



# National Financial Regulations B-5 Banking, Cash and Card Payments

Frequently Asked Questions

Version 1.2.1

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## NFR B-5 Banking, Cash and Card Payments

### 1.1 What are Procurement cards?

The HSE use procurement cards to simplify purchasing and accounts payable functions for low value items. Procurement cards are used for purchases for a unit or location.

Procurement cards are used to purchase items which are relevant to the office, unit or location generally and not primarily for one individual. In most cases, procurement cards are used in residential settings.

Normally procurement cards are restricted to pre-determined categories of goods and services, and values of spend. They are usually used for lower value purchases.

These items include:

- petty cash
- cheque requests
- low value purchase orders

Procurement cards can benefit the HSE by reducing inefficient invoice processing.

### 1.2 How do I get a Procurement card?

Please see the table below regarding getting a procurement card

What you must do to be eligible for a procurement card - checklist	
Have a written recommendation from your Line Manager.	<input type="checkbox"/>
Have approval from your relevant Head of Service or equivalent Grade.	<input type="checkbox"/>

What you must do to be eligible for a procurement card - checklist	
Have the approval of the CHO Head of Finance or the Chief Executive Officer Hospital Groups.	<input type="checkbox"/>
Completed training on <a href="#">HSeLanD</a> on the use and management of procurement cards and received a certificate of completion.	<input type="checkbox"/>
Have an assigned reconciler who reviews expenditure. A second reconciler approves expenditure.	<input type="checkbox"/>

### 1.3 What can I use the Procurement card on internet purchases for?

Only items and services which have been appropriately approved and are in line with service provision are permitted, for example online grocery shopping, online motor vehicle tax and online TV licence and so forth.

Some subscriptions services or online apps may only be accessible by online or card payment, for example speech and language apps and once appropriately approved are permitted.

You must get the written approval from the relevant Budget Holder before you can make a once-off online purchase.

### 1.4 Where can I not use HSE Cards?

Cards cannot be used for the following circumstances:

- personal and private use
- Split purchases. Card transactions must not be split to divide a larger purchase which is over the cardholder's single purchase limit. For example, this means ordering a

proportion of a purchase on the card today and the remainder on the card tomorrow is not permitted.

- to get cash – with the following exceptions:

To top up petty cash. To deliver emergency cash in HSE service areas. Emergency cash may be needed when in foster care settings or for social workers. Service Managers or back up staff members require the prior approval of the Assistant National Director of Service or equivalent Grade or employee designate.

- Inappropriate purchases, such as:

transactions valued over the card limit

entertainment or hospitality (though at times there are some exceptions for community type Service Managers)

supplies from a source other than a supplier who is already contracted to provide the goods or services

Paying bills that are due on credit accounts which should only be paid through the accounts payable process. Credit accounts allow for the ordering and receipt of goods and services before they are paid for.

**NOTE:**

It is **important to note** that community type Service Managers may have a requirement, driven by clinical, therapeutic or other service needs, to make purchases of an entertainment or hospitality nature. Such services will require written approval from Head of Service, equivalent Grade or officer designate for departures from this procedure.

### 1.5 What if I need to make a purchase outside Ireland with the Procurement Card?

Purchases outside the Republic of Ireland must be pre-approved and tax implications must be considered. For tax queries, please email: [taxqueries@hse.ie](mailto:taxqueries@hse.ie).

Community Type Service Managers may have a requirement, for clinical, therapeutic, or other needs, to make **foreign** purchases. Such services will require written sanction from Assistant National Director of Service or equivalent Grade or officer designate for

departures from this procedure. Purchases outside the Republic of Ireland are generally inappropriate but are allowed in exceptional circumstances and are subject to the written prior approval of the relevant Budget Holder, (no lower than General Manager Level or Equivalent Grade).

### 1.6 What are the guidelines for Fuel card use?

Fuel cards are used by authorised HSE employees to purchase fuel and a very limited list of related items. Fuel cards are necessary for the:

- efficient and cost effective operation of the HSE vehicles assets
- to ensure the effective control and management of the issuance of fuel cards to ensure only authorised use is possible

The National Ambulance Service use fobs instead of cards. The controls apply to fuel cards and fobs equally.

### 1.7 Can I use a Swift Card?

Swift Cards are not allowed to be used at any time.

### 1.8 How do I cancel a card?

The cardholder's Line Manager must take back the card.

Allow up to 3 weeks for all card purchases to be processed by suppliers.

The card co-ordinator must submit documentation to the issuing bank provider to cancel the card.

The card must then be destroyed.

### 1.9 What should I do if my HSE card is lost or stolen?

You must report lost or stolen cards immediately to the:

- Bank provider
- Line Manager
- Card coordinator
- Office of the HSE Chief Executive Officer (CEO), if it's a credit card

### 1.10 What can petty cash be used for?

Petty cash can be used for:

Reimbursement of cash to an individual staff member who has paid for goods or services on behalf of the HSE from their own personal funds. This should not include any cost that relates to staff Travel and Subsistence (T&S).

Providing cash in advance to a staff member to allow them to purchase an item(s) required by the service.

### 1.11 What is the limit for petty cash transactions?

Individual petty cash transactions **must not exceed €50**.

If you need to increase this limit permanently, the relevant Assistant National Director of Service or equivalent salary grade must approve a written decision on this. This increase will come into effect after notification to relevant Assistant Chief Financial Officer.