



**TRANSPORT SCOTLAND
ELECTRONIC PURCHASING CARDS
EXPENDITURE £500 AND ABOVE
DISCLOSURES FOR THE FINANCIAL YEARS 2013-14 AND
2014-15**

1. Introduction

- 1.1 In 2013, The Cabinet Secretary for Finance, Employment and Sustainable Growth, John Swinney, advised that publication of core Scottish Government General Procurement (GPC) card transactions of £500 and above in value would take place from 1 September of that year. This was an extension of the monthly review and publication of items of expenditure over £25,000.
- 1.2 Transport Scotland currently review details of items of expenditure over £25,000 prior to publication on a monthly basis. However, in order to maintain consistency with core Scottish Government, and to comply with instructions from the Cabinet Secretary, the Agency has extended this exercise to include details, on an annual basis, of all Agency Electronic Purchasing transactions (formerly termed General Procurement transactions) with a value of £500 and above. In addition, the same information will be published retrospectively for the previous financial year.

2. Transport Scotland EPC cards

- 2.1 A total of nine staff within Transport Scotland hold EPC cards. These cards are held across the five directorates and each directorate holds detailed records of the staff which have responsibility to utilise, supervise and authorise expenditure on these cards. This information is reviewed on a quarterly basis by the Finance Directorate, along with detailed transactions records to ensure propriety and transparency.
- 2.2 The staff with responsibility for these cards are also requested by the Finance 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 Finance Directorate. In addition, core Scottish Government send out hierarchy requests to each card controller on record and ask 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 2014-15, which exceeded £500 was £6,000 (2013-14: £16,000). The majority of expenditure was for training courses and purchase of small equipment.