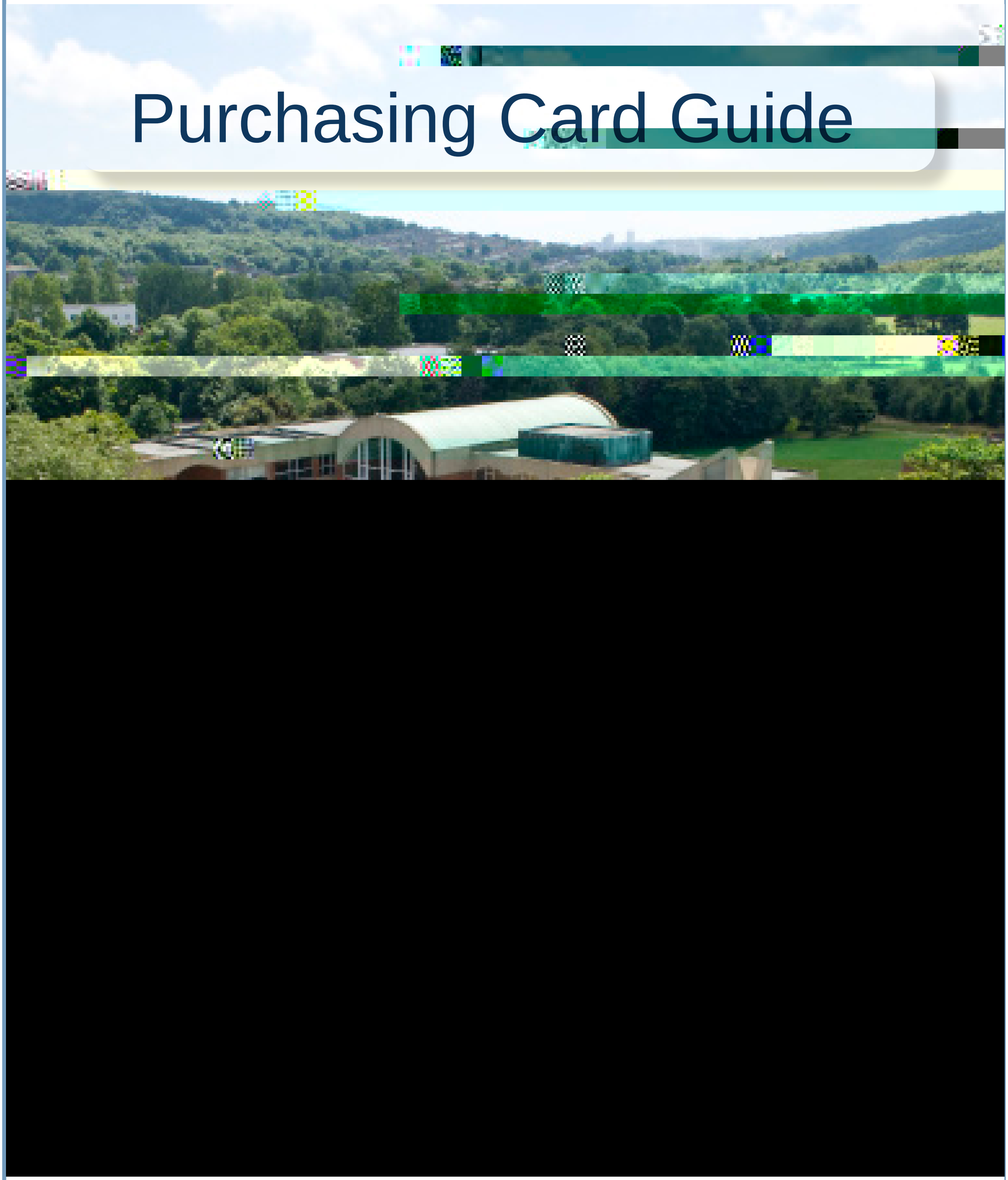
Purchasing Card Guide



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The regulatory environment within which the University operates creates a series of requirements the University

- To ensure the University is compliant with its legal requirements
- To ensure value for money is achieved in purchasing and can be demonstrated to students, funders,

The Financial Regulations

within a sound system of internal control that supports the achievement of policies, aims and objectives, and

the University. For further information, the Financial Regulations can be found on the Finance Website.

Purchasing Policy

The Purchasing Policy sets out the University's expectations with regard to the purchasing of all goods and services in order to achieve the best possible value for money for the University.

- of the source of funding
- in connection with their University duties
-

Particular implications for the use of purchasing cards are highlighted below.

Value for Money

The University aims to achieve value for money in all of its activities. With purchasing, this is achieved

goods and services against the total cost of buying and using them. Individuals need to ensure that they can evidence that they have achieved best value for money in all purchases, particularly those where they have selected alternative suppliers or not selected the quotation with the lowest price.

and budgetary control and place more reliance on the cardholder to identify value for money.

Compliance

Failure to comply within the requirements of

otherwise fraudulent will be investigated under the procedures outlined in the Fraud Response Plan.

Individuals need to ensure that they understand and adhere to their responsibilities. This guide will support you with this.

The Purchasing Policy sets out the minimum controls expected. Heads of School and Directors of Professional Service are responsible for compliance within their areas of responsibility and may have additional local procedures to ensure value for money which should be followed where applicable.

subject to regular review by the University's internal auditors.

Judgement

University regularly discloses information in relation

the importance of complying with policy cannot be overstated.

to personal travel, accommodation, entertaining and

be applied to ensure value for money from University funds.

some form of personal judgement will be required occasionally. If in doubt, you should apply the transparency test, i.e. would you be comfortable with the action or behaviour in question being subjected to public scrutiny?

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  personal credit card)
- Where approved for cash withdrawals, they reduce the administration and security burden attached to advances
- They enable ‘a better deal’ for the University. For example, with card-only suppliers or where prices are changing rapidly (such as services purchased from the University’s managed travel provider).

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2 The supplier only accepts card payments

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4 It is not possible for the individual to access the University’s Finance System at the point when the purchase is needed. For example, when travelling on University business.

When is it not appropriate to use a purchasing card?:

Purchasing cards are for use only in relation to the business of the University, and must never be used for personal purchases.

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IR35, please refer to ______________________________

Cash withdrawals:

It is recognised that travellers overseas may need to withdraw cash in order to facilitate the payment of expenses in certain places where a cash culture exists. Cash withdrawal facilities should be used in preference to a cash advance as they are more secure and avoid the need to transfer money into an individual’s personal

Cash withdrawal facilities are not automatically set up on purchasing cards. Should you require a cash withdrawal facility, either permanently or temporarily, please contact the ________________.

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	Head of School/ Director of Professional Service	Budget Holder	Cardholder
Following the University's rules for using a purchasing card	arrangements, including any local arrangements, in your School or Division.	Ensure that the cardholder is using the card only for properly authorised purposes in line guidance if you suspect improper use of purchasing cards.	Follow the University's rules for the use of purchasing cards, including ensuring budget holder authorisation for purchases,
	Head of School/ Director of Professional Service	**Budget Holder**	**Cardholder**
Security of cards	Ensure that there are secure storage facilities for purchasing cards. School or Division on an annual basis to ensure provided by Finance.	Ensure that the cardholder uses secure storage facilities for purchasing cards. Request the return of the purchasing card upon the cardholder's change of role, resignation or termination of employment. Destroy, by cutting into several pieces, and return to the Finance Division.	Store the purchasing card in a secure location at all times. Finance Division immediately in the event that the card is lost or stolen. Return the card immediately upon request or instruction from the Finance Division or budget holder upon change of role, resignation or termination of employment. Never share the card and PIN with colleagues. This may result in disciplinary action.

	Head of School/ Director of Professional Service	Budget Holder	Cardholder
Maintain appropriate records (including receipts), appropriate management controls and audit trails	Ensure that there are appropriate arrangements in arrangements should include access to records for cardholders who leave their role during this period. It is strongly recommended by Finance that the Head of School/Director of Professional Service instruct system.	Put in place appropriate arrangements for current year. These arrangements should include access to records for cardholders who leave their role during this period.	receipts in line with instructions from Heads of School/Directors of Professional Service. Receipts must be clear and show enough details to enable the budget holder to review them when authorising your monthly Receipts should be retained for six years, plus the current year, and passed to the budget holder should you leave your role within this period.
	Head of School/ Director of Professional Service	**Budget Holder**	**Cardholder**
Administration and authorisation of monthly tasks	(where directed at you) for transactions over holders, in line with the Purchasing Policy. You can delegate some authorisation responsibilities but you remain ultimately responsible within your area.	budgets to be updated. system for transactions up to £10,000, in line with the Purchasing Policy.	sure purchases are properly coded, and investigate and report any discrepancies. of non-compliance Heads of School and Directors of Professional Service will arrangements in place so the card can be withdrawn. If you have set up another person to code

			remain with you.
	Head of School/ Director of Professional Service	**Budget Holder**	**Cardholder**
Cash advances administration	Ensure that University requirements are complied with.	Ensure that cardholders submit an out of any remaining cash being returned to Finance.	is submitted to record cash withdrawals on the Finance System. Return any remaining cash to Finance.
Conficts of Interest	their impartiality in any matter relevant to their duties. Please see .		

- The University has already been committed to the purchase before involvement of the budget holder – their control is retrospective.
-

  occurs on a monthly basis.
-

  holders.

When using a purchasing card the cardholder must be aware that the supplier's terms and conditions will apply in most situations, rather than the University's, and they will usually be responsible for ensuring the supplier is appropriate.

How do I find the right supplier?:

The route to the best value for money supplier will depend on the nature of the purchase and the expected cost

order), you will need to follow the questions in the order below to select the right supplier for your purchase. However, for purchasing card purchases (with the exception of managed travel) you should start at step 2.

STEP 1

Is there a contracted supplier in place?

(For purchasing cards this only applies for managed travel)

because it has been judged that they represent good value for money. Some of these suppliers support online

Finance website.

STEP 2

Is there an approved supplier available?

procurement process that established appropriate terms and conditions of business. University approved suppliers are subject to quality and performance review, and a list can be found on the Finance website. If an

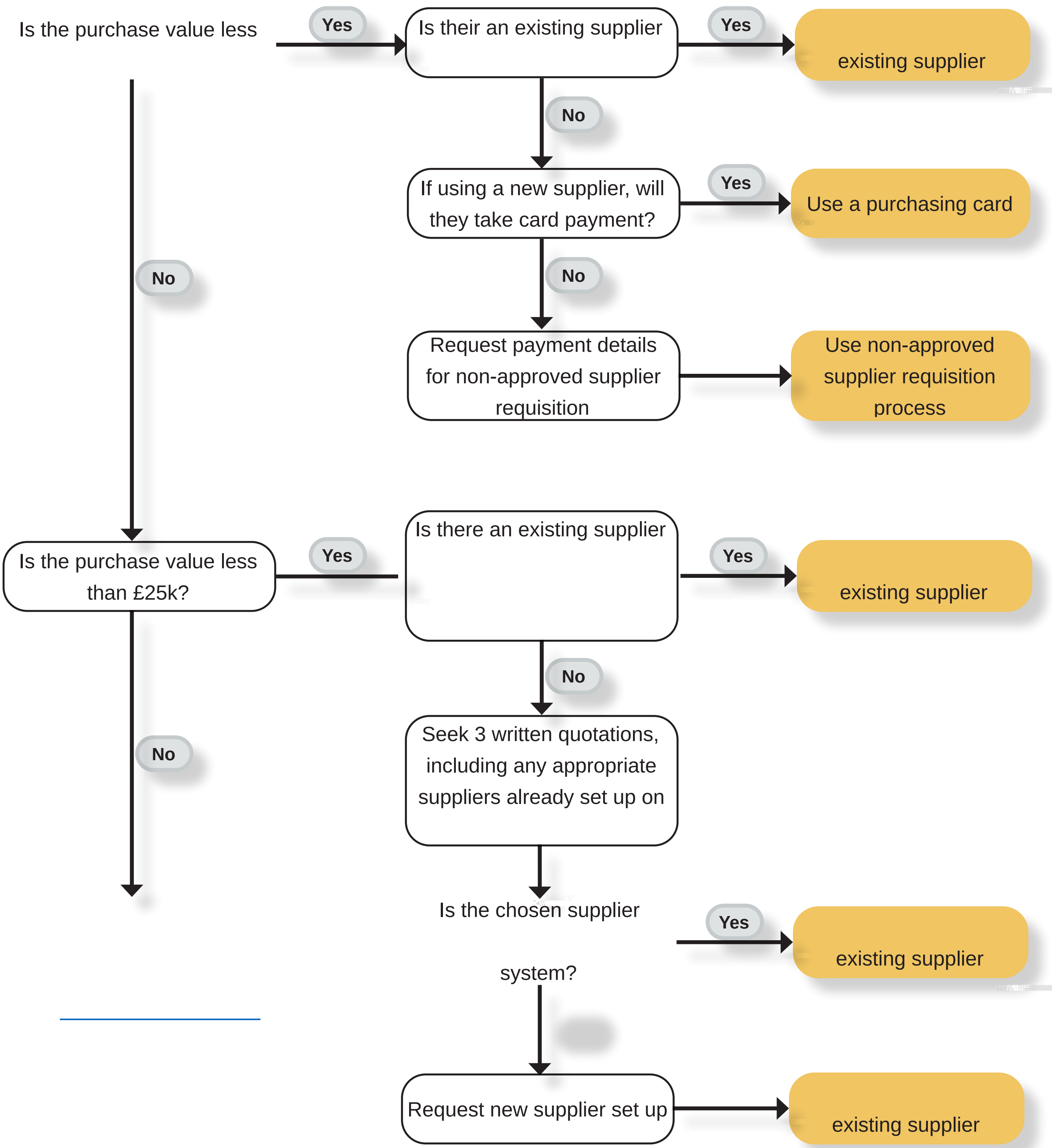
approved for use may be proposed - as outlined in Step 3.

STEP 3

What if I still can't find my supplier?

If your requirement cannot be met by a contracted supplier or an approved suppler, then you may engage a new supplier. The process for doing this is summarised in the Purchasing Policy and on the Finance website.

supplies).


Is the purchase value less
Yes
Is their an existing supplier
Yes
existing supplier
No
If using a new supplier, will they take card payment?
Yes
Use a purchasing card
No
No
Request payment details for non-approved supplier requisition
Use non-approved supplier requisition process
Is the purchase value less than £25k?
Yes
Is there an existing supplier
Yes
existing supplier
No
Seek 3 written quotations, including any appropriate suppliers already set up on
No
Is the chosen supplier
system?
Yes
existing supplier
Request new supplier set up
existing supplier

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Getting ready to use a purchasing card:

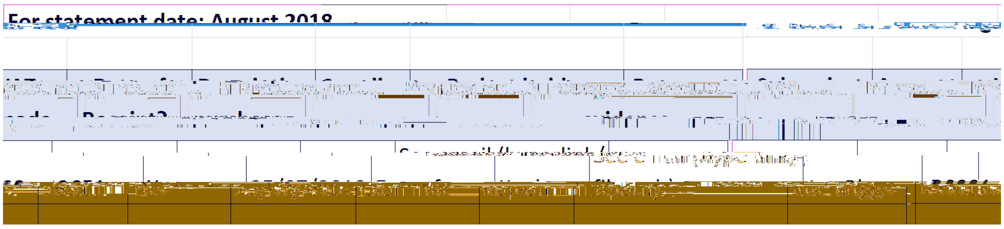
This process **does not** apply for cash withdrawals using a purchasing card.

START

subproject codes & authorisation

been granted from the budget holder. If the purchase is being made on behalf of someone else, they will need to provide evidence of budget holder authorisation.

It is useful to record the name of the person requesting the goods or services, the subproject code and the budget holder authorisation in a transactions log (see example below), so that this information is to hand when it is time to



Know how to obtain & retain receipts

the budget holder can review and authorise the expenditure. Receipts should be retained physically or electronically (i.e. photographed or scanned) for six years plus the current year, in accordance with local arrangements, for future

review and authorise the transactions.

Receipts can be scanned individually and attached line-by-line to each

authoriser, multiple receipts can be scanned to a single image. If multiple receipts are being scanned to a single image, these should be individually grouped by subproject (one group image per subproject).

Images can be captured by:

1.
2.

The image should:

1.

Continued on next page

Continued from previous page

-
- Company name of the supplier
-
- Description of the purchase
- Date of the purchase.

2\.

photo from directly above the receipt.

3\.

Self-register to view statements

Purchasing cardholders are set up by default to receive their statements

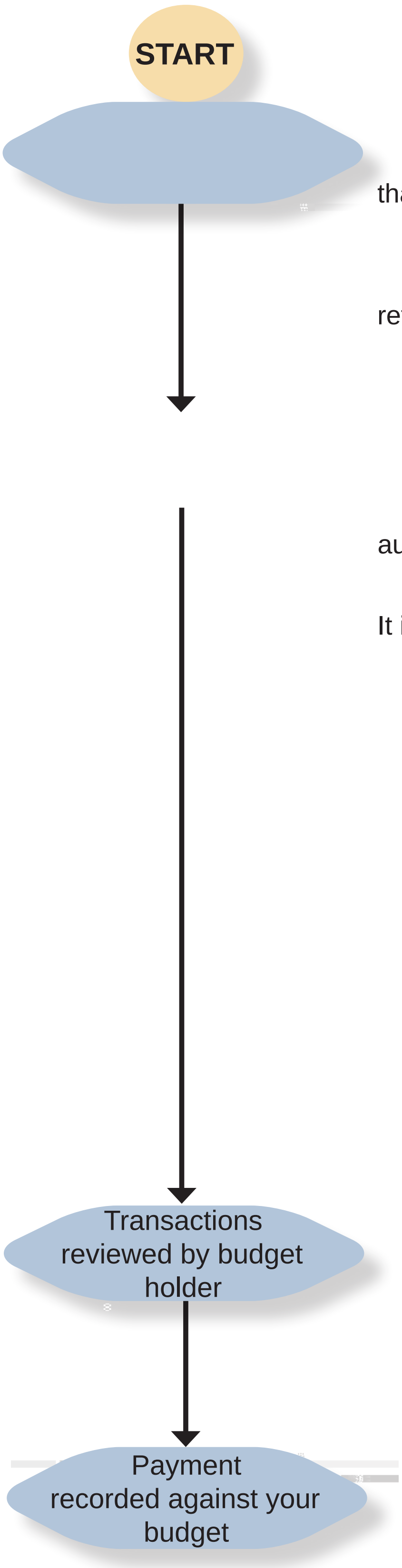
allows you to view your statements online.

Instructions on how to log in to this service are available [here](#).

END

You are now ready to purchase and retain your receipts

This process **does not** apply for cash withdrawals using a purchasing card.



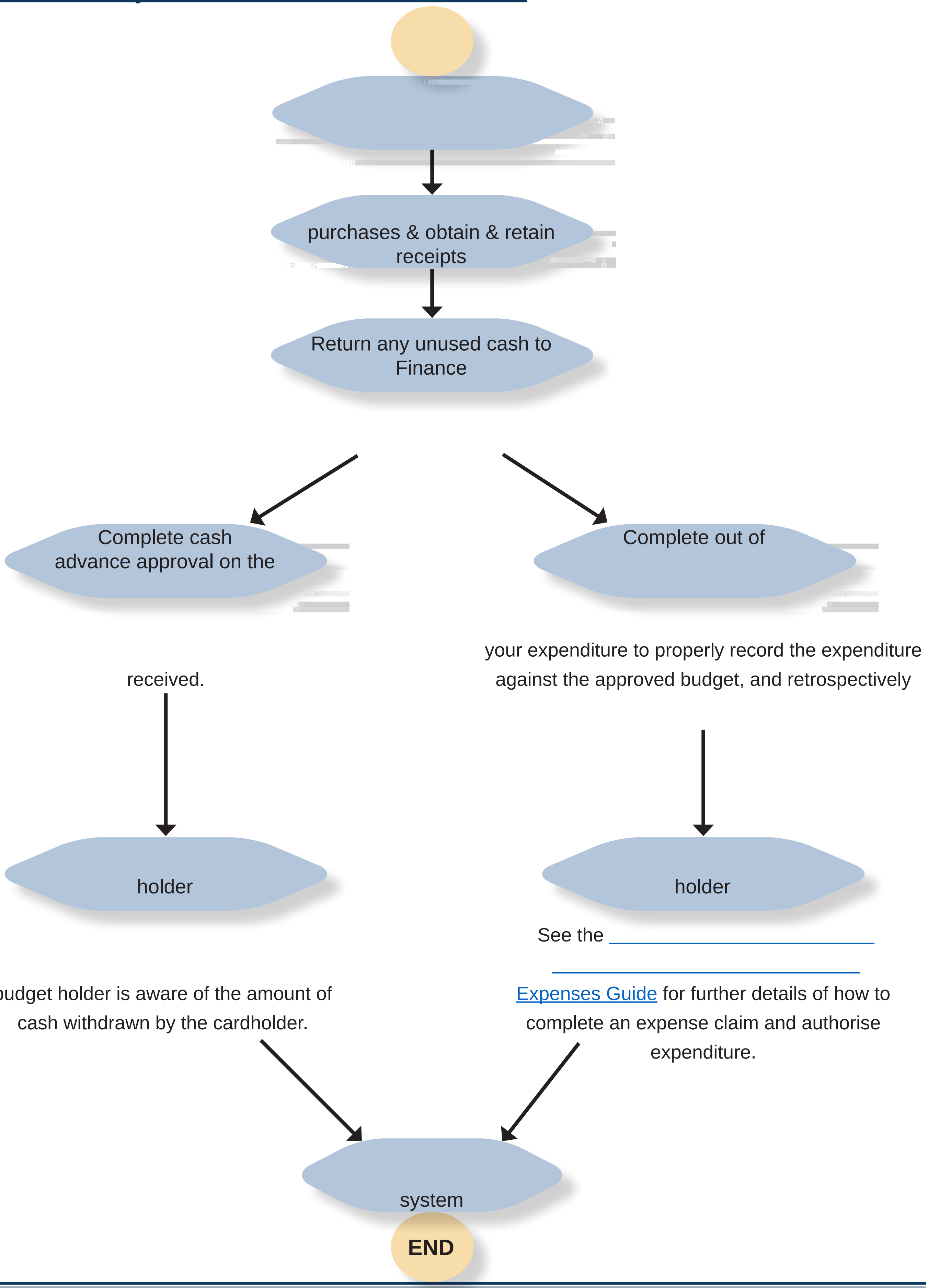
that the purchases are genuine and correct. Should you wish to dispute any

refer to the University's [Counter Fraud Policy].

authorise the purchase.

It is best practice to attach receipts electronically to the monthly statement in the

How to record your cardholder cash withdrawals:



2

cardholder (or delegated person) will receive

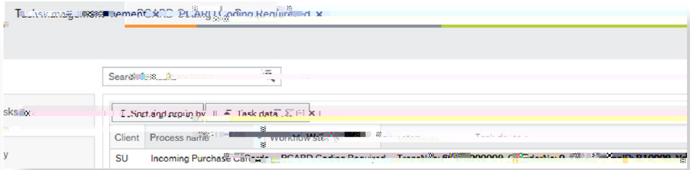
expenditure in a given period you will not receive a

recorded as actual expenditure against the correct

overspent.

a period of three months of non-compliance, Heads of School and Directors of Professional Service will be

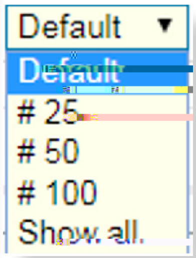
place so the card can be withdrawn.



The system screen displays all purchases made for the previous month.

If there are multiple transactions on several pages,

view to show all lines in one page.



Field Help

1. Login
2. Click

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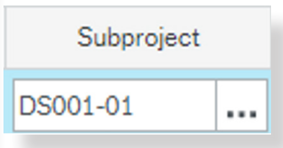

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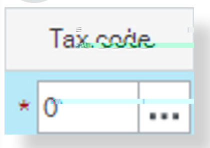

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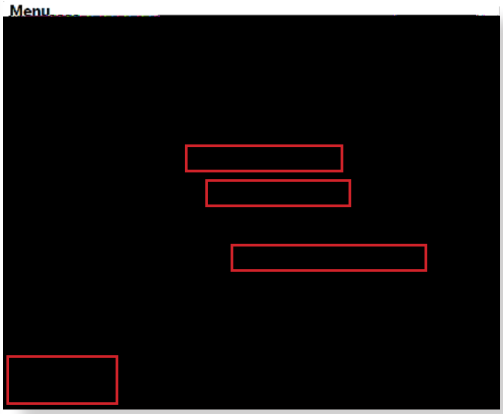
1. **Log-in**
2. **Navigate** to ‘Reports’, ‘Purchasing Reports’, ‘Purchase Cards’, then ‘Purchase Card
3. **Enter** the last 8 digits of your purchasing card
4. **Click ‘**Search’.
5. **The report**

   information.

2



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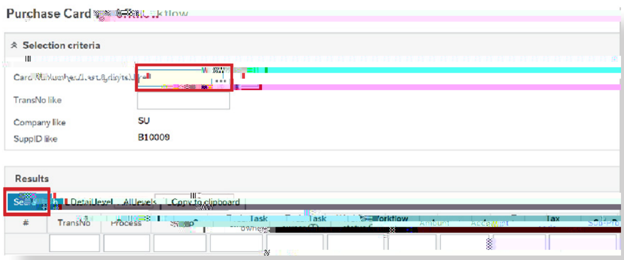

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Finance system description	

1. **Log-in**
2. **Click**
3. **Select**

   Note:

4. **The ‘PCARD Approval screen’ will load**. This

-
- The statement information and summary transaction information, including the amount to be authorised.
-

2

3

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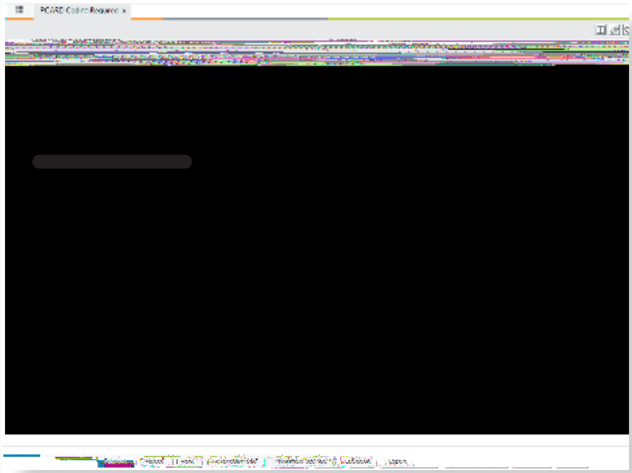

5. **Review** the transactions and ensure that they are supported by adequate descriptions. You

it has a receipt attached. If the paper-clip icon is

the paper-clip to view an image of the receipt. Receipts should be clear and show relevant

If images are not attached, please ensure you have reviewed physical receipts or images stored locally.

Note:
withdrawal there will be no receipts attached for review because the purchases are recorded and properly authorised by the cardholder raising an

purchases.

6. **Once reviewed**

cardholder. You will be prompted to enter a comment advising them in detail why it has been rejected.

further time to review. You will still need to authorise or reject the statement once your review is complete. You will need to enter a

7. **When you have completed this task,** the

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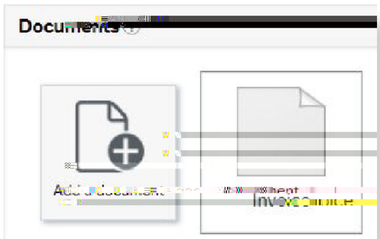

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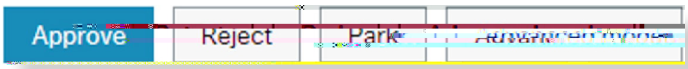

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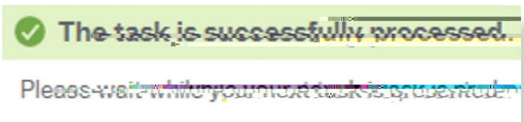

[Expenditure guide](), which can be found on the Finance Website.

5

1. **Log-in**
2. **Navigate** to ‘Reports’, ‘Purchasing Reports’, ‘Purchase Cards’, then ‘Purchase Card

3. **Enter** the period you want to view in the ‘Period

   Note: the month will always default to the current month.
4. **For the simplest way to search, enter** the last 8 digits of your purchasing card number into the

5. **Click ‘**Search’.
6. **Click** on the blue ‘TransNo’ number for the relevant line you want to view the receipts for.
7. **Click** on the blue paper-clip in the top right corner and the receipt image for that transaction line will be displayed.

   Note:

the role of cardholders within these parameters is a matter which is reserved for the judgement of the Head of School or Director of Professional Service.

User category	Use	Description