

## **NFR 17 – VOLUNTARY DONATIONS, GIFTS, BEQUESTS, MEMBERSHIP OF BOARDS AND COMMITTEES – COVID-19 ENVIRONMENT**

### **Background**

NFR 17 Voluntary Donations, Gifts, Bequests, Membership of Boards and Committees (NFR 17) sets out the governance arrangements which apply where unsolicited bequests, donations or gifts are received by the HSE or where funds are raised by committees/boards, in order to improve or complement services provided by the HSE, and in which the HSE has a direct or indirect input.

The procedures set out in NFR 17 continue to be relevant particularly now with the volume of support being offered to the HSE during the COVID-19 pandemic. As a result this document NFR 17 – VOLUNTARY DONATIONS, GIFTS, BEQUESTS, MEMBERSHIP OF BOARDS AND COMMITTEES - COVID 19 ENVIRONMENT (NFR 17 COVID-19) has been prepared, to be used specifically during the COVID-19 crisis and in relation to COVID-19 activities.

### **Purpose**

The purpose of NFR 17 COVID-19 is to provide guidance and procedures for the HSE and its employees to follow when:

1. Evaluating whether it is appropriate to accept an offer of a donation, gift or bequest made in response to the COVID 19 pandemic (for offers not relating to the COVID 19 pandemic please refer to NFR 17),
2. Documenting the evaluation process undertaken,
3. Responding to the individual, business or company offering the proposed donation, gift or bequest and
4. Accepting the offer, where it has been decided that acceptance of the offer is appropriate.

When followed, the guidance and procedures set out in this document and NFR 17 will demonstrate accountability and transparency in the actions undertaken by the HSE and its employees.

### **HSE General Requirements**

This revised regulation expects to deal with donations and offers that are intended for the HSE in general and specific bodies of staff or activities, however, it is important to acknowledge the standard expectations in terms of employees accepting gifts personally, irrespective of circumstances.

In accordance with the Framework for the Corporate and Financial Governance of the HSE – Codes of Standards and Behaviour Document 2.1 (Codes of Standards and Behaviour) employees should not receive benefits of any kind from a third party which might reasonably be seen to compromise their personal judgement or integrity or that of the organisation. All gifts and benefits received must be disclosed to the employee's superior.

The Codes of Standards and Behaviour also sets out that employees should not accept hospitality of any kind from a third party which might reasonably be seen to compromise their personal judgement or integrity. Every care must be taken to ensure that:

- i. Any acceptance of hospitality does not influence, or is seen to influence, the discharging of official functions and

- ii. 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. Any hospitality received should be of nominal value. All hospitality received must be disclosed to employee's superior.

Also, the HSE Employee Handbook 2016-2017 sets out that an employee may not solicit or accept, directly or indirectly, from any person, firm or association, anything of economic value such as a gift, gratuity or favour which might reasonably be interpreted as being of such nature that it could affect their impartiality in dealing with the donor.

The importance of remaining impartial and maintaining integrity is a priority at all times for the HSE and its staff.

#### **Requirements for Organised Voluntary Fundraising (NFR 17.4)**

There are certain legal requirements and governance arrangements which apply to fundraising and these continue to apply. It is vital that any fundraising activities undertaken to assist the HSE in the response to the COVID-19 pandemic are undertaken in a way which is respectful, with honesty and integrity and in a transparent manner.

In the case of organised voluntary fundraising activities:

- The objectives of the fundraising committee should be set out in writing, and communicated to the COVID-19 Offers Team ([covid19.offers@hse.ie](mailto:covid19.offers@hse.ie)) by the fundraising committee. From there, details of the offer will be recorded and channelled to the Workflow Lead for Cash who is responsible for undertaking the required assessment and controls checks on the fundraising offer.
- There are no changes to the requirements for licensing etc. versus the normal NFR17 environment. A licence must be obtained in respect of fundraising events by applying to the local Garda Station on an application form. The completed form must be signed by the Workflow Lead for Cash their delegates and sent to the Garda Superintendent's Office for formal approval. The fundraising event may not proceed unless the required licence has been obtained from An Garda Síochána.
- Notice of all COVID-19 voluntary fundraising activities should be given by the Workflow Lead for Cash or the HG/CHO COVID-19 response team lead or their delegates to the Office of the Communications Director and the COVID-19 Offers Team at least two weeks prior to the event taking place, unless in critical circumstances which need to be outlined in the fundraising offer.
- The participation of staff in the running of such fundraising committees/boards and/or the use of HSE resources (either directly or indirectly) must be approved by the appropriate Hospital Network/CHO Manager or equivalent grade to ensure transparency.
- Written guidelines consistent with the fundraising committee's objectives must be drawn up to indicate the methods, in general terms, to be used to collect monies and govern the making of disbursements from the fund's collected. The guidance must set out the relevant fundraising committee officers' responsibilities in relation to general financial accountability around funds collected (i.e. proper books of accounts to include at a minimum; management of receipts books, setting up bank accounts, bank reconciliations, annual audited accounts etc). Such guidelines must be approved by the COVID-19 Offers Team Workflow Lead for

Cash. Where the approach has been made directly to a hospital or CHO by the appropriate Hospital Network / CHO Manager or equivalent grade must approve the guidelines.

## **COVID-19 DONATIONS AND OFFERS**

### ***COVID-19 Offers Team***

Given the volume of support offered in response to the pandemic, the COVID-19 Offers Team has been set up to coordinate gestures and offers made by the public and private enterprise for the benefit of HSE COVID-19 activities and also related staff.

Examples of offers might include:

- A supplier offering free equipment
- A business offering free services
- A volunteer offering their time and services (not engaged via Ireland on Call process)
- A cash donation (a person, business or company offering to make a cash donation or offering to organise a fundraiser).

A database logging and cataloguing each offer has been setup by the COVID-19 Offers Team with managed pathways to Workflow Leads (see Appendix 1) identified for various key areas of responsibility, for example where an offer of property has been made, that offer is linked to HBS Estates etc.

Once the offer has been logged, each donor is forwarded a standard letter of appreciation and thanks by the COVID-19 Offers Team acknowledging the offer and including advice that they will be contacted by the relevant Workflow Lead.

### ***Workflow Lead***

Each COVID-19 Offers Workflow Lead must establish guidelines for his/her area of responsibility to document the process flow to follow when dealing with the offer made. This should include agreed turnarounds for acceptance of an offer and issuing a response to the donor. It should also set out agreed timelines for completing and closing out of transactions (i.e. assigning the offer to the relevant area to be used as directed by the donor) along with responsibilities of each Workflow Lead team.

Each Workflow Lead must ensure reporting of the following is completed on a weekly basis to the COVID-19 Offers Team:

- Volumes of activity for each pathway and relevant status of each offer made
- Update on “outstanding” offers not yet addressed that week i.e. offers that have not yet been assigned

### **Evaluating an Offer**

After an offer of support has been logged by the COVID-19 Offers Team and forwarded to the relevant Workflow Lead for evaluation, the Workflow Lead must consider the following issues and seek assurances:

- That acceptance of donations, voluntary service or provision of support of any kind does not influence, or is not seen to influence any present or future dealings with the donor/volunteer.
- That there is no expectation on the part of the donor/volunteer of favourable treatment in any future dealings with the HSE or with any agency funded by the HSE.
- That there are no obligations expected in return from the HSE in exchange for the offer made.
- Whether the gift is intended for the HSE, or for another charitable organisation separate to the HSE (e.g. Friends of X Hospital, X Hospital's Patient Comfort Fund, Local community COVID- 19 initiatives) – in such cases the Workflow Lead for Cash will assist with making the appropriate contact.

Where the following conditions have been satisfied, all donations, gifts and offers of service should be authorised appropriately by the accepting hospital/CHO/unit:

- have been appropriately assessed,
- are deemed acceptable within the above assurances,
- are legally possible and are of positive use to the organisation,

The authorisation should be appropriate to the level of value of the donation / service - please see Appendix 2 for suggested approach to approval levels in this current environment.

The accepting division/unit must also determine:

- Is the donation intended for a particular purpose in the response to the COVID-19 pandemic (e.g. a cash donation which must be spent on providing PPE)
- Are there any conditions attaching to the donation (e.g. that the donation should only be made available to a certain named location/ward).

#### **DIRECT OFFERS / DONATIONS MADE (NOT REFERRED VIA COVID OFFERS TEAM):**

Where offers / donations have been made directly to hospitals, CHO's or other facilities:

- appropriate controls and checks need to be put in place to ensure the correct assessment and channelling of donations and also to ensure the recording of the donations is in line with the procedures set out in this document.
- the local area must maintain a record of all donations received to include;
  - the date the offer was received,
  - details of the donation (what has been donated, the quantity, the value)
  - who made the donation (name, address, contact details)
  - where the donation was distributed to (ward name, department name etc)
  - confirmation that the donation was receipted/recorded
  - confirmation that the donation has been acknowledged
  - evaluation (include a brief description of the evaluation undertaken)
  - details of the person who authorised acceptance of the donation
  - details of the donors wishes (if no instructions were received note this)

- depending on the type of donation, detail the recording process e.g. donated assets will need to be tagged and added to the fixed asset register and the financial accounting team notified of the donation.

### **Documenting the Evaluation Process**

It is vital that there is a clear documented understanding of the offer being provided, its purpose, the intention behind the offer and that the offer is being made without interest or obligation. The documentation must ensure to state that the offer is being made as a result of the COVID-19 pandemic.

Please see attached suggested assessment form in Appendix 3 which will aid in documenting the evaluation of an offer.

For the avoidance of doubt the evaluation process should be completed by the relevant Workflow Lead where the offer has been made to the COVID-19 Offers Team. Where the offer has been made directly to a hospital or CHO, the evaluation should be completed by someone in the hospital or CHO at the appropriate grade depending on the value of the offer (see Appendix 2).

### **Responding to the Donor/Volunteer**

In general, where possible, all donations and offers should be recorded through the central COVID-19 Offers Team. This will allow for coordination of the offer to the appropriate Workflow Lead (see Appendix 2).

Following the evaluation of an offer by the relevant team, the donor/volunteer should be written to outlining whether or not the offer can be accepted and to provide a brief synopsis of the decision reached. See Appendix 4 for sample letters.

If the offer is being accepted the donor must receive a signed official receipt (see Appendix 5 for sample receipt) in addition to the Letter of Acceptance (see Appendix 4).

### **Accepting an Offer**

Where it has been decided that an offer can be accepted, there are different procedures to follow to correctly record it, depending on the type of offer which has been accepted:

#### **(1) Cash (NFR 17.5.3, 17.5.4, 17.6)**

All cash offers, where possible, should be directed to the COVID-19 Offers Team where they will then be directed to the Workflow Lead for Cash, where there is an agreed banking and reporting process flow in place.

In exceptional circumstances where direct contact has been made at a local level for local specific use, the local Finance team may coordinate the donation as follows ensuring details of the donation are appropriately recorded locally:

- The funds must be immediately lodged to the HSE bank account.
- For donations under €10,000 the donation may be coded to the income and expenditure account. Donations above €10,000 must be coded to deferred income.
- If the donation is for a separate charitable body the funds must be remitted immediately to that body and an official receipt obtained by the HSE for the funds remitted. The funds must not be lodged to the HSE bank account.

- The donor is to be provided with a receipt as outlined above. Where the funds are to be used, approval from the General Manager Finance Operations for the area must be sought.
- The General Manager Finance Operations for the area needs to be satisfied the expenditure meets the conditions attaching to the donation.
- The Operations Finance Manager will arrange the necessary journals.
- The purchase order may then be placed with the supplier by the requisitioner.
- An account of all transfers from deferred income must be maintained and reconciled on a monthly basis by the Finance Operations team for the area to ensure that transfers are properly authorised and applied for the purpose specified.
- In addition, all donations recorded in the income and expenditure account must be reconciled on a monthly basis by the Finance Operations team for the area to ensure that they are correctly assigned and funds used for the appropriate requested purpose.

## **(2) Equipment or Machinery**

If the donation relates to equipment or machinery, it will be essential to ensure this is recorded on the appropriate asset register and accounted for appropriately by the relevant local Finance Unit.

## **(3) Provision of a Service**

If the donation relates to provision of service, it will be important to establish the specifics and purpose of the service as well as completing due diligence on the service provider and establishing an assurance that they have full regulatory, legislative and qualitative compliance – as relevant and required.

**APPENDICES:****Appendix 1: Managed Pathways for Covid-19 Offers:**

<b>Offer</b>	<b>Contact Name</b>	<b>Email address</b>	<b>CC</b>
Accommodation	Frances McNamara	<a href="mailto:frances.mcnamara1@hse.ie">frances.mcnamara1@hse.ie</a>	<a href="mailto:Lisamarie.hogan@hse.ie">Lisamarie.hogan@hse.ie</a>
Beds & Furniture	Michael Lanigan	<a href="mailto:michael.lanigan@hse.ie">michael.lanigan@hse.ie</a>	<a href="mailto:Vincent.osullivan@hse.ie">Vincent.osullivan@hse.ie</a>
Buildings	Jim Curran	<a href="mailto:Jimm.curran@hse.ie">Jimm.curran@hse.ie</a>	
Communications	Kahlil Coyle	<a href="mailto:Kahlil.coyle@hse.ie">Kahlil.coyle@hse.ie</a>	<a href="mailto:Aoife.denvir@hse.ie">Aoife.denvir@hse.ie</a>
Contact Tracing	Kilian McGrane	<a href="mailto:Kilian.mcgrane@hse.ie">Kilian.mcgrane@hse.ie</a>	<a href="mailto:Niamh.obeirne1@hse.ie">Niamh.obeirne1@hse.ie</a>
Decontamination, test kits	Alan Brett	<a href="mailto:Alan.brett@hse.ie">Alan.brett@hse.ie</a>	<a href="mailto:rmcgarry@deloitte.ie">rmcgarry@deloitte.ie</a>
Food & Meals	Siobhan Dunphy	<a href="mailto:Siobhan.dunphy@hse.ie">Siobhan.dunphy@hse.ie</a>	
Funding	Mairead Dolan	<a href="mailto:Mairead.dolan@hse.ie">Mairead.dolan@hse.ie</a>	<a href="mailto:Monica.percy@hse.ie">Monica.percy@hse.ie</a>
Hand Sanitiser	Eamonn Lally	<a href="mailto:Eamonn.lally@hse.ie">Eamonn.lally@hse.ie</a>	
Hi tech equipment/ventilators	John Griffin, cc. Vincent	<a href="mailto:johnm.griffin@hse.ie">johnm.griffin@hse.ie</a>	<a href="mailto:Vincent.osullivan@hse.ie">Vincent.osullivan@hse.ie</a>
HR/Workforce	Liz Roche	<a href="mailto:Liz.roche@hse.ie">Liz.roche@hse.ie</a>	<a href="mailto:nationalhr@hse.ie">nationalhr@hse.ie</a>
Medical Supplies of PPE	Eamonn Lally	<a href="mailto:Eamonn.lally@hse.ie">Eamonn.lally@hse.ie</a>	
Misc/Other	Des O'Toole	<a href="mailto:Des.otoole@hse.ie">Des.otoole@hse.ie</a>	
NAS	Martin Dunne	<a href="mailto:Martin.dunne@hse.ie">Martin.dunne@hse.ie</a>	
Radiology	Mark Smith	<a href="mailto:Mark.smith@hse.ie">Mark.smith@hse.ie</a>	<a href="mailto:Vincent.osullivan@hse.ie">Vincent.osullivan@hse.ie</a>
Research	Ana Terres	<a href="mailto:Ana.terres@hse.ie">Ana.terres@hse.ie</a>	
Technology	Anne McCahill	<a href="mailto:Anne.mccahill@hse.ie">Anne.mccahill@hse.ie</a>	<a href="mailto:Marie.carragher@hse.ie">Marie.carragher@hse.ie</a>
Transport	Tom McGuinness	<a href="mailto:Tom.mcguinness5@hse.ie">Tom.mcguinness5@hse.ie</a>	

**Appendix 2: – AUTHORISATION LEVELS FOR ACCEPTANCE OF DONATIONS / GIFTS DURING COVID  
19 CIRCUMSTANCES**

<b><u>Acceptance of Donations / Gifts – in the exceptional environment of COVID-19</u></b>			
<b>Grade or Equivalent Salary Grade or position</b>	<b>Cash</b>	<b>Equipment (Value of)</b>	<b>Services (Estimated value of)</b>
Grade III	Nil	Nil	Nil
Grade IV	Nil	Up to €500	Up to €500
Grade V	Nil	Up to €500	Up to €500
Grade VI	Nil	Up to €500	Up to €500
Grade VII	Nil	Up to €1k	Up to €1k
Grade VIII	Up to €10k	Up to €10k	Up to €10k
General Manager	Up to €25k	Up to €50k	Up to €50k
Head of Service in CHO	Up to €50k	Up to €50k	Up to €50k
Hospital Network Manager	Up to €100k	Up to €100k	Up to €100k
Assistant National Director/RDO/ Head of Function CHO Chief Officer	Up to €250k	Up to €250k	Up to €250k
National Directors / CEO Hospital Groups	Up to €0.5m	Up to €0.5m	Up to €0.5m
HSE CEO	Above €0.5m	Above €0.5m	Above €0.5m



**Appendix 3: The Donation, Gift and Bequest Evaluation Questionnaire**

*Section A: Donation, Gift Bequest Recording Form – For Donations Received Locally Directly and Not Recorded Through the COVID-19 Offers Team*

HSE Location:	Date:
---------------	-------

HSE Point of Contact (Name):  
Telephone:

---

Please Print:  
Name of Donor:  
Donor’s Address:  
Street:  
City:  
County:  
Telephone:

---

Category of Gift:

Check as applicable:

<input type="checkbox"/> Monetary	<input type="checkbox"/> Non-monetary
<input type="checkbox"/> Conditional	<input type="checkbox"/> Unconditional
<input type="checkbox"/> Personal Property	<input type="checkbox"/> Real Property

Amount/value of gift: \_\_\_\_\_

Description and purpose of gift including circumstances ( ie if COVID related) and any donor imposed restrictions or conditions to include preferred use of donation:

---

---

---

---

---

---

---

*Section B: Validity Test Checklist*

This checklist will help to determine whether the HSE is in compliance with the statutory and delegated authorities to accept donations, gifts and bequests from the private sector, conditional and unconditional, monetary and non-monetary, and whether there may be any potential for a conflict of interest.

1. Will acceptance of the gift, to a reasonable person, compromise the integrity of any official or the HSE?

Yes _____	No _____
-----------	----------

2. Is there an actual or apparent conflict of interest?

Yes _____	No _____
-----------	----------

3. Is there any matter pending before the HSE that would affect the interest of the donor, e.g., approval of a grant or award of a contract? If so, what? Indicate the nature of the matter.

Yes _____	No _____
-----------	----------

---

---

---

4. Does the HSE control activity in which the donors have an interest or the potential for an interest, such as grant programs, or clinical trials? If so, indicate which activities.

Yes _____	No _____
-----------	----------

---

---

5. Will the amount/value, or the nature of the gift alone raise a significant concern?

Yes _____	No _____
-----------	----------

6. Is the gift being offered for endorsement purposes?

Yes _____	No _____
-----------	----------

7. Does the gift meet generally acceptable public standards?

Yes _____	No _____
-----------	----------

8. Is the gift reasonable to administer?

Yes _____	No _____
-----------	----------

9. Will the principal beneficiary of the gift be the HSE or a separate charitable body?

Yes _____	No _____
-----------	----------

10. Are there donor imposed restrictions or conditions?

Yes _____	No _____
-----------	----------

11. Is the gift being offered to the HSE to support the activities of a specific individual employee and if so, for what purpose?

Yes _____	No _____
-----------	----------

12. What is the practical impact of the gift within the HSE

---

---

---

*If your answer was "Yes" to Question Nos. 1 - 6; or "No" to Question Nos. 7 – 9, careful consideration should be given to non-acceptance of the gift.*

Signatures:

_____	_____	_____
HSE Recommending Official	Date	Officers Title

_____	_____	_____
HSE Authorising Official <sup>1</sup>	Date	Officers Title

<sup>1</sup> The authorising officer shall be no lower than the relevant authorisation table (see Appendix 3) dictates unless otherwise designated by the relevant Senior Member of staff.

---

**Appendix 4: Sample Letters to Communicate with Donors/Volunteers**

**(Please use HSE Letterhead)**

**Letter Type 4A – Accepting the Offer**

Address of Donor

Date of letter

Dear \_\_\_\_\_ (Name of Donor):

On behalf of the Health Service Executive, and by the authority given to me under National Financial Regulation 17 Voluntary Donations, Gifts, Bequests, Membership of Boards Covid 19 Environment. I am pleased to accept \_\_\_\_\_ (insert details of the gift).

In accordance with your wishes, the funds will be used by (Name of HSE Location where one was specified) solely to support the response to the Covid 19 pandemic (also include details if donation was for a specific purpose e.g. to buy PPE).

Support from you makes it possible for the Health Service Executive to continue in its efforts in tackling the Covid 19 pandemic.

Sincerely yours,

\_\_\_\_\_  
(Signature) (Recipient HSE Official)

**Letter Type 4B – Declining the Offer**

Use HSE Letterhead only

Address of Donor

Date of letter

Dear \_\_\_\_\_ (Name of Donor):

On behalf of the Health Service Executive, and by the authority given to me under National Financial Regulation 17 Voluntary Donations, Gifts, Bequests, Membership of Boards Covid 19 Environment, I am writing to you to thank you sincerely for your offer of (Insert Details of the Offer).

Unfortunately at this time we are unable to accept your offer as (insert a brief reason for why the offer cannot be accepted).

Once again thank you for your offer made and we regret that it is not possible for us to accept it at this time.

Sincerely yours,

\_\_\_\_\_

(Signature) (Recipient HSE Official)

\_\_\_\_\_

## Appendix 5 – Receipt Sample

Please use official HSE headed paper

**COVID-19 DONATION OFFICIAL RECEIPT**  
**Copy to be retained on file**

<b>Date</b>	
<b>Evaluation Completed By</b>	
<b>Donation Authorised By</b>	
<b>Donor Name</b>	
<b>Address</b>	
<b>Telephone</b>	
<b>Email</b>	
<b>Type of Donation</b>	<i>e.g. cash, products, equipment, assets, services, time</i>
<b>Value of Donation</b>	<b>If quantifiable</b>

**THANK YOU FOR YOUR GENEROUS SUPPORT**

---

(Signature) (Recipient HSE Official)

*While the HSE greatly appreciates all donations some may not be suitable for use in a clinical setting and if that is the case the donated item will be redirected to another facility for their use.*