



Special Partnership Trust



# PURCHASE CARD POLICY

Date Last Reviewed: September 2023

Review Date: September 2024



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## **Purchase Card Policy**

Card should only be used for business use. Please refer to the Guidance Notes on using a company Purchase Card for further information. The Guidance Notes have been included as Appendix 1.

The Trust Purchase Order process should still be adhered to when using the Company Purchase Card to pay for goods/services (i.e., authorisation should be provided before use). NB: If a Purchase Card holder is also a budget holder and has authority to sign off spend, they do not need to gain further approval prior to using their card.

Alcohol should not be purchased via School monies.

Not used for cash, not used for personal purchases even if the card holder intends to repay the cost at a later date.

Purchase Card slip is not sufficient, for each purchase, the cardholder should obtain and save a VAT receipt showing details of the purchase, supplier name, address, VAT number and VAT rate applied.

The card holder must keep a record of each purchase to check against his/her monthly statement.

Storage – The card should be treated for security purposes like a personal Purchase Card. The card must be kept under the card holder's control at all times.

Misuse of cards – under delegated authority the Operations Manager/Director will monitor the use of cards and may withdraw a card at any time if a card holder fails to observe the card policy. Persistent lack of receipts to support spend, may result in cards being cancelled. Specifically, where the cards are used to purchase goods and or services on behalf of departments then they must ensure the card is used strictly in adherence with the policy and the associated financial regulations / processes, under no circumstances can the administrator of the card bypass this policy even where their direct line manager may inadvertently request this deviation. Any related issues should be referred to the finance Team.

Unreasonable delays in submitting or persistent failure to send reconciliations and or receipts will constitute a breach in the policy and will render the card holder liable to their card being withdrawn.

List of current Purchase Card Holders with limits:

<b>Name</b>	<b>School</b>	<b>Card Limit (£)</b>
Jan Rixon*	Curnow	5,000
Matthew Pusey	Curnow (Premises)	1,000
Heidi Hoskin	Doubletrees	5,000
Mark Hollis	Doubletrees (Premises)	1,000
Fay Mayo	Nancealverne	1,000
Ruth Carpenter	Nancealverne	5,000

Gareth Gittins	Nancealverne (Premises)	1,000
Amanda Metcalfe	Orchard Manor	1,000
Nicola Jones	Orchard Manor	5,000
Malcolm Ross	Orchard Manor (Premises)	1,000
Chris Heard	Orchard Manor (Residential)	250
Megan Barr	Orchard Manor (Residential)	250
Sam Poole	Orchard Manor (Residential)	250
Claire Collingham	Pencalenick	500
Jenni Stanley	Pencalenick	500
Jenny Platts	Pencalenick	5,000
Lorraine Faulkner	Pencalenick	5,000
Mike Brothers	Pencalenick	1,000
Molly Brigg	Pencalenick	500
Rebecca Kemp	Pencalenick	500
Reece Nolan	Pencalenick (Premises)	1,000
Laura Lowden	Pencalenick School	500
Andy Wadsworth**	SPT	1,000
Gaynor Edwards**	SPT	5,000
Guy Chappell	SPT	1,000
Rachel Benney	SPT	5,000
Ruth Zimmerman	SPT	1,000
Tracey Allen	SPT	1,000

\*Leaver to be replaced with new Admin Manager

\*\* Ordered

**Appendix 1 – CC Guidance**  
**School Purchase Card Expenditure - Completion of spreadsheet.**

- When you use the School Purchase Card, **all** expenditure must be entered onto the Purchase Card Expenditure Spreadsheet, match the monthly Purchase Card statement from the bank and be accompanied by receipts. We advise you to enter this information each time you use the Purchase Card.
- Whenever expenditure on the school Purchase Card takes place, the user must where applicable, obtain a VAT receipt. A VAT receipt will include the net figure, the VAT, and the gross figure as well as the supplier's VAT number. (Please note: if we do not have a VAT receipt and VAT number, the SPT will be unable to reclaim the VAT element). Obviously, there will sometimes be purchases where VAT is not applicable, e.g., purchase of milk, postage, etc.
- Please keep **all** receipts safely together until such time as you are sent your monthly card statement by the SPT finance office.
- When you receive your monthly Purchase Card statement, please complete the Excel spreadsheet, taking all the relevant information from the receipts you have stored for this purpose. The entries on your spreadsheet must be in the same order as those listed on your statement. There is a column for you to state which budget/cost code the expenditure should be charge to (e.g., curriculum, catering, training, etc). There is also a column for the supplier's VAT number. Remember – where you have entered a VAT element against an item of expenditure, you **MUST** provide a VAT receipt and details of the supplier's VAT number.
- Once you have completed your spreadsheet (electronically), please check that the expenditure totals the same as that on the relevant Purchase Card statement from the bank. There must be one Excel spreadsheet for each monthly statement. Please ensure the net, gross and VAT values have been added up correctly.
- Once your spreadsheet's been fully completed, it should be signed by both the Purchase Card holder and authorised by the budget holder/headteacher.
- Once completed, signed, and authorised, please send the spreadsheet, statement, and **all** accompanying receipts to the SPT Office for entry onto the PSF finance system. Please note, if the spreadsheets are incomplete or unauthorised or there are missing receipts, they will be returned and will not be able to be entered onto the system. If this happens you may be at risk of having the School Purchase Card cancelled.

- School Purchase Cards are not able to and should **NEVER** be used to withdraw cash.

