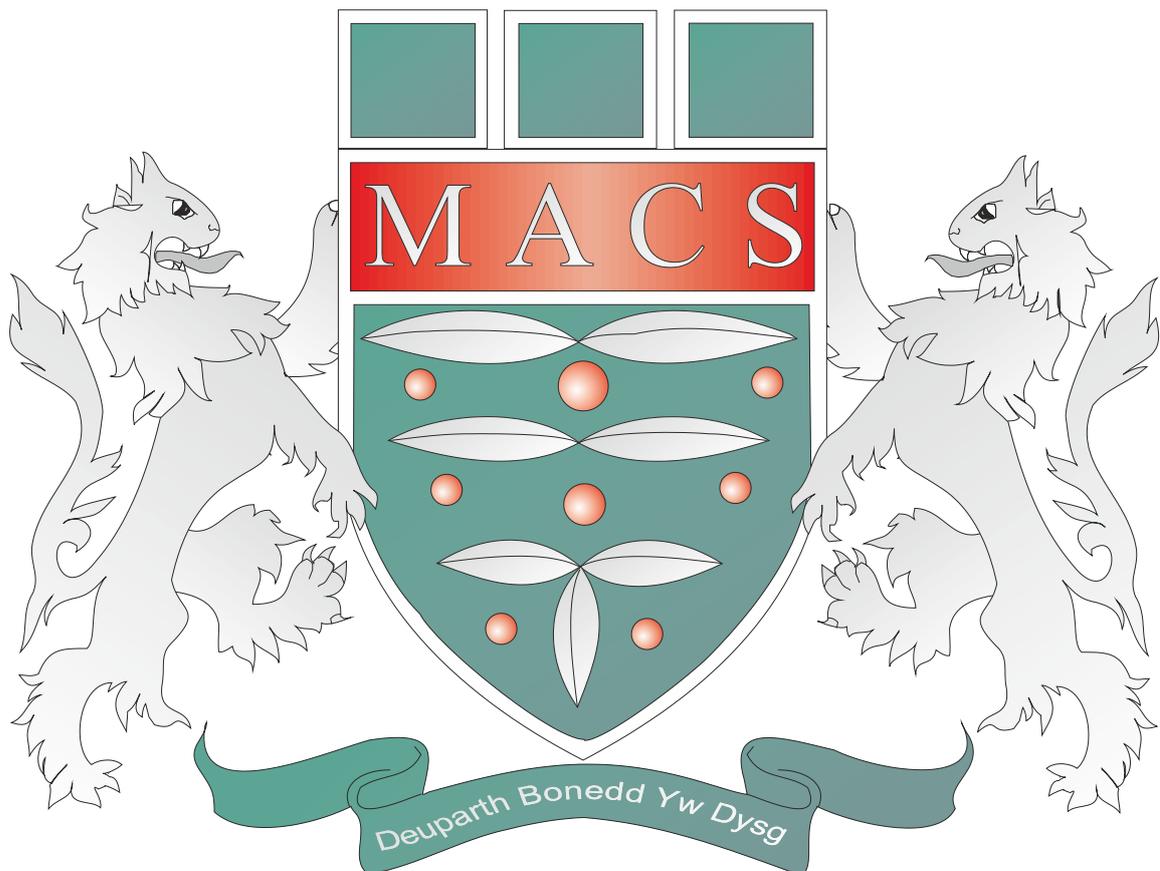


# **MOUNTAIN ASH COMPREHENSIVE SCHOOL**

## **YSGOL GYFUN ABERPENNAR**



## **PURCHASING CARD POLICY**

**Created: Jan 18  
Next update: Jan 21**

## **1. GENERAL INFORMATION**

1.1 The Mountain Ash Comprehensive School Purchasing Card Policy is designed to provide an efficient means of paying for low value items that cannot be purchased through the normal purchase order channels.

1.2 The Purchasing Cards are Visa Cards and can be used to make purchases for goods (not services) with any merchant who accepts the Visa Card.

1.3 The Purchasing Cards are not meant to replace the normal purchase order procedures, but can alleviate problems when items cannot be purchased via this route (for example ingredients purchased from grocery stores). They can also be used to purchase items via the internet, where it can be proved that significant savings can be made via this channel.

1.4 The Purchasing Cards are the property of the School and are to be used ONLY for School purchases as defined in this document. No personal purchases are permissible – regardless of intent to reimburse the School.

1.5 Staff who fail to comply with the policies and procedures associated with the Purchasing Cards will be refused authorisation to use the cards in the future.

1.6 Fraudulent or misuse of the Purchasing Cards may result in disciplinary action, up to and including dismissal.

1.7 The Purchasing Card Policy should be read in conjunction with the School's Purchasing Policy.

## **2. CARDHOLDER RESPONSIBILITIES**

2.1 The person whose name appears on the card is responsible for protecting the card. The School currently has three Purchasing Card holders: Mrs Claire Jones (main School card), Mrs Joanne Grashoff (Food Technology card) and Mr Gareth Turner (minibus fuel card). All purchases processed against the Purchasing Cards must be made with the knowledge and authorisation of the person to whom the card is issued.

2.2 The cardholder is responsible for the security of their Purchasing Card. If the card is lost or stolen, then it must be reported immediately.

2.3 When not in use, the cardholder will ensure that their Purchasing Card is kept secure at all times. The main school card is locked in the School safe at all times when not in use. The Food Technology card is locked in a secure cupboard in the Food Technology Department when not in use. The minibus fuel card is locked in a secure cupboard within Gareth Turner's office when not in use.

2.4 The cardholders must maintain a log of all transactions against their card.

2.5 The cardholders are responsible for the monthly reconciliation of their credit card statements. Any anomalies should be checked and referred to the appropriate person.

2.6 The cardholders are the only people who can contact the bank.

2.7 Whilst the card is embossed with the cardholder's name, the account and therefore any liability is in the name of the Council. Consequently, there is no impact on personal credit status.

### **3. USING THE CARD**

3.1 The main school card has a single transaction limit of £500 and a monthly limit of £2000. The Food Technology card has a single transaction limit of £200 and a monthly limit of £1,000. The minibus card has a single transaction limit of £150 and a monthly limit of £500. These limits have been set by the Governing Body of Mountain Ash Comprehensive School. Pyramiding (splitting) transactions to avoid exceeding the single transaction limit is not permitted by Mountain Ash Comprehensive School.

3.2 Both the single transaction limits and the monthly limits can be amended by contacting the Purchasing Card Administrator within RCT. The Governing Body of the School must agree any amendment to these limits.

3.3 Before making a request to use the Purchasing Cards, staff must first complete a Purchasing Card Requisition, which must be signed by the Budget Holder. Any requests to use the Purchasing Cards without the correct paperwork having been completed will not be authorised. (It is understood that in some cases the total cost of the transaction will not be known until the purchase has been made, eg groceries. However, an order form must still be completed with as much information as is known.)

3.4 On receipt of a Purchasing Card Requisition, the School Bursar will check the funds available in the budget and will sign the requisition to confirm authorisation. If sufficient funds are not available, the requisition will not be authorised. Authorised requisitions will be assigned a unique order number.

3.5 Once a requisition is authorised, the member of staff making the purchase (if other than the cardholder) must sign the card out using the Purchasing Card Signing In/Out sheet. The card will also be signed back in by the member of staff on the return of the card to the cardholder. Under no circumstances should the card be issued by or returned to anyone other than the cardholder. The member of staff signing out the card assumes responsibility for the card during the times when it is signed as being in their possession and is accountable for all purchases made against the card during this time.

3.6 All orders placed via telephone or internet must be delivered to the School site. Under no circumstances should any deliveries be made to a private address or any other premises.

3.7 All receipts and/or invoices must be handed to the cardholder on return of the Purchasing Card. These will be used to calculate any VAT on the purchase, to complete the transaction log and to make journal entries against the budget.

3.8 All receipts must show detailed itemisation of purchases, description of what was purchased and amount of purchase. Receipts that include VATable items must show the VAT amount (or identify the VATable items) and must include the company's VAT number.

3.9 The transaction log must be completed by the cardholder for every transaction. Journal entries should preferably be made on the SIMS Finance System as soon as a transaction is carried out, so that budgets are always kept fully up-to-date.

3.10 Once goods have been delivered, the 'Delivery Information' section of the Purchasing Card Requisition must be completed and signed by the budget holder as proof of delivery. The delivery date on the transaction log must also be completed.

3.11 All paperwork will be filed in the Purchasing Card file and will be reconciled with the monthly credit card bill. This bill will be given to the person responsible for the weekly bank reconciliation (currently Ceri Gait), who will reconcile the payments against the bank statement. It must also be authorised and signed by the Headteacher.

3.12 If a charge appears on the monthly credit card bill for items that have not yet been received, the cardholder must contact the supplier to ensure the goods have been despatched. It is a UK Credit Card Regulation that the transaction cannot be charged to the card account until the goods are despatched.

3.13 As with all other financial documentation, all paperwork relating to the Purchasing Card will be filed and kept for 6 financial years.

3.14 If a purchase is declined, it is likely to be as a result of either the credit limit being exceeded or the purchase being aligned to a Merchant Category that has been closed. The Purchase Card Administrator can take steps to allow the transaction to be completed whether that may involve an increase in credit limits or opening up a previously closed Merchant Category.

3.15 When ordering from internet sites (eg Amazon), only the cardholder should place the order. This is to ensure that card details are not saved on internet sites, allowing unauthorised transactions to take place.

#### **4. RESTRICTIONS**

The Purchasing Card must not be used for any products or services considered an inappropriate use of School funds. The following items are prohibited, but should not be considered a complete list:

- cash advances
- contributions

- lodging (this includes, but is not restricted to: hotel fees, meals)
- meals
- personal use – items/services for other than School related purposes
- petrol/diesel for any vehicle other than the school minibus, the Keystart minibus or hired self-drive minibus being used for school excursions
- renovation/construction services
- security systems
- travel and entertainment related expenses (this includes, but is not restricted to: airfare, cabs, car rentals, buses, trains, parking fees)
- vehicles

## **5. RETURNING ITEMS**

5.1 If goods have to be returned, the person who made the purchase must contact the supplier for a return authorisation. Items should be returned directly to the supplier by whichever means the supplier requires.

5.2 The return of the goods must be reported to the cardholder and the School Bursar. All supporting documentation for the return must be handed to the cardholder to be filed and reconciled.

5.3 The School Bursar will ensure that the budget is credited for the goods returned.

5.4 The cardholder is responsible for ensuring the proper credit is received on the monthly statement for any returned item(s).

## **6. CARD HOUSEKEEPING**

### **6.1 Amended Cards – Change of Name**

If there is a need to amend the name on the card, the Purchasing Card Administrator should be contacted. The obsolete card should be destroyed by cutting across the magnetic strip and the chip following receipt of a new card.

### **6.2 Renewal/Non Receipt of Cards**

A replacement card should be received approximately 14 days before the renewal date. Non receipt should be reported to the Purchasing Card Administrator.

### **6.3 Lost/Stolen Cards**

If the card is lost or stolen, Barclaycard must be advised immediately on the 24-hour Customer Service number below and the Purchasing Card Administrator must be informed as soon as possible.

**Telephone +44 (0) 333 202 2051**

**Lost and Stolen Cards**

**Barclays**

**PO Box 9134**

**Leicester**

**LE18 9DH**

#### 6.4 Leaving Employment

Upon leaving the employment of the School, the cardholder must destroy the card by cutting across the magnetic strip and chip. The Purchasing Card Administrator will require written confirmation of the card's destruction.

#### 6.5 Incorrect Amount Billed

When checking transactions against the monthly statement, there may be transactions that cannot be identified. In these circumstances, the relevant supplier should be contacted to seek explanation/adjustment. In the event that the discrepancy remains unresolved, or fraudulent use is suspected, the Purchasing Card Administrator should be contacted.

### 7. CONTACT NAMES AND NUMBERS

CONTACT	NAME	TELEPHONE
Purchasing Card Administrators Procurement Unit, Bronwydd, Porth	Andrew Griffiths Angharad Morgan	(01443) 680785 (01443) 680786  Fax: (01443) 680787
FMS Queries	Jonathan Caple	(01443) 744081
Lost/Stolen Cards (24 hours, 7 days a week)	Barclaycard	+44 (0) 333 202 2051