



STAFF FINANCE HANDBOOK ST AUGUSTINE'S C of E (VA) JUNIOR SCHOOL

Full Governing Body

Head teacher	Sign and date:	
Chair of Governing Body	Sign and date:	

Date for review: Spring Term **2025** (this handbook will be reviewed annually or earlier if required).

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1. Purchase Orders, Goods Receipts and Payments

In order to continue to meet the School's Financial Values Standard we must promote efficiency and accountability in the management of the school's finances and funds in the following way:

Process of Ordering Goods/ Services:

All orders for goods/services must be processed on the schools Financial Management system RM Accounts (except utilities, rents, rates and petty cash payments). Where urgency requires an oral order, this should be confirmed by a system generated order.
No private purchases/orders are permitted through the accounts of St. Augustine's C of E (VA) Junior School.
A <u>Requisition Form</u> must be raised for all goods/services and must contain enough detail e.g. Supplier's Name, Catalogue/Part No etc. for the Finance Assistant or School Business Manager to raise the purchase order. Where a New Supplier is to be used, a new contact must be set up on the school's Finance Management System. Therefore, the Budget Holder must supply, where possible, details of the company e.g. address, telephone number, fax number, VAT registration number and banking details.
All requisitions must be approved and signed by the authorised budget holder (Head teacher)
When processing the purchase order, the raiser will check that there is adequate budgetary provision and that quotes have been obtained if necessary (as per Finance Committee Terms of Reference). The school will always endeavour to seek the best value for money when securing supplies and services.
<i>Requisition Forms</i> should be ruled off below the last item.
Budget holders can only submit requisition forms and are not authorised to place orders directly. Staff are <u>not</u> permitted to place telephone/verbal or online orders, without authorisation of the School Business Manager/ Head Teacher.
All school related expenditure must be recorded within RM Accounts.
Staff must advise the School Business Manager if they wish to cancel an order, prior to it being posted/emailed, so that it can be cancelled on the Finance Management system.
A member of the support staff checks the delivered goods upon receipt and signs the delivery note. To ensure segregation of duties, this will NOT be the person who raised the order on RM Accounts. The signed delivery note should be handed to the School Business Manager/Finance Assistant who will check to the invoice and process payment for authorisation by SLT.
Payments will be made by bank transfer if bank details are provided by the supplier, PCC guidelines will be followed for this process. If payments are made by cheque this will be signed by two authorised signatories, wherever possible by the Head teacher plus another member of SLT.

These procedures must be adhered to at all times to be in compliance with 'Schools Financial Value Standards'; please do not ignore them.

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Budgetary Control

Budget holders are responsible in ensuring that their subject spending remains within their allocated budget. Overspending is not allowed without prior agreement of the Head teacher and/or **Finance Monitoring Pair**. School Business Manager will provide regular printouts of expenditure codes where there are significant movements to Budget Holders, highlighting details of all transactions through the account. Actual expenditure versus budgeted expenditure is reviewed regularly by the School Business Manager and Head teacher. Any accounts causing concern will be discussed directly with the responsible Budget Holder. Please note that the budget is a plan and subject to variations/ movements depending on the teaching and learning priorities of the school.

2. Petty Cash Reimbursement

1. All staff should request completion of a **'Petty Cash slip'** before making a petty cash purchase. This should be signed by the Budget Holder as well as the staff member to sign they were reimbursed correctly.
2. Petty cash payments should be in the region of £20 or less. All attempts should be made to achieve best value upon every purchase. Please note that the majority of purchases **MUST** be made following the Purchase Order route (as above).
3. All staff should ask for a **VAT receipt** wherever possible. The school is able to claim back the VAT element of the purchase if accompanied by VAT receipt resulting in the net amount being charged to the budget.
4. Do **NOT** under any circumstances use any personal loyalty cards when making a purchase on behalf of the school. This may be construed as an individual benefitting from activities on behalf of the school.
5. Do **NOT** make personal purchases on the same receipt as the purchases Goods bought with Petty Cash made on behalf of the school.
6. Claims for petty cash reimbursement should be made promptly after the date of purchase. Goods should be checked in school to acknowledge the receipt of such.
7. There should **not** be an expectation that all purchases made on behalf of the school will be reimbursed, if the expenditure is not authorised or the budget is overspent.

3. Use of the School Procurement Card

The school has 3 procurement cards issued by PCC Treasury Dept. The procurement cards are held securely in the school safe unless taken off-site for an agreed purchase on behalf of the school. The purchase order route must be followed (as detailed above). Monthly statements are sent to each cardholder and directly to the School. Statements are reconciled by the School Business Manager / **Finance Assistant** and paid in full each month by direct debit.

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Procurement Card for Travel purposes

1. All staff should complete a '**School Procurement Card Usage**' form and seek appropriate authorisation from an authorised signatory. The reason for travel must be on behalf of school activities.
2. All travel arrangements should be made through the School Office. The Office Administrator will book all train tickets using the school procurement card, once the appropriate authorisation has been received. Proof of purchase and receipts are returned to the School Business Manager along with the 'Booking Reference' code.
3. If travel arrangements are made directly by the employee, the school procurement card may be taken off site if authorised to collect the tickets in advance from the train station. The procurement card must be signed out and signed back in to school premises. Under no circumstances should the procurement card be taken off site for longer than is absolutely necessary and travelling with the school procurement card should be avoided wherever possible. It is not school policy for the school credit card to be taken off school premises.
4. Staff may request for the travel tickets to be delivered to the school directly, time allowing.

General Use of School Procurement Card

If purchases are to be made on internet sites, such as 'Amazon', you must check with the school office as to whether a school account is open with the internet provider. The school holds an 'Amazon' office account. Please see the School Business Manager for access to the school Amazon account (access to the school account is restricted to budget holders only).

There should be no purchases made on internet sites where you have logged on using your personal log-on details and the school procurement card is in use.

4. Payments by Paypal

During the recent COVID-19 pandemic, the school found that the limits on the Procurement cards were insufficient due to purchases required for Free School Meal vouchers. To ensure arrangements were in place to cover this extraordinary period, a Paypal account was set up.

This works in the same way as using a Debit card. Purchases are charged directly to the official bank account with a Reference of Paypal on the bank statement. Charges are reconciled against purchases received and recorded on the Finance Management System.

The school will continue to review the use of this method of payment going forward.



5. Overtime Claims/ Changes in contracted hours

Overtime/ Expenses Claims

Overtime/ expenses claim forms are available from the School Business Manager. There is a separate form for Teaching Staff and a tailored form for Support Staff.

These forms must be countersigned by the Head teacher. Any overtime must be directly requested by the Head teacher and agreed in advance for a specific purpose before the additional hours are worked. Staff cannot request to work overtime for personal gain. Forms must be submitted to the School Business Manager for processing before the monthly HR Data Deadline. If the deadline is missed, you will have to wait until the following payroll run to receive payment. Forms will **not** be processed unless the necessary authorisation has been sought.

The Head teacher is able to decline an overtime claim which was not previously agreed with your line manager.

Changes in contracted hours

From time to time, the demands and requirements of school life will lead to a request to change your contracted working hours to accommodate this.

The initial discussion will be held directly with the Head teacher who will liaise with the School Business Manager to ensure there is adequate budget to fund any proposed changes to your contract.

You will have to complete an **'Amendment to Contract'** form which is available from the School Business Manager. This form should be signed off by the School Business Manager to verify that the budget has been amended to reflect the change to contract and the form should also be approved by the Head teacher. Once this process has been completed, the necessary amendments will be made on the EPM Human Resources portal.

Please note that whilst discussing revisions in contract, your paid breaks and unpaid lunch break allowance will be clearly discussed and documented. There is no standardisation regarding paid and unpaid breaks for support staff and this very much depends on the requirements of the school. The working hours will not be documented on the revision to contract letter that you will receive subsequent to the amendment on the HR portal.

6. Management of Assets

Each and every member of staff is responsible for the best use of resources and ensuring that value for money is achieved wherever possible.

Each class has a variety of assets made available to it e.g. digital cameras. It is the responsibility of each class teacher to monitor the usage of these assets and to ensure that at the end of the academic year, the class has a full and comprehensive list of all assets belonging to it. The assets will be checked on an annual basis by the School Business Manager and Head teacher. Any items which have been mislaid or cannot be accounted for must be recorded as such on the Asset Register (maintained within Every).