



HEALTH SERVICE EXECUTIVE

NATIONAL FINANCIAL REGULATION

MANAGEMENT OF CREDIT CARDS, PROCUREMENT CARDS, FUEL CARDS

NFR-10

NFR-10 Credit Cards, Procurement Cards and Fuel cards

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10.1. Introduction

- 10.1.1.** The Health Service Executive (HSE) use of credit cards and procurement cards is intended to streamline and simplify Purchasing and Accounts Payable functions for low value procurement. The use of such cards reduces transaction costs, facilitates timely acquisition of services and supplies, and automates data flow for accounting purposes.
- 10.1.2.** The use of credit cards and procurement cards is an alternative to a variety of processes including petty cash, cheque requests, and low value purchase orders.
- 10.1.3. Credit Cards** are distinguished as follows:
- Used primarily by one individual - generally a member of the HSE Leadership Team.
 - Used primarily to meet expenses incurred by or on behalf of that Leadership Team member in respect of carrying on his/her duties.
 - May be used, on a secondary basis, to cover expenses not directly associated with the individual.
 - Main benefits are to the individual in terms of avoiding the need to meet costs from own pocket and recoup same or seek up front expenses in advance.
- 10.1.4. Procurement Cards** ¹are distinguished as follows:
- Used primarily by an office or unit/location.
 - Used to allow purchase of items which are relevant to the office or unit/location generally and not primarily for one individual.
 - Normally are restricted to pre-determined merchant categories and / values of spend with the traditional focus being on lower value purchases.
 - If adopted in a planned way procurement cards offer potentially significant benefits in terms of the payments process by reducing inefficient invoice processing.
- 10.1.5.** In terms of overall processing for the HSE these cards offer selected efficiencies in terms of payment processing since monthly card bills are paid by direct debit but such bills still need to be reviewed, signed off and charged to HSE's financial system

10.2. Purpose

- 10.2.1.** To document policies and procedures for the approval, issue and use of credit cards and procurement cards.
- 10.2.2.** To set out respective roles and responsibilities of cardholders and managers.
- 10.2.3.** To establish monitoring and control procedures in accordance with best practice.
- 10.2.4.** To provide a standard suite of forms to be used in the management and administration of credit cards and procurement cards.

10.3. Scope

¹ Procurement cards are also referred to as Purchasing Cards. The directives in this regulation apply equally to these Purchasing Cards.

10.3.1. This regulation applies to all HSE staff involved in purchasing goods and services using credit cards and procurement cards.

10.3.2. This regulation covers policy and procedures for both credit cards and procurement cards. Where the procedure is card type specific this is highlighted.

10.4. Assistance / Further Information

10.4.1. Additional information regarding this regulation should be addressed to the Assistant National Director of Finance, Annual Financial Statements (AFS) & Governance.

10.4.2. Requests for deviations must be made in writing to the above Assistant National Director of Finance, and may be implemented only after written authorisation is received from said directorate.

10.4.3. It is intended that this regulation will be regularly updated to reflect and incorporate new and additional legislative and other directives. Notifications will be issued on HSE National Intranet - National Financial Regulations and via email communications.

10.5. Effective Date

10.5.1. This directive is effective immediately and supersedes all prior directives issued relating to Credit Cards and Procurement Card management.

10.6. General Rules

10.6.1. Any HSE employee with a written recommendation from their Line Manager, approval from their relevant Local Health Office (LHO) /Integrated Service Area (ISA) Manager/equivalent Grade or his/her officer designate and the endorsement of their Regional Assistant National Director of Finance or his/her officer designate is eligible to hold a HSE Procurement Card, provided they have attended training² and have an assigned supervisor who reviews and approves expenditure.

10.6.2. Only HSE Management Team Members or officers designated by the Director General (DG) may hold a HSE Credit Card on approval of the DG or Officer(s) designate.

10.6.3. The Card Programs are intended complement the existing processes available in NFR 01: Purchase to Pay Process where applicable.

10.6.4. All purchases will be made in accordance with applicable HSE purchasing policies and procedures, according to the information outlined in this regulation.

10.6.5. Only authorised staff may use HSE approved cards with detailed transaction logs for the procurement and payment of goods and services where it is efficient, economical and operationally feasible to do so in a controlled and transparent manner.

10.6.6. Unless otherwise specified, card limits are as set out in the letter of issuance.

² Mandatory training is provided through a hseland.ie e-learning programme on "The Use and Management of Procurement Cards."

- 10.6.7.** Permanent requests for a change in Procurement Card limits must be directed through Line Manager/Budget Holder³ and then forwarded to the Regional Assistant National Director of Finance or his/her officer designate for endorsement.
- 10.6.8.** Permanent requests for a change in Credit Card limits must be directed through the DG or Officer(s) designate.
- 10.6.9.** These cards will have no impact on the personal credit of the cardholder. Although the Card lists an individual's name, the Card is actually issued to the HSE.
- 10.6.10.** The HSE does not support or issue Credit Cards or Procurement Cards that are in a location/unit or project name. Cards will only be issued to specific individuals in the employment of the HSE.
- 10.6.11.** The HSE does not support or issue multiple Cards to individuals. If a unit or individual has duplicate Cards (cards that have the same exact information on them, but having more than one card on hand) they must destroy any additional/extra Cards immediately.⁴
- 10.6.12.** Credit Cards or Procurement Cards are individual, not unit cards. Therefore, Credit Cards or Procurement Cards cannot be transferred from one employee to another. Any employee who needs a Credit Card or Procurement Card must apply for his or her own card.
- 10.6.13.** Card activities shall be monitored to make sure that unauthorised goods and services are not purchased. Cards used to purchase disallowed items will be cancelled. Anyone who makes unauthorised purchases or uses the Card in an inappropriate manner is subject to disciplinary actions, including possible termination of employment, criminal prosecution, and repayment of unauthorised or inappropriate purchases.
- 10.6.14.** Cards lost or stolen must be reported immediately to the bank provider, the Line Manager, the Procurement Card coordinator and /or the Office of the DG, where applicable.
- 10.6.15.** Internet card purchases are restricted to certain type of purchases. Once-off on line payments are allowable subject to written prior approval of the relevant budget holder (no lower than General Manager Level/Equivalent Grade) and Regional Assistant National Director of Finance or officer designate. On line purchases that contravene HSE procurement as set out in NFR-01 Purchase to Pay policy are not allowed.
- 10.6.16.** Upon termination of employment, whether voluntary or involuntary, the Card must be immediately returned to the HSE and the card cancelled.

³ *It is recommended that this officer holds at the minimum a General Manger Grade.*

⁴ *Community Type Service Managers may hold more than one procurement card due to the multi residences in their service. These cards are in the managers name but are location specific in terms on the spend packages.*

10.6.17. Cards must NOT be used for the following:

- i. Personal and private use.
- ii. Split Purchases
Card transactions must not be split to divide a larger purchase which is over the Cardholder's single purchase limit e.g. by ordering a proportion of a purchase on the card today and the remaining on the card tomorrow.
- iii. To obtain cash - with the following exceptions
 - To top up petty cash.
 - To deliver emergency cash in HSE service areas e.g. foster care, social workers. Service Managers / back up staff member require the prior express approval of the Assistant National Director of Service/equivalent Grade and or officer designate.
- iv. Inappropriate purchases
 - Transactions valued over the card limit
 - Entertainment or hospitality⁵
 - Supplies from a source other than the designated supplier(s).
 - Purchases outside the Republic of Ireland⁶

10.6.18. Relevant LHO/ISA Managers / Equivalent Grade or Officer Designate are fully accountable for the Procurement Cards administration and spend within their Service Area. The DG or Officer Designate are fully accountable for the Credit Card administration and spend.

10.6.19. Monthly and transaction limits are set when the card is approved.

10.7. Roles and Responsibilities

To ensure proper compliance in the operation of credit cards and procurement cards, the following roles shall be assigned to relevant officers.

10.7.1. The Cardholder is the authorised individual to whom the card is issued to purchase goods and services on behalf of the HSE. The cardholder is responsible for the proper use of the card and recording of the charges. Only the cardholder should use the Card and all purchases must be made on behalf of and for the benefit of the HSE.

10.7.2. During the application process, a *Card Reconciler* is assigned to the cardholder. The person is charged with ensuring the reconciliation of statements with Purchase Logs by all cardholders under his / her direct supervision.

⁵Community Type Service Managers may have a requirement, driven by clinical / therapeutic or other needs, to make purchases of an entertainment or hospitality nature. Such services will require written sanction from Assistant National Director of Service/equivalent Grade and or officer designate for departures from this procedure.

⁶ Community Type Service Managers may have a requirement, driven by clinical / therapeutic or other needs, to make foreign purchases. Such services will require written sanction from Assistant National Director of Service/equivalent Grade and 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/Equivalent Grade)

10.7.3. The Authorising Manager is the higher administrative authority, usually the budget holder, who approves the monthly cardholder statement. This person is charged with monitoring the use of the card. This person should monitor the level of spend on each card each month and also check that the card is only used for appropriate purchases.

10.7.4. The Card Coordinator is the internal administrator responsible for administrative liaison and coordination with the bank provider issuing the card.

10.7.5. The bank provider or Card Issuer operates the Card Programme on behalf of the HSE, issuing statements and management information, and facilitating payment of suppliers. Ulster Bank is the current designated banking provider to the HSE. All new cards must be issued by Ulster Bank.

10.8. Procedure for the approval, setup and usage of Procurement Cards

10.8.1. A recommendation and a decision must be documented to set up the operation of a Procurement Card Programme in the location. These documents must be signed by the LHO/ISA/ISA Manager/ equivalent Grade or Officer Designate.

This decision must identify the following:

- The Location/Unit Manager
- Cardholder Name
- The number of cards to be issued
- The monthly credit limit
- The individual transaction limit
- Merchant Category Group (MCC) Code assigned
- Any authorisation for cash withdrawals
- Any authorisation for internet purchasing (Letter of issuance in line with approvals in paragraph 10.6.15 to be attached)
- Confirmation that prescribed training module has been completed successfully as outlined in section 10.20 of this regulation⁷.

See Appendix 1 and Appendix 2 for templates.

10.8.2. The LHO/ISA/ISA Manager / Equivalent Grade or Officer Designate will recommend the transaction limit for each Procurement Card issued. This must be in line with the approved non pay budget.

10.8.3. The recommendation must be forwarded to the Procurement Card Coordinator who will seek to obtain approval from the Assistant National Director of Finance or Officer Designate. Refer Appendix 2

10.8.4. To receive a Procurement Card, a Procurement Card Application Form must be completed. Current Bank Provider Standard Application Forms are available from local Finance Offices upon request. In seeking approval the certified recommendation and related decision must accompany the Application Form. Approval must be obtained from the DG and seconded by the Chief Financial Officer (CFO) (or CFO and the Assistant National Director of Finance, Vote, Treasury and Capital). A delegation may be given to the Regional Assistant National Directors of Finance for this approval process. This delegation must be signing off by DG, the CFO and the Assistant National Director of Finance, Vote , Treasury and Capital.

⁷ Each course participant who completes the training on hseland can print a certificate on completion.

- 10.8.5.** Subsequent changes must follow the same approval process.
- 10.8.6.** A Procurement Card will not be issued until the Cardholder attends a mandatory workshop on Procurement Card usage and signs the Cardholder Agreement (see Appendix 3). A copy of the signed Cardholder Agreement will be sent to the Cardholder through his/her Line Manager.
- 10.8.7.** Upon signing the Cardholders Terms and Conditions form, the cardholder acknowledges they have received a Procurement Card and that all expenditures are subject to review and periodic audit to ensure compliance with internal and external policies.
- 10.8.8.** A separate Procurement Card Application Form and Cardholder Agreement must be signed for each Procurement Card issued.
- 10.8.9.** A quarterly report of all new procurement card approvals must be prepared by the designated officer in the Regional Finance Units and forwarded to the Office off the DG.
- 10.8.10.** The Procurement Card Coordinator will provide guidance and training for the set up of the individual cards and their operation in accordance with the directives detailed in this regulation.

10.9. Procedure for the approval, setup and usage of Credit Cards

- 10.9.1.** To receive a Credit Card a Credit Card Application Form must be completed. Current Bank Provider Standard Application Forms are available from local Finance Offices upon request.
- 10.9.2.** A decision must be documented and approved by the DG and seconded by the CFO (or CFO and the Assistant National Director of Finance, Vote, Treasury and Capital.)

This decision must identify the following:

- Cardholder name
- The monthly credit limit
- The individual transaction limit
- Any authorisation for cash withdrawals
- Any authorisations for internet purchasing

See Appendix 1 for template.

- 10.9.3.** Upon receiving approval the cardholder will sign the Cardholder Agreement. Refer Appendix 3
- 10.9.4.** Upon signing the Cardholders Terms and Conditions form, the cardholder acknowledges they have received a card and that all expenditures are subject to review and periodic audit to ensure compliance with internal and external policies.

10.10. Making a Purchase

An order may be placed using one of the following methods

- (a) Where an order is made over the phone the cardholder must:

- Inform the Supplier that the purchase is being made on a Procurement Card/Credit Card
 - Give the full name as it appears on the card, card number and expiry date.
 - Give accurate delivery information, including, contact name, unit, location and phone number
 - Request that "Procurement Card / Credit Card Purchase" are marked on the outside of the package and a priced packing slip or a detailed sales receipt be enclosed.
- (b) Where a fax order is being used the Standard Fax Order Form in Appendix 4 must be used. All sections must be completed in full.
- (c) When purchasing goods or services in person the cardholder must:
- Give the supplier the card for processing.
 - Obtain the card transaction slip from the supplier at the time of the purchase.
 - Give delivery instruction as above if necessary.

10.11. Receipt and Return of Goods

- 10.11.1.** It is the Cardholder's responsibility to ensure receipt of goods and to follow up with suppliers to resolve any delivery problems, discrepancies and/or claims for damaged goods.
- 10.11.2.** If goods need to be returned, the Cardholder is responsible for coordinating returns directly with the supplier, as well as securing the appropriate credit.
- 10.11.3.** At the time of return, the Cardholder must request that the supplier issue and send a credit transaction slip to verify that credit was given. The Cardholder will be required to attach this transaction slip to their monthly statement as supporting documentation.

10.12. Forms and Documentation

- 10.12.1.** Cardholders are responsible for the completion of all relevant paperwork and for the maintenance of all relevant supporting documentation.
- 10.12.2.** Credit Card Holders and Procurement Card Coordinators are responsible for ensuring that all forms and paperwork are submitted to the bank provider, fully completed and properly approved and any other related banking matters.
- 10.12.3.** Line Managers are responsible for ensuring that
- All forms and paperwork are fully completed, reconciled and submitted by the cardholder on a timely basis for their review and approval, and
 - All paperwork is submitted to Finance, fully completed and properly approved and on a timely basis.
- 10.12.4.** The standard Forms have been devised for ease of administration and are designed to take into account all data required in respect of every application for any given Programme step. Some forms require a significant amount of information, all data requested is absolutely necessary for fulfilment of system

requirements. It is therefore imperative that cardholders, Card Coordinators and Managers ensure that all sections of any application forms are properly completed prior to approval.

10.12.5. Card Purchase documentation

Each Cardholder must maintain a Purchasing Transaction Log on a monthly basis.

This log enables and assists the Cardholder reconciler to balance the monthly bank / card statement and forms the basis of the input document for the Financial Accounting System. Refer Appendix 5 for template.⁸

The log should be compiled at the time of placing an order or as soon as possible after making the purchase.

The Purchase Log is essential for:

- reconciliation of the Cardholder statement
- tracking delivery (including partial shipments)
- recording the return of goods
- noting discrepancies in the quoted and charged amount.

The following information must be recorded on the Purchase Transaction Log:

- Transaction Date
- Description of goods
- Name of Supplier
- The value of the transaction (including VAT)
- The relevant cost centre and element code
- Confirm that the purchase and all credits reconciles to the Bank Monthly Statement.

A detailed delivery docket and /or invoice must be attached to the Purchase Log. A copy of the visa receipt should also be attached.

10.12.6. Card transaction supporting documentation

Every charged transaction and credit transaction made using the Card must be supported by valid and complete documentation.

Acceptable supporting documentation is defined as:

- Receipt and transaction slip from the Supplier
- Priced packing slip
- Order forms, or a copy of the form, for dues, subscriptions, registrations and similar terms.
- Invoice showing "Card Payment"

If original supporting documentation is lost, contact the Supplier to provide a copy of the original documentation.

⁸ *In instances where Units have more than one cardholder it may be considered more practical to retain a Group Log. The standard Form shall be amended to ensure each separate transaction is signed off by the appropriate cardholder.*

10.12.7. Card Reconciliation Statement.

A monthly Procurement card/credit card statement should be received from the bank provider and must be sent to each cardholder on the 3rd day of the following month.

The statement must be reconciled to the Purchase Transaction Log by the 10th day of the month.

The Procurement Card Purchase Transaction Log and all associated receipts are to be attached to the statement and forwarded to the Line Manager for approval. This must be filed locally and held for 6 years. A copy of all approved statements should be forwarded at regular agreed interval to the LHO/ISA/ISA Manager/equivalent Grade or officer designate for overview.

The Credit Card Purchase Transaction Log and all associated receipts are to be attached to the statement and forwarded to the DG for approval. This must be filed locally and held for 6 years.

In order to reconcile the statement the cardholder must review charges on the purchase log to those on the statement and check for discrepancies.

If there are discrepancies that cannot be resolved highlight them in the purchase transaction log and statement. However the statement should still be submitted for approval to the relevant line Manager by the required deadline.

All approved documentation should then be forwarded to the accounts payable department for processing on the relevant local financial system. Where recompense is made through direct debit arrangements the related approved journal form should be forwarded to the local administrative unit for process.

10.12.8. Disputed Charges

In the event of a discrepancy with charges on the statement, the Cardholder shall determine whether it has been a Supplier or a Bank provider error.

If it is a Supplier error, the Cardholder will contact the Supplier immediately to rectify the billing problem and ensure that an adjustment for the transaction appears on the next monthly statement. The Cardholder should request that the Supplier issue and send a credit transaction slip to verify that credit was given.

The Credit Card or Procurement Card holder should contact the Credit Card or Procurement Card Coordinator for assistance where a resolution is not found.

If the Procurement Cardholder has determined that it was bank provider error, he/she must immediately contact the Procurement Card Coordinator with the details. The Procurement Card Coordinator will then contact the bank provider with the dispute. The bank provider will contact the Supplier and they will be required to produce a transaction slip that has been signed by the Cardholder / authorised by the cardholders PIN. Once valid documentation is obtained and forwarded to the Procurement Card Coordinator, the transaction will be considered resolved and the charge will stand. If the supplier is unable to produce a signed transaction slip, the charge will be removed and a credit will appear on the following month's statement.

If the Credit cardholder has determined that it was bank provider error, he/she must immediately contact the bank provider with the details. The bank provider will contact the Supplier and they will be required to produce a transaction slip that has been signed by the Cardholder / authorised by the cardholders PIN.

Once valid documentation is obtained the transaction will be considered resolved and the charge will stand. If the supplier is unable to produce a signed transaction slip, the charge will be removed and a credit will appear on the following month's statement.

10.13. Recording in Financial Statements

10.13.1. Once the Purchasing Transaction Log has been approved, the transaction details must be entered into the local Financial System.

10.13.2. All card transactions must be input to local financial systems by 20th day of the month following the month of the spend.

10.14. Changes in Personnel

10.14.1. Procurement Cards are non-transferable. Even though the card is issued in the individual's name, it is also assigned to a specific unit number. Where a change of personnel occurs, complete an application to apply for a new Procurement Card, if appropriate. The appropriate approvals must be sought.

The old card must be returned to the Credit Card or Procurement Card Coordinator immediately upon the effective date of the employment change so the card may be cancelled.

10.14.2. Credit Cards are non-transferable. Where a change of Directorate occurs, complete an application to apply for a new Credit Card, if appropriate.

The old card must be returned to the DG office's immediately upon the effective date of the employment change so the card may be cancelled

10.15. Closure or Cancellation of an Account

10.15.1. When the need arises to cancel an individual's card the following procedures apply:

1. The Cardholder's Line Manager must take possession of the card.
2. An appropriate amount of time must elapse for all purchases that were made with the card to be processed by merchants (up to three weeks) and at this stage submit documentation to the issuing Bank provider to cancel the card. The card must then be destroyed.
 - a. To close or cancel a Procurement Card, contact the Procurement Card Coordinator.
 - b. To close or cancel a Credit card, contact the assigned Card Approver in the DG's Office.

10.16. Inappropriate or Fraudulent Use of Cards

In the event that there is evidence that a Credit Card or Procurement Card is used inappropriately or fraudulently, the procedures described below must be followed:

- The Credit Card or Procurement Card reconciler and or card authoriser will notify his/her concerns, in writing, to the Cardholder's appropriate Line Manager.
- The Credit Card or Procurement Card holders Line Managers may, in instances of minor infractions, choose to speak with the Cardholder and follow up in writing where appropriate.
- For more serious, or multiple infractions, the Cardholder's LHO/ISA/ISA Manager/ Equivalent Grade or his/her officer designate or the DG or officer designate will be notified in writing. The Line Manager must discipline the Cardholder and/or other employees involved in the infraction in a manner appropriate to the seriousness of the situation.
- Cardholders and/or others involved in inappropriate or fraudulent use of procurement cards may face actions such as those described below if the infraction is deemed to be substantial in nature:
 1. Suspended use of the Credit Card or Procurement Card, either temporary or permanent.
 2. Reimbursement from a Cardholder and/or HSE's employee(s) for any unauthorised or fraudulent purchases made using the purchasing card. This reimbursement would preferably be obtained willingly from the parties involved in a mutually agreed repayment agreement; however, any legal means necessary may be used by the HSE to collect such moneys.
 3. Disciplinary action in accordance with established HSE Human Resources procedures.

10.17. Card Security

- 10.17.1.** The person responsible for the physical custody of the card is also responsible for the physical security of the card and the account number.
- The card must be carried on the person at all times.
 - The card account number and related documentation shall be secured in a locked space when not in use.
 - Any changes in business address or contact telephone number should be communicated to the relevant Line Managers.
 - Credit Cards and Procurement Cards must be returned to the relevant Line Manager for immediate cancellation upon transfer from a department or termination of employment.
- 10.17.2.** It is the Card holder's responsibility to safeguard the credit card and the account number when using the card. The Card holder must not allow unauthorised individuals to use his/her account number.
- 10.17.3.** The Card must be signed by the cardholder.
- 10.17.4.** The PIN should not be written down or exchanged with other officers.

10.18. Petty Cash

- 10.18.1.** Where units operate a petty cash box the directives of the NFR-01: Purchase to Pay Process related paragraphs apply. Refer to the [HSE National Intranet - National Financial Regulations](#).

10.19. Retention of Records for Audit

- 10.19.1.** It is important to keep procurement card and credit card records securely and in order. It is a requirement to keep records for 18 months after the transaction date, as a Request for Information is possible during this period. A soft copy of the vouchers must be kept for 6 years for information purposes⁹

10.20. Training

Training shall be in two stages

- 10.20.1.** To receive the card, the cardholder must first attend a Training Session. The card is distributed after the Training Session. All renewal Cards must be collected from the designated Finance Division. Photo identification is required (driver's license or passport). The card will not be delivered to a third party.
- 10.20.2.** Training must also be carried out with all card holders where revision and/or updates are made to these policies & procedures.

10.21. Monitoring

- 10.21.1.** The Line Manager
- is charged with monitoring the use of Credit Card or Procurement Cards and with ensuring the reconciliation of statements with Purchase Logs by all cardholders under his/her direct supervision.
 - monitoring the level of spend on each card. He/she should also check that the card is only being used for appropriate purchases.
- 10.21.2.** The LHO/ISA/ISA Managers / equivalent grade or officer designate should reassure themselves on regular intervals that the spend is within their designated budget.
- 10.21.3.** The LHO/ISA Accountant/ equivalent grade or officer designate will provide assurance to the LHO/ISA Manager/Equivalent Grade and the Regional Assistant National Director of Finance that the Procurement Cards in their area are being operated in accordance with the Procurement Card procedures.
- 10.21.4.** Designated senior line management
- should be charged with monitoring the use of Credit Cards and with ensuring the reconciliation of statements with Purchase Logs by all cardholders under his / her direct supervision.
 - should monitor the level of spend on each card. He / she should also check that the card is only being used for appropriate purchases.
 - should reassure themselves on regular intervals that the spend is within their designated budget.

⁹ Receipts or vouchers may be requested by the Gardai during a fraud investigation.

10.22. Register

- 10.22.1.** A Register must be held in the Office of the DG for all Credit Cards under his/her charge.
- 10.22.2.** A Register must be held in the local Area Finance Department of all Procurement Cards. A copy of this register should be forwarded at regular intervals to relevant LHO/ISA Managers/equivalent grade for all Procurement Cards under his/her charge.
- 10.22.3.** The Register must contain the following information:
- number of cards held in the area
 - name of each cardholder
 - limit on each card
 - date of issue of card and expiry date
- 10.22.4.** This register must be reviewed annually for completeness and validity.

10.23. Interdepartmental Communication

- 10.23.1.** It is the responsibility of each LHO/ISA Manager / Equivalent Grade to ensure that there is effective co-ordination between the business units/locations, LHO/ISA's and finance divisions to ensure all processes and deadlines are adhered to. Each business unit must prepare and implement a procedure outlining this communication process. This procedure must be available for review purposes to Internal Audit and the Office of the Comptroller and Auditor General upon request.

10.24. Audit

- 10.24.1.** The external and internal auditors of the HSE have the right to unrestricted access to all vouchers, documents, books of account, and computer data and to any other information which they consider relevant to their enquiries and which is necessary to fulfil their responsibilities. Both internal and external auditors also have the right to direct access to any employee or person responsible with whom it is felt necessary to raise and discuss such matters.
- 10.24.2.** Sample checks should take place at regular intervals in each financial year.
- 10.24.3.** Every officer shall attend at such place and at such time as may be appointed by the Auditor and shall submit his/her books and accounts for examination and checking.
- 10.24.4.** Where any irregularities are disclosed at the checking of the accounts of an officer, the Auditor shall report such irregularities to the CFO who shall cause a full investigation to be made and shall take all necessary action.

10.25. APPENDICES

APPENDIX 1.1:

Health Service Executive – Procurement Card/Fuel Card Recommendation Form

I, hereby authorise the issue of above Card(s) to _____ (Purchasing Location/Unit Title) These Cards will only be used to acquire HSE authorised materials and supplies and not to exceed the transaction and monthly credit limits outlined hereunder. Card holders are accountable and responsibility for the budget assigned to them and shall act responsibly and proactively to manage the spend in accordance with HSE policy:

Transaction limit € _____

Monthly Credit Limit € _____

Merchant Category Group (MCC) Code assigned _____

Number of cards authorised for the unit _____

Number of cards authorised to include cash withdrawal yes / no.
If yes monthly limit € _____

Location/Unit/Line Manager Grade & Title _____

Date: _____

LHO/ISA Financial Accountant / Equivalent Grade Signature: _____

Date: _____

LHO/ISA Manager / Equivalent Grade or Officer Designate Signature: _____

Date: _____

APPENDIX 1.2:

Health Service Executive – Credit Card Decision Form

I, hereby recommend that the _____ (Leadership Team Member Title) be issued a HSE Credit Card, which will only be used to acquire HSE authorised materials and supplies and not to exceed the transaction and monthly credit limits outlined hereunder:

Transaction limit €_____

Monthly Credit Limit €_____

Authorisation to include cash withdrawal yes / no If yes monthly limit €_____

Authorisation to purchase on internet yes / no

National Leadership Team Member Signature: _____ Date: _____

DG Signature: _____ Date: _____

APPENDIX 2

Procurement Card/Fuel Card Decision: _____

I hereby recommend that ____ (number) BANK Procurement/Fuel Cards be issued to _____ (Name of Location/Unit). The cards should be issued to the staff members listed below.

The Location/Unit's monthly spend on the Procurement Card/Fuel Account will be limited to €_____ (Amount) and individual limits will apply as detailed below.

NAME	TITLE	TRANSACTION LIMIT	MONTHLY CARD LIMIT	CASH WITHDRAWAL ALLOWED	INTERNET PURCHASES ALLOWED

Recommended by:

_____ Date: _____
Name
Line Manager

_____ Date: _____
Name
LHO/ISA Financial Accountant / Equivalent Grade

_____ Date: _____
Name
LHO/ISA Manager / Equivalent Grade or Officer Designate

_____ Date: _____
Name
Regional Assistant National Director of Finance or Officer Designate

APPENDIX 3.1

Health Service Executive – Procurement Card/Fuel Card Employee Agreement

I, _____ hereby accept a HSE Procurement Card/Fuel Card which will only be used to acquire HSE authorised materials and supplies and not to exceed the transaction and monthly credit limits outlined hereunder:

Transaction limit € _____
Monthly Credit Limit € _____

As a cardholder, I agree to comply with the following terms and conditions regarding my use of the Procurement Card/Fuel Card. I confirm my understanding that I am accountable and responsibility for the budget assigned to them and shall act responsibly and proactively to manage the spend in accordance with HSE policy::

1. **Official Use:** I agree to use this Procurement Card/Fuel Card for authorised official business purchases only. I agree and undertake not to charge personal purchases.
2. **Liability:** I understand that HSE is liable to the bank for all charges made on the Procurement Card/Fuel Card.
3. **Responsibilities:** I will be responsible for each order processed to ensure timely reconciliation of the monthly procurement card/Fuel Card statements and follow through on any disputes.
4. **Procedures:** I have been given a copy of the HSE Procurement Card/Fuel Card procedures and understand the requirements for use of the Procurement Card/Fuel Card. I will follow the established procedures for the use of the Procurement Card/Fuel Card.
5. **Return of Card:** I agree to return the Procurement Card/Fuel Card immediately upon request or upon termination of employment (including retirement).
6. **Changes:** Should there be any organisational change that causes my charge code to change, I also agree to return my Procurement Card/Fuel Card and arrange for a new one, if possible.
7. **Lost Card:** If the card is lost or stolen, I agree to notify my Line Manager and Bank immediately.
8. **Number of Vehicles that this application is for** ¹⁰ _____

Vehicle Registration Number	Vehicle Make	Vehicle Model

Cardholder Signature: _____ Date: _____

Cardholder Address: _____

Authorised by: _____
(Line Manager)

Approved by: _____
(LHO/ISA Manager/Equivalent Grade or Officer Designate)

¹⁰If the application is for a number of vehicles, please attached List

APPENDIX 3.2

Health Service Executive – Credit Card Employee Agreement

I, _____ hereby accept a HSE Credit Card which will only be used to acquire HSE authorised materials and supplies and not to exceed my transaction and monthly credit limits outlined hereunder:

Transaction limit € _____
Monthly Credit Limit € _____

As a cardholder, I agree to comply with the following terms and conditions regarding my use of the Card. I confirm my understanding that I am accountable and responsibility for the budget assigned to them and shall act responsibly and proactively to manage the spend in accordance with HSE policy:

1. **Official Use:** I agree to use this Card for authorised official business purchases only. I agree and undertake not to charge personal purchases.
2. **Liability:** I understand that HSE is liable to the bank for all charges made on the Card.
3. **Responsibilities:** I will be responsible for each order processed to ensure timely reconciliation of the monthly procurement card statements and follow through on any disputes
4. **Procedures:** I have been given a copy of the HSE Credit Card Program procedures and understand the requirements for use of the Card. I will follow the established procedures for the use of the Card.
5. **Return of Card:** I agree to return the Card immediately upon request or upon termination of employment (including retirement).
6. **Changes:** Should there be any organisational change that causes my charge code to change, I also agree to return my Card and arrange for a new one, if possible.
7. **Lost Card:** If the card is lost or stolen, I agree to notify the Office of the DG and Bank immediately.

Cardholder Signature: _____ Date: _____

Cardholder Address: _____

Authorised by: _____
(Line Manager)

Approved by: _____
(DG or Officer Designate)

APPENDIX 4

Fax Order

Date: _____
To: _____ Phone: _____
_____ Fax: _____
Pages: _____ (incl. this one)
From: _____ Phone: _____
_____ Fax: _____

Subject: Procurement Card /Fuel Card / Credit Card Purchase

Instructions: Please ship the items outlined below and process payment by HSE Procurement Card//Fuel Card Credit Card(Details Below)

Order Details

Code	Qty	DESCRIPTION	Unit Price	Total €

Delivery Details

Deliver to:

NOTE: "Credit Card or Procurement Card Purchase"/"Fuel Card "/"Credit Card Purchase" must be marked on the outside of the package. A priced packing slip or detailed sales receipt MUST be enclosed

Payment Information

Name: _____
Card Holder _____ Expiry Date: _____
Signature: _____

APPENDIX 5: CARD TRANSACTIONS LOG

Cardholder Name: _____

Doc No:(System input) _____

Location: _____

MONTH: _____

Date input on System: _____

No:	Date:	Description of Goods Purchased	Supplier	Cost Element	Amount	Cost Centre	Reconciled to Statement

System Control A/C _____

Please retain this form for a period of 6 years as it is required for vat /audit purposes

I hereby certify that the above is an accurate account of credit card/procurement card/fuel card expenditure actually and necessarily incurred by me in the performance of my duties for the HSE. I also certify that goods/services in respect of the above expenditure have been delivered to/received by the appropriate client/staff member for whom the goods and services were intended.

Signature of Cardholder: _____

Date: _____

I hereby certify that I have examined the purchasing log expenditure summary. I am satisfied that the amounts listed were necessarily incurred in the discharge of the employees duties and that amounts shown are correct and reconcile to purchase receipts and to card bank statements for the period.

Signature of Authorising Manager: _____

Date: _____

Signature of Officer inputting on System _____

Date: _____

Section 2: Fuel Cards

10.26. Policy

- 10.26.1. The fuel card program offers permanent employees of the HSE who are recognised as authorised users a widely accepted fuel card for the purchase of fuel and very limited related items that are necessary for the safe and efficient operation of HSE vehicles only.

10.27. Purpose

- 10.27.1. To ensure that HSE staff use fuel cards appropriately so that the HSE fleet assets are efficiently and cost-effectively operated and managed.
- 10.27.2. To ensure effective control and management of the issuance of fuel cards so as to ensure only authorised use is possible.

10.28. Scope

- 10.28.1. Applies to all HSE staff operating HSE vehicles and HSE issued fuel cards and their allocated vehicle.

10.29. Roles and Responsibilities

- 10.29.1. It is the responsibility of the relevant Line Managers to ensure the dissemination of this procedure to all staff in their area of responsibility
- 10.29.2. The LHO/ISA Manager/Equivalent relevant Grade or designated officer will be responsible for the issue, security and monitoring of all fuel cards issued to HSE vehicles within their area.
- 10.29.3. All those persons referred to within the scope of this procedure are required to adhere to its terms and conditions.
- 10.29.4. The responsibility for compliance with this procedure lies with each member of staff.

10.30. Fuel Card Issue

- 10.30.1. Fuel cards will be ordered by the LHO/ISA Manager/Equivalent relevant Grade or designated officer from the relevant fuel supplier in line with the requirements of section 10.8 above.
- 10.30.2. For security purposes, fuel cards and associated PIN numbers will be sent separately to the offices of the LHO/ISA Manager/Equivalent relevant Grade or designated officer.
- 10.30.3. Each fuel card will have vehicle details (registration number) embossed onto it. More than one fuel card may be required per HSE Vehicle where more than one staff member is involved with the running and operation of the house vehicle.

- 10.30.4.** Fuel card details will be entered onto a register of fuel cards held in the offices of the LHO/ISA Manager/Equivalent relevant Grade or designated officer.
- 10.30.5.** Fuel cards will be issued to each vehicle via the employees Line Manager.
- 10.30.6.** The PIN number must not be written on the fuel card and is not to be kept with the fuel card.
- 10.30.7.** When fuel cards are replaced/ expired, the replaced/ expired fuel card must be returned to the Line Manager's office for cancellation and appropriate disposal.

10.31. Fuel Card Usage

- 10.31.1.** A fuel card issued to one vehicle must not be used to procure fuel for any other vehicle.
- 10.31.2.** The fuel card is to be used only for the purchase of fuel, and limited other related items identified in 10.31.4 below.
- 10.31.3.** In general, the type of fuel and fuel allowance per fill is set by the fuel provider in consultation with HSE.
- 10.31.4.** To purchase fuel, the staff member must submit the vehicle registration number and the exact odometer reading as displayed by the vehicle for recording at each transaction.
- 10.31.5.** Non fuel purchases on the fuel card will only include use of vehicle washing facilities. A log of these purchases should be made to inform the next duty driver.
- 10.31.6.** All fuel card purchases must be verified by a receipt issued by the facility providing the fuel. This receipt must be checked prior to acceptance by staff drawing the fuel and must be submitted to their Line Manager for verification of purchase.
- 10.31.7.** Staff members should keep fuel cards securely at all times. If the staff member cannot locate the fuel card, it must be reported to the Line Manager as missing immediately. The Line Manager or designated officer will be responsible for cancelling the card and investigating the matter.
- 10.31.8.** Where practicable, vehicles should be return to bas with a full fuel tank.
- 10.31.9.** A weekly cap on fuel spend may be set at the discretion of Managers, if necessary.

10.32. Monitoring of Fuel card Usage

- 10.32.1.** Fuel Cards spend must be strictly controlled and monitored appropriately.
- 10.32.2.** In order to facilitate appropriate validation of expenditure, at the start of each month a full statement should be received of all transactions per fuel card for the previous month.

- 10.32.3.** Line Managers or designated officers shall use fuel receipts submitted to confirm purchases when cross checking fuel purchases against monthly statements.
- 10.32.4.** In addition to the verification process, Line Managers or designated officers shall review any unusual transactions to include:
 - a. Incorrect fuel type purchased
 - b. Incorrect odometer reading/ tracking
 - c. Purchase of non fuel items or services other than those approved as laid out in 10.31.4 above
 - d. Purchases outside the normal ranges (excess fuel for one vehicle)
- 10.32.5.** Any unusual transactions should be reported immediately to local ISA Management and the relevant fuel card(s) cancelled.
- 10.32.6.** Where individual transaction limits and monthly limits are set for each fuel card, regular reviews should be carried out to ensure the continued operational appropriateness of the initial limits set.
- 10.32.7.** The reconciled monthly statement should then be submitted to the local ISA Finance office for review and processing. A Purchase orders shall be raised for payment to the fuel card provider on the foot of the reconciled monthly statements and paid via Accounts Payable or via Direct Debit as applicable.

10.33. Misuse of Fuel Cards

- 10.33.1.** A Fuel card must not be used for any other purchases other than those described above. Any other purchases are strictly prohibited. The use of a fuel card for any transaction other than described above will result in an investigation and may result in disciplinary action.
- 10.33.2.** The use of a fuel card for non HSE vehicles is not permitted under any circumstances and is considered theft.

10.34. Revision and Audit

- 10.34.1.** This procedure will be reviewed whenever circumstances change in vehicle procedures and/or operational practices or as relevant events dictate.