

# NFTHD #93: Grants & Donations - what's reportable?

In this Notes from the Help Desk, we are shifting our focus to the transparent reporting of Grants & Donations ahead of our first publishable reporting round. Specifically, we discuss some of the financial arrangements that don't neatly fit into [Section 5.2](#) – and whether these are reportable, or not.

## **Vendor or fee-for service arrangements with Healthcare Organisations (HCOs)?**

Section 5.2 of the Code provides broad guidance on financial arrangements with HCOs, primarily focusing on contributions (grants, financial or in-kind support) where no tangible benefit is expected in return. Other arrangements, such as fee-for-service contracts or vendor-style agreements (e.g. consultancy or logistical support), involve a transactional exchange where a benefit is expected and therefore not specifically covered by Section 5.2.

This distinction becomes important in the context of [Section 14.2](#), which requires only grants and donations to be reported. Therefore, vendor-style arrangements between pharmaceutical companies and HCOs are not reportable under the current transparency framework.

## **What about vendor relationships with Patient Organisations (POs)?**

Unlike HCOs, all funding arrangements with a PO - including fee-for-service contracts – must be reported under Patient Organisation Support. The reason? The Code requires full transparency for any financial interaction with POs, regardless of whether it is a grant, donation, or a transactional service agreement.

Transparency rules for POs are broader than for HCOs because POs often have limited financial capacity, making even transactional payments a form of support. Their close connection to patient communities increases the potential for influence, so full disclosure of all funding is essential to maintain trust and reveal any conflicts of interest.

## **What about Corporate Memberships?**






Corporate memberships with HCOs sit in a grey area. They are not third-party event sponsorships, nor grants or donations under the Code, as memberships involve defined benefits or structured exchanges in return for payment. Current thinking is that corporate memberships, on their own, pose minimal risk of inappropriate influence. Most operate under defined categories and formal agreements, with membership lists often publicly available, providing inherent transparency. For these reasons, corporate memberships are not reportable under the current transparency model. However, if membership status enables a company to sponsor or support a specific educational event or event series, the event (not so much the membership) should be reported under the Third Party Educational Events Report.

### When the lines are blurred: what to ask?

Not all arrangements are black and white. When you're unsure whether a financial arrangement should be reported, consider:

- **Who is the audience or beneficiary** – HCPs, patients, or the company itself?
- **What is the outcome** – is it an educational initiative, patient support, or commercial service? Is there reciprocal benefit?
- **Likelihood of influence** – is there potential to sway prescribing behaviour or patient trust?

### Quick Reference: what's reportable and what's not

Type of arrangement	Reportable?	Notes
Grant or donation to HCO	 Yes	Under 3 <sup>rd</sup> Party/G&D report
Vendor/fee-for-service to HCO	 No	Not reportable
Grant or donation to PO	 Yes	Under Patient Organisation Support
Vendor/fee-for-service to PO	 Yes	Under Patient Organisation Support
Corporate membership to HCO	 No	Unless clearly linked to an event

### Final Thoughts

Transparency reporting is fundamentally about identifying and transparently reporting financial relationships where there is a risk of influence. While the Code provides strong direction about the reporting of grants and donations, there is nuance in how other financial arrangements may or may not be considered reportable.

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