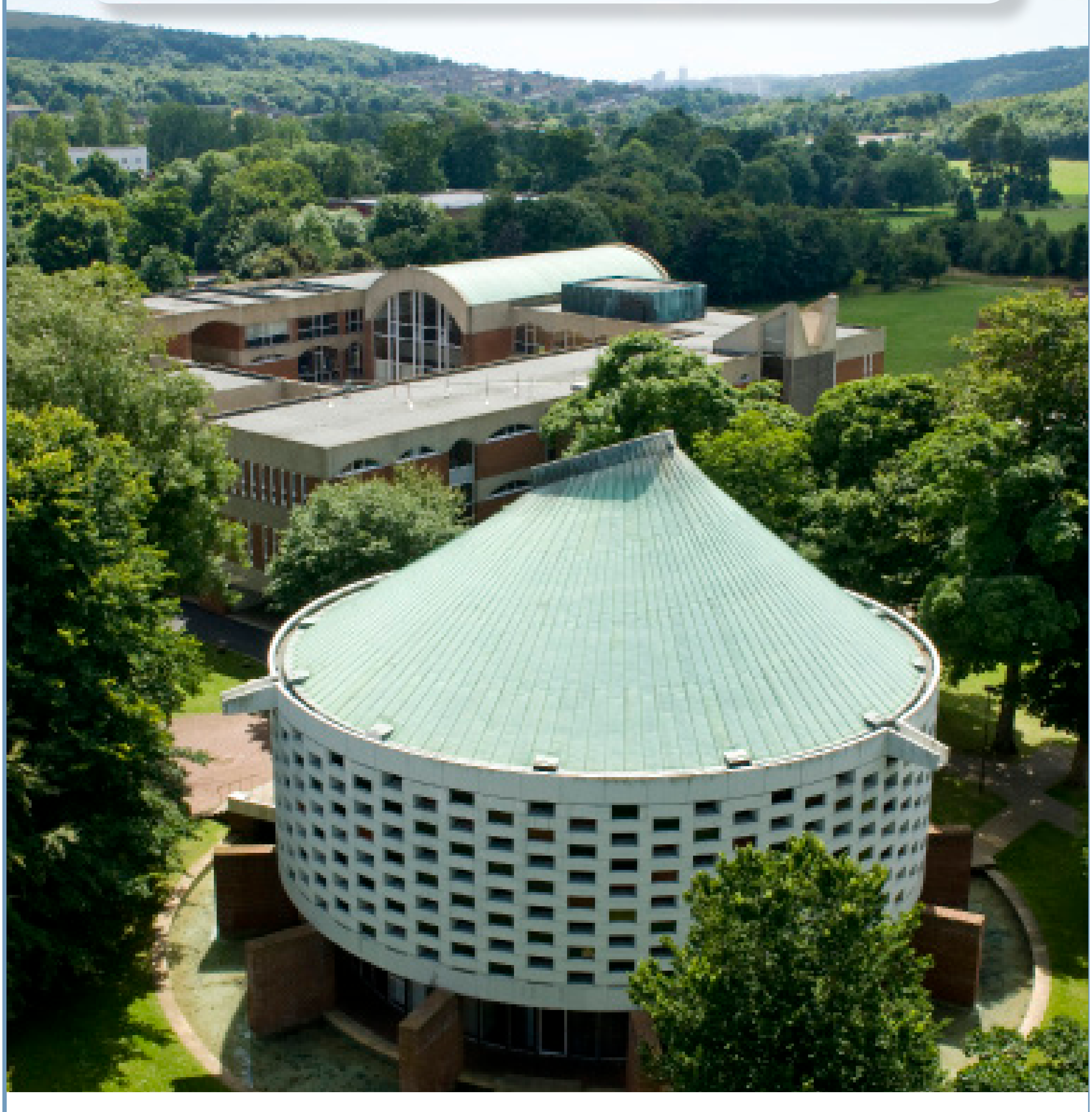
UNIVERSITY OF SUSSEX

Purchasing Card Guide



Produced by: The Finance Division, Sussex House

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1 Summary of processes for using a purchasing card

Getting ready to use a purchasing card:

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

START

Obtain subproject codes & authorisation

Before making a purchase, ensure that the subproject code the purchase will be charged to has been confirmed, and that authority to make the purchase has 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 complete the monthly statement task.

For statement date: August 2018

Subproject	Account code	VAT Receipt?	Date of purchase	Description	Supplier	Budget holder evidence	Requestor
DS001-02	3651	Yes	25/07/2018	Exam fee	Kaplan	See email (hyperlink/ filepath)	Joe Bloggs

Know how to obtain & retain receipts

All purchasing card transactions must be supported by a valid receipt so that 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 audit, HMRC and research grant purposes. All receipts must be clear and show all relevant details to meet VAT requirements, and enable the budget holder to review and authorise the transactions.

Receipts can be scanned individually and attached line-by-line to each transaction in the Finance System. Alternatively, with agreement of the 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. Taking a picture on a mobile phone/tablet
2. Scanning the image using a multi-functional device (MFD) or scanner

The image should:

Continued on next page

1. Clearly show the detail on the receipt that the budget holder, HMRC and any research funder will require, including:

Continued from previous page

- VAT number of the supplier (UK only)
- Company name of the supplier
- Value of the purchase(s)
- Description of the purchase
- Date of the purchase.

2. Avoid shadows by placing the receipt flatly on a surface and taking the photo from directly above the receipt.
3. Be about or less than 1Mb in size.

When the image has been scanned, save the file on your computer ready to upload onto the finance system.

Self-register to view statements

Purchasing cardholders are set up by default to receive their statements electronically on the Finance System, however the Barclaycard Portal also allows you to view your statements online.

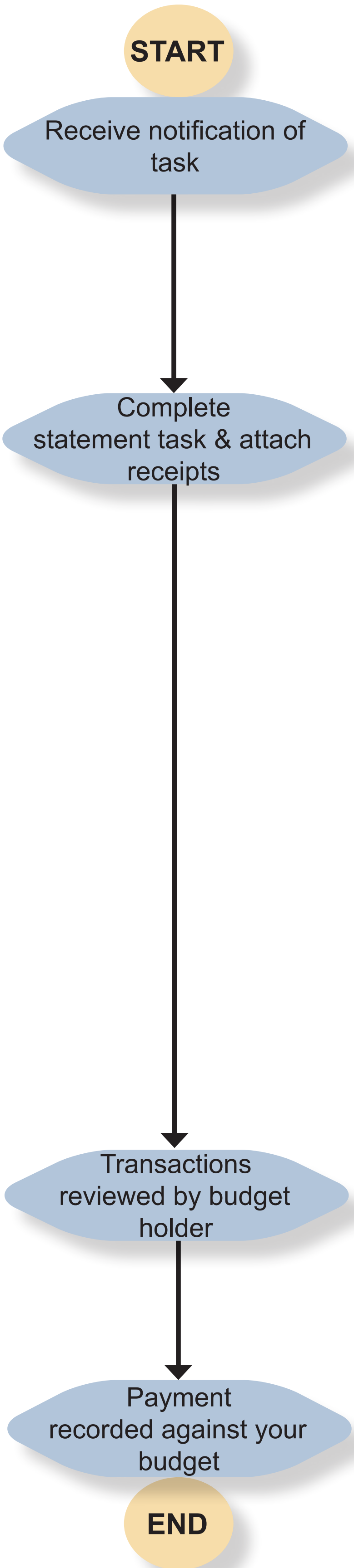
Instructions on how to log in to this service are available here.

END

You are now ready to purchase and retain your receipts

How to get your purchases recorded and authorised on the finance system:

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



An alert to complete the finance system purchasing card task will be received via email. The transactions on screen should be checked carefully to ensure that the purchases are genuine and correct. Should you wish to dispute any transaction that appears on the statement, you must contact the Barclaycard Centre on 01604 230230. If you suspect any fraudulent use of the card, please refer to the University's Counter Fraud Policy.

Complete the purchasing card task on the finance system to prepare your transactions for authorisation. This includes providing sufficient information in the description field and providing receipts to enable the budget holder to authorise the purchase.

It is best practice to attach receipts electronically to the monthly statement in the finance system. This removes the need for you to store them physically.

Completion of these tasks will be monitored on behalf of Heads of School and Directors of Professional Services. After a period of three months of non-compliance, or repeated non-compliance, Heads of School and Directors of Professional Service will be asked to put alternative purchasing arrangements in place so the card can be withdrawn.

Refer to Part 2, Section 2 for detailed guidance on how to complete purchasing card tasks. Once complete, the task will automatically enter workflow for the budget holder to review and authorise.

All individual purchasing card transactions are reviewed by the budget holder and authorised or rejected as appropriate. The cardholder will receive a finance system task to notify them if any transactions have been rejected.

Once the transaction tasks are authorised, they will appear as actual expenditure against the budget code.

How to record your cardholder cash withdrawals:

START

Use ATM to withdraw cash

Use cash to make purchases & obtain & retain receipts

Return any unused cash to Finance

Cash should be taken in person to Sussex House, and a receipt will be issued to confirm the cash has been returned.

Complete cash advance approval on the finance system

Complete the PCARD Cash Adv Approval task to confirm that the cash withdrawal was received.

Authorised by the budget holder

Complete the Budget Holder PCARD Approval Task, which ensures that the budget holder is aware of the amount of cash withdrawn by the cardholder.

Complete out of pocket expense claim on the finance system

Submit an out of pocket expense claim that matches your expenditure to properly record the expenditure against the approved budget, and retrospectively authorise purchases in the finance system.

Authorised by the budget holder

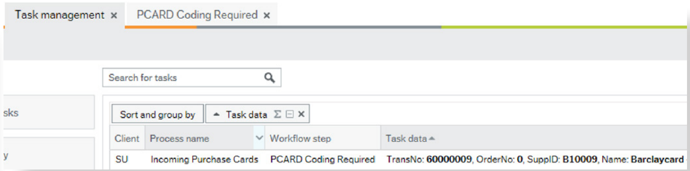
See the Travel and Working Away from Base, Hospitality and Out of Pocket Expenses Guide for further details of how to complete an expense claim and authorise expenditure.

Automatic matching in the finance system

END

2 How to complete your statement task and attach receipts on the finance system

On the first working day of each month the cardholder (or delegated person) will receive a task alert from the finance system via email entitled: PCARD Coding Required. If you have nil expenditure in a given period you will not receive a statement task.

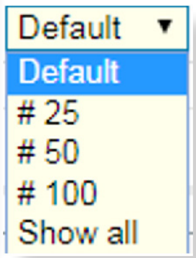


Completing this task will ensure that purchases are recorded as actual expenditure against the correct subproject code. Delays in completing these tasks may mean that the finance system 'funds checker' does not work correctly and budgets become overspent.

Completion of these tasks will be monitored and, after a period of three months of non-compliance, Heads of School and Directors of Professional Service will be asked to put alternative purchasing arrangements in 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, you can click on the 'Default' button and change the view to show all lines in one page.



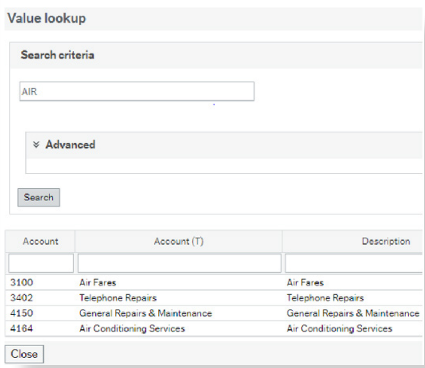
How to complete the coding for each line of your 'PCARD Coding required' task:

Field Help

The finance system has a field help function to help you find codes, products, suppliers etc. It works and looks the same across the finance system and can be used to help you find the right data to populate a field.

Example: How to look up an account code

- Click on the white box
- Type a description in the 'search criteria' box or click 'Search' to see the whole list
- Select your account code by clicking on it and the field will populate with the selected data.



1. **Login** to the finance system.
2. **Click** on the task icon in the top right hand of the screen, and select 'Task Management'. Your task will now be displayed.

   The instructions at the top of the task screen provide a brief explanation of the actions required.

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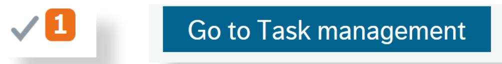

You must complete the following for each line of the task:

4. **Account:**

- **Check** that the account code is correct and matches the type of expense incurred, or amend if necessary. If you are unsure of the account code, the 'field help' button will provide a list of options.

  Account codes beginning with a 3 or 4 are auto populated from the Barclaycard data. The description of the code is displayed under the code when the line is highlighted.

  Where an item could not be auto-populated from the Barclaycard data, the system will enter a default code beginning with a 9. This needs to be updated with an appropriate account code (i.e. 3xxx or 4xxx) in order to proceed.

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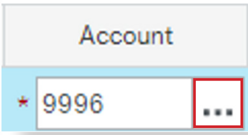

5. **Subproject:**

   Check that the Subproject is correct. The subproject code displayed is the code provided on your original cardholder application form. Amend this code if necessary.

   Note: If you wish to change the default code permanently, contact the Finance Service Desk.

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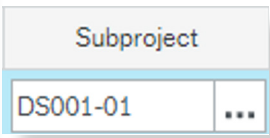

6. **Tax code:**

   Enter 'PG' if your receipt includes VAT, or 'PE' if it does not. The task will be returned to you if you forget to do this.

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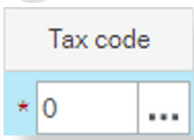

7. **Description:**

   Amend the description to ensure the authoriser has enough information (alongside the receipts) to authorise the purchase.

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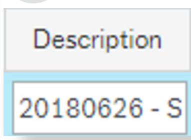

8. **Receipts:**

See Part 2, Section 1 of this guide for guidance on scanning and storing receipts.

For each line, click the paper-clip icon and select 'Purchase Card Receipts' from the drop-down menu. You can then browse your files for the appropriate receipt image and attach.

9. **Additional data:**

Additional information is required for travel, conferences and prizes.

For travel, subsistence and conferences: Depending on the account code used, an extra column may appear called 'Resno'. This field will automatically populate with the cardholders staff number.

This field should be populated with the staff number that the activity relates to so, if this is the cardholder, you will be able to let it default to this member of staff. If the purchase is on behalf of another member of staff, use the type-ahead function and enter the name, this should give you the correct staff number to use.

Note: If the approver on the subproject is listed in the Resno field, the approval will move to the Head of Cost Centre or senior management.

For prizes: The System will display a Student registration box which can be filled with a student number (i.e. who the prize is going to).

10. **Task complete:**

Press 'Task Complete' at the bottom of the screen to send the task for authorisation.

11. **Your task will enter workflow:**

- The budget holder/Head of School or Division will receive a task to review and authorise the transactions.
- If the cardholder has delegated the coding they will receive a task to review and ensure it is correct. If the coding is incorrect the cardholder will reject the coding and the task will be returned to the delegated coder.

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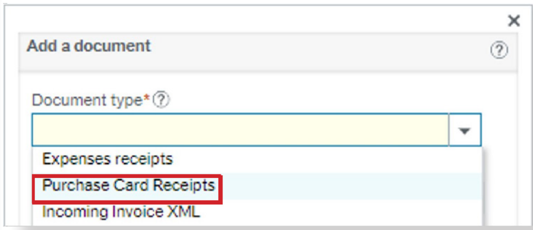

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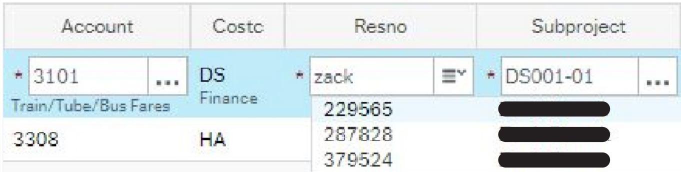

Once you have clicked ‘Task Complete’ you are unable to amend a transaction line unless the authoriser (or cardholder if coding has been delegated) rejects the line back to you.

3 How to track authorisation of your purchasing card task

1. **Log-in** to the finance system
2. **Navigate** to ‘Reports’, ‘Purchasing Reports’, ‘Purchase Cards’, then ‘Purchase Card workflow’.
3. **Enter** the last 8 digits of your purchasing card number into the ‘Card Number’ field.
4. **Click** ‘Search’.
5. **The report** will show you the workflow status of your purchasing card task(s) and various related information.

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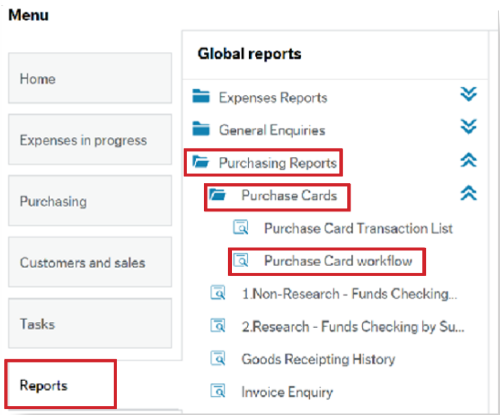

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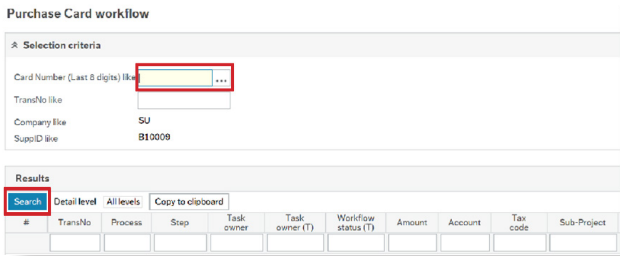

4 How to authorise purchasing card tasks on the finance system

You will receive an email notification from the finance system when you have an authorisation task. The title of the task will vary depending on the amount to authorise, the person who has undertaken the purchasing, and whether it is a cash withdrawal - as shown in the table below.

Finance system description	
Senior Line Manager: PCARD Approval	To authorise all purchasing card transactions undertaken by a Head of School or Director of Professional Service. To authorise cash withdrawals, and ensure that the budget holder is aware of the amount of withdrawals by the cardholder.
Head of School/ Division: PCARD Approval	To authorise all purchasing card individual transactions over £10,000 or all transactions undertaken by budget holders. To authorise cash withdrawals, and ensure that the budget holder is aware of the amount of withdrawals by the cardholder.
Budget Holder: PCARD Approval	To authorise all purchasing card individual transactions up to £10,000. To authorise cash withdrawals, and ensure that the budget holder is aware of the amount of withdrawals by the cardholder.
Cardholder PCARD Cash Adv Approval	To seek confirmation that the cardholder has made a cash withdrawal.
Cardholder: PCARD Confirmation	To review and confirm the coding undertaken by a delegate administrator.

Example: How to complete a ‘Budget Holder PCARD Approval’ task:

1. **Log-in** to the finance system
2. **Click** on the task icon on the far right of screen.
3. **Select** Go to ‘Task Management’ or select the task you wish to action.

   Note: There is one task for each purchase card.
4. **The ‘PCARD Approval screen’ will load**. This screen displays the following:

- Guidance/instructions for actioning the task.
- The statement information and summary transaction information, including the amount to be authorised.
- The ‘Workflow Log’, listing all process steps and

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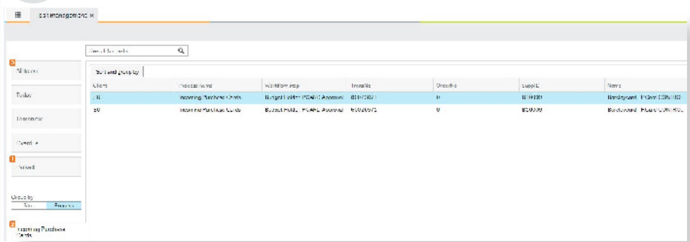

tasks completed by cardholder.

- Action buttons at the bottom of the screen.

5. **Review** the transactions and ensure that they are supported by adequate descriptions. You can click on each line of the statement to see if it has a receipt attached. If the paper-clip icon is blue, it means that a receipt is attached. Click on the paper-clip to view an image of the receipt. Receipts should be clear and show relevant details to meet VAT requirements.

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

   Note: If the task is to authorise a cash withdrawal there will be no receipts attached for review because the purchases are recorded and properly authorised by the cardholder raising an Out of Pocket Expense claim for the individual purchases.

6. **Once reviewed**, select one of the following:

- Click ‘Approve’ to authorise all lines.
- Click ‘Reject’ to reject the task back to the cardholder. You will be prompted to enter a comment advising them in detail why it has been rejected.
- Click ‘Park’ to exit from the task if you need 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 reason for why you have parked the task.

7. **When you have completed this task,** the system will provide a confirmation message and load your next task.

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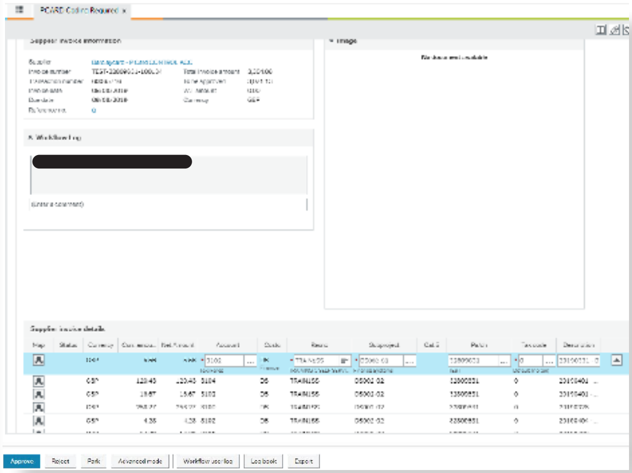

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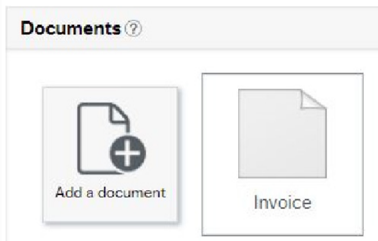

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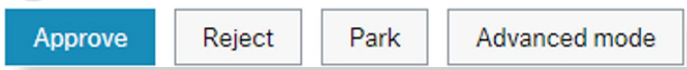

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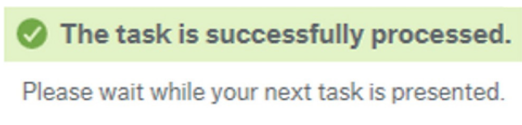

For further budget holder guidance on what to check when authorising, please refer to the [Authorising Expenditure guide], which can be found on the Finance Website.

5 How to view receipts on the finance system once transactions have been authorised

1. **Log-in** to the finance system
2. **Navigate** to ‘Reports’, ‘Purchasing Reports’, ‘Purchase Cards’, then ‘Purchase Card Transactions List’.
3. **Enter** the period you want to view in the ‘Period like’ field.

   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 ‘Card No. Like’ field.
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 Invoice document contains the instruction sheet. Any attachments will be listed after this.

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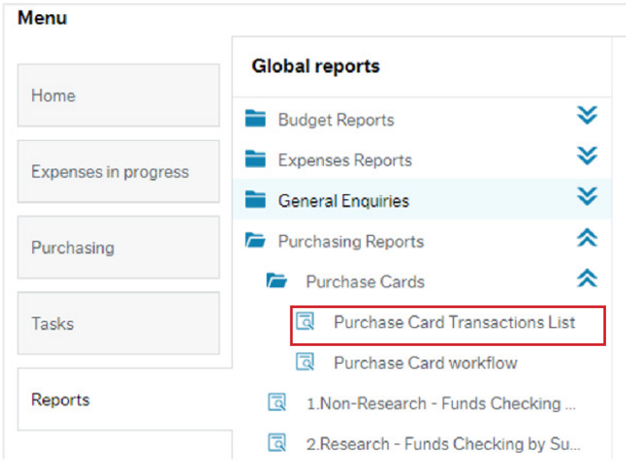

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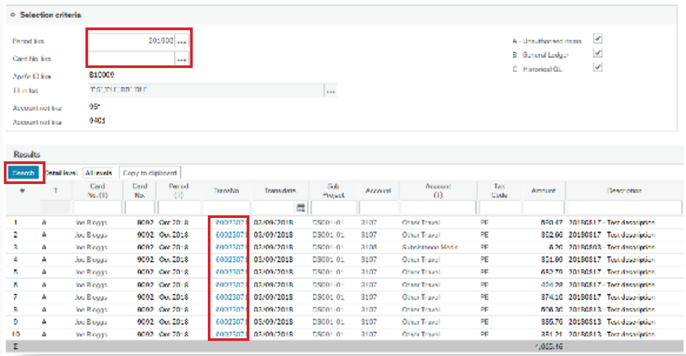

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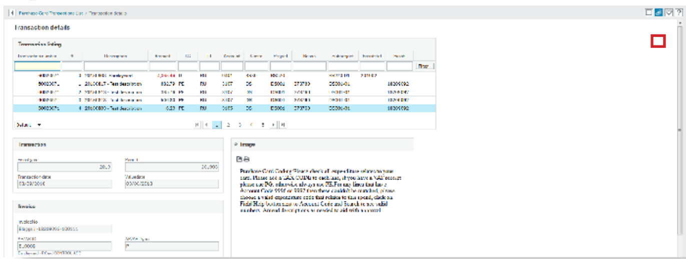

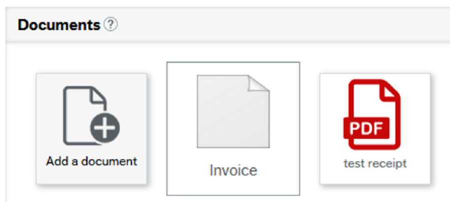

If receipts have not been stored electronically on the finance system then cardholders must comply with budget holder requirements for the storage of paper receipts. Receipts should be retained for six years, plus the current year, and passed to the budget holder should the cardholder leave their role within this period.

Appendix One: Further guidance for Heads of School/Directors of Professional Services

Purchasing cards may be used for all or some of the purposes set out below. The use of specific cards and 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
Administrator	Performing card transactions for the School/Directorate	A small number of cardholders may be required in each School or Division depending on the size of the School/Division, the number/values of transactions, and the nature and pattern of activities.
Project Administrator	Specific purchasing role on a project	Certain projects (academic/research or administrative) may warrant the identification of a cardholder to perform purchasing transactions for project team members where these are sufficiently high volume.
Any individual frequent overseas traveller	To buy travel, subsistence and incidental expenditure.	Frequent travellers can use a purchasing card to buy services from the managed travel provider and to meet other expenditure needs while travelling on University business. Regular overseas travellers will qualify for a purchasing card irrespective of the frequency and value of transactions.

The Finance Service Desk maintain a list of all purchasing cardholders in the University, should you need to find out who holds these in your department.

Appendix Two: How do I obtain a purchasing card?

Members of staff can apply for a purchasing card by completing the Barclaycard application form and the University's application checklist found on the Finance website. The application will need authorisation by the Head of School or Director of Professional Service because they are responsible for the budgets against which expenditure will be incurred. Card administration can be set up to allow another person to administer the cardholders monthly statement tasks, however the overall responsibility for this task remains with the cardholder. In order to ensure financial control, maximum financial limits are set for each card based on the required business usage and agreed prior to the issue of the card, as shown in the following table.

Level	Single transaction limit	Monthly credit limit	Indicative usage
1	£1,000	£5,000	Standard use
2	£2,500	£10,000	Significant use
3	£5,000	£15,000	Heavy use

Following receipt of the card, a PIN code will be issued to enable the card to be used as you would a personal credit card in stores. 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 Finance Service Desk.