

Chapter Overview

Schools are required to abide by the LA's financial regulations and standing orders in purchasing, tendering and contracting matters .

However, any section of the LA's financial regulations and standing orders shall not apply if it requires schools:

- to do anything incompatible with any of the provisions of this scheme, or any statutory provision, or any EU Procurement Directive;
- to seek LA officer countersignature for any contracts for good or services for a value below £60,000 in any one year;
- to select suppliers only from an approved list;
- to seek fewer than three tenders in respect of any contract with a value exceeding £10,000 in any one year.

This should include a requirement to assess in advance, where relevant, the health and safety competence of contractors, taking account of the LA's policies and procedures (*para 2.16 Scheme of Delegation*)

CONTRACTS

Introduction

School Governing Bodies are expected to seek value for money when exercising their powers to spend delegated budgets on supplies, works and services. To achieve this objective they are required to obtain competitive quotations or tenders in accordance with the procedures set out below.

No exception from any of the provisions of the LA's Standing Orders shall be made unless by a decision of the Council.

Definitions of terms used in this section are set out below.

Objective of these standing orders

The Orders set out the procedures that school governing bodies must follow when obtaining prices for the purchase of supplies, works and services within a range of estimated values as set out below.

For purchases estimated up to £10,000 there are no provisions set within these Standing Orders. It is for the school's governing body to decide whether any rules should be adopted for use by school itself.

For purchases estimated above £10,000 the Orders set out the procedures by which prices should be sought for the following range of estimated values:

Estimated value of purchase

£10,001 - £50,000	by quotations	<u>Type A Contracts</u>
£50,001 – £100,000	by tenders	<u>Type B Contracts</u>
over £100,000	by tenders following the LA's authorisation to invite	<u>Type C Contracts</u>

Contract Standing Orders **do not apply to:**

- Contracts for the sale, purchase, letting or renting of land
- Contracts of employment.

LA's In-house services

- For the purposes of these Standing Orders the LA's In-house services shall be regarded as a contractor
- The LA can be invited to offer a single price for supplies, works or services within the procedures for quotations and tendering set out in Section 5, 6 and 7 of these Orders and the price must be provided in competition with at least three other firms. Unless the work/service is to be invited through open tender

Exceptions to the following quotation and tender procedures

The procedures set out in Contract Types A-C below do not apply in the following circumstances:

- For the manufacture and or supply and or installation of goods, or maintenance of or repair to machinery, or equipment available from only one supplier.
- Urgent works or supplies necessary to avoid serious financial loss, danger, injury or serious hardship to users of the school. An oral quotation as set out in procedures included below should be followed. If there is damage to the structure of the building or a fault in plant or services which are the responsibility of the LA, a School Governing Body is entitled to spend up to £500 without prior reference to Lewisham Children and Young People in order to prevent further damage or risk. The School Governing Body must report its action to the LA within 24 hours to enable the management of repairs to be taken over. Provided the School Governing Body has acted reasonably, it will be reimbursed for any costs incurred.
- Where the School Governing Body has determined that it would be more economical to extend the scope of an existing contract to include additional works connected with the original order, providing that this is consistent with the terms and conditions contained in the original order and that additions do not exceed 10% of the amount of the original order up to £3,000. Schools may only extend contracts where budgetary provisions exists.

Type A Contracts

Procedures for obtaining quotations for supplies, works and services estimated to be between £10,001 and £50,000

Requirements for quotation

The School Governing Body shall arrange for quotations to be obtained before placing orders for supplies, works and or services (to include consultancy services) as set out below:

Estimated value of purchase	Minimum Number of Quotations
£0 – £10,000	None Required
£10,001 - £25,000	Three written
£25,001 – £50,000	Four written

For supplies, works and services estimated to cost in excess of £50,000 the tendering process/procedures referred to in Type B Contracts below must be followed.

The financial limits will be reviewed from time to time to take account of increases in price levels.

Recording quotations

Where quotations are initially obtained orally, the quotation must be recorded and then confirmed in writing by the supplier. A record/register must be kept and made available for audit purposes.

In the case of written quotations the School Governing Body shall arrange for quotations to be returned by a stated deadline. All written quotations received must be opened at the same time as soon as possible after the passing of the deadline by the Headteachers in the presence of a member of the School Governing Body. All quotations should be date stamped to indicate the date and time of receipt, initialled by those receiving quotations and recorded in a tender register kept for quotations and tenders.

Acceptance of quotations/order of goods

The Headteacher will have delegated authority from the School Governing Body to accept quotations up to the value set out above. The lowest quotation should normally be accepted. A higher quotation may only be accepted where the Governing Body is satisfied that it represents better value for money or where justified by special consideration in which case the Headteacher must report the matter to the next meeting of the School Governing Body and the full reasons given and the decision for accepting other than the lowest quotation be recorded in the minutes of the Governing Body's meeting.

Type B Contracts

Procedures for the tendering of supplies, works and services estimated above £50,000

Application of tender procedures

Formal tenders shall be sought for all cases where the estimated value of supplies works or services exceeds £50,000.

Estimate of Expense Involved

No tender for work in excess of £50,000 shall be invited unless an estimate of the cost of the works has been approved for inclusion within the school's delegated budget by the School Governing Body.

Before inviting tenders, the Headteacher shall compile a written estimate of the cost of the works for which the tender is to be invited and enter details of the estimate in a register.

Use of Council's Approved List of Contractors:

- Tenders shall be invited from firms on the Council's approved list and wherever possible at least one in four of the firms so invited shall be based in the borough.
- A School Governing Body may request the Council to vet a new contractor of their choice and if approved may ask the Council's Contracts Compliance Unit to add that contractor to the approved list.
- Where the Headteacher considers that the method outlined above is not appropriate, tenders shall be invited by open tender (public advertising see section below).
- No firm shall be invited to tender unless the firm can satisfy the Council of their ability to comply with its Code of Practice for Contractors and Suppliers
- The Mayor and Cabinet shall establish procedures to regulate the preparation, management and review of the Approved list and Code of Practice for Contractors and in particular (but not by way of limitation) formulate criteria relating to the admission of firms to and removal of firms from the list.

Open Tenders Advertisements

Where open tenders are to be sought an invitation to tender must be advertised in at least one trade journal and/or local newspaper. A trade journal should be used as the first option. The procedure for advertising the invitation to tender will be as follows:

Give at least 10 days public notice in one trade journal and or local newspaper.

The advertisement shall:-

- express the nature and purpose of the works, goods and/or services required
- state where further detailed specifications can be obtained
- invite tenders from all interested parties
- state the last date and time when tenders will be received
- state that no tenders will be received unless it is enclosed in a sealed envelope bearing the word 'Tender' followed by the subject to which it relates, with no other name or mark to indicate the sender.

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- comply with any EU tendering directives.
- Use a standard tender form and conditions of tender as a basis for the tender.

Receipt and opening of tenders

The School Governing Body shall make arrangements for the receipt and safe custody of all tenders received. Tenders held before date to be opened shall be kept in a special tender box which is secure and lockable. Keys to the tender box should be held by the Headteacher. All tenders to be opened together as soon as practicable after the closing date has passed. Tenders shall be opened by the Headteacher in the presence of a member of the School Governing Body.

Receipt of tender processes:

The School Governing Body shall:

- arrange for the safe custody of the tenders until the date and time specified for their opening.
- tenders shall be dated as they are received and time of receipt endorsed on the envelope.
- tenders shall be opened at the prescribed time in the presence of the Headteacher and at least one member of the School Governing Body.
- each tender opened shall be signed and dated and details recorded in a register of tenders.
- the record shall include the names of the tendering firms, the tender amounts and signed at the conclusion of the opening process by the Headteacher and governor present.
- the record together with the tender envelopes must be retained at the school for audit purposes.

Late tenders

Shall be normally returned unopened to the tenderer and not considered further.

Tender Evaluation

No alteration shall be made to any tender after the time fixed for submission of that tender.-

Where examination of the tender reveals errors or discrepancies which would affect the tender figure in an otherwise successful tender, the tenderer is to be given details of such errors and discrepancies and afforded an opportunity of confirming or withdrawing the offer. If the tenderer withdraws the next 2 tenders in competitive order are to be examined and dealt with in the same way. Any exceptions to this procedure may be authorised only by the Executive Director for Resources.

Over Expenditure on Contracts

- Pre-Contract – No tender which is received and which is in excess of the Governing Body budget provision shall be accepted without the prior written approval of the Council.
- In/Post Contract – No expenditure actual or potential shall be incurred above the contract price without the prior written approval of the Council.

Acceptance of tenders

The School Governing Body may at their reasonable discretion accept a tender on a basis other than price, in which case the Headteacher must report the matter to the next meeting of the Governing Body and the full reasons given and the decision minuted for accepting other than the lowest tender.

Form of Contract

The School Governing Body shall ensure that the acceptance of a tender shall be evidenced by a written contract, legally binding all parties to the requirements of the contract.

Variations

The School Governing Body shall determine arrangements for dealing with variations to contracts which shall be approved by the Executive Director for Children and Young People.

Insurance

All contractors and where appropriate, suppliers employed by the School Governing Body must maintain sufficient third party and employer's liability insurance cover with an insurance company

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approved by the Council. For contractors wishing to tender for work, the cover must be for occurrences involving both property and persons with cover of £2,000,000 for any one incident.

Type C Contracts

Tendering procedures for supplies works and services over £100,000.

Schools must have authority from the Mayor and Cabinet before inviting tenders for supplies, works or services estimated above £100,000 in value.

Schools must be aware of any relevant European Union rules in relation to the tendering process. Before inviting tenders a School's Governing Body should confirm with appropriate officers of the Council that the proposed form of tendering and acceptance is in accordance with current Council practice.

The School Governing Body shall take sufficient security for the due performances of every contract with an estimated value of over £100,000 where payment is made prior to the supply of goods, works or services or where such supply is to be over an extended period of time except where the LA's In-house services are the contractors.

Disposal of surplus articles

Delegated budget

The School Governing Body may at their discretion dispose of any surplus article purchased from a delegated budget. However, School Governing Bodies should seek to obtain best value at all times. In addition disposal of some items, e.g. software, should only be done with the consent of the software company. Failure to obtain such permission could make School Governing Bodies liable to prosecution.

Other funding from the Authority

For articles purchased from Council funds other than the delegated budget:

- Where the estimated value of the surplus articles is less than £10,000 the School Governing Body may determine that it be sold by public auction or by inviting competitive quotation. In the case of quotations the same principles and procedures set out above shall be followed save that the highest quotation is normally to be accepted. All quotations together with details of articles sold are to be recorded for audit purposes.
- Where the estimated value exceeds £10,000 the School Governing Body shall arrange for the open tenders to be sought by advertisement in one or more local or national newspapers and one or more professional journals. The same principles and procedures as set out above shall be followed save that the highest tender is normally accepted and records are kept for audit purposes.

Statutory provisions

These Contract Standing Orders shall take effect subject to all relevant statutory provisions and regulations and amendments including in particular the Schools Standards and Framework Act 1998 and Regulations made under this Act and the School Governing Body shall have due regard thereto. Nothing contained in the Contract Standing Orders shall override such provisions.

Definitions scope and interpretation

- **Tender:** means an offer made in writing by one party to another to execute, at an inclusive price or uniform rate, an order for the supply or purchase of goods or for the execution of work, the details of which have been submitted by the other party, which offer shall be submitted under closed cover and opened simultaneously with other offers relating to the same matter.
- **Open Tender:** shall mean a tender received as a result of advertisements inviting contractors to take tender for any goods, works or services.

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- **Quotation:** means the amount stated whether orally or in writing as the price of supplies, works or services to be supplied. Such statements if made in writing shall be made under closed cover, and opened simultaneously with other offers relating to the same matter.
- **Contract:** means an agreement made between the Council and one or more persons which is intended to be enforceable at law, and is constituted by the acceptance by one party of an offer made to them by the other party to do or obtain from doing some act, whether such offer and acceptance is made in writing or orally.
- **Written Contract:** means a simple contract whose express terms are evidence in writing, whether confirmed in one or more documents.

Pecuniary interest

No member of the School Governing Body or staff shall in anyway be involved in the selection of a tenderer or Contractor if they have a direct or indirect pecuniary interest or any other personal interest in any competing tenderer, or contractor.

Disputes

Save at a meeting of the Council any dispute or difference as to the interpretation or application of these Contract Standing Orders shall be resolved by the Head of law.

Purchasing

Before buying you need to ensure that:

- The goods or services are needed
- The expenditure is legal and you have the authority to spend,
- You have obtained any necessary approvals to spend that may be in force from time to time,
- You have enough money in your budget to pay for it

Placing an Order

An official order must be raised and issued in respect of all work, goods or services required except for: -

- Public utility consumption accounts;
- Periodical payments such as rent/rebate;
- Petty cash purchases;
- Refunds, compensation and grant payments
- Specific areas of expenditure for which the Executive Director for Children and Young People has agreed an exemption with the Executive Director for Resources.

In addition, there will be occasions where contract documentation takes the place of an official order e.g. building contracts

The official order must include the following:

- It must be in the name of the School.
- It must show the name of the person placing the order and a contact name and phone number.
- It must show the address to which the bill should be sent and the delivery address if different.
- It must include an order number (see below).
- It must include details of what is being ordered the conditions of supply and terms of trade. Where a price has been quoted this should also be included. The Council cannot accept payments terms of less than 14 days
- It must show the agreed price (or an estimated price excluding VAT)

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- It must show the name and address of the supplier and the supplier's reference where appropriate.
- It must include the budget code to which the expenditure is to be charged. This doesn't have to appear on the copy of the order sent to the supplier, but is essential that the budget code is determined and recorded in advance.
- It must be signed by an officer authorised to sign orders.

Orders shall only be signed by persons designated and authorised to do so by the governing body. An up to date record of those designated and authorised, showing a specimen of their signature, shall be kept at the school. Each order placed should be adequately documented using a requisition form or an official order. Official orders should be signed by the budget holder or the School Business Manager. Once an order has been sent to the supply the schools has committed itself to pay for the goods and services that it will receive.

Prior to placing the orders, checks should be made with the SAO to ensure the adequacy of budgeted funds for that intended order. Before any order is raised, there must be sufficient budget provision within the relevant account code, prior to expenditure being committed. If there are insufficient funds then a budget transfer from within the school's budget or from other resources such as donations from the PTA etc., will have to be made. In addition, invoices due to be paid must be checked to ensure that there is budget provision available, taking into account any commitment made. This is to double check that any element of expenditure has not been overlooked.

All official order pads must be numbered sequentially and are available from your Directorate. This is very important because the order forms are valuable documents, which need to be carefully controlled. It also enables you to match the order against the invoice when it is received to ensure that you have been sent what you asked for and that you are not paying for the same goods twice.

If orders are generated by a computer system, the order number will be allocated automatically. You will need to make sure that there is very strict control over who has access to your system. The full details of all orders raised must be held on your system.

If you are ordering manually, you must use the order form approved by your directorate. All order forms must be pre-numbered and should be kept securely under lock and key in such a way that they can be fully accounted for at any time.

Whatever system you use, you must keep at least one copy of the order form. You may need more copies depending on the arrangements within your School. All orders whether they are manual or computer generated must be kept for 6 years

If you make a mistake on an order form or spoil one in any way you must endorse it as 'cancelled' and keep it for future reference.

The Governing Body are responsible for all orders issued by their School but other officers may be authorised to sign on their behalf as outlined in the Schools Scheme Of Delegation. The Governing Body must maintain a record of authorised officers and their specimen signatures, amendments must be forwarded to the LEA.

All orders must be signed personally. Rubber stamp or facsimiles of signatures must not be used.

It is not Council policy to pay for goods and services in advance if alternative arrangements can be made. Minor items may be purchased by this method via petty up to a value of £50. Where the Chair of Governors agree payment in advance for other than petty cash items, a record of such payments must be kept.

It is good practice for schools to monitor, each month, the level of commitment that is outstanding to ensure that invoices have not been mislaid, and to indicate cancellations of commitments where expenditure is no longer likely to be incurred. Schools should endeavour to use commitment accounting as an aid to effective budget monitoring. This practice will ensure that budget positions at any given time are accurately reflected and thereby any potential overspend is minimised. Failure to raise commitments may lead to management decisions being made on incorrect financial information.

Verbal/Phone Orders

Verbal orders, placed with a supplier, should be kept to a minimum, but in cases of emergency when speed is essential, the following procedure should be observed: -

- Quote the next available official order reference number to the Supplier. Emphasise that this reference number must be quoted on all correspondence/invoices.
- The order should be marked - telephone order.

Receiving the Goods

When you receive goods, you must check them to the copy order and the supplier's delivery note to ensure that the goods: -

- Delivered agreed to the goods ordered;
- Are of the expected quality
- Are not damaged
- Delivery of the goods should not be accepted unless this is the case.

You should mark the copy order as appropriate against each item. It is important that you do this, so that you have a permanent record of what you have actually received.

Any goods you return as unsatisfactory should be recorded clearly on the delivery note and copy order. You should keep the delivery note with the copy order. Where possible the person receiving the goods should not be the person authorising payment to provide protection against fraud.

If the goods are to be of use for over one year such as furniture, plant and equipment, and they are over £1000 in value, they must be added to the inventory. Electrical equipment, including IT equipment should be included in the inventory regardless of its cost.

Processing the Invoice

An invoice should support all payments for goods and services. When you receive an invoice, it should be checked for accuracy against the copy order and delivery note. You need to make sure that:

- The invoice is made out to the School.
- The invoice is an original and not a copy, photocopy, fax or a statement of account.
- Invoices received electronically **must** be printed.
- The invoice has not previously been paid.
- The goods have been received and/ or the service has been satisfactorily carried out.
- The prices are correct.
- The invoice is arithmetically correct.
- That in the case of a VAT invoice, a VAT registration number is quoted. The VAT amount is properly chargeable and arithmetically correct (see [Section on VAT](#)).
- Check whether there is a discount for prompt payment. If so, then the invoice should be paid in time to qualify for the discount. The VAT will then be calculated on the discounted amount although there may be exceptional circumstances where this is not the case.
- Late payment of an invoice may lead to surcharges being incurred.
- The invoice must be date stamped, on receipt, so it is possible to know when the invoice arrived for Best Value Indicator 8.
- Invoices should normally be paid within 30 days of receipt, unless there is a dispute about the goods or services provided.

N.B THE PLACEMENT OF AN ORDER AND THE CERTIFICATION OF THE INVOICE FOR THAT ORDER SHOULD NOT BE DONE BY THE SAME PERSON. SCHOOLS SHOULD TRY TO ENSURE THAT PERSONS AUTHORISED TO CERTIFY INVOICES SHOULD NOT ALSO BE THOSE AUTHORISED TO SIGN ORDERS.

Invoices

You should make a note of the invoice number and amount on the copy order and clearly mark the order "passed for payment" and the date it was passed. It is sensible to keep all paid orders in a separate file. You will then know exactly what is outstanding at any time and it will reduce the risk of paying the same invoice twice.

Once you have completed all these tasks the invoice should be certified correct. The person certifying the invoice must not be the same person who has authorised the order in the first place. You will need to make sure that the invoice is charged to the correct budget code and that the VAT element is treated correctly. (See [VAT guidance](#)).

Incorrect Invoices

If an invoice is received which is incorrect you must not pay it and you should request a new invoice from the supplier. This is essential if the VAT calculation is incorrect. Technically the supplier should also send a credit invoice to cancel the incorrect invoice but this is not always the case.

Invoices waiting for a credit note will be classed as disputed. When the credit note has been received, it should be submitted with the original invoice to the central payments team.

Completing the Authorisation

The person completing the authorisation that each separate invoice is authorised. The person authorising is acknowledging that the following checks have been completed in full and indicating that:

- The goods or services ordered have been received.
- Copy order has been checked.
- Calculations and prices have been checked.
- VAT has been treated correctly (See [VAT Guidance](#)).
- The correct budget code to which the expenditure is to be charged (ensuring it falls under the certifying officer's responsibility).
- The name, signature and telephone extension of the officer completing the authorisation.

The role of the Authorised Signatory

The officer authorising the invoice must be on the School Authorised Signatory List and must be a different person to the person undertaking the above checks, ordering the goods and completing the stamp. The Authorising Officer must ensure that:

- The invoice is an original and made out to the School.
- They are authorised to certify the invoice.
- The slip has been completed correctly.

No Officer shall authorise an invoice or claim form for the reimbursement of expenditure to themselves.

Lost Invoices/ Photocopies/Faxes/Alterations

If an original invoice is lost, the supplier must be asked to issue a replacement invoice. The replacement should be endorsed "This is a true copy and has not previously been paid" as such by the certifying officer. Payment must not be made on photocopies/faxed invoices. Certification slips must not be altered in any way.

Only the new invoice, after carrying out the checks detailed above (see [link](#)), should be processed for payment and it should be endorsed. A note should be made on the incorrect invoice of the new invoice number and why the original is incorrect. This should then be filed (with the credit invoice if one has been received) for future reference.

Part Payments

If one order is made but the goods are not all received or invoiced at once, it is vital to note this on the order and make a note of the part payment. Part payments should always include the applicable VAT element.

Payment to External Suppliers

Once an authorised signatory has signed the invoice, it should be passed for payment. Staff will only pay an invoice if it has been signed by an officer included on the list of authorised signatories and their limitations are not exceeded.

Invoices should normally be paid within 30 days of receipt, unless there is a dispute about Goods and Services invoiced and received. It is therefore essential that invoices are correctly completed and authorised in a timely manner. Where no other mutually agreed terms are available then the Late Payment of Commercial Debts (Interest) Act 1998 should be complied with.

Cheques will not be made available for collection unless exceptional circumstances can be demonstrated. If it is essential that cheques are returned, written explanations will be required stating the reasons for the requirement and the proposed method for ensuring that the cheque is kept secure. In any event alternative arrangements must be considered and cheques will not be returned to the officer who authorised the payment.

Payments to employees, which may be subject to income tax, must not be processed through the creditors system. These should be processed through the payroll system.

Purchasing and Value for Money

Schools will want to achieve best value for money from all their purchases. Value for money in this context means getting what is needed in the correct quality, quantity and time at the best price possible. A measure of price competitiveness can be obtained by consulting the LA's Customer Services Unit, checking trade journals and catalogues and seeking quotations or formal tenders. The governing body should ensure that the school obtains best value for money for any purchases by testing the market before the school is committed to any expenditure.

The Purchasing and Payments Procedures for School Premises Officers - Quotations & Tenders

All expenditure by the Premises Officer is subject to the same controls as for all other areas of expenditure

- All orders placed by the Premises Officer must be authorised by the Headteacher or SAO.
- A record / register must be kept of all quotations received. This must include a written record of all verbal quotations. With any purchase between £3,000 and £4,999 the school should obtain three written quotations unless it is impracticable to do so. With any purchase between £5,000 and £9,999 the school should obtain four written quotations unless it is impracticable to do so.
- All quotations must be time and date stamped on receipt.
- All quotations must be opened as soon after the specified closing date by the Headteacher and a member of the governors.
- The governors can only accept quotations up to the value outlined in standing orders and financial regulations.

In order to comply with financial regulations, the Premises Officer should maintain a register of:

- the work order
- estimated cost
- contractor
- work completed
- invoice received and passed for payment

- actual cost of work
- budget remaining

For works in excess of £10,000 the following controls would be expected:

- a written estimate of the cost of the works
- use of the Council's approved list or open tender advertisements
- all tenders opened at one time and in the presence of a governor
- the results recorded in the tender register
- a formal contract to be entered into.
- the school should seek a minimum of three tenders

Payments

Payment Procedures

The procedures that need to be followed when a school pays for goods and services are set out below.

Receipt of Invoice

Invoices shall only be certified for payment by persons designated and authorised to do so by the governing body. An up to date record of those designated and authorised, showing a specimen of their signature, shall be kept at the school.

N.B THE PLACEMENT OF AN ORDER AND THE CERTIFICATION OF THE INVOICE FOR THAT ORDER SHOULD NOT BE DONE BY THE SAME PERSON. SCHOOLS SHOULD TRY TO ENSURE THAT PERSONS AUTHORISED TO CERTIFY INVOICES SHOULD NOT ALSO BE THOSE AUTHORISED TO SIGN ORDERS.

The school must ensure that invoices are only certified for payment after they have satisfactory receipt of the goods/services ordered. The school should endeavour to obtain written confirmation of receipt of goods in order to prevent receiving unauthorised goods or making overpayments.

The invoice should be checked against the copy order and delivery note so that the prices, quantity, goods and services agree. This procedure also enables the school to check that the invoice is outstanding and has not already been paid. The SAO should mark the copy order forms with the invoice payment made i.e. invoice number, invoice date, cheque number and date. Failure to match invoices to orders could result in a payment error. Check that the invoice is arithmetically correct. If there are any discrepancies arithmetically or otherwise, contact the supplier and agree to the revised sum.

Check that the budget holder has signed the invoice in order to authorise the paying of the invoice.

To recap - the certification of an invoice for payment is deemed to confirm that:

- the payment is a real liability and the goods/work have/has been properly ordered.
- the goods have been received, examined and are approved as to the quality and quantity.
- the work done/ services rendered are satisfactory.
- the prices are in accordance with quotations/estimates.
- the invoice is arithmetically correct.
- all discounts (where appropriate) have been effected.
- inventories, stores and other records have been updated where applicable.
- copy orders have been marked off appropriately.
- expenditure coding is correct.
- the expenditure is within the school budget.
- appropriate VAT regulations have been applied.

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Always check to see if a discount is available for prompt payment and prioritise that payment to take advantage of it.

Recording Purchased Items on an Inventory

If a given (non-consumable) item costs £100 or more it is recommended that it is placed on the school inventory. (If items costing less than £100 are purchased and are deemed as valuable, or difficult to replace, then it is recommended that these are placed on the inventory as well)