Scottish Government electronic Purchasing Card User Guide for Approvers

May 2022

Scottish Government
Riaghaltas na h-Alba
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Scottish Government electronic Purchasing Card User Guide for Approvers

Find out more:
Internet: electronic-purchasing-cards-guide-for-public-bodies

email: ePC administration

May 2022

Scottish Government - electronic Purchasing Card - User Guide

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Scottish Government - **electronic Purchasing Card** - User Guide

1. Overview

Introduction

1.1 The arrangements for the use of the ePC within the core Scottish Government (SG) (hereafter referred to as Business Areas, BAs) and partners are set out in the ePC policy.

1.2 All card users are therefore expected to fully comply with this policy and respect the responsibilities associated with card use (policy, section 7), including ensuring that the appropriate accounting and auditory requirements are met.

1.3 This guide provides proxy reviewers with step-by-step advice and supporting screenshots on how to get started on approving transactions on Smart Data onLine (SDoL).

1.4 If having worked your way through this guide you still have difficulties getting started you should contact ePC administration.

ePC timeline

1.5 ePC has a strict monthly time cycle to undertake monthly reviewing and approving of transaction activity (policy, section 8). During every cycle all transactions made between the 26 of a month (say, May) and the 25 of the following month (say June) must be reviewed and approved by the second working day of the next month (say July).

Escalation process

1.6 Any transactions **not** reviewed **and** approved will be subject to an escalation process (policy, section 8). **Three escalations in a period of 12 calendar months will result in the suspension and ultimately cancellation of a card**.

1.7 BAs and partners should be particularly mindful of the impact of the escalation process as it will require the intervention of a Director/deputy Director or equivalent to unlock the suspension; and only where assurance is provided that local arrangements are now sufficiently robust to avoid any further occurrence on the card(s) concerned.

2. Getting started and login in SDoL

When you receive your Card and Personal Identification Number (PIN), You should complete the Card and Pin Acknowledgement form and return to the iFix Portal or ePC mailbox if you don't have access.

Card holders should receive by email an invitation from Royal bank of Scotland to activate your Smart data online (SDol).SDoL is where all expenditure transactions are recorded. Card holders must access their account to review their transactions.

The activation code is only valid for 48 hours (RBS do plan to roll out an extension to 72 hours), If your activation code has expired please contact the ePC team to request a new activation code.

Welcome to Smart Data Online

Royal Bank of Scotland

Hi [redacted]

We'd like to invite you to activate your access to Smart Data Online (SDOL).

Activation code: [redacted]

User ID: [redacted]

To activate the service, you'll need to:

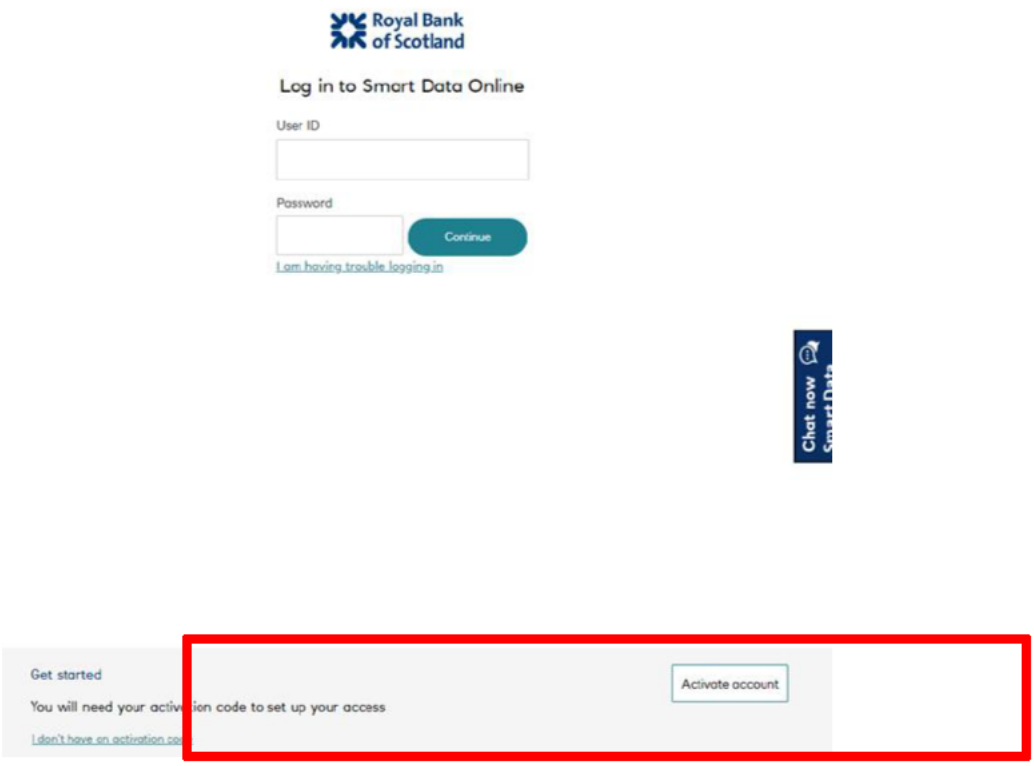
- Go to **businesscard.rbs.co.uk**
- Select the activate button
- Enter your User ID and activation code
- Choose a memorable password and keep it safe, as you'll use each time you use the service
- Set up answers to secret questions, which will be used if you ever forget your password

This will complete the activation and you can now log in.

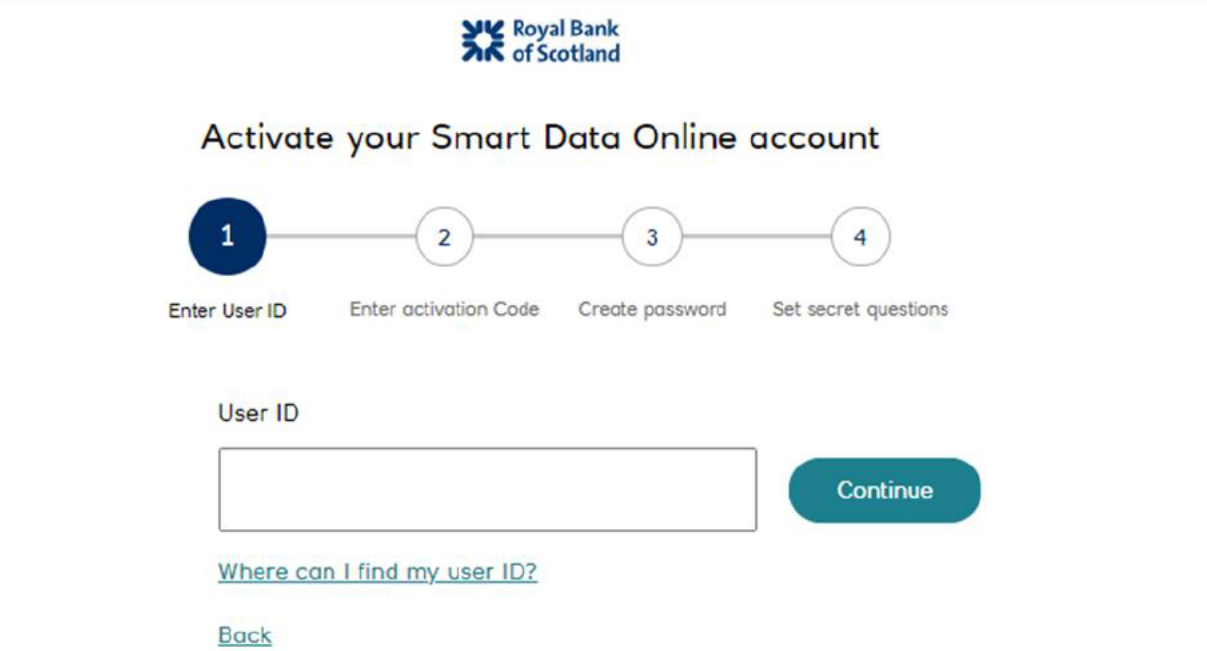
Please keep the activation code secure. It will expire in **48 hours** from receiving this email.

For further information and help logging in, please visit **www.business.rbs.co.uk/smartdata** where you'll also find an SDOL user guide.

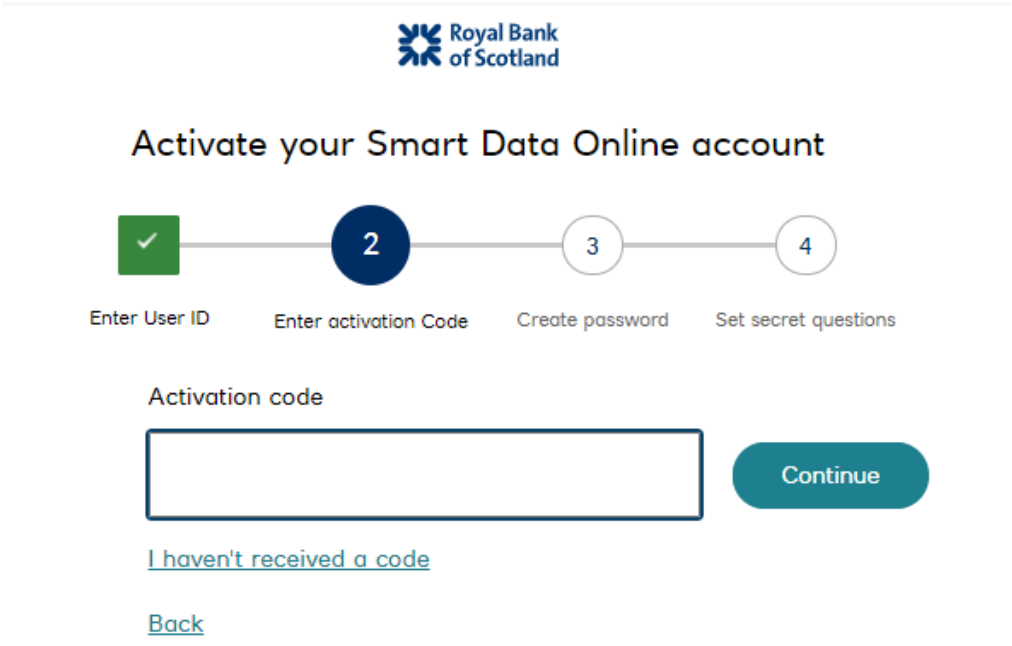
Access SDoL here: https://businesscard.rbs.co.uk/



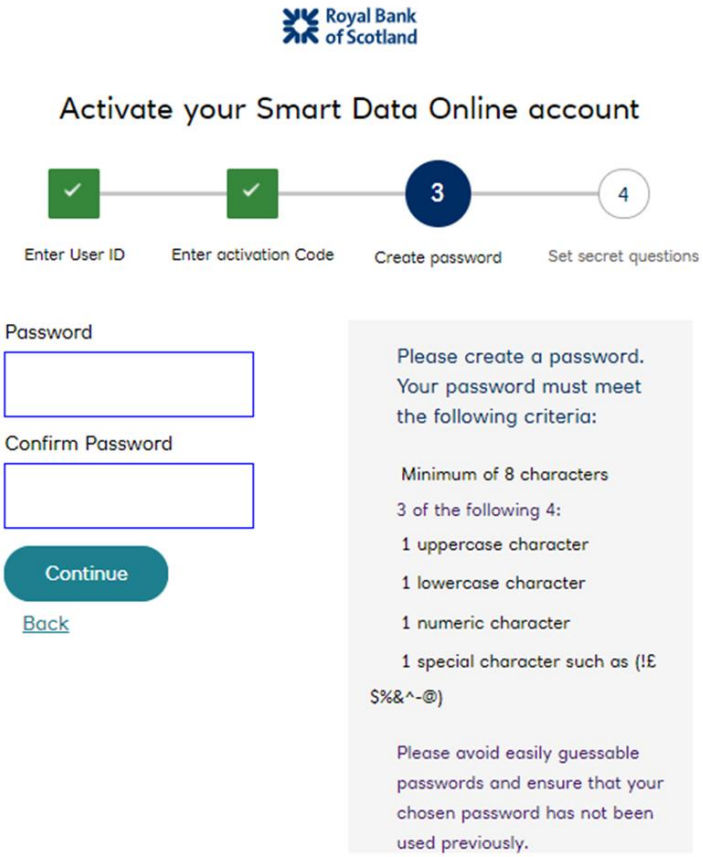
When accessing SDoI for the first time or resetting a password. You'll need to click the 'Activate account' bottom from the bottom of the SDoI landing page.



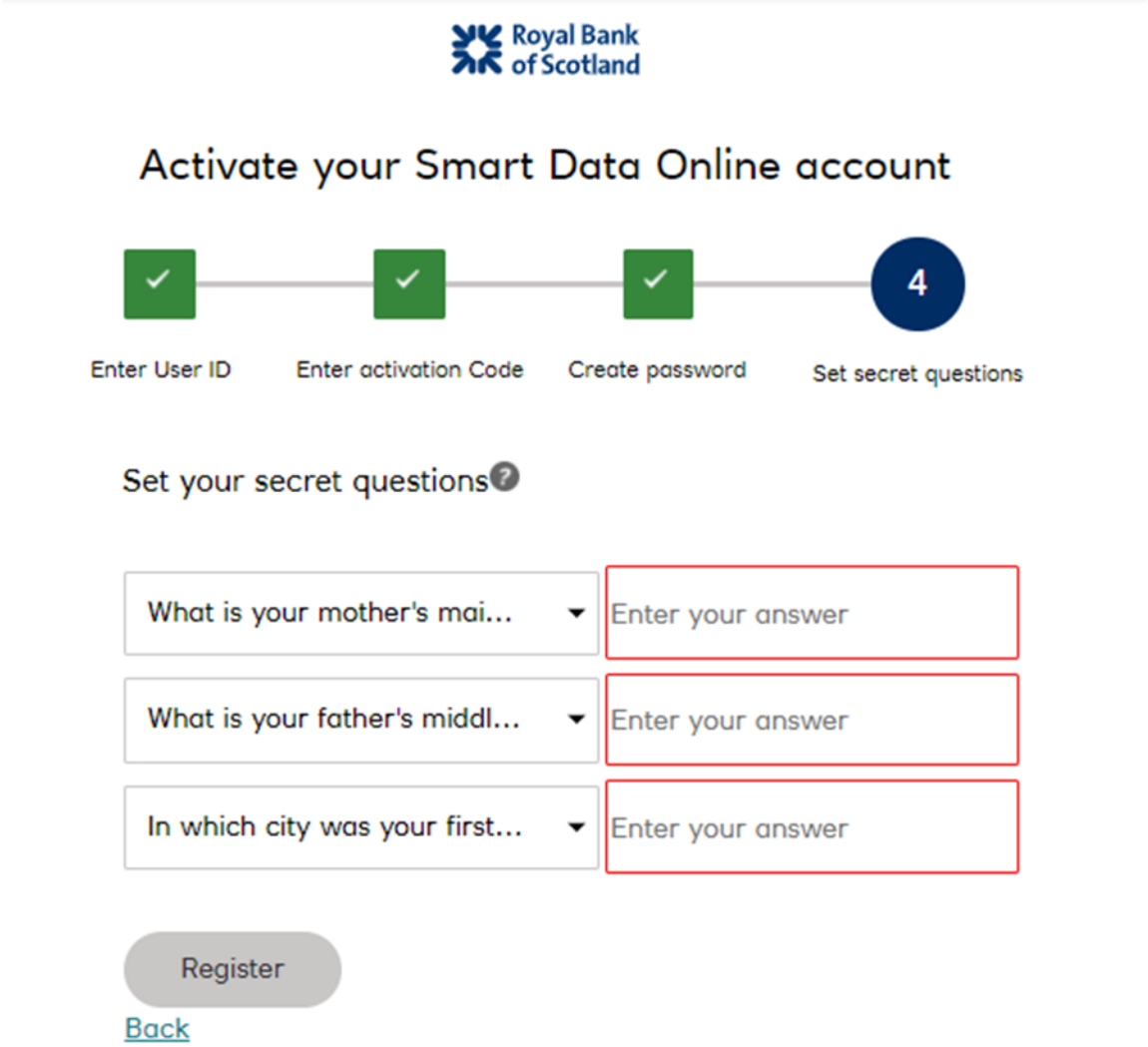
You will then be prompted to enter your User ID, this will be on your email invitation to active your account .
Click on **"Continue"**.



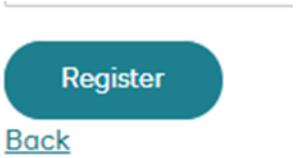
Next you'll then have to enter your activation code, This can also be found on the invitation email to activate your account. Please copy and paste the code in with no spaces then click **"Continue"**



Next please create a password for your account, Click **"Continue"**

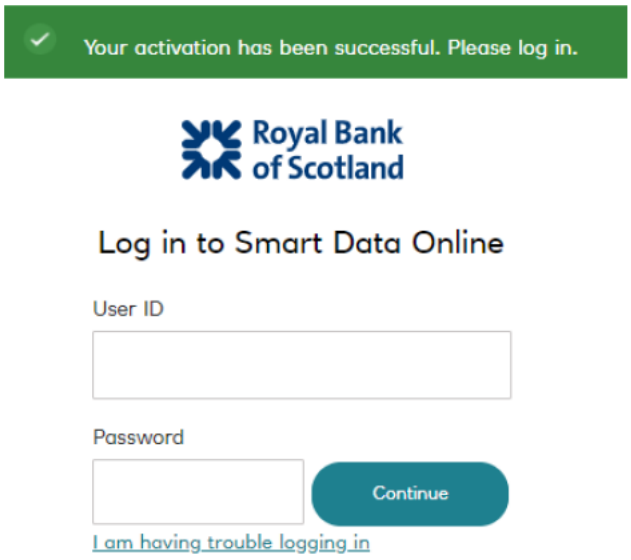


Choose the three security question from the drop down menu and type in the answer.



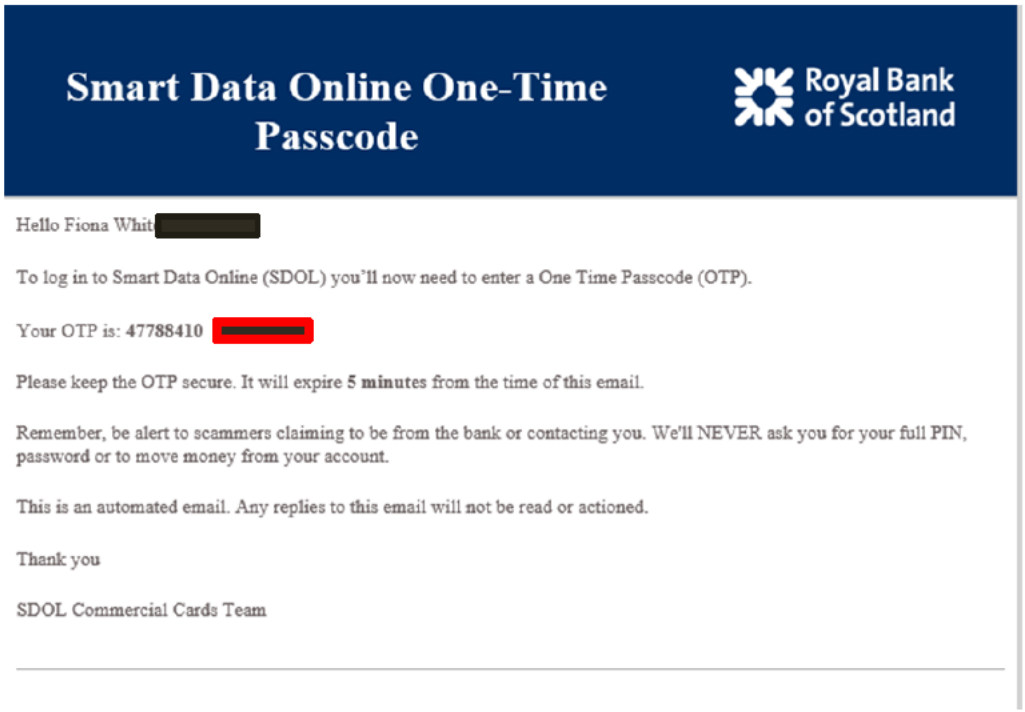
Click **"Register"**

It will then be taken back to the landing page with confirmation that the activation was successful.



Log in with your user name and password, click **"Continue"**

You will then be sent a Onetime passcode(OTP) from RBS, You will receive a new OTP every time you log in.



Smart Data Online One-Time Passcode

Royal Bank of Scotland

Hello Fiona Whit[redacted]

To log in to Smart Data Online (SDOL) you'll now need to enter a One Time Passcode (OTP).

Your OTP is: **47788410** [redacted]

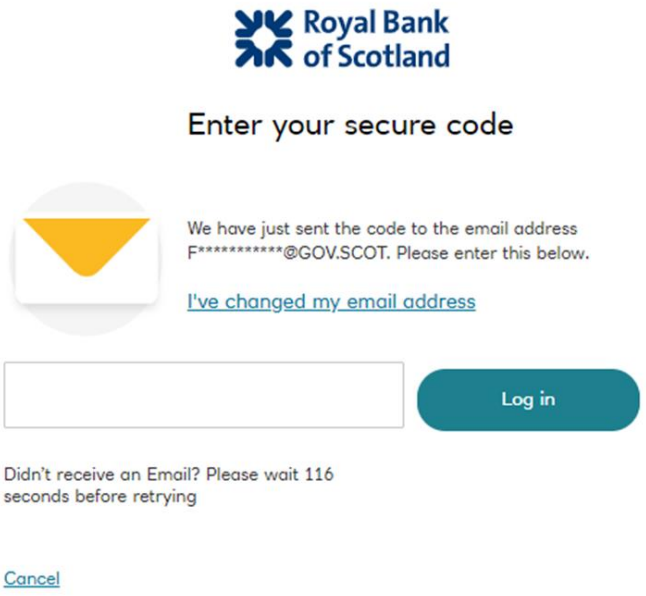
Please keep the OTP secure. It will expire **5 minutes** from the time of this email.

Remember, be alert to scammers claiming to be from the bank or contacting you. We'll NEVER ask you for your full PIN, password or to move money from your account.

This is an automated email. Any replies to this email will not be read or actioned.

Thank you

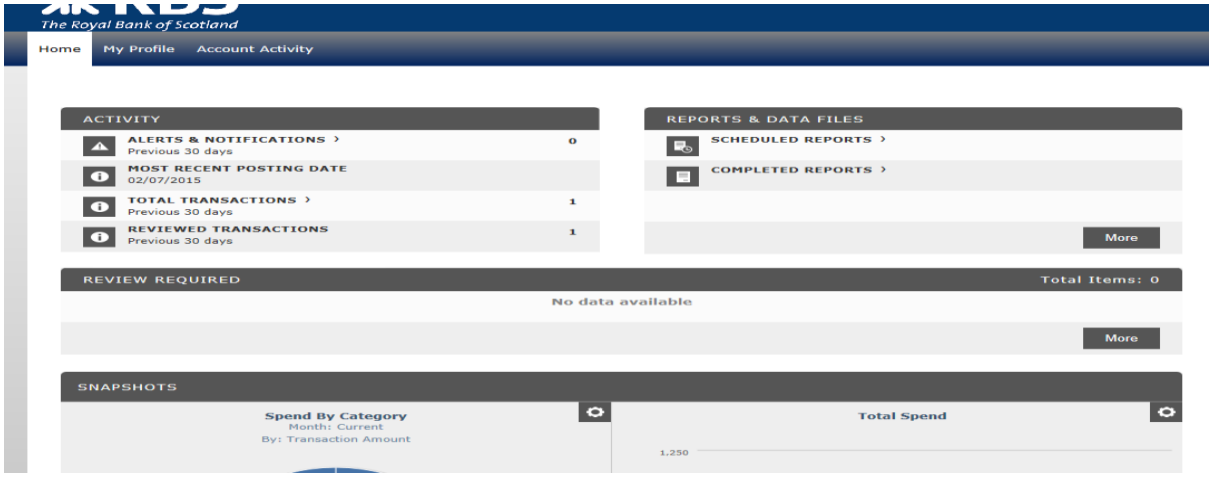
SDOL Commercial Cards Team



Copy and paste the OTP from the email with no spaces click **"Log in"**. The passcode is valid for 5 minutes there is an option to request a new code.

Please note that even if you enter an incorrect password a OTP will still be sent but access will be denied at this stage.

A. If you are **only an approver**, the home page appears as follows:

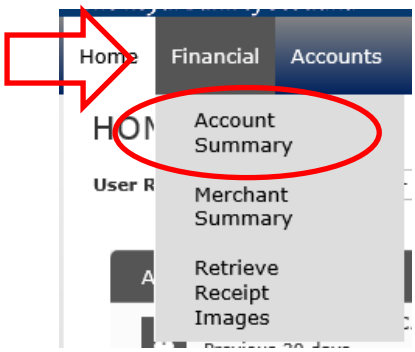


B. If you also **have another role** (proxy, cardholder, controller, Budget Centre Liaison Officer (BCLO), etc) the home page provides the functionality to toggle between the different roles.

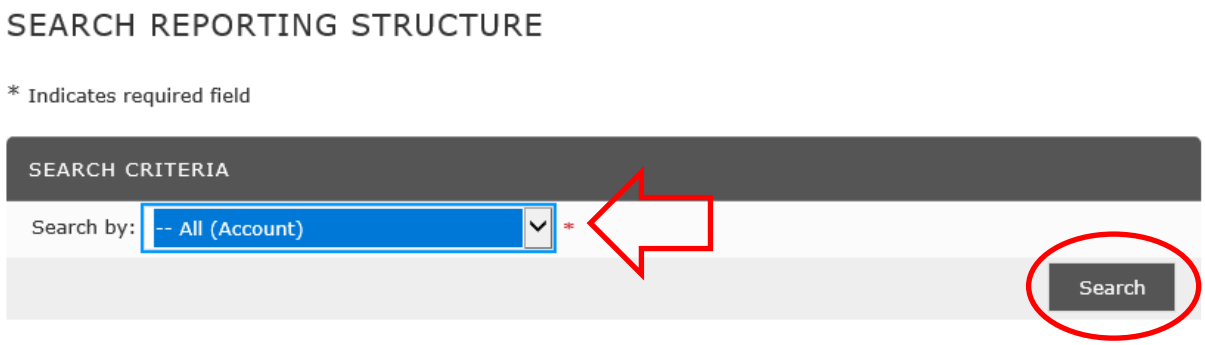
From the drop down menu in **User Role**, select the approver role you are carrying out the activities for.

3. Approving transactions

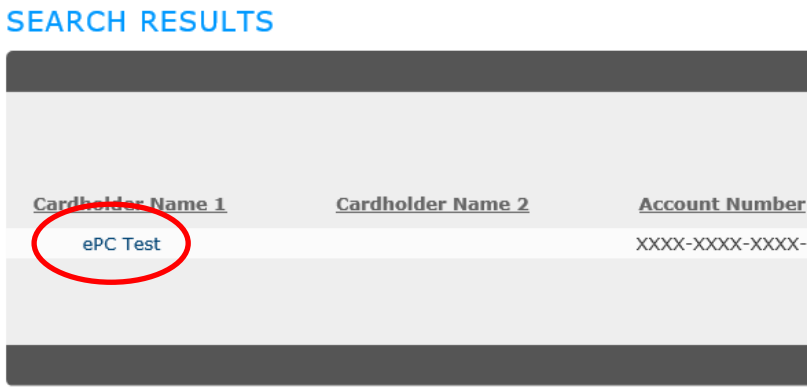
From the home page click on **Financial** and from the drop down menu select "**Account Summary"**



In the Search Reporting Criteria page, select –All (Account) and click Search

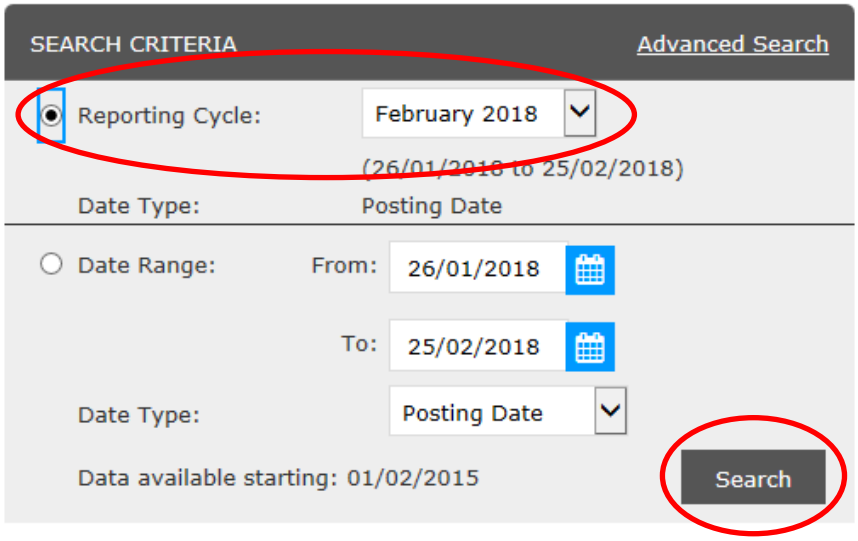


Click on the cardholder's name

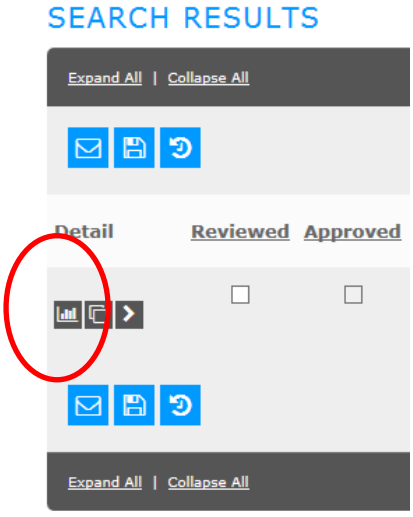


Using the Reporting cycle, select the cycle you want to review and click Search.

Note: the cycles have been created with the correct ePC dates, for example: February 2018 will cover the 26th January to the 25th February.

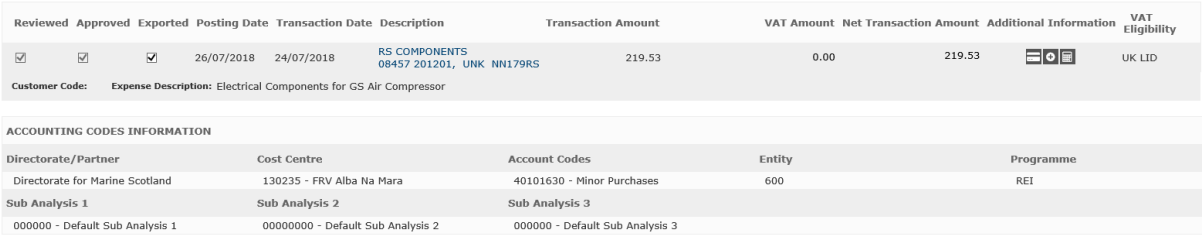


The search results will show all transactions made within the date range selected. Click on **Transaction icon** (first icon) to begin the process.



This screen provides all the financial information needed and the approver must ensure that all the codes are correct:

A. Check that the Accounting Code and VAT recoverable Information and Description entered by the cardholder is correct. Entering an Expense Description will help all of your ePC hierarchy better understand the nature of the purchase and enable the correct agreed description to be shown on the monthly ePC500 report. You should also check that a receipt has been attached to the transaction, whilst it is not a mandatory requirement, it is best practice to add receipts wherever possible.



Reviewed	Approved	Exported	Posting Date	Transaction Date	Description	Transaction Amount	VAT Amount	Net Transaction Amount	Additional Information	VAT Eligibility
☑	☑	☑	26/07/2018	24/07/2018	RS COMPONENTS 08457 201201, UNK NN179RS	219.53	0.00	219.53		UK LID

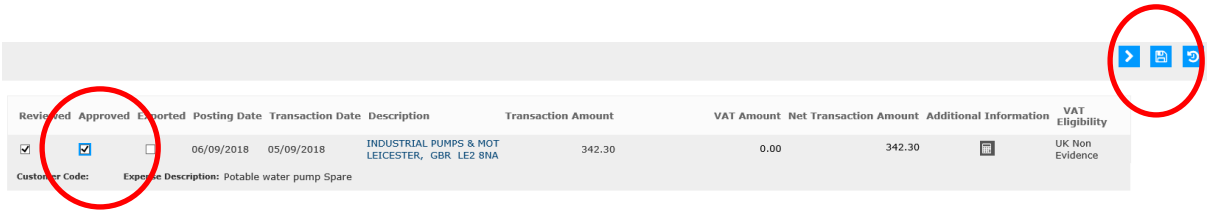
Customer Code: **Expense Description:** Electrical Components for GS Air Compressor

ACCOUNTING CODES INFORMATION

Directorate/Partner	Cost Centre	Account Codes	Entity	Programme
Directorate for Marine Scotland	130235 - FRV Alba Na Mara	40101630 - Minor Purchases	600	REI
Sub Analysis 1	**Sub Analysis 2**	**Sub Analysis 3**		
000000 - Default Sub Analysis 1	00000000 - Default Sub Analysis 2	000000 - Default Sub Analysis 3		

If the codes are incorrect you can raise an iFix (iFix Portal - Purchasing (EASEBuy, PECOS and ePC)) if you do not have access to IFix please email the ePC mailbox (epc_mailbox@gov.scot) who will unreview the transactions so the card holder can correct them.

B . Tick the Approved box and then "Save"



Reviewed	Approved	Exported	Posting Date	Transaction Date	Description	Transaction Amount	VAT Amount	Net Transaction Amount	Additional Information	VAT Eligibility
☑	☑	☐	06/09/2018	05/09/2018	INDUSTRIAL PUMPS & MOT LEICESTER, GBR LE2 8NA	342.30	0.00	342.30		UK Non Evidence

Customer Code: **Expense Description:** Potable water pump Spare

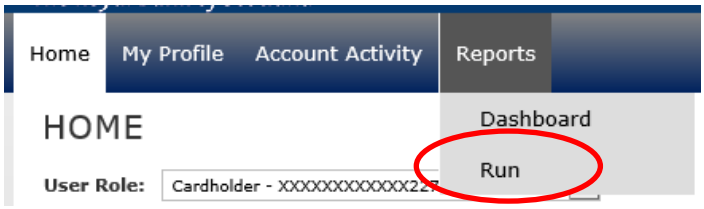
Your actions are now complete.

4. Reporting

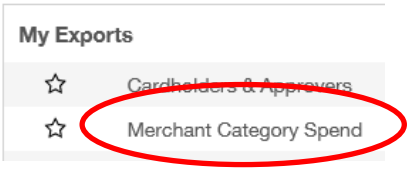
SDoL allows you to run a number of reports to check expenditure.
They will be detailed below.

4.1 How to run a report

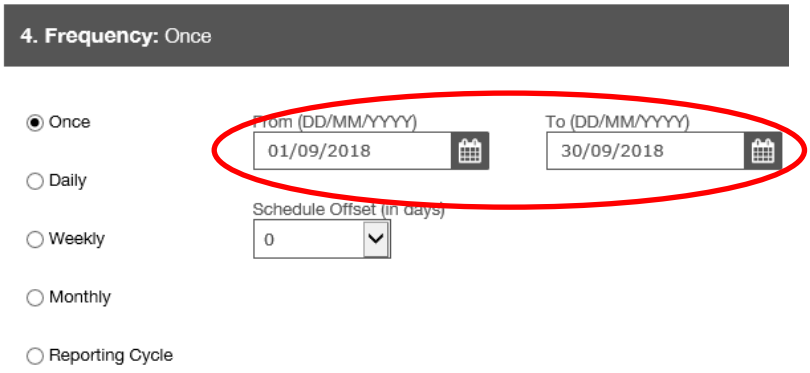
Go to Reports – Run



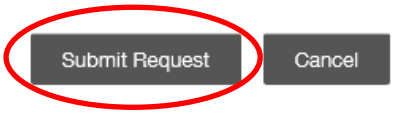
This will bring you to the report list, to run a report click on the report name you need



In Frequency select the dates you want to run the report for



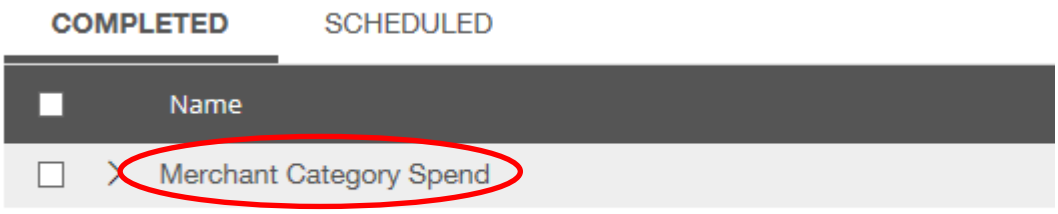
And click Submit Request



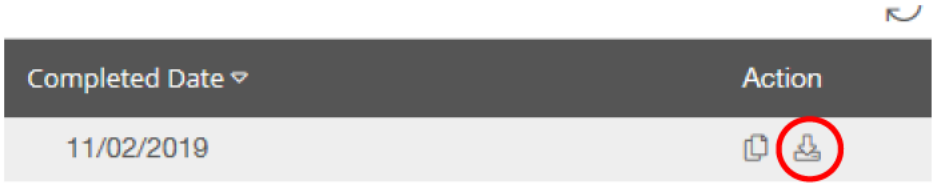
This will send you back to the Dashboard

Once the report is ready you will receive an email about it. Click the refresh button on the dashboard to view your report

And your report will be there. To download it, click on the name of the report



Click the Download Icon



And click Open

5. Reports available to approvers

5.1 My Exports

In "My Exports" you will find the following reports

<u>Cardholders and Approvers</u>

The report is in TSV format and will need to be converted to an Excel format
It gives you information about a card and their hierarchy

It will look like this

ACC.Account Status	ACC.Account Name	ACC.Account Number	ACC.Reports To Intermediate Level 1 Name Line 1	ACC.Account Group Name(s)
A	[redacted]	XXXXXXXXXXXX8075	S[redacted]	[redacted]
I	ANONYMIZED	XXXXXXXXXXXX8360	S[redacted]	[redacted]
A	[redacted]	XXXXXXXXXXXX8133	S[redacted]	[redacted]
C	[redacted]	XXXXXXXXXXXX8208	S[redacted]	[redacted]
A	[redacted]	XXXXXXXXXXXX8380	S[redacted]	[redacted]

And gives you the following information:

- Column A: card status (active, inactive, closed)
- Column B: cardholder's name
- Column C: account number
- Column D: directorate's name/partner's name
- Column E: hierarchy details

<u>Merchant Category Spend</u>

Used for details on Merchant Category and Merchant Category Codes (MCC)

	A	B	C	D	E	F
1	[redacted]	PP CALDUEUKLIM	06/08/2018	ELECTRONIC SALES	5732	312.00
2	[redacted]	ECHA MICROBIOLOGY LTD	03/08/2018	DENTAL/LAB/MED/OPHTHALMIC HOSP EQUIP & SUPPLIES	5047	222.18
3	[redacted]	RS COMPONENTS	20/07/2018	ELECTRICAL PARTS AND EQUIPMENT	5065	32.21
4	[redacted]	RS COMPONENTS	02/08/2018	ELECTRICAL PARTS AND EQUIPMENT	5065	380.04
5	[redacted]	RS COMPONENTS	24/07/2018	ELECTRICAL PARTS AND EQUIPMENT	5065	219.53
6	[redacted]	DCC PARKING	11/07/2018	AUTOMOBILE PARKING LOTS AND GARAGES	7523	5.10
7	[redacted]	AMZN MKTP UK AMAZON.CO	03/08/2018	BOOK STORES	5942	143.70

And gives the following information:

- Cardholder's name (column A)

- Supplier's name (Column B)
- Transaction date (Column C)
- Merchant category description (Column D)
- Merchant category code (Column E)
- Transaction amount (Column F)

Monthly Report

Used for the spend on a card, it can be set up for the entire period of the card being active

It will look like this

	A	B	C	D	E	F	G	H	I	J	K	L	M	N
1		COST CEN	PROGRAM	ACCOUNT	SUB ANAL	SUB ANAL	SUB ANAL	ENTITY	DEBIT	CREDIT	LINE ITEM	DESCRIPTION		
2		100505	RAE	40100375	000000	00000000	000000	600	272.00		[redacted]	THE FERR	23/04/2018	ROOM HIRE
3		100505	RAE	40100610	000000	00000000	000000	600	4.56			ORKNEY I	18/04/2018	WARNING T
4		100510	RAE	40101630	000000	00000000	000000	600	28.90			U TAXI OF	30/04/2018	

And gives you the following information

- Financial Information assigned to the transaction by the cardholder (Column B to H)
- Transaction Amount (Column I for debits and J for credits)
- Cardholder Name (Column K)
- Transaction Description (Column L)
- Transaction Date (Column M)
- Line Item Description (Column N)

Receipt Report

Used to match receipts with transaction details when downloaded, it is the Monthly Report with extra information

It will look like this

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T
		COST CEN	PROGRAM	ACCOUNT	SUB ANAL	SUB ANAL	SUB ANAL	ENTITY	DEBIT	CREDIT	CARDHOL	MERCHAN	TRANSAC	LINE ITEM	TRANSAC	REVIEWE	REVIEWE	APPROVE	APPROVED	DATE
		100505	RAE	40101615	000000	000000	000000	600	60.73		[redacted]	AMAZON I	24/11/2015		000004326					
		100510	RAE	40101630	000000	000000	000000	600	35.00			SEALSKIN	23/11/2015	GLOVES	000004326	100908	01/12/2015	207807	01/12/2015	
		100510	RAE	40101615	000000	000000	000000	600	27.99			AMAZON I	19/11/2015	BAR REAI	000004315	100908	01/12/2015	207807	01/12/2015	

And gives you the following information

- Financial Information assigned to the transaction by the cardholder (Column B to H)
- Transaction Amount (Column I for debits and J for credits)
- Cardholder Name (Column K)
- Transaction Description (Column L)
- Transaction Date (Column M)
- Line Item Description (Column N)
- Transaction Reference (Column O)
- Reviewed By (Column P)
- Reviewed date (Column Q)
- Approved by (Column R)

- Approved date (Column S)

Reviewed/Approved

Used for checking at what exact date a transaction was reviewed and/or approved

It will look like this

	A	B	C	D	E	F	G	H	I	J	K	L
1	ACC.ACC	ACC.ACC	FIN.TRAN	FIN.POSTI	MCH.MER	FIN.REVIE	FIN.REVIE	FIN.REVIE	FIN.APPR	FIN.APPR	FIN.APPR	FIN.EXPOR
2	[redacted]	XXXXXXXX	148.87	10/05/201	HARVEST	Y	11/05/201	U204295	N			N
3	[redacted]	XXXXXXXX	27.90	10/05/201	SECRET H	Y	11/05/201	204983	Y	11/05/201	416886	N

And gives you the following information

- Cardholder Name (Column A)
- Last 4 Digits of the card number (Column B)
- Transaction Amount (Column C)
- Transaction Posting Date (Column D)
- Merchant Name (Column E)
- If the transaction has been reviewed yet (Column F). Y stands for Yes and N stands for No
- Reviewing Date (Column G)
- Reviewer User ID (Column H)
- If the transaction has been approved yet (Column I). Y stands for Yes and N stands for No
- Approval Date (Column J)
- Approver User ID (Column K)
- If the transaction has been exported yet (Column L)

Statement Report

Used for extra information about a merchant and the currency the transaction was originally in

It will look like this

	A	B	C	D	E	F	G	H	I	J	K
1	SCOTTISH	1035422	11/04/18	10/05/18							
2	ACC.ACC	ACC.ACC	FIN.TRAN	FIN.POSTI	FIN.TRAN	MCH.MER	MCH.CITY	MCH.MER	FIN.ORIGI	FIN.ORIGI	FIN.INET CC
3	[redacted]	XXXXXXXX	10/04/18	11/04/18	71.95	BUCHAN (	FRASERB	AB439SX	71.95	GBP	1.00
4		XXXXXXXX	19/04/18	20/04/18	519.99	AMAZON I	800-279-66	L2338	519.99	GBP	1.00
5		XXXXXXXX	17/04/18	18/04/18	27.97	AMAZON I	800-279-66	L2338	27.97	GBP	1.00
6		XXXXXXXX	18/04/18	19/04/18	65.00	EVENT DU	DURHAM	DH1 3LE	65.00	GBP	1.00

And gives you the following information

- Cardholder Name (Column A)
- Last 4 Digits of the card number (Column B)
- Transaction Date (Column C)
- Posting Date on SDoL (Column D)
- Transaction Amount in GBP (Column E)
- Merchant Name (Column F)
- Merchant City (Column G)

- Merchant Postcode (Column H)
- Original Currency Amount (Column I)
- Original Transaction Currency (Column J)
- Conversion Rate (Column K)

Statement Report plus MCC

Used for extra information about a merchant category and category description

It will look like this

	A	B	C	D	E	F	G	H	I	J	K
1	SCOTTISH	1035422	11/04/18	10/05/18							
2	ACC.ACC	ACC.ACC	FIN.TRAN	FIN.POST	FIN.TRAN	MCH.MER	MCH.CITY	MCH.MER	MCH.MER	MCH.MCC DESCRIPTIC	
3	[redacted]	XXXXXXXX	10/04/18	11/04/18	71.95	BUCHAN (	FRASERB	AB439SX	2842	SANITATION, POLISHIN	
4	[redacted]	XXXXXXXX	19/04/18	20/04/18	519.99	AMAZON I	800-279-66	L2338	5942	BOOK STORES	
5	[redacted]	XXXXXXXX	17/04/18	18/04/18	27.97	AMAZON I	800-279-66	L2338	5942	BOOK STORES	

And gives you the following information

- Cardholder Name (Column A)
- Last 4 Digits of the card number (Column B)
- Transaction Date (Column C)
- Posting Date on SDoL (Column D)
- Transaction Amount (Column E)
- Merchant Name (Column F)
- Merchant City (Column G)
- Merchant Postcode (Column H)
- Merchant Category Code (Column I)
- Merchant Category Description (Column J)

Transaction Report with Descriptions

Used for transaction information and description

It will look like this

	A	B	C	D	E	F	G
1	ACC.ACC	MCH.MER	FIN.TRAN	FIN.TRAN	FIN.EXPENSE DESCRIPTION		
2	[redacted]	AMAZON I	19/04/2018	519.99	COMMUNICATION HEADSET		
3	[redacted]	EVENT DU	18/04/2018	65.00	TICKETS FOR CONFERENCE		
4	[redacted]	AMAZON I	17/04/2018	27.97	PHONE COVERS FOR JOHN		

And gives you the following information

- Cardholder Name (Column A)
- Merchant Name (Column B)
- Transaction Date (Column C)
- Transaction Amount (Column D)
- Expense Description (Column E)

Transaction Status Report

Used for checking at what exact date a transaction was reviewed and/or approved

It will look like this

	A	B	C	D	E	F	G	H	I	J
1	ACC.ACC(	FIN.TRAN	MCH.MER	FIN.TRAN	FIN.REVIE	FIN.REVIE	FIN.REVIE	FIN.APPR	FIN.APPR	FIN.APPRO
2	[redacted]	71.95	BUCHAN (	10/04/18	Y	01/05/18	[redacted]	Y	01/05/18	[redacted]
3	[redacted]	519.99	AMAZON I	19/04/18	Y	01/05/18	[redacted]	Y	01/05/18	[redacted]

And gives you the following information

- Cardholder Name (Column A)
- Transaction Amount (Column B)
- Merchant Name (Column C)
- Transaction Date (Column D)
- If the transaction has been reviewed yet (Column E). Y stands for Yes and N stands for No
- Reviewing Date (Column F)
- Reviewer User ID (Column G)
- If the transaction has been approved yet (Column H). Y stands for Yes and N stands for No
- Approval Date (Column I)
- Approver User ID (Column J)

<u>addendum</u>

Not to be used

5.2 Accounting and Reconciliation Reports

<u>Accounting Code Detail</u>

Available in a PDF or Excel format
Used to get all the financial information about a transaction

It will look like this

[redacted]

Posting Date	Transaction Date	Description			Expense Amount
11/04/2018	10/04/2018	BUCHAN CHEMICAL AND JAFRASERBURGH,GBR -AB4395X			71.95
Expense Description	SCOTIA - misc - pse see cardholder for details				
Accounting Codes					
Directorate:	Directorate for Marine Scotland	**Cost Centre:**	13072S - FRV Scotia	**Account Codes:**	40100110 - Cleaning
Entity:	600	**Programme:**	REI	**Sub Analysis 1:**	000000 - Default Sub Analysis 1
Sub Analysis 2:	00000000 - Default Sub Analysis 2	**Sub Analysis 3:**	000000 - Default Sub Analysis 3		
				Total	**71.95**

And gives you the following information

- Cardholder Name
- Last 4 digits of the card number
- First line of the address

- Second line of the address
- Posting Date
- Transaction Date
- Merchant Name and Address
- Transaction Amount
- Expense Description
- Directorate/Partner
- Entity
- Sub Analysis 1, 2 and 3
- Cost Centre
- Account Code
- Programme Code

Accounting Codes Analysis

Available in a PDF or Excel format
Used for analysis of all transactions made by a cardholder during a set period of time

It will look like this

Transaction Date	Posting Date	Merchant Category Code	Merchant Category Name	Merchant	Location	Transaction Amount
Retail Services						
19/04/2018	20/04/2018	5611	MEN'S AND BOY'S CLOTHING AND ACCESSORIES STORES	WWW.CLERMONTDIRECT.COM	WATTON,UNK	(21.15)
19/04/2018	20/04/2018	5611	MEN'S AND BOY'S CLOTHING AND ACCESSORIES STORES	WWW.CLERMONTDIRECT.COM	WATTON,UNK	211.50
23/04/2018	24/04/2018	5411	GROCERY STORES, SUPERMARKETS	ASDA GEORGE COM LEEDS	LEEDS,GBR	34.95
26/04/2018	26/04/2018	5311	DEPARTMENT STORES	SAFETYSUPPL	442089036333,GBR	34.68
30/04/2018	01/05/2018	5311	DEPARTMENT STORES	SAFETYSUPPL	442089036333,GBR	34.68
					Total Retail Services	294.66
					Account Total	294.66

And gives you the following information

- Cardholder Name
- Last 4 digits of the card number
- First line of the address
- Second line of the address
- Transaction Date
- Posting Date
- Merchant Category Code
- Merchant Category Description
- Merchant Name
- Merchant's Address
- Transaction Amount
- Total Amount by type of spend
- Total Amount for all transactions on this period

5.3 Expense Reports

Expense report with tax

Only available in PDF
Used to determine the amount of GST (Good and Services Tax) on products. As GST does not exist in the UK this can only be used for transactions made abroad. For transactions made in the UK the report will show 0.00 as a GST amount. However, it will show something for transactions made outside of the EU.

It will look like this

RBS
The Royal Bank of Scotland

Expense Report with Tax
Posting Date:31/07/2018 - 29/08/2018

[redacted]COTTISH GOVERNMENT
XX-3527 [redacted]

Card Transactions

Posting Date	Transaction Date	Description	Reviewed	Approved	Net Amount	GST Amount	Expense Amount (GST Inclusive)
31/07/2018	30/07/2018	ARGOS LTD GLASGOW,UNK,GBR,G14RT	✓		20.99 GBP	0.00 GBP	20.99 GBP
Expense Description:	TV aerial purchased for Euro Champs co-ordination centre						
Accounting Codes: Directorate Culture, Tourism & Maj Event **Major Events:** 351360 **Minor Purchases :** 40101630 600 MAA **Default sub analysis 1:** 000000 **Default Sub Analysis 2:** 00000000 **Default Sub Analysis 3:** 000000 MAA							
03/08/2018	02/08/2018	ALDI 4 777 GLASGOW,UNK,GBR,G1 1QF	✓		48.75 GBP	0.00 GBP	48.75 GBP
Expense Description:	Food supplies purchased for shift working team during European Championships						
Accounting Codes: Directorate Culture, Tourism & Maj Event **Major Events:** 351360 **Minor Purchases :** 40101630 600 MAA **Default sub analysis 1:** 000000 **Default Sub Analysis 2:** 00000000 **Default Sub Analysis 3:** 000000 MAA							

Card Sub-Total	69.74
Non Card Sub-Total	0.00
Net Transaction Amount	69.74
GST Grand Total	0.00
Grand Total	69.74

And gives the following information:

- Posting Date
- Transaction Date
- Description (merchant name and address)
- reviewed (with a “tick” if the transaction has been reviewed)
- approved (with a “tick” if the transaction has been approved)
- Net amount
- GST amount
- Expense amount (GST inclusive)
- Accounting codes

<u>Expense report with tax (2)</u>

Only available in PDF
Used to determine the amount of GST (Good and Services Tax) on products. As GST does not exist in the UK this can only be used for transactions made abroad. For transactions made in the UK the report will show 0.00 as a GST amount. This version can be printed and signed if needed.

It will look like this

RBS
The Royal Bank of Scotland

Expense Report with Tax (v2)
Posting Date:31/07/2018 - 29/08/2018

[redacted] COTTISH GOVERNMENT [redacted]
XX-3527

Card Transactions

Posting Date	Transaction Date	Description	Reviewed	Approved	Net Amount	Sales Tax	Expense Amount [Gross]
31/07/2018	30/07/2018	ARGOS LTD GLASGOW,UNK,GBR,G14RT	✓		20.99 GBP	0.00 GBP	20.99 GBP
Expense Description:	TV aerial purchased for Euro Champs co-ordination centre						
Accounting Codes: Directorate Culture, Tourism & Maj Event **Major Events:** 351360 **Minor Purchases :** 40101630 600 MAA **Default sub analysis 1:** 000000 **Default Sub Analysis 2:** 00000000 **Default Sub Analysis 3:** 000000 MAA							
03/08/2018	02/08/2018	ALDI 4 777 GLASGOW,UNK,GBR,G1 1QF	✓		48.75 GBP	0.00 GBP	48.75 GBP
Expense Description:	Food supplies purchased for shift working team during European Championships						
Accounting Codes: Directorate Culture, Tourism & Maj Event **Major Events:** 351360 **Minor Purchases :** 40101630 600 MAA **Default sub analysis 1:** 000000 **Default Sub Analysis 2:** 00000000 **Default Sub Analysis 3:** 000000 MAA							

Card Sub-Total	69.74
Non-Card Subtotal	0.00
Net Transaction Amount	69.74
Sales Tax Total	0.00
Grand Total	69.74

This expense report has been completed by: _____ Signed _____ Print Name _____ Date

This expense report has been verified and approved by: _____ Authorised _____ Print Name _____ Date

And gives the following information:

- Posting Date
- Transaction Date
- Description (merchant name and address)
- reviewed (with a “tick” if the transaction has been reviewed)
- approved (with a “tick” if the transaction has been approved)
- Net amount
- GST amount
- Expense amount (GST inclusive)
- Accounting codes
- Signature lines

5.4 Financial and Spending Reports

<u>Account Statement</u>

Available in a PDF or Excel format
It is separated in two sheets, a detailed one and a summary one.
It is used for details about transactions and the merchant related to each of them

It will look like this:
Detail page

XX -5542

[redacted]

Transaction Date	Posting Date	Acquirer Reference Number	Description	Address	Amount
03/08/2018	06/08/2018	65425158216000392747594	ECHA MICROBIOLOGY LTD	CARDIFF GBR GBR	222.18
20/07/2018	06/08/2018	85481478216063228002387	RS COMPONENTS	08457 201201 UNK GBR	32.21
02/08/2018	06/08/2018	85481478216063228002395	RS COMPONENTS	08457 201201 UNK GBR	380.04
06/08/2018	07/08/2018	85130088218831462392817	PP CALDUEUKLIM	Glasgow GBR GBR	312.00
				Total Amount:	**946.43**

It will give you the following information

- Transaction date
- Posting date
- Acquirer reference number (merchant reference)
- Description (merchant name)
- Address (merchant address)
- Amount

And summary page

SCOTTISH GOVERNMENT
THE SCOTTISH GOVERNMENT

[redacted]

Account Name		Transaction Count	Transaction Amount	Payment Count	Payment Amount	Total Count	Total Amount
[redacted]	SCOTTISH GOVERNMENT	4	946.43	0	0.00	4	946.43
	SCOTTISH GOVERNMENT	2	16.50	0	0.00	2	16.50
	SCOTTISH GOVERNMENT	11	3,246.99	0	0.00	11	3,246.99
	SCOTTISH GOVERNMENT	18	461.41	0	0.00	18	461.41
	SCOTTISH GOVERNMENT	3	1,827.26	0	0.00	3	1,827.26

It will give you the following information

- Account name (cardholder's name)
- Account holder (Scottish Government)
- Transaction Count (number of transaction within that period)
- Transaction amount
- Payment count (the payment count will always be at 0 as we do not pay RBS)
- Payment amount (the payment amount will always be at 0 as we do not pay RBS)
- Total count (number of transaction plus payment count)
- Total amount (amount of transaction plus payment amount)

<u>Account Statement (version 2)</u>

Available in a PDF or Excel format
It is separated in two sheets, a detailed one and a summary one.
The detail one will give you transaction date and posting date, supplier's name, location, country, amount in GBP and original currency, conversion rate and amount charged.
The summary one will give you the number of transactions per cardholders, the total amount, the payment count, the payment amount, statement date, balance and payment details. Note: payment details will always be at 0 as we do not pay RBS.

It will look like this

Detail page

XX -5534

[redacted]

10/08/2018	09/08/2018	NCP LIMITED	ABERDEEN SHIP, GBR	UNITED KINGDOM	3.50	GBP	1.0000	3.50
13/08/2018	10/08/2018	UNION SQUARE CAR PARK	ABERDEEN, UNK	UNITED KINGDOM	13.00	GBP	1.0000	13.00
							Total Amount:	16.50

And summary page

THE SCOTTISH GOVERNMENT

[redacted]

Account Name	Transaction Count	Transaction Amount	Payment Count	Payment Amount	Total Count	Total Amount	Current Statement Date	Statement Balance	Previous Statement Balance	Payment Amount Due	Payment Due Date	Last Payment Amount	Last Payment Mode
[redacted]	4	946.43	0	0.00	4	946.43	25/08/2018	0.00	0.00	0.00		0.00	
	2	16.50	0	0.00	2	16.50	25/08/2018	0.00	0.00	0.00		0.00	
	11	3,246.99	0	0.00	11	3,246.99	25/08/2018	0.00	0.00	0.00		0.00	
	18	461.41	0	0.00	18	461.41	25/08/2018	0.00	0.00	0.00		0.00	

Account Statement (V2)

Available in a PDF, Word or Excel format
It will give you transaction details, merchant reference number, merchant name, address and transaction amount for each transaction.

It will look like this

SCOTTISH GOVERNMENT
XX-5542

[redacted]

Transaction Date	Posting Date	Acquirer Reference Number	Description	Address	Amount
3 Aug 2018	6 Aug 2018	65425158216000392747594	ECHA MICROBIOLOGY LTD	UNITS 22&23 WILLOWBROOK GBR	222.18
20 Jul 2018	6 Aug 2018	85481478216063228002387	RS COMPONENTS	BIRCHINGTON ROAD GBR	32.21
2 Aug 2018	6 Aug 2018	85481478216063228002395	RS COMPONENTS	BIRCHINGTON ROAD GBR	380.04
6 Aug 2018	7 Aug 2018	85130088218831462392817	PP CALDUEUKLIM	29 Lorne road GBR	312.00
				Total Amount	946.43

Account Statement Report with Signature Lines

Available in a PDF or Excel format
This report is an exact copy of the Account Statement Version 2, with added lines for signature

It will look like this
Details page

XX -5534

[redacted]

10/08/2018	09/08/2018	NCP LIMITED	ABERDEEN SHIP, GBR	UNITED KINGDOM	3.50		1.00	3.50
13/08/2018	10/08/2018	UNION SQUARE CAR PARK	ABERDEEN, UNK	UNITED KINGDOM	13.00		1.00	13.00
							Total Amount:	16.50

I affirm that the charges above are accurate and that they were incurred for reasonable business purposes in keeping within the policy of SCOTTISH GOVERNMENT.
All transaction receipts are attached or have been requested from the vendor and will be attached when received according to SCOTTISH GOVERNMENT Policies.

Cardholder Signature:_____Date:_____

I have reviewed this Account Statement and its attachments. The report is complete and approved.

Supervisor/Manager Signature:_____Date:_____

And summary page:

THE SCOTTISH GOVERNMENT

[redacted]

Account Name	Transaction Count	Transaction Amount	Payment Count	Payment Amount	Total Count	Total Amount	Current Statement Date	Statement Balance	Previous Statement Balance	Payment Amount Due	Payment Due Date	Last Payment Amount	Last Payment Made
[redacted]	4	946.43	0	0.00	4	946.43	25/08/2018	0.00	0.00	0.00		0.00	
	2	16.50	0	0.00	2	16.50	25/08/2018	0.00	0.00	0.00		0.00	
	11	3,246.99	0	0.00	11	3,246.99	25/08/2018	0.00	0.00	0.00		0.00	

Spend Analysis by Transaction Category

Available in a PDF or Excel format
It is separated in two sheets, a detail one and a summary one.
It shows how spend is organised between 8 categories.

It will look like this

Detail page:

	Airline	Lodging	Vehicle Hire	Restaurant	Retail Services	Vehicle Related	Cash Advances	Other	Total
Amount	0.00	0.00	0.00	0.00	3,076.59	0.00	0.00	170.40	3,246.99
Amount % Of Total	0.00	0.00	0.00	0.00	94.75	0.00	0.00	5.25	100.00
Average Amount	0.00	0.00	0.00	0.00	341.84	0.00	0.00	85.20	295.18
Count	0	0	0	0	9	0	0	2	11
Count % Of Total	0.00	0.00	0.00	0.00	81.82	0.00	0.00	18.18	100.00

And will give you the following information:
Detail page, lines:

- Amount (first line of the table): total amount spent within the spend category
- Amount % of the total (second line): percentage spent in this category out of the total percentage spend
- Average amount (third line): amount per transaction within the spend category
- Count (fourth line): number of transactions within the spend category
- Count % of Total: percentage number of transaction in this category out of the total percentage number of transaction

Detail page, columns:

- Airline (column A)
- Lodging (column B)

- Vehicle hire (column C)
- Restaurant (column D)
- Retail services (column E)
- Vehicle related (column F)
- Cash Advances (column G, this will always show 0)
- Other (column H)
- Total (column I)

Summary page:

	Airline	Lodging	Vehicle Hire	Restaurant	Retail Services	Vehicle Related	Cash Advances	Other	Total
Amount	5,616.11	14,825.85	151.87	4,953.16	261,304.90	8,956.02	0.00	15,151.39	310,959.30
Amount % Of Total	1.81	4.77	0.05	1.59	84.03	2.88	0.00	4.87	100.00
Average Amount	85.09	296.52	75.94	70.76	225.85	288.90	0.00	97.75	203.11
Count	66	50	2	70	1,157	31	0	155	1,531
Count % Of Total	4.31	3.27	0.13	4.57	75.57	2.02	0.00	10.12	100.00

And will give you the following information:
Summary page, lines:

- Amount (first line of the table): total amount spent within the spend category
- Amount % of the total (second line): percentage spent in this category out of the total percentage spend
- Average amount (third line): amount per transaction within the spend category
- Count (fourth line): number of transactions within the spend category
- Count % of Total: percentage number of transaction in this category out of the total percentage number of transaction

Summary page, columns:

- Airline (column A)
- Lodging (column B)
- Vehicle hire (column C)
- Restaurant (column D)
- Retail services (column E)
- Vehicle related (column F)
- Cash Advances (column G, this will always show 0)
- Other (column H)
- Total (column I)

5.5 Merchant and Supplier Reports

<u>Merchant Detail</u>

Available in Excel of PDF
Gives you extra information about the merchant/supplier who was used

It will look like this:

Merchant Name - Merchant Category Code	City\/Town	State/ Province/ County	Account Name	Transaction Date	Posting Date	Net Amount	VAT Amount	Total Amount
A M PHILLIP TRUCKT - AUTOMOTIVE SERVICE SHOPS - (7538)	DINGWALL	UNK	KENNY CARRICK	09/08/2018	10/08/2018	230.18	0.00 (0)	230.18
					Total :	230.18	0.00	230.18
				Transaction Count :	1	Average Transaction Amount :		230.18
				% of Total Amount :	0.07	Average Net Amount :		230.18

And will give you the following information:

- Column A: merchant's name and merchant category code
- Column B: merchant's city/town
- Column C: merchant's state/province/county
- Column D: Cardholder's name
- Column E: transaction date
- Column F: posting date
- Column G: transaction net amount
- Column H: transaction VAT amount (this will be empty unless the cardholder has entered a VAT when reviewing their transaction on SDoL)
- Column J: transaction total amount

<u>Spend Analysis by Merchant</u>

Available in Excel of PDF
It will give you a breakdown of the transaction per merchant, both as a detail (per card) and as a summary (for all the cards)

The detail page will look like this

Merchant Name	Amount	Amount % Of Total	Average Amount	Count	Count % Of Total
RS COMPONENTS	412.25	43.56	206.13	2	50.00
PP CALDUEUKLIM	312.00	32.97	312.00	1	25.00
ECHA MICROBIOLOGY LTD	222.18	23.48	222.18	1	25.00
Total	946.43	100.00	236.61	4	100.00

And give you the following information
- Column A: merchant name
- Column B: amount
- Column C: amount % of total (% of the total amount spent on the card)
- Column D: average amount
- Column E: count (number of transactions for that merchant)
- Column F: count % of total (% of the total number of transactions on that card)

And the summary page will look like this

Merchant Name	Amount	Amount % Of Total	Average Amount	Count	Count % Of Total
AWS EMEA	47,036.64	13.57	11,759.16	4	4.00
AMZN Mktp UK	15,837.53	4.57	66.54	238	238.00
ATLASSIAN	13,749.96	3.97	2,291.66	6	6.00
Amazon web services	10,984.89	3.17	5,492.44	2	2.00

And give you the following information
- Column A: merchant name

- Column B: amount
- Column C: amount % of total (% of the total amount spent on the programme)
- Column D: average amount
- Column E: count (number of transactions for that merchant)
- Column F: count % of total (% of the total number of transactions on that programme)

Spend Analysis by Merchant Category

Available in Excel or PDF
It will give you a breakdown of the transaction per merchant category, both as a detail (per card) and as a summary (for all the cards)

The detail page will look like this

Merchant Category Code	Amount	Amount % Of Total	Average Amount	Count	Count % Of Total
ORGANIZATIONS, CHARITABLE AND SOCIAL SERVICES (8398)	188.00	69.50	188.00	1	50.00
NEWS DEALERS AND NEWSSTANDS (5994)	82.50	30.50	82.50	1	50.00
Total	**270.50**	**100.00**	**135.25**	**2**	**100.00**

And give you the following information
- Column A: merchant category name
- Column B: amount
- Column C: amount % of total (% of the total amount spent on the card)
- Column D: average amount
- Column E: count (number of transactions for that category)
- Column F: count % of total (% of the total number of transactions on that card)

And the summary page will look like this

Merchant Category Code	Amount	Amount % Of Total	Average Amount	Count	Count % Of Total
BUSINESS SERVICES-NOT ELSEWHERE CLASSIFIED (7399)	82,966.42	26.27	754.24	110	7.25
COMPUTER SOFTWARE STORES (5734)	25,414.97	8.05	668.82	38	2.50
BOOK STORES (5942)	17,917.00	5.67	59.92	299	19.70

And give you the following information
- Column A: merchant category name
- Column B: amount
- Column C: amount % of total (% of the total amount spent on the programme)
- Column D: average amount
- Column E: count (number of transactions for that merchant category)
- Column F: count % of total (% of the total number of transactions on the programme)

5.6 Programme Management Reports

Approver Summary

Available in Excel of PDF

It will give you details about approver accounts and transactions reviewed and/or approved

It will look like this

User Name	User ID	E-mail Address	Last Login Date	Accounts Count	Transactions Count	Reviewed Yes	Reviewed No	Approved Yes	Approved No
ACCOUNT GROUP SUMMARY									
[redacted]			17/08/2018	1	12	12	0	5	7
			29/08/2018	0	0	0	0	0	0

And give you the following information

- Column A: user name
- Column B: User ID
- Column C: email address
- Column D: last login date
- Column E: accounts count (the number of account the approver approves for)
- Column F: transactions count (number of transactions to be reviewed/approved)
- Column G: reviewed yes
- Column H: reviewed no
- Column I: approved yes
- Column J: approved no

<u>Dormant Cardholder Report</u>

Available in Excel of PDF
It gives you the details of the last time a card was used

It will look like this

Account Name	Account Number	Account Currency Code	Net Balance	Credit Limit	Dispute Amount	Past Due Amount	Over Limit Amount	Days Since Last Transaction	Cycles Since Last Transaction
[redacted]			0.00	0.00	0.00	0.00	0.00	1,152	39
			0.00	0.00	0.00	0.00	0.00	1,188	39

And gives you the following information:

- Column A: account name
- Column B: account number (last 4 digits)
- Column C: Account currency code
- Column D: net balance
- Column E: credit limit
- Column F: dispute amount
- Column G: past due amount
- Column H: over limit amount
- Column I: days since last transaction
- Column J: cycles since last transaction (a cycle is a month)

5.7 Tax Reports

<u>UK LID VAT Invoice</u>

Only available as a PDF.

Provides detailed VAT-accredited information for Line Item Detail (LID) transactions undertaken with VAT-capable suppliers. Designed as a VAT reclamation invoice for UK companies, the report compiles the required VAT information for merchant-initiated transactions originating from the UK

It will look like this

[redacted]

Account Name: [redacted] SCOTTISH GOVERNMENT Account Number: XXXX-XXXX-XXXX-5682

Transaction Number	Transaction Date	Merchant Name	Address	Postal Code	Merchant VAT Number	Customer Reference Number
000401693	02/08/2018	VIKING	501 Beaumont Leys Lane,LEICESTER,GBR	LE4 2BN	166-9116-46	06030526

Item Description	Item Quantity	Item VAT Rate	Unit Price	Item Discount	Amount (Excluding VAT)
29500501-- TONER CYAN RICOH SPC25DL	1.0000	20.00%	76.4900	0.00	76.49

Total Transaction Discount Amount	Transaction Amount (Excluding VAT)	Transaction VAT Payable	Transaction Amount (Including VAT)
0.00	76.49	15.30	91.79

And will give you the following information:

- transaction number
- transaction date
- merchant name
- address
- postal code
- merchant VAT number
- customer reference number
- item description
- item quantity
- item VAT rate
- unit price
- item discount
- amount (excluding VAT)
- total transaction discount amount
- transaction amount (excluding VAT)
- transaction VAT payable
- transaction amount (including VAT)

<u>UK Non-Evidence Invoice</u>

Only available as a PDF
Transactions missing any of the required information are detailed in the UK Non-VAT Invoice Report. Transactions will appear on the UK Summary VAT Invoice report where the complete line item information is not captured, but a commodity description is provided and the total transaction amount is £5,000 or less

It will look like this

[redacted]

EDINBURGH, UNK EH6 6QQ GBR

Account Name : [redacted]SCOTTISH GOVERNMENT Account Number : XXXX-XXXX-XXXX-9547

Transaction Number	Transaction Date	Merchant Name	Address	Postal Code	Merchant VAT Number	Customer Reference Number	Reason Code
00000000327882 1	08/08/2018	BRITISH STANDARDS	PURCHASE LEDGER 4 EAST, LONDON W4, UNK	W4 4AL	000-0000-00	--	D

Item Description	Item Quantity	Item VAT Rate	Unit Price	Item Discount	Amount (Excluding VAT)
--	0.0000	0.00%	--	0.00	--

Total Transaction Discount Amount	Transaction Amount (Excluding VAT)	Total VAT Payable	Transaction Amount (Including VAT)
0.00	134.40	0.00	134.40

And will give you the following information:

- transaction number
- transaction date
- merchant name
- address
- postal code
- merchant VAT number
- customer reference number
- item description
- item quantity
- item VAT rate
- unit price
- item discount
- amount (excluding VAT)
- total transaction discount amount
- transaction amount (excluding VAT)
- transaction VAT payable
- transaction amount (including VAT)

UK Summary VAT Invoice

Only available as a PDF
Gives you information on VAT about transactions

Account Name : [redacted]SCOTTISH GOVERNMENT Account Number : XXXX-XXXX-XXXX-8595

Transaction Number	Transaction Date	Merchant Name	Address	Postal Code	Merchant VAT Number	Customer Reference Number
10261	01/08/2018	BUNZL RUSSELL	33 TENNANT STREET,LEITH,GBR	EH6 5NA	635-9086-14	10274

Item Description	Item VAT Rate	Item Discount	Amount (Excluding VAT)
3400 CLEANING PRODUCTS	20.00%	0.00	158.72
3400 CLEANING PRODUCTS	0.00%	0.00	18.51

Total Transaction Discount Amount	Transaction Amount (Excluding VAT)	Transaction VAT Payable	Transaction Amount (Including VAT)
0.00	177.23	31.75	208.98

And will give you the following information:

- transaction number
- transaction date
- merchant name
- address
- postal code
- merchant VAT number
- customer reference number

- item description
- item quantity
- item VAT rate
- unit price
- item discount
- amount (excluding VAT)
- total transaction discount amount
- transaction amount (excluding VAT)
- transaction VAT payable
- transaction amount (including VAT)

5.8 Travel Reports

Airline Summary

Available in Excel of PDF
It gives you the detail of transactions for airlines

It will look like this

Carrier Name	Count	Debits Amount	Credits Amount	Total Amount	Amount % Of Total	Average Amount
AIR FRANCE	4	108.00	0.00	108.00	7.02	27.00
BRITISH A	2	254.29	(254.29)	0.00	33.06	0.00
ETIHAD AIRWAYS - ETIHADAIR	2	273.61	0.00	273.61	17.79	136.81
RYANAIR	1	290.78	0.00	290.78	18.90	290.78
SCANDINAVIAN AIRLINE SYSTEM (SAS)	2	53.60	0.00	53.60	3.48	26.80
UNITED AIRLINES	3	303.83	0.00	303.83	19.75	101.28
Totals	**14**	**1,284.11**	**(254.29)**	**1,029.82**	**100.00**	**73.56**

And gives you the following information

- Column A: carrier name
- Column B: count (number of transactions)
- Column C: debits amount
- Column D: credits amount
- Column E: total amount
- Column F: amount % of the total
- Column G: average amount

Expense Report

Available in Excel of PDF
It gives you the details of a transaction, all the financial information attached to it and if it has been reviewed and approved

It will look like this

Posting Date	Transaction Date	Description	Receipt Amount	Posted Amount	Expense Amount	Reviewed	Approved
06/08/2018	20/07/2018	RS COMPONENTS-08457 201201,UNK,NN179RS	32.21 GBP	32.21 GBP	32.21 GBP	✓	✓
Expense Description:	E/Room stores and consumables						
Accounting Codes							
Directorate:	Directorate for Marine Scotland	**Cost Centre:**	130235	**Account Codes:**	40101630		
Entity:	600	**Programme:**	REI	**Sub Analysis 1:**	000000		
Sub Analysis 2:	00000000	**Sub Analysis 3:**	000000				

And gives you the following information:

- line 1 and 2: information about the transaction itself (posting date, transaction date, description, receipt amount, posted amount, expense amount, reviewed, approved)
- line 3: expense description (as entered by the cardholder)
- line 4: accounting codes
- line 5: directorate, cost centre and account code
- line 6: entity, programme and sub analysis 1
- line 7: sub analysis 2 and sub analysis 3

Lodging Chain and Summary

Available in Excel of PDF
It will give you the details of transaction made to hotels

It will look like this

Chain Name	Net Billed	Amount % Of Total	Count	Count % Of Total	Average Amount
AMERISUITES	946.50	6.27	2	3.77	473.25
DOUBLETREE	1,313.27	8.70	4	7.55	328.32
HILTON	1,918.36	12.71	1	1.89	1,918.36
HOLIDAY INNS	1,168.05	7.74	6	11.32	194.67
HOTEL IBIS	549.93	3.64	1	1.89	549.93
LODGING-HOTELS,MOTELS,RESORTS-NOT CLASSIFIED	8,817.19	58.40	36	67.92	244.92
WESTIN	384.63	2.55	3	5.66	128.21
Lodging Chain Totals	**15,097.93**		**53**		**284.87**

And gives you the following information

- Column A: Chain Name
- Column B: New Billed
- Column C: Amount % of total
- Column D: Count
- Column E: Count % of total
- Column F: Average Amount

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Any enquiries regarding this publication should be sent to us at

The Scottish Government
St Andrew's House
Edinburgh
EH1 3DG

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