

The Village Residence	POLICY NO:	
	Issue Date:	February 2011 Revised 2020, September 2021,Sept 2023
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Policy on Donations		

<b>Title of Policy: Policy on Donations.</b>	
<b>Description of the Policy:</b> This Policy has been developed for the staff in The Village Residence only	
<b>Ratification Details: Immediate implementation</b>	
<b>Developed by: Director of Nursing Office, Administration Staff and Clinical Nurse Managers.</b>	<b>Date Developed: Revised February 2011 Revised Feb 2015, May 2020, September 2021, Sept 2023.</b>
<b>Developed By: Nursing Department.</b>	<b>Date Approved: February 2011 Feb 2015, May 2020, September 2021, Sept 2023.</b>
<b>Implementation Date: February 2011 Feb 2015, May 2020, September 2021, Sept 2023.</b>	<b>Review Date: September 2026</b>
<b>Policy Reference Number: HIQA Schedule 5 Resident's Finances</b>	<b>No. of Pages: 5</b>
<b>Status of the Policy: Final</b>	

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## 1.0. Policy.

This Policy forms part of the National Financial Regulations of the Health Service Executive (HSE). The National Financial Regulations are part of the overall system of Corporate Governance and Internal Control within the Health Services Executive and therefore within The Village Residence

## 2.0. Purpose.

The purpose of this document is to set out the governance arrangements which apply where unsolicited bequests, donations or gifts are received by the HSE within The Village Residence or where funds are raised by groups/committees, in order to improve or complement services provided by the HSE, and in which the HSE and Saint Mary's has a direct or indirect input.

### 2.1 Accepting a donation

Steps to follow before you accept a donation, gift or bequest on behalf of the HSE:

1. Confirm with the donor if the donation is intended for a particular purpose.
2. Check if there are conditions attached to the donation.
3. Check if the donation is for the HSE or for a separate body, for example, friends of hospital group, a hospital patient comfort fund.
4. For donations exceeding €100,000 get HSE Board approval.
5. When evaluating whether the donation, gift or bequest should be accepted, complete the [unsolicited donation, gift and bequest acceptance form](#) – see appendix.
6. If the donation is being accepted, issue a letter of acceptance to the donor (see Appendices 3, 4 and 5 of NFR 17 for sample letters).
7. Issue a signed official receipt for the donation to the donor.
8. Keep a copy of all documentation for audit trail purposes.

### 2.2 Donations to the HSE

- 1- Lodge the funds immediately in the HSE bank account - get the bank account details from your area finance operations team.
- 2- When the donor specifies what the donation must be used for, code the donation to deferred income.

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- 3- If the donor does not specify what the donation is to be used for, code the donation to sundry income.
- 4- For donations that are assets, or being used to purchase assets, you must inform your area finance operations team who will record it in the HSE's fixed asset register.
- 5- For a donation of shares, you must get written approval from the Minister for Health before accepting the donation.

### 2.3 Using the donation

*To use a donation of money made to the HSE:*

- 1-Get prior written approval from your area finance operations general manager.
- 2-The finance operations general manager must agree that the proposed use of the donation meets any conditions attached.
- 3-If approval is granted, the donation is transferred into revenue income in the accounting period, and assigned to the coded cost centre.
- 4-Place the purchase order with the supplier.

### 2.4 Gifts to HSE employees

-As an employee, you should not receive gifts from a third party that may compromise your personal judgement or integrity, or that of the HSE.

-You must disclose any gifts or benefits you receive to your line manager.

-You should not accept hospitality from a third party that may be seen to compromise your personal judgement or integrity. Acceptance of hospitality must not influence, or be seen to influence, your carrying out of official functions.

### 2.5 Organised voluntary fundraising

-Legal and governance conditions apply to voluntary groups offering to fundraise on behalf of the HSE.

-Fundraising activities to assist the HSE must be respectful, honest and transparent.

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-To fundraise for the HSE:

- 1- set out in writing the objectives of the fund and get approval from the hospital manager or CHO head of service or equivalent salary grade,
- 2- get approval from the CHO head of finance and hospital accountant
- 3- get a licence for the activity from the local garda station

HSE employees participating in running the event must be approved by the hospital manager or CHO head of service or equivalent salary grade.

You must have written guidelines showing how money will be collected and used. The guidelines should set out the fund officers' financial accountability for the funds.

This includes:

Management of receipts books

Setting up bank accounts

Bank reconciliations

Annual audited accounts

The guidelines must be approved by the hospital manager or CHO head of service or equivalent grade.

### **3.0. Responsibility.**

It is the responsibility of the Clinical Nurse Managers to bring this policy to the attention of all Staff.

It is the responsibility of the administrator of The Village Residence's to ensure compliance with this Policy and ensure that account can be taken through audit of all transactions.

### **References.**

Health Service Executive (2010). National Financial Regulations. Nfr-17. Voluntary Donations, Gifts and Bequests. HSE.

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Health Service Executive (2021) NATIONAL FINANCIAL REGULATION VOLUNTARY DONATIONS, GIFTS, BEQUESTS, MEMBERSHIP OF BOARDS AND COMMITTEES.