

**FIVE RIVERS Multi Academy Trust**



**Five Rivers Multi Academy Trust  
Policy on the use of Academy Purchasing Cards**

Policy start date: December 2016

Policy review date: January 2018

Next review due: January 2019

# **Purchasing Card Manual**

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## **1.0 Introduction**

- 1.1) This manual has been compiled by Five Rivers Multi Academy Trust to set out guidance for cardholders, their Line Managers and Finance staff on the use of purchasing cards and the related responsibilities of all users.
- 1.2) Five Rivers MAT utilises the Royal Bank of Scotland's 'Onecard' which is a purchasing card account available to the MAT and to its academies.
- 1.3) Approved cardholders are required to print off this manual, read and understand its contents and complete Appendix 1 (Agreement Form) as a declaration of their agreement to the terms and conditions of its use.
- 1.4) Academy purchasing cards work like any normal debit/credit card. Any establishment displaying the VISA symbol, in the UK and globally, will accept the card. However, unlike a debit/credit card the purchasing card is a charge card, which means the total balance on the monthly statement must be settled in full by direct debit at the end of each period.

### **Why Use Purchasing cards?**

- 1.5) Purchasing Cards are an ideal method of paying for high volume, low value goods or services. The following benefits have been identified:
- 1.6) The Academies will benefit from:
  - Reduction in administration time raising orders and paying invoices;
  - Reduction in petty cash transactions
  - Increased purchasing power in that academies are able to purchase goods from stores that do not offer payment by invoice
  - Internet purchases with academy's card confirms legal ownership;
  - Potential to improve cashflow – possibility of 44 days credit;

### **Purchasing Card Controls**

- 1.7) There are a number of controls associated with each card. These are associated with the types of transactions that can be charged and the value of individual and monthly transactions.

### **Merchant Category Codes**

- 1.8) All suppliers that accept the VISA purchasing cards are categorised by the types of goods or services that they provide. There are 34 different categories and any number of these codes can be blocked or left unblocked to ensure compliance with organisational policies and to mirror each cardholder's buying profile. If there is a category code that a cardholder wishes to use that is blocked they should contact the MAT Finance Team to ascertain whether or not it is appropriate to remove the block.
- 1.9) Section 2 shows all the merchant category codes and indicates which codes are deemed suitable by Five Rivers MAT.

### **Value of Individual Transactions**

- 1.10) The Five Rivers MAT finance team will set the maximum value of an individual's monthly and single transaction limits in liaison with the Principal or Head of School. However, this should not exceed £1,000 inclusive of VAT and carriage charges. If

the responsible Principal or Head of School wishes to increase this maximum level for an individual transaction then they will need to contact the MAT Finance Team.

### **Monthly Expenditure Limits**

- 1.11) The responsible Principal or Head of School will set the monthly expenditure limit for each card. The total amount that can be spent on the card each month will depend on the requirements of each cardholder and will be based on the pattern of previous expenditure. As above the limit is inclusive of VAT and carriage charges. However, the upper limit should not exceed: -
- £1,000 for primary schools
  - £3,000 for secondary schools
- 1.12) An up to date central log should be kept by key finance staff within each academy, containing the following information:
- Cardholders' details
  - Monthly and single transaction credit limits for each cardholder
  - Spend controls (merchant category group blocking – see section 2)
  - Signed cardholder agreements
- 1.13) If a cardholder tries to purchase goods or services outside of his/her limits then the transaction will be refused and may cause embarrassment.
- 1.14) A cardholder's transaction and credit limits can be varied at short notice by contacting the purchasing card provider. However, such applications can only be made by a member of staff with appropriate authority (e.g. the Principal or Head of School). Please note: this is for one off purposes agreed with the Principal, if a more permanent change is required the Principal or Head of School should contact the Trust's Finance team.

## 2.0 Purchasing Card Category Groupings

<b>Merchant Category</b>	<b>FRMAT Default Setting</b>
1. Building Services	√
2. Building Materials	√
3. Estate and Garden Services	√
4. Utilities and Non-Automotive Fuel	√
5. Telecommunication Services	√
6. Catering and Catering Supplies	√
7. Cleaning Services and Supplies	√
8. Training and Educational	√
9. Medical Supplies and Services	√
10. Staff - Temporary Recruitment	×
11. Business Clothing and Footwear	√
12. Mail Order/Direct Selling	√
13. Personal Services	×
14. Freight and Storage	√
15. Professional Services	×
16. Financial Services	×
17. Clubs/Associations/Organisations	√
18. Statutory Bodies	√
19. Office Stationery, Equipment and Supplies	√
20. Computer Equipment and Services	√
21. Print and Advertising	√
22. Books and Publications	√
23. Mail and Courier Services	√
24. Miscellaneous Industrial/Commercial Supplies	√
25. Vehicle Servicing and Spares	√
26. Automotive Fuel	√
27. Travel - Air/Rail/Road	√
28. Auto Rental	×
29. Hotels and Accommodation	√
30. Restaurants and Bars	×
31. General Retail and Wholesale	√
32. Leisure Activities	√
33. Miscellaneous	√
34. Cash (Automatic/Manual), Money Orders, Foreign Currency, Traveller's Cheques	×

Under no circumstances are cash withdrawals permissible using the purchasing card and academics should ensure this facility is deactivated at the point of setting up the account.

If a cardholder requires a merchant category to be opened up for their use the Trust Finance Team should be consulted in the first instance.

### **3.0 Ordering Process**

The purchasing card gives a means of procuring goods and services; however, it does not nullify the need to follow the procedures laid down in the trust's policy on competitive tendering and the trust Scheme of Financial Delegation.

It is important to note that the rules regarding Quotations and Tenders have not been relaxed for cardholders.

**All requests for purchasing card transactions over £25 should be made in writing** to the Principal (or the person's direct line manager if a member of the central Five Rivers MAT team) using the form presented at Appendix 2 and the cardholder should not carry out any transactions until the form has been duly signed.

All cardholders are required to sign the agreement in Appendix 1 of this policy and a copy of the signed agreement is to be kept on file by the key finance staff within the academy.

Any abuse of the card will be treated as gross misconduct in accordance with the Code of Conduct for Staff.

#### **Using the Purchasing Card**

- Over the phone – have the card at hand; quote the card number, expiry date, cardholder information and possibly some security details. The cardholder should ensure this conversation takes place in private to avoid others overhearing for security measures.
- Over the counter, face-to-face – just as you would use a personal debit or credit card.
- Over the Internet – just as you would use a personal debit or credit card online.

There are a number of checks that need to be done prior to using the purchasing card, the following must be considered:

- Does the supplier accept Mastercard?
- Is the transaction cost less than the individual transaction limit?
- Will the value of the transaction exceed the monthly expenditure?
- Is the merchant category code of the supplier unblocked?

If the above checks are in order then the goods and services can be ordered/paid for and the cardholder should:

- Confirm the total amount of the transaction with the supplier.
- If paying in person the cardholder will need to key in his/her PIN to verify the payment.
- If paying via the phone or Internet the cardholder will have to quote the purchasing card number and expiry date. It is important for any transactions made via the telephone that the cardholder also provide the supplier with a name and delivery location.
- When ordering via the telephone, the supplier may ask for the Security Code shown on the reverse of the card and the school postcode and school address to verify the address. This is to help reduce the risk of fraud taking place, as the card is 'not present', i.e. the cardholder is not physically in front of the supplier so that they can check the card details and signature.

- Request a VAT invoice from the supplier to enable the school to be reimbursed for the VAT.

Once goods and services have been ordered all fields of the purchasing card transaction log, except columns titled “Goods Received and Invoice Received”, must be completed. The transaction log is a record of all goods and services purchased on each card. An example of this log is shown in Appendix 4 “Purchasing Card Transaction Log”.

On ordering the goods or service the following entries should be made: -

- Date Ordered
- Description of Goods / Service ordered
- Supplier Name
- SIMS Ledger Code
- Gross Amount (if no details of VAT are known leave Net & VAT blank)
- Net Cost of purchase
- VAT Amount

On receipt of the goods or service the cardholder should confirm that they match the goods or service ordered. He/she should check the VAT invoice or VAT receipt to the log and then retain the details to be submitted with the log.

He/she should enter against the purchasing transaction log: -

- Net Cost (if not previously known)
- VAT Amount (if not previously known)
- Goods Received Date
- The VAT Invoice Number/the VAT Receipt Number

**Cardholders must always obtain a VAT receipt where VAT has been included on the transaction. This enables the academy to reclaim the VAT amount. Without a valid VAT receipt the academy will not be able to reclaim.**

For goods and services purchased online, cardholders must print the confirmation of purchase detailing the values of the goods and any VAT included.

### **Issues with the Goods / Services Provided**

If there is a problem with the quality of goods/services supplied, the cardholder must contact the supplier immediately to request a refund.

If the supplier agrees to issue a refund, the cardholder must update the Purchasing Card Transaction Log with the credit and ensure receipt of a VAT credit note. The cardholder should also ensure that the credit appears on a subsequent statement.

If agreement cannot be reached with the supplier, the cardholder must contact the responsible Finance Officer, giving full details of the dispute so that a refund can be pursued via the purchasing card provider.

### **Disputed/Queried Transactions**

If the monthly statement shows a transaction that the cardholder knows they did not make, he/she should contact the named supplier direct. Where a credit is due the supplier should be asked to raise a refund voucher, this will then be processed back onto the cardholder’s account, and will appear on the next month’s statement.

If the cardholder cannot resolve the query with the supplier, he/she should contact the responsible Finance Officer and give full details of the problem, the Finance Officer will then liaise with the Purchasing Card provider.

### **3.1 Online Security- Best Practice**

#### **Taking care of your details online**

Secure sites will start with https, not http. Secure sites have an added encrypted transaction layer. Other security systems include Secure Socket Layer (SSL), Secure Electronic Transaction (SET) and HyperText Protocol Secure (HTTPS). Use these whenever possible. Refer to section 6 for how to check if a website is secure.

#### **Get to know a company before you buy**

If the school is not familiar with a supplier, it is a good idea to contact them first and ask for some company background before buying. Are the company's registered details displayed on the home page? Is there some form of accreditation which can be verified?

- If unsure - don't buy. Contact the Internet Fraud Watch [www.fraud.org](http://www.fraud.org) to check out merchants first.

#### **Keep passwords secret**

If the cardholder or school register with a particular site, they will be asked to enter a user name and password. Keep these passwords completely secret – in the same way as personal card cash machine PIN numbers.

#### **Read the delivery and returns policy before you buy**

Read the delivery and return policies on the merchant's home page before completing an on-line transaction. Check that any unsatisfactory items can be returned and whether a refund or a merchant credit will be issued. The website ideally should also cover delivery methods, delivery cost, currency accepted, taxes applied and a contact telephone number or e-mail address.

#### **Check for a secure connection before entering Purchasing Card details**

A secure browser such as Microsoft Internet Explorer version 4.0 or later will show whether or not the web site being visited is secure. Internet Explorer uses the padlock symbols as shown below.



A broken key or padlock = unprotected



An intact key or padlock = secure

These browsers also scramble personal data before sending it, so no one else can read it.

A secure site will often have https:// at the beginning instead of http:// (The 's' stands for secure). Never send card details by e-mail i.e. if the address starts mailto.

Secure

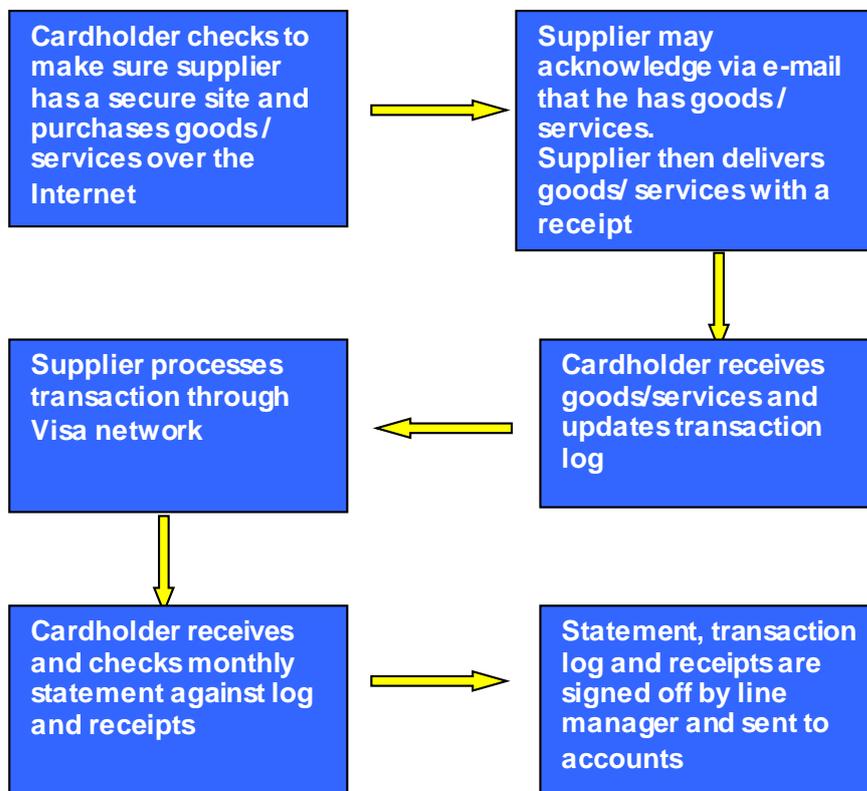
Netsite:

Unsecure

Netsite:

- Always take the option to use a secure checkout.
- Ensure that a single browser window is open when submitting data.

### Quick Reference Guide



In the unusual event that unauthorised transactions do occur on the account, the card provider will immediately suspend and investigate them.

#### **4.0 Reconciliation Process**

All purchases made with the Purchasing Card should be recorded on the cardholders Purchasing Card Transaction Log. This log should then be passed to the key person responsible for reconciliation against the school bank account.

On the 28<sup>th</sup> of every month, a monthly statement will be received for each card. This will detail the transactions made with the card in the previous month. This statement requires paying within 7 working days so it is important that the statement is reconciled as quickly as possible.

The information contained on each monthly Purchasing Card Transaction Log must match the transactions on each statement. It is the responsibility of the cardholder to ensure that

all details on each monthly statement are correct and that any discrepancies are rectified with the supplier. If the cardholder does not recognise or is unsure of any transactions, they should contact the Purchasing Card provider immediately and let the responsible Finance Officer know.

It is possible that due to timing differences, some purchases made towards the end of the previous month may not appear until the following month's statement. If this is the case, the cardholder should simply transfer the entries to the following month's log.

Once the cardholder is happy that the Purchasing Card Transaction Log reconciles to the statement they must attach it to the statement with all the VAT invoices and receipts. This needs to be passed to the Principal or Head of School (or line manager if centrally employed within the FRMAT team) for signature and then to the key finance staff for reconciliation against the academy's bank account. If a cardholder loses a receipt they must make every attempt to obtain another copy. Where this is not possible, they must complete a lost receipt form (Appendix 3) which must be signed by the Principal (or Head of School) and attached to the documentation passed to the Finance Officer. If three receipts are missing in any 12 month period the Cardholder's purchasing card may be revoked.

In the event of the cardholder's absence from work when the statement is due to be reconciled, the Principal must be made aware and the responsible Finance Officer informed. The Purchasing Card Transaction Log must still be processed during the absence period to ensure payment is not delayed and interest is not accrued.

### **Copy Statement Required**

If a duplicate copy of the monthly statement is required, the card holder should inform the responsible Finance Officer who will then liaise with the Purchasing Card provider to obtain a copy statement. There may be an associated cost.

## **5.0 Authorisation Process**

### **Checks to be carried out by Principals, Heads of School or FRMAT line managers:**

The checks performed by Principals, Heads of School or FRMAT line managers are key controls in the purchasing card process and should be carried out rigorously:

- They should ensure that items purchased are appropriate for school use and that no personal items have been purchased.
- If there is any uncertainty about the use of the card they should, in the first instance, query it with the cardholder. If there appears to be an improper use of the card the matter should be raised immediately with the FRMAT Finance Manager (Maxine Binge).
- When they are satisfied that the expenditure log is in order they should authorise it (sign it) and pass it to the responsible Finance Officer within the academy.

## **Checks to be carried out by the responsible Finance Officer**

The responsible Finance Officer should perform the following checks on the log received from the cardholder's Line Manager, Principal or Head of School:

- Ensure that where the card has been used for hotel accommodation or subsistence that the approved limits on these types of expenditure have not been exceeded, and that the expenditure has not also been claimed on monthly travel claims;
- Ensure that the total shown on the card log equals that shown on the statement received from Company OneCard;
- Ensure that the purchasing log has been authorised appropriately

If the responsible Finance Officer is uncertain about the use of the card they should in the first instance query it with the cardholder or their Line Manager. If there appears to be an improper use of the card the matter should be raised immediately with the Principal or Finance Manager within the MAT (Maxine Binge).

Failure to carry out such checks may result in disciplinary action.

### **6.0 Recording of Transactions on PS Financials**

Each month the Purchasing Card provider will debit the school's bank account with the total balance on all cardholders' statements. This direct debit is actioned seven days after the statement date and consequently the entry of card transaction details onto the school financial system in a timely manner is essential for bank reconciliation purposes.

When the responsible Finance Officer has received the log from the cardholder's Line Manager and checked that the total on the log equals that shown on the statement he/she should enter the transactions on the school's financial system by completing a credit card expense transaction and a multi credit card payment transaction.

The responsible Finance Officer should enter the net amount against each appropriate ledger code and cost centre and then select the correct VAT code for each transaction. The VAT element will be automatically calculated, check that this entry agrees with that shown on the VAT receipt or statement. If there is a discrepancy the cashbook VAT entry line can be manually adjusted.

Note that any VAT entered via this method will be included within the monthly VAT report.

### **7.0 Document Retention Policy**

All transaction logs, together with associated statements, receipts and invoices should be retained by the school for the current year and for a further six years. They should be readily available for examination by Internal Audit and HMRC.

### **8.0 Security**

Cardholders must follow the guidance set out below; any abuse of the card will be treated as Gross Misconduct in accordance with the Code of Conduct for Staff.

- Cardholders should sign the card immediately after receiving it and memorise the PIN
- Cardholders should not allow other members of staff to use their card;
- Cardholders should not tell anyone their Card PIN and should not write it down;
- Cards must not be used to obtain cash or for cardholders' personal transactions;
- Cards must only be used to procure goods and services on behalf of the School.
- Any transactions made over the telephone should be performed discretely and out of earshot of anyone else. This is to prevent others recording the card details.
- Cards should be kept with the cardholder at all times or locked away in the school safe until required.

### **Lost / Stolen cards**

The cardholder is responsible for ensuring that their card is kept secure at all times.

If the cardholder loses their Purchasing Card or has it stolen, they must contact the Purchasing Card Lost & Stolen section immediately.

After reporting the card as lost or stolen, the cardholder must inform their Principal and responsible Finance Officer immediately who will liaise with the Purchasing Card provider.

If it is the weekend, the cardholder should inform the Principal and responsible Finance Officer on the next working day.

The Principal/responsible Finance Officer should inform the MAT Finance Manager on the next available working day on the following number: 0114 2441842

If the Purchasing Card has been lost and is then subsequently found after notifying the Purchasing Card provider, it must not be used. The card should be cut in half and sent immediately to the responsible Finance Officer, as a new card will already be on its way.

### **Damaged cards**

If a Purchasing Card is damaged, the cardholder should contact the responsible Finance Officer to arrange for a replacement card to be sent.

### **Fraudulent Transactions**

The same procedures as outlined in the above lost/stolen section must be followed:

In the event of fraudulent use on the Purchasing card, the cardholder should contact the Purchasing Card provider's Lost & Stolen section immediately.

After informing the responsible Finance Officer, the Finance Officer **must** contact the purchasing card customer services dept on 0370 6000 459

### **Preventing Card Fraud**

To help prevent card fraud cardholders should follow the advice below:

- Never leave a Purchasing card unattended – for example, in a car or an office where thieves can easily find it.

- Try not to let the Purchasing card out of sight when paying for goods and services and ensure that the card is returned.
- Never discard transaction slips that display the card number - always tear them up once the reconciliation process is completed.
- Never write down the purchasing card number.
- Check the monthly card statement as soon as it arrives and query unknown purchases immediately.
- If the cardholder suspects their card has been stolen or lost, always report it.
- Have the purchasing card provider's lost and stolen number to hand at all times

## **Change of Situation - Cardholder**

### **Change of details**

If there are any changes in cardholder details – for example the cardholder moves to a different role, department, location, or changes their name – the cardholder must contact the responsible Finance Officer immediately.

The Finance Officer will liaise with the purchasing card provider to effect the necessary changes and notify the MAT Finance Manager.

### **Leaving**

If the cardholder is going to leave the organisation, it is their responsibility to contact the responsible Finance Officer and inform them that they have given notice. He/she should return the purchasing card to the Principal or Head of School immediately upon notice of resignation.

All transactions must be recorded on the monthly electronic purchasing transaction log and passed to their line manager for authorisation prior to departure.

The responsible Finance Officer or Principal/Head of School will then arrange for the card to be cancelled and destroyed and contact the MAT Finance Manager.

## **9.0 Duties & Responsibilities – A Summary**

### **The Cardholder**

To maintain the security of the purchasing card the cardholder should: -

- Upon receiving the card, sign it immediately;
- Ensure that the card is kept in a secure place;
- Keep their PIN secret;
- Not allow others to use the card;
- Never leave their purchasing card unattended (e.g. in a car or in the office);
- On receipt of a new card cut the old card in two and return to the responsible Finance Officer;
- Never write down the purchasing card number;
- Try not to let the purchasing card out of sight when paying for goods and services and ensure that the card is returned to them;
- Never discard transaction slips that display the card number - always tear them up when they have completed the reconciliation process;
- If they suspect their card has been stolen or lost, report it to the purchasing card providers Lost & Stolen section.

## **Transaction Logs**

The cardholder should:

- Complete an entry on the purchasing transaction log on the purchase of each good / service;
- Check the monthly card statement as soon as it arrives and query any unknown purchases or monetary discrepancies immediately;
- Reconcile each transaction entry against the Barclaycard monthly statement;
- Transfer any unreconciled transactions onto the next month's log.

The cardholder should:

- Report damaged cards to the responsible Finance Officer;
- Inform the Finance Officer of any change in their details
  - Change of name;
  - New role with organisation;
  - Change of department;
  - Resignation / Retirement.

## **Responsible Finance Officer**

The responsible Finance Officer should:

Maintain a register of:

- Cardholders;
- Cardholder locations;
- Cardholder transaction limits;
- Cardholder monthly expenditure levels;
- Cardholder merchant category group code blocking;
- Cardholder cost centre details.

Co-ordinate transaction log reconciliations by ensuring:

- Cardholders complete a monthly transaction log;
- Cardholders reconcile their individual account to their transaction log;
- Reconciliation of the school's direct debit with aggregated transactions.

Liaise with the Purchasing Card Provider to:

- Set up new cardholders;
- Dispute transactions;
- Request replacement cards;
- Request duplicate monthly statements.

Log transactions:

- Entry on to PS Financials to allocate expenditure ensuring VAT entered as necessary;
- Update inventory for all relevant purchases.

Issue guidance to cardholders on:

- Obtaining VAT receipts;
- Lists of suppliers;

- Completion of transaction logs;
- Reconciliation of transaction logs.

Ensure security by:

- Maintaining a register of cards that are held in the safe and ensuring that these are signed out and back as required if they are not held by the cardholder themselves;
- Ensuring that old cards are disposed of safely.

### **Principal or Head of School**

The Principal or Head of School is responsible for:

Level of Business:

- Setting how many purchasing cards the organisation will have;
- Setting who has a purchasing card;
- Setting the level of monthly expenditure;
- Setting the level of individual transactions;
- Setting the types of goods and services that can be purchased via the card.

Compliance:

- Ensuring that the responsible Finance Officer is aware of his/her role, and is fully supported by all relevant staff;
- Ensuring that cardholders are aware of their responsibilities.

## **10.0 Useful Contacts**

### **Responsible Finance Officer**

Tinsley Meadows – Maxine Binge  
Abbeyfield – Shabana Behzad

### **Purchasing Card Provider**

Customer Services  
Royal Bank of Scotland  
Commercial Cards  
Cards Customer Services  
PO Box 5747  
Southend-on-Sea  
SS1 9AJ

### **Purchasing Card Provider Lost / Stolen**

0370 6000 459 OR +44 1268 500 813 if calling from outside the UK

### **MAT Finance Manager**

Maxine Binge: 0114 2441842

### **MAT Finance Team**

Emma Farmer (Director of Business Strategy): 077123 06063  
Maxine Binge (Finance Manager): 0114 2441842

**Policy to be reviewed next in January 2019**

## **Purchasing Card Manual – Agreement form**

### **DELEGATED CARDHOLDERS AGREEMENT FORM**

I ..... confirm that I have now received my e-procurement card along with my secure pin number.

I confirm that I have read the Purchasing Card Policy and that I will adhere to my responsibilities as a cardholder.

I have read the security recommendations within the manual and I agree to adhere to these at all times.

I agree that any purchase I make will be suitable for school use and that I shall only make purchases using my card after the Principal/Head of School (or my line manager if I am a Five Rivers MAT central team member) has signed a request form.

I agree to reconcile my monthly statement with every purchase made using my transaction log and I agree to securely attach all receipts (including VAT receipts) to this before seeking authorisation from the Principal/Head of School.

I understand that if I lose a receipt it is my responsibility to seek a copy where possible or complete a lost receipt form which should be signed by my Principal/Head of School.

Signed.....

Name: .....

Academy: .....

Principal/Head of School Signature: .....



## Appendix 2

**Request for expenditure – use of academy procurement card (To be handed to the academy purchasing card ‘gatekeeper’)**

<b>Name of requester:</b>				
<b>Date of request:</b>				
<b>Detailed description of goods being requested:</b>	<b>Description</b>	<b>Item code (if applicable)</b>	<b>Quantity needed</b>	<b>Unit cost</b>
<b>Budget or subject area details:</b>				
<b>Supplier name:</b>				
<b>Amount being requested:</b>				
<b>Signature of requester:</b>				
<b>Approved by (signature and print)</b>	<b>(Principal/Head of School or other authorised signatory)</b>			
<b>Signature to confirm receipt for purchase is attached to this request:</b>	<b>(Administrator in the Academy)</b>			

**To be completed by Finance Team:**

Gross amount	Net amount	VAT amount	Date goods received checked	Invoice / Receipt Number	Nominal & Account

**Signature ..... (Maxine Binge, Finance Manager – Five Rivers MAT)**



**Appendix 3**

**Five Rivers Multi Academy Trust**

**Missing Receipts for OneCard Transactions**

Academy in which I work .....

I, \_\_\_\_\_, have no receipt for the following items:

Date	Description of Goods	Supplier Name	Ledger Code CC & Sub	Gross Amount

**Please provide information as to why there is no receipt and the attempts you have made to obtain a copy:**

.....  
.....  
.....  
.....

Signature \_\_\_\_\_

Date \_\_\_\_\_

Authorisation Signature (Line Manager) \_\_\_\_\_

Date \_\_\_\_\_

Authorisation Signature (Principal) \_\_\_\_\_

Date \_\_\_\_\_

*Please complete and return the above form to your Finance Officer as soon as possible.  
You must receive both authorisation signatures before returning*

