

TUESDAY'S LIVE TOP TIP



OUR WEEKLY DOSE OF SMART BUSINESS AND FINANCE TOP TIPS



Check for split purchases around Approval Thresholds

Why?

Protect Procurement Controls

- Look for several similar purchases made close together.
- Consider whether they form part of one overall requirement.

Maintain Transparency

- Ensure the correct approval and procurement route has been followed.
- Challenge patterns that appear to avoid thresholds.

Benefit

Several smaller purchases can sometimes represent a single overall requirement and should not be treated separately simply to remain below an approval or procurement threshold.

Reviewing transaction patterns can identify potential order splitting and provides assurance that delegated limits and procurement requirements are operating as intended. It also helps ensure significant expenditure receives the appropriate level of scrutiny and that purchasing decisions remain transparent, fair and capable of demonstrating value for money.

Useful Resources

- DfE – Buying for Schools
- Procurement Act 2023 Guidance