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| **Governance and Compliance checklist for donations greater than €100,000** |  | cid:image001.png@01D9275A.6BFB6E00 |  |
| This checklist provides a list of all appropriate checks and assurances required for donations >100k. These should include: | **Yes/No** | **Copy / evidence attached**  | **If not available, please provide explanation** |
| 1. **Completed Unsolicited donation, Gift and Bequest Acceptance Form (NFR B2 Appendix 13) – authorised, (by Gr 8 or above) signed and dated**

(Confirming review of donation request, and confirmation of no potential risk or compromise in acceptance) |  |  |  |
| 1. **Advice Received**
 |  |  |  |
| 1. Was advice received from Governance & Compliance (govn.compliance@hse.ie) in respect of requirements – If yes, is the advice documented and filed?
2. Was advice received from the Tax department on any tax implications (taxqueries@hse.ie) -If yes, is the advice documented and filed?
 |  |  |  |
| 1. **Letter of Acknowledgement (NFR B2 Appendix 14 for samples)**
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| Was a letter of acceptance for the donation issued? If the donation had conditions attaching, does the letter outline all relevant details and conditions of donation?  |  |  |  |
| 1. **Appropriate receipt of Donation**
 |  |  |  |
| Is there evidence of appropriate receipt and recording of donation?  |  |  |  |
| 1. **Confirmation of lodgement**
 |  |  |  |
| Has the donation been appropriately allocated: * What company code and cost centre is the donation coded to?
* If there are conditions attaching and donation has not been fully utilised, has the donation been coded to deferred income?
* If the donation is an asset/ funds used to buy an asset, has the fixed asset register been updated?
* If the donation is not for the HSE has it been directed to the outside beneficiary and has a receipt been received?
 |  |  |  |
| 1. **Validation of the Use of donation / asset**
 |  |  |  |
| Have the wishes of the donor been complied with? |  |  |  |
| 1. **Procurement**
 |  |  |  |
| Was the NFRB1 Procurement process complied with when making the purchase? |  |  |  |
| **Completed by:**  |  |  |  |
| **Dated:**  |  |  |  |