



**Clackmannanshire  
Council**

www.clacks.gov.uk

Comhairle Siorrachd  
Chlach Mhanann

## **Government Procurement Card (GPC Visa)**



## **Policy & Procedures Guide**

**Updated: September 2019**

# Purchase Card Policy & Procedures

## CONTENTS

1.	Introduction & Purpose .....	3
2.	What is the Government Procurement Card (GPC) .....	3
3.	Regulations and Restrictions .....	4
4.	Records Management .....	7
5.	Card security and fraud awareness policy .....	7
6.	Purchasing process .....	10
7.	Cardholder Statements .....	12
8.	Change of Information .....	13
9.	What to do if a card is lost or stolen, or declined .....	15
	Appendix 1a: Useful Numbers & Links .....	17
	Appendix 1b: Cardholder Acknowledgement Form .....	18
	Appendix 1c: Purchase card log Sheet Completion Instructions .....	19

Changes September 2019.

Updated to include card reader information

## 1. Introduction & Purpose

- 1.1 The procedures and instructions set out in this guide are mandatory for all GPC Cardholders, their line managers/approvers and all staff involved in the accounting process.

Deliberate or negligent misuse of the GPC may result in the suspension or withdrawal of your card.

Serious misuse could result in disciplinary or criminal action being taken against you.

- 1.2 Freedom of information

The Council regularly receives FOISA requests on purchase cards and this may result in press and/or public interest. It is the responsibility of cardholders, to be able to justify any transaction.

- 1.3 Purchase Cards **do not** replace the current process of raising purchase orders and are to be used in accordance with the Council's Contract standing orders and Financial Regulations. Purchase Orders **MUST** be used in the first instance where applicable.

- 1.4 Procurement cards have been introduced as they have advantages when used to purchase low value or one off supplier purchases of goods and services, giving a saving for each transaction made. They also provide, through Barclaycard, detailed management information to help monitor and evaluate departmental purchasing activity.

Payments to suppliers are made quickly via their bank, once the goods or services have been despatched and payment claimed, and this helps the Council meet its prompt payment obligations.

## 2. What is the Government Procurement Card (GPC)

- 2.1. The GPC is a Visa purchasing charge card which works like a normal credit card. However, as it is a charge card we make full payment each month for all transactions.

Cardholders can use it to make purchases of goods/services up to certain financial limits per transactions and overall per month. It is a 'corporate' card and although embossed with your name, the account and the liability is in the name of the Council. Its issue will have no financial impact on you and will not involve any checks on your personal financial status.

- 2.2 Each card is issued for a period of 3 years and will be renewed automatically.

## 3. Regulations and Restrictions

### 3.1 Administration and Authorisations

All staff must ensure compliance with all business rules and purchasing restrictions.

- All staff that are given responsibility for GPC authorisation, administration and usage must be permanent members of staff.
- It is the responsibility of the budget holder to ensure Cardholders have the correct delegated financial authority before making any purchases  
[J:\Authorised Signatories](#)
- Business areas can have more than one cardholder and more than one card administrator. The card administrator must be the budget holder for the transaction
- Each card administrator can check the purchases of more than one cardholder as long as they are the budget holder for the cardholder is assigned to them.
- Only requests from budget holders for changes to cardholder details or to set up new cardholders will be actioned
- To ensure the risk of fraud and misuse is mitigated budget holders in general must not hold a card themselves. It is accepted that on occasion this situation may be unavoidable, particularly in smaller offices. Should this situation arise then the budget holder must report to a separate card administrator i.e. their line manager.

### 3.2 GPC Limits

Each card carries two limits for control purposes, these are:

- Single transaction limit', this is the maximum value that can be purchased for each individual transaction.
- Monthly credit limit', this is the total amount that can be purchased within each monthly cycle. (The cycle runs from the 26th of one month to the 25th of the next, inclusively.)

The single Transaction limit shall not exceed the delegated financial authority for Purchase orders [J:\Authorised Signatories](#)

### 3.3 GPC application forms and personal data

- Acceptance of the Personal data form terms and conditions are a mandatory legal requirement under Financial Services Authority (FSA) rules and must be signed by each GPC Cardholder.
- The Personal data form must then be returned to the Card Administrator to keep on record as evidence of acceptance.

### 3.4 GPC purchasing rules

The following rules apply for Cardholders making purchases with their GPC:

- For each requisition, the Cardholder should first follow all necessary procedures to ensure value for money before making the purchase.
- Contracted suppliers must be used whenever possible to ensure value for money and increased security of GPC details this may mean the use of an existing national contract via [Scottish Procurement](#), sector led by [Scotland Excel](#), [local](#) or [UK wide framework](#) or contract  
The card should not be used with Amazon and Local Supermarkets unless the purchase is urgent or the product can not be acquired by other means. Lack of planning on the cardholders part is not an urgent requirement.
- The Cardholder must always personally place the order.
- Cardholders must never arrange with suppliers to split a single purchase over more than one payment in order to avoid exceeding their single transaction limit.

Note: compliance with this rule is being monitored and repeated non- compliance will result in being reported to CMT and cancellation of the GPC card.

- When using a GPC, Cardholders must never personally benefit by gaining points on store loyalty cards, accepting sales vouchers or by any other means. This breaches policy on propriety and will be treated as a disciplinary offence.
- The Cardholder must always ask for the sales receipt or goods received note to be sent with the goods when ordering over the phone.

Note: Cardholders should also be mindful to ensure that a VAT receipt is obtained for all transactions paid for by GPC unless the supplier has payment terminals capable of transmitting electronic VAT information.

The VAT receipt should be marked for information purposes only and not for payment. Any invoices received for GPC purchases should be returned to the supplier.

- When an incorrect amount has been charged, the Cardholder must approach the supplier to resolve the problem within 48 hours of receiving the statement.

### **3.5 GPC restrictions on use**

The GPC card must never be used to make purchases contrary to the Council Procurement policies. This means that the cards cannot be used to purchase goods and services from an alternative supplier where a contract exists.

Off-contract spend is monitored centrally by the Procurement Manager and will be challenged.

Blocks applied to GPC Merchant Category Groups (MCG) or GPC Merchant Category Codes (MCC) apply to all cards.

In special circumstances where there are operational difficulties which cannot be avoided cards may be unblocked for an individual transaction.

### **3.6 Purchases prohibited by GPC policy**

The GPC **MUST NOT** be used for:

- the withdrawal of cash
- paying invoices
- direct debits – acceptable in exceptional circumstances only, and with prior authorisation
- making payments that fall under the Construction Industry Scheme (CIS)
- purchase of capital equipment
- payment gateways, e.g. PayPal whereby card details are stored with the gateway supplier
- receipt of store loyalty points for example Tesco club card
- spend associated to Travel and Subsistence expenses.
- all personal purchases are completely disallowed - even if the Cardholder intends to repay the cost of the transaction. Use of the card for anything other than Council business will be treated as a disciplinary offence
- school funds or at any time where there will be a requirement to use cash received voucher or any form of recharge that requires staff time for a private transaction.
- Long Service Awards (except where no other methods of purchase can be used) this must be agreed by the procurement manger before any transaction is completed
- flowers for a sick member of staff
- meal/lunch for staff (non working lunch)
- tea & coffee for staff

### **3.6 Delivery of goods purchased with GPC**

- It is GPC policy that all orders must be delivered to an official Council address, ideally orders should be delivered to the Cardholder; however, it may be operationally necessary for orders to be delivered to a central store.
- Cardholders should state the delivery location when placing an order. Any Goods received notes sent by the supplier (including those sent to stores) should be retained with the Purchase transaction log.
- Regulations state that the supplier must be in a position to dispatch the goods before a transaction is processed. If the supplier has to place a back order because the goods are not in stock the transaction cannot be undertaken until the goods are available for despatch. At this time the supplier should contact the Cardholder for authorisation.

Note: where the supplier agrees to credit returned goods or failed service, they must apply the credit to the GPC card that made the purchase.

## **4. Records Management**

Record management is essential to the success of the GPC.

GPC Card statements, Purchase transaction logs and all associated documents are to be retained in hard copy to support the financial statements and reduce the risks of fraud or of staff being left in a vulnerable position should queries about individual purchase arise subsequently.

This means documents for the current financial year, plus the six previous financial years. All documents should be kept in a secure location and be available for Audit as required.

## **5. Card security and fraud awareness policy**

### **5.1 Importance of card security and fraud awareness**

The potential for frauds or Cardholder misuse is a key risk in the use of the card programme. A number of key controls have been built into the system to prevent, detect and deal with this.

- The transaction and monthly spend limits are outlined in Section 3:
- CHIP & PIN provides added protection for point of sale transactions and the ease with which transactions can be traced is also a deterrent.

- All staff (where applicable) must forward the details of all known incidents of fraud or suspected fraud to the Audit Team leader.
- If you suspect any fraud on your card the Cardholder must notify Barclaycard immediately using the 24-hour customer service. The bank will cancel the card and arrange to issue a replacement. Ensure that you have details of the suspected transaction when making the call.
- Where fraudulent activity has been suspected, the Card Holder should cut the card through the magnetic strip and the chip and dispose of it in confidential waste.
- All users have a responsibility to make themselves aware of the areas of risk, and of what to do if fraud is suspected. What follows are the key points with regard to GPC.

## **5.2 Receiving your card and PIN**

Cards are provided to named Cardholders and are not transferable. Upon receipt the Cardholder must memorise and destroy the PIN in confidential waste.

## **5.3 Securing your card**

When the GPC card is in use the Cardholder should retain the card on their person at all times, and never leave it unattended.

When the GPC card is not in use, it must be locked in a secure place and should only be accessed by the Cardholder.

## **5.4 Non disclosure of card details and PIN**

- The GPC card should never be photocopied.
- When making a purchase in person, the Cardholder should never let a cashier take the GPC card away, out of sight. If this happens the Cardholder must report the incident as suspected fraud.
- The Cardholder should not disclose the full 16-digit number of the card to any other member of staff, with the exception of their Card Administrator.
- Never email or fax any card details to suppliers.
- Cardholders are expected to take reasonable care to avoid inadvertent disclosure of their card number, and to be aware of their surroundings and those present when using the GPC card. In particular, they should take care when using the card in public areas or over the telephone.



- The Cardholder should never disclose their PIN or three-digit security code to any other staff member in any situation. If this happens accidentally (or the Cardholder suspects it has happened), Cardholders should contact Barclaycard to request a new PIN, or GPC card. Never write the PIN or security code down.
- Destroy, preferably shred, any documents or receipts that contain financial information when you dispose of them
- if you have registered your card for online protection via Verified by Visa and MasterCard SecureCode ensure your password is kept safe and secure

## 5.5 GPC online card security

- When purchasing online, Cardholders should always ensure they are using a secure site. The Internet address for secure sites begins '**https**' and not just 'http'.
- Ensure websites from which purchases are made display the security icon (locked padlock or unbroken key symbol) at the bottom of your browser window
- The Cardholder must never reply to emails purporting to be from the bank. All genuine communication regarding GPC will be sent from the Procurement Manager
- Access internet sites by typing the address into your web browser. Never go to a website from a link in an email and then enter personal details
- The introduction of the European Union's revised Payment Services Directive 2 (PSD2) has been introduced to help combat fraud. This means online payments and servicing will change for everyone. It also satisfies the need consumers now have for a safer online payments journey.
- PSD2 introduces Strong Customer Authentication (SCA) as a way of making online payments more secure. Put simply, SCA requires businesses to use an additional authentication to verify certain payments or when accessing their accounts online. This two-step authentication helps to confirm the cardholder is who they say they are.
- The additional check will apply to most online payments. However, there are some exemptions that we'll be able to apply automatically without the cardholder needing to do anything. For example, exemptions could be based on the size of the transaction or the potential for fraud.

- The additional check whenever you make a purchase or service your account online will involve one of the following:
  - something you know – like a password or a PIN
  - something you have – like a phone or PINsentry card reader

Ultimately, it means that payments and online account servicing will be more secure than just a simple password authentication.

Please note the following:

### **How to reduce the risk of fraud and the number of lost or stolen cards**

- Ensure websites from which purchases are made display the security icon (locked padlock or unbroken key symbol) at the bottom of your browser window
- Guard your card and card details
- Ask the merchant to confirm the amount being charged to your card
- Check your receipts against your statements carefully. If you find an unfamiliar transaction contact your card issuer immediately
- Never write down your PIN and never disclose it to anyone, even if they claim to work for your card issuer
- Sign your card as soon as it is delivered
- Cut expired cards through the magnetic stripe and/or chip when replacement cards arrive
- Pay attention to card expiry dates. If your replacement card hasn't arrived call your card issuer to check the status of the new card
- Don't leave your card unattended in a bag, briefcase or jacket pocket in a public place

## **6. Purchasing process**

### **6.1 Purchasing methods**

Purchases can be made in one of the following ways:

- by telephone and quoting the card number
- by using the internet, via a secure site, providing the necessary card and delivery details (for further details see Purchasing over the internet – Annex A)
- by visiting the supplier's premises and using CHIP & PIN/signing for the goods.

For security, a supplier may request the billing address of a card. For all cards, this is the Cardholder's business address.

Cardholders must not issue purchase orders where GPC has been used.

## 6.2 Purchasing transaction log recording and reconciliation

A Purchase transaction log is a record of all purchases made using the GPC card. This can be found on the following web page.

<https://www.clacks.gov.uk/site/documents/procurement/corporateprocurementprocess/>

When completing the Purchase transaction log ensure the following:

- Each purchase must be recorded on the log as it is made.
- Each transaction must be given a unique identifying reference on the log, which should be copied onto each matching receipt. Best practise holds that the Purchase transaction log should be updated at the point the goods or services are purchased.
- All receipts and delivery notes should be kept with the Purchase transaction log. If your purchase is over the phone, then remember to ask your supplier to ensure that the sales receipt/goods received note is sent to you when the goods/services have been delivered.

Transactions made just prior to the end of the monthly card cycle (26th of each month) may not appear on the card statement until the following month. The Card Administrator should mark these as carried forward on the Purchase transaction log, and ensure that the Cardholder carries them forward to their next months' Purchase transaction log.

At the end of each month, the Cardholder must sign the Purchase transaction log to confirm that all purchases were made for business purposes only. Upon receipt and reconciliation of the card statement and Purchase transaction log, the Cardholder must send the Purchase transaction log, along with supporting documentation to their Card Administrator.

The Card Administrator must also confirm that the:

- purchases were appropriate and made for the Department
- goods or services were received
- price was fair and reasonable.

They must sign the card statement and retain all documentation

## 7. Cardholder Statements

7.1 There are **NO** paper statements – it's all online through Barclaycard Online account services and you must register on-line to obtain these using the following link. Registration can be found at the top right hand of the web page

<http://www.barclaycard.co.uk/business/existing-customers/online-services/cardholder>

7.2 Once registered you will receive an email notification when your statement is available if you have made any expenditure during the month. A Card statement will not be system generated if no transactions have been made in the monthly cycle.

7.3 Where transactions have been made, the online GPC Card statement, Purchase transaction log and all supporting documents must be sent to the Card Administrator no later than the 10th of the following month for authorisation

7.4 Please ensure that you use the correct ledger codes on the invoice certification slip..

7.5 Disputed transactions and unsatisfactory goods and services

Cardholders may from time to time want to query a transaction on their statement. This can be for a number of reasons such as:

- the card statement lists an item that the Cardholder does not recognise, and cannot be reconciled with their Purchase transaction log
- the incorrect amount has been charged
- refunds not applied to the GPC card
- faulty or damaged goods supplied, refund requested
- goods/services not supplied
- wrong goods/services supplied.

Barclaycard may need the Cardholder to complete a Declaration form or supply copies of correspondence with the supplier. Once they have receipt of this, the bank will perform a thorough investigation with the merchant(s) in question, and will endeavour to get the disputed amount credited back to the Cardholder's GPC account.

Note: Barclaycard only have limited time span to query transactions with the supplier. Therefore it is important that the Cardholder advises Barclaycard of any queries within 30 days from the statement date.

7.6 Incorrect amount charged to card

When an incorrect amount has been charged, the Cardholder must first approach the supplier to resolve the problem within 48 hours of the statement being made available.

If the supplier insists on the transaction being genuine the Card Administrator must raise the issue with Barclaycard. If no explanation follows, the transaction should be treated as a disputed item.

#### 7.7 Goods charged but not received

If the Cardholder is charged for items that have not been received (goods/services), they should firstly contact the supplier to ensure that the goods have been delivered to the correct address. (It is a regulation set down by Visa that the transaction is not processed until the goods are allocated for dispatch.)

If the supplier insists that the goods have been delivered, treat the transaction as a disputed item.

The majority of the time these issues can be resolved by the Cardholder contacting the supplier directly. If the Cardholder is unable to resolve with the supplier they should contact Barclaycard Customer Services.

#### 7.8 Unsatisfactory goods or services

The Cardholder must raise any disputes relating to unsatisfactory goods immediately with the supplier.

Any credit amount agreed with the supplier must be recorded on the Purchase transaction log.

## **8. Change of Information**

### 8.1 Changing Cardholder details, credit limits and cancelled cards

Card Administrators should ensure that the GPC Programme Administration Team is notified of any change in their contact details, or those of their Cardholder(s) through the Change of information form. Failure to do so increases the risk of fraudulent transactions being made on the GPC cards and BE/BUs will be liable for any loss incurred in this instance.

### 8.2 Change of Cardholder's name

If a Cardholder changes their name, a Change of Information Form should be completed and emailed to the GPC Programme Administration Team. A new GPC card will be issued within ten working days.

### 8.3 Changing Business Areas

The Business Area Authority can change a card's BE/BU allocation, using a Change of information form, which must be completed and emailed to the GPC Programme Administration Team. The Cardholder must have the appropriate delegated financial authority for the new BE/BU.

If the cardholder is moving to a new Business Area then the Change of information form must be authorised by the authority within that Business Area. This also includes existing Cardholder's moving from one BE/BU to another.

#### 8.4 Amending credit limits

The Business Area Authority can adjust credit limits, but must assess its requirements for each card carefully in order to set the limits at an appropriate level.

The limits should be high enough to enable the Cardholder to make the purchases expected of them, whilst low enough to act as a control. To apply for a change to credit limits a Change of information form must be completed by the Card Administrator and approved by the Business Area Authority.

Amending credit limits is time consuming. Careful planning should help to avoid having to do this unnecessarily.

#### 8.5 Cancelling cards

The Card Administrator must email a completed and approved Change of information form as soon as possible to the GPC Programme Administration Team. If the Cardholder is leaving the department, this form must be completed beforehand; so that a specific date can be given.

To destroy the card, the Card Administrator must cut through the magnetic strip of the card and the part of the card containing the chip and dispose of it in confidential waste.

#### 8.6 Long-term absence

If a Cardholder is on long-term absence, it is the Card Administrator's responsibility to ensure the security of the card. They must:

- lock the card in a secure cabinet
- send a Change of information form to the GPC Programme Administration Team, requesting that the monthly transaction limit of the card is set to zero.

When the Cardholder returns to work, the card should be returned and a request made via the Change of information form for the credit limit to be reset.

If the card remains inactive for a period of six months (and the GPC Programme Administrators have not been advised of a long-term absence, the card is subject to cancellation

#### 8.7 Withdrawn cards

Card Administrators must ensure the destruction of cards that are withdrawn or no longer required for any reason and to notify the GPC Programme Administration Team in order for them to cancel the card.

## **9. What to do if a card is lost or stolen, or declined**

### 9.1 What to do if a card is lost or stolen

If your card has been lost or stolen, the Cardholder must notify Barclaycard immediately using the 24-hour customer service line.

Barclaycard will cancel the card, ensuring that no further transactions can be made. They will then make the necessary arrangements for a new card to be issued to the Cardholder via the Card Administrator. The Cardholder should ensure they confirm their Card Administrator's current business address ensuring the GPC card is delivered to the correct location.

Note: the bank will cancel the card and arrange to issue a replacement, with a different 16-digit number. The Cardholder must complete a Change of information form and email it to the GPC Programme Administration Team.

All new cards and PINS will be sent to the Card Administrator's business address.

Cardholders will need to arrange to collect cards from their Card Administrator.

When Cardholders collect their new card, they must complete an Acknowledgement of card and PIN receipt form.

### 9.2 What to do if a card gets damaged

Cardholders should inform the GPC Programme Administration Team if their card gets damaged. The Card Administrator should forward the Cardholder's name and last 10 digits of their card to the GPC Programme Administration Team, who will be able to order a replacement.

The new card will have the same 16-digit number.

The Cardholder should cut the card through the magnetic stripe and the part of the card containing the chip and dispose of it in confidential waste.

### 9.3 What to do if a GPC card is declined?

If a GPC card or transaction is declined Cardholders must:

- first check with the supplier that all the details they have are correct
- ensure they have sufficient credit on their GPC card; if not, seek authority from their Business Area Authority to initiate an amendment [Section 1: Policy (2.3)]
- check they are not making purchases listed in the GPC Prohibited purchases list [Section 1: Policy (2.7)].

If the Cardholder has sufficient credit, and is sure the supplier has all correct details, they need to refer the problem to the GPC Programme Administration Team. Their Card Administrator also should be made aware of the issue.

## **Loss/Theft of Card**

In the event of loss or theft of your card, you must inform Company Barclaycard immediately by telephone on the following number:

### **[Report a lost or stolen card](#)**

If you've misplaced your card or been a victim of crime call the number below, 24 hours a day, 7 days a week, for all card types including

**0800 008 008**

**Monday - Friday 9am - 5pm**

Once you have spoken to our Lost and Stolen team you will need to complete the following:

### **[Disclaimer form PDF \(726KB\)](#)**

A copy of this form should then be sent to the Purchase Card Administrator, who will arrange for a new card to be issued. If you do not submit a copy of the disclaimer form you will not receive a replacement card.



## Appendix 1a: Useful Numbers & Links

### Contact us

If you need to contact Barclaycard you can them on:



0800 008 008

### **YOU CAN OBTAIN YOUR MONTHLY STATEMENT USING THE LINK BELOW**

<http://www.barclaycard.co.uk/business/existing-customers/online-services/cardholder>

New Cardholder applications please complete the form using the link [Government procurement form](#) and send to:

Corporate Card Administrator,  
Derek Barr, Procurement Manager  
Tel:01259 452017

## Appendix 1b: Cardholder Acknowledgement Form

Name of card Holder .....

Name of budget Holder .....

Monthly Purchase Limit .....

Individual Purchase Limit .....

Ledger Code to be charged .....

### Undertaking of the cardholder.

I have read and understood the cardholder's procedures guide on The Council website and agree to abide by the requirements

I accept that the Card can only be used for Council business and No staff expenses shall be claimed on the card.

I am on the authorised signatory database that can be found J/Authorised Signatories and the expenditure limits required for the card are in line with this authorised signatory database.

I understand that my failure to retain the card securely could result in the card being withdrawn, and could result in disciplinary action.

Signed .....

Name .....

Date .....

### Undertaking of the Budget holder.

I have read and understood the cardholder's procedures guide and agree to the use of a purchase card to the above-mentioned staff. As all cardholders must not authorise their own purchase card statement, as their line manager I will be responsible for this being authorised.

Signed .....

Name .....

Date .....

**This form must be returned to Derek Barr Procurement Manager, Partnerships and Performance, Second Floor, 1936 Building, Kilncraigs, Greenside Street, Alloa. FK10 1EB. or Procurement@clacks.gov.uk**

**Failure to return this form will result in the card being withdrawn.**

## Appendix 1c: Purchase card log Sheet Completion Instructions

These instructions provide guidance on how to ensure that your Log Sheet is completed accurately and correctly. Each field on the electronic version of the Log Sheet has a comment box attached to it, giving a brief outline of what is required. To display these comments, simply hover your cursor over the headings.

<https://www.clacks.gov.uk/site/documents/procurement/corporateprocurementprocess/>

If you have any comments or suggestions regarding these instructions, please let us know

### Cardholder

Please enter the name of the cardholder

### Department

Please enter the name of your department, & or Location

### Period Covered

Please enter the month that you made the transactions.

### Single Transaction Limit

Please indicate your single transaction spend limit.

### Monthly Transaction Limit

Please indicate your monthly transaction spend limit

### Order Date

Please enter the date on which you placed the order or made the transaction.

### Supplier Name

Please enter the name of the company you are buying the goods/services from.

Please note that there are some instances where the name of the company that you purchased from might be shown on your statement by a different name. In this instance, please amend your log sheet where necessary.

### General Description

Please give a brief description of the goods / services purchased. This can be as generic or detailed as you like but should provide enough information to allow the countersigning officer to know what was purchased.

It is acceptable to enter "stationery – as per attached". The "attached" document should be retained by the cardholder and kept with the original log sheet and delivery notes. There is no need to send a copy of the "attached" documents to Finance.

Strategix Ledger Code (Cost Centre and Subjective)

Please give your full ledger code, which will be a 12-numbered digit.

For example 1001 0001 5060.

### Departmental Reference

This field is for your department's use only. You may wish to give each of your orders a reference number that will identify the purchase to your own systems.

### Date Received

Please enter the date you received your goods / services.

### Date Returned

If applicable, please enter the date that you returned your goods / cancelled your services.

## Gross Invoice Amount

Please enter the total value payable, including vat.

## Vat Code

Please select an appropriate vat code from the drop-down list. You can also enter the code in manually, bypassing the need to use the list.

When you select this field, a box will appear showing the vat codes and their respective vat rates. These are

S = Standard	20%
F = Fuel	5%
E = Exempt	0%
Z = Zero	0%
O = Outwith	0%

These codes are the same as those used on the Purchase Invoice Coding Slips (blue coding slips).

## Vat Amount

The Vat amount is calculated automatically once you have entered a gross value and have selected a vat code. If the vat value shown does not agree with the invoice, please overtype this value with the one shown on the invoice / statement.

## Net Amount

The Net amount is calculated automatically once you have entered a gross value and have selected a vat code. If the net value shown does not agree with the invoice, please overtype this value with the one shown on the invoice / statement.

## Invoice Attached

This column is to indicate whether a vat invoice / receipt is attached. If your order contains vat and you wish to reclaim it, a vat invoice / receipt must be included with your log sheet. Please note this does not apply to entries with E on the statement.

Failure to provide a vat invoice / receipt when there is vat to be reclaimed will result in your ledger code bearing the full cost of your purchase, i.e. the gross value instead of the net value.

## Signature of Cardholder

Please note that before signing the log sheet, the gross total on the log sheet must equal the gross total on the statement.

The cardholder should sign the log sheet to signify that the entries are correct, and that they placed all orders on behalf of Clackmannanshire Council.

## Countersigning Office Signature

A second signature is required for audit purposes, and is to demonstrate that all purchases are verified correct. The person signing this should be your line manager wherever possible.

If this is not possible, the second signature will normally be the second signatory of cheques.

Please note: One of these signatures must be included on the list of Authorised Signatories, held by Treasury Services, Finance. New forms can be obtained from Finance upon request.

## General Notes

All discrepancies must be reported and resolved with the Supplier / Company Barclaycard immediately (within reason). All entries on your statement, whether correct or incorrect, must be coded to a ledger code, with the assumption of any corrections appearing on the next statement.

Entries on your log sheet that do not appear on the current statement should be carried forward on to next months log sheet.

Similarly, if you return goods to a supplier, or query a transaction or an amount on the statement, please enter a Purchase transaction on the next statement. This allows you to keep a record of outstanding issues.

### **Purchases for Goods Purchased**

If goods are returned to a supplier, a Purchase should be requested. If the statement shows both the payment and Purchase for a given transaction, both entries must be coded to a ledger code, regardless of the fact that one cancels the other out.

Similarly, if the payment is shown on the current statement, but the Purchase won't appear until the next statement, the transaction must still be coded against a ledger code, with the Purchase being coded to the same code once it appears on the next statement