

CALSHOT PRIMARY SCHOOL

Purchase Card Policy



'At Calshot we aim to provide the highest quality of learning and care for ALL children in a safe and enjoyable environment, nurturing personal values, in partnership with parents, carers and the wider community. We expect everyone in our school to strive to achieve their full potential.'

Policy Lead	Head Teacher
Sub Committee	Staff & Finance Committee
Link Governor	None
Date of Last Review	25 th September 2025
Next Review Date	Autumn 2027

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1) Approval for Use of a Purchase Card

- a) The Governing Board has agreed to the school having two purchase cards to enable us to take advantage of purchasing items, usually over the internet, to further achieve value for money.
- b) Financial limits for single transaction and monthly transactions have been set for each cardholder to safeguard the school and the individual. Any changes to these limits will need to be approved by the Governing Board and actioned by the Local Authority prior to the purchase being made.
- c) The designated Card Holder(s) and single and monthly transaction limits are:

Cardholder name and job title	Single transaction limit	Monthly transaction limit	Authorising Officer and job role	DCAL Access Approved Officer
Claire Atterbury- Deputy Headteacher	£4000	£8000	Mike Wingrove- Headteacher	Kevin Walker- SBM
Mike Wingrove- Headteacher	£1000	£4000	Dharmesh Rajput- Chair of Governors	Kevin Walker- SBM

- d) There is no cash withdrawal facility on the purchase card
- e) Purchase Card holders, together with their Authorising Officer, will be required to undertake training on the use of and regulations surrounding the Purchase Card, prior to the card being issued.
- f) Card Holders and Authorising Officers will also be required to sign a statement to confirm that they understand the procedures and regulations for the use of the Purchase Card and that compliance with them will be upheld.
- g) Purchase Cards will only be issued to school employees i.e., those that are on the payroll, and not to school governors (who are not directly employed by the school) or other staff either from the Local Authority or external providers associated with the provision of financial services to the school.

2. Use and Management of Purchase Cards

- a) The ATM (Hole in the Wall) should only be used to change the PIN number of the card. Schools must not attempt to withdraw cash unless a business case for this facility to be opened has been completed by the school and approved by the Local Authority. Please contact purchase.cards@birmingham.gov.uk for further

information.

- b) Purchase Cards are **not** for personal use. If a Purchase Card is used in error for private use the card holder must immediately write a cheque or complete bank transfer to cover the re-imburement to the school and inform the Head Teacher, in writing, of their actions, with a copy being sent to the Purchase Card Team purchase.cards@birmingham.gov.uk.
- c) A card holder must have the Head Teachers budget approval before goods and services can be purchased using the Purchase Card.
- d) Disciplinary action will be taken against the individual for misuse of the card.
- e) Card holders should try to plan ahead, and card holders must retain all receipts/delivery notes for all transactions made whether in person or via the internet, and attach them to the Transaction Log
- f) Any gift vouchers and gift items that are purchased using the Purchase Card must be supported by additional authority from the Head Teacher and Chair of Governors. See '**Gifts and Hospitality**' policy.
- g) The Purchase Card must not be shared with other staff.

3. Conditions on the Use of Purchase Cards

- a) Only the Card Holder may use the Purchase Card
- b) Card Holders should treat the Purchase Card with the same caution as if it were their own personal card and keep it secure at all times.
- c) If the card is lost or stolen the Card Holder should contact the Bank immediately (24/7 Telephone Number: 0870-6000-459 or +44-1423-700545 from outside the UK). The card will be cancelled by the Bank and the Purchase Card Administrator should be informed.
- d) Card Holders must never give card details over the telephone to anyone other than bona fide companies.
- e) Whilst the Purchase Card is embossed with the Card Holder's name, the liability, rests with the Local Authority. Consequently, there is no impact on the Card Holder's personal credit status.
- f) Card Holders must contact the Card Administrator with any changes in circumstances that will impact on the use of the Purchase Card. If the Card Holder is leaving, the card must be given to the Line Manager to cut up. The Line Manager should also email Elaine Smith confirming the last 8 digits of the card number, the details of the person leaving, a request for the card to be cancelled at the bank and confirmation that the card pieces will be sent in the post.
- g) If any of the goods purchased on the card are faulty or the wrong goods ordered,

Card Holders should contact the supplier to arrange a credit or an exchange. Card Holders should record credits on the Transaction Log in the same way as the original purchase.

- h) If transactions appear on the Statement but goods have not been received, the card Holders should contact the supplier to obtain proof of delivery.

4. How to Purchase Goods and Services Using a Purchase Card

Buying Goods and Service in Person from the Supplier

- a. The Card is a Visa credit card and therefore acceptable for use where the Visa sign is shown.
- b. When paying for goods the Card Holder should use the PIN and Chip facility wherever possible
- c. Card Holders should check that the amount being charged is correct.
 - i. When entering the PIN number Card Holders must ensure that this is carried out as securely as possible
 - ii. Card Holders must obtain a receipt from the supplier, including a VAT receipt, where applicable
 - iii. Card holders must never give the PIN number to a supplier and must never write it down. PIN numbers can be changed at ATM machines, and it is advisable not to use the same numbers as for personal cards.

Buying Goods and Services over the Telephone or Internet

- d. When buying over the telephone or internet Card Holders may need to quote the Company details as follows:

If you have a Purchase Card:

Card Name:	This should read exactly as it is on the
cardCompany Name:	Birmingham City Council
Company Address:	10, Woodcock Street, Aston, Birmingham, B7 4BL

The schools own address will be the delivery address.

5. Internet Ordering

- a) Read the 'Internet Use Policy' and remember that internet use is monitored as part of the 'Internet Monitoring Standard.'
- b) It is recommended that internet orders are placed only with reputable companies, ideally those with whom the school has dealt with in the past.
- c) Where goods or services are to be purchased via the internet it is recommended

that schools check supplier details before an order is placed, for example:

- The internet website should refer to the supplier's name and address. A 'UK' internet address does not always mean that the supplier is UK based. A supplier's website will include information relating to the company's terms and conditions of trading and this information should be checked by the school before placing an order.
 - **https** at the beginning of the web address signifies that the site is secure.
 - It is recommended that transactions take place under UK jurisdiction where normal forms of redress are available to solve problems or disputes regarding faulty goods or non-delivery of goods.
 - A full description of the goods or services that are to be purchased is made available.
 - The prices include relevant taxes.
 - Delivery costs and arrangements are made clear.
 - How long the price will stay valid.
 - How to make the payment
 - The rights and procedures for cancelling orders.
 - If it is a service that is being procured, how long is the school committed for
 - That the contract in law is between the school/authority and the supplier and not between an individual and the supplier
- d) Once the school is happy with the details and the terms and conditions of the supplier, then an order can be placed via the internet.
- e) The authorised member of staff placing orders using the internet should be aware of the relevant guidelines and certify their understanding of them and agreement to abide by them.
- f) An official order (confirmation order) should be raised for any individual orders valued at £100 and above. The official confirmation order should be cross referenced appropriately on the transaction log.

6. Purchase Cards and VAT

- a) Card Holders must always ask for a VAT receipt or invoice and check that the VAT element can be clearly identified. This is because the Local Authority can recover all VAT on the purchases made providing it satisfies the requirements of Her

Majesty's Revenue and Customs

- b) If a VAT receipt/invoice cannot be obtained schools will not be able to recover any of the VAT incurred. Card Holders must bear in mind that even if something appears to be good value, if the VAT cannot be recovered it may prove to be more expensive.
- c) When purchasing over the internet an email is often sent to confirm the purchase. This is generally not a VAT receipt or invoice. When purchasing goods over the internet, in addition to a confirmation email, Card Holders must request a VAT receipt or invoice in order to comply with HMRC VAT rules and regulations.
- d) A company has to be VAT registered in the UK if it has exceeded the VAT registration threshold. For UK based businesses the threshold is currently £85,000 (this generally increases in April each year).
- e) Card Holders must ensure that VAT invoices obtained as a result of a purchase card transaction are not sent into the Accounts Payable Team via the simplified loader or otherwise as this significantly increases the potential for the supplier being paid twice.

7. Purchase Card Records

- a) Card Holders must obtain a receipt for all purchases.
- b) Delivery notes should be obtained where possible.
- c) All documents should be kept safe and should be attached to the Transaction Log

8. Purchase Card Transaction Log

- a) A monthly transaction log must be kept of all transactions carried out with the Purchase Card.
- b) The Transaction Log should be updated with relevant information as purchases are made with the Purchase Card and reviewed throughout the month.
- c) Nil returns should be shown on the Transaction Log every month where no transactions have been made using the Purchase Card
- d) A Purchase Card Statement is produced on a monthly basis and can be downloaded from the online banking system. Schools must check all transactions on the Statement against those shown on the Transaction Log
- e) Card Holders are advised to retain any receipts which do not appear on the Statement as they are likely to appear on the next Statement. Purchases can take up to 5 working days to appear on the Statement.
- f) Card Holders should query any transactions showing on the Statement for which

there is no record, receipt, or recollection.

- g) The Purchase card holders will sign and date to confirm that it has been checked and agreed to the Statement.
- h) Card Holders should pass the Statement, original receipts and the Transaction Log to their Line Manager who must check that all of the receipts agree to the Statement and that all items purchased are for the benefit of the school. Having approved the authenticity and accuracy of the purchases, the LineManager must also sign and date the Transaction Log to evidence their approval.
- i) If the Head Teacher is the designated card holder, then the line manager for the Head's purchase card transactions should be either the Chair of Governors or the Chair of Finance. Should a school choose a member of the Senior Management Team to undertake the supervision of the Head's purchase card transactions, then either the Chair of Governors or the Chair of Finance should undertake a periodic check of the relevant purchase card records to ensure that the expenditure incurred is appropriate. The individual undertaking these periodic checks should sign and date the relevant records to demonstrate that the checks have taken place. In any event, all expenditure incurred by the Headteacher as the card holder should be reported to the Finance Committee on a termly basis so that they can review items purchased and question any areas of concern.
- j) Schools must retain all Statements, original receipts, and Transaction Logs for a minimum of 6 years.
- k) Statements, original receipts, and Transaction Log records may be subject to inspection at any time and must be provided, upon request, for inspection by Audit or Accounts Payable

9. Purchase Card DCAL (Online Banking System) & Failure to Review DCAL

- It is a mandatory requirement that the named officer assign the VAT in Dcal to ALL purchases made from non-purchase card capable suppliers regardless of the VAT status. Card Holders should be aware that they are in breach of the Local Authority's financial regulations when failing to comply with this process.
- Persistent failure to comply (non-compliance on three consecutive occasions) will result in the cancellation of the card/s.
- Removal of the Purchase Card will result in operational difficulties and should be avoided.