



# C-2

## COMMUNITY RESIDENCE FINANCES



## NATIONAL FINANCIAL REGULATIONS

Version 2023.1  
Effective 31 January 2023





**This policy covers:**

- capacity, consent and safeguarding of clients
- Patients' Private Property (PPP)
- supported banking
- Residential Support Services Maintenance and Accommodation Contribution (RSSMAC)
- cash control and banking within community residences

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.

**C-2 ICON SET**

	Highlighting Important Information
 <small>DOWNLOAD FORM</small>	Download Form
 <small>MAKE CONTACT</small>	Contact Details or Connection Point
	Legal Reference

**Who needs to read this policy?**

The National Financial Regulations apply to all staff in all divisions, CHO's and Hospital Groups 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 29](#) 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)*

<b>At a glance</b> .....	<b>6</b>
<b>1. Introduction</b> .....	<b>7</b>
1.1 Capacity, consent and safeguarding .....	8
1.1.1 Capacity .....	8
1.1.2 Consent.....	8
1.1.3 Safeguarding.....	8
1.2 Clients' entitlements – and records of these .....	9
1.3 Residential Support Services Maintenance and Accommodation Contribution (RSSMAC).....	10
1.3.1 Residential Support Services Maintenance and Accommodation Contribution categories.....	11
1.3.2 Waiver.....	12
1.4 Core requirements.....	13
1.4.1 Local procedures manual .....	13
1.4.2 Segregation of duties (SOD) .....	13
1.5 Management of clients' money .....	14
1.6 Supported banking service .....	15
1.6.1 Minimal support.....	16
1.6.2 Support with oversight.....	16
1.7 Patients' Private Property .....	17
1.8 When a resident is discharged or dies .....	18
<b>2. Financial management – other</b> .....	<b>19</b>
2.1 Record management .....	19
2.1.1 Record retention.....	20
2.2 Direct debit .....	20
2.3 Buying goods and services, petty cash and procurement cards – unit spending .....	21
<b>3. People responsible for maintaining and overseeing this policy</b> .....	<b>22</b>

- 3.1 Community Healthcare Organisation Management or Equivalent Grade or designated officer(s) ..... 22
- 3.2 Unit Authorised Officer or Equivalent Grade or designated officer(s) ..... 23
- 4. Irregularities, whistleblowing and fraud..... 24**
- 5. Glossary of terms ..... 25**
- 6. Acronyms and abbreviations ..... 28**
- 7. Key controls checklist..... 29**

## At a glance

Document at a glance	
<ul style="list-style-type: none"> <li>▪ This document sets out the minimum financial controls required across community-based resident services.</li> <li>▪ These controls aim to protect clients and minimise potential financial and operational risks for the HSE.</li> </ul>	
Key users	Key concepts
<ul style="list-style-type: none"> <li>▪ All staff employed by the HSE who work in and hold responsibility for community residential services.</li> <li>▪ Staff who assist clients with the management of their finances.</li> </ul>	<ul style="list-style-type: none"> <li>▪ Capacity and consent.</li> <li>▪ Patients' Private Property (PPP).</li> <li>▪ Supported banking.</li> <li>▪ Residential Support Services Maintenance and Accommodation Contribution (RSSMAC).</li> <li>▪ Cash control and banking within Community Residences.</li> </ul>
Key objectives of this document	Key relevant links
<ul style="list-style-type: none"> <li>▪ Provide staff with guidance on how to help the client be as independent as possible.</li> <li>▪ Safeguard our clients' interests and to safeguard the HSE and its staff.</li> <li>▪ Set out the roles and responsibilities of HSE staff in relation to community residence finances.</li> <li>▪ Provide clear steps to show how to protect clients' money.</li> <li>▪ Ensure the HSE fulfils its duties correctly on behalf of its clients.</li> <li>▪ Detail how the HSE levies a charge for the accommodation and maintenance or daily living costs of clients. This is called Residential Support Services Maintenance and Accommodation Contribution (RSSMAC).</li> </ul>	<ul style="list-style-type: none"> <li>▪ <a href="#">Assisted Decision Making Act 2015</a></li> <li>▪ <a href="#">HSE Consent Policy</a></li> <li>▪ <a href="#">National Residential Support Services Maintenance and Accommodation Contribution General Implementation Guidelines 2022 (hse.ie)</a>.</li> <li>▪ <a href="#">HSE Patients' Private Property Guidelines</a></li> </ul>
Key contacts	
<ul style="list-style-type: none"> <li>▪ Patients' Private Property Central Unit Queries - Contact <a href="mailto:pppcentralunit@hse.ie">pppcentralunit@hse.ie</a></li> <li>▪ Governance and Compliance Queries - Contact <a href="mailto:govn.compliance@hse.ie">govn.compliance@hse.ie</a></li> <li>▪ Safeguarding Queries – Contact your local <a href="#">Safeguarding and Protection Team</a>.</li> </ul>	

## 1. Introduction

This document sets out guidance in relation to the community-based services provided by the HSE and the safeguards that should be in place in relation to the same.

It is particularly relevant to staff employed by the HSE who work in and hold responsibility for community residential services and staff who assist clients with the management of their finances.

Community-based services include community residential services. People who live in community residences live largely independent lifestyles, assisted by appropriate supports. The objective is that, as much as possible, they can integrate with the local community.

Clients may be residents or others who avail of the services. Staff should encourage clients to make their own decisions as far as possible. This includes decisions about their:

- income
- spending
- savings

We expect our services to help residents increase their ability to make their own decisions. Some clients may need staff to help them manage their funds. If so, there should be robust procedures in place. The residents' finances must be kept in a separate bank account to protect both the client and the HSE from exposure to avoidable risk.

At no time should one person be responsible for each part of a client's financial transactions.

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](#) on page 25 and a [table of acronyms and abbreviations](#) on page 28. You may find it helpful to refer to these as you read.

## 1.1 Capacity, consent and safeguarding

### 1.1.1 Capacity

The concept of ‘capacity’ is set out extensively in Section 5 of [NFR C1 – Patients’ Private Property and Finances](#).

### 1.1.2 Consent

The [HSE Consent Policy](#) (2022) states: “No other person such as a family member, “next of kin”, friend or carer and no organisation can give or refuse consent to a health or social care service on behalf of an adult person who lacks capacity to consent unless they have specific legal authority to do so.”

Staff must clearly know the legal position about capacity and consent. Staff should not defer to relatives or other third parties, no matter how closely related, who are not legally appointed to make decisions on behalf of vulnerable clients. Those third parties may be very useful in giving us information which can help us decide what to do, but remember, they are not legally entitled to make the decision on behalf of the client.

For more details on appropriate actions on behalf of the client please see Section 6 of [NFR C1 – Patients’ Private Property and Finances](#).

### 1.1.3 Safeguarding

You must be vigilant about protecting clients from any abuse or exploitation. This includes financial abuse or exploitation.



**Watch out for unpaid Residential Support Services Maintenance and Accommodation Contributions (RSSMAC), where the income is managed by a third party as opposed to HSE Patients Private Property or Supported Banking Service.**

Unpaid contributions may indicate that a client’s funds are being misused by a third party without their knowledge.

The [Obligations and Responsibilities of an Agent](#) outlined by the Department of Social Protection are very clear. Third parties who elect to support vulnerable adults must make sure “the payments made on behalf of the client are used for the benefit of the client”.

#### **Financial or material abuse**

Financial or personal property abuse includes:



- theft
- fraud
- exploitation

It includes pressure in connection with:

- wills
- property or inheritance
- financial transactions

It also includes the misuse or misappropriation (deliberate and illegal use) of:

- property
- possessions
- benefits

The HSE has Safeguarding Teams in every part of the country.

**Contact the Safeguarding Team**

You can contact the [Safeguarding Team](#) confidentially if you have concerns about the abuse or exploitation of a client. You can get more information on safeguarding on the HSE website.



**1.2 Clients’ entitlements – and records of these**

When someone starts to live in a community residence, they may be entitled to claim income from one of the following authorities:

<b>Department of Social Protection</b>	<b>Health Service Executive</b>
<b>Occupational Pension</b>	<b>Wards of Court Office</b>

As soon as possible, you should encourage the client to apply to have their entitlements processed by the relevant authority. Clients may get help from the management of the residence in which they reside to obtain and complete the necessary documents. If the client does not hold a medical card, this should also be applied for, with the help of management in the residence, unless it is clear they are not entitled to one.

If a client moves residence, for example, from an institutional setting, then the residence should arrange to transfer their entitlements to their new community residence.

Staff must keep records for each resident of their entitlement, financial or otherwise.

You must also record dates for renewals or changes to client benefits, especially where benefits are not automatically increased or renewed. It is also important, in the case of means-tested allowances, that you notify any changes in a client’s financial circumstance to the relevant agency. This will enable them to reassess them. For example, this would be necessary if the client’s savings were more than €20,000.

### 1.3 Residential Support Services Maintenance and Accommodation Contribution (RSSMAC)

We levy a charge for provision of certain services. Levying a charge means we impose a fee on the clients. We typically take a fee from one of their payments.

The contributions described here do not apply where the client’s placement is funded by the Nursing Home Support Scheme. That scheme usually applies to a Nursing Home or Long-Stay placement.

We [levy](#) a contribution charge for services where we provide:

- accommodation and maintenance or
- daily living costs or
- where others provide accommodation and maintenance on our behalf

This is called a Long-Stay Contribution and is known as the RSSMAC.

#### Key Information on Residential Support Services Maintenance and Accommodation Contribution

##### More than 30 days

RSSMAC applies if the client has been receiving Residential Support Services (RSS) for more than 30 days in the last 12 months.

##### Overnight

Clients only pay for days when they get RSS from their provider. A day is counted if the service is received overnight, that is, it includes midnight.

##### Costs

The contribution goes towards accommodation and maintenance costs like:

- heating
- electricity
- groceries
- meals

##### Long-Stay Contribution

**Key Information on Residential Support Services Maintenance and Accommodation Contribution**

If the client already pays rent or pays towards groceries, for example, into a household fund, this can continue. You can consider this as part of their 'Long-Stay Contribution'.

**Daily living costs**

Some or all of the client's daily living costs like food, utility bills and so on, may be provided for by the HSE, or on behalf of the HSE, but accommodation may not be. Where some of the client's daily living costs are not provided by the HSE such as rent, the Long-Stay Contribution will be reduced by that rent payment or by €30 a week, whichever is more.

**Medical card**

A medical card does not exempt a client from paying RSSMAC.

**Exemptions**

Information on exemptions from payment of maintenance and accommodation contributions can be found within the [RSSMAC Guidelines](#).

**1.3.1 Residential Support Services Maintenance and Accommodation Contribution categories**

There are three different types of accommodation covered by RSSMAC and they attract a sliding scale of contributions as follows.

**Category A accommodation**

This is full-time (24-hour) medical or nursing care.

**Category B accommodation**

This is where there is part-time (less than 24-hour) medical or nursing care.

**Category C accommodation**

This is other accommodation, like independent living settings.

There is a maximum rate of contribution. If a client's income is more than a certain amount, they pay the maximum rate. If their income is lower, they pay less. The contribution rates for each income band are set out in the tables in [Statutory Instrument No. 106 of 2019](#).



Maximum weekly contribution		
Accommodation	Income above	Maximum contribution
Category A	€223	€179
Category B	€209	€134
Category C	€203	€74

The client is entitled to have a minimum amount of money left for their personal use after paying the contribution. This weekly amount is shown below and varies depending on the Category of Accommodation they live in.

Amount for personal use	
Accommodation	Weekly minimum
Category A	€44
Category B	€75
Category C	€129

### Example:

If the client's only income is Disability Allowance of €203, the table of Contribution rates shows that the most they will have to pay each week is:

- €159 if in Category A accommodation  
(For example, only income is €203 Disability Allowance and of that €44 needs to be set aside for personal use. Therefore, contribution is €203-€44 = €159.)
- €124 if in Category B accommodation  
(For example, only income is €203 Disability Allowance and of that €75 needs to be set aside for personal use. Therefore, contribution is €203-€75 = €124.)
- €74 if in Category C accommodation  
(For example, only income is €203 Disability Allowance and if that €129 needs to be set aside for personal use. Therefore, contribution is €203-€129 = €74.)

Further explanations and examples are available [on the HSE website](#).

### 1.3.2 Waiver

A contribution waiver can be applied if the client has essential expenses and would find it difficult to afford the standard contribution rate. A waiver means that in certain circumstances a client can pay a lower contribution rate or none at all. The waiver

assessment considers payments already made for maintenance and accommodation. It also considers expenses to meet needs such as:

- medical
- therapeutic
- rehabilitative
- health related

This includes needs set out in the client’s individual care plan.

The items mentioned above represent just some of the things you need to know about RSSMAC. You can get more information about [levying](#) contributions from clients from the [National RSSMACs General Implementation Guidelines 2022](#).

## 1.4 Core requirements

### 1.4.1 Local procedures manual

Each community residence must have a local procedures manual. It must document each process carried out. This includes clearly identifying which staff member is responsible for each part of that process. For more on local procedure please see [NFR A – Internal Controls Framework and Principles](#). Residences need this to make sure it complies with the Segregation of Duties (SOD) requirement below in [Section 1.4.2](#).

### 1.4.2 Segregation of duties (SOD)

The Chief Officer or equivalent is responsible for making sure that appropriate SOD takes place across all aspects of financial management in Community Residences. This is needed to eliminate the possibility of defrauding or error.



This means that the same person is not performing the functions of:

- authorising and processing payments (paying out money in line with signatures required)
- handling cash and cash equivalents
- receipting or posting of the cash and cash equivalent (such as prize bonds and shares)
- accounts reconciliations

For more information, please refer to [NFR A – Internal Controls Framework and Principles](#).

## 1.5 Management of clients' money

### HSE responsibilities when managing client money

#### Income

When we receive and hold money we must promptly:

- identify it as the client's income
- issue the appropriate receipts
- bank it properly

For more see [NFR B5 – Banking, Cash and Cards](#).

#### Accountability and internal control

HSE staff must use finances and resources in a way that is consistent with standards of:

- [accountability](#)
- internal control
- the management of financial risk

#### Correct procedures

Staff must collect income from the correct person, within a reasonable time. You must use the correct procedures and appropriate documents.

#### Identify debt

It is important that unpaid account problems are identified and the reasons for same are explored and managed at an early stage.

#### SOD

There must be strict SOD. ([See Section 1.4.2](#)).

### Banking, cash and cards

Residences that collect income in the form of RSSMAC or other contribution must make sure that all cash handling and banking of monies complies with relevant procedures.

All practices must protect cash receipts and deposits against theft or loss. For more, see [NFR B5 – Banking, Cash and Cards](#).

### Transaction log

Each residence must keep a log detailing all financial transactions. You must reconcile this with each resident's bank statement.

### Withdrawals and purchases

All withdrawals and purchases must have 2 signatures. If there is an unusual purchase, this must be highlighted, noted and signed off by the Clinical Nurse Manager 2 Grade or Assistant Director of Nursing.

### Financial training

All staff dealing with clients' money should receive training to make sure they know their responsibilities and what their duty of care is in this regard.

Please see [NFR B5 – Banking, Cash and Cards](#).

### Audit trail

Residences must put in place [local procedures](#) to make sure that an [audit trail](#) exists. This trail should record the progress of each transaction. It should also record who dealt with what at all stages including:

- admission of a client to a residence
- time spent in the residence
- banking activities
- reconciliation (for example checking spending against bank statement)
- discharge of client
- death

CHO Chief Officer and Head of Service or Function must ensure appropriate SOD in these tasks ([see Section 1.4.2](#)) and access to clients' funds must be enforced and monitored.

Where the residences collect income from rents, all cash handling and banking of money must comply with [NFR B5 – Banking, Cash and Cards](#).

## 1.6 Supported banking service

We should encourage clients to hold separate bank accounts to manage their personal funds. If they need help to operate these accounts, local area should put in robust procedures to safeguard both the client and the HSE from exposure to avoidable risk.

Some clients, particularly those in supported living, may have a regular income that they need help to manage. The centre should ensure that clients have the support so they can:

- understand the value of different notes and coins then accurately count money
- understand addition and subtraction where clients pay for items and receive change

- understand their increasing and decreasing account balance
- staff must assess each client to see what support they need in managing their monies in line with their wishes. The support required will largely fall into two levels:
  - minimal support
  - support with oversight

[An example of supported banking can be found on the HSE Website.](#)

### 1.6.1 Minimal support

A client will need minimal support if they are vulnerable to financial abuse, but they can understand and manage, or have been given the power to manage their own finances. They can also decide how to spend their own money and can readily access their money. Their money is held in an account in their sole name.

#### **Example of a client who needs minimal support**

They may just need help to:

- go through their bank account or other statements at the end of the month
- manage their account online

Clients who need minimal support know their own bank details, including ATM card and PIN number or on-line log in numbers. These details are not known to others. In these cases, it is very important that the support provider is confident the client:

- has the [Capacity](#) to understand the processes involved
- is able to remember or access their own PIN in a secure manner

### 1.6.2 Support with oversight

This is where a client requires more supervision and support from a Support Provider, and it places a significant responsibility on the Support Provider.

Clients being supported in this way to manage their finances should have an account in their own name into which their income is paid. They will have an ATM card for the account and a PIN number, but the Support Provider must keep one or both for safekeeping. For safeguarding purposes, the client should not keep both.

When accessing money in their account either in person or online, the client needs support to assist them with these transactions.

Before a Support Person retains a person’s ATM card, PIN or on-line access code and helps the client with financial transactions’, with the client’s will and preference, it is important to find out if the client can understand the financial concepts associated with these transactions.





Requirements for services providing support with oversight	
<b>1</b>	<p><b>ATM card and PINs</b></p> <p>A client’s ATM card and PIN number should be kept separately and safely. There should be a protocol (rules) in place to record every time a member of staff accesses and uses these for financial transactions with or on behalf of a client.</p>
<b>2</b>	<p><b>Sign-out, sign-in routine</b></p> <p>There should be staff ‘sign-out’ and ‘sign-in’ processes for both ATM card and PIN number.</p>
<b>3</b>	<p><b>Record of bank attendance</b></p> <p>Residences should keep a full record of when any member of staff goes to the bank with a client. This record should show that the dates and amounts match withdrawals and lodgements shown on financial statements.</p>
<b>4</b>	<p><b>Keep receipts</b></p> <p>Staff should ask for and keep receipts for all ATM transactions and any other transactions on the account like an in-bank withdrawal or lodgement. These should be kept safely, both for the client’s information and to protect individual staff providing support to a client.</p>
<b>5</b>	<p><b>Regular oversight of transactions</b></p> <p>There must be a system in place to do a weekly or monthly review of transactions. The Line Manager must closely examine the income and expenditure on the account statement. They should bear in mind the client’s known spending patterns. The Line Manager must then sign off on this review.</p>

## 1.7 Patients’ Private Property

### When supported banking is not an option

#### Unable to understand

If the person is unable to understand or decide about finances, even with support, then supported banking is not an option for them.

#### No Enduring Power of Attorney

If the person has not appointed anyone with Enduring Power of Attorney to act on their behalf to manage their finances for them, supported banking is not an option for them.

**Ward of Court**

If someone is a [Ward of Court](#), supported banking is not an option for them.

**Choose not to**

Someone may decide they do not want to do their banking with support but have indicated they wish the HSE to manage their funds in-house.

**Alternatives to supported banking**

If supported banking is not an option, a Patients’ Private Property Account (PPPA) is the most appropriate and least intrusive way to manage and protect their money.

All money received for safekeeping by the HSE from or on behalf of client’s is kept in a PPPA. The HSE is responsible for managing these accounts.

Sometimes residences may have to hold client property like:

- money
- personal belongings (for example jewellery)
- personal items of furniture like ornaments

When needed, the HSE should maintain and secure them in line with [HSE Patient Private Property guidelines](#).

For more information on Patients’ Private Property, see [NFR C1 – Patients’ Private Property and Finances](#).

**1.8 When a resident is discharged or dies**

If a client is discharged from a HSE unit, or dies, the Unit Authorised Officer or equivalent grade must make sure that adequate processes are in place. This means they should do the following.

**Tell Financial Accountant’s Office**

The designated staff should immediately notify the General Manager, Finance Specialists for the region to facilitate closure of rental or bank records or both.

**Deal with any balance**

Any balance due from the client must be calculated and validated.

**Pay any amount due**

Any maintenance or other amount due to the residence should be paid.

**If client dies**

Where the client dies, the residence should follow the procedures outlined in [NFR C1 – Patients’ Private Property and Finances](#) and the [HSE Patient Private Property guidelines](#) should be followed.

This is necessary to make sure that any money and property is distributed in accordance with law.

**2. Financial management – other**

**2.1 Record management**

Residences must make sure:

- procedures are in place so that records are documented
- duties are segregated (various steps in a financial process as assigned to different people)

Residences must also make sure that its financial records and books are reviewed on a regular basis (see [NFR A – Internal Controls Framework and Principles](#)). This is necessary to make sure:

- all money and property are properly accounted for
- the applicable regulations are complied with

In the residence, an individual ‘personal file’ must be set up for each client. It should record a client’s periods of residence. It should be maintained by either:

- the Unit Authorised Officer or equivalent grade
- a Designated Officer

What you must include at a minimum in a personal file- checklist	
Unique client reference number.	<input type="checkbox"/>
Date of arrival.	<input type="checkbox"/>
Date of departure.	<input type="checkbox"/>
Details of <a href="#">next of kin</a> .	<input type="checkbox"/>
Details of patient private property held.	<input type="checkbox"/>
Financial assessment form and related documentary evidence of:	<input type="checkbox"/>
<ul style="list-style-type: none"> <li>▪ Sources of income.</li> </ul>	

What you must include at a minimum in a personal file- checklist	
▪ Expenses.	
Bank details and related correspondence.	<input type="checkbox"/>
Whether or not the client is charged rental. If they are, how the rental is to be collected, for example, direct debit ( <a href="#">see section 2.2</a> ).	<input type="checkbox"/>
Details of entitlements financial or otherwise that the client is entitled to claim.	<input type="checkbox"/>

The residence must review the client’s personal file regularly to make sure it is complete, and the information is correct. At regular intervals, the [Unit Authorised Officer or Equivalent Grade](#) must certify (check) the register. The residence must forward a copy to an officer designated by the local Community Healthcare Organisation Manager.

### 2.1.1 Record retention

All residences must keep records in line with [NFR A – Internal Controls Framework and Principles](#) and the [HSE’s Record Retention Period’s Policy](#).

## 2.2 Direct debit

The residence must list all clients that are going to be paying their rents or RSSMAC by direct debit into the central HSE Bank Account.

They must supply this list to the General Manager, Finance Specialists for the relevant region. This list should set out the following:

1. client’s name
2. amount of direct debit
3. frequency of direct debit
4. community residence name
5. address of residence to which receipts should be issued
6. cost centre and general ledger code (this indicates where income of the residence is posted to in the HSE accounts)

If rent is paid in cash, staff must keep weekly and monthly receipt records in line with [NFR B5 – Banking, Cash and Cards](#).

The Unit Authorised Officer or someone of an equivalent grade must give the client’s details of the HSE bank account so they can set up the direct debit. When doing so, they must make sure that they tell them to instruct the bank to put both the

client name and residence name as reference on the direct debit text. We need this so we can identify each one separately.

The General Manager, Finance Specialists for the relevant region must also be kept up to date with:

- any new direct debits set up
- any changes to direct debit amounts
- movement of clients paying direct debits from one residence to another

They need this information so they can inform the local Receipts Section.

A named person from the Community Healthcare Organisation (CHO) must ensure that receipts are recorded in the relevant cost centre in the residences concerned.

These reports should then be checked and certified by the relevant Unit Authorised Officer or someone of an equivalent grade. This is necessary to make sure each person that should be paying rent or RSSMAC is paying as agreed.

### **2.3 Buying goods and services, petty cash and procurement cards – unit spending**

Some community residences must make purchases outside the [Purchase-to-Pay](#) processes. These units must get approval from designated officers before they do so. All such purchases should be recorded through [petty cash](#) or [procurement card](#) systems in full compliance with [NFR B5 – Banking, Cash and Cards](#).

The [Unit Authorised Officer or Equivalent](#) Grade must report to the Head of Service or officer designate. The Officer must report:

- on staff and other resources proposed to run the service in each financial period
- at requested intervals (this could be daily, monthly, quarterly, annually – depending on service needs)
- using the report format requested by the Head of Service of officer designated

The management of residence finances will be examined regularly by the Community Healthcare Organisation management and also by internal and external auditors. This is done to make sure they comply with agreed policy and legislation.

Services must comply with [NFR B1 - Procurement](#).

### 3. People responsible for maintaining and overseeing this policy

For the National Financial Regulations (NFR) to be effective, responsibilities must be clearly defined. Responsibility of all grades must be clearly outlined.

The CHO Chief Officer and Head of Service or Function responsible for the local community residence are responsible for devising a strategy to meet local needs. Local management responsible for the daily management of the community residences shall put it in place.

#### 3.1 Community Healthcare Organisation Management or Equivalent Grade or designated officer(s)

Management, such as Line Managers and Heads of Service, have significant responsibilities in relation to managing finance in community residences, which are as follows:

##### **Policies and procedures**

Management must devise suitable policy and procedures which support and underpin this NFR.

For more on local procedures refer to [NFR A – Internal Controls Framework and Principles](#).

##### **Designate person responsible**

Within each community residence, management must make someone who is a [Unit Authorised Officer or Equivalent Grade](#) responsible for discharging policies and procedures.

##### **Training and support**

Management must provide adequate training and support to everyone involved in financial management in community residences.

##### **Robust processes**

Management must provide robust systems of internal checking and ensure segregations are in place.

##### **Regular reviews**

Management must regularly review policies and procedures for financial management. They should introduce a strategy for change if appropriate.

**Information for auditors**

Management must provide all the information that internal and external auditors need to do their work.

**3.2 Unit Authorised Officer or Equivalent Grade or designated officer(s)**

The duties and responsibilities of the unit authorised officer or equivalent grade or designated officer(s) are as follows.

**Put policies in place**

These officers must put in place all policies and procedures governing the management of finances in community residences.

**Highlight difficulties**

These officers must alert the CHO Chief Officer and Head of Service or Function to any difficulties with the operation of this regulation.

They must tell management about problems that arise which need their attention.

**Get help when needed**

If they need it, these officers must get the help of another officer familiar with the proceedings of financial management and capable of performing this duty.

**Provide information**

As requested, these officers must give the Chief Officer all the formal statistical and financial information needed for the daily management of community residences.

**Dignity and independence**

These officers must make sure that all policies and procedures in relation to managing the residence's finance uphold the dignity and independence of the client. They must also protect their interests and those of the HSE and its staff.

**Completing paperwork**

These officers must make sure all relevant paperwork is completed and all supporting documents are kept up to date.

**Bank paperwork**

These officers must make sure that all forms and paperwork are submitted to the bank, fully completed, and properly approved.

**Deadlines**

These officers must make sure that all forms and paperwork are fully completed, reconciled, and submitted to the designated officer on time for their review and approval.

**Submissions to General Manager, Finance Specialists**

These officers must make sure that all paperwork is submitted to the General Manager, Finance Specialists for the relevant region:

- fully completed
- properly approved
- on time

**4. 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](#).



## 5. Glossary of terms

Term	Meaning
<b>Direct Debit</b> DD	A Direct Debit authorises someone to collect payments from your account when they are due.
<b>Community Healthcare Organisation</b> CHO	CHO are Community Healthcare Organisation outside of acute hospitals, such as primary care, social care, mental health, and other health and well-being services. We delivery these services with our funded agencies to people in the communities, as close as possible to their home. There are nine across the country.
<b>Levy</b>	To levy a charge means we impose a fee on the client.
<b>Next of Kin</b>	A person who you would like to be contacted in case of an emergency.  Being a “next of kin” in itself does not give a person any legal standing.
<b>Petty cash</b>	This is a method to give out a small sum of money kept by a residence in the residence to buy miscellaneous and inexpensive items (like milk or the newspaper) as needs be. The person managing this fund should record money issues and get receipts for purchases. When the money is used up from this fund, the money is topped up again.
<b>Patients' Private Property</b> PPP	Includes: <ul style="list-style-type: none"> <li>▪ money and funds placed by the client in a PPPA</li> <li>▪ clothing and footwear</li> <li>▪ jewellery and other small valuable items</li> <li>▪ luggage</li> <li>▪ personal items of furniture or ornaments and so on</li> <li>▪ pension books</li> </ul> <p><b>PPP also includes the following</b></p> <ul style="list-style-type: none"> <li>▪ Money or documents that provide access to money or facilitate the future transfer of money to the HSE. These must be held in safe keeping for the client.</li> <li>▪ Other personal effects.</li> </ul> <p>For more information on PPP please see <a href="#">NFR C1 – Patients Private Property and Finances.</a></p>



<p><b>Patients' Private Property Accounts</b> PPPA</p>	<p>This is defined <a href="#">by Section 2 the Health (Repayment Scheme) Act 2006</a>. It is the client's private property account which includes "property of –</p> <ul style="list-style-type: none"> <li>(a) a person provided with in-client services referred to in section 53 of the Health Act 1970 (as amended by section 4 of the Health (Amendment) Act 2005)</li> <li>(b) a person provided with institutional assistance under section 54 of the Health Act 1953</li> <li>(c) a person in residence used wholly or partly as a setting to provide care for persons with physical or mental disability, or</li> <li>(d) a person otherwise being cared for by, or on behalf of, the Executive [HSE] due to a physical or mental disability or ill-health, that is managed, on behalf of that person, by the Executive or by another person under an arrangement with the Executive whether before, on or after the commencement of Section 9." <p>For more information on PPPA see: <a href="#">NFR C1 – Patients' Private Property and Finances</a>.</p> </li></ul>
<p><b>Procurement</b></p>	<p>Procurement is a process used in the HSE for acquiring goods and services.</p> <p>For more information on procurement see: <a href="#">NFR B1 – Procurement</a>.</p>
<p><b>Procurement card</b></p>	<p>A company charge card that is similar to a credit card. The main difference is that a Procurement card balance must be paid off each month while a credit card will allow you to carry your unpaid balance over from month to month and charge you interest.</p>
<p><b>Purchase to Pay process</b></p>	<p>This is an accounting process that a residence must use when purchasing goods or services from another supplier. It can include the request, purchase, receiving and paying for those goods or services. You need to record these details for goods and services purchased.</p>
<p><b>Residential Support Services Maintenance and Accommodatio</b></p>	<p>This refers to the statutory contribution towards maintenance and accommodation costs that recipients of residential support services (RSSs) normally pay.</p> <p>For more please see <a href="#">National Residential Support Services Maintenance and Accommodation Contribution General Implementation Guidelines 2022 (hse.ie)</a>.</p>

<b>n</b> <b>Contributions</b> RSSMAC	
<b>Ward of Court</b>	When an adult is made a 'Ward of court' it means that the court is satisfied that the person is unable to look after their affairs and somebody should be appointed to do so on their behalf.
<b>Waiver</b>	A waiver means that in certain circumstances a client can pay a lower contribution rate or none at all.

## 6. Acronyms and abbreviations

Term	Meaning
<b>CHO</b>	Community Healthcare Organisation.
<b>NFR</b>	National Financial Regulations.
<b>PPP</b>	Patients' Private Property.
<b>PPPA</b>	Patients' Private Property Accounts.
<b>RSS</b>	Residential Support Services.
<b>RSSMAC</b>	Residential Support Services Maintenance and Accommodation Contribution.
<b>SOD</b>	Segregation of duties

## 7. Key controls checklist

Please click the icon below to view the NFR C2 key control checklist.

