



National Financial Regulations

B-2 Income, Charges and Debtors

Frequently Asked Questions

V1.1.3

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NFR B2 – Income, Charges and Debtors

1.1 What steps should be taken if the client lacks the current necessary capacity to give informed consent that their contribution to care should not be paid?

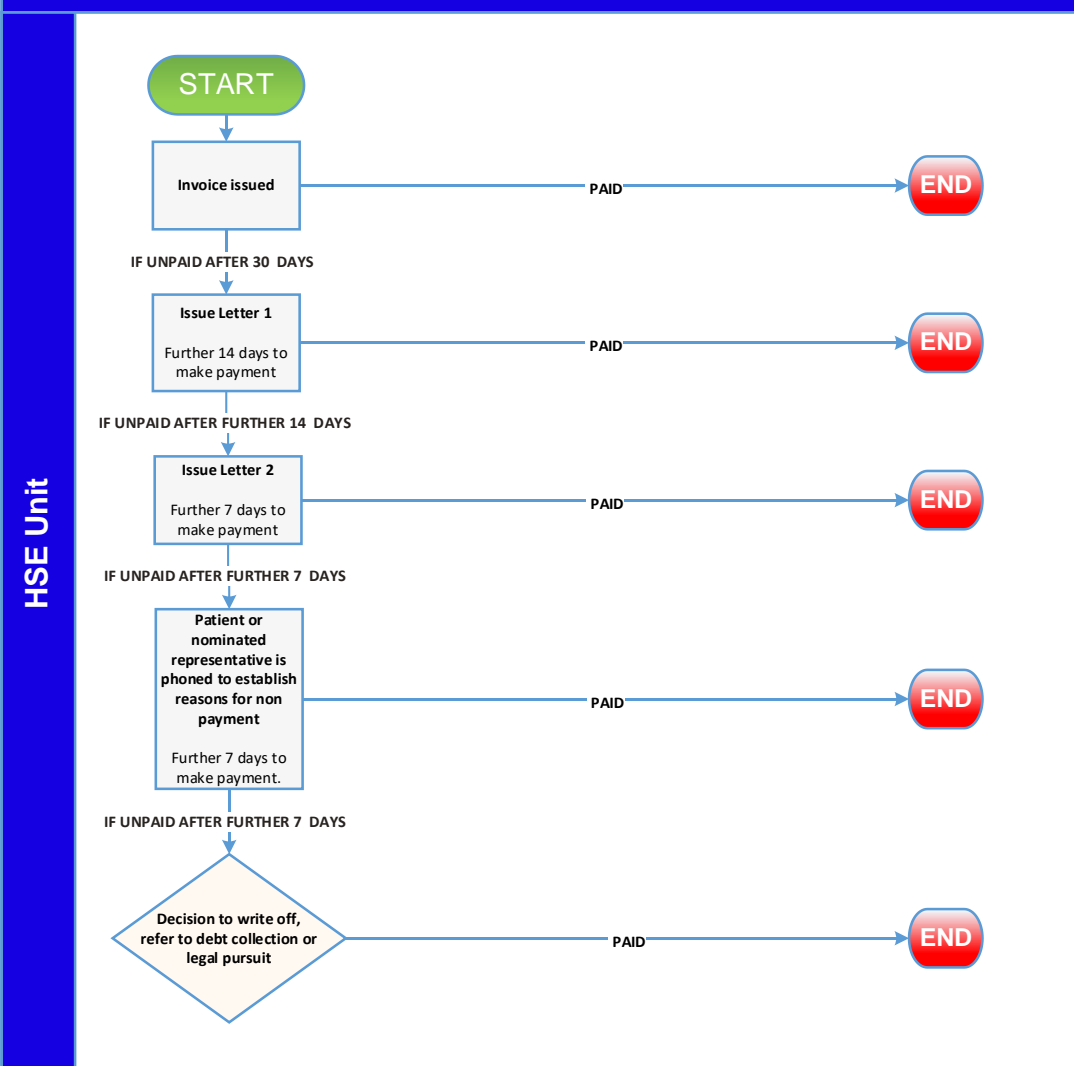
If the client lacks the current necessary capacity to give informed consent that their contribution to care should not be paid the following steps should be taken:

- Lack of capacity must be established, using appropriate functional tests.
- The relevant manager must inform the third party clarifying their obligations where they manage the monies of the 'at-risk' adult. Such clarifications should include obligations under the [Assisted Decision Making Act 2015](#), [HSE Safeguarding Policy](#) and [HSE National Consent Policy](#).
- If the situation is not resolved, advice should be sought through Patient Private Property (PPP) Central Unit, Tullamore. They can be contacted at the following email address pppacentralunit@hse.ie. Preference is to avoid unnecessary intervention but to work with the next of kin in the interest of the client, whilst ensuring client assets are safeguarded and liabilities as agent are appropriately discharged.

1.2 What is the general debt collection process?

The general debt collection process timelines below are calendar days and are the minimum controls, this being the latest date the letter should be issued. As you perform the process outlined below, at each decision point, use your professional judgement considering the circumstances. Using this information, determine if it is appropriate to move to the next step in the process.

General Debt Collection Process



1.3 Who needs to approve bad debt write offs over €30,000?

Any bad debts to be written off, above €30,000, must be approved by the Chief Financial Officer, Hospital Groups, or Head of Service or Function, or Head of Finance.

1.4 What are the procedures to be followed for donations, gifts and bequests to the HSE or a separate charitable body?

Procedures to be followed for donations, gifts and bequests to the HSE or separate charitable body are outlined below.

Where the gift, donation or bequest is to the HSE	Where the gift, donation or bequest is to a separate charitable body
<ul style="list-style-type: none"> ▪ The funds must be immediately lodged to the HSE bank account. ▪ If the donation is for a purpose specified by the donor, the income must be coded to 'deferred income' in the HSE accounts. ▪ If the purpose is not specified by the donor, the income must be coded to 'sundry income' in the accounts of the HSE. 	<ul style="list-style-type: none"> ▪ The funds must be immediately sent to the separate charitable body. ▪ An official receipt from that separate charitable body must be obtained by the HSE for the funds sent. ▪ The funds must not under any circumstances be lodged to a HSE bank account. ▪ Governance arrangements for the administration and operation of these funds are a matter for the separate charitable body.

Please contact govn.compliance@hse.ie with any queries.

All donors must be issued with a signed official receipt for the gift, donation, or bequest in addition to a Letter of Acceptance.

1.5 What happens if I receive a gift?

In accordance with the Department of Health's ["Code of Conduct for Health and Social Service Providers"](#) ('the Code'), employees should avoid accepting benefits or gifts of any kind from a third party which might reasonably be seen to compromise their personal judgement or integrity. Staff should report any instances to their Line Manager, keeping only those of nominal value.

Every care must be taken to ensure that:

- any acceptance of hospitality does not influence, or is seen to influence, employees' duties
- any hospitality received should be of nominal value and disclosed to the employee's supervisor
- that there are clear and appropriate standards in place which have been notified to all employees in relation to payment for work on behalf of outside bodies

1.6 What is the process when voluntary gifts money or assets are donated to the HSE?

Where voluntary gifts, money, or assets (such as physical property, or shares) are donated to the HSE, the following assessment should be carried out by the HSE staff member accepting the gift or donation:

- Are there any conditions attaching to the gift or donation that would be of benefit to the donating party or might reasonably be seen to compromise the organisation's integrity or professional judgement?
- Whether the gift or donation is intended for a particular purpose specified by the donor?

- Whether the gift or donation is intended for the HSE, or for another charitable organisation, separate to the HSE?
- An evaluation is required to determine if the offer can be accepted. An acceptance form (see Appendix 13 - NFR B2) must be completed and documented as part of this process
- Gifts of more than €100,000 must be approved by the Board of the HSE. General Manager, Financial Specialist (Region) should be notified of all gifts over €100,000 so they can report them to the AFS team to disclose properly in the AFS.