

**Government Procurement Card Policy**

**Ratified by the Governing Body:**

**Next Review Date:**

**INTRODUCTION**

The use of the Government Procurement Card (GPC) by the school is governed by the Learning Trust’s Financial Procedures Manual for Schools (paragraph 3.4).

From time to time the school may be offered an opportunity to purchase goods or arrange for services for the school from companies that shall not invoice but shall only accept a direct payment. In order to make use of these Best Value offers, the school holds a GPC of which the School Business Manager is the named cardholder. The Headteacher will ensure that that there is budgetary provision for all purchases and that there is a sufficient balance available in the bank to cover the expenditure.

The primary method of payment remains invoicing and this shall generally be used in preference to card purchases where such is offered by the supplier.

* The card shall be stored in the school safe when not in use.
* The PIN number for each card shall be known only by the cardholder and not disclosed to anyone without authorisation nor written down.
* In the event of loss of the PIN number the bank will be able to provide the cardholder only with the information.
* Should the card be lost or stolen, the loss shall be reported by the cardholder to the issuing bank, the police, the School’s HLTA Business Analyst and the Headteacher immediately.
* Should fraud or misuse be suspected, the bank should be informed immediately so that appropriate action can be taken.
* The GPC balance shall be settled in full automatically each month by direct debit, thereby avoiding credit card interest charges.
* The GPC transaction should be entered in the accounts as soon as possible with the credit card authorisation number, to ensure the completeness of the accounting records and ready to be reconciled upon receipt of the school bank statement.
* All receipts shall be authorised by the Headteacher, or a designated person, in line with the school’s financial policy.
* The card shall not be used for personal expenditure under any circumstances.
* Cash withdrawals are not permitted.
* The cardholder shall sign to accept that they have personal responsibility for transactions on “their” card which are not conducted with the approval of the school in accordance with this policy.
* The cardholder shall also authorise the school to recover the cost of any unauthorised transactions and where reimbursement is not received then the school is authorised to make a salary deduction for the unauthorised amount.
* The cardholder shall be made aware of the action to take in the event of a card being stolen, lost or missing.

Separation of duties is fulfilled by the following:

* If staff require goods via the internet, they must liaise with the Business Manager to place the order online providing they have sufficient budgetary provision and get the Headteacher or designated person to authorise the purchase.
* Cardholder makes purchase.
* The Business Manager records expenditure on the schools accounting system.
* The Headteacher authorises receipt of transaction submitted by cardholder.
* The Business Manager reconciles direct debit on bank account statement against GPC statement

All orders must be ordered on the school premises; telephone orders are not permitted.

* The official order is to be signed by the authorised official signatory.
* The Business Manager enters the official order onto the accounting System and will confirm that there is a sufficient cash balance at the bank to cover the expenditure.
* All orders must be delivered to the school address.

 • A VAT receipt must be obtained

* Must have record of receipt of goods/service at school, i.e. delivery note.

**Approved by the Resources Committee: 8th October 2018**

**Ratified by the Governing Body: 5th November 2018**

**Next Review Date: November 2019**



**Government Procurement Card [“the Card”] Cardholder Consent**

I consent to be a cardholder on the following credit account held by the School.

Credit Card Issuer:

Card Number:

I confirm that I have read the Government Procurement Card Policy [“the Policy”] and that I will abide by its terms and conditions.

In particular I acknowledge and agree that:

1. I will use the account only to purchase items/services on behalf of the School and not use the account for any personal expenditure.
2. I will only purchase items/services in accordance with the Policy.
3. I will take care of the card whilst in my possession to avoid its loss or theft.
4. I will not disclose to any unauthorised person, or write down, the Card PIN number.
5. I will only use the Card security number for online purchases where a security number is requested and only on a secure (indicated by padlock symbol) internet website.
6. I will not use the Card to withdraw cash
7. I understand that upon discovery of loss or theft of the Card, I must as soon as possible notify:

a. the issuing bank; and

b. the School Business Manager and Headteacher; and

c. the police (only in the event of theft)

1. I understand that I am personally liable for all charges on the account which relate to transactions which have not been conducted in accordance with the Policy.
2. I accept that I must reimburse the School promptly should I cause the account to incur any unauthorised charges [“Unauthorised Charges”] and in the absence of prompt reimbursement, I authorise the School to recover all unauthorised charges by deduction from any amounts otherwise owing to the school by me, including but not limited to salary and expenses.
3. I agree that, when not required for purchases, I will return the Card for safekeeping in the School safe.
4. I agree that if I cease to be employed by the School I will return the Card to the Headteacher or School Business Manager

Agreed by Authorised by Headteacher

Name: Name:

Date: Date:

Signature: Signature: