

**POLISI**  
**DIRPRWYO CYFRIFOLDEBAU CYLLIDOL**

**YSGOL WAUNFAWR**

**Cyffredinol:**

Mae Corff Llywodraethu Ysgol Waunfawr yn anelu i gwrdd â holl ofynion statudol rheolaeth leol trwy'r trefniadau canlynol:

- A. Derbyn cyllideb ddrafft y flwyddyn ganlynol yn ystod Chwefror – Mawrth gan ystyried yr eitemau mwyaf o wariant ac unrhyw newidiadau sylweddol arfaethedig i gyllideb yr ysgol.
- B. Gosod cyllideb derfynol erbyn diwedd Mai gan gytuno ar yr eitemau mwyaf o wariant ac unrhyw newidiadau sylweddol i gyllideb yr ysgol gan gynnwys unrhyw ddefnydd o danwariant.
- C. Derbyn adroddiadau cyllidol sy'n monitro'r sefyllfa ariannol gyfredol yn dymhorol.

**Hawliau Dirprwyo:**

Y Corff Llywodraethu sydd â'r hawl i benderfynu ar bob gwariant o gyllideb yr ysgol. Er hwyluso trefniadau ymarferol dirprwyir y cyfrifoldebau cyllidol canlynol:

**Gwariant ar eitemau penodol:**

1. Dirprwyir yr hawl i'r pennaeth wario uchafswm o £2,000.00
2. Dirprwyir yr hawl i'r pennaeth wario uchafswm o £2,500.00 ar un eitem gyda chymeradwyaeth y Cadeirydd.
3. Am unrhyw wariant sy'n uwch na'r swm yn 2 uchod rhaid cael penderfyniad gan gyfarfod o'r panel cyllid / corff llawn
4. Adroddir ar bob gwariant yn 2 uchod yn dymhorol i'r Panel Cyllid.

**Trosglwyddo arian rhwng penawdau:**

1. Dirprwyir / *Ni ddirprwyir* hawl i'r pennaeth drosglwyddo arian rhwng gwahanol benawdau o gyllideb yr ysgol hyd at £5,000.00 heb drafod gyda'r Cadeirydd na'r corff llawn.
2. Dirprwyir / *Ni ddirprwyir* hawl i'r pennaeth drosglwyddo arian rhwng gwahanol benawdau o gyllideb yr ysgol hyd at £10,000 gyda chymeradwyaeth y Cadeirydd.
3. Am unrhyw drosglwyddiad sy'n uwch na'r swm yn 2 uchod rhaid cael penderfyniad gan gyfarfod o'r panel cyllid / corff llawn

4. Adroddir ar bob trosglwyddiad yn 1 a 2 uchod yn dymhorol i'r Panel Cyllid.

**Gosod lefel ffioedd / prisiau:**

1. Dirprwyir / Ni ddirprwyir hawl i'r pennaeth osod lefel y ffioedd / prisiau canlynol sy'n dylanwadu ar faint o incwm a dderbynnir yn yr ysgol: e.e.
  - Gwersi offerynnol £105.00 y flwyddyn
  - Llogi'r neuadd
2. Adroddir ar bob penderfyniad i osod neu newid ffioedd / prisiau i'r Panel Cyllid yn ôl y gofyn.

Adolygir yr hawliau dirprwyo hyn yn flynyddol.

Mabwysiadwyd ar: Medi 23ain 2015

Arwyddwyd: \_\_\_\_\_ (Cadeirydd)

**MODEL POLICY**  
**DELEGATING FINANCIAL RESPONSIBILITIES**  
**SCHOOL WAUNFAWR**

**General:**

The Governing Body of Ysgol Waunfawr aims to comply with all local management statutory requirements through the following arrangements:

- A. Receive the draft budget for the following year during February-March, taking into account the items of highest expenditure and any proposed substantial changes to the school budget.
- B. Set a finalized budget by the end of May, agreeing on the items of highest expenditure and any substantial changes to the school's budget, including any use of underspend.
- C. Receive financial reports which monitor the current financial situation on a termly basis.

**Entitlements to Delegate:**

The Governing Body reserves the right to decide on all school budget expenditure. So as to facilitate practical arrangements, the following financial responsibilities are delegated:

**Expenditure on specific items:**

- 5. The head teacher is delegated the entitlement to spend a maximum of £\_\_\_\_\_ on a single item without discussing with either the Chairperson or the full governing body.
- 6. The headteacher is delegated the entitlement to spend a maximum of £\_\_\_\_\_ on a single item with the Chairperson's approval.
- 7. For any expenditure exceeding the amount in 2 above, a decision is required from a meeting of the finance panel/full body.
- 8. The Finance Panel is provided with a report on all expenditure in 2 above.

**Transfer of money between headings:**

- 5. The head teacher is delegated/*not delegated* the entitlement to transfer money between various school budget headings up to £\_\_\_\_\_ without first of all discussing with the Chairperson or the full governing body.

6. The head teacher is delegated / *is not delegated* the entitlement to transfer money between various school budget headings up to £\_\_\_\_\_ with the Chairperson's approval.
7. With any transfer exceeding the amount in 2 above, it is imperative that this be decided by a meeting of the finance panel/full governing body.
8. The Finance Panel receives a termly report on every transfer in above-mentioned 1 and 2.

**Setting level of fees/prices:**

3. The head teacher *is/is not* delegated the entitlement to set the level of the fees/following prices which affect the amount of income received at the school:  
e.g.
  - Instrumental lessons
  - Hiring the Hall
  -
4. The Finance Panel receives a report on all decisions taken to let or amend fees/prices as and when required.

These delegation entitlements are annually reviewed.

Policy adopted on: \_\_\_\_\_

Signed: \_\_\_\_\_ (Chairperson)