

# REDFIELD EDGE PRIMARY SCHOOL



## PURCHASING POLICY

<b>Date reviewed</b>	November 2023	<b>Next review</b>	November 2024
<b>Policy type</b>	Statutory	<b>Review frequency</b>	Annually
<b>Responsibility</b>	Finance & Premises Committee		
<b>Date approved by committee:</b>			
<b>Signed</b> (Chair of F&P committee)	<b>Name</b> (Chair of F&P committee)  Tom Sharp	<b>Signed</b> (Head Teacher)  <i>L Robinson</i>	<b>Name</b> (Head Teacher)  Lisa Robinson
<b>Ratified by FGB on</b>	<b>Signed</b> (Chair of Governors)  <i>D Taylor</i>	<b>Name</b> (Chair of Governor)  David Taylor	

## **Mechanism for Authorisation of Spending**

This policy applies to all spending on equipment, materials, and services for the School. The authorisation of spending applies to all school expenditure including delegated, devolved and school fund\*. Particular care should be taken where items of expenditure have not been budgeted for, and are not included in the School Development Plan.

\*School Fund Constitution is a linked policy.

### **1. Authorisation**

- (a) Orders for planned expenditure (i.e. within the approved budget) up to £1500 may be raised by the School Business Manager, with the corresponding orders and invoices subsequently approved by the Headteacher.
- (b) Proposals for expenditure between £1,500 and £10,000 should be referred to the Headteacher and/ or Deputy for approval.
- (c) Proposals for expenditure between £10,000 and £20,000 should be referred to the Finance Committee for approval.
- (d) Proposals for expenditure greater than £20,000 should be referred to the Full Governing Body for approval.
- (e) The Chair of Finance and Premises Committee in consultation with the Headteacher has the power to carry out functions of the Governing Body with regard to financial/spending decisions in an emergency, if a delay in exercising a function is likely to be seriously detrimental to the interests of the school, a pupil at the school or their parents, or a person who works at the school. This is true also in exceptional circumstances where the delegation has been ratified either the Finance Committee or the Full Governing Board in advance. Any interim decisions must be documented (email etc) and reported at the next meeting of the Finance and Premises Committee or Full Governing Body, where retrospective approval must be documented.
- (f) The school has 2 purchase cards which are held in the name of the School Business Manager, Charlie Walker, and the Headteacher, Lisa Robinson. These cards each have a single transaction limit of £500. Total monthly transaction limit for Headteacher's card is £1500 and £500 for the School Business Manager.
- (g) The full Schedule of Delegated Authority is at Annex A

### **2. Tendering for Contracts and Equipment**

- (a) If the anticipated value of a single line item purchase or contract is between £1,500 and £5,000, a minimum of three telephone, catalogue, internet or other method of price comparison should be obtained. A record of price comparisons should be kept on file.
- (b) If the anticipated value of a contract or purchase is above £5,000 at least three written quotations should be invited from suitable suppliers. The details should be presented to Finance and Premises Committee.

- (c) The list of approved Contractors should be referred to in all cases where applicable.
- (d) Leases and other long-term contracts having duration in excess of twelve months shall require the approval of the LA Chief Financial Officer.
- (e) Full tendering procedures are required for expenditure on purchases and contracts expected to exceed £50,000 over the life of the contract. The Finance and Premises Committee / Headteacher will obtain advice from the LA if considering undertaking tendering procedures.
- (f) European Tendering regulations and contracting law will be adhered to for appropriately sized contracts. You need to run this kind of process if:
  - you cannot get what you need through one of our recommended deals for schools or a framework agreement
  - you are buying something over the EU procurement thresholds

The thresholds are:

- goods – £189,330
- works – £4,733,252
- most services – £189,330

Some services for education, health and care are covered by the 'light touch regime'. The threshold for these is £663,540.

### **3. Approvals**

In order to ensure segregation of duties once items have been authorised, the official order will be approved by the School Business Manager and subsequent invoices by the Headteacher. In the absence of the Headteacher the Deputy Head will approve invoices.

In respect of the school's purchase card all expenditure will be approved by the Headteacher or Deputy Headteacher as part of the order requisition process and monthly transaction reconciliations.

### **4. Best Value**

The principles in the school's Best Value statement must be met.

### **5. Compliance**

Local Authority Financial Regulations must be followed.

## Appendix 1 - Order Requisition Form

### Redfield Edge Primary Financial Year 2023/2024

**OFFICE USE - purchase orders only**

Cost Centre: RED   Department Code(s)

Requisition Number:

Order Number:

#### Section A

REQUEST FOR: PURCHASE ORDER / PETTY CASH /PURCHASE CARD (delete inapplicable)

*All requests require HT/SBM authorisation (see reverse) before ordering/purchasing.*

*Petty Cash request – complete Sections A, B and D. No claims above £50.*

*Purchase Card and Purchase Order use request – complete all sections*

Date of Order:..... Staff Name requesting: .....

#### Section B

Why this item is required? (inc. any information on budget or funding for this item)

#### Section C

#### SUPPLIER DETAILS

Name of Supplier: ..... Supplier No:

Address: .....

Tel No: ..... Post Code:.....

*If the order is a long list of items please attach to the order*

#### Section D

Quantity	Goods / Services	Unit Price	Total Price	Goods Rec'd	Office only Detail code
		Total	£		

# Redfield Edge Primary

*To be Completed by Authoriser*

Agreed claim on school business: ☐ Not Agreed: (please tick at least one of the below) ☐

Comments:

Not on School Business:  
Not Receipted (Petty Cash):  
Receipt out of date (>1 month) (Petty Cash):  
Not authorised in advance of purchase:  
Contrary to Financial Regulations:

SBM Authorisation: .....

Date: .....

Head Authorisation: .....

Date: .....

## Office Use : Orders with multiple Invoices

Date	Items	Total before VAT	Date	Comment

## Appendix 2 - Schedule of Delegated Authority

		APPROVAL OF EXPENDITURE				VIREMENT	DEBTS	INCOME
	Major/Minor Works. Planned Maintenance	Purchases & requisitions (individual transactions)	Purchase Card	Capital Equipment	Leases (cost over whole lease life)	Virements between cost codes (income or expenditure) Leases (cost over whole lease life)	Write-Off of debts ***Governing Bodies are only permitted to write off debts to the value of £2000 which are related to their own income generation. e.g. lettings income)	Receipt of income in any one transaction
Full Governing Body	> £20,000	> £20,000	n/a	> £20,000	> £20,000	Over £5,000	To be advised of all individual debts and approve £100 - £2000 ***All other debts will be written of in accordance with the Financial Regulations for Schools Reg 2.23 & 2.24	To be advised over £5,000 any single transaction
Finance & Resources Committee	£10,000 – £20,000	£10,000 – £20,000	n/a	£10,000 – £20,000	£10,000 – £20,000	£2,000- £5,000	To approve the write off, of all individual debts over £50. ***	To be advised over £3,000 any single transaction
Head Teacher	Up to £10,000 on any one item if in SDP or annual budget	Up to £10,000 on any one item if in SDP or annual budget	£1500/mthly £500 sgl transaction	Up to £10,000 on any one item if in SDP or annual budget	Up to £10,000 on any one item if in SDP or annual budget	<£2,000	Individual up to £50 not to exceed £250 in total in one financial year ***	To be advised over £500 any single transaction
School Business Manager	Up to £1,500 on any one item if in SDP or annual budget. Process all purchases ensuring budget is available.	Up to £1,500 on any one item if in SDP or annual budget. Process all purchases ensuring budget is available.	£500/ mthly £500 sgl transaction	Up to £1,500 on any one item if in SDP or annual budget. Process all purchases ensuring budget is available.	Up to £1,500 on any one item if in SDP or annual budget. Process all purchases ensuring budget is available.	Process any value on agreement by relevant body as above.	NIL	Receive any value, but advise relevant body per values above
Budget Holders	NIL	As per department budgets.	n/a	NIL	NIL	NIL	NIL	NIL
All Other Staff	NIL	With permission from any of the above	n/a	NIL	NIL	NIL	NIL	NIL