Dear colleagues,

Communication to all Purchasing Cardholders, Coder and Authorisers for Action

As we return to more 'normal' ways of working we are seeing an increase in the use of purchasing cards again.

This email is to set out expectations around the coding and authorising of purchasing card expenditure. Other expectations are set out in the Purchasing Card Declaration which was re-sent to all cardholders last month.

Attaching receipts

It is important that authorisers have the information they need and that receipts are safely retained in an accessible form for HMRC and research funder purposes. For these reasons we are now requiring all cardholders to attach receipts to their purchasing card transactions in the finance system, as for out of pocket expenses.

Review, coding and authorisation

It is important that cardholders check their statements regularly to identify any potential mis-use, as for their personal cards. To update budgets for their expenditure it's also important to ensure that transactions are coded and authorised by the 10th of each month. We recognise that sickness and other absence can cause occasional delays however we are seeing an increase in delay through a combination of cardholder and authoriser issues which is necessitating a high degree of follow up.

We are aware that the process of adding receipts and authorising purchasing card transactions is currently a bit more complicated than it is for out of pocket expenses and this is something we are working to improve.

We would welcome views on these points from cardholders and authorisers to inform a review of the current requirements, however please be aware that for the moment repeated failure to abide by the Purchasing Policy or the processes outlined in the Purchasing Card Guide will result in your card being withdrawn from use.

In the meantime we have created some additional training material in the form of E-Learning courses: Approving Purchasing Card tasks (5-10 minutes) and Coding Purchasing Card tasks (10-15 minutes). These courses can be accessed via LearnUpon, and I have provided a brief reminder of responsibilities below.

Cardholder	Coder (where relevant)	Authoriser
• Cardholders are to ensure purchases are in accordance with University policy/research	• Tasks are delegated to coders on behalf of the cardholder.	• Authorisation tasks should be completed in a timely manner.

funder requirements where applicable, as they are committing University funds.
• Cardholders are to ensure that the transactions on their card are accurately coded and authorised by the 10th of each month.
• When completing the task, cardholders must:
  o Populate the RESNO field when appropriate (e.g. conference, travel or accommodation), to ensure that the authoriser is not directly benefitting from the purchase. If there are situations where this is unclear (e.g. a meal that the authoriser attended with others) please contact the Finance Service Desk for advice.
  o Ensure all supporting information is attached. Attach receipts line by line in the system, unless there has been agreement with the authoriser to attach all receipts to one line of the statement.
  o Overwrite the auto description of the purchase with accurate details of what was purchased and why.
	• Coders are to complete the coding in an accurate and timely manner to ensure the cardholder confirmation step and the approval step can be completed by the 10th of each month.
	• When completing the task, coders must:
	  o Populate the RESNO field when appropriate (e.g. conference, travel or accommodation), to ensure that the authoriser is not directly benefitting from the purchase. If there are situations where this is unclear (e.g. a meal that the authoriser attended with others) please contact the Finance Service Desk for advice.
	  o Ensure all supporting information is attached. Attach receipts line by line in the system, unless there has been agreement with the authoriser to attach all receipts to one line of the statement.
	  o Overwrite the auto description of the purchase with accurate details of what was purchased and why.
		• When completing the tasks, authorisers must confirm that:
		  o The purchase is necessary to meet objectives
		  o The cardholder has followed policy and process
		  o The cardholder has coded the purchases accurately
		  o All supporting information is attached
		  o They are not approving any purchase which they directly benefit from (e.g. a conference, travel or accommodation).
		
		Completing this task will authorise a transaction posting to the subproject.

Thank you for taking the time to read this email. Following the guidance in the e-learning and the reminders above will ensure that you are fully compliant with our Financial Regulations and audit and research funder requirements.

The additional training material can be found on LearnUpon and, as always, if you have any questions on any of the above our Finance Service Desk is here to help.