



**HEALTH SERVICE
EXECUTIVE**

**NATIONAL FINANCIAL
REGULATION**

**ICT FUNDING AND
APPROVAL**

NFR-07

NFR-07 ICT Funding and Approval

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7.1. Introduction

7.1.1. All expenditure of the Health Service Executive (HSE) which is met out of moneys voted by Dáil Éireann requires the sanction of the Minister for Public Expenditure & Reform. HSE compliance is mandatory with Circular 02/09: Arrangements for Information and Communications Technology (ICT) Expenditure in the Civil and Public Service (<http://www.ict.gov.ie>).

7.2. Purpose

7.2.1. To set out the reporting requirements in relation to capital and revenue related ICT expenditure which will enable the HSE to meet its obligations in relation to:

- Department of Public Expenditure & Reform (DPER), Office of Government Chief Information Office (OGCIO).
- Department of Health.
- Comptroller and Auditor General.
- Internal management reporting.

7.2.2. To define the suite of reports required by each of the above and set out the reporting deadlines relevant to each.

7.2.3. To set out the roles and responsibilities of relevant Officers.

7.3. Scope

7.3.1. The provisions of this National Financial Regulation apply to all Non Statutory Agencies/ Organisations who receive ICT funding for investment in their asset base categorised under ICT equipment.

7.3.2. While this Financial Regulation is internal to the HSE, it is informed primarily by DPER Circular 02/09: Arrangements for ICT Expenditure in the Civil and Public Service.

7.4. Definitions

7.4.1. ICT
Information and Communications Technology.

7.4.2. ICT Expenditure
This financial regulation covers all expenditure on hardware, software, telecommunications infrastructures and services, office machinery, ICT related consultancy and training. It also covers maintenance and consumables for these items, excluding paper. Appendix 3 and 4 sets out the specific definitions for the above categories of expenditure having regard to their funding type, that are, revenue or capital funding.

7.4.3. New Projects
Any new project that commences in the year. Expenditure on new projects is subject to OGCIO Part I Reporting.

7.4.4. Existing Projects

This includes existing projects approved by OGCIO, along with OGCIO-approved new projects in their second or subsequent years. Expenditure on Existing Projects is subject to OGCIO Part II Reporting.

7.4.5. Non-Project Expenditure

This is revenue-type expenditure not relating to approved projects. Non-Project Expenditure is subject to OGCIO Part III Reporting.

7.5. Assistance / Further Information

7.5.1. Additional information regarding this regulation should be addressed to the Assistant Chief Financial Officer (ACFO), Finance Specialists.

7.5.2. Requests for deviations from specified directives should be made in writing to the above ACFO, and may be implemented only after written authorisation is received.

7.5.3. 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.

7.1.2. Any further clarification and explanations can be directed to the ICT Project Management Office.
(http://hsenet.hse.ie/HSE_Central/Commercial_and_Support_Services/ICT/)

7.6. Effective Date

7.6.1. This regulation is effective immediately and supersedes all prior directives issued relating to ICT Funding and Approval. This regulation applies to all HSE employees.

7.7. Arrangements

7.7.1. The arrangements require all HSE Areas to:

- (i) comply with DPER pre-requisites; restrictions, guidelines and advice notes as published at <http://www.ict.gov.ie>;
- (ii) use central, shared or managed services and procurement toolkits or frameworks as listed at <http://www.ict.gov.ie>
- (iii) implement measures to reduce reliance on ICT consultancies, contractors and external service providers and measures to become as self-sufficient as possible in the development, implementation, operations and management of ICT solutions;
- (iv) have appropriate governance and project management processes in place;
- (v) acquire specific approval from DPER for ICT expenditure and proposals unless otherwise excepted;

(vi) appoint a member of the Leadership Team as the primary liaison with DPER for ICT matters, hereinafter referred to as the ICT Liaison. The Director General (DG) has designated the National Director of Health Business Services (HBS) or his/her officer designate ¹as the ICT Liaison for the HSE.

(vii) ensure that competitive processes are used for all ICT expenditure;

(viii) advertise all ICT procurement opportunities with a value of €10,000 or greater on the Government eTenders website at <http://www.etenders.gov.ie> ; and

(ix) report persistent drift on ICT projects.

7.7.2. DPER Pre-requisites, Guidance, Advice Notes etc.

DPER publishes a range of pre-requisites, restrictions and wider guidelines, advice notes, and policies from time to time. They are designed to ensure that resulting ICT solutions are fit-for-purpose, technically feasible, achieve best value-for-money, and are delivered in ways that minimise risk. They are made available and updated as required at <http://www.ict.gov.ie>. All HSE officers are required to comply fully with these.

7.7.3. Central, Shared or Managed Services and Procurement Frameworks

DPER maintains a list of designated shared ICT approaches, infrastructures and solutions at <http://www.ict.gov.ie>. All HSE Officers are required to use these. Where the HSE considers that it cannot comply with such usage, DG must submit a request for derogation to DPER and a proposal detailing clearly why compliance is not possible, what the HSE proposes to do instead, and how the HSE will ensure compliance in the future. The HSE may only proceed with its proposal once derogation has been granted. If DPER approves the derogation, it may vary the proposal as part of that approval.

7.7.4. Governance and Project Management

The DG is responsible for ensuring that appropriate internal governance and project management arrangements are in place for the development, implementation and operation phases of each ICT project. Guidance on project management is available at <http://www.ict.gov.ie>.

7.8. Approval Processes

Different approval processes are now being implemented for different types of ICT projects or approaches.

7.8.1. Expenditure Not Requiring Specific DPER Approval

A proposal to tender using any of the designated shared ICT approaches, infrastructures and solutions as set out at 7.7.1 (ii) above and that has been approved at senior Leadership Team level will generally not require specific DPER approval. A proposal to acquire consumables required to support normal day-to-day activities of the HSE must be approved internally and, in general, will not require the specific approval of DPER.

7.8.2. Expenditure Requiring Specific DPER Approval

The specific approval of DPER is required in the case of:

¹ The officer designated must hold office above General Manager Level.

- those categories of ICT expenditure set out at Appendix I, regardless of whether that expenditure is on new projects or programmes, ongoing projects or programmes, or on “business as usual” activities; and
- a determination by DPER on foot of the “Start of Year. Submission” detailed at 7.8.3 below.

It should be noted that Appendix I will be included in the documentation at <http://www.ict.gov.ie>. and may be updated from time to time.

7.8.3. Start of Year Submission

The DG must submit a breakdown of all ICT expenditure planned for the forthcoming year to DPER by 30 November each year. This submission must be completed as per the format set out at <http://www.ict.gov.ie>. As part of its evaluation of these submissions, DPER may convene meetings with the HSE to highlight specific issues and to determine specific approval requirements and timings. In the event that the HSE’s priorities change during the course of the year, resulting in changes in its ICT expenditure plans, the DG must resubmit their breakdown, highlighting the changes.

7.8.4. Prerequisites for DPER Approval

Where it is likely that complexity or Value for Money issues may arise, the HSE should consult with DPER at the earliest possible opportunity when developing proposals for ICT initiatives.

DPER approval will be contingent on, inter alia, satisfactory compliance with Government policy on external resource reduction as set out at 7.7.1 (iii) above.

Where a proposed ICT initiative falls within the cases set out at 7.8.2 above, the request for approval and associated information must be submitted to DPER by the ICT liaison. In this submission, the ICT liaison must certify that –

- (i) the proposal has been approved internally at Leadership Team Level;
- (ii) the internal approval process has assessed that the proposal adheres to Government policy and is aligned with the business priorities and objectives of the HSE;
- (iii) the internal approval process has been informed by, inter alia, a clearly defined business case; an ex-ante evaluation of the value for money aspects of the proposal; confirmation of the HSE’s ability to develop and implement the proposal; and assurance by the HSE’s Finance Division regarding the availability of resources²; and
- (iv) the proposal complies with DPER pre-requisites, restrictions, guidelines, advice notes and policies as set out at 7.7.2 above, Governance and Project Management Requirements as set out at 7.7.5 above, and, is appropriate in terms of acceptable risk exposure.

7.8.5. End of Year Statement

The DG must, by the end of January each year, submit a statement to DPER detailing the actual ICT expenditure in the previous year, explaining any significant variance from the Start of Year Submission, and certifying that all of the conditions of this Circular have been complied with. This statement must follow the format set out at <http://www.ict.gov.ie>.

7.9. Reporting and Remedying Project Drift

² Where resource is referred to in this regulation it is in the context of available source of funds.

- 7.9.1.** The progress of ICT Projects and expenditure thereon must be continuously monitored.
- 7.9.2.** Particular attention must be paid to the continuing cost effectiveness of the selected approach/solution. In this context, a project that has been appropriately approved remains cost-effective if it maintains all of the functionality and usability required, and stays on time and in budget.
- 7.9.3.** Where there is a persistent or serious lessening of the cost effectiveness of the approach/solution, the Project Board must develop a proposal to remedy the situation as quickly as possible. This proposed remedy must be agreed with the HSE HBS ICT Directorate (with respect to availability of resources), and approved by the DG or officer designate.
- 7.9.4.** The ICT Liaison must then submit the proposed remedy with certification of the internal agreements and approval to DPER. DPER may require the proposed remedy to be varied. Further information is available at <http://www.ict.gov.ie>.

7.10. Accountability Arrangements

- 7.10.1.** The DG is directly responsible for the ICT-related expenditure.
- 7.10.2.** Existing accountability arrangements are not affected by these new arrangements. Expenditure incurred on a project must be reported under the normal budgetary reporting requirements imposed on the HSE. In addition, the HSE is required to submit details of expenditures on consultancy; contractors and external service providers, where applicable, to the Administrative Budget Section of DPER for recording on the central database.

7.11. Internal Reporting Requirements

- 7.11.1.** In order to facilitate timely and accurate reporting to OGCIO, the HSE Chief Financial Officer (CFO) or officer designate is responsible for maintaining the standardised suite of General Ledger codes as set out in Appendices 3 and 4. System maintenance should be performed regularly to ensure ongoing compliance.
- 7.11.2.** To facilitate the inclusion of revenue-funded capital projects appropriately in Part I and II of the returns to OGCIO, the HSE CFO or officer designate is responsible for recording expenditure in a manner which will enable the project expenditure element to be separately identifiable from Part III revenue expenditure.
- 7.11.3.** The Director of HBS ICT or officer designate is responsible for all external reporting under Circular 02/09.
- 7.11.4.** The ICT Capital Drawdown Form (ICT Form A) has been recently revised to reflect the OGCIO headings on the Part I and II return, that is, hardware, software, office machinery, telecommunications infrastructure, ICT-related training and use of external resources. A copy of this ICT Capital Drawdown Form (ICT Form A) is contained in Appendix 2 to this regulation.

ICT Capital Drawdown Form (ICT Form A) ³ must be certified by the following three signatories:

- Director of Information Systems (DIS) with responsibility for the project.
- National Director of HBS ICT.
- Capital Accountant/Administrator with responsibility for certifying Form A'

Expenditure should be appropriately charged to the Revenue or Capital Income and Expenditure Accounts. Under no circumstances should ICT capital expenditure be charged to the Revenue Income and Expenditure Account pending OGCIO sanction for capital expenditure.

It is the responsibility of the Asset Management Section in conjunction with local ICT personnel to ensure that all capital expenditure and revenue funded asset additions are recorded appropriately on the fixed asset register, having regard to the Department of Health Accounting Standards for Health Boards.

It is the responsibility of each budget holder to control ICT expenditure within the budget as assigned.

7.11.5. Pay costs are not required in DPER Circular 02/09 actual expenditure returns.

Where required and post advance agreement the HBS ICT Directorate will request Finance at HSE area level for confirmation of such costs for inclusion in the monthly expenditure reports for submission to the Director of HBS ICT.

7.11.6. HSE Corporate Reporting System (CRS) reports shall be reconciled prior to submission to Director of HBS ICT. Refer Appendix 5-7.

Appendix 5 is the CRS mapping request form to be completed in the event of national agreement on the requirement for a new ICT Revenue GL code to record ICT expenditure funded from the HSE's revenue allocation.

Appendix 6 is the CRS mapping request form to be completed once there is national agreement on the need for a new ICT capital General Ledger Code and it is approved by the General Manager in the Vote, Treasury and Capital Unit.

Appendix 7 is the CRS Capital Mapping request form to be completed in order to record capital funded ICT projects under the appropriate hierarchy.

7.12. Segregation of Duties

7.12.1. It is the responsibility of each designated senior line Manager or officers designate to ensure appropriate segregation of duties to eliminate possibility of collaboration.

7.13. Local Procedures

³ The Form A may be electronic or paper based unless instructed otherwise by the Vote, Treasury and Capital Finance Unit.

- 7.13.1.** Each location must prepare and implement a procedure outlining the local process and officers designated for particular tasks. This procedure must be available for review purposes to Internal Audit and the Office of the Comptroller and Auditor General upon request.
- 7.13.2.** All employees who are involved in the process must be fully inducted in the workings of the procedure.
- 7.13.3.** These procedures shall designate individuals within the division to implement the policy and procedures.
- 7.13.4.** Officers must fully understand their responsibilities and it is the responsibility of each Line Manager to ensure that all officers are made aware of their roles and respective responsibilities.

7.14. Reporting of Irregularities

- 7.14.1.** Any member of staff who considers that there may have been an irregularity that could lead to misappropriation of funds or an instance of fraud must communicate the facts surrounding this instance in writing to their line manager immediately. The manager to whom the matter has been reported must inform their Integrated Service Area (ISA) / Hospital Manager or equivalent, Assistant National Director of Finance, the National Director Internal Audit and National Director of HBS for appropriate action.

7.15. Audit

- 7.15.1.** 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.
- 7.15.2.** Sample checks may take place at regular intervals in each financial year.
- 7.15.3.** 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.
- 7.15.4.** 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.

7.16. APPENDICES

Appendix 1 – DPER Circular 02/09 ICT Related Expenditure

E168/01/09

9th February, 2009

Circular 2/09: Arrangements for ICT Expenditure in the Civil and Public Service

A Dhuine Uasail,

I am directed by the Minister for Finance to advise of new arrangements for **IT and telecommunications expenditure on projects, systems and infrastructures** (hereinafter “ICT”) in the public sector, in keeping with Government Decision S290/05/25/0015D of 15 July 2008.

These arrangements are part of a range of initiatives designed to reduce risk and achieve better Value-for-money. This Circular supersedes Circular 16/97.

1. Implementation of Arrangements

These arrangements apply from 1 January 2009 to all ICT expenditure from Voted Funds. DPER will advise organisations directly or, where applicable, through their parent Department, of administrative procedures and timing for its implementation in bodies and authorities not funded through Votes. Each Department and Office is required to bring this Circular to the attention of all bodies and sectors under its aegis and ensure appropriate steps are taken to prepare for its full implementation.

2. Arrangements

The arrangements require all civil service Departments, Offices, Agencies, and all non-commercial public bodies and authorities to:

- (i) comply with DPER pre-requisites; restrictions, guidelines and advice notes as published at <http://www.ict.gov.ie>;
- (ii) use central, shared or managed services and procurement toolkits or frameworks
- (iii) as listed at <http://www.ict.gov.ie>;
- (iv) implement measures to reduce reliance on ICT consultancies, contractors and external service providers and measures to become as self-sufficient as possible in the development, implementation, operations and management of ICT solutions;
- (v) have appropriate governance and project management processes in place;
- (vi) acquire specific approval from IT Control Section in DPER for ICT expenditure and proposals unless otherwise excepted;
- (vii) appoint a member of the senior Leadership Team (who is an officer of rank equivalent to or higher than the rank of Principal Officer in the civil service) as the primary liaison with DPER for ICT matters, hereinafter referred to as the ICT Liaison;
- (viii) ensure that competitive processes are used for all ICT expenditure;
- (ix) advertise all ICT procurement opportunities with a value of €10,000 or greater on the Government eTenders website at www.etenders.gov.ie; and
- (x) report persistent drift on ICT projects.

2.1 DPER Pre-requisites, Guidance, Advice Notes etc.

The DPER publishes a range of pre-requisites, restrictions and wider guidelines, advice notes, and policies from time to time. They are designed to ensure that resulting ICT solutions are fit-for-purpose, technically feasible, achieve best value-for-money, and are delivered in ways that minimise risk. They are made available and updated as required at

<http://www.ict.gov.ie>. All civil and public service bodies and authorities are required to comply fully with these.

2.2 Central, Shared or Managed Services and Procurement Frameworks

DPER maintains a list of designated shared ICT approaches, infrastructures and solutions at <http://www.ict.gov.ie>. All civil and public service bodies are required to use these. Where a body feels that it cannot comply with such usage, its Accounting Officer must submit a request for derogation to DPER and a proposal detailing clearly why compliance is not possible, what the organisation proposes to do instead, and how the organisation will ensure compliance in the future. The organisation may only proceed with its proposal once derogation has been granted. If DPER approves the derogation, it may vary the organisation's proposal as part of that approval.

2.3 Measures to Reduce External Dependence and Increase Self-Sufficiency

Government Decision S180/20/10/0964B of 8th July 2008 requires Departments to reduce expenditure on consultancy (including ICT contractors and external service providers) by 50% in 2009. Government Decision S290/05/25/0015D of 15th July 2008 also requires each civil and public service body to reduce its dependence on ICT consultants, contractors and external service providers and enhance its self-sufficiency in ICT development, operations and management. All civil and public service bodies must now develop plans, that include multi-year targets if necessary, to achieve these requirements. These plans must be approved by the organisation's senior management and submitted by the Accounting Officer to DPER by end April 2009 for evaluation. DPER may require the plan to be varied on foot of this evaluation.

2.4 Governance and Project Management

Each individual civil and public service body and authority (and their parent body where applicable) is responsible for ensuring that appropriate internal governance and project management arrangements are in place for the development, implementation and operation phases of each of their ICT projects. Guidance on project management is available at <http://www.ict.gov.ie>.

3. Approval Processes

Different approval processes are now being implemented for different types of ICT projects or approaches.

3.1 Expenditure Not Requiring Specific DPER Approval

A proposal to tender using any of the designated shared ICT approaches, infrastructures and solutions as set out at 2(ii) above and that has been approved at senior management level internally will generally not require specific DPER approval. A proposal to acquire consumables required to support the normal day-to-day activities of an organisation must be approved internally and, in general, will not require the specific approval of DPER.

3.2 Expenditure Requiring Specific DPER Approval

The specific approval of DPER is required in the case of –

- those categories of ICT expenditure set out at Annex I, regardless of whether that expenditure is on new projects or programmes, ongoing projects or programmes, or on “business as usual” activities; and
- a determination by DPER on foot of the “Start of Year Submission” detailed at 3.3 below.

It should be noted that Annex I will be included in the documentation at <http://www.ict.gov.ie> and may be updated from time to time.

3.3 Start of Year Submission

The Accounting Officer of each civil and public service body and authority must submit a breakdown of all ICT expenditure planned for the forthcoming year to DPER by 30 November each year. This submission must be completed as per the format set out at <http://www.ict.gov.ie>. As part of its evaluation of these submissions, DPER may convene meetings with individual bodies or authorities (and their parent organisation where applicable) to highlight specific issues and to determine specific approval requirements and timings. In the event that an organisation's **priorities** change during the course of the year, resulting in changes in its ICT expenditure plans, the organisation must resubmit their breakdown, highlighting the changes.

3.4 Prerequisites for DPER Approval

Where it is likely that complexity or Value for Money issues may arise, it is advised that civil and public service bodies and authorities should consult with DPER at the earliest possible opportunity when developing proposals for ICT initiatives.

DPER approval will be contingent on, *inter alia*, satisfactory compliance with Government policy on external resource reduction as set out at 2(iii) above.

Where a proposed ICT initiative falls within the cases set out at 3.2 above, the request for approval and associated information must be submitted to DPER by the ICT liaison. In this submission, the ICT liaison must certify that –

- (i) the proposal has been approved internally at top management level (including, where applicable, by the parent body of the organisation);
- (ii) the internal approval process has assessed that the proposal adheres to Government policy and is aligned with the business priorities and objectives of the organisation;
- (iii) the internal approval process has been informed by, *inter alia*, a clearly defined business case; an *ex-ante* evaluation of the value-for-money aspects of the proposal; confirmation of the organisation's ability to develop and implement the proposal; and assurance by the organisation's Finance Unit regarding the availability of resources; and
- (iv) the proposal complies with DPER pre-requisites, restrictions, guidelines, advice notes and policies as set out at 2.1 above, Governance and Project Management Requirements as set out at 2.4 above, and, is appropriate in terms of acceptable risk exposure.

3.5 End of Year Statement

The Accounting Officer of each civil and public service body and authority must, by the end of January each year, submit a statement to DPER detailing the actual ICT expenditure in the previous year, explaining any significant variance from the Start of Year Submission, and certifying that all of the conditions of this Circular have been complied with. This statement must follow the format set out at <http://www.ict.gov.ie>.

4. Reporting and Remedying Project Drift

The progress of ICT Projects and expenditure thereon must be continuously monitored. Particular attention must be paid to the continuing cost-effectiveness of the selected approach/solution. In this context, a project that has been appropriately approved remains cost-effective if it maintains all of the functionality and usability required, and stays on time and in budget. Where there is a persistent or serious lessening of the cost effectiveness of the approach/solution, the Project Board or ICT Steering Committee (as applicable) must develop a proposal to remedy the situation as quickly as possible. This proposed remedy must be agreed with the organisation's Finance Unit (with respect to availability of resources), and approved by the top management of the organisation. The ICT Liaison must then submit the proposed remedy with certification of the internal agreements and approval to DPER. DPER may require the proposed remedy to be varied. Further information is available at <http://www.ict.gov.ie>

5. Accountability Arrangements

As heretofore, organisations will be directly responsible for their ICT-related expenditures. Existing accountability arrangements are not affected by these new arrangements. Expenditure incurred on a project must be reported under the normal budgetary reporting requirements imposed on the organisation. In addition, organisations are required to submit details of expenditures on consultancy; contractors and external service providers, where applicable, to the Administrative Budget Section of DPER for recording on the central database.

ANNEX I

Categories of Projects Requiring Specific DPER Approval

Note: This Annex will be included in the documentation at <http://www.ict.gov.ie> and may be updated from time to time.

1. Initiatives which involve external resources, such as consultancy, systems integrators, contractors, external service providers, technical support staff, helpdesk staff, etc.
2. Any project involving the deployment of enterprise software, such as:
 - Enterprise Content Management
 - Customer Relationship Management
 - Enterprise Resource Planning
 - Enterprise Payroll / Financial Systems
 - Commercial application servers
 - Enterprise versions of any software, such as operating systems, relational databases, communications/collaborative software, etc.
3. Any project in the following areas:
 - Website development
 - Content/Document/Information/Knowledge management
4. Any expenditure on annual licensing, maintenance and support arrangements
5. Any expenditure on ICT that should but does not use the central, shared, or managed services or the procurement frameworks designated at <http://www.ict.gov.ie>
6. Any ICT expenditure where it is proposed to use national security derogation
7. Use of single tendering or negotiated procedures
8. Server virtualisation
9. Secure mail

The CFO has authorised the ICT general ledger coding structures for capital and revenue expenditure. The national chart of general ledger accounts, together with the related definitions is attached for your information.

It is imperative that the new GL codes are set up and maintained to ensure that all ICT expenditure financed from both capital and revenue funded sources is captured and correctly recorded in compliance with the requirements of Circular 02/09.

**Health Service Executive
National Financial Regulations**

Appendix 2: ICT Form A



Feidhmeannacht na Seirbhíse Sláinte
Health Service Executive

Form A

Application for Information and Communications Technology Capital Grant

HSE Area Name: _____ Project Name: _____
 Name of healthcare provider: _____ Project Number: _____
 Pillar: _____

	Amount sanctioned by OGCIO (1) €	(2) Total grant recouped to date €	(3) Grants claimed but not yet recouped €	(4) Grant now claimed €	Total CoIs (2)+(3)+(4) €	Balance of capital sanctioned unclaimed (1) - (2) - (3) - (4)€	Details of grant approved
Hardware					0	0	Date of Approval
Software					0	0	
Office Machinery					0	0	
Telecommunications					0	0	
Infrastructure					0	0	
ICT related training (external)					0	0	
Use of external resources					0	0	
TOTAL	0	0	0	0	0	0	0

I certify the above statement as correct.

Signature: _____
 Name: _____
 Director of Information Systems
 Date: _____

Signature: _____
 Name: _____
 Finance Directorate (Capital Section)
 HSE Area
 Date: _____

Signature: _____
 Name: _____
 Head of ICT
 Date: _____

NOTE:
 1. Any ICT project in respect of which a capital grant is applied for above must have been formally approved by the Health Service Executive.
 2. Any preliminary evidence of expenditure should be retained by the agency and not submitted to the Health Service Executive.
 3. Only claims in respect of matured liabilities should be submitted.

Appendix 3: ICT Revenue Chart of Accounts and Related Definitions

ICT REVENUE CHART OF ACCOUNTS	
Expense Type	AFS / CRS Category
Hardware & Software	
Purchase of new hardware < 2K	AFS 36 - Computer
Purchase of new hardware ≥ 2K	AFS 36 - Computer
Enhancements/Additions to existing hardware < 2K	AFS 36 - Computer
Enhancements/Additions to existing hardware ≥ 2K	AFS 36 - Computer
Purchase of new software	AFS 36 - Computer
Enhancements/Additions to existing software	AFS 36 - Computer
Hardware equipment rental/leases	AFS 36 - Computer
Office Machinery	
Purchase of faxes	AFS 35 - Office Expenses Rent and Rates
Purchase of photocopiers < €7K	AFS 35 - Office Expenses Rent and Rates
Purchase of photocopiers ≥ €7K	AFS 35 - Office Expenses Rent and Rates
Purchase of postal equipment < €7K	AFS 35 - Office Expenses Rent and Rates
Purchase of postal equipment ≥ €7K	AFS 35 - Office Expenses Rent and Rates
Purchase of audio visual equipment < €7K	AFS 35 - Office Expenses Rent and Rates
Purchase of audio visual equipment ≥ €7K	AFS 35 - Office Expenses Rent and Rates
Purchase of other office machinery < €7K	AFS 35 - Office Expenses Rent and Rates
Purchase of other office machinery ≥ €7K	AFS 35 - Office Expenses Rent and Rates
Purchase & installation of ICT plant < €7K	AFS 22A - Maintenance
Purchase & installation of ICT plant ≥ €7K	AFS 22A - Maintenance
Rent/lease of office machinery	AFS 35 - Office Expenses Rent and Rates
Telecommunications	
Telephone equipment purchases, installation & cabling < €7K	AFS 35 - Office Expenses Rent and Rates
Telephone equipment purchases, installation & cabling ≥ €7K	AFS 35 - Office Expenses Rent and Rates
Telephone - mobile and car kit purchases	AFS 35 - Office Expenses Rent and Rates
Telephone call charges/rentals	AFS 35 - Office Expenses Rent and Rates
Telephone refunds to staff	AFS 35 - Office Expenses Rent and Rates
Telephone - mobile call charges/rentals	AFS 35 - Office Expenses Rent and Rates
Radio equipment purchases & installation < €7K	AFS 35 - Office Expenses Rent and Rates
Radio equipment purchases & installation ≥ €7K	AFS 35 - Office Expenses Rent and Rates
Radio equipment rentals	AFS 35 - Office Expenses Rent and Rates
Data communication equipment purchases, installation & cabling < €7K	AFS 36 - Computer
Data communication equipment purchases, installation & cabling ≥ €7K	AFS 36 - Computer
Data communication line charges and rentals	AFS 36 - Computer
ICT Related Training	

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ICT REVENUE CHART OF ACCOUNTS	
Expense Type	AFS / CRS Category
ICT related training	AFS 23 - Education and Training
Maintenance	
Hardware maintenance/repairs	AFS 36 - Computer
Software charges (incl. maintenance/support & annual licence charges)	AFS 36 - Computer
Telephone equipment maintenance/repairs	AFS 35 - Office Expenses Rent and Rates
Radio equipment maintenance/repairs	AFS 35 - Office Expenses Rent and Rates
Data communication equipment maintenance/repairs	AFS 36 - Computer
Office machinery maintenance/repairs	AFS 35 - Office Expenses Rent and Rates
IT related consumables	AFS 35 - Office Expenses Rent and Rates
Office machinery related consumables	AFS 35 - Office Expenses Rent and Rates
Computer scrappage costs	AFS36 - Computer
Consultancy	
ICT related consultancy	AFS 37 A Professional Services (non clinical)
Contractors	
ICT related contractors	AFS 37 A Professional Services (Non clinical)
External Service Providers	
ICT managed services	AFS 37 A Professional Services (Non clinical)
ICT hosting services	AFS 37 A Professional Services (Non clinical)
External ICT support	AFS 37 A Professional Services (Non clinical)
ICT related research	AFS 37 A Professional Services (Non clinical)
ICT related subscriptions	AFS 35 - Office Expenses Rent and Rates
Other ICT related services	AFS 37 A Professional Services (Non clinical)
ICT legal services	AFS 33 Legal

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DEFINITIONS FOR ICT REVENUE CHART OF ACCOUNTS	
Expense Type	Definition
Hardware & Software	
Purchase of new hardware < €2K	Purchase of new hardware or replacement of existing hardware. Limit of 2K relates to the unit price, including VAT. Hardware includes PCs (Desktops, Laptops, Handhelds/PDAs), Servers, Windows-based Terminals, Docking Stations/Port Replicators, Printers (Impact, Laser, Inkjet, Plotters, Cheque Signing), Scanners, Barcode Readers, Memory Sticks, CD/Disk Drives, Uninterruptible Power Supply, plus individual Monitors, Keyboards, Mouse Devices, etc.
Purchase of new hardware ≥ €2K	Enhancing/upgrading hardware to provide better performance, e.g. addition of hard disks or memory to a server. Limit of 2K relates to the unit price, including VAT.
Enhancements/Additions to existing hardware < €2K	
Enhancements/Additions to existing hardware ≥ €2K	Purchase of new software systems or replacement of existing software systems, including the cost of bespoke software development, additional software modules for existing systems and once-off licence fees, e.g. additional licences for MS Office. Software includes Application Systems, Operating Systems, System Utilities, Office Systems, Network Management Systems, Database Management Systems, etc.
Purchase of new software	
Enhancements/Additions to existing software	Enhancing/upgrading existing software to improve performance, including tailoring/modifying to meet new business requirements and developing one-off programs, e.g. for data migration or generation of ad-hoc reports/extracts.
Hardware equipment rental/leases	Charges for rental or leasing of IT hardware.
Office Machinery	
Purchase of faxes	Non-project related purchases of standalone Faxes
Purchase of photocopiers < €7K	Non-project related purchases of Photocopiers. Limit of 7K relates to the unit price, including VAT.
Purchase of photocopiers ≥ €7K	Non-project related purchases of Franking Machines, Folding/Enveloping Machines, Pressure Sealers, etc. Limit of 7K relates to the unit price, including VAT.
Purchase of postal equipment < €7K	
Purchase of postal equipment ≥ €7K	Non-project related purchases of Audio Visual, Conference or Presentation Equipment, e.g. Digital/Overhead/Slide Projectors, Video Conferencing Units, etc.
Purchase of audio visual equipment < €7K	

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DEFINITIONS FOR ICT REVENUE CHART OF ACCOUNTS	
Expense Type	Definition
	Limit of 7K relates to the unit price, including VAT.
Purchase of audio visual equipment ≥ €7K	Non-project related purchases of Shredders, Calculators, Dictating Machines, etc. Limit of 7K relates to the unit price, including VAT.
Purchase of other office machinery < €7K	
Purchase of other office machinery ≥ €7K	Charges for rental or leasing of office machinery
Rent/lease of office machinery	
Purchase & installation of ICT plant < €7K	Non-project related purchases of plant, e.g. Air Conditioning, Fire Detection/Suppression or Moisture Detection equipment, Backup Generator, etc. Limit of 7K relates to the unit price, including VAT.
Purchase & installation of ICT plant ≥ €7K	
Telecommunications	
Telephone equipment purchases, installation & cabling < €7K	Non-project related purchases, installation and cabling of PABX/Telephone Systems, Telephone Handsets, Answering Machines, Public Address Systems, Pager Devices, etc. Limit of 7K relates to the unit price, including VAT
Telephone equipment purchases, installation & cabling ≥ €7K	Non-project related purchases of Mobile Phones, Car Kits and accessories
Telephone - mobile and car kit purchases	
Telephone call charges/rentals	Telephone rental and usage charges (fixed lines only)
Telephone refunds to staff	Telephone (fixed/mobile) rental and usage charges refunded to staff
Telephone - mobile call charges/rentals	Mobile phone rental and usage charges
Radio equipment purchases & installation < €7K	Non-project related purchases and installation of Radio Communication equipment, e.g. for use by Ambulance Service. Limit of 7K relates to the unit price, including VAT. This also includes the purchase of microwave dishes/antennae.
Radio equipment purchases & installation ≥ €7K	Radio communication equipment rental charges
Radio equipment rentals	
Data communication equipment purchases, installation & cabling < €7K	Non-project related purchases, installation and cabling of Modems, Routers, Ethernet Switches, Multiplexers, Repeaters, Wireless Network equipment, 3G Cards, KVM Switches, etc. Limit of 7K relates to the unit price, including VAT.
Data communication equipment purchases, installation & cabling ≥ €7K	Rental/usage charges for Leased Data

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DEFINITIONS FOR ICT REVENUE CHART OF ACCOUNTS	
Expense Type	Definition
Data communication line charges and rentals	Lines, Backup ISDN Lines, Private Wires, Business IP, Digital Subscriber Lines (DSL), Broadband, Symphony ATM, Metro Ethernet service, etc.
IT Related Training	
ICT related training	External costs for non-project related ICT Training, e.g. Trainers' Fees, Room Hire, Hospitality, Training Manuals and System Documentation, etc. Includes Conference Fees
Maintenance	
Hardware maintenance/repairs	Service contracts, maintenance and repair charges for IT Hardware
Software charges (incl. maintenance/support & annual licence charges)	Support and maintenance charges for software (including annual licence fees)
Telephone equipment maintenance/repairs	Service contracts, maintenance and repair charges for Telephone equipment (fixed/mobile)
Radio equipment maintenance/repairs	Service contracts, maintenance and repair charges for Radio Communication equipment
Data communication equipment maintenance/repairs	Service contracts, maintenance and repair charges for Data Communication equipment
Office machinery maintenance/repairs	Service contracts, maintenance and repair charges for Office Machinery
IT related consumables	Purchase of Data Tapes, Diskettes, Print Heads, Ink Cartridges, Print Drums, Toner (for Printers), etc. - <u>Excludes Paper</u>
Office machinery related consumables	Purchase of Toner (for Photocopiers), Batteries, Bulbs (e.g. for Projectors), etc. - <u>Excludes Paper</u>
Computer scrappage costs	Costs associated with the scrappage of IT Hardware
Consultancy	
ICT related consultancy	Cost of engaging external resources for a limited duration to carry out a specific and finite task or set of tasks, involving the provision of ICT related intellectual or knowledge-based services, e.g. expert analysis or advice, through delivering reports, studies, assessments, recommendations, proposals, etc. that contribute to decision/policy-making.
Contractors	
ICT related contractors	Cost of engaging external resources for a limited duration to assist in carrying out normal ICT related operations and functions, such as Systems Analysis, System Design, Programming, System Configuration, Program/System/User Testing, etc. Contractors take day-to-day instructions from local management though are not employees (they would normally be self-employed).

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DEFINITIONS FOR ICT REVENUE CHART OF ACCOUNTS	
Expense Type	Definition
External Service Providers	
ICT managed services	Charges for the provision of Managed Services e.g. Carapay
ICT hosting services	Charges for the provision of Hosting Services, e.g. City West
External ICT support	Cost of ongoing external support for ICT services, e.g. Database Administration, Network Management, Technical Support, Configuration/Installation of PCs, including Business Continuity/Disaster Recovery arrangements, e.g. set-up, testing and use of off-site facilities, escrow arrangements, offsite backup tape storage
ICT related research	Membership fees to research organisations, professional bodies, etc.
ICT related subscriptions	Subscriptions, periodicals, etc
Other ICT related services	Other external service providers not covered in the above definitions for external service providers
ICT legal services	e.g. Legal Services

Appendix 4: ICT Capital Chart of Accounts and Related Definitions

ICT CAPITAL CHART OF ACCOUNTS	
Expense Type	AFS / CRS Category
Hardware	
Purchase of IT hardware < 2K	Forms 2, S12, N1(i) & N1(ii)
Purchase of IT hardware ≥ 2K	Forms 2, S12, N1(i) & N1(ii)
Hardware equipment leases	Forms 2, S12, N1(i) & N1(ii)
Software	
Purchase of software	Forms 2, S12, N1(i) & N1(ii)
Office Machinery	
Purchase of office machinery < 7k	Forms 2, S12, N1(i) & N1(ii)
Purchase of office machinery ≥ 7K	Forms 2, S12, N1(i) & N1(ii)
Purchase & installation of ICT plant < 7K	Forms 2, S12, N1(i) & N1(ii)
Purchase & installation of ICT plant ≥ 7K	Forms 2, S12, N1(i) & N1(ii)
Lease of office machinery	Forms 2, S12, N1(i) & N1(ii)
Telecommunications Infrastructure	
Telephone equipment purchases, installation & cabling < 7K	Forms 2, S12, N1(i) & N1(ii)
Telephone equipment purchases, installation & cabling ≥7K	Forms 2, S12, N1(i) & N1(ii)
Radio equipment purchases & installation < 7K	Forms 2, S12, N1(i) & N1(ii)
Radio equipment purchases & installation ≥7K	Forms 2, S12, N1(i) & N1(ii)
Data communication equipment purchases, installation & cabling < 7K	Forms 2, S12, N1(i) & N1(ii)
Data communication equipment purchases, installation & cabling ≥7K	Forms 2, S12, N1(i) & N1(ii)
Telecommunications Leases	Forms 2, S12, N1(i) & N1(ii)
ICT Related Training	
ICT related training	Form 2 & Note 1 (ii)
Use of External Resources	
ICT related consultancy	Form 2 & Note N1(ii)
Contracting costs	Form 2 & Note N1(ii)
External service providers	Form 2 & Note N1(ii)
Other ICT related services	Form 2 & Note N1(ii)

DEFINITIONS FOR ICT CAPITAL CHART OF ACCOUNTS	
Expense Type	Definition
Hardware	
Purchase of IT hardware < €2K	Project related purchases of IT hardware. Limit of 2K relates to the unit price, including VAT. Hardware includes PCs (Desktops, Laptops, Handhelds/PDAs), Servers, Windows-based Terminals, Docking Stations/Port Replicators, Printers (Impact, Laser, Inkjet, Plotters, Cheque Signing), Scanners, Barcode Readers, Memory Sticks, CD/Disk Drives, Uninterruptible Power Supply, plus individual Monitors, Keyboards, Mouse Devices, etc.
Purchase of IT hardware ≥ €2K	
Hardware equipment leases	Charges for project related leasing of IT hardware.
Software	
Purchase of software	Project related purchases of software, including the cost of modifications, data conversion programs and once-off licence fees, e.g. licences for MS Office. Excludes the cost of maintenance/support charges. Software includes Application Systems, Operating Systems, System Utilities, Office Systems, Network Management Systems, Database Management Systems, etc.

DEFINITIONS FOR ICT CAPITAL CHART OF ACCOUNTS	
Expense Type	Definition
Office Machinery	
Purchase of office machinery < €7K	Project related purchases of office machinery (other than plant), including Faxes, Photocopiers, Postal Equipment (e.g. Franking Machines, Folding/Enveloping Machines, Pressure Sealers), Audio Visual, Conference or Presentation Equipment (e.g. Projectors, Video Conferencing Units), Shredders, Calculators, Dictating Machines, etc. Limit of 7K relates to the unit price, including VAT.
Purchase of office machinery ≥ €7K	
Purchase & installation of ICT plant < €7K	Project related purchases of ICT plant, including Air Conditioning, Fire Detection/Suppression or Moisture Detection Equipment, Backup Generator, etc. Limit of 7K relates to the unit price, including VAT.
Purchase & installation of ICT plant ≥ € 7K	
Lease of office machinery	Charges for project related leasing of office machinery
Telecommunications Infrastructure	
Telephone equipment purchases, installation & cabling < €7K	Project related purchases, installation and cabling of PABX/Telephone Systems, Telephone Handsets, Answering Machines, Public Address Systems, Pager Devices, etc. Limit of 7K relates to the unit price, including VAT.
Telephone equipment purchases, installation & cabling ≥ €7K	

DEFINITIONS FOR ICT CAPITAL CHART OF ACCOUNTS	
Expense Type	Definition
Radio equipment purchases & installation < €7K	Project related purchases and installation of Radio Communication equipment, e.g. for use by Ambulance Service. Limit of 7K relates to the unit price, including VAT. This category also includes the purchase of microwave dishes/antennae
Radio equipment purchases & installation ≥ €7K	
Data communication equipment purchases, installation & cabling < €7K	Project related purchases, installation and cabling of Modems, Routers, Ethernet Switches, Multiplexers, Repeaters, Wireless Network equipment, 3G Cards, KVM Switches, etc. Limit of 7K relates to the unit price, including VAT.
Data communication equipment purchases, installation & cabling ≥ €7K	
Telecommunications Leases	Charges for project related leasing of Telephone, Radio or Data communication equipment
ICT Related Training	
ICT related training	External costs for project related ICT Training, e.g. Trainers' Fees, Room Hire, Hospitality, Training Manuals and System Documentation, etc. Includes Conference Fees.

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DEFINITIONS FOR ICT CAPITAL CHART OF ACCOUNTS	
Expense Type	Definition
Use of External Resources	
ICT related consultancy	Cost of engaging external resources for a limited duration to carry out a specific and finite project related task or set of tasks, involving the provision of ICT related intellectual or knowledge-based services, e.g. expert analysis or advice, through delivering reports, studies, assessments, recommendations, proposals, etc. that contribute to decision/policy-making.
Contracting costs	Cost of engaging external resources for a limited duration to assist in carrying out project related activities, such as Systems Analysis, System Design, Programming, System Configuration, Program/System/User Testing, etc. Contractors take day-to-day instructions from local management though are not employees (they would normally be self-employed).

DEFINITIONS FOR ICT CAPITAL CHART OF ACCOUNTS	
Expense Type	Definition
External service providers	Cost of external service provision, involving the transfer of actions for delivering project related business functions or services to an external service provider, but not including the use of contractors, e.g. Managed Services, Hosting Services, ICT Support (Database Administration, Network Management, Technical Support, Configuration/Installation of PCs), etc.
Other ICT related services	e.g. legal services

Appendix 5: Corporate Reporting Solution (CRS) Change of General Ledger (GL) Notification Form

CRS GENERAL LEDGER ACCOUNT
MAPPING - CHANGES

Please e-mail changes to csreturns@hse.ie

Business Area	
Agency	
Date of Change	
Requested by:	

Section 1: GL Accounts to be added

To be used where the mapping of an Agency GL Account to a CRS GL Account has not yet been defined (e.g. a new Agency GL Account has been created).

No.	Agency GL a/c	Agency GL a/c Description	CRS GL a/c	CRS GL a/c Description	Fund Item?

Section 2: GL Account mapping to be amended

*To be used where the mapping of an Agency GL Account to a CRS GL Account has already been defined but an amendment to mapping is required.
(e.g. An error in mapping has been identified)*

No.	Agency GL a/c	Agency GL a/c Description	Current CRS GL a/c	Current CRS GL a/c Description	New CRS GL a/c	New CRS GL a/c Description	Fund Item?

Note 1- Fund Items:

The following categories of expense should be treated as a Fund Item: Demand Led Schemes, Capital, SWA and Special I&E.

Where Internal Orders for Capital Projects, please enter in the "Agency CC" field in the "Cost Centre Change" template.

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CRS COST CENTRE/INTERNAL ORDER MAPPING - CHANGES

Please e-mail changes to csrreturns@hse.ie

Appendix 7

Business Area	
Agency	
Date of Change	
Requested by:	

Section 1: Cost Centres (Internal Orders) to be added
 To be used where the mapping of an Agency Cost Centre/Internal Order to a CRS Cost Centre/Fund has not yet been defined (e.g. a new Agency Cost centre/Internal Order) has been created.) If a Mapping to a Fund is required, please ensure to enter "Yes" in the "Fund Item" field.

CRS Details				ICT Details				
Agency CC	Agency Internal Order/Project	Agency CC/Internal Order/Project Description	CRS Cost Centre/Fund	CRS Cost Centre/Fund Description	Fund Item?	Cost Centre/Internal Order / Project Pillar	Funding Type	Project Type

Section 2: Cost Centre/Internal Order mapping to be amended
 To be used where the mapping of an Agency Cost Centre/Internal Order to a CRS Centre has already been defined but an amendment to mapping is required. (e.g. An error in mapping has been identified)

CRS Details				ICT Amended Details						
Agency CC	Agency Internal Order/Project	Agency CC/Internal Order/Project Description	Current CRS Cost Centre/Fund	Current CRS CC/Fund Description	New CRS Cost Centre/Fund	New CRS CC/Fund Description	Fund Item?	Cost Centre/Internal Order / Project Pillar	Funding Type	Project Type

Note 1- Fund Items:

The following categories of expense should be treated as a Fund Item: Demand Led Schemes, Capital, SWA and Special I&E. Where Internal Orders for Capital Projects are being mapped, please enter in the "Agency CC" field & ensure to identify as a Fund Item.

Note 2- CRS Cost Centres

Explanatory Notes on mapping are available in the worksheet "Explanatory Notes".