



Feidhmeannacht na Seirbhíse Sláinte  
Health Service Executive

Oifig an Phríomhoifigigh Airgeadais  
Feidhmeannacht na  
Seirbhíse Sláinte  
Seomra 125, Ospidéal  
Dr. Steevens  
BÁC 8

Office of the Chief Financial Officer  
Health Service Executive  
Room 125, Dr Steevens  
Hospital  
Dublin 8

23<sup>rd</sup> September 2021

Deputy David Cullinane TD,  
Dáil Éireann,  
Leinster House,  
Kildare Street,  
Dublin 2.

***Re PQ 43140 21:*** *To ask the Minister for Health the all-in revenue cost of an acute inpatient bed; and if he will make a statement on the matter.- David Cullinane*

Dear Deputy Cullinane,

The Health Service Executive has been requested to reply directly to you in the context of the above Parliamentary Question, which you submitted to the Minister for Health for response. Your PQ above has been referred to me for response.

The average daily running cost of an in-patient hospital bed across acute hospitals can be calculated from the HSE annual pricing cycle as performed by the HSE Healthcare Pricing Office (HPO). This is €938 per day (being the latest figure available and is based on 2019 data), and represents the in-patient cost of a hospital bed including costs associated with:

- Clinical staffing
- Theatres
- Laboratories
- Non-clinical staffing
- Cleaning, maintenance and other running costs

The €938 is a 'fully-absorbed' cost which means it includes all treatment and care costs (such as diagnostics, theatres etc.) as well as running costs such as heating and lighting, servicing equipment etc. but excludes capital and depreciation. It does not include other associated hospital costs such as day case, outpatient and emergency department costs. The cost is calculated from costings submitted by hospitals under the Activity Based Funding programme and is based on 2019 data, the latest year for which information is available. This cost is a national average across all nights, all hospitals and all types of inpatient cases from the most routine to the most complex.

If you have any queries, please do not hesitate to contact me at [sarah.anderson1@hse.ie](mailto:sarah.anderson1@hse.ie) or tel: 087 9423319.

Yours sincerely



---

Sarah Anderson  
General Manager Corporate Finance  
National Finance Division, HSE  
Email: [sarah.anderson1@hse.ie](mailto:sarah.anderson1@hse.ie)  
Tel: 087 9423319