



**PWYLLGOR ADNODDAU CYNALIADWY
SUSTAINABLE RESOURCES COMMITTEE**

DYDDIAD Y CYFARFOD: DATE OF MEETING:	27 August 2024
TEITL YR ADRODDIAD: TITLE OF REPORT:	Financial Procedures
CYFARWYDDWR ARWEINIOL: LEAD DIRECTOR:	Huw Thomas, Director of Finance
SWYDDOG ADRODD: REPORTING OFFICER:	Tim John, Senior Finance Business Partner (Accounting and Statutory Reporting)

Pwrpas yr Adroddiad (dewiswch fel yn addas)

Purpose of the Report (select as appropriate)

Ar Gyfer Penderfyniad/For Decision

**ADRODDIAD SCAA
SBAR REPORT**

Sefyllfa / Situation

Each year planned reviews are undertaken of the financial procedures operated by Hywel Dda University Health Board (HDdUHB). The procedures, which set out the main financial system controls, are reviewed in terms of:

- Relevance
- Best practice
- Audit recommendations
- System change
- Health Board policy

Cefndir / Background

Procedures are usually reviewed on a 3-year basis, however following approval of the NHS Wales No Purchase Order No Payment ('No PO No Pay') Policy, the Health Board FP 1054 Purchase to Pay Procedure has been updated as it incorporates this all-Wales policy.

Asesiad / Assessment

- **FP 1054 Purchase to Pay Procedure**

The Shared Services Partnership Committee approved the updated No PO No Pay Policy and Purchase Order (PO) exemptions list (that was previously approved in 2018) at its meeting on 18 July 2024.

It has been amended to reflect:

- Changes in working practice since the initial policy were approved
- Amendments to the PO exemption list to improve governance so that purchase orders are now required for:

- Medical Gases
- Taxis
- Home delivery of drugs (if not ordered through the pharmacy approval system)

This revised policy and exemptions list has been agreed by representatives from all NHS Wales Organisations on the P2P Governance Group and was also considered and endorsed by Deputy Directors of Finance at the June 2024 meeting.

The refreshed policy will be launched on 1 September 2024 and will include:

- An exercise to write to all suppliers reminding them of the need for a purchase order to be provided for orders and for this to be quoted on any invoices raised, being coordinated by NHS Wales Shared Services Partnership (NWSSP).
- The Health Board sending letters to remind budget holders of the governance requirements when placing orders and committing expenditure.

The extant version of the financial procedures has been assessed to have no negative EqIA impact. The slight revision will be reviewed with the EQIA updated accordingly.

Argymhelliad / Recommendation

The Sustainable Resources Committee is asked to **APPROVE** the following updated financial procedure:

- **FP 1054 Purchase to Pay Procedure**

Amcanion: (rhaid cwblhau)	
Objectives: (must be completed)	
Committee ToR Reference: Cyfeirnod Cylch Gorchwyl y Pwyllgor:	3.13 Review and approve financial procedures on behalf of the Health Board.
Cyfeirnod Cofrestr Risg Datix a Sgôr Cyfredol: Datix Risk Register Reference and Score:	Not Applicable
Parthau Ansawdd: Domains of Quality Quality and Engagement Act (sharepoint.com)	Not Applicable
Galluogwyr Ansawdd: Enablers of Quality: Quality and Engagement Act (sharepoint.com)	Not Applicable
Amcanion Strategol y BIP: UHB Strategic Objectives:	All Strategic Objectives are applicable

Amcanion Cynllunio Planning Objectives	Not Applicable
Amcanion Llesiant BIP: UHB Well-being Objectives: Hyperlink to HDdUHB Well-being Objectives Annual Report 2021-2022	10. Not Applicable

Gwybodaeth Ychwanegol: Further Information:	
Ar sail tystiolaeth: Evidence Base:	Previous procedures, internal audit report recommendations, standing financial instructions
Rhestr Termiau: Glossary of Terms:	Included within the body of the report where appropriate
Partïon / Pwyllgorau â ymgynhorwyd ymlaen llaw y Pwyllgor Adnoddau Cynaliadwy: Parties / Committees consulted prior to Sustainable Resources Committee:	NWSSP

Effaith: (rhaid cwblhau) Impact: (must be completed)	
Ariannol / Gwerth am Arian: Financial / Service:	Financial procedures are required to ensure sound financial control.
Ansawdd / Gofal Claf: Quality / Patient Care:	Not Applicable
Gweithlu: Workforce:	Not Applicable
Risg: Risk:	Financial procedures are required to ensure good governance and therefore minimise risk.
Cyfreithiol: Legal:	Not Applicable

Enw Da: Reputational:	<p>Financial procedures are required to ensure good governance and sound financial control.</p>
Gyfrinachedd: Privacy:	<p>Not Applicable</p>
Cydraddoldeb: Equality:	<p>EqlA has been undertaken with no negative impacts on those with protected characteristics.</p> <p>Changes to the majority of financial policies and procedures to date have been assessed as having a low relevance to equality duties and have been mainly in relation to systems and responsibilities with no direct or indirect impact on individuals in relation to equality, diversity or human rights.</p> <p>Where policies and procedures have a more direct impact on patients, staff and service users in relation to their protected characteristics, e.g. those addressing the handling of patients' monies, etc, more detailed EqlAs have been undertaken and are published alongside the relevant document.</p>



Purchase to Pay Procedure

Procedure Number:	1054	Supersedes:	FP 0601, 06/07, 06/02, 14/01, 730, 774	Classification	Financial
Version No:	Date of EqlA:	Approved by:	Date Approved:	Date made active:	Review Date:
V3		Sustainable Resources Committee			

Brief Summary of Document:	This document provides a clear process to be followed when purchasing items for the Health Board
Scope	Hywel Dda University Health Board wide
To be read in conjunction with:	<u>Standing Orders Hywel Dda University Local Health Board</u> <u>Standing Financial Instructions</u> <u>Purchase Order Compliance Policy</u> Counter Fraud Bribery and Corruption Policy Other Financial Procedures.
Author	Financial Accounting & Statutory Reporting
Document owner	Finance Directorate
Accountable Executive Director	Mr Huw Thomas
Document type	Procedure
Classification	Financial

HYWEL DDA UNIVERSITY HEALTH BOARD

Version Control		
Version no:	Summary of Amendments:	Date Approved:
1	New Procedure	21-12-2021
2	Revised to include Pharmacy Payments	Oct 22
3	Revised to review All Wales No PO No Policy & Exceptions	Aug 24

FRAUD, BRIBERY AND CORRUPTION

All staff are required to comply with the Health Board's policies and procedures and apply best practice in order to prevent Fraud, Bribery and Corruption. Staff should be made aware of their own responsibilities in protecting the Health Board from these crimes.

All staff have a duty to notify the Local Counter Fraud Department of any suspected fraud or inappropriate actions and are protected by the AW Raising Concerns (Whistleblowing) Policy. Anyone who suspects fraud or has any concerns reference Fraud Bribery and Corruption can make a referral by contacting the Counter Fraud Department by either of the following methods;

- Telephoning the office on 01267 266268,
- Emailing HDUHB.CounterFraudTeam.HDD@wales.nhs.uk ,
- Making an online referral at <https://reportfraud.cfa.nhs.uk> or
- Making an anonymous referral by telephoning Crimestoppers on 0800 028 40 60.

Staff should refer to the [Counter Fraud, Bribery and Corruption Policy](#) for further information.

HYWEL DDA UNIVERSITY HEALTH BOARD

CONTENTS

Contents

1	INTRODUCTION.....	3
2	SCOPE.....	3
3	AIM.....	4
4	OBJECTIVES.....	4
5	ALL WALES NO PURCHASE ORDER NO PAY POLICY.....	4
6	PAYMENT OF CREDITORS.....	9
7	TRAINING.....	10
8	AUDIT.....	11
9	MONITORING & REVIEW.....	11
	APPENDIX 1 Exceptions to the No PO/No Pay Policy.....	12
	APPENDIX 2 Purchase Card User Guide.....	13
	USEFUL LINKS NWSSP P2P Homepage.....	13

1 INTRODUCTION

This procedure is to cover all aspects of Purchase to Pay which encompasses all areas relating to requisitioning, ordering and receipt of supplies, goods and services, payment to creditors, Purchasing Card, Payment of Pharmacy Invoices and the No Purchase Order No Pay for NHS Wales

2 SCOPE

This procedure is Hywel Dda University Health Board wide, mainly affecting the below:

Database No:	071	Page 3 of 13	Version	3
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HYWEL DDA UNIVERSITY HEALTH BOARD

- **Requisitioners**
Those staff that process requisitions for goods and services
- **Approvers/Budget Holders**
Those staff that approve requisitions for goods and services
- **Staff that Receive Goods/Services**
Those staff that indicate within the Oracle or other ordering systems that the goods/services ordered have been received.
- **Procurement Staff**
All staff in the Procurement department.
- **Accounts Payable Staff**
All staff involved in the invoice payment process.
- **Finance Departments**
All staff involved in financial management

3 AIM

The aim of this document is to:

- ensure that all goods and services for the Health Board are ordered appropriately and are supported by the relevant documentation; and payment is made in line with Standing Financial Instructions.

4 OBJECTIVES

The aim of this document will be achieved by the following objectives:

- ensuring that there is efficient control of costs and that payment is made correctly within deadlines and to satisfy audit requirements and to reduce the risk of fraud.

5 ALL WALES NO PURCHASE ORDER NO PAY POLICY

Overview

The P2P - the Procure to Pay process – encompasses the end-to-end process from sourcing goods and services through to delivery and receipt of goods and payment to the supplier. A No PO No Pay policy is where invoices arriving in the system without an order number (unless on the approved exception list – see Appendix 1) are placed on hold and a weekly communication is emailed to the supplier who is instructed to seek an order number from the relevant department and manager that was supplied before payment is made. The aim is to drive up compliance with the Standing Financial Instructions as well as the standard order management process.

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Policy Statement

The implementation of a national policy of 'No Purchase Order No Pay' is to be an essential and fundamental building block from which the efficiency and effectiveness of the P2P process can be developed.

Aims/Purpose

To ensure:

- That all goods and services are ordered appropriately and are supported by official Purchase Orders in line with UHB Standing Financial Instructions.
- Efficient processes are put in place so that goods are delivered when required.
- Costs are controlled by:
 - Ensuring all non-pay expenditure incurred by the Health Board is valid and appropriately authorised in advance of the goods/services being received.
 - Minimising transactional costs associated with payment for goods.
 - Paying supplier invoices within deadlines set by Welsh Government.
 - Maximising financial incentives for early payment offered by suppliers.
 - Reducing the risk of late payment interest and fees being charged by suppliers.

Objectives

This policy seeks to ensure that NHS Wales only pays for goods, services, and works which have been properly ordered and authorised in accordance with the NHS Wales Procurement rules and Standing Financial Instructions. It also ensures invoices received by the NWSSP Accounts Payable teams can be processed efficiently to minimise delay to suppliers and contractors. Invoices received by the NWSSP Accounts Payable Team without a valid PO number will severely delay payment to the suppliers. Successful adoption of this policy will lead to the following benefits:

- Better control environment – the correct level of authorisation of purchase orders, in advance of expenditure being incurred.
- Catalogue compliance will be improved leading to less off catalogue purchasing and lead to revenue savings.
- More comprehensive procurement intelligence is captured through the system about what and where goods and services are purchased allowing for better sourcing decisions.
- Costs are more accurately accrued by the system reducing management accounting and Accounts Payable (AP) team workload.
- Public Sector Payment Policy compliance will improve because processing times reduce.
- Early payment discounts can be maximised.
- Overall processing costs in NWSSP P2P will reduce, releasing resources for NHS Wales.
- Suppliers will be paid on time thus supporting the wider economy.
- Less late payment interest and fees will be charged.
- Supplies of goods / services will not be disrupted or stopped due to late payment of invoices.

Scope

This policy is relevant to the following groups of staff within NHS Wales Health Boards.

HYWEL DDA UNIVERSITY HEALTH BOARD

- **Requisitioners**
Those staff that process requisitions for goods and services in departments and directorates within NHS Wales
- **Approvers/Budget Holders**
Those staff that approve requisitions for goods and services in departments and directorates within NHS Wales
- **Staff that Receive Goods / Services**
Those staff that indicate within the Oracle or other ordering systems that the goods / services ordered have been received.
- **Procurement Staff**
All NWSSP Procurement staff in the Procurement Directorate
- **Accounts Payable Staff**
All NWSSP Accounts Payable staff involved in the invoice payment process.
- **Finance Departments**
All staff involved in financial management

Roles and Responsibilities

All Staff with Responsibility for Ordering

It is the responsibility of all staff, designated under the local scheme of delegation, that order goods and services to ensure that a Purchase Order number is provided to a supplier in advance of the goods or services being supplied. If the goods/services being ordered are on the Exception list, then all staff must ensure they are aware of the correct payment authorisation process for those goods/services.

Requisitioners

All staff that raise requisitions for goods and services must ensure a Purchase Order number is provided to a supplier in advance of the goods or services being supplied. If the goods/services being ordered are on the Exception list, then all staff must ensure they are aware of the correct payment authorisation process for those goods/services.

Requisition Approvers/Budget Holders

All managers and budget holders designated to approve requisitions for goods and services must ensure a Purchase Order number is provided to a supplier in advance of the goods or services being supplied. It is their responsibility to ensure the person raising the order has sufficient information to do so, and knowledge of when the goods / services are received to be able to update the system accordingly. If the goods/services being ordered are on the Exception list, then all managers and budget holders must ensure their staff are aware of the correct payment authorisation process for those goods/services. These invoices will come in requiring Authorisation and be put on an Awaiting Authorisation hold. Any invoice not classed as an exception and not quote a valid PO number will be subject to a non-compliance escalation procedure.

Staff That 'Receipt' Goods and Services

All staff that work in central stores, receipt and distribution points and local departments where goods are delivered, or services are received have responsibility for recording the goods/services as being received. They must ensure that the Purchase Order is marked as 'received' as soon as possible within the Oracle system within 2 working days following delivery of goods or provision of the service.

Procurement Staff

All staff working within NWSSP Procurement Services will engage with Health Board accountable budget holders to ensure that this policy is adopted and adhered to by all staff and that local operational procedures for supporting the No PO No Pay Policy are observed at all times.

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Procurement staff will ensure training and awareness of the Policy with key Health Board stakeholders.

Accounts Payable Staff

All staff that process the payment of invoices within NWSSP Accounts payable must ensure that no invoice is paid (*unless it is identified as an exception in Appendix 1*) if a Purchase Order number is not quoted on the invoice. All invoices received with no Purchase Order number must be recorded within the Oracle system and the supplier notified in accordance with the communications shown in **Notification to Supplier of No PO on Invoice**. The invoice will be placed on a No PO NO Pay hold and marked as disputed.

Finance Staff

The Finance P2P lead in each organisation must promote this policy to finance staff, requisitioners, approvers, budget holders & receipters within their Organisation.

All Health Board staff involved in the procurement process must submit relevant declarations of interests. Where a conflict does exist, staff must adhere to the relevant sections of the Health Boards Standards of Behaviour Policy and where applicable remove themselves from the procurement of the requisition concerned.

Operation of the Policy

How does No PO/No Pay Work?

No PO No Pay operates by requiring all invoices submitted by suppliers to contain an official PO number. In all but agreed exceptional circumstances the PO number will be:

- Generated from NHS Wales Oracle Ordering system or
- Generated from other local ordering systems e.g., pharmacy; and
- Given to the supplier or contractor BEFORE making any commitment to spend NHS Wales's monies.

There are a number of categories of expenditure that are excluded from the policy which are shown in Appendix 1.

Any invoice received by the Accounts Payable Team that is not on the exception list and does not quote a valid PO number will incur processing and approval delays which could result in severe delays to supplier payment. Exceptions will be reviewed and amended from time to time and users notified of the amendments accordingly.

What constitutes a Valid PO?

An exercise will be undertaken to remind suppliers of the NHS Wales No PO No Pay Policy and reinforce they must not, under any circumstances, accept any verbal or written order from NHS staff unless a valid PO number is given or there is an agreed exception as set out in [APPENDIX 1](#).

Any invoice received that does not quote a valid PO number will be placed on hold until a valid PO number is provided.

What is a Valid PO number?

Valid POs are Purchase Orders from NHS Wales ordering systems as follows:

- **Oracle Financial and Procurement System** - Oracle is the standard financial system used by NHS UHB's in Wales.

HYWEL DDA UNIVERSITY HEALTH BOARD

- **Oracle via Basware** - This is an electronic exchange linked to Oracle for the electronic transmission of purchase orders.
- **Oracle EBS via GHX** - This is an electronic exchange linked to Oracle for the electronic transmission of purchase orders.
- The Pharmacy system (*Wellsky*) used for generating pharmaceutical orders

Submission of invoice

The Purchase Order will confirm which address invoices need to be submitted for payment. Some invoices will be submitted through the electronic exchanges or via the OCR process.

Public Sector Payment Policy (PSPP)

Provided a supplier has quoted a valid Purchase Order number which has been obtained in advance of supply, NHS Wales commits to paying invoices in line with the Public Sector Payment Policy i.e., within 30 days from the latter of the receipt of the goods or service or receipt of a valid invoice (not the invoice date).

All Wales organisations are required by Welsh Government to be at least 95% compliant with this policy. Compliance is reported quarterly to Welsh Government, and annually in the Organisation's annual financial accounts and in each Audit and Risk Assurance Committee meeting.

Notification to Supplier of No PO on Invoice

If a supplier sends an Invoice without a PO number quoted and it does not sit within the agreed exception list, Accounts Payable will email the supplier weekly to inform them that their invoice has been placed on hold and that the supplier must contact the Health Organisation and request a Purchase Order number to be given to them. The supplier will be reminded of outstanding invoices awaiting confirmation of a Purchase Order every time the No PO No Pay report is run.

Non-Compliance Policy

Non-compliance with this policy results in non-compliance with the Organisation's Standing Financial Instructions. The method of dealing with non-compliance will be for each organisation to determine but may include:

- Retraining of member of staff
- Escalation to senior management
- Escalation to Audit Committee (ARAC)
- Escalation to Board
- Removal of access rights to the Oracle system

Training

Training resources aimed at key staff affected by this policy have been developed and iProcurement training can be provided upon request from the NWSSP e-Enablement team.

Implementation

The No PO No Pay policy was implemented across NHS Wales on the 1 September 2018. In accordance with clause 12 below, the latest formal review of the policy has been undertaken in June 2024 and the proposed changes / amendments to it will be adopted by all NHS Wales Organisations.

Audit

The application of this policy will be subject to internal audit review as part of the NWSSP Accounts Payable audits.

Review

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This policy was implemented in September 2018, reviewed in September 2023 with further amendments in June 2024 and is due for a further review in June 2027.

6 PAYMENT OF CREDITORS

METHODS OF PAYMENT

All creditors are paid using the Oracle System and payments are generated in the following ways:

- i) BACS payments
- ii) Cheque payments
- iii) Emergency payments may be made by CHAPS transfer on the authority of the Finance Business Partner / Assistant Finance Business Partner for Financial Accounting.
- iv) Purchase Card – **ONLY IN EXCEPTIONAL CIRCUMSTANCES**

These methods listed above may be used to make revenue, capital, or charitable funds payments.

PAYMENT

The Accounts Payable section of Shared Services will generate payment for all the goods and services the Health Board receives. Payments will be for:

- i) goods/services ordered using Self Service Procurement on Oracle
- ii) goods/ services ordered using specialised orders e.g., Pharmacy orders
- iii) goods/services ordered and received from other NHS organisations
- iv) payment for patients travelling and other items on the No Po No Pay exemption list.

To process a payment the Accounts Payable Officer will require an original invoice from a company, but there may be a requirement to pay on an electronic or emailed copy of the invoice.

Before an invoice can be processed for payment, the Accounts Payable officer will require confirmation that the goods/services have been received/provided. This may be done in one of the following ways:

- i) Goods/services are receipted onto Oracle
- ii) Paper copy of goods received note.
- iii) Electronic payment feed e.g. from Pharmacy System Wellsky
- iv) Authorisation from delegated budget holder to make the payment.

Dataload Feeds / Generic Interface invoice files from certain areas such as Continuing Health Care / Pharmacy detailed in the No PO No Pay Policy, which are pre-authorised.

If the verification of goods received and invoice details match, the invoice may be paid. The following details have to be entered onto the Accounts Payable module in Oracle to enable the payment to be generated

- i) Creditor detail
- ii) Invoice detail
- iii) Financial codes Where differences occur between the authorised payment amount and invoice amount, the system will allow payment within a set tolerance. Differences in excess of the tolerance limit must be passed to the Procurement department to resolve.

BACS PAYMENTS

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On a daily basis a payment run is generated from the Accounts Payable System. This payment run will process all the payments for creditors where bank details are held and payments are made directly into the creditors' bank account.

When generating a payment run the NWSSP Accounts Payable officer uses the Payables Manager Module to generate a list of all due payments on a Preliminary Payment Register (Prelim).

NWSSP Accounts Payable Officer will forward the initial Prelim report to the Assistant Finance Business Partner (AFBP) in Financial Accounts who will approve the value of the payment run ensuring it does not exceed the Health Board's cash flow projections. The AFBP will notify Accounts Payable before the deadline of 12pm to proceed with the payment run.

At this point, if required, the officer can suppress any payments.

The officer can then proceed to commit the payments selecting a BACS payment date for the payment run.

The BACS totals are entered onto an authorisation form and authorised by an authorised signatory before being faxed to Version One for processing.

Once the processing is complete the payments officer should generate a Final Payment Register.

All payments made generate a remittance advice, which are sent via email or posted if no email address available.

CHEQUE PAYMENTS

These are payments made on a weekly basis (Thursdays) to individuals or organisations, for instance, where a cheque is required with an order or when the payment represents a one-off payment to a creditor and obtaining bank details is impractical. All the cheque payments are processed using the Accounts Payable programme. All requests for cheques should be supported by the appropriate documentation - the process followed is the same as above with a cheque run being the payment method

PURCHASING CARD/PRECISION PAY

The purchasing card/Precision pay should only be used in exceptional circumstances.

Purchase card/Precision pay enquiries should be directed to Procurement in the first instance.

The issue of a Purchase Card requires the approval of both the Purchase Card Administrator and the Director of Finance.

The issue of Purchase Cards is tightly controlled, and it is intended that very few will be in use within the Health Board.

Please refer to the Purchase Card User Guide in [APPENDIX 2](#).

7 TRAINING

Training resources aimed at the key staff affected by this policy have been developed and will be communicated to all relevant staff in advance of the implementation date.

HYWEL DDA UNIVERSITY HEALTH BOARD

8 AUDIT

This policy will be subject to internal audit review from time to time.

9 MONITORING & REVIEW

The monitoring and review of this procedure is the responsibility of the Finance Business Partners in the Core Processing Team. Reviews will be undertaken in line with the Health Board's review policy, which is every 3 years, or when changes are identified prior to the required review date.

Suspicion of fraud shall be reported to the Local Counter Fraud Specialist

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APPENDIX 1 Exceptions to the No PO/No Pay Policy

The following areas do not require a valid PO number. The Exceptions List currently covers:

	ALL WALES EXCEPTIONS
Barrister Fees	Yes
Blue Badges	Yes
Bunkered Fuel & Fuel Cards	Yes
Capital Construction contracts (where approval outside of Oracle)	SBU only
CHC - FNC	Yes
CHC/Nursing Home Payments	Yes
Collaborative Fees (GPs)	Yes
Dental (paper based ordering)	BCU only
Estates (Grammes/Studio 3 Feed)	BCU & WAST only
Eye Tests	Yes
Fleet vehicles (Chevin Feed)	WAST only
GP Loads (Drugs)	Yes
Grants	Yes
HMRC	Yes
Hospital Car service	Yes
Lease Car repairs	Yes
Local Government/Authorities including Business Rates	Yes
Losses & Compensation including Redress	Yes
NHS Organisations excluding NCA, IPC & NHS Supply Chain	Yes
Nurse agency	Yes
Orthotics	Yes
Patient reimbursements including patients travelling	Yes
Petty Cash	Yes
Pharmacy (including home deliveries ordered through pharmacy system)	Yes
Primary Care contracts OOHRs	Yes
Primary care Low vision - HESP forms	Yes
Public Finance initiative	Yes
Purchase/Procurement Card	Yes
Telephone Landline - Line Rental, Call Charges & Maintenance	Yes
Telephone - Mobile Phone Charges	Yes
Salary deductions	Yes
Salary Sacrifice Schemes	Yes
Same day couriers	Yes
Tax, NI & Superannuation	Yes
Taxi Patient transport	WAST & NWSSP only
TV & Music Licences	Yes
Utilities (Gas, Electricity, Water and Oil heating)	Yes
Work Permits/Certificate of Sponsorship	Yes

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APPENDIX 2 Purchase Card User Guide



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USEFUL LINKS NWSSP P2P Homepage

[eEnablement Procure to Pay P2P Homepage](#)