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1 What does this guide cover?

Purchasing card usage is an approved exception to the standard purchase ordering route, as defined by the Director of Finance, to meet business need and achieve Value for Money. Part one of this guide explains the University’s policies for the use and control of purchasing cards, and the responsibilities of card-holders, budget holders and Heads of School/Directors of Professional Services. Part two summarises the processes for using purchasing cards, and explains how to use the Finance System to complete card-holder purchasing card tasks and budget holder authorisation tasks. Card-holders are advised to read all of this guide; budget holders are advised to read Part One and Section 4 of Part Two of this guide.

For guidance on general purchasing of goods and services, please read the Purchasing Policy on the Finance Website (www.sussex.ac.uk/finance/how/purchasing).

Before reading this guide, you should have completed the following pre-requisite training:

- The ‘Finance Essentials’ e-learning course
- The ‘Using the Finance System’ e-learning course
- The ‘Purchasing Goods and Services’ e-learning course or guide
- The ‘Travel, Working Away from Base, Hospitality and Out of Pocket Expenses’ e-learning course or guide.

By the end of reading this guide you should:

- Understand your responsibilities under University’s policy and guidance for using purchasing cards
- Understand the importance of the proper administration of a purchasing card
- Know how to use the Finance System to complete purchasing card tasks, including authorisation
- Know how to find further information, training and advice to support you in carrying out the finance related aspects of your role.

2 Who do I contact for further help?

This guide endeavours to capture all of the essential information card-holders and budget holders need to know regarding the use of purchasing cards at the University. However, if you have any questions after reading this guide please visit the Finance Website (www.sussex.ac.uk/finance/) or contact the Finance Service Desk at rt-finance-servicedesk@sussex.ac.uk.

3 Feedback and comments

We value your feedback and would be grateful for any comments on how to improve this guide. Please email rt-finance-servicedesk@sussex.ac.uk with your comments and feedback.
The regulatory environment within which the University operates creates a series of requirements the University must meet. In relation to purchasing goods and services the key requirements are:

- 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, government and other stakeholders.

The University has put in place a financial framework to help meet these requirements.

The key elements of the financial framework are:

**The Financial Regulations**

The Financial Regulations are the rules laid down by the University that staff need to follow. They make up the core of the financial framework. They are designed to ensure the proper and efficient use of resources within a sound system of internal control that supports the achievement of policies, aims and objectives and that fulfils any legal, financial or regulatory obligations.

The Regulations set out specific responsibilities for individuals and categories of individuals associated with 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.

This policy applies to:
- All purchases of goods and services irrespective of the source of funding
- All purchases undertaken by a member of staff in connection with their University duties
- All purchases undertaken by any individual authorised to undertake purchasing activity on behalf of the University.

The Policy sets out all approved ways of purchasing at the University, including purchasing cards, and explains when it is appropriate to use them.

**Systems**

Purchasing card transactions are made outside of the Finance System, and require authorisation once the monthly statement is imported to the system.

The Finance System is used to record all purchases against the right categorisation (such as account code, subproject code and tax code) so that we can control and report expenditure, and provide an audit trail for financial control, HMRC and other stakeholders.
It is important that all staff making purchases understand their responsibilities within the financial framework. 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 through acquiring goods and services from the right supplier in the most cost effective way. This applies to all methods of purchasing such as purchase orders, purchasing cards and out of pocket expense claims.

Achieving Value for Money requires a judgement to be made which balances the benefits derived from the 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 to a nominated supplier or not selected the quotation with the lowest price.

Purchasing cards are often the most cost-effective method of purchasing, however they offer reduced financial and budgetary control and place more reliance on the card-holder to identify Value for Money.

**Compliance**

Failure to comply within the requirements of the financial framework may lead to disciplinary or other appropriate action against staff. Any purchase that appears to be deliberately falsified, inflated or otherwise fraudulent will be investigated under the procedures outlined in the Fraud Response Plan (which can be viewed here: [www.sussex.ac.uk/ogs/policies/goodconduct/fraudbriberycorruption](http://www.sussex.ac.uk/ogs/policies/goodconduct/fraudbriberycorruption)).

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 Services 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. Please ensure that you check whether there are any additional local procedures before purchasing goods and services.

Due to the reduced financial and budgetary control offered by purchasing cards, their use may be subject to regular review by the University’s internal auditors.

**Judgement**

Under the Freedom of Information Act the University regularly discloses information in relation to purchases. There is significant public interest and the importance of complying with policy cannot be overstated.

By their nature certain types of expenditure relating to personal travel, accommodation, entertaining and similar situations requires significant judgement to be applied to ensure Value for Money from University funds.

A policy cannot cover every eventuality and 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?
3 How does a purchasing card help with Value for Money?

Staff are required to achieve Value for Money in all purchasing. University purchasing cards have many advantages that can support achieving Value for Money in the following ways:

• They enable simple and immediate purchasing with low maintenance cost and effort
• They reduce the administration burden for one-off purchases
• They offer some protection for the University against supplier issues and third party fraud (as for a 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).

4 When is it appropriate to use a purchasing card?

Purchasing cards should be used in the following circumstances:

1. The purchase is expected to be a one-off from a supplier not already set up on the Finance System
2. The supplier only accepts card payments
3. The purchase is from the University’s managed travel provider to secure the price on offer
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, wherever possible staff based overseas should purchase using a purchasing card which will be issued to them for this purpose.

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

1. Purchasing cards are for use only in relation to the business of the University, and must never be used for personal purchases.
2. Purchasing cards should be used in preference to out of pocket expenses where access to both alternatives exists. Whilst they are intended to provide a quick and easy access to purchasing it is important that, wherever possible, we take a planned approach to purchasing and do not use purchasing cards as a routine ‘emergency’ alternative to purchase ordering.
3. It is not appropriate to use University funds for any of the following items:
   • Day to day and traffic fines (living expenses e.g. toiletries, clothing, newspapers and snacks)
   • Usual travel (travel between home and usual place of work)
   • Gratuities (Except where culturally paying a gratuity is seen as compulsory)
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 bank account.

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.

- Formal attire (Dinner jacket or ball gown costs to attend formal functions)
- Care costs (Childcare costs, kennel/cattery costs or vets fees and similar expenditure)
- Alcohol (Except for conferences, business entertaining and all welcome/leaving events within set limits)
- Personal gifts (Such as flowers and chocolates)

Any expenditure that could potentially be covered by IR35. To understand how suppliers are assessed for IR35, please refer to [www.sussex.ac.uk/finance/how/purchasing](http://www.sussex.ac.uk/finance/how/purchasing).

To understand policy and guidance on the types of appropriate expenditure please refer to the Purchasing Goods and Services ([www.sussex.ac.uk/finance/how/purchasing](http://www.sussex.ac.uk/finance/how/purchasing)) and Travel, Working Away from Base, Hospitality and Out of Pocket Expenses ([www.sussex.ac.uk/finance/how/expenses](http://www.sussex.ac.uk/finance/how/expenses)) e-learning and guides.

**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 bank account.

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.
### What are my purchasing card responsibilities?

**Note:** If the Head of School or Director of Professional Service is also a budget holder and/or card-holder the respective columns in the table below will also apply.

<table>
<thead>
<tr>
<th>Ensuring Value for Money (VFM) and financial control for the University</th>
<th>Head of School/Director of Professional Service</th>
<th>Budget Holder</th>
<th>Card-holder</th>
</tr>
</thead>
<tbody>
<tr>
<td>Understand and consider the risks and benefits of using purchasing cards within your area of responsibility and identify any local arrangements required to support VFM and financial control. This may include delegation of some authorisation responsibilities but you remain ultimately responsible within your area.</td>
<td>Ensure that staff using purchasing cards against your budget understand and comply with the Purchasing Policy and have undertaken the appropriate training, such as reading this Guide.</td>
<td>Implement and manage any local arrangements to support VFM and financial control and ensure that card-holders are aware and comply with them.</td>
<td>Undertake the appropriate training, such as reading this Guide, and understand and comply with the Purchasing Policy. Understand and comply with any local arrangements in place to ensure financial control and VFM.</td>
</tr>
<tr>
<td>Ensure that local arrangements are in place to support VFM.</td>
<td></td>
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</tbody>
</table>

<table>
<thead>
<tr>
<th>Obtaining a purchasing card</th>
<th>Head of School/ Director of Professional Service</th>
<th>Budget Holder</th>
<th>Card-holder</th>
</tr>
</thead>
<tbody>
<tr>
<td>Consider and authorise card-holder applications, providing confirmation that these meet local arrangements. Refer to Appendix One and Two for further information.</td>
<td>Consider and confirm that the card-holder can spend against your budget, for authorisation by the Head of School/Director of Professional Service. Ensure that the card-holder has read the Purchasing Policy and this guide, and agreed to comply with the card-holder responsibilities set out in this guide. Refer to Appendix One and Two for further information.</td>
<td>Understand the use and purpose of a purchasing card prior to application, and understand that any breach of the rules may result in disciplinary action. By applying for a purchasing card, you have agreed to use it strictly in accordance with the provisions set out in the Purchasing Policy and understand that the University is liable for all charges made on the card. Complete the application form and checklist found on the Finance website. Refer to Appendix One for guidance.</td>
<td></td>
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</table>
### Part One - Policy and Guidance

<table>
<thead>
<tr>
<th>Head of School/ Director of Professional Service</th>
<th>Budget Holder</th>
<th>Card-holder</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Following the University’s rules for using a purchasing card</strong></td>
<td>Ensure that the card-holder is using the card only for properly authorised purposes in line with the Purchasing Policy. Seek further guidance if you suspect improper use of purchasing cards.</td>
<td>Follow the University’s rules for the use of purchasing cards, including ensuring budget holder authorisation for purchases, and ask if unsure.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Head of School/ Director of Professional Service</th>
<th>Budget Holder</th>
<th>Card-holder</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Security of cards</strong></td>
<td>Ensure that the card-holder uses secure storage facilities for purchasing cards.</td>
<td>Store the purchasing card in a secure location at all times.</td>
</tr>
<tr>
<td></td>
<td>Monitor the list of purchasing card users within the School or Division on an annual basis to ensure those in circulation are still required. A report will be provided by Finance.</td>
<td>Notify the Barclaycard Centre and the Finance Division immediately in the event that the card is lost or stolen.</td>
</tr>
<tr>
<td></td>
<td>Request the return of the purchasing card upon the card-holders change of role, resignation or termination of employment. Destroy, by cutting into several pieces, and return to the Finance Division.</td>
<td>Return the card immediately upon request or instruction from the Finance Division or budget holder upon change of role, resignation or termination of employment.</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Never share the card and PIN with colleagues. This may result in disciplinary action.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Head of School/ Director of Professional Service</th>
<th>Budget Holder</th>
<th>Card-holder</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Fraudulent activity</strong></td>
<td>Complete the University’s Fraud Awareness e-learning to understand how to identify fraud and how to raise concerns.</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Ensure that the Finance Division and Barclaycard (telephone 01604 230230 - 24 hours, 7 days) are informed immediately if you suspect any fraudulent use of the card, breach of security, or if the card is lost or stolen. You should provide all the necessary assistance to enable the fraud, or breach of security, to be investigated.</td>
<td></td>
</tr>
</tbody>
</table>
### Part One - Policy and Guidance

<table>
<thead>
<tr>
<th>Head of School/ Director of Professional Service</th>
<th>Budget Holder</th>
<th>Card-holder</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Maintain appropriate records (including receipts), appropriate management controls and audit trails</strong></td>
<td>Put in place appropriate arrangements for the retention of receipts for 6 years, plus the current year. These arrangements should include access to records for card-holders who leave their role during this period.</td>
<td>Consider using a transaction log to keep track of purchases. Obtain and keep all receipts in line with instructions from the Head of School. Receipts should be clear and show all relevant details to enable the budget holder to review them when authorising your monthly statement and to meet VAT requirements. Receipts should be retained for six years, plus the current year, and passed to the budget holder should you leave this role within this period.</td>
</tr>
<tr>
<td></td>
<td>It is strongly recommended by Finance that the Head of School/Director of Professional Service instruct staff to store receipts electronically on the Finance System.</td>
<td></td>
</tr>
<tr>
<td><strong>Administration and authorisation of monthly tasks</strong></td>
<td>Complete authorising tasks on the Finance System, where directed at you, for transactions over £10,000, or all transactions undertaken by budget holders, in line with the Purchasing Policy. You can delegate some authorisation responsibilities but you remain ultimately responsible within your area. Ensure that card-holders complete their tasks in time. You will be notified by Finance of any outstanding monthly statement tasks.</td>
<td>Complete monthly tasks promptly, making sure purchases are properly coded, and investigate and report any discrepancies. Complete authorising tasks on the Finance System for transactions up to £10,000, in line with the Purchasing Policy.</td>
</tr>
<tr>
<td></td>
<td>Ensure that card-holders complete their tasks in time. You will be notified by Finance of any outstanding monthly statement tasks.</td>
<td>Completion of coding tasks will be monitored. 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. If you have set up another person to code your tasks and attach receipts, check that</td>
</tr>
</tbody>
</table>
### Conflicts of Interest

All staff must ensure that any purchases have a clear business intention and must disclose any potential or actual conflict which may impinge on their impartiality in any matter relevant to their duties. Please see [www.sussex.ac.uk/ogs/policies/goodconduct/conflictofinterest](http://www.sussex.ac.uk/ogs/policies/goodconduct/conflictofinterest).

<table>
<thead>
<tr>
<th>Cash advances administration</th>
<th>Ensure that University requirements are complied with.</th>
<th>Ensure that card-holders submit an out of pocket expense claim for any cash withdrawals that justifies expenditure.</th>
<th>Ensure that an out of pocket expense claim is submitted to record cash withdrawals on the Finance System.</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Authorise the cash withdrawal on the Finance System and ensure there is evidence of any remaining cash being returned to Finance.</td>
<td>Return any remaining cash to Finance.</td>
<td>Complete the out of pocket expense claim task when prompted by the Finance System.</td>
</tr>
</tbody>
</table>

this task has been completed correctly. Overall responsibility for the coding will remain with you.
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 to the University. If you are planning to make a purchase through a standard purchasing route (i.e. a purchase 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 3.

**STEP 1**

**Is there a nominated supplier or e-marketplace supplier available?**

(For purchasing cards this only applies for managed travel)

There are nominated supplier agreements in place for goods and services required routinely by staff. Some of these suppliers must be used for all purchases, irrespective of their value, due to exclusivity contractual obligations and there is no discretion to use another supplier. For other nominated suppliers you may seek your own supplier if the nominated supplier does not meet business need.

The most frequently purchased goods and services from nominated suppliers are:

- IT related equipment and software, estates and facilities management (SEF), print and reprographics (SEF), and travel insurance. For these items the nominated supplier should be used for all purchases.
- Catering (SussexFood), managed travel and stationery. For these items the nominated supplier should be used unless business need cannot be met.

The e-marketplace is an efficient mechanism for accessing some suppliers (i.e. Office Depot for stationery), via the University’s Finance System. Access is gained to multiple suppliers’ catalogues, in some cases at the same time, to select goods and create a purchase order.

You should always check the Finance website [www.sussex.ac.uk/finance/](http://www.sussex.ac.uk/finance/) for details of nominated, framework and approved suppliers. For further information please see the Purchasing Goods and Services ([www.sussex.ac.uk/finance/how/purchasing](http://www.sussex.ac.uk/finance/how/purchasing)) e-learning and guide.

What should I consider before using a purchasing card?

Whilst the use of a University purchasing card can offer certain Value for Money benefits to the University in comparison to purchase ordering, there are a number of financial and budgetary considerations which offer reduced control. **These are:**

- The University has already been committed to the purchase before involvement of the budget holder – their control is retrospective
- Recording in the Finance System is a manual process, which records less information than that held for purchase ordering. This recording is delayed until system tasks are processed and authorised which occurs on a monthly basis
- The risk of fraud or misuse is higher, placing additional requirements for vigilance on staff and budget holders.

When using a purchasing card the card-holder 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, including the Value for Money they offer.
Part One - Policy and Guidance

STEP 2  Is there a framework agreement available?
(This does not apply to purchasing cards)

Framework agreements are arrangements between the University and certain suppliers who have been pre-selected by a tender process.

The rules of each framework may differ and you may be required to seek competitive quotes and tender for goods and services from the suppliers named in the framework agreement.

However, there is some judgement required around whether you need to use frameworks for purchases up to £5,000. A budget holder may judge that the process involved in selecting a supplier through a framework is onerous and outweighs the achievable Value for Money. In this case Step 3 should be used.

STEP 3  Is there an approved supplier available?

An approved supplier has supplied goods and services to the University before, following a University procurement process which established appropriate terms and conditions of business. University approved suppliers are subject to quality and performance review. If an approved supplier cannot be identified or does not meet business need, then a supplier that has not yet been approved for use may be used as outlined in Step 4.

STEP 4  What if I still can’t find my supplier?

In some cases where you have not identified a supplier through the first three steps, you should source a new supplier. However, you should be aware that this can be time consuming and also carries a risk that the supplier may not be acceptable to the University for ethical and financial considerations. For example, the University will not purchase from a sanctioned person, organisation or those residing in a sanctioned country without written permission from the Director of Finance. Full details of how to undertake a supplier evaluation and submit a new supplier request can be found on the Finance website www.sussex.ac.uk/finance/.
The Decision Tree below summarises the steps to follow to identify an appropriate supplier for purchases under £25,000. For purchases that are likely to exceed this amount over their lifetime (or over a 4 year period if this is not easily defined), please complete the Request for Procurement Support found on the Finance website www.sussex.ac.uk/finance/.

1. **Is there a nominated supplier or is supplier on e-marketplace?**
   - **Value of Purchase £0 - £5,000**
     - Use the nominated or e-marketplace supplier unless business need cannot be met (at budget holders discretion)
   - **Value of Purchase £5,001 - £25,000**
     - Use the nominated or e-marketplace supplier unless business need cannot be met (at Head of School or Director of Professional Services discretion)

2. **Is there a supplier on a framework?**
   - **Value of Purchase £0 - £5,000**
     - Use framework supplier at budget holders judgement
   - **Value of Purchase £5,001 - £25,000**
     - Use framework supplier for purchase

3. **Use an approved supplier or find a new supplier**
   - **Value of Purchase £0 - £5,000**
     - Quotations should be obtained from more than one supplier (subject to budget holders judgement)
   - **Value of Purchase £5,001 - £25,000**
     - Obtain three written quotations (subject to Head of School or Director of Professional Services judgement)
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.

<table>
<thead>
<tr>
<th>Subproject</th>
<th>Account code</th>
<th>VAT Receipt?</th>
<th>Date of purchase</th>
<th>Description</th>
<th>Supplier</th>
<th>Budget holder evidence</th>
<th>Requestor</th>
</tr>
</thead>
<tbody>
<tr>
<td>D5001-02</td>
<td>3651</td>
<td>Yes</td>
<td>25/07/2018</td>
<td>Exam fee</td>
<td>Kaplan</td>
<td>See email (hyperlink/filepath)</td>
<td>Joe Bloggs</td>
</tr>
</tbody>
</table>

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:**

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

Purchasing Card-Holders are set up by default to receive their statements electronically on the Finance System. The Barclaycard Portal also allows you to view your statements online, or change your settings to receive paper statements. To self-register on the Barclaycard portal:

1. Navigate to: https://commercial.barclaycard.co.uk/sdportal/home.view
2. Enter your long card number in the Account Number field.
3. Enter “6000672” in Company Registration Code field.
4. Use your University Username e.g. AB123 for your USER ID.
5. Follow the instructions to register.

You are now ready to purchase and retain your receipts.
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 (www.sussex.ac.uk/ogs/policies/goodconduct/fraudbriberycorruption).

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 card-holder 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 card-holder cash withdrawals:

1. Use ATM to withdraw cash
2. Use cash to make purchases & obtain & retain receipts
3. 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 out of pocket expense claim on the Finance System

- Authorised by the budget holder
- Authorised by the budget holder

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

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

END
Part Two - Process

2 How to complete your statement task and attach receipts on the Finance System

On the first working day of each month the card-holder (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 PCARD Coding Required task will now be displayed.

   The instructions at the top of the task screen (and in the invoice image pane) provide a brief explanation of the actions required.

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 the account code where you know it to be incorrect. 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 (3xxx or 4xxx) are auto populated from the Barclaycard data. Check if it is accurate and amend if necessary. 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 (9xxx). This needs to be updated with an appropriate account code (i.e. 3xxx or 4xxx - which indicate expenditure, even if it is a refund) in order to proceed.

5. Subproject:
   - Check that the Subproject is correct. The subproject code displayed is the code provided on your original card-holder application form. Amend this code if necessary.

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

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.
7. **Description:**

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

   **Note:** Do not amend the transaction date at the beginning of the description.

8. **Receipts:**

   It is recommended that you attach receipts electronically. See Page 13 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.

   **Note:** If you are not attaching receipts electronically, you will need to provide the budget holder with the paper receipts and ensure that they are stored securely for six years, plus the current financial year.

9. **Additional data:**

   Additional information is required for travel, conferences and prizes.

   **For travel and conferences:** A person code is required. When the system requires a person code an extra column will appear called Resno. This will default to your staff number and can be changed as appropriate. You can use the type ahead function to search.

   **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 card-holder delegated the coding they
3 How to track authorisation of your purchasing card task(s)

1. **Log-in** to the Finance System
2. **Navigate** to Reports, Purchasing Reports, Purchase Cards, 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.

Once you have clicked Task Complete you are unable to amend a transaction line unless the authoriser (or card-holder if coding has been delegated) rejects the line back to you.
Part Two - Process

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.

<table>
<thead>
<tr>
<th>Finance System description</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>Senior Line Manager: PCARD Approval</td>
<td>To authorise all purchasing card transactions undertaken by a Head of School or Director of Professional Service. To authorise cash withdrawals, which ensures that the budget holder is aware of the amount of withdrawals by the card-holder.</td>
</tr>
<tr>
<td>Head of School/Division: PCARD Approval</td>
<td>To authorise all purchasing card individual transactions over £10,000 or all transactions undertaken by budget holders. To authorise cash withdrawals, which ensures that the budget holder is aware of the amount of withdrawals by the card-holder.</td>
</tr>
<tr>
<td>Budget Holder: PCARD Approval</td>
<td>To authorise all purchasing card individual transactions up to £10,000. To authorise cash withdrawals, which ensures that the budget holder is aware of the amount of withdrawals by the card-holder.</td>
</tr>
<tr>
<td>Cardholder PCARD Cash Adv Approval</td>
<td>To seek confirmation that the card-holder has made a cash withdrawal.</td>
</tr>
<tr>
<td>Cardholder: PCARD Confirmation</td>
<td>To review and confirm the coding undertaken by a delegate administrator.</td>
</tr>
</tbody>
</table>

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 displaying summary transaction information, including the amount to be authorised and the Supplier Barclaycard
   - The Workflow Log, listing all process steps and
tasks completed by card holder

- Action buttons at the bottom of the screen.

5. **Review** the transactions, ensuring that they are supported by adequate descriptions, and click on the blue paper-clip at the top of the screen to view images of corresponding receipts. 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 card-holder 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 card-holder. 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 statement.

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

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 (www.sussex.ac.uk/finance/how/approvalsanddelegatedauthority).
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, 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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If receipts have not been stored electronically on the Finance System then card-holders 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 card-holder leave this 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 Services.

<table>
<thead>
<tr>
<th>User category</th>
<th>Use</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>Administrator</td>
<td>Performing card transactions for the School/Directorate</td>
<td>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.</td>
</tr>
<tr>
<td>Project Administrator</td>
<td>Specific purchasing role on a project</td>
<td>Certain projects, academic/research or administrative, may warrant the identification of a card-holder to perform purchasing transactions for project team members where these are sufficiently high volume.</td>
</tr>
<tr>
<td>Any individual frequent overseas traveller</td>
<td>To buy travel, subsistence and incidental expenditure.</td>
<td>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.</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Regular overseas travellers will qualify for a purchasing card irrespective of the frequency and value of transactions.</td>
</tr>
</tbody>
</table>

The Finance Service Desk maintain a list of all purchasing card holders 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 (www.sussex.ac.uk/finance/how/purchasing). 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 card-holders monthly statement tasks, however the overall responsibility for this task remains with the card-holder. 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.

<table>
<thead>
<tr>
<th>Level</th>
<th>Single transaction limit</th>
<th>Monthly credit limit</th>
<th>Indicative usage</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>£1,000</td>
<td>£5,000</td>
<td>Standard use</td>
</tr>
<tr>
<td>2</td>
<td>£2,500</td>
<td>£10,000</td>
<td>Significant use</td>
</tr>
<tr>
<td>3</td>
<td>£5,000</td>
<td>£15,000</td>
<td>Heavy use</td>
</tr>
</tbody>
</table>

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.