

Exceptions to the Requirement to Raise Purchase Orders

The Financial Regulations and Purchasing Procedures require that a purchase order must be raised in respect of all purchases of goods and services. The following table is the comprehensive list of exceptions. This covers payments originating both locally and centrally that are considered either:

1. **Not** to be purchases (and thereby not bound by the requirement for an order), or
2. Purchases but where the requirement to raise a purchase order is not mandatory (i.e. payment will not be held simply because no order has been raised). In such instances it may still be advisable to raise an order for reporting or control reasons. For example, to ensure that a material commitment is shown in eFinancials.

In all instances where purchase orders are raised in eFinancials or Sciquest, they must be created in advance of the goods, services or invoice being received. Orders created retrospectively have no value and contravene the Financial Regulations.

For all items, irrespective of whether an order is raised or not, the requirement remains to obtain the necessary authorisations, appropriate proof of expenditure or purchase, be that an invoice, receipt or other document. This is particularly important in respect of any payments that might be subject to scrutiny by either tax authorities or research grant auditors.

| General Transactions: | | |
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| Sponsorships or donations | These types of payment should generally be made via a Payment Request Form | Not a purchase |
| University credit card payments | These are governed by separate usage regulations | Exception |
| Expense claims | Any claims for reimbursement of expenses made via an Expenses Claim Form | Not a purchase |
| Fee payments to associated bodies | Payment of fees to colleges; contractual payments between the University and its subsidiary companies | Not a purchase |
| Payments to research collaborators | Payments made to a body that is collaborating in a research project (contact Research Accounts for further guidance) | Not a purchase |
| Payments to HMRC or other bodies | Payments made under legislative (or similar) obligations – e.g. tax, collection agencies, repayments to HEFCE, etc | Not a purchase |
| Book purchases made via the library system | Books (including periodicals, pamphlets, magazines, etc) when purchased via the University Library system – an order is generated, but not on eFinancials | Exception |
| Publication costs | “Page-charges” where the costs are generated at the time of the journal publication, | Exception |
| Purchases relating to land, property or investments made by the Finance Division | Including land, property and investment purchases (and agreed charges relating to the management thereof) made on behalf of the University by the Finance Division | Exception |
| Commission charges | When related to either management or administration by a third party of University accommodation, property or facilities | Exception |
| Laboratory Gasses | Purchases of gasses for use in Laboratory Research | Exception |
| Leasing costs | Financing charges | Exception |
| Medical supplies | Emergency or urgent purchases | |
| Purchases where the only payment method available is via credit card | Some purchases can only be made online and in these circumstances and it is not possible to raise a purchase order as part of the normal transaction | Exception |
| Purchases where payment is to be made in a foreign currency | Payments made via Santander do not need a purchase order | Exception |
| Travel and Subsistence Payments: | | |

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| Entry fees | Including tickets to events (where they are allowable business costs), car parking and road toll charges | Exception |
| Tickets for travel | Including public transport, train, air, taxi, the majority of which are paid for when required or booked online using a credit card | Exception |
| Ad-hoc vehicle hire | For specific business journeys, including direct hire of a vehicle or hire of a chauffeured vehicle. This exemption does not include contract hire of vehicles or vehicles hired continuously for periods exceeding one week | Exception |
| Hotel and accommodation bookings | Including hotels, bed and breakfast, rooms, etc. when relating to allowable business travel | Exception |
| Taxis | Payments made to taxi companies | Exception |
| Staff-related Payments: | | |
| Payroll-related payments | Payments of advances, settlements or loans to individuals; payments by Payroll to outside bodies. In all cases when the instruction originates from Payroll | Not a purchase |
| Pension-related payments | Payments into pension schemes or payments made on behalf of pension schemes when the instruction originates from Pensions or Payroll | Not a purchase |
| Royalty payments | Payments that distribute royalties or similar intellectual property rights should normally be made via a Payment Request Form | Not a purchase |
| Relocation scheme payments | Payments made via the University Relocation scheme when the instruction originates from Payroll | Not a purchase |
| Payments to Students and Visitors: | | |
| Bursary payments | Student bursaries – whether made by Payment Request or Standing Order | Not a purchase |
| Visiting academics' fees and advances | These types of payment should usually be via receipted expense claims or via Payment Request Forms | Not a purchase |
| Work and Training-related Payments: | | |
| Postage and courier charges | When the payment is for sending items. When a charge relates to receipt, carriage should normally be included in the Purchase Order | Exception |
| Emergency call-outs, repairs & services | It must be clear on the invoice provided that it relates to an emergency or situation where immediate assistance was required | Exception |
| Mobile telephone / PDA charges | Mobile telephones or Personal Digital Assistants (e.g. Blackberry) provided by and paid for directly in the name of the University | Exception |
| Course booking fees | Including seminars, training, conferences, etc. These payments are often made online using credit cards or payments in advance | Exception |
| Payments to GPs | Payments to GPs or similar bodies for student placements / training. GP payments for clinical trials participant's medical notes / history. | Exception |
| Hospitality | Restaurant bills as difficult to raise PO for and unknown costs upfront if not paid via eExpenses or Credit Card | Exception |
| Accommodation-related Payments: | | |
| Utility charges | Including electricity, gas, water and (where appropriate) other forms of heating fuel | Exception |
| Telephone or internet charges | When relating to fixed lines at properties owned or paid for by the University | Exception |
| Laundry | Including general laundry and cleaning | Exception |
| Catering | Raised via EDI from Saffron | Exception |
| Council tax or rates | When relating to properties owned or paid for by the University | Not a purchase |
| Bookings via proprietary systems | When suppliers require booking via their own online system | |
| Entertainment and Hospitality Payments: | | |
| Meals or events | Usually paid for via credit card or claimed via expenses. Consideration must be given to whether the payment may be taxable and a PAYE Settlement Agreement completed | Exception |

If unordered goods or services are delivered, or if an invoice is received for unordered items, then they should be rejected and the company or individual concerned contacted.