



Procurement & Tendering Policy

(Statutory)

Approved: SPR 2025
Date of Next Review: SPR 2026

Equality Impact Assessment - Policy Review

In reviewing this policy, we have tried to make a positive impact on equality by considering and reducing or removing inequalities and barriers which already existed. We have ensured that this policy does not impact negatively on the dimensions of equality.

1. Introduction

The purpose of this policy is to set out the way The Roseland Multi Academy Trust ('the Trust') manages its expenditure and obtains best value for the purchasing of goods and services, in line with the requirements of The Procurement Act 2023, both the Academies Financial Handbook ('the handbook') and The Trust's Master and Supplementary Funding Agreements ('the funding agreement'), as well as any other Department for Education (DfE) regulations and guidance, together with ensuring the Trust achieves best value for money, promotes transparency and accountability in its procurement processes, and supports sustainable and ethical purchasing.

The Academy Trust Handbook outlines that:

- Trustees and management must maintain robust oversight of the academy trust. [2.1]
- The trust must take full responsibility for its financial affairs, stewardship of assets and use resources efficiently to maximise outcomes for pupils. [2.2]

This policy details how the Trust will comply with the above requirements, and applies to everybody within the Trust who are either responsible for, or have influence over, purchasing decisions, be that an employee, contractor or volunteer.

The underlying principle of this policy are:

1. **Compliance with Legislation:** All procurement activities must comply with the Procurement Act 2023, Academy Trust Handbook, and other relevant laws and regulation.
2. **Value for Money:** Consideration of the total cost of ownership, across the entire life of any contract, including price, quality, and sustainability, in order to maximise the Trust's resources and improve pupil outcomes.
3. **Transparency:** Procurement processes must be open and transparent.
4. **Fair Competition:** Ensure a competitive process that treats all suppliers equally and given sufficient time to respond.
5. **Sustainability and Ethics:** Consider environmental and social factors in procurement decisions.

Value for money will be determined by considering both cost and non-cost factors (for example contractor availability or reliability).

Authorisation limits must be adhered to at all times (Point 4), as must the correct procedures (Point 5). The higher the value of the transaction, the more detailed the procedures that apply.

2. Related Parties, Novel, Contentious and Repercussive Transactions

Under no circumstance should orders for goods or services be placed with suppliers listed on the Trust's Register of Business Interests without first being brought to the attention of the CFO.

Any related party transaction must first be approved by the CEO **and** CFO of the Trust and be registered using the ESFA's online form. For transactions that exceed the limits outlined within the current Academies Financial Handbook, **prior approval** from the ESFA will also be required.

Similarly, any transactions that could be considered novel, contentious or repercussive must be brought to the attention of the CEO, CFO and/or the ESFA for approval before the transaction takes place.

- Novel transactions are those of which the academy trust has no experience, or are outside its range of normal business
- Contentious transactions are those that might cause criticism of the trust by Parliament, the public or the media.
- Repercussive transactions are those likely to cause pressure on other trusts to take a similar approach and hence have wider financial implications

2a. Wave Multi Academy Trust

Wave Multi Academy Trust ('Wave MAT') are currently a related party to the Trust, due to the positions of Mr Robert Gasson (CEO of Wave MAT & a Member of the Trust) and Mr Christopher Challis (CEO of the Trust and a Trustee of Wave MAT).

Wave MAT are commissioned by Cornwall Council to provide Alternative Provision to pupils within the County, through the Fair Access Protocol/Pupil Support Partnership ('PSP', formerly Pupil Placement Partnership) policy agreed by Schools Forum, with costs agreed between Wave MAT and Cornwall Council. Wave MAT also operate Cornwall's Community and Hospital Education Service ('CHES'). No alternative service is available to the Trust for these services, and therefore Wave MAT are an explicit exemption to point 3 above.

Following consultation with the ESFA in Autumn & Spring 2020/21, the Trust is not considered the decision maker for both Cost and Provider for AP services, and as such is not in breach of the Academies Financial Handbook when trading with Wave MAT.

The Trust is required to provide an annual disclosure through the ESFA's Related Party Online Portal, together with a cost estimate for the forthcoming year. This disclosure must include evidence from Schools Forum or a Statement of Assurance from Cornwall Council confirming the Local Authority as the decision-maker.

Trust academies ***must*** notify the CFO ***and*** CEO of any intention to refer pupils to a Wave MAT Academy, ***in advance*** of any referral and/or financial commitment taking place. All referrals must also be reviewed at least annually, with any referrals rolling continuing from one Academic Year to the next being explicitly raised with the CFO ***in advance*** of the School's summer closure each year. The CFO ***must*** ensure costs declared within the RPT disclosure remain up-to-date and in-line with year-end forecasts.

3. Authorisation Thresholds

The following thresholds apply to single orders or invoices (exclusive of VAT), for individual items or in total. The correct procedures must be followed at all times, see Point 4.

- Delegated academy budget holders may approve orders **up to a value of £1,000**, provided this does not cause them to exceed their total delegated budget limit.
- Primary and Secondary School Headteachers may authorise orders **up to a value of £5,000**, as a single item or in total, provided this does not cause a budget limit to be exceeded.
- Orders for goods and services **up to but not exceeding £10,000**, either as a single item or in total, must be authorised by the CEO, CFO or Trust Management Accountant (following consultation with the CFO).
- Orders for goods and services **within the range £10,001 - £49,999.99**, either as a single item or in total, must be approved by the CEO or CFO.
- Orders **equal to or in excess of £50,000** must be brought to the attention of the Trust Board's Business & Finance Committee and discussed before any commitment is entered into by the Trust.

4. Procedures

All orders for goods and services must have a formal Purchase Order issued by the Central Services Finance Office. Members of staff not working within the Central Services Finance Office are not permitted to place orders with suppliers without the generated Purchase Order number, or the prior written approval of the CFO.

For the avoidance of doubt, the Purchase Order is generated by the Trust's finance software in PDF format with a sequential order number printed on the page. Completion of a written Internal Order Form or computerised Requisition does not constitute a Purchase Order. Suppliers must not be engaged prior to generation of the Purchase Order without express written approval is provided by the CFO.

The only instances where Purchase Orders may not be raised prior to engagement with suppliers will be limited to authorised Petty Cash or Proforma Invoice transactions (see points 14 & 15), payments falling due as part of an ongoing, pre-approved contract or statutory obligation (eg Contractual Payments/SLA/Utility/Water/Business Rates) as well as existing contract renewals not exceeding a 1-year duration that have been included within the annual budget, or where the raising of a Purchase Order is not practical, such as (but not limited to) Teacher Supply cover, minibus fuel or emergency repairs and maintenance. In all such instances, prior approval from the

CFO will be required before any new engagement with the supplier. The ordering of heating oil for schools not on mains gas supply is covered by a separate procedure (see point 4a below) as is the engagement of Agency Supply (see point 4b below). Invoices raised without a Purchase Order will be reviewed by the CFO or Trust Management Accountant on a regular basis to ensure appropriateness and integrity of internal controls.

Written quotations, when required, must be attached to the Purchase Order and retained by the Finance Office.

- Orders for a value of **up to £1,000 or less do not require quotations** and can be ordered by way of raising a Purchase Order through the Finance Office, and must be authorised by the appropriate budget holder.
- Orders of **£1,001 – £10,000** must have **at least one written quotation** attached to the Purchase Order, and be accompanied by appropriate authorisation. Where the transaction is considered unusual or value for money cannot be easily ascertained, the CFO may request up to two additional quotations be sought, which if requested must be provided by the procuring member of staff before the transaction is approved.
- Orders with a value of **£10,001 - £19,999.99** must have a minimum of two, preferably three quotes obtained before a Purchase Order is raised. Total number of quotes required is to be considered by the CFO, taking into account the best interests of the Trust, including (but not limited to) value for money, previous performance of any contractor/supplier, and timescales. Where requested, the procuring member of staff must provide additional quotes before the transaction is approved. Restricted Tendering is considered the most relevant form of tendering for purchases of this value.
- Orders **with a value of £20,000 - £49,999.99** must have a minimum of three written quotations.
- Orders **in excess of £50,000 and up to the current Procurement Act 2023 threshold** must be raised at a full Trust Board or Business & Finance Committee meeting for the consideration of Trustees. The CFO will determine the appropriate method of tender, with the Trust Board's Business & Finance Committee providing final award approval.
- Orders that **equal or exceed the current Procurement Act 2023 threshold**, must be brought for the consideration and approval of the full Trust Board or Business & Finance Committee. The CFO will consider whether a consultant should be engaged to manage the procurement process, whether a national framework is to be utilised, or whether the Trust should manage the process internally, ensuring compliance with the Procurement Act 2023 at all times. The Trust Board or Business & Finance Committee will provide acceptance of the tender and final award approval.

Email and/or website prints are acceptable forms of written quotations for transactions below the Procurement Act 2023 threshold. All quotations, not just those from the successful supplier, must be provided on request and preferably attached to the relevant requisition/purchase order wherever possible.

Where the appropriate number of written quotations cannot be obtained, such as scarcity or specialist supply, in the event of an emergency situation where compliance with the above procedures will cause undue delay, or the purchase relates to an ongoing large construction project where the supply of goods or services from other providers will cause excessive complication, the CFO may authorise Purchase Orders below the minimum number of quotations specified above. In all cases, clear documentation must be retained and the quotation, with reasoning, must be considered and approved by the Trust Board/Business & Finance Committee.

4a. Heating Oil

Some of the Trust's academies are located where no mains gas supply exists, and therefore use heating oil as fuel for the heating and hot water systems. These systems are critical to the Academies operation and provision must exist to ensure fuel does not run out. The Trust will therefore engage a supplier to deliver regular or automatic top-up of the oil storage tanks with payment to be made by direct debit to ensure continuity of service at all times. A minimum of three suppliers will be contacted for their current cost per litre, and the service reviewed, at least annually to ensure best value. The CFO may request more regular benchmarking of fuel prices where deemed appropriate.

4b. Agency Supply and Cover

Agency Supply and Teacher Cover, by its nature, is reactive and urgent to ensure delivery of the Trust's day-to-day operation and will therefore not be subject to normal Purchase Order process. For Agency Staffing and Cover, the individual responsible for booking supply cover will include **all required details** within the Trust's

consolidated Supply Tracker, including (but not limited to) who the cover was required for (named individual and department), whether the cover was for a Teacher or Support staff member, and the nature of the absence (Short or Long term sickness, maternity/paternity cover, or job role vacancy etc). **All relevant fields must be completed by the member of staff making the booking prior to the agency worker commencing the engagement.**

It is Trust policy to not automatically cover Support Staff with external agency or casual staff in the majority of cases, and for long-term cover requirements where a need is known in advance, such as maternity, to be covered through well planned and considered recruitment. Where a school intends to engage agency workers or casual staff in such instances, the Headteacher must engage with the Trust's HR Lead, CFO or CEO in the first instance to discuss the requirements. Existing staff overtime may be used at the discretion of the Headteacher where this has been discussed with the academies' assigned Management Accountant, and the cost can be covered within the academies delegated budget.

4c. Energy

Due to the nature of Energy contract procurement, where the contract value varies day-to-day and 'same-day' contract acceptance is required, the Trust will operate a separate procedure for the procurement of Energy and associated contracts where the contract value exceeds CEO/CFO delegated authority limits.

The Trust will engage with an appropriate broker, framework or consultancy ('consultant') to support the procurement process, with the consultant being identified by the CFO. **Procurement will be run in line with the requirements of the Procurement Act 2023 at all times.** On receipt of initial market responses, the CFO will provide a breakdown to Trustees for consideration and provisional approval to accept a response from either a single provider, or provide rationale to select from a reduced shortlist. **Rationale must be reasonable in the view of Trustees and value for money demonstrated at all times.**

Where approval is not provided in sufficient time to allow same-day acceptance, market responses will be refreshed at the earliest available opportunity following receipt of quorate decision by Trustees. The CFO will then be authorised to make the final decision, in line with the provisional approval, on the basis no material change in value or ranking has occurred. Instances where this will be applicable (but not limited to) are:

- Minimal price variation following the mandated minimum 8 working day standstill period.
- No material increase in contract value has occurred.
- A close second supplier was provisionally approved by Trustees, and is now the preferred following a change in contract value.
- A close second supplier was provisionally approved by Trustees, and the first preferred supplier has withdrawn following the refresh of marking responses.
- The contract value has reduced from the initial market response; *In such instances, a supplier previously not originally considered may be awarded the contract on the basis of opportunity provided compliance with the Procurement Act 2023 and value for money can still be demonstrated.*

For the purposes of the above, a significant increase in contract value is deemed to be 10% or greater over the initial market response for that supplier.

Other criteria may apply with the final decision being made at the discretion of the CFO. The CFO must ensure the decision is made in line with the provisional approval of Trustees. Where a significant change in market responses is received, the CFO must abandon the procurement and re-commence the process.

Following acceptance of a supplier's response, the CFO will then provide confirmation to Trustees of the chosen supplier and detail any variation from the provisional approval at the next scheduled Board or Business & Finance Committee meeting.

5. Condition Improvement Fund Projects

Where the Trust lacks sufficient internal knowledge and expertise, external consultant(s) will be appointed to submit and manage Condition Improvement Fund bids on the Trusts' behalf.

Where the professional fees form part of the funding bid submitted to the DfE, and no cost will be incurred by the Trust should the bid(s) be unsuccessful, tendering for this element of the project will not be required provided fees remain below acceptable DfE thresholds, published annually.

The Trust Board's Business & Finance Committee will be notified of all project bids and expected costs, and **must** approve any project with a financial contribution exceeding the CEO/CFO's delegated authority limit prior to a contract being entered into and/or construction work commencing.

Construction work of each successful project will be tendered by the appointed consultant. A minimum of three tenders will be sought for each project, however suitability and availability will be taken into consideration as outlined within sections 7 to 11 detailed below. Compliance with the Procurement Act 2023 requirements must be maintained at all times.

Where returned tenders do not exceed initial project costs, and no material change to the project has occurred, the CFO may accept tenders on behalf of Trustees. Should tenders exceed original project costs or a material change to the project is likely, tenders will be submitted to the Trust Board/Business & Finance Committee for consideration and approval. A change of scope request will then be submitted to the DfE.

The Trust Board's Business & Finance Committee will be updated on project status on a minimum termly basis until completion.

6. Forms of Tender

There are four main forms of tender acceptable to the Trust:

- **Open Procedure** covered under section 20(2)(a) for high-value procurements, allowing any interested supplier to submit a tender.
- **Competitive Flexible Procedure** under section 20(2)(b) for designing a procurement process suitable for the specific contract requirements.
- Use of a **Framework** (section 45)
- **Sub-Threshold Procedure** for transactions below the Procurement Act 2023's financial threshold.

Both Open Procedure and Competitive Flexible Procedure fall under the requirement of the Procurement Act 2023 and will be the preferred method utilised for high-value procurement. The use of Frameworks is also permitted within the Trust. The most appropriate form of tender will be decided by the CFO. Sub-Threshold procedure will apply to any procurement below the Procurement Act 2023's financial threshold.

Whilst the use of Direct Award Special Cases (section 41) and Direct Award Switching Procedure (section 43) is allowable under the Act, their use will be restricted within the Trust and **must** be approved by the Board of Trustees/Business & Finance Committee prior to any award being made. Direct Award Special Cases requires a Justification defined within the Act to apply, whilst Direct Award Switching Procedure applies only in the event of a failed procurement. Neither method will be applied within the Trust without the explicit approval and agreement of the CFO followed by Trustee approval detailed above.

The Procurement Act 2023's financial threshold is the contract value, inclusive of VAT, before the provisions of the act apply.

Contract value refers to the total financial cost of a contract, encompassing all payments, fees, and potential revenue generated over the entire duration of the agreement, essentially representing the lifetime value of a contract, often also called "Total Contract Value (TCV). *For example, a contract of 3-years in length at a cost of £100,000 per year will have a TCv of £300,000 for procurement and decision making purposes.*

7. Preparation for Tender

Staff procuring goods and services will:

- Identify the need and establish a clear specification of requirements.

- Estimate the total value of the procurement, over the full life of the contract, to determine the appropriate procurement route.
- For any sub-threshold procurement, ascertain a budget and seek guidance from a Trust Management Accountant prior to commencing any procurement.
- For above threshold procurement, seek guidance and approval from the CFO.

Under no circumstance must staff commence a procurement procedure that exceeds threshold without the prior written approval of the CFO.

Whenever possible, the Trust should avoid creating its own frameworks and should make use of existing framework arrangements, for example utilising the DfE's Get Help Buying for Schools. For any instances of major investment requiring Trust Board approval, appropriate specialist advice should be sought.

8. Invoices and Payments

Invoices will be goods receipted for payment by the budget holder to confirm the goods or services have been received and are of the quality expected. Any discrepancies must be notified to the Academies Financial Administrator **and** Central Finance Office within 24 hours of delivery for appropriate action to be taken.

The Central Services Finance Office will process the invoice, ensuring correct treatment of VAT, and confirm all charges are correct and match the relevant Purchase Order(s).

The invoice will then be authorised by the CEO, CFO, Trust Management Accountant or relevant Headteacher for payment in line with the authorisation thresholds detailed above. Payments will be made by BACs on a regular basis, term dates and national holidays allowing. Where BACs payments are unable to be made (for example when account details are not provided), or payment is required as a matter of urgency, a cheque payment may be issued at the discretion of the CEO, CFO or Trust Management Accountant.

Payments will not be made where original invoices have not been provided, where goods or services have not been received to the expected quality, or where the appropriate authorisation cannot be obtained.

Regular BACs payments will be authorised in batches in line with the Trust's Financial Scheme of Delegation.

Invoices received without the appropriate purchase order or authorisation by the CFO will be notified to and investigated by the Headteacher of the relevant academy, with appropriate action taken to ensure compliance with Trust policy and avoid further repeat.

9. Business Charge Card

The Trust has two Business Charge Cards. The cards are to be retained by and for the use of the Central Services Finance Office, and are in the name of the CEO and CFO.

The cards have a shared financial limit of £10,000, split equally between the two cards. Any changes in the limit will be implemented by the CFO, following consultation and approval by the CEO and Chair of the Trust Board or Business & Finance Committee. All purchases must adhere to the Trust's usual authorisation limits and procurement procedures, and the card must be managed as follows:

- The cards must be kept in the Central Services Finance Office safe, and only removed when required for use.
- A detailed record of expenditure must be kept for all purchases.
- Care must be taken with all internet purchases, including purchasing only from known, trusted, reliable and reputable suppliers and only from sites adopting the internet security protocols.
- The cards must be settled in full each month; it must not be used as a line of credit.
- The cards may only be used by the CFO or a member of the Central Services Finance Office staff.
- The Central Services Finance Office staff are responsible for reconciling the monthly expenditure. Any items which do not have detailed record of expenditure or do not appear to be for bona fide school purposes must be immediately reported to the CFO, CEO and Bank, and must be investigated immediately.

- The CFO or Trust Management Accountant will authorise each individual purchase made on the charge card. The CFO and CEO will then review and authorise the monthly statement.
- The CFO or Trust Management Accountant may carry out a monthly check on a sample of the transactions, after which the charge card transactions will be posted monthly onto the finance system.

10. Petty Cash

Budget holders may authorise the use of Petty Cash for items of expenditure up to but not exceeding £20.00 (eg. £19.99), and where sufficient funds exist within their delegated budget to meet the expenditure.

Staff with the prior approval of the budget holder may purchase goods for reimbursement or may obtain cash for purchasing goods prior to the transaction taking place.

A valid receipt, signed authorisation from the relevant Budget Holder and any change from the transaction (if applicable) must be provided to the finance office. Reimbursements will not be made unless a valid receipt is provided.

Expenditure equal to or exceeding £20.00 is not permitted from Petty Cash without the express written approval in advance by the CFO.

11. Pro-forma Invoice

Budget holders may authorise the use of Pro-forma Invoices for items of expenditure exceeding £20.00, but below £50.00 (*£49.99 or less*), where sufficient funds exist within their delegated budget to meet the expenditure.

Staff with the prior written approval of the budget holder may purchase goods for reimbursement and submit a Proforma Invoice in order to be reimbursed. Reimbursement will only be made via BACs or Cheque, at the discretion of the CFO.

A completed Proforma Invoice, including full details of the transaction, a valid receipt, correct BACs details for the member of staff and signed authorisation from the relevant Budget Holder must be provided to the finance office. Reimbursement will not be made until a completed Proforma Invoice and valid receipt are provided.

Expenditure of £50 or more is not permitted outside of the Purchase Order system, see point 5 above, without the express written consent of the CFO in advance of any commitment or purchase being made.

The CFO or Trust Management Accountant may, in exceptional circumstances, approve Proforma Reimbursement to staff up to (but not exceeding) £100 where it is considered advantageous for the Trust to do so. Any request from a member of staff to exceed the £50 limit must be discussed with and approved by the CFO/Trust Management Accountant **in advance** of any transaction taking place.

12. Other Cash Transactions

When it is necessary for staff to have access to money, such as during a trip or visit, every effort will be made to minimise the amount of cash being carried by using prepaid card or other appropriate means.

Prior authorisation for cash to be taken must be given by the CFO/Trust Management Accountant and requirements must be notified to Central Finance well in advance of requirements, and **at least two weeks prior** to the date required eg. date of departure for a trip.

A lead member of staff must be appointed for each trip/visit and will be required to take responsibility of budgeting and cash/card handling for the duration. On return any prepaid cards, valid receipts for all expenditure and any remaining cash funds must be returned to the Central Services Finance Office.

Where prepaid cards have been issued, the lead member of staff will follow guidance issued to them when collecting the card(s), ensure security of cards at all times, and immediately report any lost or stolen cards to the Central Service Finance Office.

13. Student Trips, Visits & Events

Where the cost of trips, visits or events is not covered by the Trust, and instead funded through parental/carer/student contributions, procurement methods and thresholds detailed above may not apply.

Procurement will be based on previous experience of suppliers, availability and/or locality of supply, or any specific provision that meets Trust requirements or the overall student experience (eg Activities Week, Ski Trips). In such instances a single written quotation will be acceptable, regardless of value, provided the Operator/Agent is a reputable company and offer appropriate protections and/or guarantees (eg. ATOL, ABTA etc). Trips must be planned and adhere to the Trusts Trips & Visits policy at all times.

Parental or student money must be paid directly to the Central Services Finance Office, local Finance Offices or Primary School Secretaries. Members of staff not working within the Finance Office function ***must not*** collect money to pass onto Finance Staff on a parent/student's behalf.

Where possible, income should be collected through the Trust's approved online payment systems (Central Finance Staff/Trust Management Accountants can advise on the Trust's current systems). In the case of cash or cheque payments, a receipt must be issued for all monies collected, with records maintained of up to date payments made by students showing the amount paid and the balance outstanding. This will then be reconciled to the Trust's Financial Software on a regular basis.

14. Alcohol

Under no circumstance should Alcohol be purchased by Trust staff whilst on duty for the purposes of consumption, and under no circumstance should alcohol be purchased using Trust funds for any reason.

This includes, but is not limited to, the duration of any trip, visit or overnight stay whilst children remain under the care of Trust staff, purchase of alcohol for the purposes of cooking, and the use of petty cash or proforma invoice to reimburse the cost of any transaction or receipt containing the purchasing alcohol.

Special requirements from practical departments, such as Science or Design Technology, or Hand Sanitizer/other cleaning product not intended for consumption which contain alcohol are permitted with the approval of the CFO or Trust Management Accountant.