



B-2

INCOME, CHARGES AND DEBTORS



NATIONAL FINANCIAL REGULATIONS

Version 1.1.3
Effective 19 June 2024

This policy covers:

- guidance on the procedures and controls that must be followed for the purposes of income, debtors, and donations
- guidance in relation to the key controls and processes in place undertaking the debt collection process

Ideally, you should read this document online, as we link to other guidelines you also need to know. Additional accessibility functions are also available such as the interactive Table of Contents where you can click on any section of the table and be brought directly to that content. While browsing the document, you can click the button at the bottom of the page at any time to return to the Table of Contents.

To help you take note of these links and other features of this policy, we use the icons below.

B-2 ICON SET



Highlighting Important Information



Download Form



Contact Details or Connection Point



Legal Reference

Who needs to read this policy?

The National Financial Regulations (NFRs) apply to all staff in all divisions, Community Healthcare Organisations (CHOs) and Hospital Groups (HG) where services are provided on behalf of the HSE. This includes permanent, temporary and agency staff. Equivalent controls should also be implemented by Section 38 and Section 39 providers where services are being provided on behalf of the HSE or where HSE grant aid funding is being received.

How we keep the policy up to date – and how you can help

There is a change control process in place for the NFR documents to ensure they are kept up-to-date with current practice and guidelines. All change control requests, and feedback should be submitted using the [change control form](#).

If you have to create a local procedure document

If you are responsible for developing a local procedure document, you might find the following resources useful:

- the [key control checklist](#) on [page 26](#) as it lists required key controls which you must have in place
- a [sample local procedures template](#)

Frequently Asked Questions (FAQs)

You can find answers to some of the most common queries related to the NFRs on our [FAQs page](#) on the HSE website.

Table of contents

(Interactive table, click to access specific section of interest)

At a glance.....	6
1. Introduction.....	7
2. Income from charges.....	8
2.1 Types of income and charges.....	8
2.2 Raising charges.....	9
2.3 Reporting and managing charges.....	11
2.4 Collection of charges.....	12
2.5 Vulnerable or at-risk adults.....	13
2.6 Debt recovery.....	15
2.6.1 General debt collection process.....	15
2.6.2 Payment by instalment arrangement.....	16
2.6.3 Collection management process.....	16
2.6.4 Initiate legal proceedings.....	16
2.7 Bad debts.....	17
3. Income from voluntary donations, gifts and bequests.....	18
3.1 Voluntary donations, gifts and bequests to staff members.....	18
3.2 Voluntary donations, gifts and bequests to the HSE.....	18
3.3 Organised voluntary fundraising for the HSE.....	20
3.4 Disbursements from funds held for a specified purpose.....	21
4. Audit requirements.....	22
5. Irregularities, whistleblowing and fraud.....	22
6. Glossary of terms.....	23
7. Acronyms and abbreviations.....	24
8. Key control checklist.....	26
9. Appendices.....	27
9.1 Appendix 1 – Medically insured collection process.....	27

9.2	Appendix 2 – Non-medically insured collection process.....	29
9.3	Appendix 3 – Emergency department charges	30
9.4	Appendix 4 – Road Traffic Accident charges	31
9.5	Appendix 5 – European Health Insurance Card (EHIC)	34
9.6	Appendix 6 – Nursing home charges (excess over Fair Deal).....	35
9.7	Appendix 7 – RSSMAC	36
9.8	Appendix 8 – Bad debt process	39
9.9	Appendix 9 – Debt collection process - Community	40
9.10	Appendix 10 – Debt Collection Agency referral process	41
9.11	Appendix 11 – Charging non-ordinarily resident inpatients	42
9.12	Appendix 12 – Charging non-EU nationals ordinarily resident in Ireland	43
9.13	Appendix 13 – Assessing voluntary donations, gifts and bequests	44
9.14	Appendix 14 – Downloads: Sample letters of acceptance.....	45

At a glance

Document at a glance	
<ul style="list-style-type: none"> The purpose of this document is to set out the minimum controls and standards that must be followed, in relation to income, debtors and donations. Detailed procedures covering the day-to-day tasks involved in meeting this policy which should be in place in each of the relevant units of the HSE. 	
Key users	Key concepts
<ul style="list-style-type: none"> All staff involved with income generation and collection in the HSE. All staff involved in the recoupment of overpayments. All staff involved in receipting donations. All staff involved in admitting or booking in patients. 	<ul style="list-style-type: none"> Invoicing. Collection. Debt recovery and Bad Debt management. Donations, bequests and gifts.
Key objectives of this document	Key relevant links
<ul style="list-style-type: none"> Protect HSE income sources. Enable efficient collection of income. Protect against credit risk. Enable acceptance of voluntary donations, gifts, and bequests. 	<ul style="list-style-type: none"> Code of Conduct for Health and Social Service Providers Code of Practice for the Governance of State Bodies (Department of Public Expenditure and Reform) RSSMAC easy to read leaflet Exemptions from Hospital Charges HSE Research Governance Framework RGSM Revenue Framework Assisted Decision Making Act 2015 HSE Safeguarding Policy HSE National Consent Policy
Key contacts	
<ul style="list-style-type: none"> Hospital charge exemption Queries - Contact acute.operations@hse.ie Tax Queries - Contact Tax Queries - taxqueries@hse.ie Legal proceedings Queries – Contact HSE Office of Legal Services - ols@hse.ie Control Queries – Contact Governance and Compliance - govn.compliance@hse.ie 	

1. Introduction

This document sets out guidance on the controls and standards that must be followed, in relation to income, debtors and donations. Detailed procedures covering the day-to-day tasks involved in meeting this policy should be in place in each of the relevant operational units of the HSE. For more please refer to [NFR A – Internal Controls Framework and Principals](#).

HSE receives its Exchequer funding (non-capital and capital) from the Department of Health by way of a grant from Vote 38.

Income referred to in this regulation relates to monies due in respect of any charge which is raised by the HSE and includes the following:

- charges it issues for the provision of all paid services
- donations and [bequests](#) received from those who raise funds voluntarily for the benefit of the HSE
- Research and Development. For more details on this income type please see [RGSM Revenue Framework](#)

The objective of this regulation is to maximise the HSE's income and ensure that it fulfils its obligation in relation to the collection of charges.

This document is particularly relevant to staff involved in the administration of income and admitting and booking in patients. It is critical that these staff:

- follow robust controls to safeguard income and employees involved in income administration
- optimise cash collection through efficient processes
- manage any credit risk effectively
- deal with bad debts appropriately
- evaluate and document donations, gifts and bequests offered to the HSE

It is important that you are aware of the key controls and procedures relevant to you and the support materials and contacts that are available to help you in your work.

We have included a [glossary of terms](#) and a [table of abbreviations and acronyms](#) on pages 23 and 24 respectively. You may find it helpful to refer to it as you read.

2. Income from charges

2.1 Types of income and charges

Examples of charges and income from various settings include those listed in the table below:

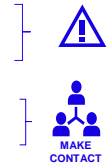
	Types of Charge	Examples
CHARGES/INCOME	Private Charges (as defined in the Health Act, 1970)	Charge to patient for hospital services.
	Emergency Department Charges	Emergency Department Fees.
	Road Traffic Accident Charges	Road Traffic Accident Charges.
	Charges for the Non-Insured	Charges to patients who do not hold Health Insurance.
	Residential support services maintenance and accommodation contribution (RSSMAC)	Contribution towards accommodation and daily living costs by clients who avail of Residential support services (RSS).
	Long Stay Charges	Charges to residents in long stay units.
	Corporate Income	Environmental Investigations.
	Civil Registrations	Births, Deaths and Marriages registration income.
	Laboratory Testing	Blood Work Charges.
	Car Park Charges	Car Parking Income.
	Rental Income	Miscellaneous Income from leasing of HSE Property.
	External Secondment Income	Income from Secondment of Staff.
	Income from Research and Development	Income from Clinical Trials.

Other HSE income

The above listing is not exhaustive. There are other income sources to account for within the HSE. The same principles that are set out in this document apply to those additional income sources.

Charges subject to Value Added Tax (VAT)

It is also possible that certain charges should be subject to VAT. Care should be taken to determine whether this is the case or not and if advice needs to be sought on VAT treatment of different income sources, particularly if areas are invoicing for clinical trials. Contact the tax department on taxqueries@hse.ie for advice on the application of VAT when raising invoices.



2.2 Raising charges

You must follow the four main steps below when raising a charge.



Step 1	You must confirm HSE has the authority to raise a charge
	<p>You must clearly set out the basis for the charge (such as Statutory Charge or Non-Statutory Charge). <input type="checkbox"/></p>
	<p>You must be aware that the charge may arise from a legislative requirement or from a specified HSE revenue raising measure. <input type="checkbox"/></p>
	<p>You must be aware of persons who may be exempt for certain charges. For Example: Medical card holders and patients with specified illnesses. For more, please see HSE information on exemptions. For queries relating to exemptions from hospital charges please email acute.operations@hse.ie. <input type="checkbox"/></p>



Step 2	You must establish that a HSE service has been provided
	<p>You must confirm that a service has been provided as quickly as possible to allow for timely processing of the charge.</p> <p>The trigger for any charge to issue should be clear and obvious. <input type="checkbox"/></p> <p>For Example: Emergency Department fees are incurred at the point of service, and you should make every effort to collect these charges at this point.</p>

Step 3	You must calculate the charge correctly including correct VAT treatment
You should only produce the invoice when it is clear that a HSE service has been provided.	<input type="checkbox"/>
You must determine whether the charge is subject to VAT and apply the correct VAT rate.	<input type="checkbox"/>
You must capture and validate the debtor's contact details through an appropriate system.	<input type="checkbox"/>

Step 4	You must raise a HSE invoice properly to the correct person
When raising an invoice, there must be a clear Segregation of Duties (SOD) between the person raising the invoice and the person responsible for checking it off as paid. For more information on SOD, please refer to NFR A – Internal Controls Framework and Principles .	<input type="checkbox"/>
A designated officer shall raise the invoice on the relevant Patient Administration System as soon as possible after the patient discharge. This time frame shall not exceed one working week (7 calendar days) where applicable. Please see Appendices section for specific examples.	<input type="checkbox"/>
You must make sure the invoice has a unique reference number, so that it is distinctive and identifiable.	<input type="checkbox"/>
You must make sure the debtor's details are stated correctly, with the person's name and address.	<input type="checkbox"/>
You must clearly set out an itemisation and description of the charge.	<input type="checkbox"/>
You must ensure the amount of the charge is shown together with any applicable VAT (if relevant).	<input type="checkbox"/>
You must ensure the debtors payment options are clearly set out as part of the invoice to facilitate efficient payment (such as online payments or postal payments).	<input type="checkbox"/>

For information on charging non-ordinarily resident inpatients, please see [Appendix 11](#).

For information on charging non-EU nationals who are ordinarily resident in Ireland please see [Appendix 12](#).

Local procedures

Each HSE area involved in the administration of income must document local procedures covering the day-to-day tasks involved in Steps 1 to 4 above.

It is the Line Manager who is responsible for ensuring local procedures are in place. These local procedures must define the level of responsibilities. For more information on local procedures please refer to [NFR A – Internal Controls Framework and Principles](#).

Line Manager responsibilities

If you are a Line Manager, your responsibilities include the following.

- Keeping up to date record of charges that apply at your location.
- Keeping up to date record of the exemptions which can apply to the charges in place at your location.
- Providing a statement of your locations approach for income generation, collection and receipting. For more on cash and bank controls see [NFR B-5 – Banking, Cash and Card Payments](#).
- Providing a set of 'Key Performance Indicators' (KPIs) on income generation to enable trend analysis and interventions for your location. These KPIs are to be determined at a local level but must always include an [Aged Debtor Analysis](#). Please see [Department of Public Expenditure and Reform \(DPER\) information on Collection of Debt by Public Service Bodies](#) on common reporting and debtor analysis.
- Providing clear definition of roles and responsibilities at your local level.
- Ensuring sufficient and appropriate training is provided to those administering the above steps in your location.

2.3 Reporting and managing charges

When a charge is issued for services provided, an invoice relating to the charge must be recorded on the local finance system in place.

Invoices must be reconciled to a charges report which must support the volume and value of invoices raised.

Invoices which are raised in error which need to be cancelled should state the reason for cancellation and to ensure SOD, the cancellation must be approved by a Line Manager before the cancellation is recorded on the local finance system.



2.4 Collection of charges

As stated in [Section 2.2](#), **there must be a clear SOD where possible and appropriate oversight between the person raising the invoice and the person responsible for marking it as paid.** For more information on SOD, please refer to [NFR A – Internal Controls Framework and Principles](#).



Payment for services which the HSE can charge for should be at the point the service is provided where possible. For services provided but not immediately paid for, the following steps must be followed:

- an invoice sent to the appropriate and valid debtor
- the charge for the service provided must be accounted for in the reporting period to which the charge relates
- the invoice must be properly followed up on through adequate arrangements and systems for the collection of that income

Local unit records

What complete records must be maintained - checklist	
Full payments made matching to the relevant invoice.	<input type="checkbox"/>
Payments by instalment matched to the relevant invoice.	<input type="checkbox"/>
Credit notes raised matching to the relevant invoice and reasons for raising.	<input type="checkbox"/>
Invoices referred to a Debt Collection Agency (DCA) (See Section 2.6.3) – including checks to ensure invoices are not sent in error to a DCA (such as invoices incorrectly raised).	<input type="checkbox"/>
Debtors and related invoices which are subject to Legal Proceedings.	<input type="checkbox"/>
Debtors and invoices which are subject to write-off approval process (See NFR D - Financial Reporting).	<input type="checkbox"/>

Each location must have in place a standardised and efficient income collection system. All receipting of income should be in adherence with the directives of HSE [NFR B-5 –Banking, Cash and Card Payments](#).

Collection of charges for specific circumstances

The table below provides additional guidance for collections in the specific circumstances shown:

Additional Guidance For	Extra Detail	Commentary
Medically Insured Collections	See Appendix 1	Patients with private medical insurance may have their insurer make payments for certain HSE services.
Non-Medically Insured Collections	See Appendix 2	Those without medical insurance must incur charges directly.
Emergency Department Charges	See Appendix 3	Ideally a point of service collection.
Road Traffic Accident Charges	See Appendix 4	Per Section 2A, Health Amendment Act 1986.
European Health Insurance Card (EHIC) Patient Charges	See Appendix 5	Per EU Regulation 883/04.
HSE Nursing Home (Excess over the Nursing Homes Support Scheme 'Fair Deal' Contribution)	See Appendix 6	Part of the HSE's role is to determine the financial co-payment arrangements between nursing homes and individual residents.
RSSMAC (Residential support services maintenance and accommodation contribution)	See Appendix 7	Contribution towards accommodation and daily living costs by clients who avail of RSS.



2.5 Vulnerable or at-risk adults

Care should be taken when collecting debt in respect of frail or vulnerable adults.

If the client's current capacity is not in question and it is their will and preference not to pay their charge, a care team member should engage with them empathetically

on the matter. Where this fails, Senior Management should be briefed to consider further options such as legal recovery.

Under no circumstance should undue pressure be brought to bear on any client.

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.



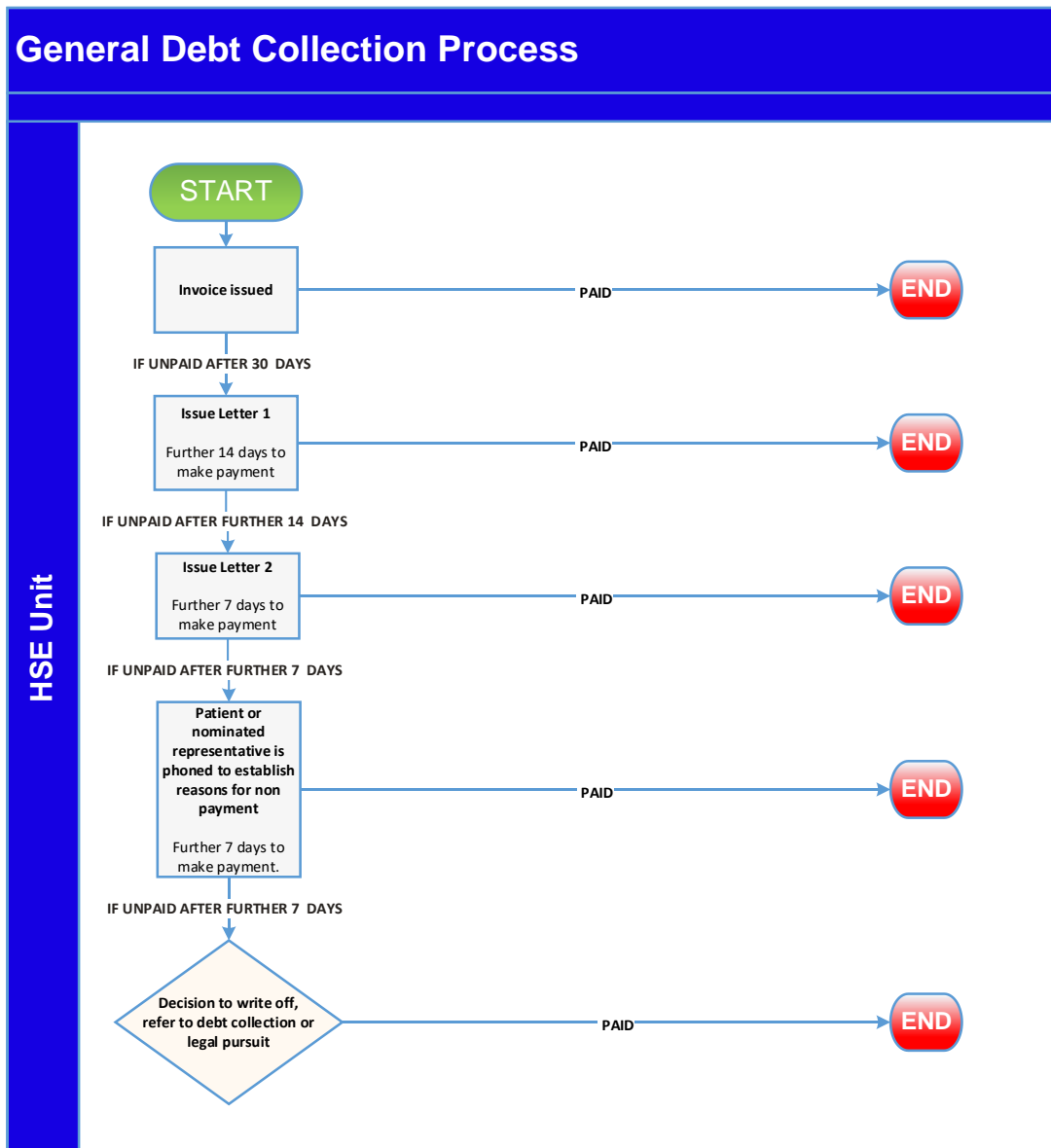
2.6 Debt recovery

2.6.1 General debt collection process

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.



The general debt collection process timelines are calendar days and are the minimum controls, this being the latest date the letter should be issued.



2.6.2 Payment by instalment arrangement

If a debtor is unable to pay a charge in one single payment, an Instalment Arrangement, where the payment is split into multiple instalments, may be considered by the local Finance Manager or officer designate.

The debtor must act in good faith in an Instalment Arrangement and is responsible for meeting the agreed payments. If the debtor does not meet the installation arrangement, the matter will be referred to a DCA or legal proceedings will commence.

2.6.3 Collection management process

The HSE retain DCAs to pursue unpaid debts which are difficult to collect through the regular mechanisms. The decision to refer to a DCA should be made by local management in assessing each individual debt and in line with local procedures. Where a decision is made not to proceed with the remainder of the debt collection process, it should be appropriately documented and approved by the Head of Service.

The process maps detailing the collection management process can be found at [Appendix 10](#).

2.6.4 Initiate legal proceedings

When are legal proceedings appropriate?

The use of a DCA to collect the debt should be considered in the first instance, for example before any legal proceedings are initiated. The use of a DCA may not be required or appropriate in all cases. For example, patient debt in the community may be of high monetary value or the patient may have capacity or vulnerability issues to be considered.

It is the responsibility of the HSE Legal Service User (LSU) to authorise the start of legal proceedings where:

- it is not appropriate to engage a DCA
- where an agency has been engaged but has not succeeded in collecting the debt

LSU

Examples of LSUs may include Assistant National Director of Services in acute setting or General Manager or Head of Service within CHOs. Only authorised LSUs may initiate legal proceedings and an up to date register of LSUs is held by the HSE Office of Legal Services. For queries, please contact ols@hse.ie.



Commencement of legal proceedings

On receipt of instructions from an authorised LSU, the HSE contracted legal firm will commence legal proceedings and the legal firm will be responsible for overseeing the legal debt collection process including obtaining judgment and advising on enforcement options.

Depending on the nature of the claim for the debt, different [statutory limitations](#) apply under which proceedings may be instituted. Careful consideration should be given to cases where the debtor is deceased, as generally, proceedings must be commenced within two years from the date of death (at the latest). Legal advice should be obtained at an early stage to ensure legal proceedings are initiated promptly and within the time limits set out in the Statute of Limitations and other relevant legislation.

Legal costs

It is HSE policy to pursue debtors for legal costs associated with the collection of outstanding debts.

2.7 Bad debts

Bad debts arise when a debt proves uncollectable from a debtor.

General procedures

All reasonable steps must be followed before declaring the debt is to be written off. These include the potential debt recovery avenues outlined in [Section 2.6](#) above.

Any bad debts to be written off, above €30,000, must be approved by the Chief Financial Officer of a Hospital Group or Head of Service or Head of Function or Head of Finance of a CHO or a designated approver. Please [see NFR D - Financial Reporting](#) document for the full bad debt write-off process.



Known bad debts are written off in the period in which they arise.

The local HSE location ensures specific provisions are compliant with the General Bad Debt Provision Policy for Hospital Charges.

Reviews and lists

A formal bad debt review should be carried out by each HSE area at least twice a year. The [Aged Debtor Analysis](#) reports referred to in [Section 2.2](#) above should be used as an aid and driver for these reviews.

A list of bad debts must be prepared by 31 December each year and back up documentation supporting the provision of bad debts should also be filed. This requirement is essential to produce the HSE's Annual Financial Statements (AFS) as set out in [NFR D - Financial Reporting](#).

See [Appendix 8](#) which provides a process map to assist with the determination and treatment of bad debts.

3. Income from voluntary donations, gifts and bequests

The HSE receives voluntary income (in the form of donations, [bequests](#) and gifts) from people and organisations acting in a charitable way to improve or support the services provided by the HSE.

The HSE must treat this income with care and in a manner where the professional integrity of the HSE is guarded appropriately.

Where a donation is monetary, please contact your local finance team for instructions on correct lodgement procedure.

3.1 Voluntary donations, gifts and bequests to staff members

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



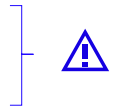
3.2 Voluntary donations, gifts and bequests to the HSE

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](#)) must be completed and documented as part of this process.



Approval thresholds for Donations

Authorisation levels for the acceptance of Donations or gifts are outlined in the table below.

Grade or Equivalent Salary Grade or Position	Cash Value	Equipment Value	Services Estimated Value
Grade VIII	Up to €10k	Up to €10k	Up to €10k
General Manager	Up to €25k	Up to €25k	Up to €25k
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, 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

Requirements for gifts over €100,000

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.

Requirements for shares

Shares offered to the HSE have to be first approved by the Minister for Health before acceptance.

Inclusion in Fixed Asset Register

Any assets donated to the HSE or assets bought from donations must be included in the Fixed Asset register.

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 (See Sample Letter of Acceptances in [Appendix 14](#)).

3.3 Organised voluntary fundraising for the HSE

Before the HSE can consider accepting income from voluntary fundraising, the following must be completed:	
The objectives of the fundraising must be set out in writing.	<input type="checkbox"/>
The objectives of the fundraising must be agreed with the Assistant National Director Services, Head of Service or equivalent grade.	<input type="checkbox"/>
The objectives of the fundraising must be approved by the CHO Head of Service or Hospital Manager or equivalent grade and approved by the CHO Head of Finance or CFO Hospital Groups.	<input type="checkbox"/>
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 Assistant National Director Services, Head of Service or	<input type="checkbox"/>

Before the HSE can consider accepting income from voluntary fundraising, the following must be completed:

equivalent grade 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 voluntary fundraising activities must be given in writing by the Assistant National Director Services, Head of Service or equivalent grade to the National Communications Division at least two weeks prior to the event taking place. ☐

Participation of HSE staff in the running of such initiatives or the use of HSE resources (directly or indirectly) must be approved by the appropriate Assistant National Director Services, Head of Service or equivalent grade. ☐

It is necessary to provide written guidelines, in line with the purpose of the fundraising activities. These guidelines must include:

- methods to be used to collect money
- rules around making payments from the funds ☐
- the relevant fund officers' responsibilities around the financial accountability of the funds (for example, proper books of accounts, management of receipts books, setting up bank accounts, bank reconciliations, annual audited accounts and so on.)

The written guidelines must be approved by the appropriate Assistant National Director Services, Head of Service or equivalent grade. ☐

The fundraising objectives must be consistent with the Charitable Status of the HSE. Further information regarding Charitable Status is contained in [Charities Governance Code](#).

3.4 Disbursements from funds held for a specified purpose

Where donated funds are to be spent which have a purpose specified by the donor, prior written approval must be obtained from the General Manager Finance Specialist (Region) and either the CHO Head of Finance or the Chief Financial Officer, Hospital Group.

The approvers must be satisfied that the expenditure meets the conditions attached to the donation before approval is granted.

At a minimum the following details must be included in the written approval:

- items description

- quantity and value of the spend
- confirmation that the expenditure is consistent with the express purpose for which the funds were intended

If approved, the General Manager Finance Specialist (Region) or their approved delegate will arrange to have the funding transferred by journal into revenue income in the accounting period. This income will be assigned to the cost centre against which the approved expenditure will be coded.

The purchase order (PO) may then be placed with the supplier in line with normal purchase to pay (P2P) processes. Please refer to [NFR B-1 - Procurement](#) for P2P processes.

An account of all transfers from [deferred income](#) must be maintained and reconciled monthly to ensure that transfers from this account are properly authorised and are related to the specified cause. The General Manager Finance Specialist (Region) shall designate a responsible officer for this process.

4. Audit requirements

Documentation must be maintained to provide evidence of compliance and facilitate audit.

See [NFR A – Internal Controls Framework and Principles](#) for reference to Audit Requirements.

5. Irregularities, whistleblowing and fraud

HSE staff must not engage in or be in any way associated with fraudulent or unlawful behaviour.

Any member of staff who considers that there may have been an irregularity that could lead to a misappropriation of funds or fraud should refer to the Whistleblowing and Fraud section of [NFR A – Internal Controls Framework and Principles](#) to report serious matters under the [Protected Disclosures Act 2014](#). This act aims to protect staff who raise concerns about possible wrongdoing in the workplace such as financial fraud.

Please also refer to the [HSE Fraud Policy](#).



6. Glossary of terms

Term	Meaning
Aged Debtor Analysis	Involves the production of a list of unpaid invoices at a particular point in time. At a minimum it should contain the details of the debtor, the amount outstanding and how long the debt has been outstanding.
Bequest	The act of giving or leaving something by means of a will.
Deferred Income	This is when income is received for a good or service that has not yet been provided.
Next of kin	<p>A person who you would like to be contacted in case of an emergency.</p> <p>Being a “next of kin” in itself does not give a person any legal standing.</p>
Residential Support Services (RSS)	RSS is a term defined in section 67A of the Health Act 1970 . It refers to non-acute services provided to a person by or on behalf of the HSE, where those services include accommodating the person, or meeting their maintenance costs (such as food, utility bills and so forth) or both, in a Hospital, Convalescent home, Nursing home (excluding a Fair Deal support service) or Home or other housing accommodation (including in community residential settings) for persons with a physical, sensory, mental health or intellectual disability.
Statutory limitations	<p>A prescriptive time period after an event within which legal proceedings may be initiated.</p> <p>When the time specified in a statute of limitations runs out, a claim may no longer be filed.</p>

7. Acronyms and abbreviations

Term	Meaning
ACFO	Assistant Chief Financial Officer
AFS	Annual Financial Statements
CHO	Community Healthcare Organisation
DCA	Debt Collection Agency
DoH	Department of Health
DPER	Department of Public Expenditure and Reform
EHIC	European Health Insurance Card
KPI	Key Performance Indicator
LSU	Legal Service User
PO	Purchase order
PPP	Patient private property
P2P	Purchase to pay
RSS	Residential support service

Term	Meaning
RSSMAC	Residential support services maintenance and accommodation contribution
RTA	Road Traffic Accident
SOD	Segregation of duties
VAT	Value Added Tax

8. Key control checklist

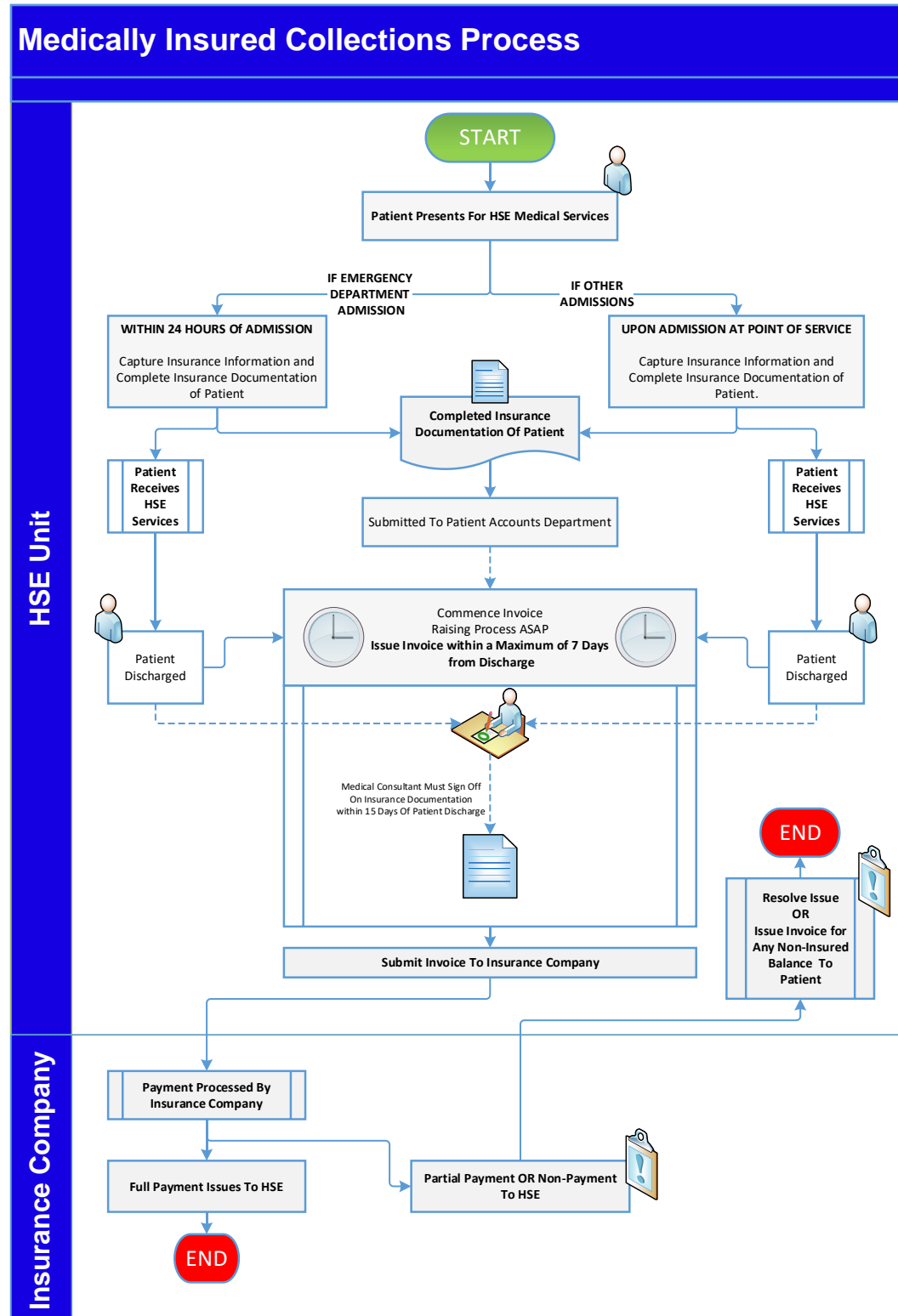
Please click the icon below to view the NFR B2 key control checklist.



9. Appendices

The debt collection process timelines are calendar days and are the minimum controls. That is, if an area decides to implement tighter timelines to strengthen the controls in their local procedures, they can, but they must apply those in the NFR at a minimum.

9.1 Appendix 1 – Medically insured collection process

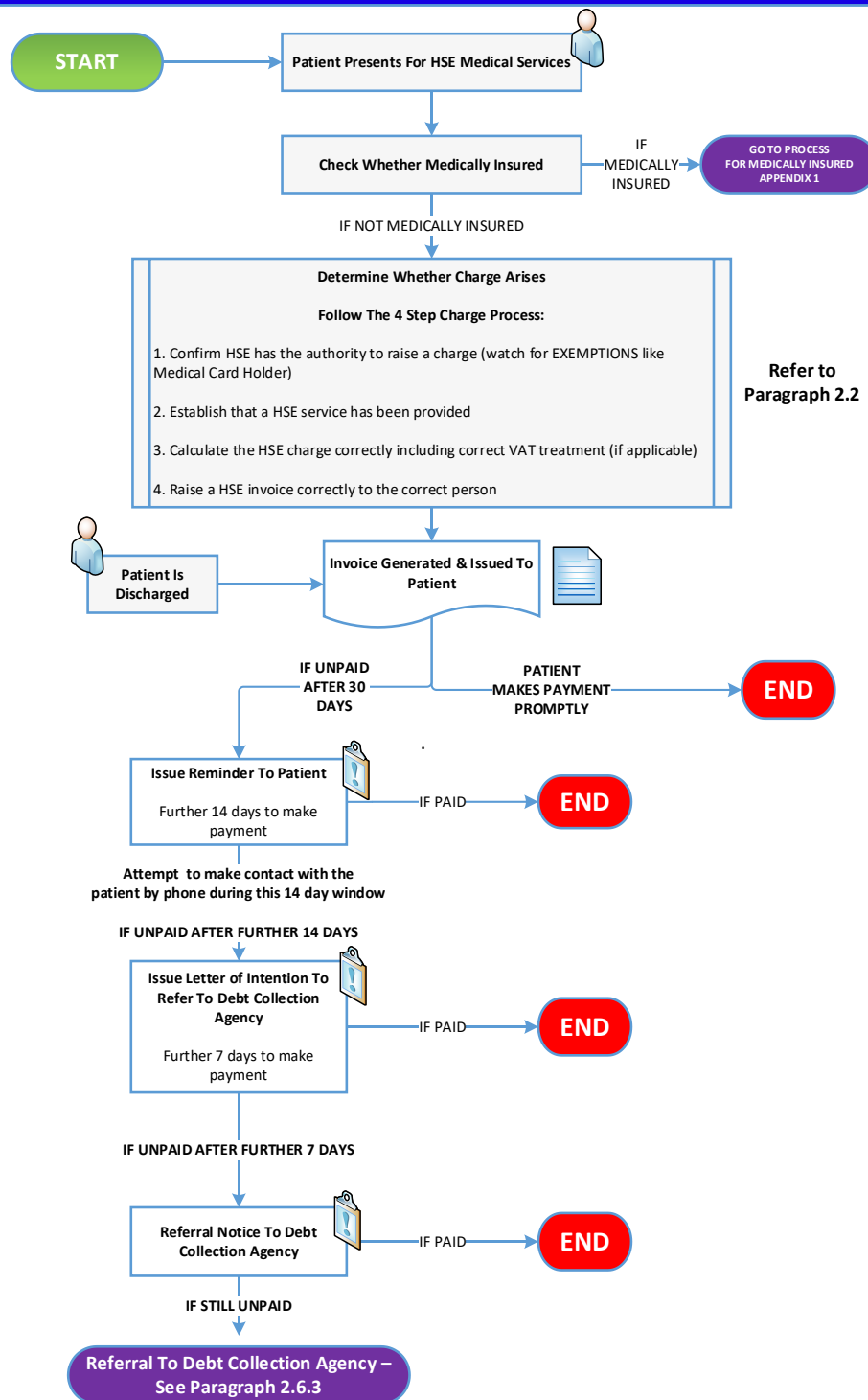


NOTE - Where a patient's private insurance does not fully cover a hospital stay, then the outstanding balance shall be pursued with the patient by the hospital concerned or dealt with in accordance with any agreements in place with private health insurance providers.

9.2 Appendix 2 – Non-medically insured collection process

Non-Medically Insured Collections Process

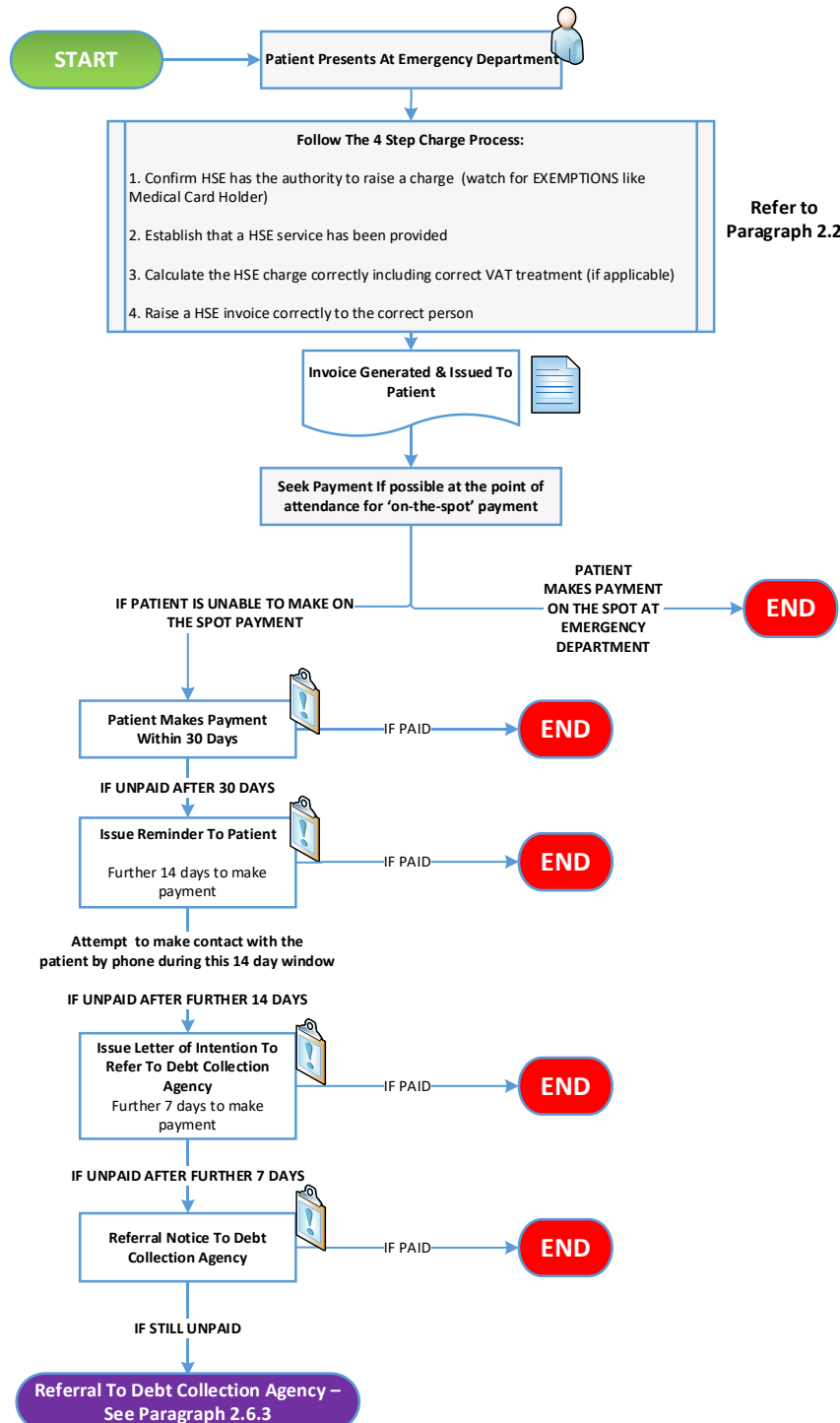
HSE Unit



9.3 Appendix 3 – Emergency department charges

Emergency Department Charges

HSE Unit



9.4 Appendix 4 – Road Traffic Accident charges

The Road Traffic Accident (RTA) Charge process outlined below relates to situations where a patient was involved in a RTA **and** is pursuing a Third Party Claim. There are 3 stages:

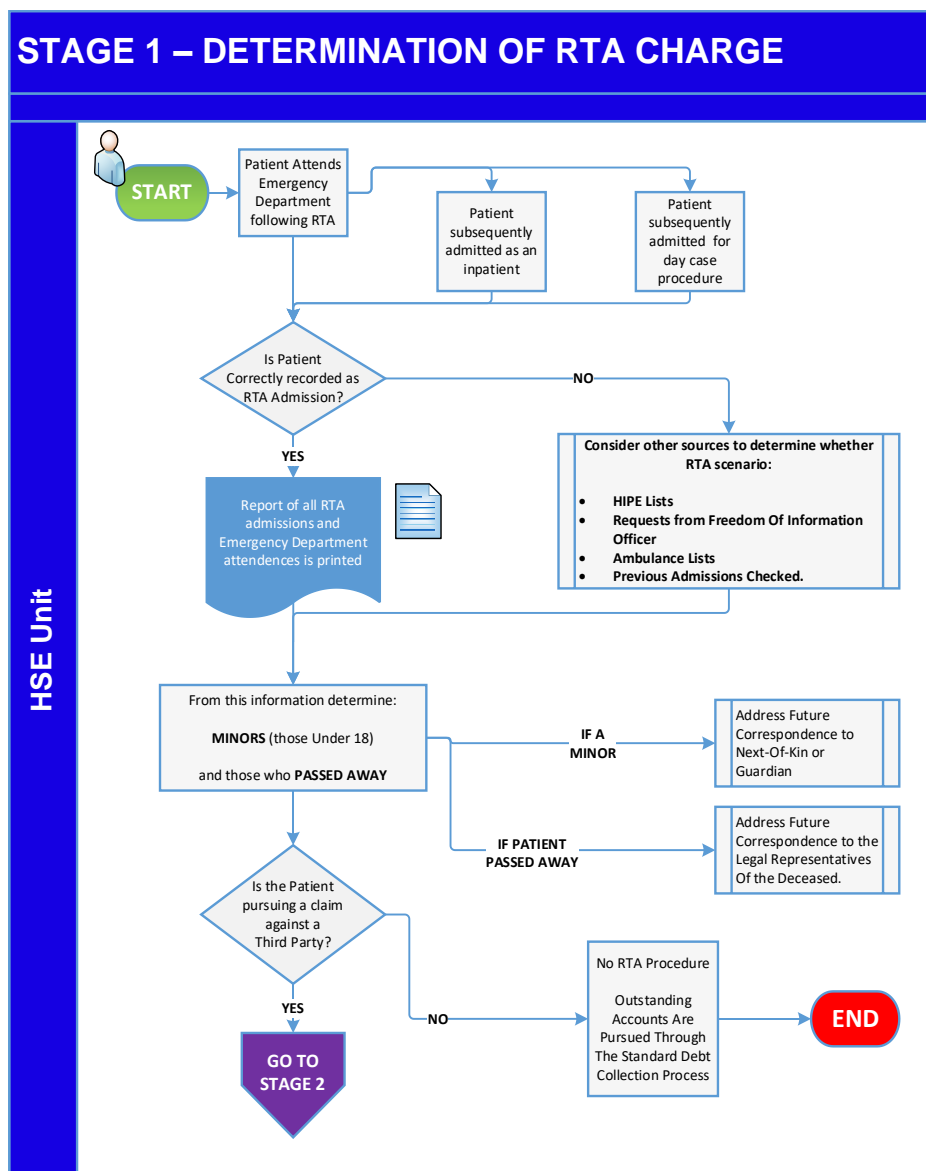
Stage 1 is determining whether RTA Charge applies.

Stage 2 is the RTA Invoice Generation.

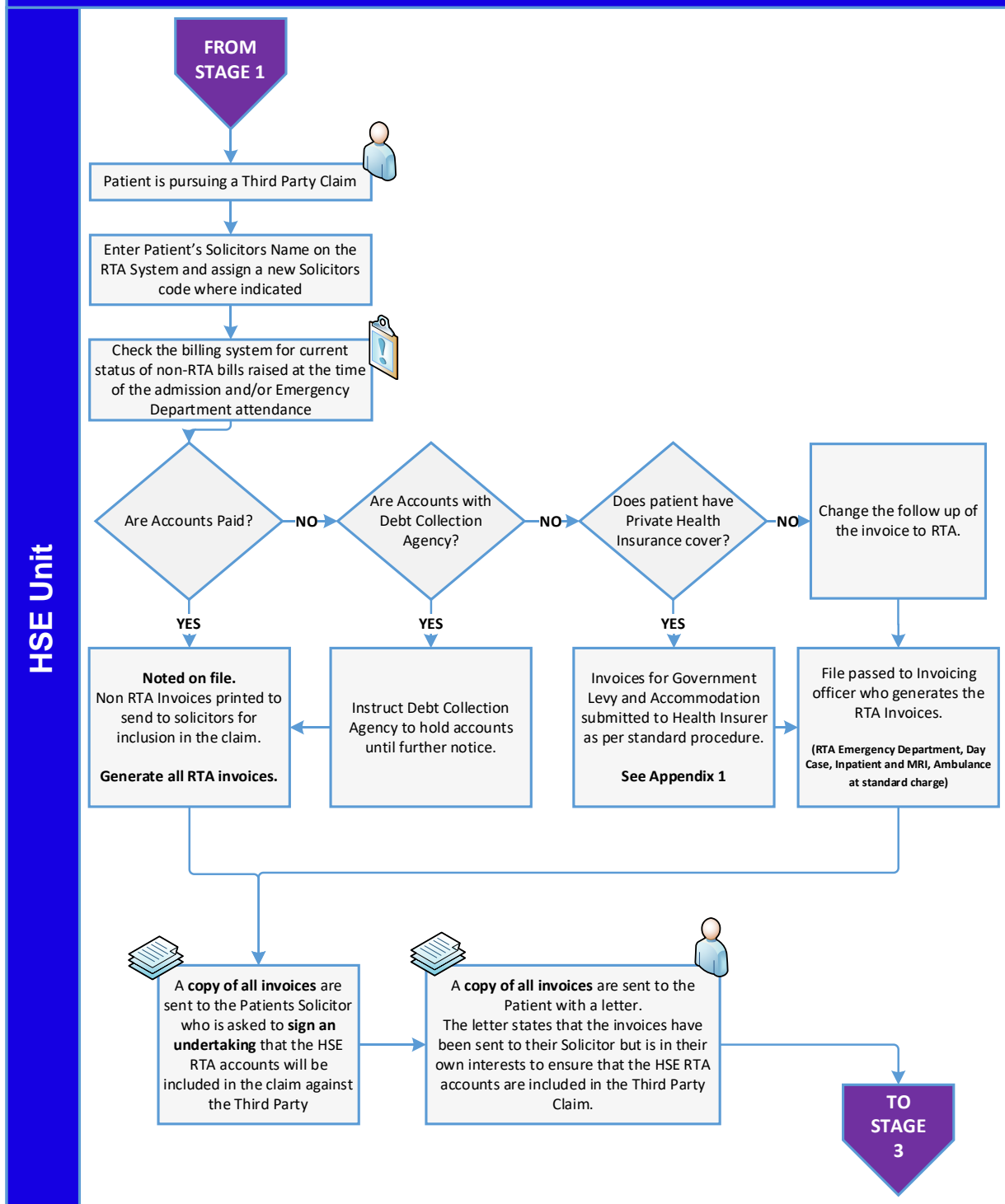
Stage 3 is RTA Debt Collection. Each of these 3 stages is set out in the 3 separate process maps below.

NOTE - SOD should be maintained. That is, the person monitoring a claim and the person receiving the settlement amount should be different.

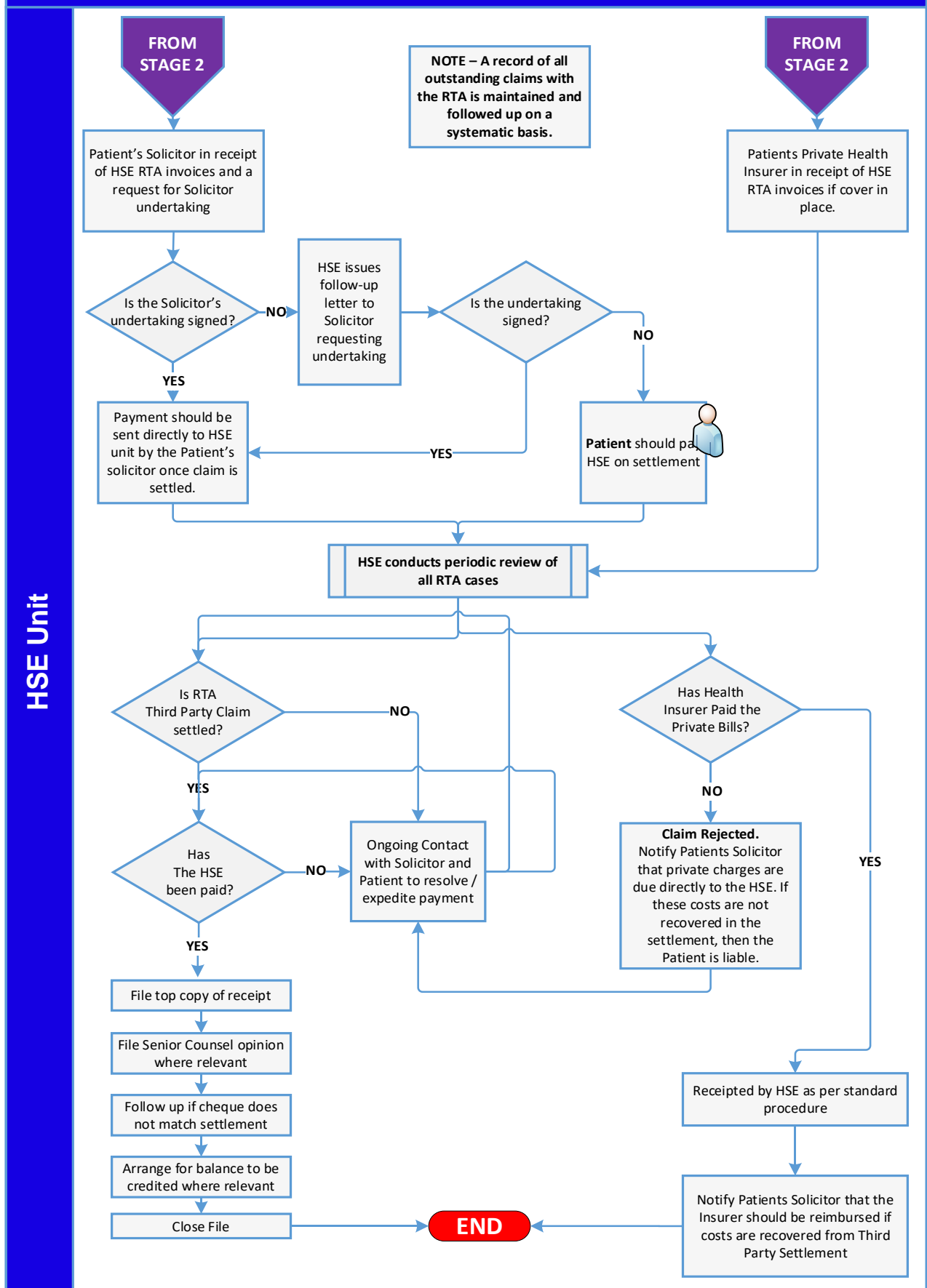
NOTE - As follow up is primarily with the patient's solicitor or the Injuries Board, the system should facilitate the recording and easy retrieval of all communications in relation to the case.



STAGE 2 – RTA INVOICE GENERATION

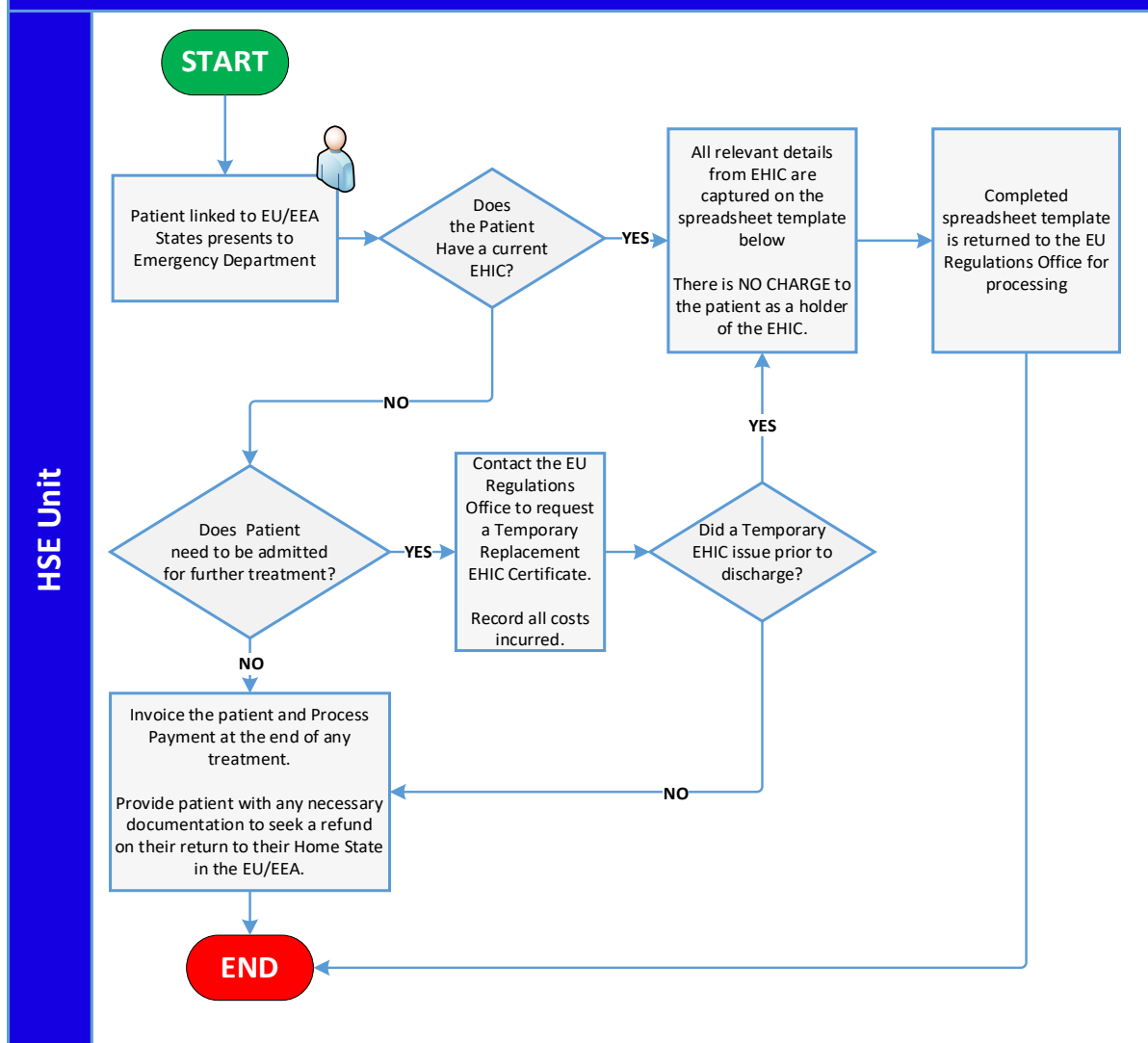


STAGE 3 – RTA DEBT COLLECTION PROCESS



9.5 Appendix 5 – European Health Insurance Card (EHIC)

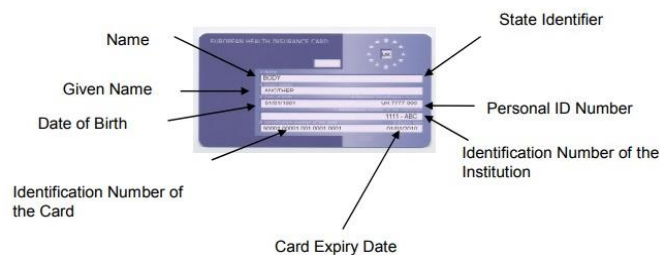
EUROPEAN HEALTH INSURANCE CARD (EHIC) PROCESS



SPREADSHEET TEMPLATE – MAPPING SPREADSHEET TO EHIC

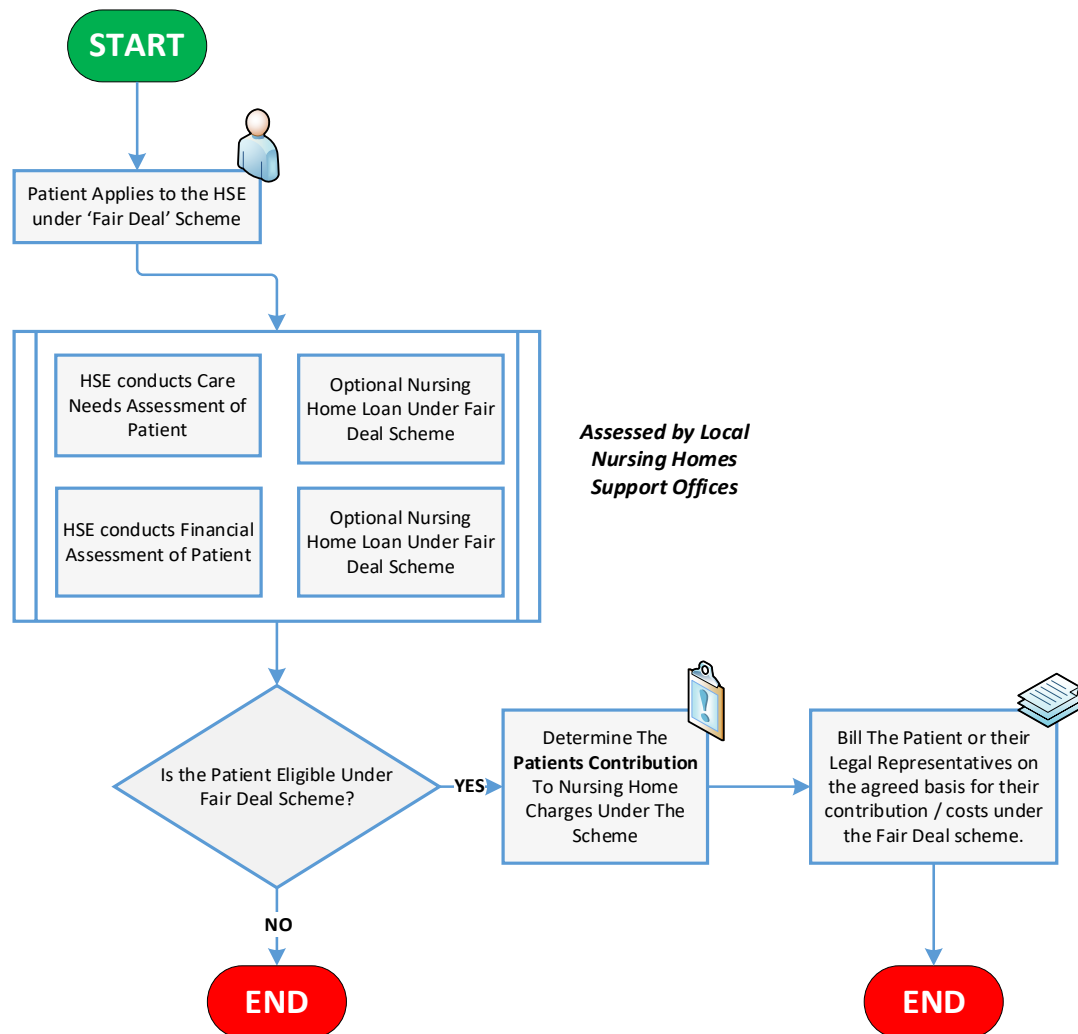
State Identifier	Year	Identification Number of the Institution.	Name (Surname)	Given Names (Christian)	DOB	Personal ID Number	Identification Number of the Card.	Card Expiry Date	Claim Start Date	Claim End Date	Total cost (Note 1) €	Comment
ES	2011				20/1/1980	1234567A	6000500094	1/6/2006	1/3/2005	4/3/2005	€786.00	
FR	2011				6/8/1999	1234567B	5000600027	28/2/2007	24/4/2005	24/4/2005	€100.00	
											€886.00	

Document Mapping



9.6 Appendix 6 – Nursing home charges (excess over Fair Deal)

HSE NURSING HOME CHARGES UNDER THE NURSING HOME SUPPORT SCHEME ('FAIR DEAL')



9.7 Appendix 7 – RSSMAC

The Residential support services maintenance and accommodation contribution (RSSMAC) refers to the [statutory contribution](#) towards maintenance or accommodation costs required to be paid by recipients of Residential Support Services (RSS).

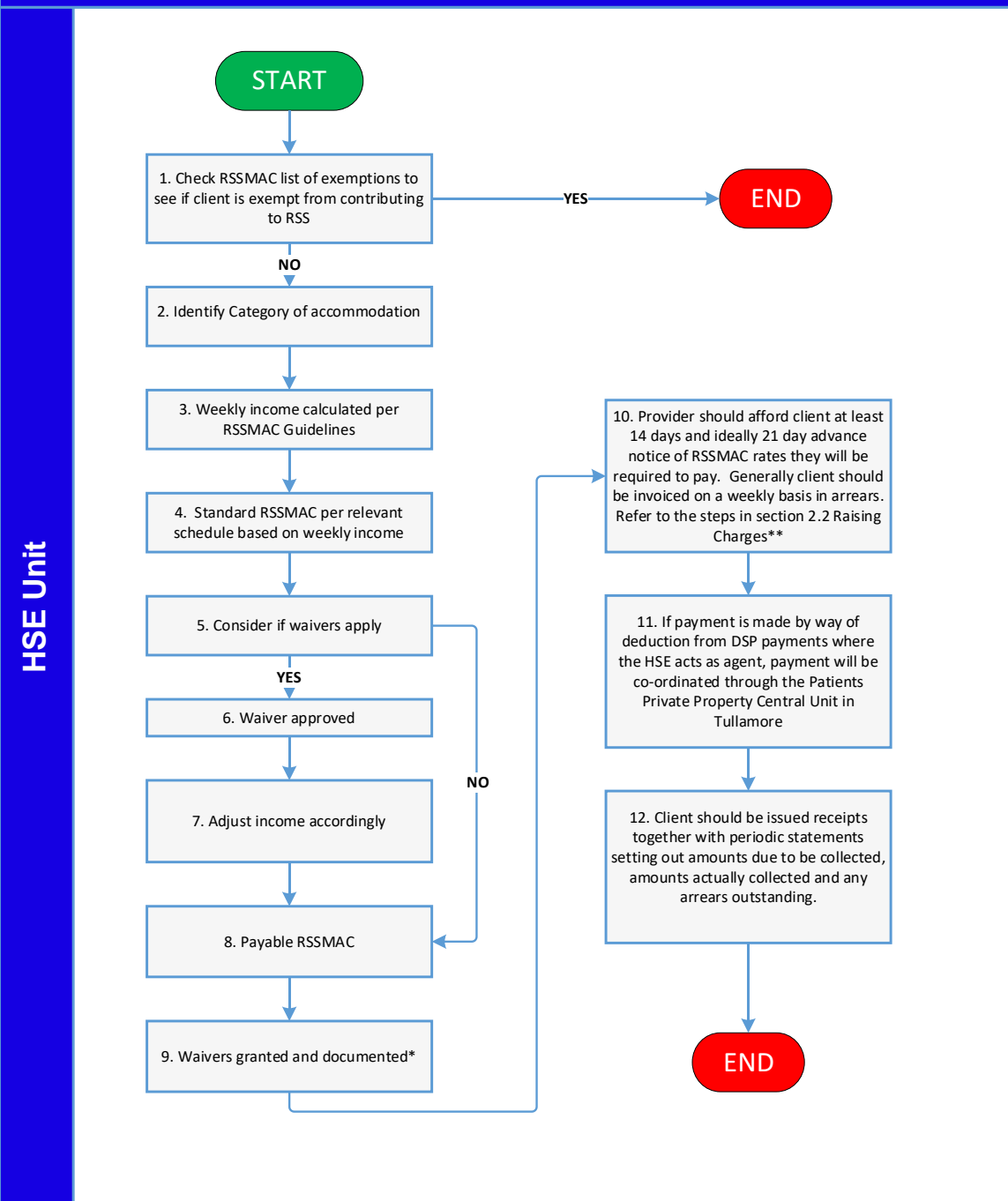
Standard RSSMAC rates are based on each Recipient's personal weekly income and the category of accommodation in which they receive RSSs, outlined below. The RSSMAC regulation provide for three categories of accommodation whose residents are required to pay a sliding scale of contributions based on their weekly income. There is a maximum rate of Contribution. If a client's income is over a certain amount, they pay the maximum rate. If their income is lower they pay less. Relevant contribution schedules are available within the [National RSSACs General Implementation Guidelines 2022](#).

- **Category A accommodation** where there is full-time (24-hour) medical or nursing care.
- **Category B accommodation** where there is part-time (less than 24-hour) medical or nursing care.
- **Category C accommodation** other accommodation, such as independent living settings.

RSSMACs apply only:

- to persons receiving RSSs
- in respect of any day when a client has received RSSs for more than 30 days in the 12 month period ending on that day
- to overnight stays
- to clients (including medical card holders and non-holders), other than those who are specifically exempt (See [full list of exemptions](#))
- as a contribution towards the costs of maintenance or accommodation associated with the provision of RSSs

RSSMAC Administration Arrangements



*** The Act requires that where the HSE exercises its waiver powers under the Act, it must in each case record in writing the basis for the decision to exercise that power.** A waiver (reduction or setting aside) of the amount of contribution required to be paid is allowable in certain circumstances. For example, the avoidance of financial hardship – for more information on this [see separate Waiver Guidelines and Worked Examples Relating to Waivers 2022](#).

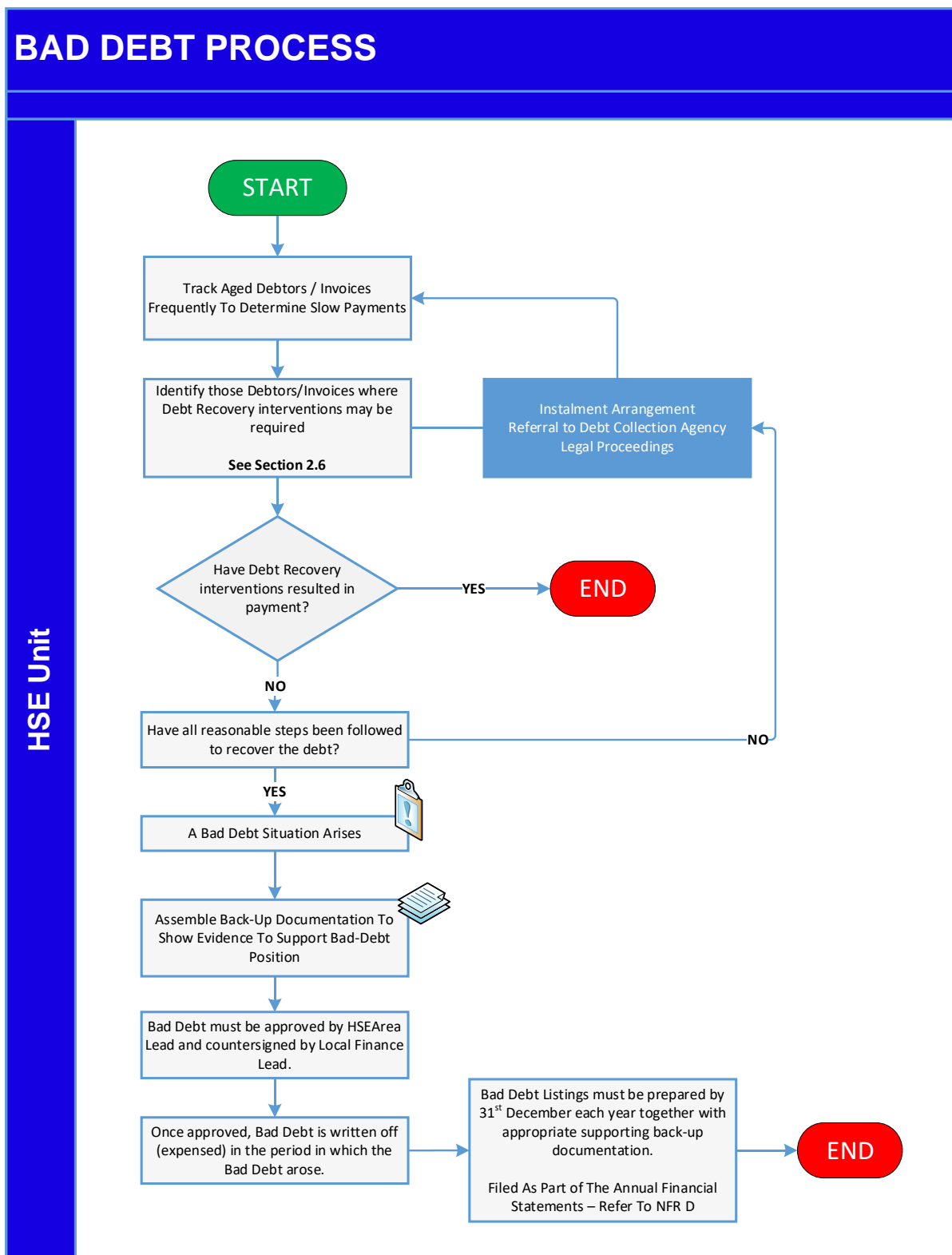
** Unless, having consulted the client, the provider determines that it would be inefficient, impractical or uneconomical to collect RSSMACs from an individual on a weekly basis. Collection may then be made on an alternative basis (such as fortnightly, monthly, and so forth). If payment is to be made on foot of an invoice, payment should be made to the HSE Accounting Officer (or equivalent in the case of a section 38 Provider) for that unit.

Relevant links and supporting documents

Financial Assessment Forms and all supporting documentary evidence should be filed on each Recipient's administration file and retained in line with the [HSE Data Protection Policy](#).

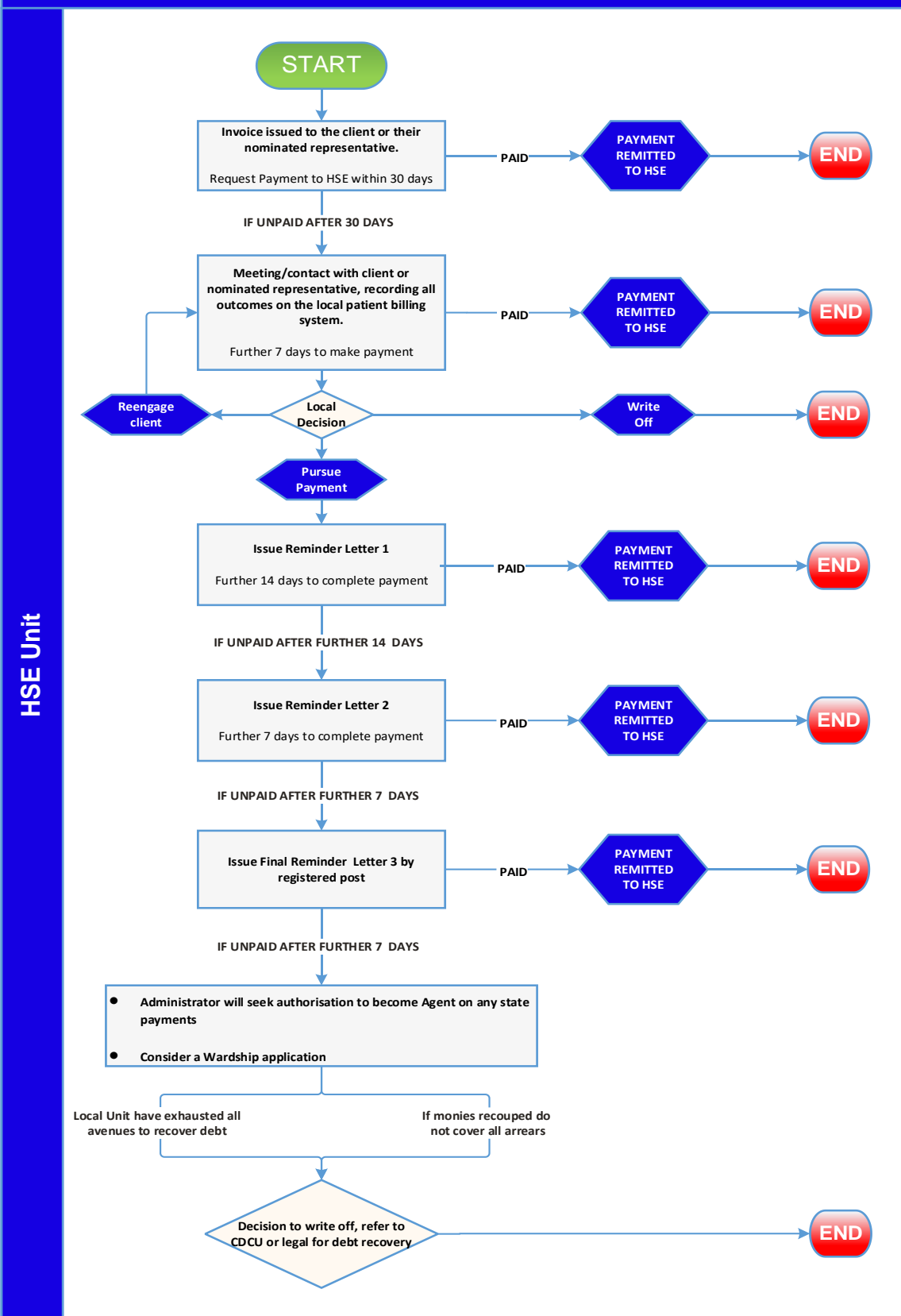
Where unpaid debt has been identified the debt recovery methods in [2.6 Debt Recovery](#) should be considered.

9.8 Appendix 8 – Bad debt process



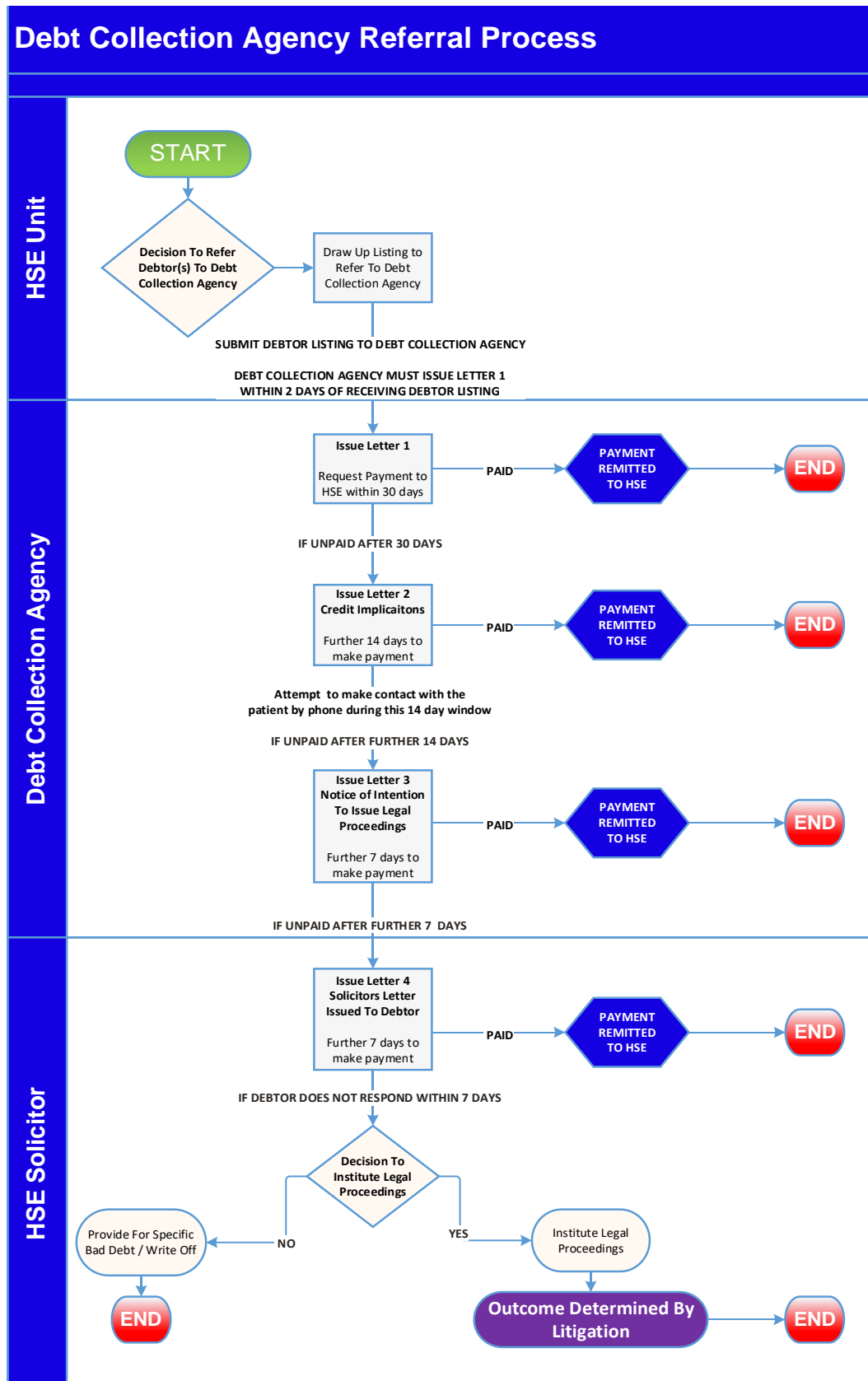
9.9 Appendix 9 – Debt collection process - Community

Debt Collection Process - Community



9.10 Appendix 10 – Debt Collection Agency referral process

Current arrangements with the collection agencies retained by the HSE are as follows.



9.11 Appendix 11 – Charging non-ordinarily resident inpatients

Everyone ordinarily resident in Ireland and [certain visitors to Ireland](#) are entitled to a range of public health services either free of charge or at reduced cost. A person is ordinarily resident if they have been living in Ireland for at least one year or intend to live here for at least one year.

Depending on their circumstances, [short-term visitors to Ireland may be entitled to health services](#) that are free or at a reduced cost.

People who are not ordinarily resident in Ireland (for example, persons on a temporary stay in Ireland from a non-EU country*)

People who are not ordinarily resident in Ireland (that is, do not have full or limited eligibility to health services) and who avail of inpatient services in a public hospital shall be charged under [Section 55 of the Health Act 1970](#) (as amended).



9.12 Appendix 12 – Charging non-EU nationals ordinarily resident in Ireland

Non-EU nationals who are ordinarily resident may be asked to provide evidence of their status.

In the case of a non-EU national coming to or returning to live in Ireland, they may be required to provide evidence of ordinary residence – that they have been living in Ireland for at least a year or intend to live here for at least one year.

The following items are acceptable to establish eligibility:


- proof of property purchase or rental, including evidence that the property in question is the person's principal residence
- evidence of transfer of funds, bank accounts, pensions and so on
- a residence permit or visa
- a work permit or visa, statements from employers and so on
- in some instances, the signing of an [affidavit](#) (a sworn written statement) by the applicant

**** for the purposes of this regulation, ‘non-EU Country’ means any country except the following:***

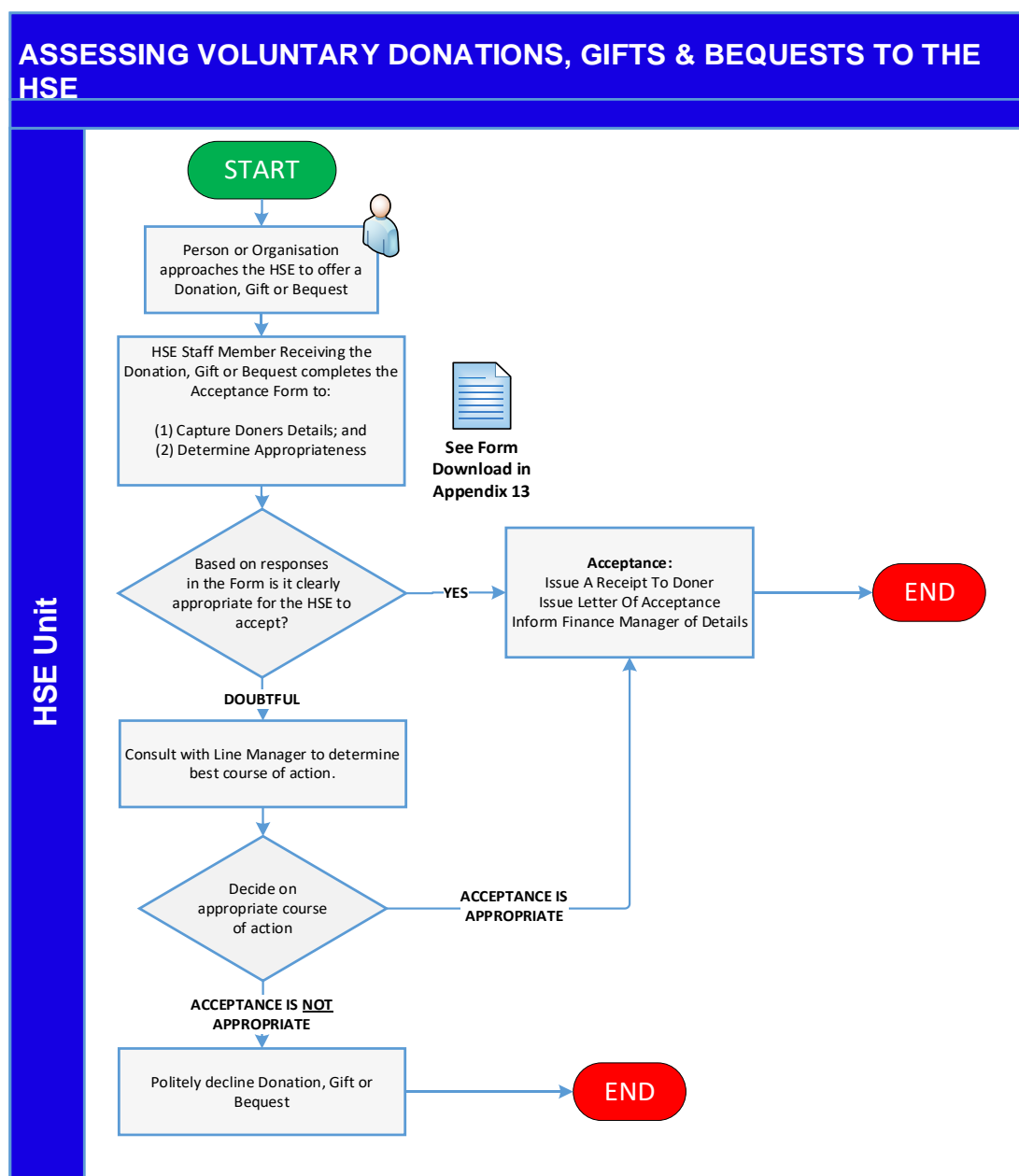
- ***EU/EEA (European Economic Area) countries***
- ***The United Kingdom***
- ***Switzerland***

9.13 Appendix 13 – Assessing voluntary donations, gifts and bequests



HSE staff must download and complete the form below to capture the key details of any voluntary donations, gifts or bequests and to assist in the determination of how appropriate acceptance receipt of this would be for the HSE.

 <small>DOWNLOAD FORM</small>	VOLUNTARY DONATION, GIFT AND BEQUEST TO THE HSE – ACCEPTANCE FORM
---	--

The outlined process map below provides a visual overview of the considerations required.



9.14 Appendix 14 – Downloads: Sample letters of acceptance

	<p>SAMPLE LETTER: Acceptance of conditional donation, gift and bequest to the HSE</p>
	<p>SAMPLE LETTER: Acceptance where donation, gift and bequest is to a <u>separate</u> charitable body <u>other than</u> the HSE</p>