

Purchase to Pay Handbook

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# **Introduction**

The Council is required to have robust systems and procedures for the purchasing of goods, supplies, services and works. This handbook aims to provide an overview of these systems and procedures and to provide signposting to more detailed procedures and system user guides where required and key contacts in the organisation who can provide advice.

The focus of the handbook is on the operation of the Councils purchasing and accounts payable system – e5.

The handbook does not cover the process of awarding contracts and seeking quotations. Guidance can be found by following the links below:

[Constitution - Part 5H - Contract procedure rules | Cumbria County Council (cumberland.gov.uk)](https://legacy.cumberland.gov.uk/council-democracy/constitution/part5/5h.asp)

[Procurement (allerdale.gov.uk)](https://www.allerdale.gov.uk/en/about-council/procurement/)

[Procurement & Contract Management 2018-21 | Copeland Borough Council](https://www.copeland.gov.uk/attachments/procurement-contract-management-2018-21)

Carlisle City no longer available.

The e5 system is used for the majority of goods, supplies and services purchases but excludes categories of expenditure that use another system, which are:

* Commissioning and payment for adult and children’s social care packages
* Property related repairs and maintenance and programmed works
* ICT Equipment
* Agency Staff and Advertising, Publications and Notices
* Council Tax and Business Rate Refunds

This handbook is intended to be valuable and easy to understand for a new starter to the organisation who will have responsibilities regarding ordering and dealing with supplier invoices.

There are equivalent handbooks for Non Cheque Book, Schools, and CF&RS.

**Scope**

## **Areas Covered by this Handbook**

Choosing a Supplier

Different options for ordering and paying Suppliers

Scheme of Delegation – Who Can Approve Expenditure and at What Level

Purchase Requisitions

Raising, Authorising and Receipting of Purchase Orders

Verification and Approval of Invoices (With Purchase order)

Verification and Approval of Invoices (Without Purchase order)

Roles and Responsibilities

Using Purchasing Cards

Fuel Cards

# Different options for ordering and paying Suppliers

Purchase orders should normally be raised in the e5 system and issued to suppliers, this provides controls over the suppliers that are being used and allows verification of the prices and quantities that are invoiced for by the supplier. Purchase orders can be raised where contracts are in place and for one off purchases. Authorisation for the expenditure is required prior to the issue of the purchase order.

There are types of expenditure where it is not appropriate or practical to issue a purchase order, this includes regular utilities payment and where expenditure is incurred where the cost may not be known in advance. For this type of expenditure an invoice will be received and will be processed as a slipped invoice in the e5 system (invoice without a Purchase Order). The verification that the goods and services have been received and the authorisation of the expenditure is required when the invoice is received.

The use of Purchasing Cards can be valuable for emergency payments and where the use of the internet is required for ordering goods and services.

As you can see there are a different options available and if you are unsure about which option to use please contact the purchase to pay team by emailing purchasetopay@cumberland.gov.uk or by calling 01228 221077.

# Choosing a Supplier

Existing Suppliers must be used as far as is reasonably practical unless there is a good reason for using a new supplier.

If a contract exists for the goods or services you wish to order, you must only place the order with the specified Supplier. Please see details below:

|  |  |  |
| --- | --- | --- |
| **SERVICE** | **CONTRACT DETAILS** | **PROCUREMENT LEAD** |
| Managed Services for Temporary Agency Resources | Randstad Solutions Ltd  | Nicola Bell / Emma Jane Gordon |
| Supply of Hire Vehicles | Arnold Clark & Enterprise | Michelle James |
| Supply of Various Foods | Pioneer | Michelle James |
| Cleaning Materials & Janitorial Supplies | Bunzl | Michelle James |
| Supply and Distribution of Stationery & ICT Consumables | Banner | Michelle James |
| Travel & Accommodation Booking | Gates Travel | Emma Jane Gordon |
| Contract for the provision of Courier Services | Cumberland (Internal Courier)Harts Distribution | Emma Jane Gordon |
| Supply & Delivery of Personal Protective Equipment (PPE) and Corporate workwear 2022-2024(Cumberland) | Arco & Thomas Graham |  |
| Provision of Learning and Skills Training Services | Many Suppliers | Emma Jane Gordon |

If you must deviate from this, authorisation must be obtained from the relevant Contract Manager who you can contact by emailing: procurement.mailbox@cumberland.gov.uk

If you wish to order goods or services where a contract is not already in place the minimum process below must be followed. For purchases likely to exceed £100,000 (either as a single purchase or several purchases over a year) the Councils tender process must be followed. To initiate this process, contact the Procurement team by emailing:

procurement.mailbox@cumberland.gov.uk

|  |  |  |
| --- | --- | --- |
| **Estimated Total Contract Value** | **Minimum Process** | **Method of Invitation** |
| Up to £2,000 | Responsible Officer must use a process which obtains best value for money. | One oral quotation (confirmed in writing where the quotation exceeds £500) |
| £2,001 - £50,000 | 2 written quotations | Invitation to submit a quotation in writing to at least 2 candidates |
| £50,001 - £100,000 | 3 written quotations | Invitation to submit a quotation in writing to at least 3 Candidates |
| Exceeding £100,000 but below relevant EU Threshold | Written Tender | Open advertisement of contract appropriate to the relevant market |
| EU Threshold and above | Written Tender | Open advertisement of the contract in accordance with the Regulations |

A list of existing Suppliers can be found on the Intouch Intranet site [My Finance - Managing Finance : Cumbria County Council (intouch.ccc)](https://www.intouch.ccc/myfinance/managingfinance.asp) and open the Cumberland Council Supplier list

If a new Supplier must be used the New Supplier Form link and guidance can be found on the Intouch Intranet site under.[My Finance - Managing Finance : Cumbria County Council (intouch.ccc)](https://www.intouch.ccc/myfinance/managingfinance.asp)

# Scheme of Delegation

The scheme of delegation sets out who has the authority to approve the payment of invoices and the amount they can authorise. There are two different Scheme of Delegation processes within the e5 System. One is e-procurement, where the authoriser is restricted to authorise against certain cost centres which they have been linked to, up to the value level they have been allocated. The other is slipped invoices/ accounts payable, where the authoriser is able to authorise payment against any cost centre up to the value level they have been allocated. Authorisation value levels are categorised as below:

|  |  |
| --- | --- |
| Purchase Order Authorisation Level  | Accounts Payable/ Blue Slip Auth Level |
| L1 – Up to £2,000 | L4 – Up to £25,000 |
| L2 – Up to £5,000 | L6 – Over £25,000 (2 L6 authorisers required) |
| L3 – Up to £10,000 |  |
| L4 – Up to £25,000 |  |
| L5 – Up to £100,000 |  |
| L6 - MAXIMUM |  |

Any standard catalogue e-procurement requisitions (beginning reference SR) under £250.00 will progress straight to order without approval by an authoriser.

If you don’t know who you should be seeking authorisation from, the table below is an extract of the lookup tool you can access on the Intouch Intranet site under [My Finance - Requisitioning, Authorising and Key Contacts : Cumbria County Council (intouch.ccc)](https://www.intouch.ccc/myfinance/requisitioning.asp) and click ‘ list of payment authorisers’.

The lookup enables a search to be carried out by keying in the green box a cost centre (e-proc only), surname, or element (an element is at a higher level than a cost centre and will normally consist of several cost centres e.g. C12 is Children's Services)
 The lookup will show authorisers within e-procurement, accounts payable and show the Budget Manager at the same time.

**Example of the list of authorisers lookup tool (for illustrative purposes only)**



For any queries please contact your Finance Manager who's contact details can be found under [My Finance - Requisitioning, Authorising and Key Contacts : Cumbria County Council (intouch.ccc)](https://www.intouch.ccc/myfinance/requisitioning.asp)

# Creating Purchase Requisitions

## **Flowchart**

FLOWCHART – Purchase Requisition to Payment

**Please see Appendix 4**

## **Purpose of a Requisition**

Most supplies can be ordered via the electronic purchasing portal. The starting point for the system is a requisition or a request to your manager or budget holder to obtain goods or services.

The requisition lists the supplies or services required and is then electronically passed to a manager or budget holder for authorisation. Requisitions are authorised into orders because it is at this point the Council is entering into a contract and is committed to paying for the goods or service.

## **E Procurement Portal Users**

To be able to raise a purchase requisition most users will use the e procurement portal – this portal links directly to the e5 system but provides simpler screens for system users. Full guidance can be found on the Intouch Intranet site under [My Finance - Managing Finance : Cumbria County Council (intouch.ccc)](https://www.intouch.ccc/myfinance/managingfinance.asp) click on ‘E5 Portal Guidance’.

If you raise a lot of requisitions and believe you should have access to the E5/EPROC Portal, this should be discussed with your line manager who can request access by completing the E5 access form held on the Intouch Intranet site under [My Finance - Managing Finance : Cumbria County Council (intouch.ccc)](https://www.intouch.ccc/myfinance/managingfinance.asp) in the E5 Access section. Once completed the form needs to be signed off by your Finance Lead.

**Staff who need to raise Purchase Requisitions infrequently**

Those staff who may be required to raise a purchase requisition on an infrequent basis and therefore do not have access to the E5 E-Procurement Portal should speak to their Manager to identify colleagues who can raise an order on their behalf.

Ex Cumbria County Council staff can raise a request through the Business Support portal accessible through Intouch or the following link: [Business Resource (cumbria.gov.uk)](https://businessresource.cumbria.gov.uk/helpdesk/WebObjects/Helpdesk.woa)

**General Rules**

1. Official purchase orders must be issued in advance for all work, goods or services other than the exceptions in Appendix 3. Any other exceptions must be agreed in advance with the Chief Finance Officer
2. All official orders must be placed on the Council's electronic system – E5/EPROC
3. All goods and services are ordered only by appropriate persons and approved only by officers authorized by the appropriate Director
4. All goods and services are ordered in accordance with the Council’s Standing Orders for tenders and contracts including the authorisation limits
5. The orders must be allocated to the correct accounting code
6. Budget checking must be carried out and orders placed only where sufficient budget is available.
7. Each order should record the agreed price for the supply or the estimated cost of the supply, delivery and invoicing addresses. Excluding VAT
8. Each order shall conform with the directions of the Council with respect to central purchasing and the standardization of supplies and materials.
9. Orders must never be split to avoid authorization limits.
10. Value for money must be obtained in all cases, primarily by obtaining and recording alternative quotations for the supply.
11. Orders cannot be raised until the Supplier has been approved and set up in the E5 system
12. Official orders must not be raised for any personal or private purchases, nor must personal or private use be made of Council contracts.

# Additional Portals - Exceptions

## **Information Technology –Hardware & Software**

All Information Technology hardware and software purchases must be made in consultation with the ICT manager. Depending on the area or service you work for

For ex Cumbria Staff this is done using the ICT portal found on the Intouch Intranet site under [LGR Login - ICT Portal (service-now.com)](https://servicecumbria.service-now.com/ictportal)

For ex Carlisle City IT equipment should be requested via the ICT Services Self Help Portal for which link is [Login | Salesforce](https://carlisle.my.salesforce.com/?locale=en-us)

For ex-Copeland staff this can be done by raising a ticket through the ICT helpdesk [Support : Cumberland Council (freshservice.com)](https://copelandeu.freshservice.com/support/home)

For ex – Allerdale staff this can be done through the ICT helpdesk: https://allerdale.freshservice.com/support/home

## **Agency Staff, Advertising, Publications and Notices**

For ex Cumbria staff wishing to raise a ticket for hiring agency staff or to place adverts this must be done through the HR Admin Portal found on Intouch [LGR Login - People Management Portal (service-now.com)](https://servicecumbria.service-now.com/peoplemanagementportal)

For ex Carlisle City staff recruiting agency staff an OSA form should be submitted through your H.R and Payroll contact.

## **Property Services / Capital and Revenue Orders**

Repairs and maintenance of Council properties are managed by different teams within Cumberland Council

Ex Cumbria staff can log non-urgent work requests by using the following link on Intouch [Helpdesk (concerto.co.uk)](https://westmorlandandfurness.concerto.co.uk/content/helpdesk_external_abc2.aspx?type=6a71c768-9280-4ca2-bb1b-7ab1e6354827) If the matter is urgent the Property Helpdesk can be contacted by calling 01228 221106.

For ex Carlisle City staff, all repair and maintenance requests should be emailed to Property@carlisle.gov.uk

Ex-Copeland staff can log any issues or works needed requests whether urgent or otherwise via the public.buildings@copeland.gov.uk email address.

Ex-Allerdale staff can log any issues or works needed requests whether urgent or otherwise via the property.services@allerdale.gov.uk email address.

# Authorising Requisitions

Once a requisition has been entered into the electronic system E5 it needs to be approved by an authorised person in order to become an official order.

An exception this this is any standard catalogue e-procurement requisitions (beginning reference SR) under £250.00 which will progress straight to order without approval by an authoriser.

For all others, a task will be created by the system and the appropriate authoriser will be notified on logging into their E5 portal.

The approver should be satisfied that the goods, supplies, services or works are needed and appropriate and that there is adequate budgetary provision, and that quotations and tenders have been obtained if necessary.

The detailed procedure for approving requisitions and converting them to official orders can be found on the Intouch Intranet site under [My Finance - Managing Finance : Cumbria County Council (intouch.ccc)](https://www.intouch.ccc/myfinance/managingfinance.asp) E5 Portal Guidance.

# Receipting Goods Supplies Services and Work

There must be adequate systems for verifying the performance of work or the receipt of supplies and services.

1. When the work, goods or services to which the order relates has been received or carried out, appropriate confirmation of this should be obtained (normally in the form of a delivery note, advice note or works schedule)
2. It is the responsibility of the requisitioner to receive the goods or service and to chase late deliveries and deal with any queries
3. Goods and services received are checked to ensure they are in accordance with the order.
4. All receipts must be checked to ensure that:
	1. The quality of goods or workmanship is of the required standard
	2. The order has been duly authorised and is properly payable by the Council and is within Budget estimates
	3. The price to be paid is correct
	4. The goods received note is arithmetically correct
	5. The account has not previously been receipted or passed for payment
	6. Any queries to the order are directed to the Supplier by the person who raised the requisition
5. Appropriate entries are made in inventory, stock or other records as required
6. All receipts are then correctly recorded on the Council’s finance system – E5 in a timely manner to avoid delays to payments. The procedure for recording the receipts on E5/EPROC can be found on the Intouch Intranet site under My Finance> Requisitioning, Authorising and Key Contacts.

# Verification and Approval of Invoices (With Purchase order)

## **Explanation**

Where a purchase order has been electronically raised, the subsequent invoice will normally be received and processed centrally and provided the invoice matches the purchase order and a matching receipt has been entered onto the electronic system it will automatically be passed for payment.

Where an invoice does not match the order or a receipt does not match the invoice it will be processed and “held” by E5 until all issues are resolved. A report will be issued to requisitioners weekly, detailing all held invoices with indication given as to whether the receipts don’t match the quantity or price.

If the invoice is within tolerances, then it will passed for payment.

**Tolerances**

Tolerances are for minor explainable differences between the order and invoice.

Price differences – tolerances are set at £5 or 5% whichever is lower

Carriage – if not included on the order should this will be added by the Central team provided it appears reasonable and is less than £5 or 5%of the order.

# Verification and Approval of Invoices (Without Purchase order)

Also known as the Blue Slip Process.

See Appendix 3 for exceptions to paying invoices by Eproc Purchase Order process.

To submit an invoice for payment without raising a Purchase Order you must use the electronic blue slip process. Before you complete an electronic blue slip you will need to read the guidance sheet [**User guide - Blue Slips (PDF 5947KB)**](https://www.intouch.ccc/elibrary/Content/Intranet/536/654/1129/17841/17843/43811103853.pdf?timestamp=43815124340). This guidance document states that you must gain authorisation to pay the invoice before submitting it through the blue slip system. You will be asked to attach evidence of this authorisation.

You will need to obtain the unique supplier reference number from the Cumberland Council Supplier list on [My Finance - Managing Finance : Cumbria County Council (intouch.ccc)](https://www.intouch.ccc/myfinance/managingfinance.asp) before completing the electronic blue slip. The [**User guide - Blue Slips (PDF 5947KB)**](https://www.intouch.ccc/elibrary/Content/Intranet/536/654/1129/17841/17843/43811103853.pdf?timestamp=43815124340) explains how to use this report.

**Exclusions**

Volunteer travel claim forms 'VTC' are excluded from the electronic process, please continue to post these into the Purchase to Pay team.

**Original paper invoices**

We do not require your original paper invoice (if you have one) to be physically sent to Purchase to Pay. We will contact you within 48 working hours if it hasn't been uploaded correctly. After this time the invoice can be destroyed.

**Electronic blue slip - Link**

[**https://cumbriaint-derwent.onmats.com/w/webpage/151DDFEE1**](https://cumbriaint-derwent.onmats.com/w/webpage/151DDFEE1)

**On completion of the form you will be asked to declare your agreement to the following statements:**

• By clicking the check box you are confirming that prices have been agreed to those quoted in any order or request for goods/services

• By clicking the check box you are confirming that goods / services have been received and have been agreed to those quoted in order or request for goods/services

• By clicking the check box you are confirming you have obtained the correct authorisation to process this invoice. And upon request you can provide evidence that the budget holder has asked you to pay this invoice against the cost centre and with the budget holders ID you are entering into this form.

Once submitted, your invoice will be processed by the Purchase to Pay team. Any issues with coding, Supplier set up or authorisation will be reported to you via email and your assistance will be required to resolve.

## **Invoice Checks**

These are to ensure there are adequate and effective arrangements for checking and certifying invoices and other requests for payment without undue delay.

1. Payment shall normally only be made on a proper VAT invoice (not a reminder letter or statement).
2. This process is only to be used for any invoices where a purchase order has been raised, i.e., it is for one of the exceptions listed in Appendix 3.
3. Where an invoice is received that does not quote a purchase order number and that invoice falls within the ordering criteria, the invoice shall be returned to the supplier for replacement.
4. Receipt of goods or services has been confirmed (Normally in the form of a delivery note, advice note or works schedule)
5. All receipts must be checked to ensure that:
	1. The quality of goods or workmanship is of the required standard
	2. The price to be paid is correct
	3. The goods received note is arithmetically correct
6. Appropriate entries are made in inventory, stock or other records as required
7. That the invoice has not previously been paid
8. That expenditure has been properly incurred and is within budget provision
9. That the price and arithmetic are correct and accords with quotations, tenders, contracts, or catalogue prices
10. That any tax or VAT element is correctly identified and treated.
11. That discounts have been taken where available
12. That the invoice is correctly coded.
13. All expenditure including VAT is accurately recorded against the right budget and any exceptions are corrected
14. That appropriate entries are made in the accounting records
15. Amendments should not be made to an invoice. Where an amendment is required, the invoice shall be returned to the supplier for replacement.
16. Proforma invoices will only be used for purposes approved by the Chief Financial Officer
17. The Chief Financial Officer holds overall responsibility for ensuring satisfactory financial administration including all payments. Thus, they or their representative has the right to perform checks against any invoice before or after payment to ensure correct procedures have been applied for which purpose they shall be entitled to make such enquiries and to receive such information and explanations as they require.
18. For contracts above threshold Limit to be entered in Appendix 3, the final account needs to be cleared by Internal Audit before any retention is paid.
19. All payments are made to the correct person for the correct amount and are properly recorded regardless of the payment method
20. All appropriate evidence of the transaction and payment documents are retained and stored for the defined period in accordance with the document retention schedule
21. In specific purposes where business needs apply the Chief Finance Officer will be authorised to increase limits for specific payments
22. To make payments to contractors on the certificate of appropriate chief officer, which must include details of the value of the work, retention money, amounts previously certified and amounts now certified
23. The invoice must be approved by an authorised member of staff in accordance with the scheme of delegation. And as far as possible that person will not have been involved in either arranging for the goods or service nor in checking the goods or services received.
24. Invoices for higher value items above the threshold £25,000.00 require to be counter signed by another authorised signatory in accordance with the scheme of delegation.

# Payment of Grants and Refunds

Sometimes payments of grants, refunds or other miscellaneous costs need to be sent to individuals or organisations. If the payment is a one off, a Payment Requisition Voucher should be completed and submitted through the electronic blue slip process referred to in section 9 of this Handbook. A template Payment Requisition Voucher can be found:

[My Finance - Managing Finance : Cumbria County Council (intouch.ccc)](https://www.intouch.ccc/myfinance/managingfinance.asp)

If there are a number of payments to be made (more than 10) a Spreadsheet upload can be done to make payments to many different Supplier accounts at the same time. A template Spreadsheet Upload can be obtained by emailing e5.communication@cumbria.gov.uk The Scheme of Delegation controls apply to this process and information around this will be provided when the template is requested.

# Roles and Responsibilities

Details of the Roles and Responsibilities for all staff, officers, directors and members can be found within the Financial Regulations within the Council’s Constitution.

[(Public Pack)Agenda Document for Constitution, 26/01/2023 00:00 (moderngov.co.uk)](https://cumberland.moderngov.co.uk/documents/g14059/Public%20reports%20pack%2026th-Jan-2023%20Constitution.pdf?T=10&Info=1)

## **Key Responsibilities**

1. It is important for everyone involved in spending public money to demonstrate that they do not benefit personally from decisions that they make (or to which they contribute), and to avoid any situation that might be regarded as compromising due objectivity and impartiality.
2. All staff and members of the Council must declare any links or personal interests that they may have with purchasers, suppliers and or contracts if they are engaged in contractual or purchasing decisions on behalf of the council.
3. All staff and members of the Council need to ensure all purchasing and procurement activity is compliant with UK law, the Council’s Constitution including the Financial Procedure Rules, Codes of Conduct, and any guidance provided by Corporate Procurement.
4. All staff and members of the Council need to ensure all purchasing and procurement activity is transparent, fair, non-discriminatory, and competitive, whilst being proportionate

# Using Purchasing Cards

## **What is a Purchasing Card?**

A purchasing card is a payment card that can be used to purchase and pay for goods and services. They are similar to the credit cards we use for personal use but with additional features to control the types of purchases the cards can be used for and having detailed information about transactions for recording VAT paid and monitoring budgets.

## **Their Purpose**

The use of purchasing cards can be valuable for services where payments are unplanned and need to be made urgently and where it is impractical to raise a purchase order and receive a supplier invoice in the traditional way. An example are services providing a 24 hour service and where employees need to purchase items for wellbeing and where an item is required urgently.

Their use can also be appropriate where goods and services needed to be ordered via the internet

The use of purchasing cards is intended to complement the use of purchase orders and receipt of supplier invoices and their use should be agreed within the relevant service area with advice from the Councils Purchase to Pay Team as required.

**The use of personal credit cards to make purchases on behalf of the Council and reimbursement to the individual is not permitted.**

Detailed guidance regarding how to apply for a purchasing card and the obligations for the employee and their line manager is available and the link to the document is shown in Appendix 1 (Reference xxx)

As set out at 3.6 of the Cumbria LA Scheme for Financing Schools, schools that use the Council bank account and ledger system are required to have Council approved payment cards and use these for the majority of purchases except where the type of payment falls into a category deemed inappropriate as set out in the Cumbria County Council Schools Payment Card User Manual. Cards are held by nominated individuals and payments are made on behalf of the school. All nominated cardholders must agree to the terms and conditions of operating a payment card as set by the Council. Schools and individual cardholders must adhere to the requirements of the Cumbria County Council Schools Payment Card User Manual. Failure to adhere to these requirements may lead to withdrawal of the card.

## **Fuel Cards**

Fuel Cards are a specialist type of Purchasing card with their usage restricted to the purchase of petrol, diesel LPG or other fuel required for the operation of Council vehicles or equipment.

Detailed guidance regarding how to apply for a purchasing card and the obligations for the employee and their line manager is available and the link to the document is shown in Appendix 1.

# Payments

## **Frequency of BACS runs**

A BACS payment run is processed daily and captures any transactions that are showing a due date of the current day. On the Friday payment run a system +2 day ‘look forward’ is applied to capture and release payments on any transactions that have a Saturday or Sunday payment due date. To cover bank holidays this ‘look forward’ is extended as appropriate.

Any transactions below £5 are not included on the daily BACS run but instead are managed using a report to identify such transactions. The Purchase to Pay team then take the required action to release low value transactions once per month.

# Appendices

## **Appendix 1 – Links to Detailed Procedures and Guidance**

|  |  |  |
| --- | --- | --- |
|  | Detail | Location |
|  | Purchasing Cards - Guidance | [CCC PROCUREMENT Payment Cards Manual February 2022.doc](https://cumbria.sharepoint.com/%3Aw%3A/r/sites/LGRFinanceTheme/Shared%20Documents/Income%20Collection%20%26%20Ordering%20and%20Paying%20for%20Goods/03.%20Work%20in%20progress/Cards%20%28purchasing%2C%20credit%2C%20etc%29/CCC%20including%20schools/CCC%20PROCUREMENT%20Payment%20Cards%20Manual%20February%202022.doc?d=w5faac20dfdb64be4a6a6547bea805fad&csf=1&web=1&e=ouVGY6) |
|  |  |  |
|  |  |  |

## **Appendix 2 – Useful Contacts**

|  |  |  |
| --- | --- | --- |
| Name | Email and Phone number | Title / Area of Expertise |
| E5 Systems Team  | E5.communication@cumberland.gov.uk | E5 system and user access queries. |
| Purchase to Pay  | purchasetopay@cumberland.gov.uk | Creating supplier accounts and processing invoices.  |

## **Appendix 3 – Exceptional or Non- Purchase order items**

|  |  |
| --- | --- |
| **Description** | **Detail** |
| Utilities | Gas |
|  | Electricity |
|  | Water |
|  | Telephones |
| Periodic Payments | Rent |
|  | Rates- NNDR |
|  | Council Tax |
| Refunds | Parking Refunds |
|  | Council Tax Refunds |
|  | NNDR Refunds |
|  |  |
| Grants |  |
| Petty Cash Items |  |
| Benefit Payments |  |
| Adult Social Care |  |
| Long Term Service Contracts |  |
| Where paid by Direct Debit |  |
| Supplies are proposed to be purchased by or on behalf of the Council at a public auction |  |
| Supplies or Services are proposed to be purchased which are of a specialist or unique nature (such as antiquities for museums or a particular performance artist) |  |
| which are required in circumstances of extreme urgency or unforeseeable emergency involving risks to persons, property or serious disruption to Council services |  |
| such other exceptions as the Chief Finance Officer may approve |  |

## **Appendix 4 – Purchase Requisition to payment Flowchart**

