|  |  |  |  |
| --- | --- | --- | --- |
| **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](mailto: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)** |  |  |  |
| 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:** |  |  |  |