Purchase Card Procedure

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Official

Document History

Version Control

Version	Date	Author(s)	Changes
1	03/03/2025	Stephanie Ward	Incorporating points raised by IA and the Detailed Fraud and Error Risk Assessment: Purchase Cards
2	11/06/2025	Stephanie Ward	Incorporating comments from TB and ALB
3	02/06/2026	Kasia Krajewska	Clarification on responsibility for printing purchase card statements (1.5)
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Sign-Off Control

Version	Date	Approver	Title
2	28/08/2025	Andrew Le Breton (Process Owner)	Head of Shared Services Centre
[Details]	Click here to enter a date.	[Details]	[Details]
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Review Period

This needs to adhere to the Governance timetable as detailed below in section 3.2. After review please note changes even where none were made, this will evidence your compliance.

Last Reviewed	Next Review Date	Detail Changes
[Details]	Click here to enter a date.	

Internal Audit Review Period

After review please note changes even where none were made, this will evidence your compliance.

Last Reviewed	Next Review Date	Results and Test Description
[Details]	**Click here to enter a date.**	

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1. Purchase Card Procedures

1.1. Financial process

When a purchase is made on a purchase card, the Government will pay the bill by Direct Debit which will hit the suspense account, the cardholder and approver must check within 30 days or the amount cannot be recovered. Therefore, timeliness of cardholder and approver is critical in this process.

1.2. Risk

In addition to the common risks identified in the Background and Introduction section of the Public Finance Manual (PFM) a number of significant risks associated with the goods, work and/or services being procured by purchase card are noted in the PFM section on Purchase Cards.

1.3. Permitted use of purchase cards

Permitted uses of purchase cards are noted in the PFM section on Purchase Cards.

1.4. Issuing of purchase cards

The PFM section on Purchase Cards includes information on segregation of duties and approvals.

Officers wishing to obtain a States purchase card must discuss this with the “purchase card approver” The purchase card approver (cardholder’s line manager or budget holder if this is not their direct line manager) must establish the cardholder’s eligibility and operational need for a purchase card and justify their decision.

The officer must then complete the Purchase Card Application Form (including the RBSI Bank form), which will automatically send an email to the following teams for comment:

- Commercial Services (who will check the intended use of the card as documented on the form and advise if another method is more appropriate)
- Finance Business Partnering team (this includes Finance Business Partners and Finance Business Partner Advisors) (who can advise on whether the ‘home’ cost centre is correct, whether the approver is appropriate to create an effective division of duties (ie. the approver must not report to the cardholder but be the cardholder’s superior in the management line chain, budget holder or be an independent whose escalation route of any issues to the line management is clear), and whether the limits requested are reasonable in the light of the normal levels of expenditure going through the cost centre)

The form will automatically send an email to the cardholder’s Director (in their line management chain) for their approval. The authorisation of cards etc. must be in line with the relevant Department’s Scheme of Delegation. If the Chief Executive Officer has a purchase card, approvals must be completed by The Treasurer of the States.

If the Application form is approved, it will be automatically sent to the Purchase Card team for processing. The PC Team will not be responsible for making decisions about whether someone should have a purchase card or not. Any queries related to completing either the application or bank form should be addressed to the PC Team. If the form is rejected it will automatically return it to the requester.

Once the application form has been approved, cardholders or coders and approvers will also need to ensure they have the required Connect Finance system access (purchase card tile) by logging an Ivanti ticket.

Issuance usually takes around 8 to 10 weeks, at which point you will be notified to arrange to collect your card by the PC Team. Please arrange a day and time to collect your card by contacting the PC Team as they need to add this to their collections list and retrieve the cards from the safe. There are set days and times for collection. If the card isn’t collected within 2 months it will be destroyed. The card holder must collect the card not a delegate.

PC Team need to process the application by adding information to Connect Finance once the card is received.

In the meantime, the cardholder, coder and approver must complete the online training **'Connect Finance: Government Purchase Card'** accessed by requesting to be assigned the course via Connect learning. Proof of completion, such as a screen shot from Connect Learning, will be required for the purchase card to be collected. This training must be repeated annually and managers should ensure this is in the cardholders' objectives on Connect People.

All cardholders (including those receiving replacement cards) must read this procedure and sign a Purchase Card Agreement acknowledging receipt of their card and their understanding of their responsibilities (see Appendix A), which must be kept by the PC Team until the card expires or is destroyed.

Non-States employees

The PFM section on Purchase Cards includes information on issuance of purchase cards to non-States employees.

Spending Limits

Purchase card limits must be stated on the application form. Standard purchase card limits are: £500 transaction limit and £1,000 monthly limit. Any higher purchasing limits must be approved at Director level (in the cardholder's line management chain) on the Purchase Card Application Form.

The PC Team can adjust card limits temporarily or permanently if there is a proven business requirement, but they will only do so with Director (in the cardholder's line management chain) approval. The process for changing limits would be to seek the written (email) approval of your Director and send this through the PC Team using the Purchase Card Application Form. If there is uncertainty over the required limit, the Finance Business Partnering (FBP) team can advise on whether the new limits requested are reasonable in the light of the normal levels of expenditure going through the cost centre and in line with the department's Scheme of Delegation (SoD).

Sometimes, increases of limits are required for emergencies. For these last minute changes, the online form would not be used and instead the approval of the Director of Shared Services / Director in the cardholder line management chain or Accountable officer would be required to be sent via email to the Purchase Card team who can do a last minute (during office hours), temporary card limit change.

Purchase card financial limits will be managed in the RBS ClearSpend system, not maintained in Connect Finance. Annual reports of the financial limits for cardholders will be provided by the Purchase Card team to FBP teams if required to do a check of limits.

Home cost centre / approval route

If the 'home' cost centre or approval route needs to be changed the cardholder must get the approval of their Director (in the cardholder's line management chain) (with advice from the department's FBP team who will check the new approver is appropriate to create an effective division of duties, i.e. the approver must not report to the cardholder but be the cardholder's superior in the management line chain or be an independent whose escalation route of any issues to the line management is clear), and send this through the PC Team using the Purchase Card Application Form.

When applying for a change of approver / coder, the approver/coder should check for any outstanding transactions they need to approve/code before the Application Form is completed. The Purchase Card team should then also check for any outstanding transactions requiring approval prior to the approver changing and re-assign them to the new approver / coder. It should be a priority for the new approver to clear the outsatanding transactions of the previous approver before these get old.

Name change

If the cardholder changes their name they must send this information through to the PC Team using the Purchase Card Application Form who will update Connect Finance and the cardholder must also contact the bank to provide their new details on 0345 877 8113. Once a new card with the new name is received, the cardholder must cut up the old one and notify the PC Team that they have done so in writing (email). It must not be cut up until the new card is received.

Card Expiry

When a card is expired the bank will automatically send a new card; this does not require additional authorisation from the line manager.

Shared Cards

Cards and the PIN are the responsibility of the person the card is issued to. The purchase card must only be used by the person to whom it is issued. Sharing it is a contravention of banking rules and may result in personal liability for any unauthorised or incorrect purchases.

The PFM section on purchase cards contains information on shared cards.

Instead of a shared card, if cards are only required for certain periods e.g. school trips, cards can be suspended when not in use by completing the Purchase Card Application Form.

If the postholder leaves the organisation or they change roles the existing purchase card must not be passed over and instead should be cancelled. A new card application must be completed by the new postholder should they need one.

1.5. Cardholder and Coder responsibilities

The purchase card and associated PIN must be treated with the same respect given to the cardholder's own debit/credit cards. Cardholders must not share their card number, PIN or security code with anyone or write it down anywhere.

The PFM section on purchase cards contains information on expenditure rules, and return of goods.

Cardholders must ensure they have the appropriate authority (for example through a Scheme of Delegation) to carry out their intended purchase. Where the cardholder is unsure of their authority but the need for expenditure is urgent, justification should be documented as soon as practical after the transaction.

When ordering or purchasing goods cardholders must give their card details and reference, i.e., cost centre and GL code in the case of a preferred (or approved) supplier.

Cardholders must check goods received against accompanying paperwork and note receipt on the Purchase card statement in Connect Finance.

Each month, cardholders will either receive an automated email from the system with a link to log on to Connect Finance (and the Purchase Card Module) or have an 'coder' who will receive the email on his/her behalf if they have transactions to code.

The cardholder / coder must review their transactions on Connect Finance monthly to verify that all charges are accurate, justified, and within transaction limits. This includes transactions where refunds are pending. This should be noted for the approver's information.

All transactions on purchase card statements should be coded and reconciled with supporting documentation (e.g. receipts), correct cost centre and GL account codes, update the item description field with more relevant information on what the purchase was for, (e.g. if it just says amazon add what for e.g. amazon – plug) and adjust whether GST is due or not, adjust the amount if there are slight adjustments to make (by adding a line), by day 6 of the following month (it is understood that those who work term time only may need slightly longer during summer school holidays). Receipts must be uploaded in Connect Finance.

The individual incurring the purchase is responsible for demonstrating the purchase was actually incurred by attaching original receipts and/or invoices to the transactions log in Connect Finance and be available for audit and scrutiny reviews; in addition to publication should there be a Freedom of Information request.

If receipts cannot be provided the Missing Receipt Form (Appendix B) should be completed and attached to the transaction in Connect, describing the alternative evidence of purchase.

Potential solutions:

- Obtain a duplicate receipt from the business where the purchase was made. Reach out to them with details like the date of purchase, the transaction amount, and other relevant information. Some companies may issue a copy or verify the transaction for you.
- Provide other evidence that the transaction occurred e.g. quotes and existence of the items.
- Statements from other people in the department that the service was provided e.g. other attendees at events.

Where there is no satisfactory alternative evidence that can be provided, this must be signed off by the Accountable Officer or their delegate.

Wilfully attaching an unrelated document in place of a receipt / form / other evidence would constitute a disciplinary action.

The coder should ask the cardholder to confirm all transactions on the purchase card statement and provide supporting documentation (e.g. receipts), correct cost centre and GL account codes, and whether GST is due or not, so that the coder can complete the coding in Connect Finance.

The Purchase Card training in Connect Learning provides guidance on how to amend incorrect tax codes with step-by-step screen shots of how to change whether GST is due or not in the Connect Finance system.

The coder must access Connect Finance, make any changes as required and authorise the transactions on behalf of the cardholder by the end of the month.

Connect Finance will send out daily reminders to cardholders / coders and approvers.

On occasion, the PC Team may send out reminders to cardholders if they have not coded transactions within 60 days. After 90 days the cardholder and Accountable Officer may be contacted to coded transactions and warned of the possibility of the card being cancelled if not coded within 30 days. After 120 days the card may be temporarily stopped until transactions are coded and the budget holder notified. If transactions are not processed in a timely manner more than 3 times, the card may be removed.

The Purchase Card training in Connect Learning provides step-by-step screen shots of how to code transactions in the Connect Finance system.

1.6. Approver responsibilities

The PFM section on purchase cards contains information on approvals.

Approvers will receive a Connect Finance system notification once a new transaction is sent to them from a coder, (and on a regular basis as part of the Connect system reminder notifications) with a link to log on to Connect Finance.

Approvers must complete their card approvals on Connect Finance, within a month a receiving the notification (it is understood that those who work term time only may need slightly longer during summer school holidays). The PC Team may send out reminders to approvers if they have not approved transactions within 60 days. After 90 days the approver and Accountable Officer may be contacted to approve transactions and warned of the possibility of the card being cancelled if not approved within 30 days. If the transactions are repeatedly not being cleared in a timely manner, the Director (in the approver's line management chain) may be notified and if transactions are not approved in a timely manner more than 3 times, the card may be removed.

The Purchase Card training in Connect Learning provides step-by-step screen shots of how to approve transactions in the Connect Finance system.

If the approver is concerned that the cardholder has not acquired the appropriate authorisation for all purchases, they should confirm this.

Approvers must ensure that all purchases are supported by (or a Missing Receipt form (Appendix B) receipts and ensure that all purchases are necessary, reasonable and incurred within the normal pursuit of duties. Receipts must be uploaded in Connect Finance.

Approvers must not approve transactions where a receipt / alternative proof of purchase has not been attached. They should 'reject' the transaction and note in the comments field that they need evidence of purchase from the cardholder.

If they are not satisfied with the proof of purchase provided they should discuss this with their Director. Where receipts have been missing for more than a few transactions (and forms attached instead), the approver should also discuss this with their Director and decide if the card should be removed.

Wilfully approving an unrelated document in place of a receipt / form / other evidence attached would constitute a disciplinary action.

If the incorrect cost centre or other details have been entered by the cardholder / coder, the approver should 'reject' the transaction and note in the comment field what part they want the cardholder / coder to amend so they can correct the coding and resubmit for approval.

Authorisers should discuss any transactions which appear to be outside of corporate contracts with the cardholder, and should document the rationale for not using a corporate contract, where applicable. Breaches should be declared if there was no justifiable reason not to use a corporate contract.

Approvers need to approve transactions even if a credit note is expected the following month. Not approving transactions will not mean that payment is not made – this has already happened.

Approvers should 'reject' transactions to cardholders to request further information from the cardholder.

Pressing 'reject' does not mean that the transaction will be cancelled / removed from the transaction log and the money will have already left the States bank account. It will still sit in Connect Finance on the approver's approval chain and need approving once issues are resolved.

1.7. Finance responsibilities

There must be segregation of duties between the person that checks the purchase card file in the PC Team and the person that uploads the file to the Connect system (DS).

The PC Team will reconcile the purchase card suspense account at least monthly.

The PC Team will complete a monthly accrual for outstanding purchase card transactions using reporting from A&MI which shows the amount per cost centre. Any changes which are required to the cost centre for a transaction should be done by the card holder completing their Purchase Card statement in Connect, not by journal.

When asked to change an approver/ coder for a card, the PC Team must change the approver/ coder on the VIM system information. They must also search for any outstanding transactions sat with the old approver and move them to the new approver (wherever possible document numbers should be provided to aid with reallocation). If this step is not completed the transactions will sit on the system and not be able to be approved.

1.8. Troubleshooting

Transaction declined	Cardholder / Coder must contact NatWest Purchasing Card Services on 0345 877 8113. Potential reasons: exceeding transaction/monthly limits, using a supplier which falls outside of the categories set up on the card.
Incorrect amount billed	Cardholder must contact the supplier directly and agree a course of action. The supplier is responsible for any credit to be made to the account.

Invoiced for goods / services not yet received	Cardholder must contact the supplier directly to ensure the goods have been dispatched. It is a VISA regulation that the transaction should not be processed until the goods are dispatched.
Damaged / incorrect goods	Cardholders / Coders must either:- • contact the supplier and arrange for the goods to be replaced; or • contact the supplier and arrange for the goods to be returned and refunded. In this case the supplier must be requested to provide a credit transaction voucher which will be included in the next statement.
Connect Finance systems issues	Cardholder / Coder log Connect Finance helpdesk ticket.
Purchase not recognised / disputed transaction	Cardholder must attempt resolve the issue with the supplier, then contact NatWest on 0345 877 8113 to resolve the matter (i.e. obtain a refund from the supplier concerned) or complete the NatWest Dispute Form. The bank will want to speak to the actual cardholder.
Connect Finance issue which does not relate to the above issue	For example, GST coding / status of a transaction. Cardholder / Coder must contact the PC Team in the first instance, not their FBP team.
Incorrect purchase by cardholder e.g. approver disagrees with the purchase / goes against the PFM	Approver discuss with cardholder so they know for the future and then approve. Approver should note they disagree with the substance of the purchase on the comments field and raise a breach if against the PFM.
Fraudulent misuse of a purchase card by a cardholder e.g. for personal expenditure	Approver - alert the Counter fraud, corruption and money laundering lead officer in their department Line manager investigate and address through disciplinary action.
Purchase card used for personal transactions in error	Cardholder must immediately report the incident to their approver and the PC Team and immediately reimburse the Government. The PC Team will provide a signed letterheaded copy of bank details, and details of the General Ledger account to be used in the payment reference. The approver should note down details of the reimbursement and request information from the PC Team to ensure the reimbursement has been received into the States bank account.
Personal use of Purchase Card more than once	Even if by mistake, the card will be subject to review, and this could result in suspension or cancellation of the card, as well as potential disciplinary action, depending on the circumstances.
Lost or stolen card	Lost or stolen cards must be immediately reported to: • the PC Team who will block the card • the NatWest Purchasing Card Services on 0345 877 8113 • purchase card approver • the FBP team

Fraudulent transactions noted	There may be circumstances where the card information has been gained by another party or person and used for fraudulent activities. If this has been discovered then the cardholder must immediately call the PC Team who will block the card and the NatWest Purchasing Card Services on 0345 877 8113. The purchase card approver, the FBP team and the Designated AML Lead or Deputy Designated AML Lead should also be notified.
Purchase card used for non permitted expenditure	Cardholders may have in error put on a purchase card non allowable expenditure, for example car parking fines or paid for a whole meal on a training course including the alcohol. In such cases the amount must be paid back and may result in disciplinary action and/or the card being removed from the person. The PC Team will provide a signed letterheaded copy of bank details, and the FBP team can provide details of the General Ledger account to be used in the payment reference. The approver should note down details of the reimbursement and request information from the PC Team to ensure the reimbursement has been received into the States bank account.
Transactions sat with a cardholder / coder who has left	Cardholder return their purchase card to their approver and notify the PC Team that they are leaving. The card must be cut in half and returned to the PC Team. Where a card is not returned the approver must inform the PC Team and a stop placed on the card. Cardholders should cancel any subscriptions (e.g. Amazon prime, Netflix for schools) prior to them leaving. The PC Team should check for any outstanding transactions before the cardholder leaves and the cardholder should code and upload receipts for any outstanding transactions as close to their leaving date as possible. The approver should request receipts for any transactions which have not yet come through from the bank before the person leaves. Transactions for leavers which have not been approved prior to the person leaving will be re-assigned by the PC Team. The FBP team will help to advise who the transactions should be reassigned to.
Transactions sat with an approver who has left	Complete the Purchase Card Application Form for a change of approver. Approver check for any outstanding transactions they need to approve before the Application Form is completed. The Purchase Card team should then also check for any outstanding transactions requiring approval prior to the approver changing and re-assign them to the new approver.

Temporary changes to coder / approver due to long-term absence	If a card coder / approver is going to be on extended leave, the card coding / approving should be reassigned to someone else. Complete the Purchase Card Application Form for a change of coder / approver. The Purchase Card team should then also check for any outstanding transactions requiring coding / approval prior to the coder / approver changing and re-assign them to the new coder / approver.

1.9. Compliance procedures

The following compliance checks are designed to strengthen the integrity of the purchase card process, reduce the risk of fraud and errors, and ensure compliance with Government policies and ensure we are spending taxpayers' money wisely. Implementing these measures will not only enhance financial management but also foster a culture of accountability and transparency within the Government.

Finance Business Partner teams will use Purchase Card reports to identify cardholders/ coders in their partner departments, who the approver is, the 'home' cost centre for both card holder and approver. This reporting should not include full card details.

FBP teams will also examine the level of uncoded / unapproved transactions in their department and help to encourage compliance with the timeframes in this Policy and Procedure.

The PC Team may contact cardholders / coders with unused or rarely used (only once in 12 month period) cards. Cardholders / coders may be asked to confirm if they want to keep the card, why they haven't used it, and whether they have access to an alternative card in their department. If they do not respond within a month the card will be temporarily stopped and the budget holder notified.

Treasury may run a report monthly to compare purchase card and expense claims to check for duplicate claims.

The Specialist Business and Performance will use reporting from Connect Learning to conduct an annual check of completion of mandatory Purchase Card training by cardholders, coders and approvers. They will send out reminders to those who have not completed the training. If they do not complete the course within a month of the annual deadline the card will be temporarily stopped and the budget holder notified.

The People Services team will provide a monthly leavers report (including first name, last name, email address and leave date) to the PC Team who will use this to cancel any cards for leavers which they have not been notified of and also to reassign any remaining transactions / reassign transactions for approvers who have left.

1.10. Returning purchase cards

The PFM section on purchase cards contains information on cancelling and destroying cards.

Purchase cards no longer needed must be promptly cancelled and destroyed.

The government maintains the right to withdraw or cancel the card at any time, particularly in cases of misuse, role changes, or termination of employment.

The cardholder must return their purchase card to their approver and notify the PC Team that they are leaving. The card must be cut in half and written confirmation (email) provided to the PC Team to confirm this. Where a card is not returned the approver must inform the PC Team and a stop placed on the card. Cardholders should cancel any subscriptions (e.g. Amazon prime, Netflix for schools) prior to them leaving. The cardholder is reminded of their agreement that they are responsible for all purchases on their card so have a obligation to return when they leave the organisation.

A new card application must be completed by the new postholder should they need one.

The cardholder should code and upload receipts for any outstanding transactions as close to their leaving date as possible. The approver should request receipts for any transactions which have not yet come through from the bank before the person leaves.

Once they have been notified of a cardholder leaving and the date of departure, the PC Team should check for any outstanding transactions before the cardholder leaves approver (wherever possible document numbers should be provided to aid with reallocation).

Transactions for leavers which have not been approved prior to the person leaving will be re-assigned by the PC Team. The FBP team will help to advise who the transactions should be reassigned to.

When and approver is leaving, the Purchase Card Application Form should be used to apply for a change of approver, the approver should check for any outstanding transactions they need to approve before the Application Form is completed. The Purchase Card team should then also check for any outstanding transactions requiring approval prior to the approver changing and re-assign them to the new approver.

The following controls and guidance are in place and will be maintained by People Services:

- My States leavers page tells employees to return their purchase cards - When an individual stops working for the Government
- Leaver notification process in Connect People contains a tick list of things to do which includes ensuring the return of purchase cards

Cardholders on extended leave must ensure that their card is temporarily suspended. The cardholder must not give their card and pin to the person carrying out their post in their absence. A new card should be requested for the new postholder for that period should they need a purchase card.

2. Procedure Governance

2.1. Approval / Signing-off Authority

Role / Position	Action
Business Process Owner: Procure to Pay	Approver
Head of Shared Services	Author

2.2. Timetable for Regular Procedure Review and Update

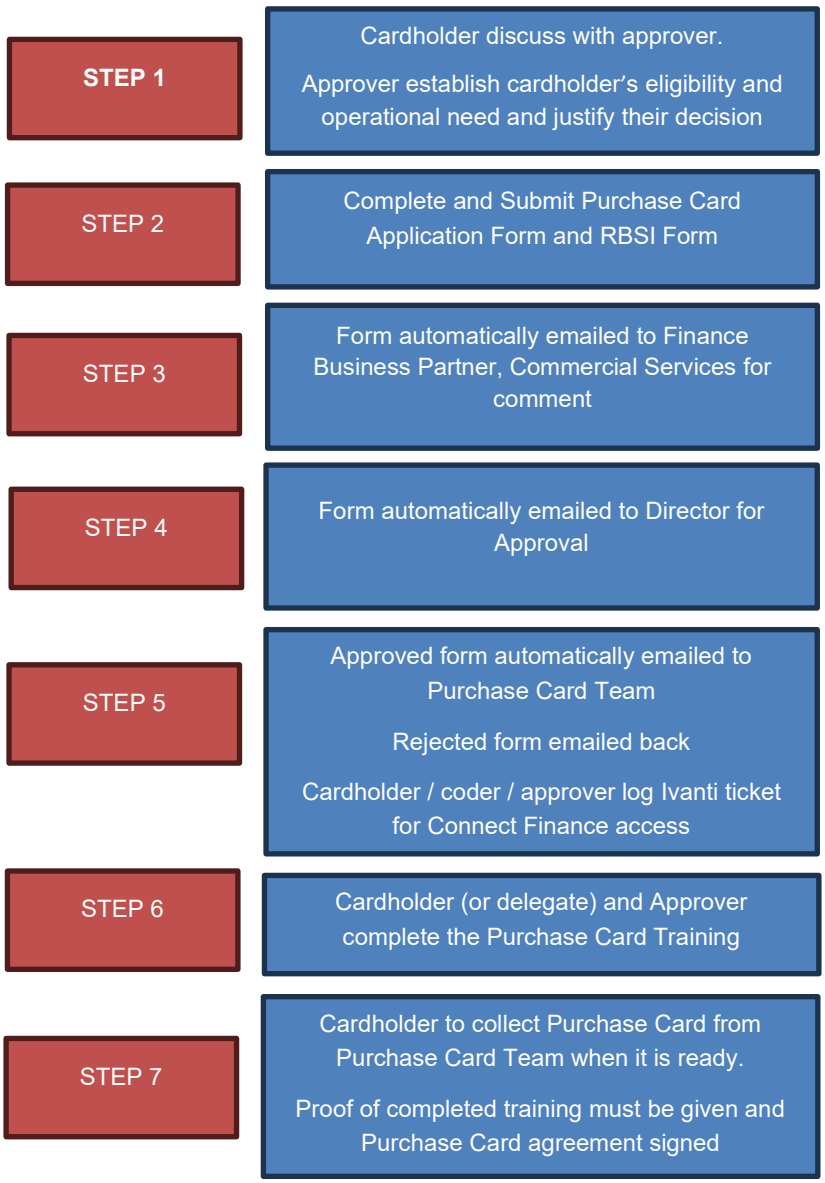
The Business Process Owner (GPO) for the Purchase Card process is the Head of Shared Services. The BPO, on behalf of the Treasurer, must agree any recommendations or actions for changes to the process and any associated systems. The Purchase Card Procedures should be reviewed every two years by the Business Process Owner to ensure processes or policies are still correct, or whenever there is a significant change in process.

3. Scope

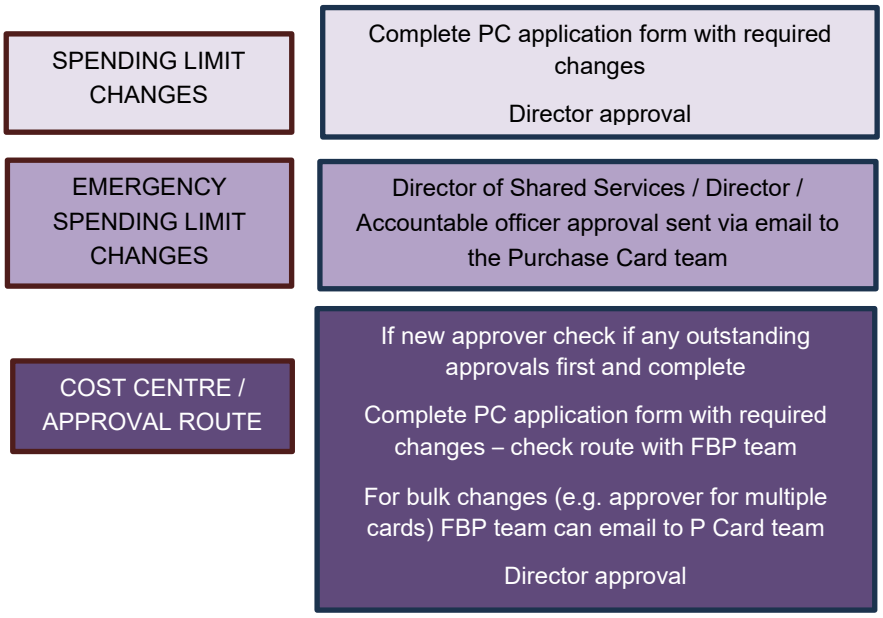
This policy must be adhered to by all Government of Jersey departmental teams and applied by the Treasury Shared Services Centre.

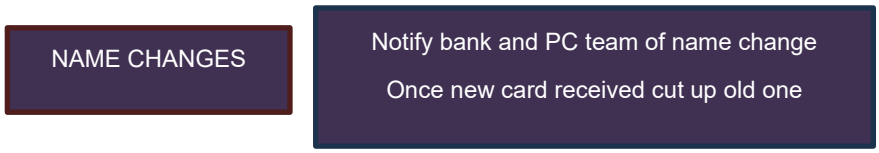
4. Procedure Flow Charts

4.1. Procedure Flow Chart – Issuing Purchase Cards

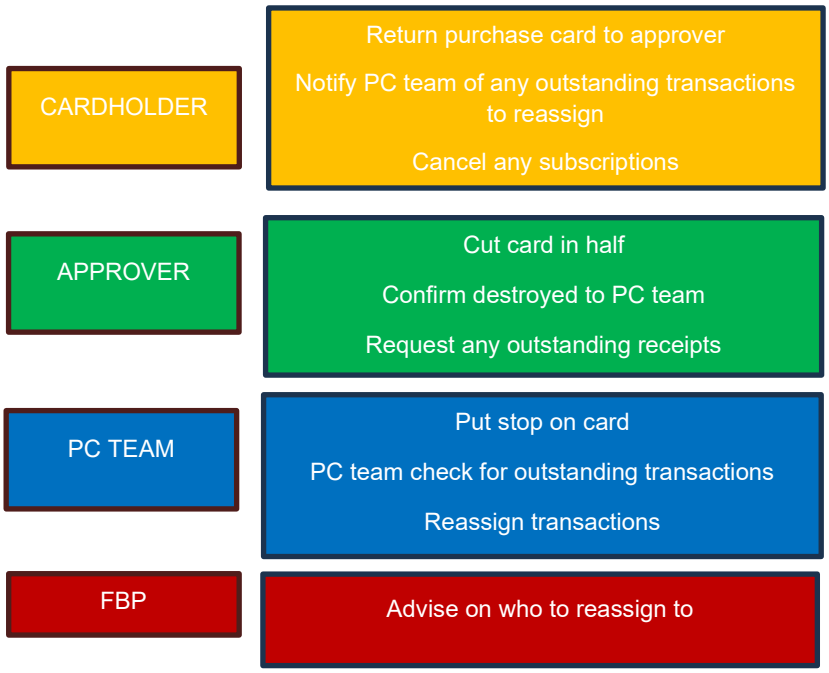


4.2. Procedure Flow Chart – Requesting Changes to Purchase Cards

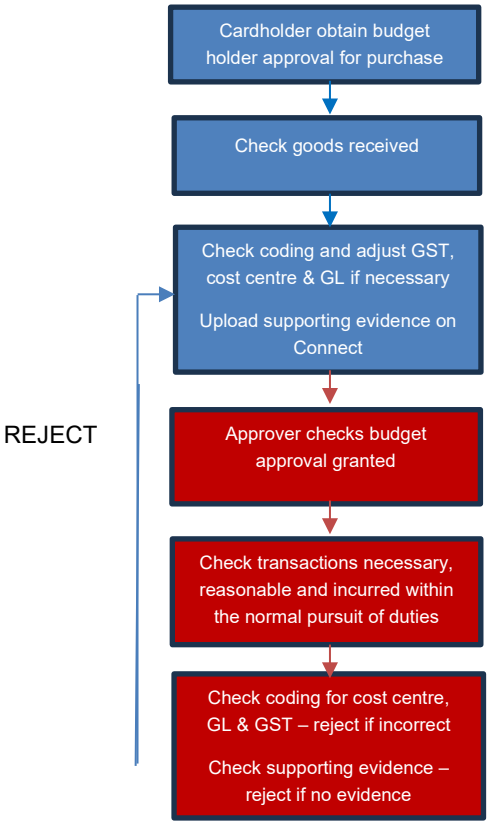




4.3. Procedure Flow Chart – Returning Purchase Cards



4.4. Procedure Flow Chart – Processing and Approving Purchase Cards



4.5. Procedure Implementation Roles and Responsibility

Department / Team / Person	Role
Budget holder/ Approver	Authorise expenditure coding, check receipts and meet monthly deadlines Notify PC Team of any cards that haven't been returned for cardholders who have left
Cardholder	Ensure they have budget holder approval in advance for all purchases of goods and services Check goods received against accompanying paperwork and note receipt in Connect by day 6 Obtain receipts and check transactions against an electronic statement (checking for some cardholders is done for them through a coder) and meet the monthly deadlines Notify the PC Team and the bank of name Ensure their card is temporarily suspended when on extended leave Return their purchase card, notify the PC Team if leaving, code any outstanding transactions, cancel any subscriptions
Coder	Print the purchase card statement and give it to the individual cardholder to check and reconcile Access Connect Finance and make any changes as required by the cardholder and authorise the transactions on behalf of the cardholder by the end of the month
Departmental Director	Authorise new purchase card applications, new card limits, changes to 'home' cost centre or approval route, ensure suitable governance arrangements are in place for shared cards
Accountable Officer	Approval of cards issued to contractual employees – **this cannot be delegated**
Commercial Services	Check the intended use of the card as documented on the form and advise if another method is more appropriate
Finance Business Partnering (this includes Finance Business Partners and Finance Business Partner Advisors)	Advise on whether: • the 'home' cost centre is correct, • the approver is appropriate to create an effective division of duties (ie. the approver must not report to the cardholder but be the cardholder's superior in the management line chain or be an independent whose escalation route of any issues to the line management is clear) • limits requested are reasonable in the light of the normal levels of expenditure going through the cost centre • governance arrangements for shared cards are appropriate • reassignment of transactions for cardholders / approvers who have left

	Examine the level of uncoded/ unapproved transactions in their department & encourage compliance
Purchase Card Administrator - Purchase Card Team in Shared Services Centre	Issue new cards – (provided proof of completion of training and signing of agreement by the cardholder) Changing card limits Putting temporary stops / removing on cards when appropriate Checking for any outstanding transactions for leavers Reconcile the suspense account monthly Complete monthly Purchase Card accrual Reassign transactions for leavers
People Services	Provide a monthly report of leavers to A&MI Maintain the following controls: • My States leavers page tells employees to return their purchase cards - When an individual stops working for the Government • Return of purchase cards outlined in employee contracts • Leaver notification process in Connect People contains a tick list of things to do which includes ensuring the return of purchase cards
Analytics and Management Information	Prepare a report comparing monthly leavers report against active purchase card holders to highlight matches Produce quarterly integrity reports which can be used for checking compliance with this policy and included in the budget holder reporting packs, including information on: • Missing receipts • Travel bookings without exemptions attached • Potential fraud or card misuse • Use of alternative suppliers where a corporate contract exists • Timeliness of coding by cardholders / coder • Timeliness of approvals by approvers • Outstanding transactions not coded / approved • Purchase card usage • Transaction and card limits
Accounts Payable	On occasion, run report monthly to compare purchase card and expense claims to check for duplicate claims
Specialist – Business and Performance	Conduct annual check of completion of mandatory Purchase Card training and send reminders

5. Link to Public Finances Manual

The Public Finance Manual must be adhered to by all Government of Jersey departmental teams – Ministerial and Non-Ministerial and applied by the Treasury Shared Services Centre.

6. Glossary

Term	Definition
A&MI	Analytics and Management Information
FBP Team	Finance Business Partnering team – this includes Finance Business Partners and Finance Business Partner Advisors
PC Team	Purchase Card Team in Accounts Payable
PFM	Public Finances Manual

Appendix A: Card Holder Agreement

Surname:		Forename:	
Billing Unit:		Cost Centre:	

I acknowledge receipt of a purchase card issued by RBSI under the Government of Jersey

I understand that purchase cards must only be used for official and authorised business expenses and never for personal use. Any non-compliance with this procedure, fraudulent use, or breach of the issuing bank's requirements may result in the card being cancelled, along with disciplinary and/or criminal action. Fraudulent use is likely to result in disciplinary and/or criminal action.

I agree to never share my card details, and associated PIN with anyone.

I agree to return the card immediately to the Administrator upon request or upon termination of employment (including retirement).

I undertake to inform the Administrator immediately should there be any changes to my role, the business unit that I purchase against or any other fact that may be relevant to my use of the purchase card.

I agree to follow the established procedures for the use of this card. Failure to do so may result in the withdrawal of the purchase card and/or disciplinary action, including termination of employment.

I consent to the Government of Jersey and its card provider holding personal data that is necessary to securely administer the use of this purchase card.

Card Number:																

Credit Limit:		Transaction Limit:	

I confirm receipt of the above card and agree to comply with the conditions detailed above.

Employee's Signature:……. Date:…….

Administrator's Signature: …… Date: ……

Appendix B: Missing Receipt Form

Before completing this form you should contact the supplier, providing them with details like the date of purchase, the transaction amount, and other relevant information. Some companies may issue a duplicate receipt or verify the transaction for you.

The Missing Receipt Form should be used when the supplier has not yet provided a receipt or a duplicate receipt cannot be obtained. By using the Form, you are stating that the related expense is in compliance with The Purchase Card and Procurement Policies and the Public Finance Manual and it qualifies as a legitimate business expense. You are also stating that you will make reasonable efforts to secure/ obtain a receipt that can replace the Form and attach it to the Purchase Card Statement. Description of purchase, quantity and unit price

1. Nature of the missing receipt:
   - ☐ Not requested during purchase
   - ☐ Not provided by supplier / unable to provide
   - ☐ Mislaid / thrown away in error
   - ☐ Ticket machine did not provide
   - ☐ Do not remember this purchase

2. Have you mislaid receipts previously?
   - ☐ Yes
   - ☐ No

3. How many times?
   - ☐ Never
   - ☐ Once
   - ☐ A few times
   - ☐ Multiple times

4. Alternative evidence provided
    - Copy receipt requested from supplier (which will be scanned in once received)
    - Proof of purchase / service (e.g. photo evidence of item)
    - Statement from other people in the department that the service was provided e.g. other attendees at events.
    - Approver aware of purchase (e.g. also attended a course)
    - Description / justification of the purchase

Note: Pressing ‘reject’ does not mean that the transaction will be cancelled / removed from the transaction log and the money will have already left the States bank account. It will still sit in Connect Finance on the approver’s approval chain and need approving once issues are resolved. Therefore, approvers should try discuss alternative evidence with their card holder and attempt to resolve