



High
Aspirations

High Standards

High Attainment

Government
Procurement Card
(GPC) Policy

2018
-19

Introduction

Schools are able to use the Government Procurement Card (GPC) for payment of ad hoc, low value purchases for an authorised school activity. The card can be used to acquire a product or service, if the purchase is within the monthly limit. If the value is outside the limit, then you must follow existing purchase ordering procedures. The delivery address should always be the school and not home addresses etc.

Each procurement card is assigned to an individual cardholder who has personal responsibility for its proper operation, in accordance with LB Hackney's regulations and this procurement card policy.

Procurement cards must not be used for the following:

- non-school items
- alcoholic beverages
- cash advances
- construction / renovation
- capital items
- consulting services
- meals in restaurants

Approval of the use of Government Procurement Cards within the school should be obtained from the school's Governing Body. This approval should include the following:

- the ratification of procedures for the use of the cards. The procedures must include the verification of the expenditure by a separate officer from the card holder.
- names of officers who are to be given a card
- the monthly spending limits for each cardholder.
- the categories of the areas/types of businesses where cardholders can use the cards.

If a card holder should leave the school's employment the card needs to be destroyed and the bank advised. A new application will be required, if approval is granted for a new card to be issued to another member of staff.

The Executive Head is responsible for ensuring that all staff assigned a GPCard are operating procedures in line with the following:

- cards are safeguarded from theft and misuse
- expenditure incurred through the use of procurement cards is bona-fide, lawful and in accordance with the requirements of the service
- expenditure is within budget limits and schools manage their cash flow to ensure that they have sufficient funds available to pay off the monthly balance
- there is a clear audit trail of approval and reconciliation for all expenditure

- The GPCard must operate by having a monthly direct debit set up to the school's local bank account to recover the full balance on the account. This will ensure that there are no outstanding amounts on the card at the end of the month.

The following debit cards are held by the Federation:

School	Card Type	Holder	Monthly Limit
New Wave	Barclaycard	L Langley	£10,000

Segregation

The cardholder must be a separate person from the individual responsible for paying the invoice(s).

Use of the GPCard

Check that the supplier is able to accept card payments. An internal order form should be completed and approved in the normal way. Ensure that the expenditure does not mean that the monthly limit is exceeded before proceeding.

Cardholders have a duty to ensure that all relevant documentation is received from suppliers, as the maintenance of adequate tax records is a statutory requirement. When purchases are made with the card, a VAT receipt must be obtained and passed to the school Finance Manager to enable monitoring of the account and for record keeping. If an order is placed via the internet, this must be printed and filed. If a telephone order is placed, a VAT receipt must be requested and a record made of the transaction until the receipt arrives (this should always be at the school's address). Ensure that the invoice is marked as paid.

In ordering goods/services from a supplier, ensure that you correctly quote your Government Procurement Card number and expiry date and confirm the total amount of the transaction with your supplier.

Cardholders may not use personal loyalty cards (e.g. Nectar, Club-card etc.) in conjunction with the card. If any such use is made, it will give rise to a taxable benefit in kind which the individual will be liable for.

Reconciliation

The Finance Manager will keep a record of all transactions on the card, as notified by the cardholder. They will then reconcile this to the monthly statement. The reconciliation will be signed by the cardholder and countersigned by the Executive Head.

Once authorised the Finance Manager will post the statement on to the school finance system, ensuring that all VAT is accounted for correctly.