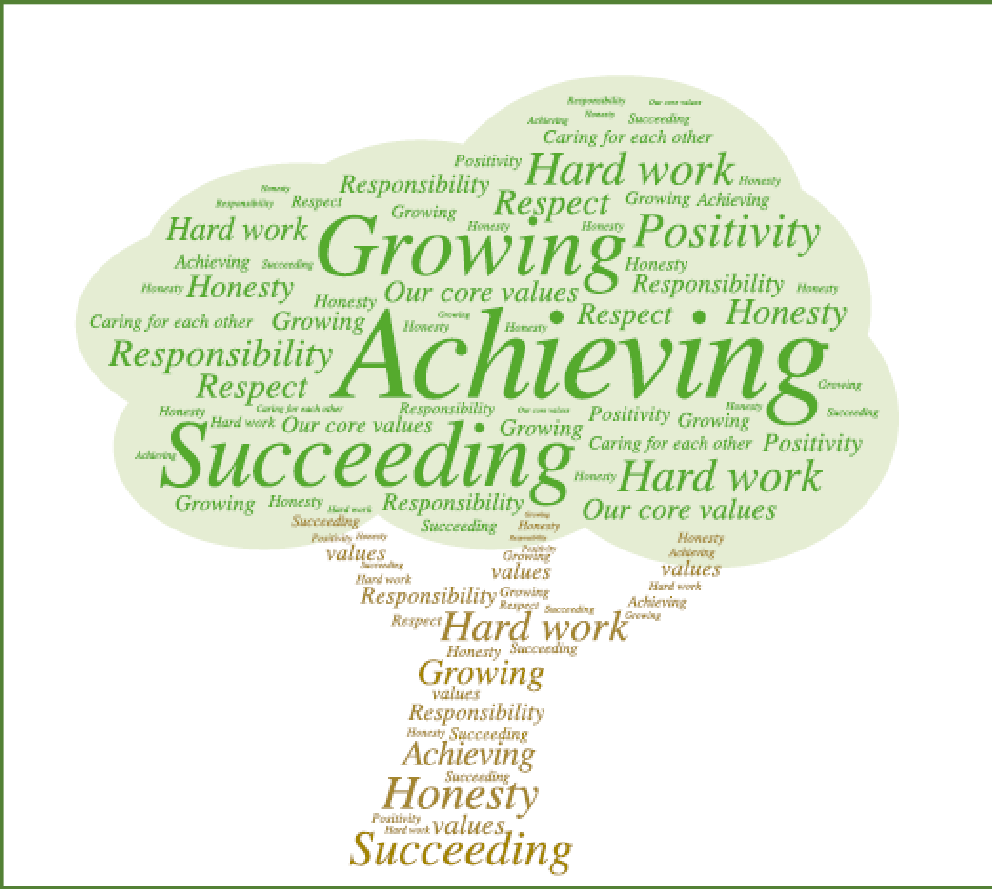
Park End Primary School



Approved By: ***D.Jackson***

Date: September 2026

FINANCIAL PROCEDURES POLICY

Review Date	Type of Review	Comments
Feb2019	Governors	Updated Procedures
Feb 2020	Governors	Updated Procedures
September 2020	Governors	Updated procedures – Covid 19
June 2021	Governors	Administrative Review
June 2023	Governors	Updated procedures
June 2025	Governors	Updates re cashless systems, names removed.
Sept 2026	Governors	Admin review

SECTION 1

DELEGATION AND OVERALL CONTROL OF THE BUDGET

1. Comprehensive financial management consists of two main functions, financial planning and financial control, in order to achieve the overall objectives of our school.

2. The general financial objectives are defined in the Middlesbrough Scheme of Financing Schools. The governing body will: -

   - establish proper financial management arrangements and accounting procedures and maintain a sound system of internal controls, including safeguards against fraud
   - ensure the delegated budget is used for the purposes intended
   - ensure that the financial returns required under the terms of the Scheme of Financing Schools are made to the LEA.

3. The school will have a clearly defined organisational structure with identified lines of reporting for all operations. The governing body has delegated the majority of its financial responsibility to the finance committee.

4. The finance committee is responsible for ensuring that the school sets financial objectives, prepares a financial plan and initiates and maintains the necessary systems of internal controls. The Governing Body will ratify the final budget plan.

5. The Head Teacher has responsibility for:

   - The management of the school's financial position at a strategic and operational level.
   - The management of effective systems of internal control
   - The management of other financial issues.

6. The Head Teacher is the person with overall responsibility to the governing body for the financial management of the school. The Head Teacher will ensure that the governing body is provided with financial advice, that proper and adequate financial systems and controls are in place and that accounts are prepared and maintained as required.

7. The governing body and school staff have a responsibility to avoid any potential conflict between their own business and personal interests, and the affairs and interests of the school. To assist with this a register of pecuniary interests will be maintained by governor services on behalf of the school for relevant staff, in particular those with financial responsibilities.

   This will be freely available for inspection by governors, staff, parents and auditors.

SECTION 2
FINANCIAL PLANNING

8. Schools budgets are to be spent in the best educational interests of the pupils. In defining the purposes of the school, Governors must have regard to the need to provide a broad and balanced education for the pupils to the benefit of the individuals and the community. The purposes of the school are outlined in the School Improvement Plan.

9. In budgeting, the governing body will bear in mind that appropriate action may need to be taken during the year to deal with variations between actual and budgeted income and expenditure. The budget will therefore be based on a hierarchy of assumptions and priorities, aiding swift changes of plan in reaction to changes of circumstances.

10. The process of setting the school budget will involve the balancing of expenditure against income. The following steps will be taken to ensure all information has been considered:

    - Everyone involved in the process will be made aware of the assumptions, constraints and targets which have been determined by reference to the School Improvement Plan.

    - The cost of each element in the overall plan will be estimated, in detail for the coming year and mindful of future trends. The second and third year need not be in as greater detail as the first year.

    - We will estimate future years-delegated budgets. Uncertainty about funding is inevitable so therefore exclude inflation and base the budgets on fluctuations in pupil numbers.

    - We will compare income and expenditure to identify the potential surplus or shortfall in funding required to meet the financial objectives in the school development plan.

    - We will identify savings in expenditure or allocation of any surplus identified to areas of need highlighted in the strategic plan.

11. Following the recommendations from the finance committee, the governing body shall approve each year the budget plan for the following financial year. Brief details of the budget will be minuted and a copy of the final budget retained on file with the governor’s minutes.

12. We will inform all school staff of the financial aims of the school via the School Improvement Plan and available approved minutes.

13. The steps involved in arriving at any approved budget may require a number of attempts to balance income and expenditure.

14. If a deficit budget is foreseen it will be discussed with and approved in advance by the LEA in line with the Scheme for Financing Schools.

15. When a surplus outturn is confirmed from the previous financial year an outturn action plan will be formed at the next available finance committee meeting.

16. The Head Teacher will review the adequacy of all insurance cover at least once per year.

SECTION 3
FINANCIAL CONTROL AND MONITORING

17. Once the budget has been set the Head Teacher is authorised to vire between budget accounts of up to a maximum of £10,000 without immediate reference to finance committee.

18. All virements will be reported to the next available finance committee meeting.

19. The finance committee will be provided with a financial statement at least once a term. This statement will include an up-to-date account of expenditure, commitments and budget virements.

20. The spending of all public money will be accounted for through the Business World finance system and RBS.

21. Public funds include all monies which are made available to the governing body by the Local Authority and all income which is generated by use of the school budget share.

22. Particularly for employees with financial responsibilities, the governing body will keep under review any training needs and opportunities actively encouraging continuing professional development and sharing of good practice.

23. The school will follow the LEA policy/recommendations relating to contractual, payroll and taxation procedures.

SECTION 4
ORDERING / RECEIPT OF GOODS AND CERTIFICATION OF INVOICES

24. To demonstrate that value for money has been obtained, three written quotations will normally be obtained in respect of any single purchase or contract being placed in excess of £15,999 for works or £15,999 for goods, materials and services. The limits and guidelines for quotations and tenders follow LA guidelines. **See Appendix 1**

25. Successful and unsuccessful quotations will be retained for six years (Verbal quotations will be recorded and dated by hand).

26. If a quotation other than the lowest is accepted, the reasons for this should be recorded in the minutes of the governing body.

27. No leasing arrangement will be entered into except through discussion with the LEA. Disposal of leased items is governed by the agreed procedure. Health and safety concerns permit the Head Teacher to override the write off procedures with the permission of the Governors.

28. A school purchase order (green form) must be raised and authorised by the Head Teacher for all items of expenditure prior to goods being ordered.

29. Where practicable, official purchase orders will be made via the school's computer system (Business World) and will have a unique order number allocated to it. This will then be quoted on all correspondence.

30. Where possible, an official purchase order should be raised for items of expenditure prior to the goods being ordered.

31. Official orders cannot be raised via Business World for purchases made via the purchasing card. However, a school purchase order (green form) must be completed and approved before any expenditure takes place using the purchasing card.

32. All deliveries will be checked on receipt, against the copy order and delivery note for quality and quantity. The delivery / dispatch note will then be signed and dated by someone other than that who has signed the order or will be signing the invoice whenever possible. This person does not have to be an authorised signatory. This ensures segregation of duties. The delivery notes will be kept for at least 3 years plus current year.

33. Certification for payment of invoices will be by a person other than the one who authorised the original order or receipted the goods, whenever possible.

34. When a person certifies an invoice they are assuring that they have checked that: -

- segregation of duties has taken place
- the initials (not ticks) of the officer carrying out checks have been verified
- expenditure has been allocated to the correct budget heading
- expenditure is within approved limits laid down by the governing body.
- items have been entered into inventories where appropriate
- the account is actually payable by the school, and
- the copy invoice box is only signed if it is truly a copy and not the original.

35. All accounts will be paid with appropriate procedures in accordance with Financial Regulations.

36. Payments to employees including travel will be through the payroll system.

37. To comply with Construction Industry Scheme legislation, all invoices in respect of building work where the non-material element exceeds £1,000 will

be processed using Business World and the appropriate guidelines. This does not apply to schools.

38. Under no circumstances will any private purchases be made through the school budget share. This is regardless of whether the individual intends to reimburse the school budget share.

39. Further guidance for employees can be found at **Appendix 2**

SECTION 5
INCOME

40. The income created from the letting of school premises will not be paid into voluntary or private funds held by the school.

41. All income arising from the use or sale of public property will be banked in the Authority approved bank account intact and without deduction. Income must be banked within a maximum of one week from receipt. School now operates a cashless system.

42. Examples of such income are:

- Income from school meals
- Income arising from letting of either the building or the playing fields
- Insurance reimbursements for supply cover or loss of property
- Credits relating to staff charges
- Disposal of assets no longer required by the school (not leased items)

43. The Head Teacher is responsible for Standards Fund or the equivalent (e.g. Sports Premium).It is also the responsibility of the Head Teacher to ensure that all necessary forms/returns are completed on time.

44. All cash received will be recorded according to the financial standing orders of the Local Authority and will be receipted where appropriate.

45. All charges for lettings and other sales will be reviewed and approved annually by the Governing Body.

46. Any account, letter or statement requesting payment will state that cheques are to be made payable to Middlesbrough Borough Council.

47. Governing bodies are only authorised to write off debts up to a cumulative level of £1,000 in any financial year. All debt write offs must be minuted by the Governing Body, the minutes are to include the name of the debtor, the amount and the reason the debt is being written off.

48. The maximum amount of cash that will be held overnight in the locked safe on school premises is £5,000 other than in exceptional circumstances.

49. Cash income will be reconciled and paid into the Council's Bank Account on a weekly basis via arrangements with Security Plus.

50. Transactions must be entered onto the school’s financial accounting system, *Business World* on a weekly basis.

51. Further guidance regarding cash handling can be found at **Appendix 3**

SECTION 6
PETTY CASH

52. The school no longer operates a petty cash account. Items may only be purchased from the school budget share via an official order, purchasing card or reimbursement via payroll.

53. Further guidance for employees can be found at **Appendix 2**

SECTION 7
PURCHASING CARD

54. The school purchasing cards must only be used by the nominated card holder.

55. The purchasing card and the PIN number should be kept in a safe place at all times.

56. Under no circumstances should the cardholder reveal the PIN number to another person.

57. The purchasing card transactions **must** be reconciled using the RBS on line account on a monthly basis.by 28th of the month.

58. It is not permitted for bonus points to be claimed on reward cards when using a purchasing card for council purchases (e.g. Boots, Tesco, Nectar, Morrisons etc).

59. The misuse of a purchasing card is an act of fraud and in line with the Council’s disciplinary policy would be considered gross misconduct and could result in staff being dismissed

60. Further details can be found in Middlesbrough Council Purchasing Card Policy – October 2017. **See Appendix 4.**

SECTION 8
BANKING AND REPORTING

61. The schools main banking facilities, authorised by the finance committee are held by the LEA. The school fund is held with Yorkshire Bank Plc.

62. Account reconciliations are performed by:

Account	Reviewed by	Frequency	Performed by	Audit
School Fund	Office manager	Termly	Finance office assistant	Annually at the end of the academic year by external SBM

63. All bank reconciliation should be performed within 4 weeks of receipt of the bank statement.

SECTION 9
SECURITY AND ASSET CONTROL

64. An inventory will be kept of all assets valued at more than £100 (including items donated to the school). Attractive items under £100 will also be entered at the Head Teacher discretion.

65. The inventory holder shall maintain a record of the description, make, model and serial number as appropriate.

66. Any discrepancies shall be reported to the governing body.

67. No relevant item of equipment shall be taken off site without being recorded.

68. No item shall be sold to a third party without the approval of the finance committee and this will only be done in accordance with LEA Regulations. VAT will be recovered where applicable.

69. No leased item will be disposed of without the express permission of the leasing company. This includes: sale, part exchange, scrapping, writing off, donating, re-leasing, sub-letting or any other form of "give away".

70. Access to the financial computer software will be by password only. If an employee is aware that another person has obtained knowledge of the password then it must be changed immediately.

71. Passwords must be changed regularly in line with LA guidance.

72. All financial data on the computer system will be backed up to the server at the end of each day.

SECTION 10
NON-PUBLIC FUNDS

73. A non-public fund is any fund which is not an official fund of the school e.g. donations and fund-raising events.

74. Accounting records will be kept separate from official school monies.

75. All non-public funds will be independently audited on an annual basis. This person will not be a signatory on the account, the person who administers the account or the Chair of Governors.

76. An annual report will be presented to the finance committee, then reported to the full governing body. The balances and any adverse comments will be formally minuted.

77. All invoices, bank statements, cheque stubs and paying-in books will be filed and retained at the school for six years plus current year.

QUOTATIONS AND TENDERS **APPENDIX 1**

New limits for quotations and tenders were introduced by the LA on 1st January 2018.

Works	Supply of Goods, Materials and Services	Consultants	Tendering Process
Up to £15,999	Up to £15,999	Up to £15,999	Neither written quotations nor tenders need to be invited but Accounting Instructions must be observed using local suppliers where possible.
£16,000 - £106,099	£16,000 - £53,099	£16,000 - £53,099	At least 3 written quotations. From local suppliers where possible. Tenders can be sought but this is optional.
£106,100 - £530,399	£53,100 - £106,099	£53,100 - £106,099	At least 4 Tenders must be sought. The Tender advert(s) must be placed in at least one local paper and on the government website Supply2.gov.uk
£530,400- £4,348,350	Above £106,100 - £173,931	Above £106,100	EU Procedure - OJEU notice. Even if not a mandatory service. At least 5 tenders must be sought, ensuring that the tender process complies with the EU Directives. In addition tender adverts must be placed in at least one local paper.
Above £4,348,350 (EU threshold)	Above £173,934 (EU threshold)	Above £173,934 (EU threshold)	EU Procedure - OJEU notice At least 5 tenders must be sought, ensuring that the tender 2 process complies with the EU Directives. In addition tender adverts must be placed in at least one local paper

- Orders placed for goods or services etc and which require quotations or tenders, must ensure the principles of 'Value for Money' and 'Best Value' are being applied.
- Each quotation must be considered and a decision made as to which of the organisations is most suitable to provide the goods. All quotations must be attached to the order along with any notes. NB: It is not necessarily the cheapest order that is the best order; quality is also an important consideration.
- The order will not be processed until the required number of quotations have been obtained and considered.
- If it is not possible to get the required number of quotations (e.g. if there are not enough organisations able to provide the goods/services etc required, then this is noted on the front of the order)
- If there is any doubt about any contractual issue or tendering protocol the procurement department of the LA are contacted for advice.

APPENDIX 2

Ordering and Purchasing of Goods and Services
Guidance for Staff

Purchase Orders

1. To comply with the school's Financial Regulations Policy, statutory audit requirements in teams – orders there is a five stage process whereby the ordering process is placed, approved, ordered, received, distributed. This includes (but is not restricted to) :
   - Curriculum materials
   - Educational Visits – out of school
   - Educational Visits – in school e.g. pantomimes
   - Training Courses
   - ICT
   - Specialist Visitors to school such as judo instructors, dance instructors, educational psychologists, science instructors etc.
   - Building maintenance items – e.g. cleaning materials etc.

2. The official school purchase order should be completed by the person requiring the goods or services, signed by the budget holder and then passed to the school office staff. (Office Manager or the Senior Office Administrator).

3. The school office staff will ensure that the form is completed correctly and that the goods or services are coded to the correct accounting code.

4. The order will then be passed to the Headteacher for approval.

5. The official school purchase order must be authorised by the budget holder and Headteacher prior to any goods or services being ordered or purchased.

6. All purchases should be made from approved local suppliers whenever possible.

7. In relation to the ordering of services (such as specialist visitors to school) a copy of the purchase order must be passed to Office Manager (by the school office staff). This is so that all of the statutory checks required by audit and Ofsted can be undertaken in relation to the visitor **before** they enter school. This includes:
   - Financial Requirements – verification of company and bank details.
   - Single Central Record requirements – employment checks - Enhanced DBS details, identity check, right to work check.
   - Contractual Requirements - Service Level Agreement in place liability insurance in place, IR35 (tax) check.

8. Once the order has been authorised the office staff will process the order either through the schools financial accounting system, *Business World* or via the purchasing card.

9. An official purchase order created by the *Business World* system must be created before the invoice is received. This is a requirement of Financial Regulations so the system will not allow an invoice to be processed until an official order has been raised. New suppliers will require an account to be created prior to the official order being raised.

School Purchasing Card

10. The procedures described in paragraphs 1-7 above also relate to any purchases of goods and services made via the purchasing cards.

APPENDIX 3

Park End Primary School

Banking and Cash Handling Procedures

Guidance for Staff

Cash Handling – School Budget

- Any cash payments handed to the class teacher or teaching assistant by a child / parent must be handed to the office the same day. The school now operates a cashless system and parents can pay online using the school portal.
- Any cash or cheques received in the office must be recorded on the relevant system by the administration staff (*ParentPay* on line system or the *School Budget Share* logbook) and then locked in the safe.
- Weekly reconciliation of these funds is undertaken by the Administration Officer/ Office Manager and/or School Business Manager, to ensure separation of duties.
- Once the reconciliation is complete, the cash is checked by the Administration Officer/ School Business Manager as appropriate, ensuring separation of duties.
- Once the reconciliation is complete, a banking slip is completed and this is secured along with the money in a cash collection bag, ready to be collected by Security Plus
- The banking slip is signed by the School Business Manager or Headteacher.
- Once the banking has been collected by Security Plus, the Office Manager will enter all income onto Business World. A *school budget share* receipt is then completed with all of the income details which is then signed and authorised by the Headteacher.

School Fund

- All fundraising income is to be supervised by the class teacher or teaching assistant and handed to the office daily or as appropriate.
- The money will then be counted and recorded on the *School Fund Spreadsheet*
- The money must be locked in the safe, keeping it separate from all public funding, until banked.

- All purchases required in advance of any fundraising event must be approved in advance.
- The person requiring the money must complete an official school purchase order form (green).
- The form must be signed by the head teacher and Finance assistant to authorise payment.
- The Office Manager will then issue payment and complete & sign a cash receipt slip, which should then be signed by the claimant upon receipt. Any change and/or receipts are to be handed to the Office Manager after the purchase has been made, to be attached to the order form.
- Under no circumstances should cash be removed directly from donations/fundraising collected, for expenses/purchases.
- All reconciled cash is recorded on a banking slip and placed in a security bag and sealed by the Office Manager or School Business Manager, before banking.
- It is the responsibility of the finance assistant to enter the details of the income onto the school fund spreadsheet. This records the income and expenditure.
- The Office Manager is responsible for reconciling the bank statements with the school fund spreadsheet and the cash in hand.
- The School Fund money is banked with Virgin Bank. The nearest branch is in Eston, Middlesbrough.
- The school fund income will be banked by the Headteacher or the Office Manager or both depending on the amount of money to be banked.

General

- The keys to the school safe are held by the Office Manager and Assistant Headteacher
- Cash should be counted and verified by 2 different people where practicable.
- Monies are to be locked in the safe until they are banked. Under no circumstances should cheques/cash be left unattended on desks/workstations.
- Payments should only be recorded on the official systems by the administration staff.
- Under no circumstances should cash be transported on public transport.
- Staff should follow the guidelines below to determine how many people are required to take money to the bank:
    - £Nil to £2,500 - 1 person
    - £2,501 to £5,000 - 2 people

- Those with responsibility for going to the bank should ensure they vary the days and times that they go to the bank.

- When banking or collecting cash the safety of staff is paramount. Staff should on no account put themselves into situations of danger, and should give up/not seek to recover cash or valuables if in physical danger.

APPENDIX 4

PURCHASING CARD POLICY

1.0 Summary

Middlesbrough Council approved purchasing cards as the preferred method of payment in 2014 and since then work has been carried out to roll out the cards as wide as possible to all staff.

There are a number of benefits from using the cards both in relation to reducing the number of purchase orders raised and supplier invoices having to be processed, to offering a more flexible procurement route and ultimately the receipt of an annual rebate based on the level of spend.

This policy provides a full and clear overview for all staff in order to understand their responsibility and the potential consequences of misuse.

2.0 Context

This policy must be referred to by all staff whether they have a purchasing card or not in order to understand how the purchasing cards work, the review process and if necessary any approval processes that need to be adhered to in order to ensure appropriate control.

3.0 Purpose

This policy formalises guidance and advice for staff in respect of the processes to be followed where a purchasing card has been used and the potential implications of misuse of the cards.

The policy should also be read in conjunction with the **PURCHASING CARD** intranet page which provides a wide range of information.

4.0 Scope

This policy is for all staff regardless of whether they have a purchasing card or not.

5.0 Policy Detail

5.1. What is a Purchasing Card?

A purchasing card is a corporate credit card that is allocated to individual staff. The corporate credit card is associated with Middlesbrough Council and although the card will be in an individual employee's name it has no connection to you in your personal life (e.g. it will have no impact on your credit rating).

The purchasing card is a credit card that the bank allocates to Middlesbrough Council and offers a more efficient payment mechanism to Suppliers.

All cardholders must acknowledge that it is their responsibility to ensure that spend is legitimate Council spend, they monitor activity on the card, upload scanned receipts, reviewing all spend and notifying the Procurement Officer (details available on the Purchasing Card intranet page) of any inappropriate or unusual spends.

A purchasing card comes with a PIN number, which like your own PIN is personnel and must not be shared with anyone and if you forget or lose your PIN then you must contact the Bank in order to get a new one.

5.2 What Payment Should Be Made With A Purchasing Card?

Purchasing cards have been approved and endorsed as the preferred method of payment (excluding Organisations linked to Construction Trades).

There are 34 merchant categories (these categories are industry standard and have not been determined by the Council – a Supplier registers themselves with the card provider in a category they believe best fits their service). Middlesbrough Council can choose which categories they approve cardholders to have and don't have. At present Middlesbrough Council have 4 unapproved categories. A list of approved categories are shown in the table below:

1. Building services	2. Building materials	3. Estates and gardening services
5. Telecommunication services	6. Catering and catering suppliers	7. Cleaning materials
8. Training and educational	9. Medical supplies and services	11. Business clothing and footwear
12. Mail/order direct selling	13. Personal services	14. Freight and storage
15. Professional services	17. Clubs/associations/ Organisations	18. Statutory bodies

19. Office, stationery, equipment and supplies	20. Computer equipment	21. Print and advertising
22. Books and periodicals	23. Mail and courier services	24. Misc. industrial/commercial supplies
25. Vehicles, services and spares	26. Automotive fuel	27. Travel
28. Auto rental	29. Hotels and accommodation	30. Restaurants and bars
31. General retail and wholesale	32. Leisure activities	33. Misc.

Work is currently ongoing in order to rationalise active Suppliers on Business World and as part of that work a number of Suppliers will be permanently blocked as it has been identified that these Suppliers can and should only be paid via a purchasing card. Details of these Suppliers are contained on the Purchasing Card intranet page.

5.3 Do I Still Have to Follow Standing Orders?

Yes, a purchasing card is a method of purchase and payment, the same as Business World, therefore, spend must be valid and approved.

A purchasing card does not remove an employee's responsibility to ensure that the financial thresholds and appropriate procurement routes are followed.

In essence instead of requesting an Business World purchase order the purchasing card should be used and payment taken by the Supplier at the time of placing the order.

DO NOT CREATE AN PURCHASE ORDER IF YOU HAVE PAID USING THE PURCHASING CARD.

5.4 How are Payments Authorised?

As previously noted a purchasing card is basically a credit card, so when it is used the Supplier is paid instantly by the card provider (Bank).

When a purchasing card is allocated the cardholder is allocated access to the online banking system, which is where all transactions **must be reviewed** and approved where appropriate.

All spend must be reviewed by 28th of the month, as this is the statement period and 2 days after this date the data is extracted from the system and uploaded into Business World. If spend has not been reviewed then the data uploaded into Business World could be incorrect as VAT may not be shown and the budget code won't have been checked. **It is recommend that everyone logs into the system**

daily or weekly (dependent upon usage) to review and check the account – please ensure that you comply with this process.

The **Purchasing Card intranet page** contains details about the reviewing and approving requirements and must be followed by all staff.

Advise the Supplier to email you the receipt/invoice to enable this to be uploaded (PDF format).

A purchasing card has the same spend limit as raising a Business World purchase order, which is currently £1,000. This means that in one transaction you can only spend a total of £1,000 (inclusive of VAT). This limit can be increased but this can only be where there is evidence that this is required to support service delivery and where it is approved by the Head of Service.

Approval of payments should be undertaken for spends over £1,000 and should be made by the appropriate budget or line manager of the cardholder – again detailed guidance is included on the purchasing card intranet page.

5.5 VAT

As a Local Authority **we fall under S33 of the Value Added Tax Act 1994 allowing us to recover VAT on purchases providing a valid VAT invoice or receipt is provided and the purchase is directly attributable to the Council.**

It is therefore important that cardholders remember that it is their responsibility to ensure that they review all transactions and upload a valid VAT invoice/receipt where appropriate on to the purchase card system. Instructions are located on the Procurement Card intranet page.

If you do make a VAT transaction but fail to review and provide a valid VAT invoice then VAT will not be able to be recovered and will mean that your budget code will be charged the full amount inclusive of VAT.

Purchases can fall in to ANY of the VAT categories and care should be taken to ensure that the correct category is selected. There are details on the Procurement Card intranet page to advise **but if in doubt please refer to the VAT category listing at the back of the VAT Manual (on the Intranet under Finance/Financial Procedures/VAT Manual) or contact the VAT Officer on 01642 729284.**

5.6 What Happens if I Misuse my Purchasing Card?

Having a purchasing card allocated to you or within your management responsibility is like any other work activity you undertake and, in the event, that any fraudulent actions are committed by a staff member then this will result in disciplinary action being taken.

The allocation of a purchasing card is purely to assist employees to carry out their work duties in a more efficient and faster way. The purchasing card simply replaces the previous requirements of raising purchase orders and processing of paper invoices from suppliers, which can be costly.

A staff member is allocated a card to allow them to make approved work related payments and must not be used to make any personal payments for either the cardholder or anyone instructing the cardholder.

The collecting of points (e.g. Boots, Tesco, etc) is also not permitted.

The use of Amazon, E-Bay, Paypal and other similar sites are permitted but any account registered must be in the Council's name only, e.g. you use the Councils registered address, only a Council purchasing card can be registered and only approved and authorised Council purchases can be made.

The misuse of a purchasing card is an act of fraud and in line with the Council's disciplinary policy would be considered gross misconduct and could in fact result in staff being dismissed.

In the event that you do notice any fraudulent or unusual activity on your card you must contact the Procurement Officer (details are on Purchasing Card intranet page) immediately who will then notify and report this to the bank. The cards like all cards can have fraudulent transactions made on them, but where it is proved to be fraudulent and we report it to the bank then it will be reimbursed and a new card will be issued.

Please take care to treat the purchasing card like you would your own card and remember that you are not allowed to provide your card to another member of staff to use or indeed neither should you disclose your PIN nor online banking details to anyone. In the event that another member of staff wishes to use your card you are to advise them that you are not authorised to do so and that they should either request you to place an order or they should obtain a card of their own.

If you do allow other staff to use your card and they make a fraudulent transaction and you have no proof then ultimately you will be responsible and have to deal with the consequences.

5.7 Dissemination of Policy

This policy will be uploaded onto the staff intranet and will be promoted to all employees by the Commissioning and Procurement team.

Staff must regularly refer to the Purchasing Card intranet page to ensure they are up to date in relation to responsibilities of having and using a purchasing card.

6.0 Monitoring Review

Monitoring is an important role for the Council which enables us to:

- Improve performance through early identification of any issue or concerns;
- Identify potential problems that may require additional scrutiny;
- Evaluate performance controls to ensure there is a reliable basis for validating service deliverables,
- To assure that financial documentation is adequate and accurate.

This policy will be reviewed annually.