banking arrangements (e.g., time, people involved) can help reduce the risk.
- Collection services are available for a charge and may be more appropriate.

6.13 Completion of Bank Paying-in Slips

Bank paying-in slips must be completed showing separate totals for cash and cheques. All E>Returns must be fully completed, reconciled, and submitted to the Cashiering Service within 2 working days of the income being banked, to ensure compliance with VAT and accounting requirements – they should not be left undone over school holidays.

Each cheque must be individually listed on the paying-in slip clearly showing the drawer, the account and sufficient information, such as receipt number or description to identify the cheque and the debt to which it relates - the name or establishment number of the school or the paying in book/card number should also be written on the reverse of each cheque.

6.14 Electronic Banking / Online Payments / Internet / Standing Orders / BACS

When giving out the Council's bank details to customers for ad hoc BACS/CHAPS payments – schools must inform Cashiers of the expected income, to ensure income is credited to the appropriate ledger code, and any remittances received by schools must be forwarded to the Cashiers team to ensure the correct school is allocated any monies owed to them.

6.15 Credit Income

Where a school is not able to collect income in advance or at the time of receipt of the service/item, the school may use the corporate sundry debtors' system to invoice the debtor. Where this system is used, the Director of Corporate Services takes over responsibility for the collection of the debt.

Sundry debtor accounts can be raised by schools by completing a Sundry Debtor Invoice Request Form available from the Director of Corporate Services (Revenues Section). The school must ensure adequate documentation is maintained to justify and support the debt.

To avoid the uneconomic use of the sundry debtors' system, every effort should be made to collect small sums (under £30) in advance or at the time of the receipt of the service. Where this is not possible, the sundry debtors' system may be used.

Where the school chooses not to raise a debt via the sundry debtor system, the school must ensure that it has adequate records of the debt and appropriate procedures for follow up in the event of non-payment.

6.16 Credit Income – Prompt Raising of Accounts

Headteachers have the responsibility to ensure that sundry debtor accounts are raised promptly.

Debts should be raised within a maximum of ten working days from the incurring of the debt.

Where for valid reasons this target cannot be complied with, specific approval of alternative arrangements should be obtained from the Director of Corporate Services.

6.17 Cancellations, Write-Off Procedures & Non-Recovery of Debts

The Director of Corporate Services is authorised to cancel debts only where the debt has been raised in error. Where a school requests the cancellation of a debt raised, the Director of Corporate Services will require a submission from the Headteacher and a written explanation of the reasons for the cancellation.

The Council operates the following write-off policy (values per Debtor)

- Up to £1,500: Director of Corporate Services
- £1,500 or over: Cabinet Member decision

Debts not raised via the sundry debtor system may be cancelled upon approval by the Governing Body (or Headteacher under delegated authority) where the debt has been raised in error. This procedure must not be used to write off unrecoverable debts.

6.18 Companies Holding Money on behalf of the school

Where a company is in a position of holding money on behalf of a school, e.g., where they have been appointed as agents for the disposal of surplus equipment, adequate checks should be undertaken prior to the arrangement taking place in order to ensure that the company is financially sound.

Schools should contact the Director of Corporate Services for guidance on the appropriate checks.

7 Purchasing Procedures

7.1 Introduction

Governors and school staff have a duty to ensure they obtain value for money when purchasing goods and services, and are required to abide by the procurement rules set out in this document.

There are a number of corporate purchasing arrangements in place which allow schools to purchase more efficiently; information on these are available from the School's Transformation and Change section.

7.2 ICT Hardware and Software

Purchases of ICT equipment are only required for small peripherals as most, if not all, of Schools Hardware and Software is covered under the Hwb Sustainability Programme. Any purchases must comply with ICT Services Requirements which are based on Welsh Government's Education Digital Standards.

Any purchases must be discussed and agreed with ICT Services prior to being procured or it will not be permitted to connect to devices or onto the network.

7.3 Inducements

An inducement is any gift, hospitality, payment, reward, or other benefit offered to or received by an employee with the intention of influencing, or that could be perceived as influencing, the employee's actions or decisions in the course of their official duties.

The acceptance of personal gifts, loans, fees, rewards or advantage from service users, contractors, potential contractors including those who have previously worked for Council, or outside suppliers, which are considered to be inducements, is not permitted. All offers of inducement must be immediately reported to the Headteacher and Governing Body. Customer loyalty schemes offered by suppliers should not be personally benefitted from; where such schemes are available, they must either not be used or, with the Governors approval, they should be applied to the school's benefit.

Section 27 of this Document deals with the procedures for Employee Declarations.

7.4 Staff Sales - Private or Personal Consumption

The Authority's purchasing arrangements must not be used under any circumstances to obtain goods or services for the personal use of individual Governors or school staff regardless of whether the employee concerned intends fully reimbursing the school all costs incurred.

7.5 Procurement

Where a school chooses to purchase outside of central arrangements, the school has full responsibility for ensuring that they obtain goods, works or services of appropriate quality at a competitive price and on appropriate legal terms. The following procedures apply dependent upon the value of the goods, works or services being purchased.

Schools are requested to 'Think Carmarthenshire First' when seeking quotations. Please explore the marketplace to establish if there are any businesses within Carmarthenshire that can provide the goods, works or service that you are seeking to purchase whilst confirming the best value for money quotation.

Up to £10,000

The individual responsible for authorising the Official Order must be satisfied that reasonable care has been taken to obtain goods, works or services of adequate quality and at a competitive price. Confirmation of value for money should be retained on file.

£10,000 to £75,000

A minimum of 3 written quotations must be obtained from competitive sources (based on the same specification, evaluation criteria and closing date), and confirmed in writing, by letter or email.

Details of all quotations must be retained.

In order to ensure that all potential suppliers are treated fairly, quality factors should as far as possible be built in to the specification, which should be sufficiently detailed to enable quotations to be compared on a basis which is primarily related to cost.

Any quality factors to be considered in the evaluation process must be defined prior to the receipt of quotations.

Where a supplier other than the cheapest is chosen, the reason for making the choice must be reported to the Governing Body and included in the minutes and the decision retained on file.

Over £75,000

A Tender process must be followed with respect to individual purchases exceeding £75,000.

Valuation of a Contract

The valuation of a contract must be based upon the higher of:

- The amount to be paid by the school over the term of the contract; or
- The amount of gross income to be generated by the successful supplier through the services supplied, e.g. where the contract is for the provision of goods or services to third parties. Any payments to be made by the school must be included within this figure.

For the purposes of the UK Procurement Act 2023, schools are viewed as discrete operational units if they choose to purchase independently. However, schools must ensure that their individual purchases for the same or similar goods and services do not exceed the threshold after aggregating their own orders.

The Corporate Procurement Unit can be contacted for any advice and guidance - crcorporateprocurement@carmarthenshire.gov.uk.

7.6 Purchases Over £75,000

Prior to any formal action being taken in respect of any purchase/ contract where the overall value exceeds £75,000, the Corporate Procurement Unit must be contacted in order that the correct procedures are followed. Details of the procedures required are included within the Contract Procedure Rules.

Purchases in excess of specified thresholds are subject to the UK Procurement Act 2023. The thresholds relate to the total value over the full duration of the contract, and not the annual value. The thresholds are set every two years and the latest values can be obtained from the Corporate Procurement Unit.

In all cases where there is a possibility that the UK Procurement Act 2023 will apply, the Corporate Procurement Unit must be contacted prior to any formal action being taken.

It is not permissible to split a contract in order to avoid the provisions of the UK Procurement Act 2023.

It should be noted that schools must not enter into any financial agreement with capital implications without the approval of the LA.

7.7 Value of Goods or Services of £75,000 or More in One Financial Year

Where the aggregate value of purchases of any particular goods, works or services in one financial year is £75,000 or more, the school must obtain on the official order form or contract the countersignature of an LA officer in order to ensure that the purchasing regulations have been complied with.

7.8 Contract Specifications

Contract specifications should define the goods, works or service to be provided in terms of its nature, quality, standards, information and monitoring requirements, and contract review procedures.

Schools entering into contracts must ensure that the contract specifications contain sufficiently detailed service and quality provisions.

Where schools choose to purchase independently, they must assess in advance, where relevant, the general and health and safety competence and appropriate insurance cover of contractors, taking account of the LA's policies and procedures in these respects. The equivalent requirements must be applied to any agents responsible for dealing with contractors on behalf of the school.

7.9 Variation of Regulations Relating to Purchasing

In certain circumstances it may be the case that compliance with the normal purchasing procedure does not offer the best value for money.

For example, there may be no identifiable alternative suppliers, or there may be substantial initial costs involved in a change of supplier.

Where the Governing Body approve alternative arrangements and this is approved by the Director of Corporate Services and the Director of Education, the provisions of the Regulations relating to purchasing may be varied.

7.10 Application of LA-Arranged Contracts to Schools

Apart from certain contracts approved by the Welsh Government, schools will have the right to participate or not participate in LA-arranged contracts, provided that the decision not to participate was taken prior to the award of the contract.

Schools will not normally be allowed to opt out of contracts entered into, and late entry into an existing contract will be at the LA's discretion.

Where schools choose to purchase independently they should assess in advance, where relevant, the health and safety competence and the appropriate Insurance indemnity cover of contractors, taking account of the LA's policies and procedures in these respects.

7.11 Leasing - Compliance with Finance Regulations

A new lease accounting standard “IFRS 16” has come into effect and the changes introduced by the Standard has substantial practical implications for the whole Authority, including schools, as the information required for each lease is far greater under IFRS 16 than was held previously.

To ensure compliance with the new Standard, we need to collate all lease information from across the Authority, including schools, so it can be stored on one central lease database.

A comprehensive and complete database of all leases within the Authority will not only contain the information required to comply with IFRS 16, but it will also provide the Authority with a tool for improved management and control of its leasing activity.

8 Ordering Procedures

8.1 Introduction

Purchase Orders (PO), also referred to as official orders, must be issued for all goods, services and works to be supplied to the school, unless the Director of Corporate Services has specifically and formally approved alternative arrangements.

Purchase Orders are not required for electricity, gas, water, rates, rents or for items acquired using a petty cash account.

8.2 Authorisation of Orders

Purchase Orders must be issued and approved by an authorised signatory.

A copy of the order must be retained, showing the authorisation.

The order must be sufficiently detailed to fully identify the exact item being ordered.

Where, as a matter of urgency, orders have been placed verbally, an Official Purchase Order shall be issued in confirmation. This must be clearly marked as a confirmation and a copy of the confirmatory Official Purchase Order must be retained.

Orders must NOT be raised after invoice has been received.

8.3 Authorised Signatories

The Governing Body must nominate appropriate members of staff as authorised signatories for Purchase Orders. This must be structured so as not to compromise the budget management responsibilities (i.e., no person should be permitted to place an order in respect of which they do not have responsibility for the budget).

Details of authorised signatories must be maintained at the school and provided to the Director of Corporate Services and the Director of Education & Childrens Services.

8.4 Budget Provision

Orders must be based on the actual price (excluding VAT) which is to be paid. This must be clear at the time of ordering and be noted or entered on the Purchase Order.

Prior to placing an order, the officer authorising the order must ensure that sufficient funds are available to meet payment.

8.5 Receipt of Goods/ Services

When the goods/services have been received, the copy order forms retained in the order book should be marked accordingly to show which items have been received.

8.6 Passing Invoice for Payment

Upon receiving the related invoice, the date the invoice is passed for payment and the amount of the invoice should be recorded on the copy orders and the second copy order should be attached to the invoice.

Where the order is the subject of more than one invoice, the second copy should be attached to the final invoice to which it relates. The preceding invoices should be marked "Part of Order" with the relevant order number noted on the invoice.

8.7 Retention of Used Order Books

Used order books must be retained for the current financial year and the preceding six full financial years.

8.8 Orders for Property-Related Works

Actions carried out on buildings can lead to problems (such as leaving the building in a dangerous condition or the release of hazards such as asbestos, for example) and these have serious implications for the Authority, the school, and for the individual responsible for placing the order (who may be held personally liable to civil or criminal action).

In order to minimise the exposure of the Authority, the school, and its officers to these risks, all orders for property-related works must be subject to prior consultation with the Property Division who will provide advice on the works and the selection of an appropriate contractor.

Under no circumstances shall works be undertaken to the fabric of land and buildings without prior consultation regarding the legal and safety issues with the Property Division of the Place, Infrastructure And Economic Development Department. This requirement relates to minor works such as drilling holes in walls, painting, digging for the erection of fencing etc., as well as more major exercises such as removing partitions, new building work and so on. The school must ensure that adequate notice is given to the Property Division in order that the assessment can be carried out in time for the work to commence as planned. The required notice will be longer for larger projects.

All requests for new property maintenance work to be initially directed via the [Property e-form](#).

9 Payment of Accounts

9.1 Introduction

The Director of Corporate Services shall establish appropriate systems of control to ensure the proper payment of accounts.

The Headteacher is responsible for ensuring compliance with system controls and procedures laid down for the purpose of paying invoices.

9.2 Passing Invoices for Payment

Prior to obtaining final approval (Regulation 9.3), appropriate checks must be undertaken and each relevant item on the certification grid should be initialled separately by the person responsible for each check and finally authorised by the approving officer.

Staff must ensure:

- Each invoice has been checked against an Official Purchase Order (where appropriate).
- The goods have been received, the work carried out or the service rendered satisfactorily.
- The prices are correct and appropriate discounts have been deducted.
- The inventory / stores records have been updated (where appropriate).
- Payment has not been made previously.
- The arithmetic has been checked.
- The officer undertaking the checks for completion of the grid stamp should not also give final approval for the invoice.

9.3 Final Approval - Authorised Signatories

The Governing Body must determine those Staff who have authority to certify invoices for payment. This must be structured so as not to compromise the budget management responsibilities (i.e., no person should be permitted to authorise a payment in respect of which they do not have responsibility for the budget).

Details of authorised signatories must be maintained at the school and provided to the Director of Corporate Services and the Director of Education & Childrens Services.

Invoices must be given final approval by the full signature of an authorised signatory.

Where an authorised signatory is responsible for raising/approving orders for goods/services, a separate authorised signatory must give final approval for the payment of the invoices, ensuring segregation of duties is maintained.

9.4 Timeliness of Processing Creditor Payments

In order to ensure that the Authority complies with the requirements of:

- the Late Payment of Commercial Debts (Interest) Act 1998;
- Late Payment of Commercial Debts Regulations 2002, 2013 and 2018 and
- the Authority's Performance Indicator for the prompt payment of undisputed invoices within 30 days.

Staff must:

- Pay invoices promptly.
- Where a dispute has occurred with the supplier regarding the invoice, this must be highlighted clearly on the invoice.
- All paper invoices should be date stamped at the point of initial receipt and at each internal point where any part of the processing takes place. After invoices have been batched it is sufficient to date stamp the batch header only.
- Any claims for interest on overdue accounts must be referred to the central accounts payable section (Corporate Services Department) for investigation.

9.5 Invoice Processing

Schools currently utilise the Authority's on-Line (Back Office) Creditor Processing facility on the Unit4 ERP financial management system to pay invoices. Prescribed procedures have been established for on-line processing which provide guidance and ensure that the interests of the staff and the Authority are safeguarded; these may be obtained from the Systems & Accounts Payable Manager within the Corporate Services Department. It is essential that any passwords created for the Financial Management System are held securely, changed on a regular basis, and not supplied to other staff. For control purposes, where the total amount of an invoice is £20,000 or over, a copy must be e-mailed to fitcreditorpayments@carmarthenshire.gov.uk immediately stating it is an *Over £20K copy only*.

9.6 Invoices from suppliers involved in construction activities

Under the Construction Industry Scheme (CIS), the Authority as a contractor must deduct money from a subcontractor's payments and pass it to HM Revenue and Customs (HMRC). Those CIS sub-contractors paid under deduction must have the labour/material split shown on the invoice and it must be entered onto the Financial Management System. Further guidance can be obtained from the central Accounts Payable team.

9.7 VAT

For the Council to reclaim VAT on individual payments, the Council is required under VAT Regulations to obtain the supplier's VAT invoice which should contain the supplier's VAT registration number and for the invoice to be addressed to Carmarthenshire County Council, or to the school.

9.8 Return of Cheques to Originating Officer

Where a cheque is to be returned to the originating school for dispatch, this action must be authorised in writing on the form available from the Accounts Payable Section, Corporate Services Department, St David's Park, Carmarthen.

9.9 Copy Invoices

If an account is alleged not to have been paid in full, enquiries, including checking on the Financial Management System, must be made prior to processing the copy invoice for payment to ensure that the original invoice has not been paid.

Where a copy invoice is passed for payment following sufficient checking, the copy invoice shall be clearly marked to indicate that it is a copy.

9.10 Statements of Account

Under no circumstances should statements be approved and processed for payment.

9.11 Financial Coding

The Director of Corporate Services requires that all expenditure be properly coded to appropriate budget headings.

9.12 Outstanding Accounts

Headteachers must ensure that appropriate arrangements are in place during the financial year, especially in the lead up to and at the year-end (31st March), to identify outstanding accounts which should be charged to the previous financial year. Such accounts should be promptly passed for payment prior to the formal closure of the accounts, in line with guidance notes from the Director of Corporate Services.

9.13 Prepayments

Payment in advance for goods and services is not permitted. However, where, in exceptional circumstances, it is necessary for payment to be made in advance, such payments must be approved by the Director of Corporate Services. The following situations, however, may be paid in advance, with specific approval from the Governing Body (or the Headteacher, under delegated arrangements):

- Booking Training Courses
- Booking Train Transport
- Booking Accommodation
- College Fees
- Software Licences
- Memberships/Subscriptions on behalf of the school

9.14 Payments to Individuals for Services

Where an individual has been engaged to perform a service, Headteachers must ensure that the relevant employment status checks have been undertaken in accordance with His

Majesty's Revenue and Customs (HMRC) legislation. The outcome of which shall determine if the individual is to be paid by invoice or be subject to Tax and National Insurance deduction through the payroll process. Further details can be obtained from the central Accounts Payable section and on the HMRC website [HMRC Employment Status](#). Failure to comply may result in financial penalties from HMRC.

9.15 Credit Notes

The Director of Corporate Services will ensure that any credit notes outstanding after 3 months on the payments system are reversed. The credit granted to the school will also be reversed and the school will have the responsibility for recovering the overpayment by other means. To avoid this situation occurring, schools should not pass credit notes for processing as a matter of course without checking whether there is an ongoing relationship with the supplier. In such cases, alternative methods of recovery should be adopted e.g. debtors invoice.

9.16 Credit Card Payments

The Authority's corporate credit card facility is available for schools to use, in limited circumstances, where there is no alternative; the card may be used in the following circumstances:

- reserve accommodation
- purchase rail tickets
- or where one-off purchases are required.

The card is held centrally at County Hall, Carmarthen and requests can be sent, by email, on a completed form, to *CRCreditcard* inbox (crcreditcard@carmarthenshire.gov.uk).

9.17 CHAPS payments

Please refer any urgent/international payments to the Treasury Management team (treasury@carmarthenshire.gov.uk). Please allow 24 hours for payments to be processed.

10 Petty Cash

10.1 Introduction

Official Purchase Orders should be raised wherever possible, however in the case of some minor purchases up to £75, the Governing Body may wish to establish a petty cash account.

A petty cash account must be authorised by the Governing Body; this authorisation must specify the size of the account.

The Governing Body must ensure that there is a named employee responsible for the petty cash account.

Staff must not circumvent the maximum petty cash value of £75 by entering more than one line for an item of expenditure on the reimbursement claim.

An appropriate separation of duties is required, with the officer holding the cash and carrying out the day-to-day maintenance and record keeping of the account being separate from the officer responsible for the account (i.e., monitoring, authorising claims, and expenditure).

Petty cash must be held securely, with access given only to approved staff.

10.2 Claims for Reimbursement of Petty Cash

Claims should be made monthly (or more frequently if appropriate) on a petty cash claim form. Claims must receive final approval from an officer designated as an authorised signatory for creditor payments, normally the responsible officer for the account.

Claims must be supported by receipts, or other relevant vouchers together with adequate reason why receipts were not available.

At the time of each claim the responsible officer for the account must ensure that the expenditure and the balance remaining are correct and fully accounted for. This control should be formally evidenced. In addition, the responsible officer should carry out a spot check on the account without warning at not more than six monthly intervals. A record should also be kept of this procedure.

In order to allow the Authority to recover VAT paid, invoices including VAT must be retained and provide details of the supplier's VAT registration number.

10.3 Annual Petty Cash Certification Exercise

All petty cash floats must be reconciled at financial year end and the certificates must be completed within 10 working days and returned to the Director of Corporate Services.

10.4 Use of personal money

As far as possible, the use of personal money should be avoided. However, should circumstances arise that this cannot be avoided, reimbursement should be sought via *MyView ResourceLink*, supported by a valid appropriate receipt.

11 Payroll

11.1 Notification of Information

The Governing Body (or Headteacher, under delegated arrangements) must ensure that proper arrangements are in place to ensure that the Employee Services Section is notified of any change in circumstances which may affect an individual's pay, in advance of the change occurring. Such changes would include:

- Appointments, retirements, resignations, dismissals, secondments and transfers.
- Absences from duty for sickness or other reasons apart from approved annual leave or time off in lieu, where applicable.
- Changes in remuneration, including normal increments, regrading and pay awards relating to national and local agreements.

- Changes in hours of work and / or duties or any other factors affecting rates of pay or total pay.
- Information necessary to maintain records of service, pension entitlement, Income Tax and National Insurance.

Notifications must be submitted promptly on standard forms and approved by authorised officers.

Individuals must not certify any amendment relating to their own pay or terms and conditions.

11.2 Authorised Signatories

The Governing Body must nominate appropriate members of staff as authorised signatories for payroll matters. This must be structured so as not to compromise the budget management responsibilities.

Any new authorised signatory must provide a wet specimen signature to be held centrally by the Business Support Unit within Corporate Services.

Details of authorised signatories must be maintained at the school, approved annually by the Governing Body, and provided to the Director of Corporate Services and the Director of Education & Childrens Services.

Any claims submitted by the Headteacher must be subject to approval by the Chair of Governors. In line with this requirement, the Chair of Governors must be included on the school's list of authorised signatories. However, due to system limitations that may prevent the Chair from personally authorising claims, the Clerk to the Governing Body should also be added to the list of authorised signatories. A formal delegation of authority must be established to permit the Clerk to authorise claims submitted by the Headteacher on behalf of the Chair of Governors

11.3 Timesheets

Timesheets must be approved by an authorised signatory. Where input is carried out on-line within the school, details of authorised signatories should be made available to all staff within the Department who are responsible for exercising the control of checking that the document is authorised. This is in addition to the requirement to provide the details to the Director of Corporate Services.

11.4 Advances of Pay

The Director of Corporate Services will only authorise payments of salaries or wages outside the provisions of the normal payroll in the following circumstances:

- Where an employee has commenced work but pay records cannot be processed in time for the pay run, and where delay until the following pay date may cause hardship.
- Where the Headteacher certifies there are exceptional circumstances justifying an advance.
- The Director of Corporate Services must ensure that advances of salaries or wages are properly processed, and that no duplication of payment will occur, and

that no payment is in excess of the amount due to the employee at the time of payment.

A charge may be applied to the school, where a pay advance is deemed to be as the result of an error by the school.

11.5 Employment Certification Exercises

The Director of Corporate Services will periodically carry out certification exercises to obtain verification from employing schools of the accuracy of payroll records.

Headteachers must ensure that their school responds fully and promptly to employment certification exercises carried out by the Director of Corporate Services.

11.6 Absence Records

Each Headteacher must ensure that adequate procedures are in place within the school to identify and record staff absences due to any leave, including flexi-leave, special leave, unpaid leave and sick leave.

The procedures, as detailed in the schools' staff absence policy, in respect of management of all leave should be followed.

11.7 Personnel Files

Personal files for members of staff should be maintained by the Headteacher to include information on training, absences, amendments to terms and conditions etc. Whilst records of information received from schools are maintained by the Local Authority, copies of documents should be maintained at the school.

The Headteacher must ensure that only authorised staff have access to personal files and that arrangements are in place for staff to have access to their own records.

12 Travel and Associated Expenses

12.1 Introduction

Staff are eligible to claim travel and subsistence expenses incurred in the course of their employment.

All staff are reminded of their obligation to comply with the requirements of the Travel & Associated Expenses Policy.

12.2 Value for Money

It is the responsibility of the employee and the authorising manager to ensure that the most economical and sustainable methods of travel and accommodation, where relevant, are utilised for every journey. All staff are expected to travel in the most economical manner

appropriate in the discharge of their duties. Where Standard mileages have been set these must be claimed for the journey undertaken, irrespective of routes.

12.3 Promptness of Claims

Claims should be made via ResourceLink, where appropriate. Claims must be submitted during the month following the incurring of the expenditure; late claims may be rejected.

12.4 Basis of Claim

The normal starting and finishing place for official journeys will be the location where the individual is contractually based. Where an Officer starts a journey from a location other than his/her contractual base or ends a journey at a location other than his/her contractual base, the mileage claimed should be limited to the *additional mileage* incurred as a result of their official duties.

Where any expenses are incurred, all purchases must be supported by valid receipts, which serve as the primary form of evidence for any financial transaction. Receipts must clearly indicate the date of purchase, the items or services acquired, the total amount paid, and the vendor's name. This documentation is essential for verifying the legitimacy of expenses, ensuring accountability, and maintaining accurate financial records. Failure to provide receipts may result in the rejection of the associated expense claim or reimbursement request.

12.5 Certification of Claims

Completed claims must be approved by a signatory approved by the Governing Body for that purpose. Claims for reimbursement must be supported by relevant VAT receipts.

The authorising officer must be satisfied before approving a claim that the meetings were attended, that the distances, method of travel and other related expenses are reasonable and that no previous claim has been made for them.

Where possible, the ResourceLink system should be utilised for the submission of travel and subsistence claims. Should manual claim forms need to be utilised, however, following approval, claim forms, along with accompanying receipts, should be held by the authorising officer.

No officer should certify their own expenses claims. Late submissions will be authorised at the discretion of the authorised signatory.

When a claim is submitted by the Headteacher, the Clerk must notify the Chair of Governors via email, providing relevant details including dates, amounts, and whether receipts or invoices have been provided. The Chair of Governors will be asked to confirm their approval or rejection of the claim in writing to the Clerk. Upon receiving written approval, the Clerk will proceed to authorise the claim. All correspondence must be retained by the Clerk as evidence of the decision, ensuring that proper approval procedures have been followed.

12.6 Subsistence

Subsistence allowance is payable as per the Travel & Associated Expenses Policy. Claims will be made on the basis of actual expenditure supported by receipts.

12.7 Governors

Members of Governing Bodies attending Governing Body meetings may be entitled to claim travelling and subsistence incurred in accordance with the Governing Body's Governor Allowances Policy (if applicable). Governors are only entitled to claim expenses if their Governing Body has adopted a Scheme for the Payment of Governor Allowances, in accordance with The Governor Allowances (Wales) Regulations 2005.

All expenses relating to Governors' attendance at meetings will form a charge against the School's delegated budget.

Completed claims must be approved by an authorised signatory approved by the Governing Body for that purpose.

The authorising officer must be satisfied before signing a claim that the meetings were attended, that the distances, method of travel and other related expenses are reasonable and that no previous claim has been made for them.

Following approval, claims must not be returned to the claimant but should be despatched promptly to the Payments Section.

13 External Funding

13.1 Introduction

The securing of financial assistance from external bodies is a key area in the Council's Budget Strategy. Comprehensive guidance on all aspects of the administration of externally funded grants is available within the Grants Manual maintained by the Director of Corporate Services. There is a requirement to adhere to the Grants Manual where relevant to the project.

13.2 Maximising Grant Entitlement

Headteachers must ensure that appropriate systems are in place to identify grant opportunities that exist in respect of their schools. Headteachers must ensure that appropriate steps are taken to maximise the school's potential grant entitlement through the submission of accurately costed applications and the subsequent prompt and accurate claiming of monies due. Applications should only be made for assistance on schemes which are consistent with the school's and Authority's objectives. Where a potential grant will only cover part of the expenditure to be incurred, due consideration must be given to how the remainder would be financed and any ongoing revenue consequences of undertaking the scheme must be identified. Where appropriate, grant monies to cover administrative and audit support should be claimed.

Support to maximise external funding opportunities is available to all schools through the Schools Funding Directory, which is managed by the Economic Development Bureau; further information can be gained by visiting the [Bureau's Web Page](#).

13.3 Notifying the Director of Corporate Services

The Director of Corporate Services must be promptly notified of all proposed grant applications and claims; notification should be made to Finance Grants Schools at FGS@carmarthenshire.gov.uk.

14 School Fund

14.1 Introduction

A voluntary School Fund is an “Other Fund” fund which is not part of the school budget, but is administered wholly or in part by employees of the Authority by virtue of their employment by the Authority. Where any “Other Fund” is administered by an employee of the Authority, by virtue of his/her office, there is a responsibility on the part of the Authority to protect the interests of the donors and beneficiaries. School Funds are not Public Money, however the standards for guardianship need to be as rigorous as for the administration of schools delegated budget. Parents, Pupils and other benefactors are entitled to be assured of high standards of stewardship for the funds they have contributed.

School funds will be operated for a variety of reasons including contributions to school activities, donations, fund raising activities, and other quasi commercial activity such as e.g. vending machines, where the school has chosen not to operate such activities through the official school budget. The purpose of the funds is to promote the education of pupils through the provision of educational and recreational resources and facilities over and above those provided by the Local Authority/School delegated budget. School funds must therefore not be used for the purchase of gifts or hospitality for staff. The giving of presents must be regarded as an expression of personal consideration which would not be appropriate. (It is however, permissible for the school fund to be used as a holding account for a collection, pending purchase of a gift from the sums raised for that express purpose).

Voluntary School Funds are any funds (other than those of the Council) which exist for the purposes of a school and are established under the authority of the Governors of a school.

Income and expenditure relating to a School Fund must be maintained completely separately to income and expenditure relating to the school’s budget.

14.2 Approval of School Funds

The Governing Body holds responsibility for the fund, while the Headteacher is responsible for the administration of all school fund monies.

The creation of a school fund must be approved by the Governing Body. Each fund must be approved, on an annual basis, by the Governing Body and such approval must also refer to the accounting and management arrangements for the fund. The objectives of the fund must also be defined by the Governing Body.

14.3 Financial Control

Adequate records must be maintained in order to properly account for all expenditure and income. An Annual Statement of the Accounts should be prepared and audited by an independent person. The Director of Corporate Services shall be entitled to obtain details relating to the administration and financial transactions of all Other Funds.

14.4 Management of Funds

A School Fund Administration Document can only be established and approved by the Governing Body. The document must include, but not be limited to, the following points:

General

Where there is more than one fund, each fund must be separately identifiable in terms of its objectives and its accounting and management arrangements.

Responsibilities relating to the various administrative and control arrangements of each Fund must be clearly defined and be appropriate.

The Governing Body may wish to establish a bank account to properly administer the activities of the School Fund.

Operation of Bank Accounts

The Governing Body must ensure that adequate procedures are in place for the banking arrangements of voluntary School Funds. For each account, a written record of the arrangements (including the bank mandate) approved by the Governors must be maintained. Cash Receipts generated from activities should be regularly banked in a timely manner.

The bank mandate must require two signatories for all cheques; for convenience three nominated signatories should exist to allow for absences etc. The signatories must be approved by the Governing Body. Where online banking is utilised, the same control of having two signatories for payments must exist.

There is no requirement for each Fund to have a separate bank account, although where the bank account is shared by two or more funds it will be necessary to take care to ensure that each fund's transactions are separately identifiable. School funds must not share a bank account with official school budget money.

The account name should include the school's name and the words "School Fund".

Bank Reconciliation

The bank account must be regularly reconciled with accounting records with this exercise being evidenced by the signature and date of the person responsible. The appropriate frequency depends upon the amount of movement on the fund: a large, active fund would require monthly reconciliation whereas a small, inactive fund would need only an annual reconciliation. All reconciling items must be fully identified. Transactions must always be recorded gross – i.e. with total income and expenditure shown separately.

Bank reconciliations must be subject to review and counter signed.

Security of Cheques and Other Stationery

There must be proper arrangements to ensure the secure custody and control of blank cheques and cheques awaiting despatch.

Bank statements, paying-in books etc. must also be retained securely.

Stamped or printed signatures must not be used.

Payment Procedures

There must be a clear definition of the required procedures for approving expenditure, i.e. the persons authorised. These procedures must be observed so that the established accountability for the use of the fund is maintained.

Any arrangements to limit the authority of individuals involved with the fund must be formally recorded, e.g., that the Governing Body must give its prior approval to any individual payments over a specified limit.

Signatories must not sign cheques until the payee, amount (in words and figures) and date have been completed.

Cheque/payment signatories must ensure that they have been provided with sufficient supporting documentation for the payment prior to signing a cheque/approving the payment.

Documentation must be obtained and retained in support of all payments.

School Funds must not be used to pay employee related expenditure with the exception of services provided with the self-employed individuals.

Receipt of Income

Collection of income is encouraged to be through the use of ParentPay. Where ParentPay is not utilised, official receipts must be provided for all income received.

In some cases, where a person has collected a large number of small amounts, the collector rather than the original donor should receive the receipt.

Official Carmarthenshire County Council receipts should be used by School Funds, although they must not be used by PTAs etc.

All income collected must be banked fully and promptly. School Fund cash will need to be taken into account in calculating cash storage limits and for insurance purposes.

Prior to banking, income must be held securely. Appropriate measures should be taken to ensure that cash in transit, e.g., being taken for banking, is secure and that the safety of the person responsible is considered.

The paying in slip must be fully completed with details of the income (including an analysis of the cash and cheque details), the person carrying out the banking and the date.

Accountability

In order to safeguard the interest of staff operating the School Fund, income collected should not be withheld to fund expenditure items.

Value Added Tax

Care must be taken over the VAT liability in relation to the School Fund activities. For further guidance see Section 28.

Financial Accounting Arrangements

Accounts must be maintained of the fund's transactions as they occur. These must include the amount, date, a description of the income or expenditure and a reference to the supporting documentation. For use during bank reconciliation procedures, it will also be useful to include an indicator of whether the item has appeared on a bank statement.

Every fund must have an annual statement of accounts drawn up, which must include an analysis of the receipts and payments of the fund and of its assets at the year end.

The year-end may be determined by the Governing Body.

Monitoring and Inspection, including separation of duties

The Headteacher must arrange the division and delegation of duties to staff, approval of expenditure, and arrangements for the preparation of final accounts for audit annually.

As far as is practicable in the circumstances, duties should be allocated in a way which prevents one person having sole responsibility for a transaction: for example, one person should not be responsible for the collection, recording and banking of cash income.

Where separation of duties is impossible to achieve, compensating controls must be implemented e.g., review by a Governor.

Reporting

For each School Fund there must be drawn up annually a statement of accounts which is presented following audit to the Governing Body.

It is for the Governors to determine what additional reports are required, e.g., a narrative report of activity in the year.

The Authority may require that School Fund transactions and balances be reported to it in a prescribed format on an annual basis. Schools must comply promptly with such reporting requirements.

Management of Specific Projects, e.g., Trips

The Governing Body (or Headteacher through delegated arrangements) should approve all specific projects. Staff should produce appropriate costings and budget information to enable the Headteacher to form a judgement.

Receipts and payments for each project should be separately identifiable so that the net profit or loss is clear. These items should be reported in the annual accounts.

14.5 Annual Audit of School Fund Accounts

Each School Fund's statement of accounts must be subject to audit by a person independent of the fund.

The requirements are as follows:

- For School Funds where the sum of receipts and payments is below £100,000, Auditors are not required to be qualified accountants, but the Governing Body must be satisfied that the independent examiner has sufficient skills to ensure the task is completed satisfactorily.
- For School Funds where the sum of receipts and payments in an individual year exceeds £100,000, the person appointed to audit the fund must be a competent person with relevant experience and/or qualifications (e.g. AAT qualified).
- Where the aggregate sum exceeds £250,000, the person appointed must be a professionally qualified accountant that is a member of a recognised accountancy body.

When an auditor issues an adverse report or declines to sign the audit certificate, the Headteacher must immediately inform the Director of Education and Director of Corporate Services.

Details of the required audit process are given below.

- The receipts and payments transactions must be agreed to the Fund's bank statements.
- The periodic reconciliation of the bank statements must be verified.
- Each line of receipts or payments must be traced to subsidiary items showing how the reported figure has been built up.
- Each item of the receipts and payments must be verified to the supporting documentation.
- The appropriateness of all transactions must be considered in the context of the Fund's objectives.
- The statement of accounts must be checked for mathematical accuracy.
- The movement in the end of year balance must be agreed to the net profit or loss for the year.
- The existence and valuation of the Fund's assets at the year-end must be proved.

Where the independent examiner identifies any queries, these should be discussed with the person responsible for the Fund.

The independent examiner must provide a formal report of their findings in accordance with the following template:

"I report on the accounts of for the period of as set out on pages

I have carried out an examination of the financial transactions of the Fund in accordance with the Carmarthenshire County Council Financial Procedure Rules for Schools.

The following matters have come to my attention during the course of the examination:

[The independent examiner must list here any instances where the examination has identified departures from the required standards, e.g., supporting documentation not available, lack of regular bank reconciliations, accounts which do not balance or are mathematically incorrect (where these have not been corrected), transactions inconsistent with the Fund's objectives, etc. Or where the examination has been satisfactory, the independent examiner should enter 'none' here.]

Signed Date"

14.6 Audit of Voluntary Funds

Schools must provide the Local Authority with annual audit certificates in respect of voluntary funds held by schools. Certificates should be provided to the LMS section.

15 Retention of Financial Records

15.1 Introduction

Care must be exercised to retain financial records for the correct number of years beyond the financial year to which the individual documents relate. The records concerned may need to be retained for a number of purposes e.g., statutory requirements, audit, grant conditions.

15.2 Retention Periods

Depending on the type of record(s) held, there are different retention periods. You will find the [retention schedules](#) on the Corporate Website.

15.3 Disposal of Records

Before disposing of records, please refer to the Authority's retention schedules and/or relevant grant conditions. Records due for disposal must be disposed of in an appropriate manner depending on the content of the documents. All documents containing personal data must be treated as being strictly confidential and disposed of securely. Confidential records which are not of a personal nature must also be disposed of securely.

16 Controlled Corporate Financial Stationery

16.1 Introduction

For numerous routine financial and administrative processes, there are standardised and controlled corporate documents available. These documents help to ensure that the required controls have been implemented and ensure efficient use of staff time, as the format is pre-defined. This section relates to items of controlled corporate financial stationery. These are controlled by the Financial Services Division (Corporate Services Department).

16.2 Controlled Stationery

The Headteacher responsible for the ordering, storage, issue and reconciliation of controlled stationery will ensure that:

- Controlled stationery is only ordered in a secure manner to prevent unauthorised ordering.
- Controlled stationery is held securely.
- That formal records are kept of receipts and issues, showing which documents have been provided to which users.
- That regular stocktakes are carried out and formally evidenced.
- Comply with the requirements of those staff issuing the documents to them regarding the recording of the issue.
- Hold sufficient but not excessive stocks of controlled stationery.
- Store all unused controlled stationery securely.
- Comply with instructions from the Director of Corporate Services regarding the use and completion of controlled stationery.
- Ensure that spoilt items of controlled stationery are retained as evidence that they have not been improperly used.

17 Leasing

17.1 Introduction

A lease can be defined as:

“A contract by which one party conveys land, property, services, etc. to another for a specified time, usually in return for a periodic payment.”

Under IFRS 16, a contract is, or contains, a lease if it conveys a right to control the use of an identified asset for a period of time in exchange for consideration.

A lease agreement you hold may not necessarily contain the word lease in the agreement title, therefore please forward any contracts containing the following words also: “hire”, “contract hire”, “contract lease”, “rental” etc.

17.2 Maintenance of Records

Schools (Headteachers) must ensure that appropriate records are maintained in respect of all lease agreements and that all assets which are subject to such agreement is identifiable. When assets which are subject to a lease are entered into or disposed of, Headteachers are required to ensure that the Finance Leasing team (CRFinanceLeasing@carmarthenshire.gov.uk) are advised in order that contractual and reporting obligations can be complied with.

17.3 Leasing - Compliance with Finance Regulations

See Regulation 7.5.

Should Schools require any guidance or further information regarding any leasing arrangements please contact Finance Leasing team at CRFinanceLeasing@carmarthenshire.gov.uk

18 Risk Management and Insurance

18.1 Introduction

The Director of Corporate Services is responsible for the administration of the Council's insurance arrangements and risk management.

The Authority provides for the insurance of a range of risks. Insurance outside of these policies is the responsibility of the Governing Body.

18.2 Insurance Cover Provided by the County Council

Detailed information on the cover provided by the County Council may be obtained from the Risk Management Unit, Corporate Services Department. A brief summary of the cover is as follows:

Buildings and Contents

Property Protection Package

All buildings and contents are covered under this policy for such risks as fire, storm and vandalism. This also includes cover for the costs incurred due to business interruption related to such events, e.g., temporary accommodation or transporting pupils.

The policy also covers theft of cash from school premises by third parties and there is also a "fidelity guarantee" policy for theft or fraud by employees.

Engineering Policy

Provides cover and an inspection service in respect of boilers, lifts and certain other miscellaneous mechanical items at the school. Inspection reports are referred to the Council officers responsible for ensuring the proper maintenance of the items concerned in order that any remedial works can be carried out.

Public Liability

This covers claims made for personal injury/property damage by third parties such as members of the public, or pupils, alleging that the school has been negligent.

Employer's Liability

This covers claims made for personal injury by employees/ volunteers, alleging that the school has been negligent.

Motor Vehicles

Comprehensive Vehicle Policy for vehicles owned by the school or Council

The Director of Corporate Services and the Head of Environmental Infrastructure (Place, Infrastructure and Economic Development Department) must be notified of all vehicles requiring cover under this policy. The Head of Environmental Infrastructure may make recommendations relating to the inspection and maintenance of vehicles and arrangements to ensure the competence of drivers.

The conditions including level of excesses etc. relating to the above policies may be subject to variations over time. These Financial Procedures can only provide a brief outline of the policies in place. If a school wishes to place specific reliance on an insurance policy provided by the County Council, further information regarding the terms of the cover should be sought from the Risk Management Unit.

18.3 Additional Cover Available from the Authority

Additional insurance is available from the Authority in some cases and can be arranged by the Risk Management Unit. The school will be charged a premium for such insurance.

Schools should not purchase externally any types of cover which are available from the Authority without ascertaining the cost of obtaining the cover internally.

Equipment - All Risks

Theft of and damage to equipment is not covered by the Authority's insurance, but cover of items nominated by the school (e.g., televisions, laptops, musical instruments etc.) can be provided at a competitive premium.

School Travel Policy

The Risk Management Unit administers a School Travel Policy which affords travel cover for the numerous journeys undertaken in the school year, but also Personal Accident cover for pupils, staff and any accompanying adult present to ensure appropriate supervision on a journey/activity away from the school. Opting for the On-Site extension to this policy, ensures that Personal Accident cover will then be in place for your pupils from the time they leave home in the morning to the time they return at the end of the school day.

The Risk Management Unit will issue an Enrolment Form for the school's completion and return on an annual basis. The annual premium will be calculated on the number of pupils on roll and full-time equivalent teachers.

Please note that if the school declines to take out this Policy, no Travel and Personal Accident cover whatsoever will be in place for your pupils.

18.4 Parent Teacher Association Cover

The Authority does not provide cover for the liabilities that PTAs and their members might face in relation to activities organised by them. It is recommended that schools obtain an appropriate policy from a reputable source should they require it.

18.5 Insurance Provided for School Governors

The Authority provides a range of cover in respect of its School Governors.

Professional

Breach of Professional Duty by reason of any negligent error occurring or committed in good faith by any Governor.

Liability at Law for Dishonesty arising out of any dishonest or fraudulent act or omission on the part of any Governor. No cover would apply in the case of the dishonest individual.

Liability at Law for Libel and Slander committed in good faith by any Governor.

Public Liability Cover

This covers claims made for personal injury/property damage by third parties such as members of the public, or pupils, alleging that the school and/or its governors have been negligent.

18.6 Making a Claim for an Insured Loss

Where a loss is incurred which may lead to a claim against an insurance policy, the full details of the claim must be notified as soon as possible to the Risk Management Unit, Corporate Services Department. Schools must exercise caution in taking any action which may invalidate the claim but measures necessary to ensure health and safety may be required.

18.7 Reporting of Incidents to the Risk Management Unit

Where an incident occurs which is of relevance to insurance, the incident must be reported to the Risk Management Unit (Corporate Services Department) even if no claim is made, e.g., because the cost was below the policy's excess.

Failure to comply with this requirement may invalidate a future claim of a similar nature. In addition, experience shows that minor incidents often escalate over time so that early action taken to eliminate the problem can prevent serious incidents from developing.

Examples of incidents to be reported are:

- Vandalism
- Break-ins and attempted break-ins
- Fires
- Floods

18.8 Offers of Indemnity or Acceptance of Liability

Governors and members of staff at the school are not permitted to give any indemnity or agree to any liability which may affect the insurance cover provided by the Authority or arranged by the Director of Corporate Services. Where such matters arise, they should be referred to the Director of Corporate Services.

18.9 Risk Management

The Headteacher and Governing Bodies should take an active approach to risk management with consideration being given to means by which risks can be minimised.

Insurance is an important element of risk management. The Governing Body and Headteacher should actively assess whether aspects of insurance within their control are appropriate, e.g. is there appropriate insurance for equipment which may at times be taken off the school premises.

A Risk Management Steering Group exists to consider strategic and operational risk management issues. Each Department has a designated Risk Champion representing it on the Steering Group. Funding may be available for proactive risk management initiatives from this Group. Further advice on Risk Management is available from the Risk Management Unit or the Education & Children's Services Departmental Risk Champion.

Risk/ Security Concerns

Schools should not hesitate to seek advice from the Authority (Risk Management Unit or the Corporate Health and Safety Team) where Governors, members of staff, parents or pupils have specific risk or security concerns.

18.10 Variations to Insurance Requirements

Headteachers must ensure that variations to existing insurance policies are promptly notified to the Director of Corporate Services.

Where a new project/ initiative may give rise to new insurance requirements within the scope of the Authority's insurance responsibilities, the Director of Corporate Services must be consulted before the Authority is committed to the risk, e.g. trading activities, new equipment or materials which create hazards.

Where a new project may give rise to new insurance requirements which are outside of the Authority's insurance responsibilities, the Governing Body should ensure that appropriate insurance provision is made. Advice is available from the Director of Corporate Services.

18.11 Action to be Taken Upon Receipt of a Claim Against the School

The Risk Management Unit in the Corporate Services Department has the responsibility of dealing with claims made against the County Council, e.g., for accidents caused by defects in Council property or the behaviour of Council staff. Where such claims are received the following actions must be taken.

Claims Made Verbally by Telephone or Personal Visits

Advise the claimant that claims need to be submitted in written form e.g., letter / e-mail, or by completion of a claim form (where a suitable form exists).

On Receipt of a Completed Claim Form, Claim Letter or County Court Summons

Claim Forms, Claim Letters or County Court Summonses must be referred immediately to the Risk Management Unit (Corporate Services Department). In order to ensure compliance with legal requirements the Risk Management Unit will be responsible for all correspondence, including acknowledgement of the original letter.

Strict deadlines are set at distinct stages of proceedings and failure to meet those deadlines will have a major impact on the cost of defending claims. It is essential that items of mail relating to claims are immediately forwarded to the Risk Management Unit. For this reason, arrangements should be made to ensure that mail delivered to the school during school holidays is processed regularly, e.g., twice a week.

The Risk Management Unit is charged with the duty of managing the issue of correspondence and will forward a formal acknowledgement on behalf of the Council. That letter will quote a Claims Reference and advise the identity of the Council's external Claims Handlers (or where appropriate, the Council's Insurers) who will take over the conduct of the claim, and to whom all further enquiries will be addressed.

Records and Information Relevant to the Claim

The Council's Claims Handlers will need to know the circumstances surrounding the claim. Copies of all relevant data and correspondence must be collated and forwarded to the Risk Management Unit as soon as possible.

At a later stage, schools may be asked for additional information, or clarification on contentious points. Such requests must receive prompt attention.

18.12 Purchasing of Goods and Services

Where Schools choose to purchase goods and/or services independently, they should assess in advance, where relevant, the health and safety competence and the appropriate Insurance indemnity cover of contractors, taking account of the Local Authority's policies and procedures in these respects.

19 Schools Staff Absence Scheme for Primary Schools

The Governing Body should annually consider its arrangements for supply cover financial protection and take appropriate action.

Governing Bodies have discretion whether or not to purchase schools staff absence financial protection.

Carmarthenshire County Council's Schools Staff Absence Scheme provides Carmarthenshire Primary schools scheme members with defined financial contribution towards the replacement

costs of teaching, teaching assistants and support staff, as a result of specific types of absences from work.

For information regarding the Schools Staff Absence Scheme, please contact the HR Schools Staff Absence Scheme team at HRSchoolStaffAbsence@carmarthenshire.gov.uk.

20 Internal Audit

20.1 Introduction

The Internal Audit function is forms part of the Authority's Corporate Services Department. It is a statutory requirement upon the Authority to maintain an adequate and effective Internal Audit function, and for the Internal Auditors to have access to any information from the Authority which they require to carry out their duties. Whilst Internal Audit has these statutory obligations and powers, it is to be seen as a function which is provided as a service to management in order to assist in the proper, economic, efficient, and effective use of resources.

The Internal Audit function undertakes systems reviews and other related work including Fraud investigation. The Division may review any area of operations and must be given unlimited access to records, assets, premises and/or personnel.

20.2 Governance & Audit Committee

The Authority has a Governance & Audit Committee which meets on at least a quarterly basis. The Committee is provided with regular updates of progress in relation to the approved Audit Plan and are advised of Key Recommendations/Significant Weaknesses resulting from individual reviews.

20.3 Professional Standards

Internal Audit operates in accordance with the Global Internal Audit Standards in the UK Public Sector, which are the mandatory professional standards for Internal Audit in Local Government.

20.4 Independence

Internal Audit is independent of the functions which it reviews and acts in an independent and impartial manner at all times. The Head of Revenues & Financial Compliance has unrestricted access to Senior Management and reports directly to the Governance & Audit Committee.

20.5 Breaches of Financial Procedure Rules for Schools

See section 1.7.

21 Fraud, Corruption and Theft

21.1 Introduction

Fraud is an act of dishonesty or deception intended for personal gain, or to cause a loss to another party.

The Authority has an [Anti-Fraud and Anti-Corruption Strategy](#), which sets out the Authority's approach to preventing, detecting and dealing with fraud and corruption.

Carmarthenshire County Council has a zero tolerance towards fraud, bribery and corruption. Fraud, bribery or corruption is unacceptable; it takes away vital resources intended for the provision of high-quality services for the population of Carmarthenshire.

Where sufficient evidence of fraud, bribery or corruption exists, Carmarthenshire County Council will pursue appropriate criminal, civil and/or disciplinary sanctions and will always seek to recover identified losses and relevant investigation costs.

21.2 Reporting Procedures Fraud & Corruption

Any case of suspected fraud or corruption by any officer or member of the Council must be reported immediately to the Head of Revenues & Financial Compliance. Where cases are logged on the Whistleblowing Database, the Monitoring Officer will be responsible for formally referring the case to the Head of Revenues & Financial Compliance. No internal investigation should be attempted by any Department or school. The Head of Revenues & Financial Compliance will arrange for the necessary investigation to be carried out. Where, as a consequence of the investigation, there appears to be reasonable grounds to indicate that a staff member has been guilty of fraud or corruption, the Head of Revenues & Financial Compliance will discuss the matter with the Section 151 Officer who will be responsible for deciding whether the matter should be formally referred to the Police. All cases of suspected fraud or corruption will be reported to the Chief Executive.

Thefts: Where cash or items are stolen, such incidents should normally be immediately reported to the Police. If it is suspected that a member of staff may have been involved in the theft, it may be appropriate to liaise with Internal Audit prior to formally referring the case to the Police. This decision must be made by the Headteacher depending upon the circumstances. Where the issue is referred directly to the Police, the Head of Revenues & Financial Compliance must be made aware of the referral as soon as is reasonably possible. All thefts of cash or items should be notified to the Head of Revenues & Financial Compliance.

22 Stocks and Stores

22.1 Introduction

It is for Governors / Headteachers to determine what stocks and stores will be kept at the School and those items for which formal stores systems should be in place. Consideration should be given to the quantity and value of the items and to the extent to which the use made of them needs to be accurately and formally identified.

This section relates to stocks and stores of consumables, items for resale etc. and is not the relevant section for assets and equipment which are dealt with in Section 25

22.2 Stores Systems

Stores control systems should be appropriate to the items, the risks faced and the costs of the controls. Where a formal stores system is in operation the following procedures should be in place:

- Levels ordered are reasonable.
- Purchases are secured on delivery.
- The receipt of items is adequately recorded with records updated promptly. Stocks and stores are secured.
- The issuing or disposal of materials is adequately controlled and recorded.
- Returns or write-offs are adequately and promptly recorded.
- Regular stocktakes (at least annually) are undertaken and involve independent members of staff.
- Significant or recurring discrepancies must be reported to Internal Audit.

22.3 Valuations

The Director of Corporate Services shall be entitled to receive, on request, from each school such information as is required relating to the levels of stock held and valuations of stock.

23 Land and Buildings

23.1 Introduction

Individual members of staff are required to behave responsibly on and in respect of Council premises so as not to put the health and safety of themselves or others at risk.

The Head of Regeneration, Policy & Digital is responsible for the maintenance of the Asset Manager system for Land and Buildings; an Asset Register, detailing assets owned or rented by the Council, forms part of the Asset Manager system.

23.2 Asset Management System

The Asset Management System should include as a minimum the following details:

- Purpose for which the land or buildings are utilised
- Location (including extent & plan reference)
- Purchase details or rents payable
- Details of any tenancies granted.

23.3 Asset Register

The Asset Register is a schedule of the fixed and moveable assets held by the Authority. A copy of the register will be circulated annually; Headteachers should verify the accuracy of

data held.

23.4 Title Deeds

The Head of Legal Services shall be responsible for making appropriate arrangements for the safe custody of all Title Deeds.

23.5 Disposal of Land and Property

Where Land, Property and Property-related assets are identified as being surplus to requirements, disposal shall be managed by the Head of Regeneration, Policy & Digital.

Note: Disposal of Leased items: When assets, which are subject to a lease or deferred payment scheme are to be disposed of, Headteachers are required to ensure that the Head of Financial Services is advised in order that contractual obligations in the individual leases can be complied with.

23.6 Use of School Premises (including Lettings)

Any use of the school premises for other than its normal functions must be authorised by the Governing Body or the Headteacher, under delegated arrangements.

A formal Lettings policy should be developed, and reviewed annually, by the Governing Body. The administration arrangements relating to lettings should be determined by the Headteacher taking consideration of any SLA.

The Governing Body must set a scale of charges for the use of the school's premises. Authority to vary or waive these charges may be delegated to the Headteacher, but the Headteacher's use of this power must be reported to the next Governing Body meeting.

Lettings forms must be completed for all lettings and must detail guidance on any third-party insurance.

A diary should be maintained to plan and record lettings.

Where exclusive possession of any space is being considered i.e. other than a casual letting with the use of the premises being returned to the school, it should be referred to the Head of Regeneration, Policy & Digital for advice, and if relevant, the appropriate lease agreement entered into via the Head of Legal services to safeguard the school's interest.

If a school wishes to develop and manage its own wrap-around care provision, it must ensure that this is not done at the detriment of the school budget, i.e. the school budget must not be used to fund or subsidise this provision. This includes any year-on-year expenditure, such as salaries, equipment and overheads, as well as any potential future costs, such as redundancy.

For further information on wrap-around care, please contact the Family Information, Childcare and Play Team - childreninfo@cararthenshire.gov.uk

23.7 Minimising Risks in School Premises

Individual members of staff are required to behave responsibly on and in respect of Council premises so as not to put the health and safety of themselves or others at risk.

Headteachers/Governing Bodies must seek permission, via submission of a [Property Matters E-Form](#), prior to embarking on any making any change to school buildings or premises.

Employees not authorised or qualified to carry out works to buildings should not take any such work upon themselves.

Employees may find themselves personally liable to civil or criminal proceedings if they carry out works, however minor, which endanger others. For example, drilling holes for new shelving could release asbestos into the office environment.

Any significant risks which are identified in relation to Council premises should be referred to an appropriate officer, i.e., Property Services or Risk Management.

24 Other Assets

24.1 Introduction

All Officers are required to take reasonable measures to ensure that all assets are adequately secured from risk of theft or damage.

24.2 Asset Management Policy

A formal Asset Management Policy should be developed, and reviewed annually, by the Governing Body. The Policy should include details on the following:

- Asset purchasing
- Stores/ inventory management and stocktaking
- Temporary removal of items from school premises
- Disposals and sales
- Security of assets

24.3 Inventories

Headteachers are required to ensure that appropriate records are maintained of equipment, furniture, plant and machinery held by the school. The aim of such records (inventories) will be to assist in the management of such items and to catalogue items at risk as the records may be used to identify any losses which occur.

Inventories of ICT equipment must be kept up-to-date by the school. The ICT Section will request these at intervals for cross-referencing against the central records and online inventories. Secondary schools will be required to incorporate the ICT asset register into the annual Strategic ICT Plan.

Verification of Inventories: All inventories must be physically verified and updated on at least an annual basis.

24.4 Portable High-Value Items

In the case of items of equipment which are portable and of high-value, and where these are regularly removed from school premises, Headteachers are required to ensure that there are adequate arrangements to ensure which staff member is responsible for such items at any point in time.

24.5 Security Marking of Assets

All valuable and portable items should be security marked. Advice on this issue and appropriate methods of marking can be obtained from the Risk Management Unit, Corporate Services Department.

ICT Equipment is asset marked by Carmarthenshire ICT Services before delivery to the school. All schools may put their own security sticker, but must not use an indelible method such as burning or engraving to avoid invalidating warranties.

24.6 Disposal of Assets

Headteachers are responsible for ensuring that all assets which are surplus to requirements are disposed of through the most appropriate method of disposal.

Method of Disposal

Items will be disposed of in a manner which is most economically beneficial to the school. Account must be taken of:

- Restrictions relating to the ownership of the asset.
- Opportunities for utilising the asset elsewhere within the school.
- Appropriate use of tendering procedures.
- Fairness in allowing the public, employees and other parties to bid.
- Information security requirements.
- Safety requirements.
- The costs of disposal arrangements relative to the expected income.
- ICT Equipment is the property of the Authority and must be returned to ICT Services or its recycling partner at the agreed end of its life

25 Security

25.1 Introduction

Headteachers are responsible for maintaining proper security, custody and control at all times for buildings, furniture, equipment, cash, incoming and outgoing mail and other assets appertaining to their Schools.

Headteachers are also responsible for ensuring that appropriate arrangements are in place for the security of property belonging to pupils which is taken into the School's custody.

25.2 Protection of Pupils' Private Property

Headteachers should take reasonable measures to prevent or mitigate against loss or damage of pupils' property which is taken into the School's custody. This includes items which are confiscated, and items entrusted to the School for safekeeping.

Consideration should be given to whether individual circumstances justify a record being made of the receipt and return of the item.

25.3 Incoming Mail

Incoming mail should be delivered to a secure, theft proof environment. Where mail may include payments to the school or valuable contents, post opening procedures should be formalised and more than one officer should be involved. The receipt of cash, cheques or other valuable items should be recorded.

25.4 Outgoing Mail

Outgoing mail should be adequately protected whilst in the custody of the school. The level of protection required will be influenced by the nature of the items to be dispatched, i.e. the extent to which valuables or payments are likely to be included.

25.5 Receipt of Goods

Headteachers shall ensure that appropriate arrangements are in place to ensure that goods are adequately safeguarded from the moment the school takes delivery of them.

25.6 Personal Security of Staff and Pupils

Governing Bodies should consider matters relating to the personal security of staff under their control.

Reasonable measures should be taken to ensure that risks to staff are minimised. Measures taken should be appropriate in relation to the extent of the risk and the cost of the measures.

Governing Bodies should also give ongoing consideration to the health and safety of pupils while in the School's care.

25.7 Access to School Premises and Buildings

Governing Bodies should implement reasonable security measures for school premises. Regular reviews of access arrangements should be carried out to ensure that they remain satisfactory.

All schools should ensure an adequate system is in place to record visitors to the school; schools are encouraged to issue temporary identity badges to visitors. Schools should maintain a record of all visitors.

26 Personal use of School Equipment

26.1 Introduction

Instances in which staff are entitled to make personal use of school equipment should be strictly limited and should be specifically approved by the Governing Body, or Headteacher under delegated arrangements. Written records should be maintained. In all cases, the full cost of personal use of school equipment must be fully reimbursed to the school. School mail franking facilities are not to be used for private purposes, even if full reimbursement is offered.

26.2 School Vehicles

The safe and secure storage and parking of vehicles is essential to minimising the risk of theft. Vehicles must be properly secured when left unattended, all doors locked, and keys removed.

Vehicles may only be taken home by an employee with the permission of the Headteacher. Taking School vehicles home at night may have significant VAT implications, which must be taken into account. Advice on this is available from the Director of Corporate Services.

The potential income tax implications of taking a school vehicle home must also be addressed. Advice must be sought from the Director of Corporate Services (Payroll Section) to ensure that taxable liabilities are considered and properly administered.

School vehicles must not be used for private purposes.

On no account is any private mileage permitted in a school vehicle. The carriage of unauthorised goods is not permitted, nor will any private business be transacted in the course of a journey on school business.

27 Employee Declarations

All staff (teaching and non-teaching) and Governors have a responsibility to avoid any conflict between any business and personal interests and the interests of their school.

School staff must comply with the Authority's Code of Conduct & Declaration of Personal Interest Policy in respect of personal interests and other declarations. Staff must declare to their Headteacher/Governing Body any financial and/or non-financial interests that they consider could bring about conflict with the school/Authority's interests.

Whilst the Authority's Code of Conduct does not formally apply to teaching staff, teaching staff are expected to observe the [Nolan Principles](#), and refer to the Authority's Code of Conduct as a useful indicator of how those principles should be applied. Teachers are formally required to observe the Codes of Conduct set by their relevant professional bodies.

Governors should declare all direct/indirect business interests as well as other conflicts of interest pertinent to the activities of the school.

28 Value Added Tax (VAT)

The Director of Corporate Services shall establish appropriate systems of control for the proper accounting of Value Added Tax inputs and outputs. The Director of Corporate Services will also produce and distribute a VAT guidance document to all departments, schools etc, to enable officers to comply with HMRC VAT regulations. For any advice, or queries relating to VAT, please contact CAccountancy@carmarthenshire.gov.uk.

29 Parent Teacher Associations (PTA)

29.1 Introduction

Many schools have hard-working and supportive Parent Teacher Associations or similar organisations, whose contributions provide valuable additions to the school's resources and facilities.

The finances of PTAs and other similar organisations are beyond the scope of these Financial Procedure Rules and are outside the control of the Authority. Voluntary School Funds are within the Authority's scope and the distinction between School Funds and PTAs is given in Section 15.

29.2 PTA Donations for Purchases

Where a school receives a donation from the PTA in order to purchase an item of equipment, the item of equipment may be purchased through the Authority's Official Purchasing Procedures and the expenditure (net of any VAT applicable within defined regulations) reimbursed by the PTA.

Detailed VAT advice is available from the Corporate Services Department, as detailed in section 28.

Where such purchasing arrangements are used the item of equipment will become the property of the Local Authority.

The Director of Corporate Services may define procedures to be adopted for the processing of payments and the transfer of funds.

29.3 PTA Insurance

The Authority does not provide cover for the liabilities that PTAs and their members might face in relation to activities organised by them. It is recommended that schools obtain an appropriate policy from a reputable source should they require it.

30 Information and Communications Technology (ICT)

30.1 Hardware & Peripherals

Only hardware and peripherals purchased via ICT Services, or with prior written approval from a Senior Officer may be connected to the network. All devices must comply with Welsh Government's Education Digital Standards in terms of compatibility, replacement and maintenance (including availability of updates).

Additional information is contained with the Hwb Sustainability Scheme document, which is shared annually with Headteachers, but also available within the ICT section on Porth.

30.2 Software

Schools must ensure that any software purchased is compatible with their existing hardware and meets their needs fully. Web-based and Cloud-hosted applications should be considered over locally-installed options.

For ongoing security and management, any systems should be integrated with Hwb's Active Directory to enable single sign-on.

All Schools must have completed the Authority's Data Protection Impact Assessment (DPIA) before entering into an agreement with a third party to use their software. Please contact schooldpo@cardiffshire.gov.uk for further advice.

30.3 Cloud-hosted Systems and Software

Due diligence must be done before purchasing or using a cloud hosted system to ensure adequate security controls are in place in accordance with the Council's Information Security Policy, and working closely with the Schools' Data Protection team.

30.4 Hardware Disposals

All ICT hardware must be disposed of in line with the relevant regulations. The Authority has an agreement in place to ensure all devices are securely wiped to the highest standards and materials are recycled wherever possible. Details have been circulated to Secondary Schools for them to arrange their own collections, whilst ICT Services will remove and recycle devices from Primary and Special Schools.

30.5 Personal Use of Devices

All devices are for school use only. It is prohibited for staff devices to be given to learners (including family members) for their own use due to Data Protection and Security reasons.

30.6 Use of Devices outside of the UK

Cardiffshire Schools devices are geofenced so that they operate within the UK only. If a school is participating in an exchange and requires their devices authorised to operate overseas, the Headteacher may submit a request via the ICT Helpdesk.

APPENDIX

Planning and Implementing Alterations and Changes of Use to School Premises

This short guide is intended to act as a checklist and *aide memoire* to help Headteachers and Governing Bodies who are planning to undertake project(s) which involve material changes to school premises and buildings. It is essential that the steps below are considered at the outset of any project in order to ensure that you meet your legal and tenant responsibilities and that you are compliant with Financial Procedures Rules for Schools.

If you are applying for external grant funding for the project, you are strongly advised to consider these issues **before** applying for the grant.

	Consideration	Rationale
1.	If the planned alterations are to the fabric of the school building, have you sought permission from CCC School Organisation?	This is because a planned alteration must first be assessed against the school's capacity calculation. The LA is responsible for and has a legal obligation to consult on any planned change to a school's capacity. You must seek initial permission by completing the first section of the Property Matters e-form or by contacting SchoolOrganisation@carmarthenshire.gov.uk for further information.
2.	If approval is granted for the work to commence, have you contacted CCC Property Services for further approval, support, and advice?	You are strongly advised to commission the CCC Property Services Department to carry out all works on the school. The Department will be able to advise on: • Landlord permission • Budget costs and provision of estimates • Design issues • Health and safety • Capacity to complete the work and to what timescales (essential if potential grant funding is time-constrained) • For external works, implications for key infrastructure such as location of utility mains (water, electricity, gas, etc) Work can be commissioned via the Property Matters e-form or by contacting CEContactCentre@carmarthenshire.gov.uk Even if you decide not to commission CCC to carry out the work, you must obtain the consent of Property Services for any work to be carried out.
3.	If you decide to engage with a third-party contractor, are you aware of your financial and legal responsibilities and obligations under the	CDM Regulations are a set of rules established in the United Kingdom that aim to improve health and safety in the construction industry. They apply to all construction projects, regardless of their size, duration, or complexity.

	Construction, Design and Management (CDM) Regulations?	A comprehensive Checklist of requirements in this instance is available from Property Services and can be found in the Documents section of the Property Matters e-form and must be consulted.
4.	If grant funding is intended to cover all or part of the capital costs of the project, have you considered any ongoing revenue costs?	You need to be aware of what you can and cannot fund from your delegated budget under the Financial Procedures Rules for Schools.
5.	If you are engaging with a third-party contractor, are you aware of your responsibilities under Procurement Law?	Please consult the Council's Corporate Procurement Unit (crcorporateprocurement@cararthenshire.gov.uk) for guidance on tendering in relation to project values.