

# 3 : Financial Statements

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## Board Members' Report

The Board of the Health Service Executive is the governing body of the Executive. The Board consists of 11 non-executive members (including the Chairperson and 10 ordinary members), who are appointed by the Minister for Health and Children, in accordance with Section 11 of the Health Act 2004. The Chief Executive Officer of the HSE is also a member of the Board. Sixteen meetings of the Board were held in 2005, as illustrated in Table 12.

*Table 12 - Attendance at meetings of the Board and its committees*

	Board Meetings*	Board Attendance	Audit Meetings	Audit Attendance	Remuneration Meetings	Remuneration Attendance
L. Downey <sup>1</sup>	16	16	4	2	1	1
N. Brennan	16	13	10	10		
D. de Buitléir	16	14			1	1
B. Drumm <sup>2</sup>	4	4				
P.J. Fitzpatrick	16	14	10	6		
M. Gaffney	16	11			1	1
K. Kelly <sup>3</sup>	12	11				
J. Macri <sup>4</sup>	1	1				
M. McLoone	16	10				
E. McCague	16	13				
M. Murphy	16	14				
J. Murray	16	12			1	1
A. Scott	16	12				

\* Represents the number of meetings held during individual members' period of membership of the Board.

<sup>1</sup> Mr. L. Downey was Chairperson of the Audit Committee until his appointment as Chairperson of the Board in June 2005. Mr. A. Waters (non Board member) a financial and governance expert was appointed to the Audit Committee. Mr. Waters attended all six meetings which took place during the period of his membership in 2005.

<sup>2</sup> Prof. Drumm took up the position of CEO on 15th August and attended his first HSE Board meeting on 1 September 2005.

<sup>3</sup> Mr. K. Kelly, who held the position of Interim CEO of the HSE from its establishment on 1 January 2005 until the appointment of Prof. Drumm as CEO, did not resume his membership of the Board after the appointment of Prof. Drumm.

<sup>4</sup> Mr. J. Macri was appointed to the Board (in replacement of Mr. K. Kelly) by the Tánaiste in November 2005. He attended his first HSE Board meeting on 1 December 2005.

The Health Act 2004 provides for the establishment by the Board of committees to provide assistance and advice to it in relation to the performance of its functions. The Board may determine the membership and terms of reference of each committee. The Board currently has two standing committees: the Audit Committee and the Remuneration Committee, which was established towards the end of 2005. A joint Management/Board Committee was also established to develop proposals on education, research and training. Support to the Board and its committees, is provided by the National Director the CEO and his officials.

The Health Act, 2004 sets out the legal requirements for the HSE regarding its Code of Governance. On establishment of the Health Act, the HSE began the process of developing its Code of Governance. This process has been led by the Audit Committee, on behalf of the Board.

The Code of Governance comprised a suite of inter-related documents that together form the governance framework. The documents are:

1. Framework for Corporate and Financial Governance
2. Board Terms of Reference
3. Audit Committee Terms of Reference
4. Internal Audit Function
5. Remuneration Committee Terms of Reference
6. Code of Standards and Behaviour
7. Good Faith Reporting
8. Policy Statement of Fraud
9. Integrated Risk Management Policy
10. Procurement
11. Customer Charter/Complaints Procedure

A draft code has been developed under the guidance of the Audit Committee, and has been forwarded to the Management Team for further work, and also to consider the appropriate methods of implementation. The Code will be finalised in 2006, and work will commence on its implementation.

### **Internal Audit**

Internal Audit is one of the key elements of HSE's corporate governance framework. Document 4 of the suite of corporate governance documents referred to above describes the role of Internal Audit.

Internal Audit is responsible for reviewing and evaluating the HSE's system of internal controls in order to assist management in improving the HSE's procedures and processes and to ensure that the principles of efficiency, effectiveness, quality, probity and value for money exist in HSE operations.

An independent function within the HSE, Internal Audit is headed by a National Director who reports to the Chairperson of the HSE Audit Committee. The National Director of Internal Audit also has a close working relationship with the CEO and the Senior Management Team.

The HSE Audit Committee is a subcommittee of the HSE Board. The National Director meets with the Audit Committee on a regular basis to report on Internal Audit's assessments and recommendations to improve HSE's system of internal control and governance.

## Statement of Board Members' Responsibilities in Respect of the Annual Financial Statements

Year ended 31 December 2005

The members of the Board are responsible for preparing the annual financial statements in accordance with applicable law.

Section 36 of the Health Act 2004 requires the HSE to prepare annual financial statements in such form as the Minister for Health and Children may direct and in accordance with accounting standards specified by the Minister for Health and Children.

In preparing the annual financial statements, Board members are required to

- select suitable accounting policies and then apply them consistently
- make judgments and estimates that are reasonable and prudent
- disclose and explain any material departures from applicable accounting standards
- prepare the financial statements on a going concern basis unless it is inappropriate to presume that the HSE will continue in business.

The Board members are responsible for ensuring that accounting records are maintained which disclose, with reasonable accuracy at any time, the financial position of the HSE. The Board members are also responsible for safeguarding the assets of the HSE and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the HSE



Mr Liam Downey  
Chairperson, Health Service Executive

17 May 2006

## Statement on the System of Internal Financial Control

Year Ended 31 December 2005

### Responsibility for the System of Internal Financial Control

The HSE was statutorily established by Ministerial Order on 1 January 2005 in accordance with the provisions of the Health Act 2004. The Act provides for the dissolution of Health Boards and certain other specified bodies and the transfer of their functions, employees, assets and liabilities to the HSE at that date.

The Board of the HSE is the governing body with authority to perform the functions of the HSE. The Board may delegate any of its functions to the Chief Executive Officer (CEO). The Board may establish committees to provide assistance and advice to it in relation to the performance of its functions. The Board has established a number of Committees including an Audit Committee which comprises both Board and other non-Board members.

The CEO's functions include the implementation of Board policy, the oversight and management of performance, the management of effective control systems and the reporting on performance, as required. The CEO is the Accounting Officer for the Vote of the HSE. He must also supply the Board with such information (including financial information) relating to the performance of his functions as the Board may require.

The Board together with the CEO acknowledges its responsibilities for the System of Internal Financial Control in the HSE. A System of Internal Control is designed to reduce rather than eliminate risk. Such a system can provide only a reasonable and not an absolute assurance that assets are safeguarded, transactions authorised and properly recorded and that material errors or irregularities are either prevented or would be detected in a timely manner.

The Board, the CEO and the Management Team have clear responsibility for the implementation and maintenance of the System of Internal Financial Control and this is accorded a high priority.

### Basis for Statement

I as Chairperson of the Board of the HSE make this statement in accordance with the Code of Practice for the Governance of State Bodies. In making this Statement on the System of Internal Financial Control the Board has relied on the Statement made by the CEO as Accounting Officer in the 2005 Appropriation Accounts.

### Financial Control Environment

Maintaining the system of internal financial controls is a continuous process and the system and its effectiveness are kept under ongoing review. The financial year 2005 was a period of transition for the HSE with the significant challenge of amalgamating 17 former health agencies, each of whom operated its own system of financial control. During the year, each agency also operated a separate financial reporting system whose output was amalgamated to produce the 2005 financial statements of the HSE. These financial statements, prepared on an income and expenditure basis, comprise the figures from which the Appropriation Account is derived. The HSE is planning to implement a fully integrated financial system in the coming years. The challenge here remains significant. In the meantime, the current systems will continue to operate while controls and procedures will be streamlined and standardised where appropriate.

### Key Internal Financial Control Processes

The following is a description of the key processes, which are in place across the HSE to provide effective internal financial control

- During its first year of operation in 2005 the organisation structure in the HSE was in transition. Lines of responsibility and accountability were being defined and job specifications arranged to reflect the new structure. New reporting relationships were being planned and put in place. This work is ongoing.
- The systems of internal financial control documented in the former agencies are currently being consolidated into a consistent organisation-wide system of internal financial control, reflecting the new arrangements and status of the HSE.

- There is a framework of administrative procedures and regular management reporting in place including segregation of duties, a system of delegation and accountability and the authorisation of expenditure.
- The HSE is required to comply with public procurement policies/directives and other legal and regulatory obligations. As part of the exercise to consolidate the system of internal financial control, the policies and procedures of predecessor bodies will be standardised in 2006.
- Various levels of risk management were in operation in the predecessor bodies prior to the establishment of the HSE. The HSE does not believe that the risk management system operates consistently throughout the service or to the standard considered acceptable. This issue is considered to be urgent by the Board and a substantial body of work is planned in 2006 to begin the process of developing a risk management system in the HSE to a consistent and acceptable standard.
- The HSE has a comprehensive planning and financial reporting process. In 2005 monthly expenditure and activity was monitored against plan at each service level. Regular monthly and periodic reports were presented to the Management Team and the Board for consideration and appropriate action. These reports are regularly reviewed.
- It is clear since the PPARS issue that capital investment decisions need to be improved. A system has been put in place to review such decisions so that proper option appraisals are considered and acted on. Quarterly Board reviews of the capital programme have been introduced in 2006.
- A devolved budgetary system is in place with senior managers charged with responsibility to operate within defined accountability limits and to account for significant budgetary variances.
- The HSE has an Internal Audit function with appropriately trained personnel which operates in accordance with a written charter/terms of reference which the Board has approved. The work of the Internal Audit function is informed by analysis of the financial risks to which the HSE is exposed and its annual Internal Audit plans, approved by the Audit Committee, are based on this analysis. These plans aim to cover the key controls on a rolling basis over a reasonable period. The Internal Audit function is reviewed periodically by the Audit Committee, which reports to the Board. Procedures are in place to ensure that the reports of the Internal Audit function are followed up.
- The HSE appointed a Head of Internal Audit with effect from 20 September 2005. During 2005 a team of Internal Auditors and support staff was in place that carried out a continuous review and evaluation of systems, internal controls and routine transactions. They reported their findings and recommendations to the HSE management. Since his appointment the Head of Internal Audit reports to the Audit Committee and to the CEO in his capacity as Accounting Officer.
- An Audit Committee comprising Board members and an external nominee chaired by a Board member is in place. The Committee reports directly to the Board. The Committee operates under an agreed best practice charter/Terms of Reference and sat on ten occasions in 2005.
- The monitoring and review of the effectiveness of the system of internal control is informed by the work of the Internal Audit function, the Audit Committee and the Managers in the HSE with responsibility for the development and maintenance of the financial control framework. The comments made by the Comptroller and Auditor General in his management letters or other reports have also been taken into account.
- In accordance with good practice, management and control arrangements, and the provisions of the Health Act 2004, the Board prepared Corporate and Service plans which were formally submitted for approval to the Minister for Health and Children. These plans set the medium and longer term priorities of the HSE.
- Procedures for property acquisitions and disposals by the HSE comply with the legal obligations set out in sections 78 and 79 of the Health Act 1947, as amended by the Health Act 2004. The Board has delegated authority to the CEO to approve property transactions up to a limit of €2,000,000. Transactions in excess of this delegated amount must be formally approved by the Board based on recommendations from the CEO.

### Code of Governance

Section 35 of the Health Act 2004 sets out the requirements for a HSE code of governance. In particular, the section requires the HSE, as soon as practicable after it is established, to submit to the Minister for Health and Children for approval, a code of governance to include

- (a) The guiding principles applicable to the Executive
- (b) The structure of the Executive, including the roles and responsibilities of the Board and the CEO
- (c) The methods to be used to bring about the integration of health and personal social services
- (d) The processes and guidelines to be followed to ensure compliance with the reporting requirements
- (e) The Executive's internal controls, including its procedures relating to internal audits, risk management, public procurement and financial reporting
- (f) The nature and quality of service that persons being provided with or seeking health and personal social services can expect.

Section 35 of the Health Act 2004 also requires the HSE to review the Code periodically, to take account of Ministerial directions, to publish the Code and to indicate in the HSE annual report its arrangements for implementing and maintaining adherence to the code of governance. In 2004 the Interim HSE commenced the preparation of a suite of documents for a code of governance. These were being considered by Management in 2005 and will be implemented in 2006.

### Review of the Effectiveness of System of Internal Control

Arising from the complexities associated with amalgamating 17 independent agencies, it was not possible for the Board to conduct a review of the effectiveness of the system of internal controls in 2005. A project is underway to enable the Board to make this statement in respect of 2006.

This statement on the system of Internal Financial Control represents the position in place in the HSE in the year ended 31 December 2005.

Signed on behalf of the HSE



Mr Liam Downey  
Chairperson, Health Service Executive

17 May 2006

I have audited the financial statements of the Health Service Executive for the year ended 31 December 2005 under Section 36 of the Health Act, 2004.

The financial statements, which have been prepared under the accounting policies set out therein, comprise the Accounting Policies, the Revenue Income and Expenditure Account, the Capital Income and Expenditure Account, the Balance Sheet, the Cash Flow Statement and the related notes.

### **Respective Responsibilities of the Executive and the Comptroller and Auditor General**

The Executive is responsible for preparing the financial statements in accordance with the Health Act, 2004 and for ensuring the regularity of transactions. It prepares the financial statements in accordance with accounting standards specified by the Minister for Health and Children. The accounting responsibilities of the Members of the Board of the Executive are set out in the Statement of Board Members' Responsibilities.

My responsibility is to audit the financial statements in accordance with relevant legal and regulatory requirements and International Standards on Auditing (UK and Ireland).

I report my opinion as to whether the financial statements give a true and fair view, in accordance with the accounting standards specified by the Minister for Health and Children. I also report whether in my opinion proper books of account have been kept. In addition, I state whether the financial statements are in agreement with the books of account.

I report any material instance where moneys have not been applied for the purposes intended or where the transactions do not conform to the authorities governing them.

I also report if I have not obtained all the information and explanations necessary for the purposes of my audit.

I review whether the Statement on Internal Financial Control reflects the Executive's compliance with the Code of Practice for the Governance of State Bodies and report any material instance where it does not do so, or if the statement is misleading or inconsistent with other information of which I am aware from my audit of the financial statements. I am not required to consider whether the Statement on Internal Financial Control covers all financial risks and controls, or to form an opinion on the effectiveness of the Executive's risk and control procedures.

### **Basis of Audit Opinion**

In the exercise of my function as Comptroller and Auditor General, I conducted my audit of the financial statements in accordance with International Standards on Auditing (UK and Ireland) issued by the Auditing Practices Board and by reference to the special considerations which attach to State bodies in relation to their management and operation. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures and regularity in the financial statements. It also includes an assessment of the significant estimates and judgments made in the preparation of the financial statements, and of whether the accounting policies are appropriate to the Executive's circumstances, consistently applied and adequately disclosed.

I planned and performed my audit so as to obtain all the information and explanations that I considered necessary in order to provide me with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or other irregularity or error. In forming my opinion I also evaluated the overall adequacy of the presentation of information in the financial statements.

Without qualifying my opinion, I draw attention to the basis of accounting in the Accounting Policies which explains how the accounting standards specified by the Minister for Health and Children differ from Generally Accepted Accounting Practice in Ireland.

### Opinion

In my opinion, the financial statements give a true and fair view, in accordance with the accounting standards specified by the Minister for Health and Children, of the state of the Executive's affairs at 31 December 2005 and of its income and expenditure for the year then ended.

In my opinion, proper books of account have been kept by the Executive. The financial statements are in agreement with the books of account.



John Purcell  
Comptroller and Auditor General

17 May 2006

## Revenue Income and Expenditure Account

For Year Ended 31 December 2005

	Notes	2005 €'000
<b>Income</b>		
Exchequer Revenue Grant	4	8,987,010
Health Contributions		1,116,692
Income from services provided under EU regulations		448,575
Patient Income	5	203,136
Other Income	6	298,550
		<u>11,053,963</u>
<b>Expenditure</b>		
Pay		
Clinical	7	2,598,346
Non Clinical	7	991,109
Other Client / Patient Services	7	440,132
		<u>4,029,587</u>
Non Pay		
Clinical	9	641,335
Patient Transport and Ambulance Services	9	46,765
Primary Care and Medical Card Schemes	9	2,547,732
Other Client / Patient Services	9	2,942,364
Housekeeping (catering, crockery, linen, etc.)	9	197,284
Office Expenses	9	516,099
Other Operating Expenses	9	79,342
		<u>6,970,921</u>
Net Operating Surplus for the Year		53,455
Balance at 1 January 2005		<u>(838,029)</u>
Balance at 31 December 2005		<u>(784,574)</u>

All gains and losses with the exception of depreciation and amortisation have been dealt with through the Revenue Income and Expenditure Account and the Capital Income and Expenditure Account.

The primary financial statements of the HSE comprise the Revenue Income and Expenditure Account, Capital Income and Expenditure Account, Balance Sheet and Cash Flow Statement on pages 49-52.

  
Chairperson

  
Chief Executive Officer

## Capital Income and Expenditure Account

For Year Ended 31 December 2005

	Notes	2005 €'000
<b>Income</b>		
Exchequer Capital Funding		513,739
EU Funding		483
Revenue Funding Applied to Capital Projects		883
Proceeds of Disposals of Fixed Assets		1,227
Government Departments and Other Sources		20,147
		<u>536,479</u>
<b>Expenditure</b>		
Capital Grants to Voluntary Agencies (Appendix 2)	20	183,520
Capital Expenditure on HSE Capital Projects	20	351,297
		<u>534,817</u>
Net Capital Surplus for the Year		1,662
Balance at 1 January 2005	21	(186,161)
Balance at 31 December 2005		<u>(184,499)</u>

All gains and losses with the exception of depreciation and amortisation have been dealt with through the Revenue Income and Expenditure Account and the Capital Income and Expenditure Account.

The primary financial statements of the HSE comprise the Revenue Income and Expenditure Account, Capital Income and Expenditure Account, Balance Sheet and Cash Flow Statement on pages 49-52.



Chairperson



Chief Executive Officer

## Balance Sheet

As at 31 December 2005

		Notes	2005 €'000
<b>Fixed Assets</b>			
Tangible Assets	Land and Buildings	10	4,275,937
	Other Tangible Fixed Assets	11	364,320
Investments	Financial Assets	12	98
<b>Total Fixed Assets</b>			<b>4,640,355</b>
<b>Current Assets</b>			
	Stocks	13	96,670
	Debtors	14	196,008
	Paymaster General and Exchequer Balance	15	54,230
	Cash at Bank or in Hand		5,912
<b>Current Liabilities</b>	Creditors	16	1,235,452
<b>Net Current Liabilities</b>			<b>(882,632)</b>
	Creditors (amounts falling due after more than one year)	17	(71,378)
	Deferred income	18	(15,158)
<b>Total Assets</b>			<b>3,671,187</b>
Capitalisation Account	Balance at 31 December 2005	19	4,640,260
Capital Reserves	Balance at 31 December 2005	21	(184,499)
Revenue Reserves	Balance at 31 December 2005		(784,574)
<b>Capital and Reserves</b>			<b>(3,671,187)</b>

The primary financial statements of the HSE comprise the Revenue Income and Expenditure Account, Capital Income and Expenditure Account, Balance Sheet and Cash Flow Statement on pages 49-52.



Chairperson



Chief Executive Officer

## Cash Flow Statement

For Year Ended 31 December 2005

	Notes	2005 €'000
Net Cash Inflow from Operating Activities	23	154,849
Returns on Investments and Servicing of Finance		
Interest paid on loans and overdrafts		(195)
Interest paid on finance leases		(1,657)
Equity dividends received		13
Interest received		1,916
Net Cash Outflow from Servicing of Finance		77
Capital Expenditure		
Capital expenditure - capitalised		(275,984)
Capital expenditure - not capitalised		(258,832)
Payments from revenue re: acquisition of fixed assets (net of trade-ins)		(39,019)
Revenue Funding applied to Capital		883
Receipts from sale of fixed assets (excluding trade-ins)		12,236
Amounts refunded to the Exchequer		(36,640)
Net Cash Outflow from Capital Expenditure		(597,356)
Net Cash Outflow before Financing		(442,430)
Financing		
Capital grant received		513,739
Capital receipts from other sources		20,630
Payment of capital element of finance lease and loan repayments		(5,742)
Net Cash Inflow from Financing		528,627
Net Cash Flow		86,197
Increase in cash in hand and bank balances in the year	24	86,197

The primary financial statements of the HSE comprise the Revenue Income and Expenditure Account, Capital Income and Expenditure Account, Balance Sheet and Cash Flow Statement on pages 49-52.



Chairperson



Chief Executive Officer

## Accounting Policies

### Basis of Accounting

The financial statements have been prepared on an accruals basis, in accordance with the historical cost convention. Under the Health Act 2004, the Minister for Health and Children specifies the accounting standards to be followed by the HSE. The HSE has adopted Generally Accepted Accounting Principles (GAAP) in accordance with the accounting standards issued by the Accounting Standards Board subject to the following three exceptions specified by the Minister:

1. Depreciation is not charged to the Revenue Income and Expenditure Account, rather it is charged to a reserve account: the Capitalisation Account. Reserve accounting is not permitted under Generally Accepted Accounting Principles (GAAP). Under these principles, depreciation must be charged in the Revenue Income and Expenditure Account.
2. Grants received from the State to fund the purchase of fixed assets are recorded in a Capital Income and Expenditure Account. Under Generally Accepted Accounting Principles (GAAP), capital grants are recorded as deferred income and amortised over the useful life of the related fixed asset, in order to match the accounting treatment of the grant against the related depreciation charge on the fixed asset.
3. Pensions are counted for on a pay-as-you-go basis, and the provisions of FRS 17 *Retirement Benefits* are not applied.

### Basis of Preparation

In accordance with FRS 2 *Accounting for Subsidiary Undertakings*, the results of wholly owned HSE subsidiaries have not been consolidated in the annual financial statements on the basis that they are not material.

### Income Recognition

- (i) The HSE is funded mainly by monies voted annually by Dáil Éireann in respect of administration, capital and non-capital services. The amount recognised as income in respect of voted monies represents the net recourse to the Exchequer to fund payments made during the year. Income in respect of administration and non-capital services is accounted for in the Revenue Income and Expenditure Account. Income in respect of capital services is accounted for in the Capital Income and Expenditure Account.

Revenue funding applied to meet the repayment of moneys borrowed by predecessor agencies and which were used to fund capital expenditure is accounted for in the Capital Income and Expenditure Account under the heading Revenue Funding Applied to Capital Projects.

- (ii) Patient and service income is recognised at the time service is provided.
- (iii) Superannuation contributions from staff are recognised when the deduction is made (see pensions accounting policy below).
- (iv) Income from all other sources is recognised on a receipts basis.
- (v) The amount of income, other than Exchequer grant, which the HSE is entitled to apply in meeting its expenditure is limited to the amount voted to it as "Appropriations-in-Aid" in the annual estimate. Other income received in the year in excess of this amount must be surrendered to the Exchequer. Other income is shown net of this surrender.

### Capital Income and Expenditure Account

A Capital Income and Expenditure Account is maintained in accordance with the accounting standards laid down by the Minister for Health and Children. Exchequer Capital Funding is the net recourse to the Exchequer to fund payments made during the year in respect of expenditure charged against the Capital Services subheads in the HSE's vote. Capital funding is provided in the HSE's vote for construction/purchase of major assets, capital maintenance and miscellaneous capital expenditure not capitalised in the balance sheet. In addition, capital funding is provided in the HSE's vote for payment of capital grants to outside agencies. An analysis of capital expenditure by these categories is provided in Note 20 to the financial statements.

### Balance on Income and Expenditure Accounts

Most of the income in both the Revenue and Capital Income and Expenditure Accounts is Exchequer grant which is provided to meet liabilities maturing during the year as opposed to expenditure incurred during the year. A significant part of the remaining income is accounted for on a receipts basis. However, expenditure is recorded on an accruals basis. As a result, the balances on the Income and Expenditure Accounts do not represent normal operating surpluses or deficits, as they are largely attributable to the difference between accruals expenditure and cash-based funding.

### Grants to Outside Agencies

The HSE funds a number of service providers for the provision of health and personal social services on its behalf. Before entering into such an arrangement, the HSE determines the maximum amount of funding that it proposes to make available in the financial year under the arrangement and the level of service it expects to be provided for that funding. This funding is charged, in the year of account to the Income and Expenditure Account at the maximum determined level for the year, although a certain element may not actually be disbursed until the following year.

### Leases

Rentals payable under operating leases are dealt with in the financial statements as they fall due. The HSE is not permitted to enter into finance lease obligations under the Department of Finance's Public Financial Procedures. However, where assets of predecessor bodies have been acquired under finance leases, these leases have been taken over by the HSE on establishment. For these leases, the capital element of the asset is included in fixed assets and is depreciated over its useful life.

In addition to the normal GAAP treatment for assets acquired under finance leases, the cost of the asset is charged to the Capital Income and Expenditure and the Capitalisation (Reserve) Account is credited with an equivalent amount. The outstanding capital element of the leasing obligation is included in creditors. Interest is charged to the Income and Expenditure Account at a constant rate of charge over the period of the lease.

### Capital Grants

Capital grant funding is recorded in the Capital Income and Expenditure Account. In addition to capital grant funding, some minor capital expenditure is funded from revenue. The amount of this revenue funding expended in the year in respect of minor capital is charged in full in Revenue Income and Expenditure Account in the year. This accounting treatment, which does not comply with Generally Accepted Accounting Principles, is a consequence of the exceptions to Generally Accepted Accounting Principles specified by the Minister.

### Tangible Fixed Assets and Capitalisation Account

Tangible fixed assets comprise Land, Buildings, Work in Progress, Equipment and Motor Vehicles. Tangible fixed asset additions since 1 January 2005 are stated at historic cost less accumulated depreciation. The carrying values of tangible fixed assets taken over from predecessor bodies by the HSE are included in the opening balance sheet on establishment day, 1 January 2005, at their original cost/valuation. The related aggregate depreciation account balance is also included in the opening balance sheet.

In accordance with the accounting standards prescribed by the Minister, expenditure on fixed asset additions is charged to the Revenue Income and Expenditure Account or the Capital Income and Expenditure Account, depending on whether the asset is funded by capital or revenue funding.

All capital funded asset purchases are capitalised, irrespective of cost. Revenue funded assets are capitalised if the cost exceeds certain value thresholds; €2,000 for computer equipment and €7,000 for all other asset classes. Asset additions below this threshold and funded from revenue are charged to the Revenue Income and Expenditure Account in the year of purchase. A breakdown of asset additions by funding source is provided in Note 20(a) to the Accounts. Depreciation is not charged to the Income and Expenditure Account over the useful life of the asset, instead, a balance sheet reserve account, the Capitalisation Account, is the reciprocal entry to the fixed asset account. Depreciation is charged to the Fixed Assets and Capitalisation Accounts over the useful economic life of the asset.

Depreciation is calculated to write-off the original cost/valuation of each tangible fixed asset over its useful economic life on a straight line basis at the following rates

- Land: land is not depreciated
- Buildings: depreciated at 2.5% per annum
- Modular buildings (i.e. prefabricated buildings): depreciated at 10% per annum
- Work in progress: no depreciation
- Equipment - computers: depreciated at 33.33% per annum
- Equipment - other: depreciated at 10% per annum
- Motor vehicles: depreciated at 20% per annum

On disposal of a fixed asset, both the fixed assets and capitalisation accounts are reduced by the net book value of the asset disposal. An analysis of the movement on the Capitalisation Account is provided in Note 19 to the accounts.

Proceeds on disposals of fixed assets are considered as Exchequer Extra Receipts under the Department of Finance's Public Financial Procedures. The HSE is not entitled to retain these sales proceeds for its own use and must surrender them to the Exchequer. An adjustment has been made to the opening balance sheet to show the balance of €56m on the proceeds of disposals account at 1 January 2005 as a liability to the Exchequer, see Notes 1 and 17(b) to the financial statements.

### Stocks

Stocks are stated at the lower of cost and net realisable value. Net realisable value is the estimated proceeds of sale less costs to be incurred in the sale of stock.

### Accounting for Bad and Doubtful Debts

Known bad debts are written off in the period in which they are identified. Specific provision is made for any amount which is considered doubtful. General provision is made for patient debts which are outstanding for more than one year.

### Pensions

Eligible HSE employees are members of various defined benefit superannuation schemes. Pensions are paid to former employees by the HSE. The HSE is funded by the State on a pay-as-you-go basis for this purpose. The vote from the State in respect of pensions is included in income. Pension payments under the schemes are charged to the Income and Expenditure Account when paid. Contributions from employees who are members of the schemes are credited to the Income and Expenditure Account when received.

In previous years, no provision was made in respect of accrued pension benefits payable in future years under the pension scheme. This continues to be the treatment adopted by the HSE following the accounting specifications of the Minister.

### Patients' Private Property

Monies received for safekeeping by the HSE from or on behalf of patients are kept in special accounts separate and apart from the HSE's own accounts. Such accounts are collectively called Patients' Private Property accounts. The HSE is responsible for the administration of these accounts. However, as this money is not the property of the HSE, these accounts are not included on the HSE's balance sheet. The HSE acts as trustee of the funds. Patients' Private Policy accounts are independently audited each year. The audits of these accounts are either completed or in the process of completion for the year ended 31 December 2005.

### Note 1 Preparation of Opening Balance Sheet

On 1 January 2005, the HSE assumed the assets and liabilities of a number of health bodies which, prior to establishment day, operated as separate legal entities. These predecessor bodies were dissolved on establishment day and their aggregated balance sheets formed the basis of the opening balance sheet of the HSE on 1 January 2005.

#### *Adjustments to Agree Inter-agency Balances*

A number of timing differences were identified on preparing the opening balance sheet. These timing differences had not been identified previously as all HSE predecessor bodies operated as independent entities. The timing differences can substantially be classified as arising from two distinct circumstances:

- Cash in transit: being cash treated as disbursed from one entity but not recognised as received by another entity as it was in transit at year end – cash in transit at year end amounted to €7.7m.
- Cut-off differences: being inter-entity invoices and accruals treated as income by one entity but not accrued as a cost by the invoiced entity, as the invoice was not received by year end. This resulted in an under-accrual in the accounts of the invoiced entity in the period. These cut-off differences amount to €14.1m. (€12.3m adjusted in the Revenue Income and Expenditure Account and €1.8m adjusted in the Capital Income and Expenditure Account).

#### *Adjustments to Redesignate Opening Reserves and to Capitalise Lease of Ballymun Health Centre*

The aggregation of the balance sheets of 17 independent predecessor bodies required adjustments to achieve consistent treatment of like items. The accounts of the predecessor bodies were not prepared under a unified set of accounting policies, resulting in variations in accounting treatment prior to the establishment of the HSE. The adjustments listed below redesignate reserves to standardise accounting treatment in line with the HSE's accounting policies.

- Adjustment of €11.6m to Revenue Reserves reflect the creation of Capitalisation Accounts for the Primary Care Reimbursement Service, HSE National Hospitals Office/Comhairle and Office for Health Management in line with other predecessor bodies, amounting to (€1.5m), together with €13.1m transfer of Special Income and Expenditure Account balance to revenue reserves.
- Adjustment of (€90m) to the Capital Income and Expenditure Account comprising (i) redesignation of €11m from Special Income and Expenditure Account to Capital Income and Expenditure Account, (ii) transfer of (€45.8m) on the Capital Income and Expenditure Account in respect of the lease of Ballymun Health Centre (€45.8m) and (iii) transfer of balance on proceeds of disposal to creditors falling due in more than one year (€56m).
- Deferred income amounting to €3m was reclassified from Capital Reserves to Creditors in line with UK GAAP balance sheet presentation.
- Adjustment of €102m to creditors falling due after more than one year comprising €45.8m for Ballymun Health Centre lease (see note below) plus €56m proceeds of disposal to be repaid to the Exchequer.
- Other adjustments were made to reclassify the balance on the Special Income and Expenditure Account as Deferred Income.

#### *Adjustments to Capitalise Lease of Ballymun Health Centre*

- Capitalisation of Ballymun Health Centre for the sum of €45.8m, which was acquired by way of finance lease. This transaction has been reflected in Fixed Assets, the Capitalisation Account, the Capital Income and Expenditure Account and in Creditors (amounts falling due after more than one year).

## Note 1 continued

		Aggregated Closing Balance Sheets of Predecessor Bodies at 31 December 2004	Adjustments to agree Inter-Agency Balances	Adjustments to Redesignate Opening Reserves and to Capitalise Lease of Ballymun Health Centre	Adjusted Opening Balance Sheet at 1 January 2005
		€'000	€'000	€'000	€'000
Fixed Assets					
Tangible Assets :	Land and Buildings	4,128,995	0	45,824	4,174,819
	Other Tangible Fixed Assets	336,263	0	0	336,263
Investments :	Financial Assets	98	0	0	98
Total Fixed Assets		4,465,356	0	45,824	4,511,180
Current Assets					
	Stocks	86,007	0	0	86,007
	Debtors	269,022	(81,337)	0	187,685
	Cash at Bank or in Hand	82,394	7,781	0	90,175
Current Liabilities					
	Creditors	1,222,867	(57,631)	3,777	1,169,013
	Bank Overdraft	116,230	0	0	116,230
Net Current Liabilities		(901,674)	(15,925)	(3,777)	(921,376)
Creditors (amounts falling due after more than one year)		850	0	102,060	102,910
Total Assets		3,562,832	(15,925)	(60,013)	3,486,894
Capitalisation Account					
Capitalisation Account		4,463,802	0	47,282	4,511,084
Capital Reserves		(94,018)	(1,845)	(90,298)	(186,161)
Revenue Reserves		(837,421)	(12,280)	11,672	(838,029)
Special I&E Account		3,409	0	(3,409)	0
Deferred Income		27,060	(1,800)	(25,260)	0
Capital and Reserves		3,562,832	(15,925)	(60,013)	3,486,894

**Note 2 Segmental Analysis by Area of Operation**

	Primary, Community and Continuing Care 2005 €'000	National Hospitals Office 2005 €'000	National Shared Services 2005 €'000	Total 2005 €'000
Expenditure				
Pay				
Clinical	1,334,040	1,263,627	679	2,598,346
Non Clinical	563,545	402,366	25,198	991,109
Other Client / Patient Services	286,002	153,754	376	440,132
	<u>2,183,587</u>	<u>1,819,747</u>	<u>26,253</u>	<u>4,029,587</u>
Non Pay				
Clinical	236,053	404,722	560	641,335
Patient Transport and Ambulance Services	16,637	30,109	19	46,765
Primary Care and Medical Card Schemes	622,915	65,838	1,858,979	2,547,732
Other Client / Patient Services	1,192,187	1,750,165	12	2,942,364
Housekeeping	107,709	88,555	1,020	197,284
Office Expenses	328,236	168,231	19,632	516,099
Other Operating Expenses	64,764	13,411	1,167	79,342
	<u>2,568,501</u>	<u>2,521,031</u>	<u>1,881,389</u>	<u>6,970,921</u>
Gross expenditure for the year	4,752,088	4,340,778	1,907,642	11,000,508
Total Income (total not analysed between area of operation)				11,053,963
Net Operating Surplus for the Year				53,455
Balance at 1 January 2005				(838,029)
Balance at 31 December 2005				<u>(784,574)</u>

**Note 3 Net Operating Surplus**

	2005 €'000
Net operating surplus for the year is arrived at after charging:	
Audit fees	545

**Note 4 Exchequer Revenue Grant**

	2005 €'000
Net Estimate voted to HSE (HSE Vote 40)	9,554,739
Less surplus to be surrendered (Note 25)	(53,990)
Net recourse to Exchequer	9,500,749
Less: Capital services funding from the State (HSE Vote 40)	(513,739)
Exchequer Revenue Grant	8,987,010

**Note 5 Patient Income**

	2005 €'000
Maintenance Charges	133,927
In-Patient Charges	22,223
Out-Patient Charges	9,352
Road Traffic Accident Charges	5,299
Long Stay Charges	24,335
Other Patient Charges	8,000
	203,136

**Note 6 Other Income**

	2005 €'000
Superannuation Income	166,257
Other Payroll Deductions	4,162
Agency/Services	16,977
Canteen Receipts	12,982
Recovery from the UK Department of Health and Social Security	705
Other Income	122,344
Excess Appropriations-in-Aid surrendered to the Exchequer	(24,877)
	298,550

**Note 7 Pay Expenditure**

		2005 €'000
Clinical	Medical / Dental	583,322
	Nursing	1,357,745
	Paramedical	444,396
	Superannuation	212,883
		2,598,346
Non Clinical	Management / Administration	462,702
	Maintenance / Technical	53,590
	Support Services	443,932
	Superannuation	30,885
		991,109
Other Client / Patient Services	Support Services	383,723
	Superannuation	56,409
		440,132
Total Pay Expenditure		4,029,587

The following amounts in respect of board members' remuneration are included in Pay Expenditure above:

Executive board members' remuneration	244
Non-executive board members' remuneration*	260
	504

\*The amount for non-executive board members remuneration represents fees in respect of two years, 2004 and 2005. 2004 relate to payments made to the members of the board of the Interim HSE.

**Note 8 Employment**

The average number of employees by Area of Operation (in whole time equivalents (WTEs)) was as follows:

	2005 WTE
Primary, Community and Continuing Care	36,949
National Hospitals Office	29,383
Population Health	459
National Shared Services	438
	67,229
Total HSE employees	67,229
Voluntary Sector - National Hospitals Office	20,686
Voluntary Sector - Primary, Community and Continuing Care	13,127
	101,042

**Note 8 Continued****Employment costs charged in Income and Expenditure Account**

	2005 €'000
Wages and Salaries	3,423,544
Social Welfare Costs	305,866
Pension Costs	300,177
	4,029,587

**Summary Analysis of Pay Costs**

	Clinical 2005 €'000	Non-Clinical 2005 €'000	Other Client/ Patient Services 2005 €'000	Total 2005 €'000
Basic Pay	1,776,894	797,080	281,619	2,855,593
Allowances	74,114	18,212	8,291	100,617
Overtime	142,487	16,443	21,746	180,676
Night Duty	48,786	8,496	5,395	62,677
Weekends	113,171	39,565	27,542	180,278
On-Call	47,124	2,265	1,335	50,724
Arrears (National Pay Agreements)	24,838	7,175	2,803	34,816
Employer PRSI	158,049	70,988	34,992	264,029
Superannuation	212,883	30,885	56,409	300,177
	2,598,346	991,109	440,132	4,029,587

**Note 9 Non Pay Expenditure**

	2005 €'000
<b>Clinical</b>	
Drugs & Medicines (excl. demand led schemes)	175,724
Blood/Blood Products	31,921
Medical Gases	7,389
Medical/Surgical Supplies	188,213
Other Medical Equipment	68,258
X-Ray/Imaging	23,947
Laboratory	66,511
Professional Services	79,372
	641,335
<b>Patient Transport and Ambulance Services</b>	
Patient Transport	37,855
Vehicles Running Costs	8,910
	46,765

## Note 9 Continued

2005  
€'000**Primary Care and Medical Card Schemes**

Doctors' Fees and Allowances	448,257
Payments to Former District Medical Officers/Dependents	6,249
Pharmaceutical Services	1,418,988
Dental Treatment Services Scheme	52,964
Community Ophthalmic Services Scheme	17,168
Cash Allowances (Fostering Allowances, Domiciliary Care Allowances, etc)	183,607
Capitation Payments	420,499
	<hr/>
	2,547,732
	<hr/>

**Other Client / Patient Services**

Revenue Grants to Outside Agencies (Appendix 1)	2,915,062
Grants funded from other Government Departments (Appendix 1)	27,302
	<hr/>
	2,942,364
	<hr/>

**Housekeeping**

Catering	63,297
Heat, Power and Light	48,646
Cleaning and Washing	55,813
Furniture, Crockery and Hardware	13,524
Bedding and Clothing	16,004
	<hr/>
	197,284
	<hr/>

**Office Expenses**

Maintenance	64,727
Bank Loan and Finance Leases	786
Bank Interest and Charges	3,032
Insurance	32,658
Audit	545
Legal and Professional Fees	44,162
Bad and Doubtful Debts	10,747
Office Expenses	359,442
	<hr/>
	516,099
	<hr/>

**Other Operating Expenses**

Miscellaneous (Appendix 3)	79,342
	<hr/>
	79,342
	<hr/>

**Note 10 Tangible Fixed Assets : Land and Buildings**

	Land 2005 €'000	Buildings * 2005 €'000	Work in Progress * 2005 €'000	Total 2005 €'000
<b>Cost / Valuation</b>				
At 1 January 2005	2,120,826	1,983,605	380,801	4,485,232
Additions	2,798	63,537	102,762	169,097
Disposals	(19,168)	(3,764)	(640)	(23,572)
At 31 December 2005	2,104,456	2,043,378	482,923	4,630,757
<b>Depreciation</b>				
Accumulated Depreciation at 1 January 2005	0	310,413	0	310,413
Charge for the Year	0	44,988	0	44,988
Disposals	0	(581)	0	(581)
At 31 December 2005	0	354,820	0	354,820
<b>Net Book Values</b>				
At 1 January 2005	2,120,826	1,673,192	380,801	4,174,819
At 31 December 2005	2,104,456	1,688,558	482,923	4,275,937

\* The net book value of fixed assets of €4,275m includes the amount of €47m in respect of assets held under finance leases. (WIP €45.8m in respect Ballymun Health Centre lease and Buildings €1.2m).

**Note 11 Tangible Fixed Assets : Other than Land and Buildings**

	Motor Vehicles 2005 €'000	Equipment 2005 €'000	Total 2005 €'000
<b>Cost / Valuation</b>			
At 1 January 2005	63,047	727,198	790,245
Additions	10,730	132,035	142,765
Disposals	(2,194)	(13,566)	(15,760)
At 31 December 2005	71,583	845,667	917,250
<b>Depreciation</b>			
Accumulated Depreciation at 1 January 2005	42,546	411,436	453,982
Charge for the Year	9,950	104,250	114,200
Disposals	(1,855)	(13,397)	(15,252)
At 31 December 2005	50,641	502,289	552,930
<b>Net Book Values</b>			
At 1 January 2005	20,501	315,762	336,263
At 31 December 2005	20,942	343,378	364,320

**Note 12 Investments**

	2005 €'000
Unquoted Shares	98
	<u>98</u>

**Note 13 Stocks**

	2005 €'000
Medical, Dental and Surgical Supplies	30,307
Laboratory Supplies	5,852
Pharmacy Supplies	18,301
High Tech Pharmacy Stocks	16,437
Pharmacy Dispensing Stocks	2,416
Blood and Blood Products	1,367
Vaccine Stocks	10,944
Household Services	8,408
Stationery and Office Supplies	2,083
Sundries	555
	<u>96,670</u>

**Note 14 Debtors**

	2005 €'000
Patient Debtors	56,630
Prepayments and Accrued Income	31,244
Other Debtors	108,134
	<u>196,008</u>

**Note 15 Paymaster General Account**

	2005 €'000
Paymaster General Bank Account	59,738
Net Liability to the Exchequer	(5,508)
Paymaster General and Exchequer Balance	<u>54,230</u>

**Note 16 Creditors**

	2005 €'000
Finance Leases	1,037
Non Pay Creditors	168,104
Accruals for Pay and Non Pay	924,317
Income Tax and Social Welfare	125,671
Lottery Grants Payable*	1,690
Sundry Creditors	14,633
	1,235,452

\*The HSE administers the disbursement of National Lottery grants for local programmes under the National Lottery's Health and Welfare Funded Schemes.

**Note 17 Creditors (amounts falling due after more than one year)***(a) Finance lease obligations*

	Land and Buildings 2005 €'000	Other 2005 €'000	Total 2005 €'000
Annual commitments under Finance Leases which expire:			
After one but within five years	1,686	0	1,686
After five years	39,084	0	39,084
	40,770	0	40,770

*(b) Liability to the Exchequer in respect of Exchequer Extra Receipts*

Proceeds of disposal of fixed assets are considered as Exchequer Extra Receipts (EERs) under the Department of Finance's Public Financial Procedures. The HSE is not entitled to retain these sales proceeds for its own use and must surrender them to the Exchequer.

	2005 €'000
Gross Proceeds of all disposals in year	12,684
Less: Net expenses incurred on disposals	(447)
Net proceeds of disposal	12,237
Less application of proceeds (Capital Income and Expenditure Account)	(1,225)
Less refunded to the Exchequer	(36,640)
At 1 January 2005	56,236
Balance at 31 December 2005	30,608
Total Creditors (amounts falling due after more than one year)	71,378

**Note 18 Deferred Income**

Deferred income comprises (i) unspent income arising from donations and bequests where donors have specified the purposes to which money may be applied but the related expenditure has not been incurred and (ii) income from sales of land which have not been concluded.

**Note 19 Capitalisation Account**

	2005 €'000
Additions to fixed assets in the year	311,862
Less: Net book value of fixed assets disposed in year	(23,498)
Less: Depreciation charge in year	(159,188)
At 1 January 2005	4,511,084
Balance at 31 December 2005	<u>4,640,260</u>

**Note 20 Capital Expenditure***(a) Additions to Fixed Assets*

		2005 €'000
Additions to Fixed Assets (Note 10) Land and Buildings		169,097
Additions to Fixed Assets (Note 11) Other than Land and Buildings		142,765
		<u>311,862</u>
Funded from Capital	275,984	
Funded from Revenue	<u>35,878</u>	
		<u>311,862</u>

*(b) Analysis of Capital Expenditure*

	2005 €'000
Capital expenditure on HSE's own assets (Capitalised)	275,983
Capital expenditure on HSE projects not resulting in Fixed Asset additions	75,314
Total capital expenditure on HSE Projects	351,297
Capital grants to outside agencies (Appendix 2)	183,520
Total Capital Expenditure per Capital Income & Expenditure Account	<u>534,817</u>

**Note 21 Analysis of Opening Capital Income and Expenditure Balance**

The Capital Income and Expenditure Account balance at 1 January 2005 represents expenditure on capital projects incurred by predecessor bodies where funding had not been received by 31 December 2004. An amount of €88m included in the opening deficit balance is in respect of deficits arising on projects at 31 December 2004 where the expenditure had been charged and paid at that date. €98m included in the opening deficit balance is in respect of projects not completed by 31 December 2004 where funding will be met by the HSE in 2005 or in future years. This includes an amount of €45.8m in respect of the acquisition of Ballymun Health Centre by way of finance lease, adjusted in the Opening Balance Sheet to reflect the contractual obligation which existed prior to the establishment of the HSE (see Note 22).

**Note 22 Lease of Ballymun Health Centre under Finance Lease Agreement**

Prior to the establishment of the HSE, approval was in place to acquire Ballymun Health Centre under a 25 year lease, funded by revenue. To reflect the contractual commitment inherited by the HSE, the opening balance sheet has been adjusted. The health centre has been capitalised at a cost of €45.8m in the opening balance sheet, with a corresponding lease creditor. Future revenue funding of the annual lease payments will be shown in the Capital Income and Expenditure Account under the heading 'Revenue Funding Applied to Capital Projects'. This treatment results in the entire cost of the asset being recognised in the Capital Income and Expenditure Account in the first year of the lease, with the corresponding funding being recognised against this cost over the period of the lease, in this case, 25 years. Although the project has been approved by the Minister, the accounting treatment gives rise to a deficit on the Capital Income and Expenditure Account, which is reduced each year as annual funding is received over the period of the lease.

**Note 23 Net Cash Inflow from Operating Activities**

	2005 €'000
Revenue reserve at 31 December 2005	(784,574)
Opening revenue reserve at 1 January 2005	(838,029)
Surplus for the current year	53,455
Capital element of lease payments charged to revenue income and expenditure	5,742
Less interest and dividend income	(1,929)
Purchase of equipment charged to revenue income and expenditure	39,019
All interest charged to revenue income and expenditure	1,852
(Increase) / Decrease in Stock	(10,660)
(Increase) / Decrease in Debtors	(8,323)
Increase / (Decrease) in Creditors	66,439
Increase/(Decrease) in Creditors (amounts falling due after more than one year)	(5,904)
Increase / (Decrease) in Deferred Income	15,158
Net Cash Inflow from Operating Activities	154,849

**Note 24 Reconciliation of Net Cash Flow to Movement in Net Funds**

	2005 €'000
Change in net funds resulting from cash flows	
Net funds at 1 January 2005	(26,055)
Movement in net funds for the year from cash flow statement	86,197
Net funds at 31 December 2005	60,142

**Note 25 Drawdown of Vote**

Exchequer disbursements during the year are based on annual amounts voted by Dáil Éireann. Any part of the amount voted which has not been expended by 31 December in accordance with Government accounting rules must be surrendered to the Exchequer.

It is a fundamental objective of the Board of the HSE that no overspending of the vote takes place. In practice it is almost impossible to achieve an actual outturn which matches the exact vote amount. As a result, it is inevitable that this prudent approach will result in small surpluses. The surplus to be surrendered amounts to €78.867m, which represents less than 0.75 of 1% of the total vote of the HSE.

**Note 25 Continued**2005  
€'000*Per the HSE's Appropriation Account, prepared under Government Accounting rules:*

Total funding to HSE from the State (HSE Vote 40)	9,554,739
Appropriation account outturn for the year	9,475,872
Surplus to be surrendered	78,867
Surplus Appropriations-in-Aid	24,877
Net surplus to be surrendered	53,990
	78,867

**Note 26 Pensions**

Eligible staff employed in the health service on establishment of the HSE are members of a variety of defined benefit superannuation schemes. Under Section 23 of the Health Act, 2004, the HSE is required to establish a new scheme in respect of new staff employed from 1 January 2005. The legislation does not specify a timeframe. The HSE has not yet addressed this matter.

Superannuation entitlements (i.e. pensions) of retired staff are paid out of current income and are charged to the income and expenditure account in the year in which they become payable. No provision is made in the financial statements in respect of future pension benefits. Superannuation contributions from employees who are members of these schemes are credited to the Income and Expenditure Account when received. To date, no formal actuarial valuations of the HSE's pension liabilities have been carried out.

**Note 27 Capital Commitments**2005  
€'000

Future tangible fixed assets purchase commitments:	
Within one year	1,270,255
After one but within five years	3,293,260
After five years	16,800
	4,580,315
Contracted for but not provided in the financial statements	1,387,730
Authorised by the Board but not contracted for	3,192,585
	4,580,315

**Note 28 Operating Leases**

The HSE has the following annual lease commitments under operating leases which expire:

	2005 €'000
Operating lease rentals (charged to Income and Expenditure Account)	
Land and buildings	30,284
Motor Vehicles	67
Equipment	76
	30,427

	Land and Buildings 2005 €'000	Other 2005 €'000	Total 2005 €'000
The HSE has the following annual commitments under operating leases which expire:			
Within one year	1,638	0	1,638
In the second to fifth years inclusive	7,610	143	7,753
In over five years	18,453	0	18,453
	27,701	143	27,844

**Note 29 Subsidiary Undertakings**

The HSE acquired the following subsidiary undertakings of predecessor bodies on establishment day:

**Aontacht Phobail Teoranta** - a company limited by guarantee and not having a share capital. Set up to promote the economic and social integration of people with disabilities.

**Bradóg Trust Limited** - a company limited by guarantee and not having a share capital. Established to provide housing and associated amenities for persons in deprived circumstances and to provide for relief of poverty and deprivation caused by poor housing conditions and homelessness or other social and economic circumstances.

**Eastern Community Works Limited** - this company is limited by guarantee and is engaged in improving the living conditions of the elderly.

**EVE Holdings Limited** - engaged in the provision of rehabilitative programmes in the form of training and quality supported and sheltered employment.

**Tolco Limited** - set up in 1975 for the purposes of providing services to the then Eastern Health Board. These services included residential care and training facilities for persons with special needs.

**Verville Retreat Limited** - this company existed to provide long term residential care services to approximately 37 elderly psychiatric clients. The facility was sold by the HSE on 8 June 2005 and the company was dissolved on 17 June 2005.

The results of these subsidiary undertakings have not been consolidated in the financial statements on the basis that they are not material.

**Note 30 Taxation**

The HSE has been granted an exemption in accordance with the provisions of Section 207 (as applied to companies by Section 76), Section 609 (Capital Gains Tax) and Section 266 (Deposit Interest Retention Tax) of the Taxes Consolidation Act, 1997. This exemption which applies to Income Tax / Corporation Tax, Capital Gains Tax and Deposit Interest Retention Tax, extends to the income and property of the HSE. The exemption is subject to review by the Revenue Commissioners and, if conditions as specified are not met, the exemption may be withdrawn from the date originally granted.

### Note 31 Insurance

The HSE is insured against employers liability and public liability risks up to an indemnity limit, under both retro-rated and flat-rated bases. Under the retro-rated basis, the final premium is not determined until the end of the coverage period and is based on the HSE's loss experience for that same period. The retro-rated adjustment payable by the HSE is subject to maximum and minimum limits. At 31 December 2005 it was not possible to accurately quantify the liability, if any, which may arise as a result of future retro-rating. The maximum liabilities for retro-rated claims still outstanding, based on agreed levels of each insurable risk is €1,010,326 and €12,147,552 for employers liability and public liability respectively. All insurance premiums from 1 January 2001 have been paid on a flat basis only and no retro-rating applies to cover from this date forward.

### Note 32 Contingent Liabilities

The HSE is involved in a number of claims involving legal proceedings which may generate liabilities, depending on the outcome of the litigation. The HSE has insurance cover for public and employer liability, fire and specific all risk claims. In most cases such insurance would be sufficient to cover all costs, but this cannot be certain. The financial effects of any uninsured contingencies have not been provided in the financial statements.

### Note 33 The Health (Repayment Scheme) Bill, 2006

The Health (Repayment Scheme) Bill, 2006 was published on 16 March 2006. This Bill, when enacted, will provide the legislative basis for the repayment of what has been referred to as 'long stay charges' which were levied on persons with full eligibility prior to 14 July 2005. The Bill provides for the appointment by the HSE of an external third party to act as scheme administrator and a public procurement process is ongoing in that regard. The setting up of a special account to be funded by monies provided by the Oireachtas to be used to pay the prescribed repayments is also provided for in the Bill and the Minister for Finance has outlined in the budget that the sum of €400m will be set aside by way of a supplementary estimate in the current year for this purpose. The best estimate of the total cost of repayments, based on the terms of the scheme as set out in the Bill, is up to €1bn, with repayments expected to be made to approximately 20,000 living patients and to the estates of approximately 40,000 to 50,000 deceased former patients. Under the terms of the scheme of ex-gratia payments approved by the Minister, €20m was paid to patients in 2005.

### Note 34 Post Balance Sheet Events

No circumstances have arisen or events occurred, between the balance sheet date and the date of approval of the financial statements by the Board, which would require adjustment or disclosure in the financial statements.

### Note 35 Related Party Transactions

In the normal course of business the HSE may approve grants and may also enter into other contractual arrangements with undertakings in which HSE Board members are employed or otherwise interested. The HSE adopts procedures in accordance with the Department of Finance's Code of Practice for the Governance of State Bodies, the Ethics in Public Office Act 1995 and the Standards in Public Office Act 2001, in relation to the disclosure of interests of Board members. These procedures have been adhered to by the Board members and the HSE during the year. During 2005 an agency in which a Board member declared an interest was approved a grant of €766,205. The Board member concerned did not receive any documentation on the transaction nor did the member participate in or attend any board discussion relating to this matter. Another Board member has declared an interest in a partnership which trades from time to time with the HSE on terms which are negotiated on an arm's length basis. This interest has been reported to the Board, which has concluded that it is not material.

### Note 36 Approval of Financial Statements

The financial statements were approved by the Board on 17 May 2006.

## Appendix 1

### Revenue Grants to Outside Agencies (Analysis of Revenue Grants to Outside Agencies in Note 9)

	Revenue Grants 2005 €	Other Special Grants 2005 €	Total Grants 2005 €
Total Grants Under €100,000 (3,568 Grants)	35,782,733	938,300	36,721,033
A.S.O.G.	211,563		211,563
Abode	597,783		597,783
Access Ireland	103,106		103,106
Adapt & Adapt Kerry Ltd	743,480		743,480
Addiction Response Crumlin	314,180		314,180
Adelaide & Meath Hospitals inc. National Children's Hospital	192,258,866		192,258,866
Aftercare Recovery Group	115,127		115,127
Age & Opportunity	667,747		667,747
Age Action Ireland	660,755		660,755
Aids Fund Housing Project (Centenary House)	389,258		389,258
Aids Help West	200,765		200,765
Aiseiri	191,000		191,000
Aislinn Centre	420,461		420,461
Aistear Beo	428,326		428,326
Alliance	285,755		285,755
Alpha One Foundation	163,776		163,776
Alzheimer Society of Ireland	5,259,529		5,259,529
Ana Liffey Childrens Project	172,508		172,508
Ana Liffey Drug Project	322,679		322,679
Aoibhneas	568,227		568,227
APT Sign Dublin & APT Tullamore	2,525,454		2,525,454
ARC House Cancer Support	219,996		219,996
Ard Aoibhinn Centre	1,662,629		1,662,629
Ardee Day Care Centre	284,955		284,955
Ardeen Cheshire Home	2,125,809		2,125,809
Arklow Springboard Project	415,731		415,731
Arlington Novas	253,500		253,500
Arrupe Society	260,555		260,555
Aspire Horizon Ltd.	238,858		238,858
Associated Charities Trust	210,951		210,951
Athlone Community Services Council	681,278		681,278
Athlone Community Task Force	141,909		141,909
Athlone Rape Crisis Centre	108,069		108,069
AVPA	2,663,096		2,663,096
Aware	322,357		322,357
Baile Mhuire	168,499		168,499
Balbriggan Family Centre	381,866		381,866
Balcurris Boys Home	661,804		661,804
Ballinasloe Social Services Co	141,837		141,837
Ballincollig Senior Citizens	315,581		315,581
Ballyboden Children's Centre	148,550		148,550
Ballyfermot Home Help Mental Handicap	946,373		946,373
Ballyfermot Local Drugs Task Force		233,835	233,835
Ballymun Day Nursery	383,619		383,619
Ballymun Home Help	687,016		687,016
Ballymun Horizons	250,000		250,000
Ballymun Local Drugs Task Force		280,130	280,130
Ballymun Residential Project	621,768		621,768
Ballymun Youth Action	646,836		646,836
Ballyowen Meadows Child Res	601,366		601,366
Barnardos	6,401,637	70,898	6,472,535
Barrett Cheshire Home	1,808,854		1,808,854
Beacon Dialysis Service Ltd	2,496,895		2,496,895
Beam Bagenalstown Carlow	223,520		223,520
Beaufort Day Care Centre	108,108		108,108
Beaumont Hospital	233,094,750		233,094,750
Before 5 Nursery & Family Centre	182,453		182,453
Beldale View Drug Awareness Group	196,897		196,897
Belvedere Social Service	623,818		623,818
Blanchardstown & Inner City Home Helps	1,315,491		1,315,491
Blanchardstown Local Drugs Task Force		1,086,657	1,086,657
Blanchardstown/Mountview NY Project	180,982		180,982
Blanchardstown/Mountview Youth Initiative	279,870		279,870

Appendix 1 Revenue Grants to Outside Agencies (Analysis of Revenue Grants to Outside Agencies in Note 9)

	Revenue Grants 2005 €	Other Special Grants 2005 €	Total Grants 2005 €
Bloomfield Hospital	722,283		722,283
Bodywhys	212,000		212,000
Bonnybrook Day Nursery	242,811		242,811
Br Stephen Russell Home	223,092		223,092
Brainwave - Irish Epilepsy Association	827,215		827,215
Bray Local Drugs Task Force		987,277	987,277
Bray Womens Refuge	497,003		497,003
Brothers of Charity	137,350,484		137,350,484
C.A.S.A.	313,548		313,548
C.L.R. Home Help	1,112,129		1,112,129
C.O.P.E. Foundation	38,418,936		38,418,936
C.W.C.W. Enniscorthy/New Ross	2,304,370		2,304,370
Cabra Resource Centre	158,643		158,643
Cairde Beaga - Parent & Toddler Group	450,494		450,494
Cairdeas	190,797		190,797
Camphill Communities of Ireland	205,911		205,911
Canal Communities Local Drugs Task Force		1,441,572	1,441,572
Canal Communities Training Partnership	386,595		386,595
Cappagh Incorporated Orthopaedic Hospital	25,167,226	5,119	25,172,345
Cara Cheshire Home	1,835,746		1,835,746
Carers Association Ltd	2,133,076		2,133,076
Cari Foundation	262,138		262,138
Caring for Carers	524,473		524,473
Caritas	1,741,011		1,741,011
Carline	105,531		105,531
Carlow Regional Youth Service	149,505		149,505
Carlow Social Services	344,730		344,730
Carlow Womens Aid	114,016		114,016
Carmichael Centre	252,000		252,000
Carnew Community Care Centre	140,300		140,300
Carrickmacross Parent & Friends Association	447,633		447,633
Cavan Centre	229,486		229,486
Cavan County Childcare Committee	129,238		129,238
Cavan General Hospital		155,009	155,009
CAWT		194,249	194,249
Ceart Project	145,468		145,468
Central Remedial Clinic	13,803,678		13,803,678
Central Remedial Services	797,250		797,250
Centre for Independent Living	2,013,986		2,013,986
Cerebral Palsy Ireland, Kerry	1,141,573		1,141,573
Charville & District Mental Handicapped	4,833,837		4,833,837
Cheeverstown House Ltd	21,948,391		21,948,391
Cheshire Community Services	245,738		245,738
Cheshire Foundation of Ireland	5,195,686		5,195,686
Cheshire Project Waterford	874,483		874,483
Childrens Sunshine Home	3,948,540		3,948,540
City of Dublin Skin and Cancer Hospital	3,001,150		3,001,150
Clann Housing	897,336		897,336
Clarecare	4,792,960		4,792,960
Clarehaven	274,413		274,413
Clifton Nursing Home	911,247		911,247
Clondalkin Addiction Support	510,645		510,645
Clondalkin Drug Task Force Education & Training	113,948		113,948
Clondalkin Local Drugs Task Force		969,871	969,871
Clones Branch of the Mentally Handicapped	130,598		130,598
Clontarf Home Help	1,538,910		1,538,910
Clonturk Home for the Blind	797,612		797,612
Co-Action West Cork	3,867,721		3,867,721
Cobh General Hospital	1,415,229		1,415,229
Coiste Cu Chulainn	137,132		137,132
Community Action on Drugs CAD	112,835		112,835
Community Parenting Support Dundalk	133,500		133,500
Community Partnership Youth Lynx Project	150,005		150,005
Community Response	184,444		184,444

Appendix 1 Revenue Grants to Outside Agencies (Analysis of Revenue Grants to Outside Agencies in Note 9)

	Revenue Grants 2005 €	Other Special Grants 2005 €	Total Grants 2005 €
Coolmine Community Drugs Team	250,337		250,337
Coolock Day Centre Committee	333,755		333,755
Coolock Home Help Service	189,755		189,755
Coombe Women's Hospital	42,358,964		42,358,964
Cork Arc Cancer Support House	115,000		115,000
Cork Association for Autism	1,156,470		1,156,470
Cork Rape Crisis Centre	279,610		279,610
Cork Simon Community	1,820,414		1,820,414
Cork Social And Health	264,120		264,120
County Leitrim Partnership Mohill Afterschool	100,337		100,337
County Wicklow Association for the Mentally Handicapped	3,864,120		3,864,120
Crosscare	1,850,449		1,850,449
Crosscare Night Shelter	265,160		265,160
Crosscare T.C.Q.	104,776		104,776
Crumlin Home Help	1,655,519		1,655,519
Cuan Mhuire	884,123		884,123
Cuan Saor	340,644		340,644
Cuanlee Ltd	216,317		216,317
Cumas	265,233		265,233
Cunamh	342,790	67,890	410,680
Cura	185,375		185,375
Curam	415,202		415,202
Cystic Fibrosis Association	147,877		147,877
Dara Residential Services	1,781,402		1,781,402
Darndale Day Nursery	263,019		263,019
Darndale Family Centre	393,859		393,859
Darndale/Kilmore Home Help	576,596		576,596
Daughters of Charity	29,321,449	34,359	29,355,808
Daughters of Charity, St Vincent de Paul	55,771,000		55,771,000
De Paul Trust-Clancy	530,319		530,319
Delta Centre Carlow	1,824,889		1,824,889
Dental Health Foundation	232,758		232,758
Derralossary House	631,242		631,242
Derrane Resource Centre	200,008		200,008
Disability Federation of Ireland	1,602,505		1,602,505
Disabled People of Clare	427,335		427,335
Dochas	836,286		836,286
Domestic Violence Association, Laois	108,173		108,173
Don Bosco	2,174,116		2,174,116
Donabate Cheshire Home	251,942		251,942
Donegal Association for Independent Living	663,496		663,496
Donegal Cheshire Group, Letterkenny	582,555		582,555
Donegal Travellers Project	263,752		263,752
Donegal Womens Refuge Group	343,195		343,195
Donnycarney Youth Project	303,982		303,982
Donnycarney/Beaumont Home Help	635,866		635,866
Down Syndrome Association	148,747		148,747
Drogheda Homeless Aid Association	155,000		155,000
Drogheda Lifestart	112,652		112,652
Drogheda Womens Refuge	253,508		253,508
Dromcollogher & District Respite	363,594		363,594
Dromin/Athlacca Housing Project	119,559		119,559
Drug Treatment Centre Board	8,616,281		8,616,281
Drugs Task Force	303,956		303,956
Drumcondra Home Help	583,795		583,795
Dublin 12 Local Drugs Task Force		810,872	810,872
Dublin Aids Alliance	539,378		539,378
Dublin City Council Homeless Agency	603,636		603,636
Dublin Dental Hospital	7,230,230		7,230,230
Dublin North East Local Drugs Task Force		634,636	634,636
Dublin Simon Community Canal Road/Detox/Rehab Services	1,832,731		1,832,731
Dun Laoghaire Home Help Service	610,915		610,915
Dun Laoghaire/Rathdown Outreach Project	195,719		195,719

Appendix 1 Revenue Grants to Outside Agencies (Analysis of Revenue Grants to Outside Agencies in Note 9)

	Revenue Grants 2005 €	Other Special Grants 2005 €	Total Grants 2005 €
Dun Laoighaire/Rathdown Local Drugs Task Force		392,855	392,855
Dundalk Rape Crisis Centre	190,868		190,868
E Government Project	108,151		108,151
Eastern Vocational Enterprises Limited	7,658,430		7,658,430
East Coast Cardiovascular Strategy	127,658		127,658
Eastern Community Works	5,536,638	2,150,000	7,686,638
Edenmore Day Nursery	245,332		245,332
Enable Ireland	7,848,952		7,848,952
Errigal Truagh Special Needs Parents & Friends	106,607		106,607
Exchange House Travellers Service	545,170		545,170
Extern	2,830,624		2,830,624
Extra Care for the Elderly	186,837		186,837
Failtiu, Merchants Quay	592,974		592,974
Family Life Centre Boyle	114,458		114,458
Fatima Home, Tralee	312,035		312,035
Federation of Voluntary Bodies	317,158		317,158
Fees to Commercial Home Help Organisations	640,545		640,545
Ferns Diocesan Youth Services	135,393		135,393
Fingal Association for the Handicapped	332,712		332,712
Fingal Home Help Services Ltd	2,046,760		2,046,760
Finglas / Cabra Local Drugs Task Force		353,060	353,060
Finglas Home Helps	775,754		775,754
First Step Trust	281,654		281,654
Flexible High Support Prog Extern West	582,546		582,546
Focus Ireland	4,121,348		4,121,348
Foroige	2,287,771	57,440	2,345,211
Forum Social Care Programme	153,480		153,480
Friends of Ennistymon Hospital	137,871		137,871
Friends of Raheen Hospital	143,251		143,251
G.R.O.W.	1,168,784		1,168,784
Galway City & Co. Childcare Strategy Group	219,189		219,189
Galway County Association	18,725,216		18,725,216
Galway Diocesan Youth Services	346,000		346,000
Galway Hospice Foundation	2,640,000		2,640,000
Galway Rape Crisis Centre	214,110		214,110
Galway Traveller Support Group	411,001		411,001
Galway Youth Federation	260,018		260,018
Gay H.I.V. Strategies	101,579		101,579
Gheel Autism Services	4,253,887		4,253,887
Goldenbridge Day Nursery	209,779		209,779
Good Shepherd Centre Kilkenny	136,440		136,440
Good Shepherd Convent	1,718,581		1,718,581
Good Shepherd Sisters Waterford	130,600		130,600
Governors Saint John's Hospital	22,276,030		22,276,030
GP Co-Op Kildare/West Wicklow	1,639,795		1,639,795
Haemophilia Society	618,650		618,650
Hail & Hail Housing	225,976		225,976
Happy Days Family Centre	190,435		190,435
Hartstown Day Activity Centre	197,448		197,448
Hartstown Huntstown Community Drugs Team	251,441		251,441
Headway	2,306,962		2,306,962
HeBE Materials Management Project	178,261		178,261
Hepatitis C	287,953		287,953
Hesed House	135,999		135,999
Holy Angels Carlow	422,859		422,859
Holy Family Hostel Kilkenny	858,304		858,304
Holy Family School	124,555		124,555
Home Again	992,700		992,700
Home Help Services	299,742		299,742
Home Youth Liaison Service	195,636		195,636
HomeCare North East Bay	489,458		489,458
Homeless Agency	183,189		183,189
Homeless Girls Society	743,617		743,617
Homeless Unit	331,881		331,881

Appendix 1 Revenue Grants to Outside Agencies (Analysis of Revenue Grants to Outside Agencies in Note 9)

	Revenue Grants 2005 €	Other Special Grants 2005 €	Total Grants 2005 €
Housing Aid for the Eldery Projects		13,495,302	13,495,302
HSNPF	210,000		210,000
Huntington's Disease Association of Ireland	119,296		119,296
I.A.S.B.H.	729,001		729,001
I.S.P.C.C.	570,191		570,191
ICGP Alcohol Practice Study	114,832		114,832
Inchicore Community Drug Team	259,392		259,392
Inchicore Home Help	692,018		692,018
Incorporated Orthopaedic Hospital, Clontarf	5,384,718		5,384,718
Independent Living	139,440		139,440
Individual Clients in Community	361,753		361,753
Inter Country Adoption	171,540		171,540
Irish Advocacy Network	572,543		572,543
Irish Association of Suicidology	103,782		103,782
Irish Family Planning Association	468,959		468,959
Irish Foster Care Association	544,478		544,478
Irish Guide Dogs Association	507,427		507,427
Irish Heart Foundation	379,358		379,358
Irish Kidney Association	257,023		257,023
Irish Motor Neurone Disease Association	289,113		289,113
Irish Pre-School Association	182,090		182,090
Irish Society for Autism	3,241,286		3,241,286
Irish Sudden Infant Death Association	257,044		257,044
Irish Wheelchair Association	25,020,200		25,020,200
Jack & Jill Foundation	200,000		200,000
Jack & Jill Playgroup	399,000		399,000
Jobstown Assist Drug Dependency	202,127		202,127
K.A.R.E	12,017,795		12,017,795
K.A.S.M.H.A.	782,333		782,333
Kare Home Help	756,496		756,496
Kerry Cheshire Home	611,600		611,600
Kerry Parents & Friends	5,276,430		5,276,430
Kilbarrack Coast Community Programme	282,340		282,340
Kilbarrack/Foxfield Day Centre	150,198		150,198
Kildare Youth Services	687,339		687,339
Kilkenny Community Action Network	158,500		158,500
Kilkenny Womens Refuge Project	198,389		198,389
Killinarden - KARP	159,538		159,538
Kilmaley Voluntary Housing Association	116,182		116,182
Kinsale Community Hospital Fund	153,562		153,562
L.A.W.P.D.	342,839		342,839
Laois CIL	108,992		108,992
L'Arche Ireland	2,034,336		2,034,336
Lavanagh Centre	5,934,278		5,934,278
Lefroy House Night Project	671,925		671,925
Leinster Area Retreat & Cancer Centre, Ballinalack, Co.Westmeath	117,250		117,250
Leopardstown Park Day Care Centre	149,137		149,137
Leopardstown Park Hospital	11,906,405	6,500	11,912,905
Letterkenny Womens Centre	245,648		245,648
Liberties & Rialto Home Help	866,130		866,130
Liberty Creche	196,161		196,161
Lifestart Family Centre, Sligo	184,313		184,313
Lifestart Lifford/Clonleigh	316,145		316,145
Lifestart Newtown Cunningham	200,001		200,001
Limerick Family Planning Clinic	128,806		128,806
Limerick Rape Crisis Centre	362,782		362,782
Limerick Social Services Centre	843,888		843,888
Link (Galway) Ltd.	111,992		111,992
Little Angels Hostel	111,737		111,737
Little Sisters of the Poor	125,500		125,500
Local Health Office 1 Hepatitis C	148,776		148,776
Lochrann Limited	144,595		144,595
Longford Cil, Longford	310,619		310,619
Longford S.S.C.	131,239		131,239

Appendix 1 Revenue Grants to Outside Agencies (Analysis of Revenue Grants to Outside Agencies in Note 9)

	Revenue Grants 2005 €	Other Special Grants 2005 €	Total Grants 2005 €
Lorcan O'Toole Day Care Centre	109,702		109,702
Los Angeles Society	804,216		804,216
Loughboy Child Care Project	122,705		122,705
Lourdes Day Care Centre	947,257		947,257
M.I.D.W.A.Y.	783,074		783,074
Macrooom Family Resource Centre	105,684		105,684
Mahon Family Resource Centre	221,328		221,328
Marian Court Welfare Home Clonmel	196,618		196,618
Marian Day Nursery	125,286		125,286
Marino/Fairview Home Help	402,688		402,688
Mary Aikenhead	135,556		135,556
Mater Child Guidance	3,600,000		3,600,000
Mater Dei Institute Education	541,481		541,481
Mater Dei Teen Counselling Centre	147,988		147,988
Mater Dei, Ballygall	111,732		111,732
Mater Misericordiae Hospital	205,330,659	22,000	205,352,659
Matt Talbot Adolescent Services	1,210,254		1,210,254
Mayo Centre For Independent Living	342,055		342,055
Mayo Rape Crisis Centre	156,931		156,931
Mayo Traveller Support Group	121,000		121,000
Mayo Womens' Support Services	346,291		346,291
Mead Day Care Centre	216,689		216,689
Meath Womens Refuge	179,610		179,610
Mental Health Association	1,006,046		1,006,046
Mental Health Ireland	147,184		147,184
Merchants Quay Project	1,377,428		1,377,428
Mercy Family Centre	347,250		347,250
Mid West Association For Spina Bifida	124,649		124,649
Mid West Tipperary Drugs Initiative	103,801		103,801
Midleton District Day Care Centre Ltd.	250,000		250,000
Migraine Association of Ireland	134,974		134,974
Millennium Carving (Rehabilitation)	347,631		347,631
Miss Carr's Nursery	355,649		355,649
Miss Carr's Residential Home	1,229,192		1,229,192
Moatview Day Nursery	158,993		158,993
Molyneaux House	808,147		808,147
Monaghan Neighbourhood Youth Project	231,634		231,634
Moorehaven Centre	766,963		766,963
Mother McAuley Centre	154,918		154,918
Mounttown Partnership	190,574		190,574
Mountview/Blakestown Community Drugs Team	251,312		251,312
Mrs Smylys Homes	1,840,685		1,840,685
Mulhuddart/Corduff C.D.T.	235,560		235,560
Multiple Sclerosis Ireland	2,541,305		2,541,305
Multiple Sclerosis N.W. Therapy Centre	131,388		131,388
Muscular Dystrophy Ireland	1,125,690		1,125,690
N.A.C.P.I.	12,978,834		12,978,834
N.T.D.I.	1,737,014		1,737,014
National Association for Deaf	4,259,759		4,259,759
National Association for Mentally Handicapped Ireland	378,000		378,000
National Association of Housing For Visually Impaired	490,849		490,849
National Council for the Blind	6,772,215		6,772,215
National Development of Homestart	101,500		101,500
National Disease Surveillance Centre	106,565		106,565
National Immunisation Project	1,765,540		1,765,540
National Learning Networks	1,026,472		1,026,472
National Maternity Hospital	43,260,071	55,243	43,315,314
National Network of Womens Refugees & Support Services, Athlone	357,000		357,000
National Network Rape Crisis Centres	247,437		247,437
National Rehabilitation Hospital	23,751,796		23,751,796
National Suicide Research Foundation	757,486		757,486
National University of Ireland Galway	441,331		441,331
National Virus Reference Laboratory	7,042,205		7,042,205

Appendix 1 Revenue Grants to Outside Agencies (Analysis of Revenue Grants to Outside Agencies in Note 9)

	Revenue Grants 2005 €	Other Special Grants 2005 €	Total Grants 2005 €
Nazareth House, Mallow	4,905,616		4,905,616
Neighbourhood Youth Project & Cashel	335,617		335,617
New Ross Community Hospital	289,220		289,220
Newbury House Family Centre	145,080		145,080
Newport Social Service Day Care Centre	218,883		218,883
Niche Northside Community Health	320,435		320,435
North Inner City Local Drugs Task Force		1,124,784	1,124,784
North Tipperary Community Services	618,511		618,511
North West Hospice	972,286		972,286
North West Parents & Friends	1,342,201		1,342,201
Northside Inter Agency Project	117,377		117,377
OASIS & OASIS Project	365,756		365,756
O'Connell Court Residential & Day Care	119,898		119,898
Off the Street Project	1,034,293		1,034,293
Offaly CIL	780,922		780,922
O'Neill Centre	993,820		993,820
Open Door Day Centre	296,083		296,083
Open Heart House	173,599		173,599
Order Of Malta	316,975		316,975
Ossory Youth Services	123,874		123,874
Our Lady of Charity	170,964		170,964
Our Lady's Hospice, Harold's Cross	24,879,082	91,458	24,970,540
Our Lady's Hospital	109,143,979		109,143,979
Our Lady's Hospital for Sick Children, Crumlin		43,285	43,285
Our Lady's Nursery, Ballymun	364,087		364,087
Outhouse Ltd	218,967		218,967
Outreach	123,562		123,562
PACT	330,102		330,102
Parenting Support Project	180,867		180,867
Parents for Justice	280,000		280,000
Parkanaur College	102,600		102,600
Patient Focus	226,345		226,345
Pavee Point Travellers	456,339		456,339
Peacehaven	442,604		442,604
Peamount Hospital	23,364,244		23,364,244
Peter Bradley Foundation	2,401,982		2,401,982
Physical & Sensory Disabilities - Services, Dublin, Mid-Leinster	125,724		125,724
Polio Fellowship of Ireland	396,625		396,625
Positive Action	285,000		285,000
Positive Age	107,712		107,712
Post Polio Support Group	377,604		377,604
Presentation Sisters	400,991		400,991
Primary Healthcare for Travellers Project	138,869		138,869
Programme of Action For Children	191,632		191,632
Prosper Fingal	3,927,517		3,927,517
R.C.S.I. Cervical Screening Service	2,174,355		2,174,355
Rape Crisis Centre	1,538,863		1,538,863
Rathfredagh Cheshire Home	299,234		299,234
Rathmines Home Help Service	340,288		340,288
RCCN Caring Limited	155,563		155,563
Red Ribbon Project	366,419		366,419
Rehab Care	18,101,476		18,101,476
Rendu Apartments	259,968		259,968
Respite Care Waterford Robin Hill	605,614		605,614
Respond Ireland	670,979		670,979
Rialto C.D.T.	316,376		316,376
Rialto Community Network	101,907		101,907
Richmond Cheshire Home	1,528,537		1,528,537
Ringsend & District Response	259,285		259,285
Roscrea 2000 Ltd	261,257		261,257
Rotunda Hospital	42,904,220		42,904,220
Rowlagh Day Nurseries	170,519		170,519
Royal Hospital Donnybrook	19,635,185		19,635,185
Royal Victoria Eye & Ear Hospital	21,723,422		21,723,422

Appendix 1 Revenue Grants to Outside Agencies (Analysis of Revenue Grants to Outside Agencies in Note 9)

	Revenue Grants 2005 €	Other Special Grants 2005 €	Total Grants 2005 €
Ruhama Project	135,577		135,577
S.O.N.A.S.	126,576		126,576
S.O.N.A.S. Housing - Clondalkin/Ranelagh	323,634		323,634
S.O.S. Kilkenny & Callan Road	106,877		106,877
Sacred Heart Day Care Centre Lady Lane	223,989		223,989
Sacred Heart Hospital Bessboro	1,014,707		1,014,707
Salvation Army & Salvation Army - Yorke House	2,755,585		2,755,585
Samaritans - Kilkenny/Galway/Sligo/Chiarrai	203,863		203,863
Sancta Maria Hostel, Charlemont St	220,782		220,782
Sandymount Home Help Service	315,454		315,454
Saol Project	254,271		254,271
Schizophrenia Ireland	1,098,348		1,098,348
Schizophrenia Association of Ireland	130,813		130,813
Schull Housing Association	200,000		200,000
Sevenoak's Day Nursery	166,769		166,769
Shalamar, Sligo	104,556		104,556
Shanakill Family Resource	128,878		128,878
Shannon Community Workshop	194,594		194,594
Shanty Project, Rainbow HSE	437,532		437,532
Share Day Care Centre	223,535		223,535
Simon Community	2,512,906		2,512,906
Sisters of Charity	22,247,925		22,247,925
Sisters of Jesus & Mary	16,031,590		16,031,590
Sisters of La Sagesse, Cregg House	16,062,285		16,062,285
Sisters of the Bon Sauveur	7,596,288		7,596,288
Skerries Home Help	477,035		477,035
Sligo Cheshire Project	595,005		595,005
Sligo County Child Care Committee	106,134		106,134
Sligo Rape Crisis Centre	132,500		132,500
Sligo Social Services	763,242		763,242
Sligo Springboard Company Ltd	329,620		329,620
Sligo Travellers Support Group	128,081		128,081
Social Inclusion	260,000		260,000
Society of St Vincent de Paul	2,440,410		2,440,410
Sophia Housing	284,309		284,309
South Inner City Local Drugs Task Force		765,368	765,368
South Leinster Rape Crisis	156,759		156,759
Southern Gay Health Project	100,956		100,956
Southside Outreach Team Autistic Children	1,328,143		1,328,143
Special Olympics Ireland	302,000		302,000
Spina Bifida & Hydrocephalus	285,185		285,185
Spirasi	493,224		493,224
Spring Garden Workshop	292,999		292,999
Springboard Initiative	483,596		483,596
Springboard, Darndale	340,083		340,083
St Aengus' Community Action	151,815		151,815
St Aidans Centre Gorey	2,145,495		2,145,495
St Andrew's Home Help Service	277,440		277,440
St Anne's Day Nursery Limited	178,013		178,013
St Anne's Roscrea	12,795,296		12,795,296
St Anne's Youth Centre	263,603		263,603
St Audoen's National School	106,663		106,663
St Benedict's Parish Centre	356,436		356,436
St Carthage's House Lismore	135,000		135,000
St Catherine's Foyer	250,000		250,000
St Christopher's Services, Longford	4,936,966		4,936,966
St Columba's School & Day Ctr For Traveller	283,028		283,028
St Cronan's Roscrea	690,022		690,022
St Dominic's	135,001		135,001
St Francis' Hospice	5,229,713		5,229,713
St Francis Xavier Home Helps	431,560		431,560
St Gabriel's Mental Health Association	939,751		939,751
St Gabriel's School & Centre	373,661		373,661
St Helena's Day Nursery	195,746		195,746

Appendix 1 Revenue Grants to Outside Agencies (Analysis of Revenue Grants to Outside Agencies in Note 9)

	Revenue Grants 2005 €	Other Special Grants 2005 €	Total Grants 2005 €
St Hilda's Services for the Mentally Handicapped, Athlone	3,483,751		3,483,751
St James' Cuan Mhuire	136,976		136,976
St James' Unit for the Elderly	237,019		237,019
St James's Hospital	319,431,249	24,372	319,455,621
St John Bosco Youth Centres	144,759		144,759
St John of God	111,027,122		111,027,122
St Joseph Adult Deaf	867,231		867,231
St Joseph's Foundation	2,451,395		2,451,395
St Joseph's Home Killorglin	1,110,331		1,110,331
St Joseph's Mount Desert	1,962,453		1,962,453
St Joseph's School for the Deaf	1,707,517		1,707,517
St Joseph's School For Visually Impaired	3,832,907		3,832,907
St Kevin's Home Help Service	234,310		234,310
St Laurence Cheshire Home	1,610,309		1,610,309
St Laurence O'Toole S.S.C	416,003		416,003
St Louis Day Nursery	237,764		237,764
St Luke's & St Anne's	32,688,188		32,688,188
St Luke's Home	5,323,581		5,323,581
St Mary of the Angels	9,719,068		9,719,068
St Mary's Baldoyle	5,564,840		5,564,840
St Mary's Day Nursery	179,803		179,803
St Mary's Home for the Blind	3,024,585		3,024,585
St Mary's School for Deaf	1,125,875		1,125,875
St Michael's Day Care Centre Cappamore	132,323		132,323
St Michael's Hospital Dun Laoghaire	29,194,407		29,194,407
St Michael's House	61,858,816	10,000	61,868,816
St Monica's Community Council	304,133		304,133
St Monica's Nursing Home	2,605,881		2,605,881
St Oliver's Centre	464,286		464,286
St Patrick's Centre	9,729,624		9,729,624
St Patrick's Guild	147,824		147,824
St Patrick's Hospital	6,890,308		6,890,308
St Patrick's Hostel	286,744		286,744
St Patrick's Wellington Road	8,092,017		8,092,017
St Paul's Beaumont	1,516,000		1,516,000
St Vincent's	306,859		306,859
St Vincent's Centre	1,175,725		1,175,725
St Vincent's Day Centre	258,346		258,346
St Vincent's Hospital Fairview	11,996,614		11,996,614
St Vincent's University Hospital, Elm Park	175,499,728	8,000	175,507,728
STAG	120,877		120,877
Star Project	138,540		138,540
Stewart's Hospital	41,132,408		41,132,408
Streetline Residential Project	541,738		541,738
Sunbeam House Services	18,222,780		18,222,780
Tabor Lodge	183,500		183,500
Tabor Society	766,205		766,205
Tallaght Home Help Plus Help to Mental Handicap	923,257		923,257
Tallaght Local Drugs Task Force		699,031	699,031
Tallaght Traveller Community Development	157,203		157,203
Tallaght Welfare Society	155,312		155,312
Teach Iosa (Youth For Peace)	203,038		203,038
Teach Mhuire Day Care Centre	109,375		109,375
Teach Tearmain/Victims of Domestic Violence	135,000		135,000
Teach Trasna - Sligo	380,851		380,851
Tearmann	224,119		224,119
Temple Street Children's Hospital	63,275,184	93,252	63,368,436
Templemore Social Services	168,021		168,021
Terenure Home Care Services	500,350		500,350
The Cottage Home	1,977,047		1,977,047
Thurles Community Social Services	276,483		276,483
Tipperary Association For People With Special Needs	376,103		376,103
Tipperary Centre for Independent Living	361,215		361,215
Tipperary Hospice Movement	108,238		108,238

Appendix 1 Revenue Grants to Outside Agencies (Analysis of Revenue Grants to Outside Agencies in Note 9)

	Revenue Grants 2005 €	Other Special Grants 2005 €	Total Grants 2005 €
Tir an Droichead	889,268		889,268
Tir Boghaine Teo, Killybegs	143,385		143,385
Tir Boghaine Teo, Lifestart	183,207		183,207
Togher Pre School & Family Centre	149,804		149,804
Tramore Community Care	112,407		112,407
Transfusion Positive	658,000		658,000
Traveller Families Care Community Support	107,949		107,949
Traveller Health Unit	272,139		272,139
Travellers Visibility Group	176,193		176,193
Treoir	160,476		160,476
Trinity College Dublin	7,753,293		7,753,293
Tuam Travellers Education and Development	182,550		182,550
Tullamore Traveller's Association/Movement	268,400		268,400
Turner's Cross Social Services Limited	155,908		155,908
Tyman Bawn Day Care Services	116,098		116,098
Unit 1, 2, 6, 7 St Stephen's Hospital	3,770,270		3,770,270
University College Dublin	5,946,220		5,946,220
Valentia County Hospital	746,134		746,134
Vergemount Community Care Elderly Services	231,926		231,926
Voluntary Sector Buckley/O'Brien Award Assimilation	116,001		116,001
Walkinstown Association & Association for Handicapped	2,326,260		2,326,260
Waterford Centre for Independent Living	228,604		228,604
Waterford Community Based Drug Initiative	157,000		157,000
Waves Coalition Project, Sligo	167,448		167,448
Welfare Home Callan/Kilmoganny	136,570		136,570
Well Women Clinic	280,467		280,467
Wellsprings	741,529		741,529
West Limerick Centre For Independent Living	674,048		674,048
West of Ireland Alzheimer Foundation	647,355		647,355
Westdoc	235,067		235,067
Western Care Association	24,707,818		24,707,818
Westmeath CIL, Kinnegad	291,804		291,804
Wexford Community Services Council	144,306		144,306
Wexford Mental Health Association	127,439		127,439
Wexford Rape Crisis Centre	153,063		153,063
Wexford Women's Refuge	197,201		197,201
White Oaks Housing Association Ltd	250,000		250,000
Wicklow Child Care Services	137,459		137,459
Wicklow Community Care Child & Family Project	309,499		309,499
Wicklow Community Care Elderly Services	317,830		317,830
Wicklow Community Care Hepatitis C	138,680		138,680
Wicklow Community Care Home Help Services	3,079,689		3,079,689
Wicklow Mental Health Services	112,564		112,564
Wicklow Primary Care	258,000		258,000
Wicklow Travellers Group Ltd	164,196		164,196
Womens Aid	934,618		934,618
YAP	576,000		576,000
Young Users Project	347,011		347,011
Youth Advocacy Programme	600,000		600,000
Youth Advocate Programme UK Ltd	442,000		442,000
Youth Initiative Partnership	139,250		139,250
Youth Service Centre	363,279		363,279
<b>Total Revenue and Other Special Grants to Outside Agencies</b>	<b>2,915,061,732</b>	<b>27,302,623</b>	<b>2,942,364,356</b>

## Appendix 2 Analysis of Capital Grants to Outside Agencies in Capital Income and Expenditure Account

	2005 €
Total Grants Under €100,000 (217 Grants)	5,015,998
Abode	330,000
Adelaide & Meath Hospitals inc. National Children's Hospital	1,650,000
Ardeen Cheshire Home	128,000
Athlone Institute of Technology	1,498,964
Beaumont Hospital	8,697,666
Bessboro Day Care Centre	235,000
Brothers of Charity	3,655,000
C.O.P.E. Foundation	868,000
Camphill Communities of Ireland	244,624
Capuchin Day Centre, Dublin	500,000
Central Remedial Clinic	211,892
Cheeverstown House Ltd	657,000
Cheshire Foundation of Ireland	566,532
Childrens Hospital Temple Street	372,230
Cluain Training and Enterprise Centre	129,719
Co-Action West Cork	194,000
Coombe Womens' Hospital	2,593,806
Cork Capital Of Culture	237,000
Cork Dental School & Hospital	540,773
Cork Mental Health Association	440,000
Cork University Hospital Clinical Trials in Rare Diseases	200,000
Daughters of Charity	1,014,000
Donegal Housing Association	583,000
Drug Treatment Centre Board	1,218,637
Dublin Dental Hospital	577,649
Dundalk Institute of Technology	2,778,095
Enable Ireland	1,472,442
Fold Ireland	1,735,761
Friends of Bantry Hospital	150,000
Galway County Association	336,000
Galway Mayo Institute of Technology	337,096
Halfway House for Men Project, Tabor Lodge	130,118
HSE Eastern Region	618,000
IWA - Brodeen	200,000
Incorporated Orthopaedic Hospital, Clontarf	1,159,171
Institute of Technology Tralee	496,393
Irish Blood Transfusion Services Board	174,573
Irish Wheelchair Association	741,621
K.A.R.E.	602,000
Kerry Parents and Friends	494,000
Knights of Columbanus	719,972
Letterkenny Institute of Technology	1,025,451
Mater & Children's Hospital Development Ltd	20,832,454
Mater Misericordiae Hospital	3,712,199
Mercy Hospital, Cork	5,298,040
Mercy University Hospital	900,000
Moorehaven Centre	391,470
National Association for Deaf	102,136
National Council for the Blind	202,301
National Maternity Hospital	1,218,000
National Rehabilitation Hospital	1,975,594
National University of Ireland Galway	6,743,246
Nazareth House	111,359
New Activation Unit - Brothers of Charity	185,407
NTDI Rehab Group	100,000
Our Lady's Hospice Harold's Cross	163,107
Our Lady's Hospital for Sick Children, Crumlin	2,446,206
Peamount Hospital	110,000
Peter Bradley Foundation	172,000
Primary Care Centre Blackpool	100,000
Rehab Care	1,347,939
Respond Ireland	104,232
Rotunda Hospital	2,896,215
Royal Hospital Donnybrook	752,276

Appendix 2 Capital Grants to Outside Agencies

	2005 €
Royal Victoria Eye & Ear Hospital	312,500
Sisters of Charity of Jesus & Mary, Moore Abbey	218,921
Sisters of the Bon Sauveur	155,710
South Infirmary Victoria Hospital	1,511,603
Spinal Injuries Association	120,000
St Angela's University Sligo	474,504
St Catherine's Association Ltd	225,000
St Catherine's Community Services, Carlow	153,000
St Christopher's Services, Longford	143,909
St Cronan's Workshop	373,000
St Francis' Hospice	600,000
St Hilda's Services for the Mentally Handicapped, Athlone	300,000
St James's Hospital	10,769,888
St John of God	1,915,000
St John's Hospital Limerick	2,819,919
St Joseph's Foundation	647,000
St Luke's	650,000
St Luke's Home	350,000
St Mary's Voluntary Housing Association	200,000
St Michael's Hospital Dunlaoghaire	215,000
St Michael's House	643,000
St Patrick's Hospital	219,898
St Patrick's, Kells Rd	139,792
St Vincent's Hospital, Fairview	138,000
St Vincent's University Hospital, Elm Park	30,270,773
Stewart's Hospital	930,000
Sunbeam House Services	380,000
Tearmann Eanna Teo	300,000
Trinity College Dublin	4,087,852
University College Cork	4,535,218
University College Dublin	8,012,522
University of Limerick	5,351,211
Waterford Institute of Technology	10,525,931
Western Care Association	436,000
<b>Total Capital Grants to Outside Agencies</b>	<b>183,519,815</b>

### Appendix 3 Miscellaneous (Analysis of Miscellaneous Expenditure in Note 9)

	2005 €'000
Maintenance of Farm and Grounds	1,903
Security	7,296
Fluoridation of Water Supplies	1,026
Memberships	107
Licences	607
Subscriptions	984
Sundry Expenses	21,141
Training and Education	6,650
Burial Expenses	111
Secondment Charges	1,193
Recreation (Residential Units)	142
Materials for Workshops	4,361
Home Adaptations	412
Meals on Wheels Subsidisation	1,987
Home Care Packages	3,684
Health Promotion Projects	224
Contract Care	5,860
Ex-gratia Payments to Patients	18,797
Client Services	923
Refunds	785
Neo-Natal Services	1,149
Total Miscellaneous Expenditure (see Note 9)	<u>79,342</u>

## Appendix 4

### PCCC Projects - In Planning

National Rehabilitation Hospital - Re-development and Expansion  
Connolly Hospital Services for Older People  
St Ita's Portrane - Residential Units (Disability)  
Beaumont Hospital - Acute Psychiatric Unit (Mental Health)  
Nenagh Hospital - Acute Psychiatric Unit (Mental Health)  
St Joseph's, Dungarvan - Replacement of District Hospital  
Castleblaney - Day Resource Centre - (Disability Services)  
Castleblaney - Rath na nÓg - Phase 2 (Child Care)  
Dundalk - St. Alphonsus Road - Primary Care Unit  
Navan - New Community Unit (Older Persons)  
Sligo General Hospital - Acute Psychiatric Unit (Mental Health)  
Merlin Park, Galway - Rehabilitation Unit (Older People)  
St Ita's New Dementia Unit, Newcastle West  
Limerick - Child & Adolescent Psychiatric Unit (Mental Health)  
Dingle Community Hospital (Older People)  
Cope Foundation, Cork - Centre for Young Adults (Disability)  
Tralee Community Nursing Unit  
Fermoy Community Hospital Replacement Phase 2A  
Marymount Hospice, Cork - Relocation and Upgrade  
South Infirmary/Victoria, Cork - Breastcheck Unit  
St. Raphael's, Youghal - New Residential Units (Disability Services)  
Bessboro, Cork - Eist Linn Child & Adolescent Unit (Mental Health)  
St Mary's, Mullingar - 100 Bed New Community Nursing Unit  
St Peter's, Castlepollard - 50 Bed new Community Nursing Unit  
Belmullet Disability Services  
UCHG - Breastcheck Unit  
UCHG - Recompression/Hyperbaric Unit  
Athlone Health Infrastructure - Phase 1 Primary Care Unit, Radiology & OPD Facilities  
St Anne's Child and Adolescent Psychiatric Development, Galway  
Clonbrusk Disability Day & Resource Service, Athlone  
Riada House, Tullamore - Residential Centre (Upgrade Older Persons Centre)

### PCCC Projects - Under Construction

St John's Hospital, Enniscorthy Older Persons Unit  
Meath Hospital replacement of Older Persons Unit  
Nenagh New Health Centre  
Cork University Hospital - Orthodontic Unit  
Kerry Community Services - Tralee, New Local Health Office and Health Centre

### PCCC Projects - Completed Construction

St. Luke's Kilkenny - Acute Psychiatric Unit  
Hospital of the Assumption, Thurles - Community Nursing Unit  
Our Lady's Hospital, Cashel - Older People and Disability Services

### NHO Projects - Commenced

Beaumont Hospital - Renal Dialysis Unit  
National Maternity Hospital - Phased Development  
Coombe Women's Hospital - Extension to ICU, new theatre, scanning room  
Naas General Hospital - Phase 3B & 3C  
Incorporated Orthopaedic, Clontarf - Phase 2  
Wexford General Hospital - A&E/Outpatients Extension  
Merlin Park Hospital - Rehabilitation Unit  
St. Luke's Kilkenny - A&E/Outpatients Extension  
Ennis General Hospital, Development Control Plan (DCP)  
Waterford Regional Hospital - Cardiac & A&E Extension  
Our Lady of Lourdes Hospital, Drogheda - A&E Upgrade  
Our Lady of Lourdes Hospital, Drogheda - Site Feasibility study

Louth County Hospital - Outline DCP; Interim Theatres; Kitchen Upgrades  
Cavan General Hospital - Outline DCP  
Monaghan General Hospital - Ward Upgrade; Site Feasibility Study  
Our Lady's Hospital, Navan - Outline DCP  
Midland Regional Hospital, Portlaoise - A&E Department  
Midland Regional Hospital, Mullingar - Phase 2B - (Stage 1 and Stage 2)  
Letterkenny General Hospital - A&E Department  
Our Lady's Hospital for Sick Children - Development Control Plan; and Interim Projects (MRI and Haematology/Oncology)  
Cork University Hospital - Cardiac Renal Oncology Unit  
Tralee General Hospital - A&E Extension, Ambulatory Care Unit  
Mercy University Hospital - A&E Unit; Nurse Education Centre

### NHO Projects - Under Construction

Midland Regional Hospital at Tullamore  
Cork University Maternity Hospital  
Cork University Hospital - Infrastructure Upgrade, Medical Records, On Call Accommodation  
St Vincent's Hospital, Elm Park - Phase 1  
St James' Hospital - A&E  
St James' Hospital - PACs Installation  
Mater & Children's Hospital - Enabling and Decanting Works  
Beaumont - Re-equipping and Refurbishment  
Limerick Maternity Hospital - Extension  
Sligo General Hospital - Renal Unit  
Wexford General hospital - 19 bed Medical Ward Extension

### NHO Projects - Construction Complete

University College Hospital, Galway - Phase 2 Theatres, Radiotherapy, Orthopaedic, Coronary Care, etc.  
Our Lady's Hospital for Sick Children - New Theatres, etc.  
Cork University Hospital - Replacement Linear Accelerators, Radiology Phase 1, CSSD  
Naas Phase 2B  
Waterford Regional Hospital - Path Lab and Renal Dialysis Extension

### Nursing Degree Programme

Capital Expenditure of €172m has been undertaken on this programme up to the end of 2005 including in excess of €35m in 2005. The programme will facilitate the full integration of nursing students into the higher education sector. Expenditure to date relates to projects in the following third level institutions:

Trinity College Dublin  
Dublin City University  
University College Dublin  
University College Cork  
University College Galway  
University of Limerick  
St Angela's College Sligo  
Athlone Institute of Technology  
Letterkenny Institute of Technology  
Dundalk Institute of Technology  
Institute of Technology Tralee  
Waterford Institute of Technology  
Galway Mayo Institute of Technology

