

# **Purchasing Card Policy and Procedures**

## Version 13.7

Please note that once you have read this document you are required to:  
Complete Barclaycard Application Form  
Complete Appendix 4  
Complete User Information Request Form  
Complete Merchant Category Form  
Without all 4 we cannot process your application.

If you would like these procedures in large print, audio, Braille, alternative format or in a different language please contact Payments on 01603 222852 or 228839



## Change Record

Date	Author	Version	Change Reference
07-Jul-08	Alan Chappell	4	NCS Beverage ordering
29-Jan-10	Alan Chappell	5	Zero returns
19-Aug-10	Alan Chappell	6	Change footers and loyalty reward cards
15-May-12	Stuart Hutchinson	7	CSO compliance
27-Jun-12	Stuart Hutchinson	7.1	Editing and minor amendments on new version
18-Jul-14	Tina Henderson	8	Rewritten to incorporate BSM and updated guidance
21-10-2015	Tina Henderson	9	Rewritten to reflect FMT stance on misuse
06-01-2016	Alan Chappell	10	Rewritten post meeting with HR re: expenses
4-8-2017	Clare Hastings	11	Edit approver review date for BSM and update Banking and Treasury contacts
26-9-2017	Brett Laskey	12	Edit contacts details for FES Payments
05-03-2018	Purchase Card Improvement Group	13	Changes to policy
26-08-2020	Ryan Blackwell	13.1	Update to telephone numbers
26-08-2020	Joseph Small	13.3	Update to telephone numbers
12-04-2021	Helen Davison	13.4	Make document accessible
27/01/2022	Helen Davison	13.5	Change requirement to scan receipts/invoices in to BSM for all Non-UK suppliers
21/3/2022	Helen Davison	13.6	Reference to MyOracle
24/01/2023	Helen Davison	13.7	Reference to record management & Reviewers

## Reviewers

Name	Position
Al Collier	Head of Procurement
Peter Read	Accounts Payable Business Manager
Mark Betts	Payments Officer
Helen Davison	Financial Projects Officer (Quality Assurance)

## Contents

<b>PURCHASING CARD POLICY AND PROCEDURES VERSION 13.4</b>	<b>1</b>
<b>CHANGE RECORD</b>	<b>2</b>
<b>REVIEWERS</b>	<b>2</b>
<b>WELCOME</b>	<b>4</b>
<b>OVERVIEW</b>	<b>4</b>
<b>INTRODUCTION</b>	<b>5</b>
PURCHASING CARD APPLICATION	5
PURCHASING CARD APPROVER APPLICATION	5
CONTRACTS STANDING ORDERS (CSO)	5
TRANSPARENCY	5
MONITORING	5
<b>WHEN YOU CAN USE A PURCHASING CARD</b>	<b>6</b>
<b>WHEN YOU CANNOT USE A PURCHASING CARD</b>	<b>6</b>
<b>CARD SECURITY</b>	<b>7</b>
<b>LOST, STOLEN, DAMAGED OR DISCONTINUED CARDS</b>	<b>7</b>
<b>NEW AND REPLACEMENT CARDS</b>	<b>8</b>
<b>TRANSACTION LIMIT</b>	<b>8</b>
<b>CREDIT LIMIT</b>	<b>8</b>
<b>MERCHANT CATEGORY CODES</b>	<b>9</b>
<b>VAT</b>	<b>9</b>
<b>PLACING AN ORDER BY PHONE</b>	<b>10</b>
<b>PLACING AN ORDER IN PERSON</b>	<b>10</b>
<b>PLACING AN ORDER ON THE INTERNET</b>	<b>11</b>
<b>IF YOUR CARD IS DECLINED</b>	<b>11</b>
<b>EMBEDDED CARD ACCOUNTS</b>	<b>11</b>
<b>BARCLAYCARD STATEMENT – MONTHLY RECONCILIATION</b>	<b>11</b>
<b>DISPUTES, ERRORS AND FAULTY ITEMS</b>	<b>12</b>
<b>WITHDRAWAL OF THE PURCHASING CARD</b>	<b>13</b>
<b>CONTACTS</b>	<b>13</b>
<b>APPENDIX 1 – APPROVER/LINE MANAGERS RESPONSIBILITIES</b>	<b>14</b>
<b>APPENDIX 2 - EXAMPLE BARCLAYCARD MONTHLY STATEMENT</b>	<b>16</b>
<b>APPENDIX 3 - MERCHANT CATEGORY CODES</b>	<b>17</b>
<b>APPENDIX 4 - CARDHOLDER DECLARATION</b>	<b>18</b>

## **Welcome**

Welcome to the Norfolk County Council (NCC) purchasing card scheme. The NCC purchasing card is a Visa card currently provided by Barclaycard Business. We hope you find your card a useful tool when purchasing.

## **Overview**

NCC Purchasing Cards are underpinned by the Government Procurement Card policy and procedures, and must be used in accordance with [Norfolk County Council CSO](#). The aim of the purchasing card is to reduce transaction costs for low value or one-time purchases by reducing time spent on processing of orders and invoices. However, where corporate contracts exist, orders should always be placed in advance of receiving the goods/services/works, using the Council's corporate purchasing system, MyOracle.

The card can be used with any supplier accepting Visa payments.

The card has in-built controls with transaction and monthly limits, which are set, or amended, by an appropriate Responsible Budget Officer (RBO) or a Line Manager where they have financial responsibility.

All staff who apply for and intend to use a purchasing card **must** read this policy and procedure guidance and sign and return the [declaration form \(Appendix 4\)](#) before being issued with their card. By signing the declaration form, cardholders are agreeing to abide by, and adhere to, the rules and processes outlined within this guidance and any subsequent guidance which may be issued from time to time by NCC Finance and/or NCC Procurement.

This manual contains details of how to make purchases, as well as details of how to deal with errors, lost or stolen cards, or changes to cardholder details.

It also covers the use of Barclaycard Spend Management (BSM). This is a software tool which all cardholders have access to and **must** use, so that all transactions are correctly coded at source and any discrepancies are picked up at an early stage. Guidance for using BSM can be found on [Barclaycard User Guide](#).

## Introduction

### Purchasing Card Application

Successful application is dependent on the Policy and Procedures having been being fully read and understood and a declaration (Appendix 4) signed confirming this. Applicants will also need to complete the Barclays Application form, Merchant Category Codes form and the User Information Request form.

### Purchasing Card Approver Application

Successful application is dependent on the Policy and Procedures having been being fully read and understood and a declaration (Appendix 4) signed confirming this. Applicants will also need to complete the Approver Information Request form.

### Contracts Standing Orders (CSO)

CSO's Form part of the Council's Constitution and stipulates the rules governing how procurement processes must be conducted when purchasing on behalf of Norfolk County Council. Purchasing Cards must not be used to circumvent the requirements outlined in CSO. If you are not sure if your purchase meets CSO regulations, please contact Procurement.

### Transparency

Please note all transactions will be published on the Council's internet pages and be available for public and other third-party scrutiny. If questions are raised as result of this publication, the cardholder will be asked to justify the use of the card and the amount of spend concerned. CSO are also published on the internet so it will be possible for the public to see when a procurement process should have been followed and a purchasing card has been used to avoid the process.

### Monitoring

Finance Exchequer Services Payments Team monitor Purchasing Card spend on a monthly basis, to ensure legal compliance with CSO and central Government's Procurement Card policy and Transparency Agenda. Any transactions which appear unusual for the service concerned, or not consistent with CSO requirements, or any periods of consistent inactivity, will be investigated and the cardholders concerned will be contacted for an explanation. If cards have been inactive for more than 13 months they will be cancelled, unless there is a service specific need for them to be retained e.g., Business Continuity or Resilience. Monitoring also takes place for unapproved transactions, persistent failure to code and approve could result in a loss of your approver rights. The Purchasing Card administration team undertake monthly monitoring of a sample of card transactions and all transactions made over £1000. You will be asked to submit the details and receipts/invoices<sup>1</sup> (all receipts/invoices must be held for 6 years from the end of year

---

<sup>1</sup> Proforma invoices (i.e., payment in advance of event/service being delivered) are not eligible evidence for VAT purposes and the cardholder must obtain a VAT invoice to be able to code and reclaim the VAT.

**Version 13.7 January 2023**

of purchase) of the purchase. Receipts/Invoices can be hard copies or electronically store on a team drive. Failure to provide requested monitoring information may result in your card being cancelled. In addition, monitoring of the treatment of VAT, training records & non-UK transactions will be monitored.

## When you can use a purchasing card

The card should be used for low value purchasing and especially where a supplier may be used for the first time, or only occasionally. Low value is not rigidly defined, but as a general rule, anything that exceeds the single quotation limit of £1,000, outlined in CSO would not be considered low value. CSO state purchasers should use framework arrangements or other centrally negotiated contracts wherever possible.

## When you cannot use a purchasing card

Travel and Subsistence – (Excluding cards on the Travel & Subsistence Barclaycard account. These cards are issued to individuals specifically for European funding projects) Purchasing cards must not be used to pay for travel (excluding car hire and Oyster cards) or for subsistence including drinks, snacks and meals whilst the cardholder is away from their normal place of work as these are deemed “personal expenses”. These costs must be incurred individually and reimbursed by normal NCC Travel and Subsistence Policy procedures to comply with HR policy due to *potential* tax implications. Follow this [link](#) to familiarise yourself with NCC procedures.

Where a corporate contract exists for the thing you wish to buy (with *the* exception of Enterprise car hire)

For corporate entertaining

For anything that might cause embarrassment to the council

For obtaining cash, or purchasing gift vouchers for NCC employees

For making payments or purchasing works that fall under the Construction Industry Scheme (CIS). NCC is required to apply the regulations of the Construction Industry Scheme when making payments to businesses in the Construction Industry.

For purchase of capital equipment

Personal use

**Car Parking.** This could potentially be a taxable benefit so must be claimed back via corporate HR expenses route. Follow this [link](#) to familiarise yourself with NCC procedures.

---

All receipts/invoices have to be retained “regardless of value”– there is no de minimus for this retention policy as it is a HMRC requirement.

Online order confirmation emails are not acceptable alternatives to a VAT invoice.

**Version 13.7 January 2023**

**Reward Cards/Points** – NCC purchasing cards must not be used in conjunction with personal reward cards/points for purchases, as individuals must not gain personal benefit from business transactions undertaken on behalf of NCC. However, loyalty cards registered to the establishment, such as a school, may be used.

## Card Security

Payment cards fall under EU legislation on payment services directive (PSD2), included within this is a criterion for enhanced security for strong customer authentication. All cardholders and approvers will now need a PINS entry device, which adds an additional layer of authentication in order to comply with the above legislation

As soon as you receive your card you must sign the strip on the back.

Once you receive your PIN you should memorise it and destroy the paper notification (shredding is recommended). You can change your PIN at any bank ATM machine which offers PIN services. If you do not receive your PIN within 3 days of receiving the card, please contact Finance Exchequer Services Payments team on **01603 222852 or 228839**.

Your card reader will be sent out separately, you will need this to gain access to Barclays Spend Management, this will also be used for online transactions.

Remember your card is your personal responsibility and should be treated like you would treat your own personal credit/debit cards or cash. You should either keep your card on you or ensure it is locked in a secure place to which only you have access. **Never** keep the PIN with the card.

Do not allow anybody else access to or use of your card. If you suspect somebody has obtained your card details and may use them fraudulently follow the procedure in Section 6 for Lost or Stolen cards.

## Lost, stolen, damaged or discontinued cards

If you lose your card or your card is stolen or compromised in any way, you should report it by:

Immediately telephoning Barclaycard Business on **0844 822 2150** or for International calls **+44 1642 876 690** and as soon as possible contact Finance Exchequer Services Payments team on **01603 222852 or 228839**.

If your card becomes damaged, please contact Finance Exchequer Services Payments team to request a replacement ensuring the damaged card is destroyed and disposed of securely.

If you change jobs within NCC and will no longer use your card, or leave NCC, you must return your card to your Line Manager. They should cut the card through the CHIP, dispose of it securely and email [purchasingcards@norfolk.gov.uk](mailto:purchasingcards@norfolk.gov.uk) to confirm disposal and request cancellation of the card.

**Version 13.7 January 2023**

If you change jobs within NCC and will still require the use of a purchasing card, you will need to contact Finance Exchequer Services Payments team on **01603 222852 or 228839**.

## New and replacement cards

When you receive a new or replacement card you must sign the strip on the back of the card immediately.

If you still have a card (e.g. a damaged card) when you receive your new card, you should cut the old card through the CHIP and dispose of it securely.

## Transaction Limit

Your card has a transaction limit built into it. This will be set by your RBO, or Line Manager where they have financial responsibility, when you apply for your card. This limit is set inclusive of VAT.

Each time you use your card your transaction limit will be the maximum amount you can spend in a single transaction. If you try to make a purchase above this amount the supplier will not be able to serve you because they will not get authorisation to continue. You must not split a larger transaction into several smaller amounts to circumvent the transaction limit.

If you need to change your transaction limit please request your RBO, or line manager, with financial responsibilities, to email [purchasingcards@norfolk.gov.uk](mailto:purchasingcards@norfolk.gov.uk), copying you in, giving details of the amendment required and the duration, if not permanent.

## Credit Limit

Your card has a credit limit built into it. This will have been set by your RBO, or Line Manager where they have financial responsibility, when you apply for your card. This limit is set inclusive of VAT.

The limit should reflect the expected monthly expenditure, not inflated to cover 'one off' purchases.

As you use your card your balance will increase until you receive notification that the statement period is complete. At this time, your bill is paid, and your balance returns to zero. Your bill is paid centrally by Direct Debit to Barclaycard Business and recharged to your cost centre via a journal created by the Purchase Card Administrator.

If your balance reaches your monthly credit limit you will not be able to make any further purchases. If you try to make a purchase the supplier will not be able to complete the transaction because they will not get authorisation to continue.

If you need to change your credit limit please request your RBO, or line manager with financial responsibilities, to email [purchasingcards@norfolk.gov.uk](mailto:purchasingcards@norfolk.gov.uk), copying you in, giving



**Version 13.7 January 2023**

details of the amendment required including the last 4 digits of the card and the duration, temporary increases must revert back on the 11<sup>th</sup> of any given month, or you have the option to increase the limit permanently.

## Merchant Category Codes

A Merchant Category Code (MCC) is given to each supplier to identify the types of goods or services they provide. There are 34 MCC categories which are listed in Appendix 3.

For greater financial control merchant codes can be blocked or unblocked so purchasing in that category can be restricted or opened. Your RBO, or line manager where they have financial responsibility, should consider blocking any categories during the card application process.

Please be aware some supplier's Merchant Codes may not appear obvious due to the diverse range of products or services they supply. If you have any problems and believe you have been refused because of MCC blocking, please contact Finance Exchequer Services Payments team on **01603 22852 or 01603 22839** as soon as possible.

If you need to change your blocked MCC categories please request your RBO, or line manager with financial responsibility, to email [purchasingcards@norfolk.gov.uk](mailto:purchasingcards@norfolk.gov.uk), copying you in, giving details of the amendment required and the duration, if this is not permanent.

**Merchant Category Code 34-Cash is automatically blocked for all cards.**

## VAT

As a basic rule, VAT legislation requires purchasers to obtain a VAT invoice showing specified details from suppliers. This invoice is the evidence required to enable NCC to reclaim the VAT incurred on purchases.

Purchasing Card VAT operates at two levels:

- |                          |   |
|--------------------------|---|
| Line item detail (LID) – | this will provide item-by-item information for each transaction on your monthly statement   |
| Summary -                | this will provide a total value for the purchase only. It will not give details of individual items, but a summary of each transaction. |

Some suppliers will not have the means to capture either of the above types of information. For these suppliers you will need to obtain a VAT receipt. These will show up as "N" (meaning No VAT captured) on your monthly statement. If you have not collected a VAT receipt, we cannot reclaim the VAT and it will be charged to your budget. The recommendation is to always collect a VAT Receipt.

**Version 13.7 January 2023**

All transactions are imported into Barclaycard Spend Management (BSM) and will be shown as the **gross** amount. The cardholder will be required to split and code the VAT where applicable to allow NCC to reclaim the VAT.

All receipts/invoices, regardless of whether VAT and been split or not, must be retained for 6 years after the end of the financial year the purchase is made in. E.g. if you make the purchase during the period 1 April 2015 to 31 March 2016 the receipt must be retained until 31 March 2022. Receipts/Invoices can be hard copies or electronically store on a team drive.

For guidance on VAT treatment for purchasing cards please follow this [link](#)

All purchase receipts/invoices from Non-UK suppliers must be scanned into BSM at the time of purchase, so the VAT treatment can be decided before the end of the period.

## Placing an order by phone

First check there is no corporate contract or arrangement for the goods/services you require and having ensured your purchases are compliant with CSO, select your supplier.

Telephone the supplier to place your order. Confirm the price and delivery details. You will be asked for:

- your 16-digit card number found on the front of your card
- your card expiry date
- Your security number (the last three digits on the signature strip on the back of the card)
- quantity & details of goods/service

You may be asked for the billing address. This is the cardholder's address completed by the applicant on the Barclaycard application form. (For cards issued prior to April 2013 this would be the cardholders business address as completed on the Barclaycard application form at the time of issue or any subsequent update supplied to the card administrator).

Confirm with the supplier the amount which will be debited from your card i.e. the gross amount including VAT where applicable.

Ask for a VAT Invoice/Receipt to be forwarded to you. Ensure the supplier marks any Invoice "Paid by Visa". Ensure the supplier sends the Invoice/Receipt directly to you. File any documentation until you receive your monthly statement.

## Placing an order in person

When purchasing goods/services in person, follow the same procedure as Placing an Order by phone, except

If you are taking the goods immediately rather than having them delivered, you will be asked to enter your PIN.

Always remember to ask for a VAT Receipt

**Version 13.7 January 2023**

Note: If you visit your supplier in person to place an order for delivery at a later date, Visa Regulations state the supplier should not charge your card until the goods have been dispatched unless the goods are specifically made.

## Placing an order on the Internet

The same rules apply to internet purchases as to any other method of purchase. Always use secure sites.

Always remember to ask for a VAT Receipt

## If your card is declined

If your card is declined by a supplier, first ensure that you have not exceeded your monthly or transaction limits. If that is not the reason, contact Finance Exchequer Services Payments team on **01603 222852 or 228839** as soon as possible to establish the reason for the decline.

## Embedded Card Accounts

An embedded card account can be established where you have a supplier you use regularly for multiple purchases each month.

The card details are lodged with the supplier and each time an order is placed the supplier will charge the order to that card number. This can only be put in place where there are a large number of orders involved. If you wish to investigate this, first check with Procurement (01603 223830) that there is not a better/more suitable arrangement. If there is nothing more suitable in place, please contact the card administrator.

**Placing a Car Hire order** – Orders for car hire must be made via the Enterprise B2B online system which will be charged to an embedded purchasing card. Any queries regarding this should be made through the Business Travel Team (contact [carleasing@norfolk.gov.uk](mailto:carleasing@norfolk.gov.uk) or telephone 01603 222579).

If you are making embedded transactions, please consider whether this would be more appropriate to be made through other means such as corporate contracts.

## Barclaycard Statement – Monthly Reconciliation

For the purposes of reconciliation, the cardholder must keep all receipts/invoices to check against their monthly statement.

Each month NCC will pay one bill centrally to Barclaycard by Direct Debit for all the Purchasing Card expenditure within the scheme. **You do not need to make a payment.**

**Version 13.7 January 2023**

The card cycle is from the 12<sup>th</sup> of each month to midnight on the 11<sup>th</sup> of the following month. Therefore, your full balance is restored from the 12<sup>th</sup> of the month. You need to budget accordingly within these dates.

You will receive an email on or around the 12<sup>th</sup> of the month from BSM telling you your statement for the period is complete and you have transactions which need coding. (if there has been no activity on your card for the period you will not receive the email as no statement will be produced)

View your statement and check it against your records for the month. Any transactions which do not appear on your statement should be carried across to the next month. Most transactions are posted into BSM within 3 days, but some suppliers take longer to pass the information to the card provider.

If you have any items on your Barclaycard statement which you do not recognise you should immediately report it by first telephoning Barclaycard Business on 0844 822 2140 or for international calls +44 1642 876 690 and Finance Exchequer Services Payments team on **01603 22852 or 228839**.

An example statement can be seen in [Appendix 2](#)

Log into [BSM](#) and using the [Barclaycard User Guide](#) for the system, check and amend (if necessary) the coding on each of your transactions, split and apply VAT where applicable and save.

To support Transparency requirements a card transaction explanation for **every** purchase made **must** be entered after the supplier's name information in the notes box.

Scan a copy of your invoice/receipt and add it to the BSM system – this requirement is compulsory for Non UK purchases and is strongly recommended for all UK purchases.

If you purchase anything from a Non-UK Company (i.e., a company without a GB VAT registration no on the invoice, including Amazon, eBay, Zoom and Etsy) please provide the Councils UK VAT registration number to the supplier - our VAT Registration number is **GB106995152**. This provides evidence to the supplier that the Council belongs in the UK.

You do not have to wait until you receive the email, you can log in at any time during the month and update your transactions.

Once completed your nominated approver must log in and either approve or query your transactions.

All transactions should be reviewed, coded by 20<sup>th</sup> of the month and approved by 20<sup>th</sup>, ready for download into MyOracle at month end.

## **Disputes, errors, and faulty items**

You should attempt to resolve any dispute with the supplier first. Examples include the wrong amount being charged to your card, items being returned, transactions being duplicated etc. Where a supplier admits they have made a mistake, they can credit your card to rectify the error. The credit should appear on your next statement and should be coded exactly as the original transaction.

**Version 13.7 January 2023**

If you cannot resolve the problem with the supplier, please contact the Purchasing Card Administrator.

## Withdrawal of the purchasing card

Any incidents of misuse of a purchasing card (identified as a result of monitoring analysis, or via other information) will result in the immediate withdrawal of the purchasing card facility and possible disciplinary action.

All transactions must be coded and VAT split via Barclaycard Spend Management (BSM). Where cards have not been coded and/or approved on 3 consecutive occasions the account will be reviewed which may result in the card being cancelled.

If cards have been inactive for more than 13 months the account will be reviewed which may result in the card being cancelled.

The card may be cancelled if you allow others to use your card or you make multiple purchase to avoid transaction limits

## Contacts

<b>Purchasing Card Administrator</b> (the Administrator)	FES Payments Team The Annexe Ground Floor County Hall Norwich NR1 2DH  Telephone 01603 222852 or 228839 Email <a href="mailto:purchasingcards@norfolk.gov.uk">purchasingcards@norfolk.gov.uk</a>
<b>Purchasing Card Provider</b>	Barclaycard Business Customer Services PO Box 3000 Teesdale Business Park Stockton-On-Tees TS17 6YG  Telephone 0844 822 2140 International calls telephone +44 1642 876 690  Mon – Fri    08:30 – 18:00 Sat            09:00 – 13:00  <a href="http://www.companybarclaycard.co.uk">http://www.companybarclaycard.co.uk</a>
<b>Lost or stolen cards</b>	Barclaycard Business  Telephone 0844 822 2150 International calls telephone +44 1642 876 690

Version 13.7 January 2023

	<p>Available 24 hours, 7 days a week, 365 days a year</p> <p>Also inform Finance Exchequer Services Telephone 01603 222852 or 228839 Email <a href="mailto:purchasingcards@norfolk.gov.uk">purchasingcards@norfolk.gov.uk</a></p>
<b>Business Continuity &amp; Emergency</b>	<p>In cases of genuine emergencies card limits can be increased at short notice by contacting Telephone 01603 222852 or 228839 Email <a href="mailto:purchasingcards@norfolk.gov.uk">purchasingcards@norfolk.gov.uk</a></p>
<b>Card Queries and Enquiries</b>	<a href="mailto:purchasingcards@norfolk.gov.uk">purchasingcards@norfolk.gov.uk</a>
<b>Procurement Enquiries</b>	<a href="mailto:ProcurementServicedesk@norfolk.gov.uk">ProcurementServicedesk@norfolk.gov.uk</a>

## Appendix 1 – Approver/Line Managers Responsibilities

Activity	Action
User Information Request Form	<ul style="list-style-type: none"> <li>- Check details provided by applicant</li> <li>- Complete cost centre details</li> <li>- Set transaction limit</li> <li>- Set monthly limit</li> <li>- Examine Merchant Category Codes and block those the cardholder must not use</li> <li>- Authorise Request</li> </ul>
Lost, stolen or damaged cards	<ul style="list-style-type: none"> <li>- Monitor and ensure that lost or stolen cards are reported immediately to Barclaycard and then to the Administrator and authorise application for a new card</li> </ul>
Discontinued cards	<ul style="list-style-type: none"> <li>- Ensure when an employee no longer uses a card e.g. changes jobs, or leaves, you obtain the card from them before they leave. Cut the card through the CHIP and destroy securely. Send an email to <a href="mailto:purchasingcards@norfolk.gov.uk">purchasingcards@norfolk.gov.uk</a> and confirm the card has been destroyed.</li> </ul>
Change of monthly or transaction limits	<ul style="list-style-type: none"> <li>- Email <a href="mailto:purchasingcards@norfolk.gov.uk">purchasingcards@norfolk.gov.uk</a>, copying in the cardholder, requesting the amendment and confirming the duration if not permanent</li> </ul>

**Version 13.7 January 2023**

Activity	Action
Merchant Category Code	<ul style="list-style-type: none"> <li>- Email <a href="mailto:purchasingcards@norfolk.gov.uk">purchasingcards@norfolk.gov.uk</a>, copying in the cardholder, requesting the amendment and confirming the duration if not permanent</li> </ul>
Reconciliation	<ul style="list-style-type: none"> <li>- Ensure cardholders keep a record of their Transactions. Once the cardholder receives their monthly statement, ensure they check this within 3 days and reconcile to BSM. Once the cardholder has coded and reconciled, log into BSM and approve or query the transactions. Check the cardholder has obtained a VAT receipt from any non-VAT enabled suppliers</li> </ul>
Retention of Documents	<ul style="list-style-type: none"> <li>- Ensure all associated documents are retained when a cardholder leaves their current position. This includes receipts/invoices, bank statements and all transaction logs</li> </ul>
Long term absence/Sickness	<ul style="list-style-type: none"> <li>- If an employee is on or is expected to be on long term sick leave – or maternity leave, please contact the purchasing card team so the card can be suspended.</li> </ul>

Version 13.7 January 2023

## Appendix 2 - Example Barclaycard Monthly Statement

To help you identify which transactions require you to submit a VAT invoice, look at the example of a statement shown below:

Example of a Purchasing card statement

Date	Description	VAT	Amount
11-Sep-04	Cheque Number 002675		1598.00
11-Sep-04	Cheque Handling Fee at 2.00%		19.98
13-Oct-04 10924600036676	Dabs Direct Bolton Computer software stores		163.32
13-Oct-04 1092510099140	Refund Icon Business Systems Computer software stores Your Ref.NT569 Supplier Ref/68752680 Order Date 04 10 02	E	53.37 -358.37
15-Oct-04 14092570121637	Orion Media MARKETING 68378412 Advertising services Your ref. ST132 Supplier ref. 645213 Order date 041014	N	57.95 389.10

**E means VAT was electronically captured. You DO NOT need to submit a VAT invoice**

**Customer Reference Number (CRN) – this will appear when a supplier is able to capture information supplied by the cardholder at the point of sale**

**For transactions where there is either an N or a blank, you need to submit a VAT invoice**

**Credits back onto your card are shown as a minus**



## Appendix 3 - Merchant Category Codes

Please be aware some supplier's Merchant Codes may not appear obvious due to the diverse range of products or services they supply. If you have any problems and believe you have been refused because of MCC blocking, please contact Finance Exchequer Services Payments team on **01603 228839**.

Code number	Type of Purchase
01	Building Services
02	Building materials
03	Estate and Garden Services
04	Utilities and Non-Automotive Fuel
05	Telecommunication Services (justification needed)
06	Catering and Catering Supplies
07	Cleaning Services and Supplies
08	Training and Educational
09	Medical Supplies and Services
10	Staff – Temporary Recruitment (justification needed)
11	Business Clothing and Footwear
12	Mail Order/Direct Selling
13	Personal Services (justification needed)
14	Freight and Storage
15	Professional Services
16	Financial Services
17	Clubs/Associations/Organisations
18	Statutory Bodies
19	Office Stationery, Equipment and Supplies
20	Computer Equipment and Services
21	Print and Advertising
22	Books and Periodicals
23	Mail and Courier Services
24	Miscellaneous Industrial/Commercial Supplies
25	Vehicles, Servicing and Repairs
26	Automotive Fuel
27	Travel
28	Auto Rental
29	Hotels and Accommodation
30	Restaurants and Bars (justification needed)
31	General Retail and Wholesale
32	Leisure Activities
33	Miscellaneous
34	Cash – (not available to NCC Cardholders, except trading standards)

Version 13.7 January 2023

## Appendix 4 - Cardholder Declaration

This declaration must be completed and submitted with your:

- Barclaycard Application
- User information request form
- Merchant category form

I confirm that before making this application for a NCC purchasing card I have read the Cardholder Policy and Procedures along with any additional rules and guidance issued by my Departmental Finance Officers and undertaken the training on the learning hub.

I agree to only use my purchasing card in compliance with the rules of Contract Standing Orders.

I understand misuse of my purchasing card will result in the withdrawal of the purchasing card facility and possible disciplinary action.

I understand I am responsible for checking transactions against statements, obtaining the necessary receipts/invoices (including, where appropriate, VAT receipts/invoices) and maintaining records relating to my purchases, as stated in the Cardholder Policy and Procedures.

I will adhere to any amendments, additions or supplements to the Policy and Procedures, which may be issued, from time to time, by Finance and/or Procurement.

I understand I am responsible for the security of my purchasing card and must ensure it is not used by any other person.

I hereby confirm I have read, fully understand, and agree to operate my purchasing card according to the rules summarised above and outlined fully within the main body of the Cardholder Policy and Procedures

Print Name

Signed

Date

Once signed, please return this page along with the application form, user information form and merchant category form to:

Payments Officer, FES Payments Team, The Annexe, Ground Floor, County Hall, Norwich, NR1 2DH or email to [purchasingcards@norfolk.gov.uk](mailto:purchasingcards@norfolk.gov.uk)