

Transport Scotland Electronic Purchasing Cards

**Expenditure £500 and above
Disclosures for the financial years 2016-17 and 2017-18**

1. Introduction

- 1.1 Since September 2013, the Scottish Government has published annually, details of Electronic Procurement (EPC) card transactions with a value in excess of £500. This is an extension of the monthly review and publication of items of expenditure over £25,000.
- 1.2 Transport Scotland reviews details of items of expenditure over £25,000 prior to publication on a monthly basis, and, in order to maintain consistency with core Scottish Government, now extends this exercise to include details, on an annual basis, of all Agency Electronic Purchasing transactions with a value of £500 and above. In addition, the same information is published retrospectively for the previous financial year.

2. Transport Scotland EPC cards

- 2.1 A total of ten staff within Transport Scotland held EPC cards in the year 2017-18. These cards are currently held across four directorates and each of those directorates retain detailed records of the staff who have responsibility to utilise, supervise and authorise expenditure on these cards. This information is reviewed on a quarterly basis by the Finance and Corporate Services (FCS) Directorate, along with detailed transactions records to ensure propriety and transparency.
- 2.2 The staff with responsibility for these cards are required by the FCS Directorate, on a quarterly basis, to confirm they have reviewed and are familiar with the full set of guidelines and procedures pertaining to use of these cards. They are also reminded to ensure that any changes to staff responsibilities should be reported immediately to the EPC team within core Scottish Government and to the Transport Scotland FCS Directorate. In addition, core Scottish Government issue hierarchy requests to every card controller on record and request that they confirm details held on file and inform of any amendments.
- 2.3 All staff keep detailed electronic transactions logs, using the Smart Data On Line (SDOL) recording system.

3. Details of expenditure

- 3.1 The total of transactions in year 2017-18, which exceeded £500 was £79,754. (2016-17: £15,922.44). Much of this expenditure was for training courses and purchase of small equipment, however the increase on the previous year can be attributed to the Scottish Government policy of moving more of its expenditure to EPC where appropriate and where the supplier accepts this payment method. This change in approach extends to one-off or annual payments where the use of the EPC cards avoids the administrative costs of supplier set up within the Accounts Payable system. Expenditure for which agreement has been reached to move to the EPC method of payment includes for 2017-18, conferences, external training payments and some

professional subscriptions. In addition, the figures also include a one off payment to the Civil Aviation Authority in relation to Air Route Development, totalling £42,600.

- 3.2 The EPC system fully supports the Ministerial commitment to pay our suppliers within 10 working days and rigorous authorisation and auditing arrangements continue to be enforced to monitor their use.