





**1.0 Spending related to In Year Revenue Budgets**

- 1.1 Purchase requisitions are the first stage in the buying process - they detail what the requirement is. Each purchase requisition must be accompanied by evidence of the price - Extract from Catalogue, quote or tender  
The requisition is a paper document which is required to start the process of the ordering. The Paper copy must be attached to the Purchase order when this is raised.
- 1.2 The Purchase order, once issued to the supplier, is the legal contract for supply and purchase. It details what the requirements being ordered are. The purchase order must also include delivery costs.  
Purchase orders are not required for: Utilities being paid by Direct debit
- 1.3 When an item is received from the supplier is it's the responsibility of the requestor to ensure what has been delivered is in line with the service orders. Evidence of this can be the delivery note, report or certificate of work completed
- 1.4 Invoice posting is the responsibility of the finance officer for the school (e.g. school finance officer, business manager, officer manager or central team). Invoices MUST be posted as soon as they are received, irrespective of payment date  
our finance systems will ensure that payment is made as when the invoice is due and payable.
- 1.5 In order to approve an invoice the following checks should be made, is the invoice from supplier who I ordered from, does the price match the order, does the invoice match the qty delivered. Does the invoice include the PO
- 1.6 The central team is responsible for the processing of payments - the payment approval process is dictated by the banking software. There are always 2 different signatories approving the payment. No two sign off points can be consecutively signed by the same individual.

**2.0 Capital Spend (utilising funds available from DFC, SCA or other Capital Donations) NB all capital spend is processed through the central team**

- 2.1 Purchase requisitions are the first stage in the buying process - they detail what the requirement is. Each purchase requisition must be accompanied by evidence of the price - Extract from Catalogue, quote or tender  
The requisition is a paper document which is required to start the process of the ordering. The Paper copy must be attached to the Purchase order when this is raised.
- 2.2 The Purchase order, once issued to the supplier, is the legal contract for supply and purchase. It details what the requirements being ordered are. The purchase order must also include delivery costs.  
Purchase orders for Capital Spend will always be signed off by the MAC finance team.
- 2.3 When an item is received from the supplier is it's the responsibility of the requestor to ensure what has been delivered is in line with the service orders. Evidence of this can be the delivery note, report or certificate of work completed
- 2.4 Invoice posting is the responsibility of the finance officer for the school (e.g. school finance officer, business manager, officer manager or central team). Invoices MUST be posted as soon as they are received, irrespective of payment date  
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- 2.5 In order to approve an invoice the following checks should be made, is the invoice from supplier who I ordered from, does the price match the order, does the invoice match the qty delivered. Does the invoice include the PO
- 2.6 The central team is responsible for the processing of payments - the payment approval process is dictated by the banking software. There are always 2 different signatories approving the payment. No two sign off points can be consecutively signed by the same individual.

**3.0 Purchase card Expenditure (Including but not limited Lloyds Bank Credit Cards, Screw Fix card, Amazon Business account)**

Purchase cards, Screwfix cards should not be used for regular purchasing, in these cases we should be raising a PO and an invoice. However a Purchasing card is ideal for certain situations - examples include:

Buying fuel for mini buses or machine, small urgent maintenance items, items from retailers where the invoice / PO process is not practical

Food for wraparound facilities,

- 3.1
- 3.2
- 3.3
- 3.4
- 3.5

**4.0 Recruitment of Staff - School Leadership / Teaching staff / Agency Cover**

- 4.1
- 4.2
- 4.3

**5.0 Recruitment of Staff - Non Teaching staff**

- 5.1
- 5.2
- 5.3
- 5.4
- 5.5
- 5.6

**6.0 School Re-organisations**

- 6.1
- 6.2

**7.0 Pay Review / Pay Awards**

- 7.1
- 7.2
- 7.3
- 7.4
- 7.5
- 7.6

**8.0 Budgets and Forecasts**

- 8.1
- 8.2
- 8.3
- 8.4

**9.0 Financial Statements**

- 9.1
- 9.2
- 9.3
- 9.4
- 9.5
- 9.6
- 9.7

**10.0 Cash Handling**

- 10.1
- 10.2
- 10.3

**11.0 Debts & Debt Write off**

- 11.1
- 11.2
- 11.3

**12.0 Fixed Asset Disposals and Write offs**

- 12.1
- 12.2

**13.0 Appointment of External Consultants (Including Statutory Auditors & Internal Compliance Auditors)**

- 13.1
- 13.2
- 13.3
- 13.4

**14.0 Contract awards**

- 14.1
- 14.2
- 14.3
- 14.4
- 14.5

**15.0 Payroll Transactions**

- 15.1
- 15.2
- 15.3

**16.0 School Trips**

- 16.1
- 16.2
- 16.3
- 16.4