



Alexander Hosea Primary School

'Roots to grow, wings to fly'

PURCHASING POLICY – July 2024

Equalities Impact Assessment (EIA)

This policy has been screened to ensure that we give 'due consideration' to equality of opportunity and has been agreed and formally approved by the appropriate reviewing and ratification Committee.

Author	Tara Price	Date reviewed	July 2024
Position	SBM	Date ratified	July 2024
Document status	Reviewed	Next review date	Summer 2026
EIA approved by	FGB	Reviewing committee	FGB

EIA = due consideration of potential adverse impacts on the following groups: age; disability; gender and gender reassignment; marriage and civil partnership; pregnancy and maternity; racial groups; religion or belief; sexual orientation.

Mechanism for Authorisation of Spending

The following proposals are intended to cover all leasing arrangements and purchasing of equipment, materials and services for the school as identified in the annual budget with the exception of some key services which are purchased from South Gloucestershire Council (Integra) where advantage can be taken of lower rates made available to them due to bulk purchasing or where they offer specific expertise.

1. Authorisation

(a) Proposals for expenditure by teaching staff of above £50, should be referred to the Headteacher for approval in advance.

(b) Proposals for expenditure of up to £2,000 and within allocated budget should be approved by the Headteacher.

(c) Proposals for revenue expenditure between £2,000 and £5,000 should be referred to the Premises and Finance Committee for approval.

(d) Proposals for revenue expenditure over £5,000 should be referred to the Full Governing Body for approval.

(e) Proposals for capital expenditure over £2,000 should be referred to the Full Governing Body for approval.

(f) SBM purchasing over £1,000 to be approved by Head Teacher, Access Education Finance Purchase Order approval £5,000

2. Tendering for contracts and equipment

As a guiding principle, all staff involved in making purchases, of any value, on behalf of the school should ensure reasonable efforts have been made to obtain good value for money.

(a) For contracts and single item purchases between £500 and £1,000

- at least two recorded best value price comparisons should be obtained either by telephone, internet or from catalogues

(b) For contracts and single item purchases between £1,000 and £5,000

- three recorded best value price comparisons should be obtained either by telephone, internet or from catalogues
- a record of the price comparisons should be kept on file
- if three best value price comparisons cannot be obtained the reasons should be recorded and reported to the Premises & Finance committee

(c) For contracts and single item purchases above £5,000

- three written quotes should be sought
- a record of the quotes should be kept on file using the pro forma at Appendix 1
- if three written quotes are not received the reason should be recorded and reported to the Full Governing Body

(d) Recommended contractors should be used where applicable.

(e) Long term contracts (duration in excess of 12 months) and operational leases require the prior approval of the Director of Chief Executive and Corporate Resources. Finance leases are not permitted.

(f) Full tendering procedures are required for expenditure over £50,000. The school will follow EU procurement regulations for high value tendering and advice will be sought from the Local Authority.

Notes

(i) For instances where multiple purchases are being made on one purchase order, the total value of the purchases should be used when determining which of the above authorisation and tendering for contracts and equipment limits apply.

(ii) If multiple purchases are being made as part of a specific and discrete project, the total value of the purchases required should be used when determining which of the above authorisation limits applies. However, the value of individual orders within the project should be used when determining which of the above tendering for contracts and equipment limits apply.

(iii) The above requirements also apply to purchases made by the Friends of Alexander Hosea School on behalf of the school.

(iv) In exceptional circumstances where an emergency purchase is required, a purchase can be made without obtaining the best value price comparisons noted above. However, the purchase must be authorised by the Headteacher up to £2,000 and by both the Headteacher and Chair of Governors over £2,000.

(v) In exceptional circumstances where a specialist purchase is required, a purchase can be made without obtaining the best value price comparisons noted above. However, the purchase must be authorised by the Headteacher up to £2,000 and by both the Headteacher and Chair of Governors over £2,000.

3. Purchase Cards

The school hold 2 purchase cards, one for the Head Teacher and one for the School Business Manager.

Purchase cards are to be locked in a filing cabinet in the SBM office.

Purchase cards are only to be used when an invoice is not available. Purchase cards are reconciled monthly using the bank statements, all receipts are to be kept.

Head teachers limit £3,000

SBM limit £1,000

However, refer to point 1 for authorisation limits.

4. Debt

The school has little to no debt. Parents prepay for school lunches and trips using ScoPay.

Due to the shared hall, school has very limited lettings.

Invoices/payments overdue will be sent and email reminder within 14 days of the due date. After 14 days, if payment has not been received, a final reminder will be sent. After 6 months of nonpayment a request would be made to Full Governing Board for write off or small claims court.

See appendix A for schedule of delegated authority.

This policy should be read in conjunction with the Terms of Reference for the Premises and Finance Committee and the Schedule of Delegated Authority.

This policy should be reviewed annually or in the event of a change of Head teacher, School business manager or Local Authority regulations.

Equalities Impact Assessment (EIA)

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Original Author(s)	Allison Hall/Deb Williams	Date reviewed	16 th October 2020
Position	SBM/Head teacher	Date ratified	16 th October 2020
Document Status	Ratified	Next Review Date	September 2023
Version	Final	Reviewing Committee	Premises and Finance

Appendix A

Alexander Hosea Primary School

	APPROVAL OF EXPENDITURE				VIREMENT	DEBTS	INCOME
	Major/Minor Works. Planned Maintenance	Purchases & requisitions (individual transactions)	Capital Equipment	Leases (cost over whole lease life)	Virements between cost codes (income or expenditure) Leases (cost over whole lease life)	Write-Off of debts ***Income generated by the School only e.g. lettings income)	Receipt of income in any one transaction
Full Governing Body	> £10,000	> £10,000	> £10,000	> £10,000	Over £5,000	To be advised of all individual debts and approve those over £100 ***All other debts will be written of in accordance with the Financial Regulations for Schools Reg 5/22	To be advised over £5,000 any single transaction
Finance & Resources Committee	£3,000- £10,000	£3,000 - £10,000	£3,000 - £10,000	£3,000 - £10,000	£2,000- £5,000	To approve the write off, of all individual debts over £50. ***	To be advised over £3,000 any single transaction
Headteacher	Up to £3,000 on any one item if in SDP or annual budget	Up to £3,000 on any one item if in SDP or annual budget	Up to £3,000 on any one item if in SDP or annual budget	Up to £3,000 on any one item if in SDP or annual budget	<£2,000	***Individual up to £50 not to exceed £250 in total in one financial year	To be advised over £500 any single transaction
Finance Officer	Process all purchases ensuring budget is available.	Process all purchases ensuring budget is available.	Process all purchases ensuring budget is available.	Process all purchases ensuring budget is available.	Process any value on agreement by relevant body as above.	NIL	Receive any value, but advise relevant body per values above
Budget Holders	NIL	As per department budgets.	NIL	NIL	NIL	NIL	NIL
All Other Staff	NIL	With permission from any of the above	NIL	NIL	NIL	NIL	NIL