



**MANOR**  
MULTI ACADEMY TRUST

# Procurement Card Policy

Creating

Futures

TOGETHER

## Policy version control

<b>Policy type</b>	Mandatory
<b>Version No</b>	V3.0
<b>Author</b>	Ant Smith, Chief Financial Officer
<b>Approved by</b>	Board of Directors
<b>Release date</b>	July 2022
<b>Next release date</b>	July 2023
<b>Description of changes</b>	Policy updated following system change - removal of Headteachers as cardholders.

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## 1. Introduction

- 1.1. This policy provides guidance on when Corporate Procurement/Purchasing Cards may be issued, and how they should be used.

## 2. Objectives

2.1. The objectives of the Manor MAT Policy are:

- To provide clear guidance on the issue and usage of Company Procurement/Purchasing Cards (“procurement cards”)
- To ensure that procurement card usage is compliant with the requirements of the Academies Financial Handbook

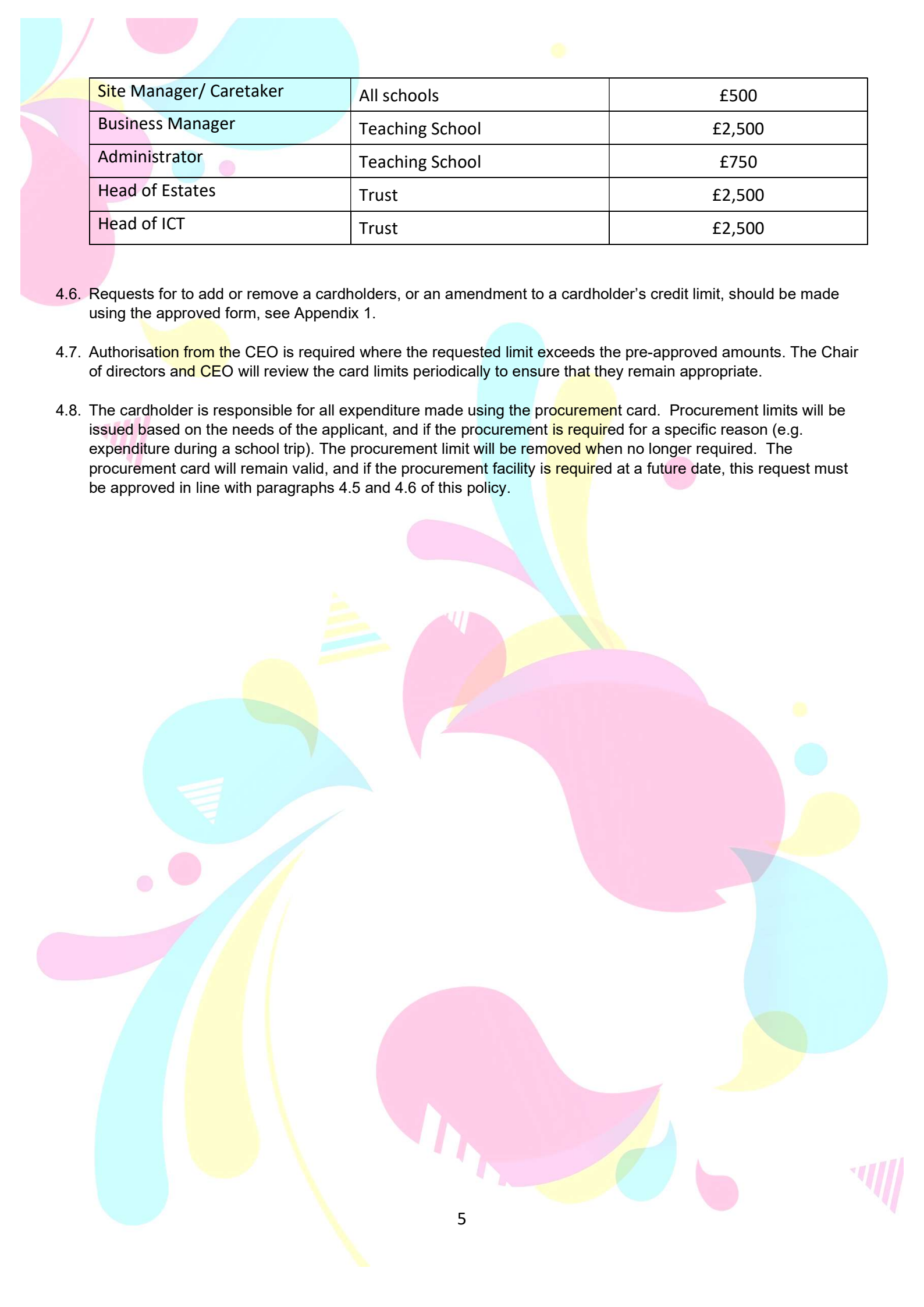
## 3. Scope

3.1. The Policies and Procedures apply to all employees of Manor MAT.

## 4. Card issue

- 4.1. A Corporate Purchasing Card facility is available which is linked to the Trust's banking facility. The Manor MAT finance team act as administrators of the procurement card facility. The Trust's approved credit limit is £50,000.
- 4.2. The primary method of payment remains invoicing and should be used in preference to card purchases wherever possible.
- 4.3. Procurement cards may only be issued to named individuals, and applications must be authorised by the CEO of Manor MAT.
- 4.4. The CFO holds a list of pre-approved card limits which reflects the needs of different roles on behalf of the chair of Directors.
- 4.5. The CFO of Manor MAT is able to authorise the issue and withdrawal of a procurement card, or a change in card limit, subject to the pre-approved limits in the table below.

Job Role	School Type	Credit Limit (up to)
School Business Manager/ Office Manager	3 Form Entry	£5,000
School Business Manager/ Office Manager	2.0 – 2.5 Form Entry	£3,000
School Business Manager/ Office Manager	1.0 – 1.5 Form Entry	£2,000
Deputy/Assistant Headteacher	3 Form Entry	£2,000
Deputy/Assistant Headteacher	2.0 – 2.5 Form Entry	£1,500
Deputy/Assistant Headteacher/Senior Leader	1.0 – 1.5 Form Entry	£1,000
After School Club Lead	All schools	£500



Site Manager/ Caretaker	All schools	£500
Business Manager	Teaching School	£2,500
Administrator	Teaching School	£750
Head of Estates	Trust	£2,500
Head of ICT	Trust	£2,500

- 4.6. Requests for to add or remove a cardholders, or an amendment to a cardholder's credit limit, should be made using the approved form, see Appendix 1.
- 4.7. Authorisation from the CEO is required where the requested limit exceeds the pre-approved amounts. The Chair of directors and CEO will review the card limits periodically to ensure that they remain appropriate.
- 4.8. The cardholder is responsible for all expenditure made using the procurement card. Procurement limits will be issued based on the needs of the applicant, and if the procurement is required for a specific reason (e.g. expenditure during a school trip). The procurement limit will be removed when no longer required. The procurement card will remain valid, and if the procurement facility is required at a future date, this request must be approved in line with paragraphs 4.5 and 4.6 of this policy.

## 5. Cardholder's responsibilities

### 5.1. The cardholder shall:

- 5.1.1. All authorised cardholders must sign to confirm that they agree with this policy, and will keep their card and card details secure, in line with this policy, at all times.
- 5.1.2. Obtain prior approval for all purchases, in line with the Trust's financial scheme of delegation, and check that there is sufficient budgetary provision before making any purchases.
- 5.1.3. Complete a requisition which is authorised by the budget holder / delegated officer.
- 5.1.4. In all cases obtain and retain sufficient supporting documentation to validate the expense (e.g. tax invoice) or shall in lieu provide a statutory declaration.
- 5.1.5. Attach these to the monthly procurement card claim form.
- 5.1.6. Review the monthly statement for inaccuracies (and report these to the CFO).
- 5.1.7. Verify that goods and services listed were received.
- 5.1.8. Sign the monthly card statement to verify that transactions have been made for official purposes.
- 5.1.9. Forward the papers to the authorised signatory for approval – procurement card claims should be authorised by the line manager, or in their absence, by the CFO.
- 5.1.10. Take adequate measures to ensure the security of the card.
- 5.1.11. Be personally liable for any unauthorised transaction unless the card is lost, stolen or subject to fraud on some part of a third party.
- 5.1.12. The named procurement card must be kept securely with the named person.
- 5.1.13. The named procurement card must be used only by the cardholder and not shared for use by others.
- 5.1.14. Details of the procurement card (including PIN number), at no point, can be stored automatically on websites, be written down or shared with another individual.

### 5.2. The cardholder must notify the card provider, their school business manager and CEO immediately if:

- 5.2.1. The card is lost or stolen;
- 5.2.2. Any unauthorised transaction is detected or suspected.
- 5.2.3. Any change in name or contact details.

### 5.3. The cardholder shall inform the Manor MAT finance team if:

- 5.3.1. The cardholder leaves;
- 5.3.2. The CFO or CEO determines that there is no longer a need for the cardholder to retain his or her card;
- 5.3.3. The procurement card has been cancelled by the card provider.

### 5.4. The Manor MAT finance team will cancel the procurement card. The cardholder must return the card to their Academy finance team who should destroy the card.



## 5.5. The cardholder shall not:

- 5.5.1. Exceed the procurement limit as set for the procurement card.
- 5.5.2. Claim double allowances (i.e. request reimbursement for an expense already paid by the card).
- 5.5.3. Purchase alcohol on the procurement card.
- 5.5.4. Use the card to make purchases for personal use.
- 5.5.5. Disclose card details to another person or allow another person to use the card.

## 6. Procurement card expenditure

- 6.1. Procurement cards must only be used for business (not personal) expenditure. The procurement card will only be used for those activities that are a direct consequence of the cardholder's function within the company.
- 6.2. Where coincidental and/or private expenditure occurs on the same transaction (where, for example, a person incurs a debt for personal telephone calls during a hotel stay) the cardholder must settle the private expense prior to charging the balance on the procurement card. Where doubt exists as to whether or not an item is function-related, prior authorisation should be obtained from the CFO or CEO.
- 6.3. The use of the procurement card for "services of a dubious nature" is expressly prohibited. "Services of a dubious nature" are defined as any goods or services that might bring the name of the organisation into disrepute.
- 6.4. The use of procurement cards to withdraw cash advances is not permitted, and by default the cards are not authorised for use at ATMs. The only exception to this is in an emergency on an overseas trip, as shown in 6.5.
- 6.5. All trip spend should be on a procurement card in the name of one of the trip leaders. Academies should plan ahead to order cards in sufficient time, with appropriate limits which will include contingencies for accidents etc. Cash can be withdrawn on Multipay cards in emergency situations only on overseas trips. Receipts must be provided to support the amount of cash withdrawn and how the total amount of cash withdrawn has been spent. Any discrepancies will be deducted from the cardholder via payroll. The use of cash is permitted in emergency situations only, due to the administrative burden of properly recording such expenditure.

## 7. Payment of procurement cards

- 7.1. Payment of procurement cards will be made each month by direct debit, which shall be taken from the current account of the cardholder's academy or office.

## 8. Procurement card misconduct

- 8.1. Wherever a breach in this policy occurs, this must be reported to the CFO who must assess the nature of the breach and if significant report the breach to the police for criminal investigation or if lesser in nature, institute an appropriate disciplinary process.

## 9. Procurement card fraud

- 9.1. Where fraudulent transactions are identified they will be followed up with the Trusts Bank

### AMENDMENT TO CHARGE CARD HOLDER OR LIMIT

Name of Cardholder	
Type of Amendment (Please circle)	ADD CARDHOLDER REMOVE CARDHOLDER AMEND CARDHOLDER CREDIT LIMIT

Existing Cardholder Limit (If Applicable)	
New Cardholder Limit	

SIGNATURES AND AUTHORISATION	
Cardholder	
Head Teacher	
Chief Financial Officer	
Chief Executive Officer (If applicable – where requested limits exceed pre-approved amounts)	

OFFICE USE ONLY	
Date processed with the bank	



**RECEIPT OF PROCUREMENT CARD**

Name of Cardholder	
Card Details (note: last four digits only)	

I will ensure that the card, and card details, are kept secure at all times.

I will ensure that the card is not shared with others.

I agree to use this procurement card in line with the Trust's Procurement Card Policy at all times.

SIGNATURES AND AUTHORISATION	
Cardholder	
Head Teacher	

**Please ensure a copy of this form is returned to**  
**[finance@manormat.com](mailto:finance@manormat.com)**