

Financial Statements

Operating and Financial Review

Overview

This Operating and Financial Review looks at the main trends and factors underlying the development, performance and position of the HSE during 2006, and those which are likely to affect the HSE's future development and position.

In 2006 the HSE continued to deliver on its accountability requirements by managing its resources within its Vote on both the Revenue and Capital programmes. However, the Revenue Income and Expenditure Account (I&E) shows a deficit of €78m in 2006 (€53m surplus in 2005). The difference between the income and expenditure position in the Annual Financial Statements and the Vote position in the Appropriation Accounts is due to expenditure in the financial statements accounted for under the accruals basis, whereas the Vote is accounted for on a 'cash' accounting basis as required by Government Accounting rules. Net annual funding from the Exchequer as reported in both the Annual Financial Statements and Appropriation Accounts represents the HSE's net recourse to the Exchequer to fund payments made, as distinct from expenditure incurred in the reporting period. As a result, the balances on the income and expenditure accounts do not represent normal surpluses or deficits, as they are largely attributable to the difference between accruals expenditure and cash-based funding.

A number of income (appropriations-in-aid) categories such as Recovery of Costs from the Social Insurance Fund, Income from Services Provided under EU Regulations and Recovery from the UK Department of Health and Social Security are outside the direct control of the HSE. The annual estimates for these categories are set by the Department of Health and Children and the Department of Finance. If the amount of appropriations-in-aid received by the HSE falls below the level specified in the Estimate, as was the case in 2006, the HSE must manage gross expenditure in line with the reduction in appropriations-in-aid to avoid an Excess Vote. In circumstances where actual income in these categories exceeds the Estimate the surplus cannot be used for additional expenditure and must be refunded to the Exchequer. Prior approval of the Dáil must be obtained by means of Supplementary Estimate for any increase in the Vote.

Business Environment

The HSE operates within a very challenging business environment. Limitations on resources, and constant changes in demand and treatment regimes present significant challenges to deliver an increased level and quality of service to a growing population base. Refocusing the legacy of the Health Board structure within a unified HSE also presents significant challenges in operational terms.

Set against this background the HSE has commenced the implementation of a major Transformation Programme 2007-2010, encompassing both Service Transformation Programmes and Infrastructure Transformation Programmes.

Strategy and Objectives

With regard to Infrastructure, the HSE has in place a five-year capital plan, 2007-2011. A detailed capital plan is prepared annually addressing the priorities within any single year. Projects are prioritised from the views and experience of frontline services and estates management, overlaid and informed by strategic input at NHO and PCCC, corporate level, and approved by the HSE Management Team in light of deliberations with regard to policy and strategy.

In addition to completing work in hand under existing special initiatives including Disabilities, Nurse Education, Emergency Departments etc, the initiation of a specific capital programme in the area of Primary Care commenced in 2006 with the objective of supporting projects that reflect an integrated multi-practitioner base, augmented by appropriate allied health professional capacity and care-group elements, particularly in the areas of Mental Health and Services for Older People.

In both 2005 and 2006 the HSE under spent its capital Vote. However, the HSE is fully committed to developing internal structures to ensure that capital is fully spent going forward.

While the HSE, as an organisation, has been engaged in many Value for Money (VFM) initiatives a senior staff member has recently been appointed with overall responsibility for coordinating VFM at the strategic and operational levels. A key focus of the VFM strategy is to leverage the purchasing power of the HSE as a unitary organisation through the aggregation of national contracts. Another element of the VFM strategy is the establishment of a National Shared Service incorporating Finance, HR, Procurement, Estates and ICT functions.

In line with Government policy the HSE is establishing a number of private hospitals on the grounds of public/voluntary acute hospital sites.

A number of strategies are being put in place to address specific areas of service pressure. These include an increased focus on:

- The delivery of comprehensive Primary Care Services
- Addressing care related issues specific to Older People
- The needs of the Disability Sector, and
- Implementing the recommendations of the 'Vision for Change' report on Mental Health.

The HSE is also responsible for administering the Health Repayment Scheme, relating to the repayment of nursing home charges. The issue of past interest retained on Patient Private Property accounts is also being addressed.

Summary Financial Results

Table 28: Revenue Income and Expenditure Account 2005 and 2006

Revenue Income and Expenditure Account	2006 €'000	2005 €'000	% Change
Total Income	11,959	11,054	8.19%
Pay Expenditure	4,406	4,030	9.33%
Non Pay Expenditure	7,631	6,971	9.47%

The HSE derives most of its income from Exchequer funding, with patient charges and other income making up the balance. Exchequer funding is voted annually by Dáil Éireann.

The increase in pay expenditure is driven by both pay awards under National Pay Agreements and increases in headcount. HSE staffing numbers increased by 5% year on year in primary care, hospital and population health sectors

Within non pay expenditure, the most significant increases in 2006 were in primary care and medical card schemes, housekeeping (specifically energy and cleaning costs) and patient transport and ambulance services, accounting for an increase in these expenditure headings of between 10% and 12% over 2005.

Table 29: Balance Sheet 2005 and 2006

Balance Sheet	2006 €'000	2005 €'000	% Change
Fixed Assets	4,610,376	4,640,355	(0.65%)
Current Assets	353,821	352,820	0.28%
Net Current Liabilities	(978,271)	(882,632)	10.84%
Total Assets	3,557,411	3,671,187	(3.10%)

There were significant disposals of land during 2006 which account for the decrease in fixed assets. On establishment of the HSE, land of predecessor bodies was included at valuation. Land valuations were based on rates per hectare/square metre supplied by the Department of Health and Children following consultation with the Valuation Office. There were three disposals of land during 2006. Land at Cherry Orchard was transferred to Dublin City Council for €6.65m for the provision of social housing. Another plot of land was leased to Cherry Orchard Football Club under a ninety-nine year lease agreement for the provision of community, sport and recreation amenities. The final disposal comprised lands at Connolly Hospital, transferred in 2006 for €2.34m, which was sold by tender on the open market prior to the establishment of the HSE as part of a larger sale agreement.

The increase in stocks compared with 2005 is mainly attributable to the purchase of antiviral vaccines as part of the HSE's preparedness for avian and pandemic influenza.

The increase in net current liabilities is primarily attributable to an increase in creditors which reflects the underlying rate of increase in expenditure year on year.

Risks and Uncertainties

A principal risk for the HSE surrounds the annual increases in the costs of 'Demand Led Schemes' such as 'Long Term Illness' and the 'Drug Payments Scheme'. These schemes come within the Primary Care and Medical Card Schemes. By their nature demand for these schemes is unpredictable, and this, along with price increases, has led to budgetary pressures year on year.

In 2006, payment for Pharmaceutical Services amounted to €1.654bn, an increase of €235m over the 2005 spend on the same services. Similarly, capitation payments for older persons increased from €420m in 2005 to €485m in 2006; a 15.48% increase. While the HSE attempts to minimise the adverse financial effects of these schemes through stringent monitoring and control procedures, there is no doubt that increased demand volume and costs represent a significant challenge to the organisation in delivering its accountability responsibilities.

Performance Monitoring Report

As part of its commitment to the development and promotion of a performance management culture within the organisation, the HSE introduced a monthly Performance Monitoring Report (PMR) in 2006. In addition, a quarterly report on progress against service deliverables set out in the National Service Plan (NSP) and a quarterly indicators/measures report were developed in 2006, for roll out in 2007.

The monthly PMR includes a key performance summary, which is supported by a suite of additional measures against which our performance is monitored, showing progress against targets in the NSP, together with a high level summary of significant achievements and issues/pressures, with corrective action identified.

In addition to the monthly and quarterly reporting against the NSP, a Corporate Performance Measurement report was in development during 2006, for pilot in 2007 with full implementation in 2008. This report is based on an analysis of 25 indicators, which provides a status report on achievement against 12 measures. This in turn presents a sample of performance against the HSE's Corporate Objectives and Transformation priorities.

Collectively, these initiatives will significantly enhance the accountability framework of the HSE. Over time, this should lead to more effective use of resources and enhanced delivery of services within those resources.

Board Members' Report

The Board is the governing body of the HSE. The Board consists of 11 non-executive members (including the Chairman 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.

Members

The current Board members are listed on page 10.

Committees of the Board

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 determines the membership and terms of reference of each Committee.

The Board currently has three standing committees: Audit Committee, Remuneration Committee and the Risk Committee (the latter was established at the end of 2006).

Audit Committee

Members of the Audit Committee are Professor Niamh Brennan (Chair), Mr PJ Fitzpatrick, and Mr Joe Macri. Mr Adrian Waters has been appointed an external member of the Committee.

The Committee reports to the Board on all aspects of financial reporting and reviews the effectiveness of the HSE's system of internal financial control and risk management. The HSE's external auditors meet with the Committee to review results of the HSE's Annual Financial Statements.

Remuneration Committee

The Remuneration Committee comprises Dr Donal de Buitléir (Chairman), Professor John Murray, Dr Maureen Gaffney and Mr Liam Downey. The Remuneration Committee is responsible for making recommendations to the Board on matters of remuneration in the HSE.

Risk Committee

The membership of the Risk Committee consists of: Professor Anne Scott (Chair), Mr Eugene McCague, Professor Michael Murphy and Mr Michael McLoone.

The Risk Committee focuses principally on assisting the Board in fulfilling its duties by providing an independent and objective review of non-financial risks, particularly clinical risk.

Other Committees

A joint Management/Board Committee has been established to develop proposals on Education, Training and Research. Membership of this Committee include: Professor Michael Murphy, Mr Michael Mc Loone and Professor Anne Scott.

The Board also has in place a Committee to consider issues arising from the Consultants contract negotiations. The members are Professor Brendan Drumm, Mr Liam Downey, Dr Donal de Buitléir, Dr Maureen Gaffney, Professor Michael Murphy, Mr Eugene McCague and Mr Michael McLoone.

Support to the Board and its Committees is provided by the Secretary of the Board.

Meetings of the Board and its Committees

In accordance with Schedule 2 of the Health Act 2004, the Board is required to hold no fewer than one meeting in each of 11 months of the year. There were 17 meetings of the Board held in 2006. The Audit Committee met on 11 occasions; and both the Remuneration and Risk Committees met on three occasions in 2006.

The attendance at Board meetings and its Committees is set out in the Table 30.

Table 30: Attendance at meetings of the Board and its committees

	Board		Audit		Remuneration		Risk	
	Meetings	Attendance	Meetings	Attendance	Meetings	Attendance	Meetings	Attendance
L Downey	17	17			3	3		
N Brennan	17	17	11	11				
D de Buitlir	17	15			3	3		
B Drumm	17	15						
PJ Fitzpatrick	17	14	11	9				
M Gaffney	17	12			3	2		
J Macri	17	12	6*	4				
E McCague	17	12					3	3
M McLoone	17	9					3	1
M Murphy	17	14					3	3
J Murray	17	13			3	3		
A Scott	17	14					3	3

* Mr Joe Macri was appointed to the Committee in April 2006

Code of Governance

The Health Act, 2004 sets out the legal requirements for the HSE regarding its Code of Governance. Following its enactment, the HSE began the process of developing its Code of Governance.

The Board of the HSE adopted the Code of Governance for the HSE in September 2006 and submitted it to the Minister for Health and Children for approval.

The Code of Governance comprises a suite of 12 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 Risk Committee Terms of Reference
- 7 Code of Standards and Behaviour
- 8 Good Faith Reporting
- 9 Policy Statement on Fraud
- 10 Integrated Risk Management Policy
- 11 Procurement Policy
- 12 Customer Charter/Complaints Procedure

Many aspects of the code are currently being implemented. Once the Code has been approved by the Minister, work will commence on implementing the remaining elements.

Internal Audit

Internal Audit is one of the key elements of HSE's corporate governance framework. Internal Audit is responsible for reviewing and evaluating the HSE's system of internal controls and risk management 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 are applied in HSE operations.

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

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, risk management and governance.

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

Year ended 31 December 2006

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 the 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.

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

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- disclose and explain any material departures from applicable accounting standards; and
- 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
Chairman, Health Service Executive.

9 May 2007

Statement on the System of Internal Financial Control

Responsibility for the System of Internal Financial Control

The Health Service Executive (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 HSE must comply with directives issued by the Minister for Health and Children under the Act.

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 and a Risk Committee which comprise both Board and other non-executive members.

The Chief Executive Officer'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 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 Chief Executive Officer 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 Chairman 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 2006 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. Since establishment, the HSE has undergone a period of transition with the significant challenge of amalgamating 17 former health agencies, each of whom operated their own system of financial control. Throughout 2006 the systems and procedures continued to evolve, the organisational structures continued to be refined and appointments were made to key management positions. The Service and Capital Plan was adopted by the Board early in 2006 and approved by the Minister within the statutory timeframe. During 2006 monitoring and evaluation of performance and budgets against Service Plan objectives was carried out. Financial and other policies and procedures were revised, updated, and/or developed as appropriate and were communicated throughout the organisation.

During the year, each constituent part of the HSE representing a former health agency continued to operate a separate financial reporting system which was amalgamated into the 2006 financial statements of the HSE. 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.

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

- There is a framework of administrative procedures and regular management reporting in place including segregation of duties, a system of delegation and accountability and a system for the authorisation of expenditure.
- A project to develop a single set of financial regulations throughout the HSE providing a common framework for the enhancement of the effectiveness of the System of Internal Financial Control was commenced to standardise policies and procedures of predecessor bodies following the establishment of the HSE in 2005. The regulations developed in the first phase of the project have been approved by the HSE Management Team and reviewed by the HSE Audit Committee. They promote standards of best practice and are adopted throughout the health service and form an important part of the wider governance systems in operation within the Health Service Executive. This first phase of the project covering the 'Purchase to Pay' processes including compliance with public procurement policies/directives and other legal and regulatory obligations was launched by the CEO in September 2006. National financial regulations covering other processes will be developed and launched in 2007.
- The HSE is required to comply with public procurement policies/directives and other legal and regulatory obligations.
- The HSE has a comprehensive planning and financial reporting process. In 2006 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.
- A devolved budgetary system was in place with senior managers charged with responsibility to operate within defined accountability limits and to account for significant budgetary variances.
- A detailed standardised appraisal process is conducted for all capital projects costing in excess of €0.5m. The process involves the presentation of a project brief setting out service need in the context of capital priorities as expressed in the Corporate and Service Plans and the Health Strategy. A cost-benefit analysis of all proposed capital projects costing in excess of €30m is carried out in accordance with Department of Finance 2005 Guidelines for the Appraisal and Management of Capital Expenditure Proposals in the Public Sector. Board reviews of the capital programme were introduced in 2006.
- 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.
- An Audit Committee chaired by a Board member other than the Chairman of the Board is in place. It comprises three Board members and an external nominee. The Committee reports directly to the Board. The Committee operates under agreed Terms of Reference and sat on eleven occasions in 2006.
- A Risk Committee chaired by a Board member other than the Chairman of the Board was established in 2006. The Committee reports directly to the Board. The Risk Committee of the HSE operates under agreed Terms of Reference and focuses principally on assisting the board in fulfilling its duties by providing an independent and objective review, in relation to non-financial risks. The Risk Committee sat on three occasions in 2006. Full liaison between the Audit and Risk Committees of the Board is essential to the proper functioning of these two inter-related board committees.

- 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.

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 of Health and Children for approval, a code of governance to include:

- a) The guiding principles applicable to the HSE,
- b) The structure of the HSE, including the roles and responsibilities of the Board and the Chief Executive Officer,
- 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 HSE's internal controls, including its procedures relating to internal audits, risk management, public procurement and financial reporting, and
- 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. The HSE's Governance Framework was approved by the Board in 2006 and forwarded to the Minister as required by Section 35 of the Health Act 2004.

Procedures for property acquisitions and disposals by the HSE comply with the legal obligations set out in sections 78 and 89 of the Health Act 1947, as amended by the Health Act 2004. The Board has delegated authority to the CEO to approve property acquisitions 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.

Review of the Effectiveness of the System of Internal Financial Control

In 2006 the Chief Executive Officer commissioned a review of the effectiveness of the system of internal control in the HSE. This review was conducted by a project team comprising senior managers who have specific expertise in the areas of finance, audit and control. The project team was advised and assisted by the Institute of Public Administration. The approach incorporated the development of a control effectiveness checklist and bilateral interviews with ninety senior managers including the full corporate management team and other managers randomly selected from across the organisation. The report of the project team was published in January 2007. This report was reviewed and discussed by the Audit Committee at its January 2007 meeting. The report concluded that the control systems in the HSE are basically sound and that the majority of controls required to address the key risks are present and working appropriately. A number of recommendations were made which should lead to a further strengthening of the effectiveness of the system of internal control within the HSE. Management are following up on recommendations made in the report.

This Statement on the System of Internal Financial Control represents the position in place in the HSE in the year ended 31 December 2006.

Signed on behalf of the HSE



Mr. Liam Downey
Chairman, Health Service Executive.

9 May 2007

Report of the Comptroller and Auditor General for presentation to the Houses of the Oireachtas

I have audited the financial statements of the Health Service Executive for the year ended 31 December 2006 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.

I read other information contained in the Annual Report, and consider whether it is consistent with the audited financial statements. I consider the implications for my report if I become aware of any apparent misstatements or material inconsistencies with the financial statements.

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 of the financial transactions included 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, including a reference to expenditure not in compliance with the proper authorities

All expenditure of the Executive which is met out of moneys voted by Dáil Éireann requires the sanction of the Minister for Finance. In 2006 the Minister sanctioned expenditure in respect of certain non-capital information and communications technology (ICT) costs subject to a limit of €58.4 million. The Executive has estimated that at least €63 million was spent under this heading in 2006. However, the HSE's accounting systems, which it inherited from its predecessor bodies, are not configured to produce information on non-capital ICT expenditure in a way that makes the total amount involved readily ascertainable. Therefore, I was unable to be satisfied that further non-capital ICT expenditure in excess of the amount sanctioned has not been incurred.

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 2006 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.

9 May 2007

Financial Statements

Revenue Income and Expenditure Account

For year ended 31 December 2006

	Notes	2006 €'000	2005 €'000
Income			
Exchequer Revenue Grant	3	9,548,118	8,987,010
Receipts from certain excise duties on tobacco products		167,605	0
Health Contributions		1,188,481	1,116,692
Income from services provided under EU regulations		396,769	448,575
Recovery of costs from Social Insurance Fund		26,506	0
Patient Income	4	245,450	203,136
Other Income	5	386,163	298,550
		11,959,092	11,053,963
Expenditure			
Pay			
Clinical	6 & 7	2,815,354	2,584,890
Non Clinical	6 & 7	1,107,293	1,019,878
Other Client/Patient Services	6 & 7	483,761	424,819
		4,406,408	4,029,587
Non Pay			
Clinical	8	689,183	641,335
Patient Transport and Ambulance Services	8	52,007	46,765
Primary Care and Medical Card Schemes	8	2,849,283	2,547,732
Other Client/Patient Services	8	3,186,828	2,942,364
Housekeeping (catering, crockery, linen, etc.)	8	216,629	197,284
Office and Administration Expenses	8	555,014	516,099
Long Stay Charges Repaid to Patients	8	13,382	0
Other Operating Expenses	8	68,916	79,342
		7,631,242	6,970,921
Net Operating (Deficit)/Surplus for the Year		(78,558)	53,455
Balance at 1 January		(784,574)	(838,029)
Balance at 31 December		(863,132)	(784,574)

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 67-70.


Chairman


Chief Executive Officer

Capital Income and Expenditure Account

For year ended 31 December 2006

	Notes	2006 €'000	2005 €'000
Income			
Exchequer Capital Funding		443,724	513,739
EU Funding		674	483
Revenue Funding Applied to Capital Projects		666	883
Application of Proceeds of Disposals of Fixed Assets		0	1,227
Government Departments and Other Sources		7,407	20,147
		452,471	536,479
Expenditure			
Capital Grants to Voluntary Agencies (Appendix 2)	19(b)	194,322	183,520
Capital Expenditure on HSE Capital Projects	19(b)	263,480	351,297
		457,802	534,817
Net Capital (Deficit)/Surplus for the Year		(5,331)	1,662
Balance at 1 January		(184,499)	(186,161)
Balance at 31 December		(189,830)	(184,499)

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 67-70.

Liam Downey

Chairman

Bradán Drummond

Chief Executive Officer

Balance Sheet

As at 31 December 2006

	Notes	2006 €'000	2005 €'000
Fixed Assets			
Tangible Assets			
Land and Buildings	9	4,245,567	4,275,937
Other Tangible Fixed Assets	10	364,806	364,320
Investments			
Financial Assets	11	3	98
Total Fixed Assets		4,610,376	4,640,355
Current Assets			
Stocks	12	120,215	96,670
Debtors	13	212,179	196,008
Paymaster General and Exchequer Balance	14	8,155	54,230
Cash at Bank or in Hand		13,272	5,912
Current Liabilities			
Creditors	15	1,332,092	1,235,452
Net Current Liabilities		(978,271)	(882,632)
Creditors falling due after more than one year	16	(60,126)	(71,378)
Deferred income	17	(14,568)	(15,158)
Total Assets		3,557,411	3,671,187
Capitalisation Account	18(a)	4,610,373	4,640,260
Capital Reserves	18(b)	(189,830)	(184,499)
Revenue Reserves	18(c)	(863,132)	(784,574)
Capital and Reserves		3,557,411	3,671,187

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 67-70.


Chairman


Chief Executive Officer

Cash Flow Statement

For year ended 31 December 2006

	Notes	2006 €'000	2005 €'000
Net Cash Inflow from Operating Activities	20	691	154,849
Returns on Investments and Servicing of Finance			
Interest paid on loans and overdrafts		(232)	(195)
Interest paid on finance leases		(1,781)	(1,657)
Equity dividends received		9	13
Interest received		2,582	1,916
Net Cash Inflow from Returns on Investments and Servicing of Finance		578	77
Capital Expenditure			
Capital expenditure - capitalised		(201,869)	(275,984)
Capital expenditure - not capitalised		(255,933)	(258,832)
Payments from revenue re: acquisition of fixed assets (net of trade-ins)		(22,811)	(39,019)
Revenue funding applied to Capital		666	883
Receipts from sale of fixed assets (excluding trade-ins)		8,336	12,236
Amounts refunded to the Exchequer		(19,658)	(36,640)
Net Cash Outflow from Capital Expenditure		(491,269)	(597,356)
Net Cash Outflow before Financing		(490,000)	(442,430)
Financing			
Capital grant received		443,724	513,739
Capital receipts from other sources		8,080	20,630
Payment of capital element of finance lease and loan repayments		(690)	(5,742)
Net Cash Inflow from Financing		451,114	528,627
Net Cash Flow		(38,886)	86,197
(Decrease)/Increase in cash in hand and bank balances in the year	21	(38,886)	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 67-70.


Chairman


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 those 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 accounted 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. Details of staff numbers employed by HSE subsidiaries are included in Note 7 to the financial statements.

A detailed exercise was undertaken in the reporting period to standardise the categorisation of staff grades across the organisation. To facilitate year on year comparison, prior year pay expenditure and employee numbers have been reanalysed by employment category and by Area of Operation, consistent with 2006 classifications. It should be noted that the total for prior year pay expenditure has not been adjusted and the reanalysis has no effect on financial results in current or prior reporting periods. The employee numbers are now disclosed by reference to employee numbers at the year end rather than average numbers employed during the year.

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 monies borrowed by predecessor agencies and which were used to fund capital expenditure is accounted for in the Capital Income and Expenditure 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 on 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 19 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 Account 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 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 the 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 was 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 written off in the year of purchase. A breakdown of asset additions by funding source is provided in Note 19 (a) to the Financial Statements.

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 and ICT systems: 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 18 to the Financial Statements.

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.

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 safe-keeping 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 Property 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 2006.

Notes to the Financial Statements

Note 1

Segmental Analysis by Area of Operation

	National Hospitals Office	Primary, Community and Continuing Care	Corporate and National Shared Services	Total	Total
	2006 €'000	2006 €'000	2006 €'000	2006 €'000	2005* €'000
Expenditure					
Pay					
Clinical	1,378,464	1,409,072	27,818	2,815,354	2,584,890
Non Clinical	382,535	569,287	155,471	1,107,293	1,019,878
Other Client/Patient Services	158,154	323,328	2,279	483,761	424,819
	1,919,153	2,301,687	185,568	4,406,408	4,029,587
Non Pay					
Clinical	440,214	242,110	6,859	689,183	641,335
Patient Transport and Ambulance Services	34,324	17,495	188	52,007	46,765
Primary Care and Medical Card Schemes	141,354	661,244	2,046,685	2,849,283	2,547,732
Other Client/Patient Services	1,685,380	1,474,373	27,075	3,186,828	2,942,364
Housekeeping	95,587	116,168	4,874	216,629	197,284
Office Expenses	130,870	271,622	152,522	555,014	516,099
Long Stay Charges Repaid to Patients	0	0	13,382	13,382	0
Other Operating Expenses	12,705	50,645	5,566	68,916	79,342
	2,540,434	2,833,657	2,257,151	7,631,242	6,970,921
Gross expenditure for the year	4,459,587	5,135,344	2,442,719	12,037,650	11,000,508
Total Income (not analysed by area of operation)				11,959,092	11,053,963
Net Operating (Deficit)/ Surplus for the Year				(78,558)	53,455
Balance at 1 January				(784,574)	(838,029)
Balance at 31 December				(863,132)	(784,574)

* 2005 pay figure has been re-analysed by employment category consistent with 2006 classification.

Note 2

Net Operating (Deficit)/Surplus

Net operating (deficit)/surplus for the year is arrived at after charging:

	2006 €'000	2005 €'000
Audit fees	565	545
Executive board member's remuneration	453	244
Non-executive board members' remuneration	204	260

The sole executive member of the board is the Chief Executive Officer. Of the €204,000 remuneration paid to non-executive board members in 2006, €58,000 accounts for arrears. The amount of €260,000 in 2005 for non-executive board members remuneration represents fees in respect of two years, 2004 and 2005. Fees for 2004 relate to payments made to the members of the board of the Interim HSE.

Note 3

Exchequer Revenue Grant

Net Estimate voted to HSE (HSE Vote 40)	10,356,853	9,554,739
Less net Surplus to be surrendered (Note 22)	(365,011)	(53,990)
Net recourse to Exchequer	9,991,842	9,500,749
Less: Capital services funding from the State (HSE Vote 40)	(443,724)	(513,739)
Exchequer Revenue Grant	9,548,118	8,987,010

Note 4

Patient Income

Maintenance Charges	145,740	133,927
Inpatient Charges	24,189	22,223
Outpatient Charges	10,248	9,352
Road Traffic Accident Charges	4,719	5,299
Long Stay Charges	55,142	24,335
Other Patient Charges	5,412	8,000
	245,450	203,136

	2006 €'000	2005 €'000
Note 5		
Other Income		
Superannuation Income	179,143	166,257
Other Payroll Deductions	6,092	4,162
Agency/Services	14,143	16,977
Canteen Receipts	13,424	12,982
Recovery from the UK Department of Health and Social Security	0	705
Other Income	173,361	122,344
Excess Appropriations-in-Aid surrendered to the Exchequer	0	(24,877)
	386,163	298,550
Note 6		
Pay Expenditure		
Clinical		
Medical/Dental	644,300	583,322
Nursing	1,456,684	1,357,744
Paramedical	501,804	447,411
Superannuation	212,566	196,413
	2,815,354	2,584,890
Non Clinical		
Management/Administration	535,798	492,798
Maintenance/Technical	56,705	53,126
Support Services	441,026	399,019
Superannuation	73,764	74,935
	1,107,293	1,019,878
Other Client/Patient Services		
Support Services	449,741	395,990
Superannuation	34,020	28,829
	483,761	424,819
Total Pay Expenditure	4,406,408	4,029,587

2005 pay figure has been re-analysed by employment category consistent with 2006 classification.

Note 7

Employment

The number of employees at 31 December by Area of Operation was as follows (in whole time equivalents (WTEs)):

	2006	2005
National Hospitals Office	29,431	28,160
Primary, Community and Continuing Care	37,380	35,958
Population Health	524	517
Corporate (including National Shared Services)	2,988	3,065
Total HSE employees	70,323	67,700
Voluntary Sector - National Hospitals Office	21,879	20,962
Voluntary Sector - Primary, Community and Continuing Care	14,070	13,315
Total Voluntary Sector employees	35,949	34,277
Non-consolidated HSE subsidiary undertakings (see Note 26)	309	309
Total Employees	106,581	102,286

The 2005 employee WTE figure has been re-analysed by Area of Operation consistent with 2006 classification. The figure of 101,042 quoted in the 2005 annual report represented average employee WTEs during 2005 excluding subsidiaries. The 2005 figures have been restated to represent WTEs at 31 December 2005, which is consistent with the basis on which 2006 figures are reported.

Employment costs charged in income and expenditure account

	2006 €'000	2005 €'000
Wages and Salaries	3,746,690	3,423,544
Social Welfare Costs	339,368	305,866
Pension Costs	320,350	300,177
	4,406,408	4,029,587

Summary Analysis of Pay Costs

	Clinical 2006 €'000	Non Clinical Services 2006 €'000	Other Client/Patient Services 2006 €'000	Total 2006 €'000	Total 2005 €'000
Basic Pay	1,940,824	852,651	336,214	3,129,689	2,855,593
Allowances	79,958	20,903	10,573	111,434	100,617
Overtime	159,133	21,438	23,082	203,653	180,676
Night duty	50,018	8,196	4,918	63,132	62,677
Weekends	117,071	38,290	31,791	187,152	180,278
On-Call	50,880	1,951	600	53,431	50,724
Arrears (National Pay Agreements, etc)	29,379	11,149	4,217	44,745	34,816
Employers PRSI	175,525	78,951	38,346	292,822	264,029
Superannuation	212,566	73,764	34,020	320,350	300,177
	2,815,354	1,107,293	483,761	4,406,408	4,029,587

HSE Pay Costs above relate to HSE employees only. Pay costs for employees in the voluntary sector are accounted for under Non Pay Expenditure (Revenue Grants to Outside Agencies). See Note 8 and Appendix 1. Pay costs of HSE do not include costs for subsidiary undertakings which are not consolidated on the basis that they are not material.

Note 8

Non Pay Expenditure

Clinical

	2006 €'000	2005 €'000
Drugs & Medicines (excl. demand led schemes)	178,920	175,724
Blood/Blood Products	32,602	31,921
Medical Gases	7,788	7,389
Medical/Surgical Supplies	207,129	188,213
Other Medical Equipment	74,333	68,258
X-Ray/Imaging	25,727	23,947
Laboratory	73,167	66,511
Professional Services	89,517	79,372

	689,183	641,335
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Patient Transport and Ambulance Services

Patient Transport	42,549	37,855
Vehicles Running Costs	9,458	8,910

	52,007	46,765
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Primary Care and Medical Card Schemes

Doctors' Fees and Allowances	417,628	448,257
Payments to Former District Medical Officers/Dependents	7,132	6,249
Pharmaceutical Services	1,653,614	1,418,988
Dental Treatment Services Scheme	56,360	52,964
Community Ophthalmic Services Scheme	18,496	17,168
Cash Allowances (Fostering Allowances, etc)	211,078	183,607
Capitation Payments	484,975	420,499

	2,849,283	2,547,732
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Other Client/Patient Services

Revenue Grants to Outside Agencies (Appendix 1)	3,157,392	2,915,062
Grants funded from other Government Departments/State Agencies (Appendix 1)	29,436	27,302

	3,186,828	2,942,364
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Housekeeping

Catering	64,402	63,297
Heat, Power & Light	57,068	48,646
Cleaning & Washing	64,816	55,813
Furniture, Crockery & Hardware	14,243	13,524
Bedding & Clothing	16,100	16,004

	216,629	197,284
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Note 8

Non Pay Expenditure (Continued)

Office and Administration Expenses

Maintenance	56,981	64,727
Bank Loan & Finance Leases	660	786
Bank Interest and Charges	3,399	3,032
Insurance	27,013	32,658
Audit	565	545
Legal and Professional Fees	52,974	44,162
Bad & Doubtful Debts	10,909	10,747
Education & Training	105,166	86,560
Travel & Subsistence	85,233	83,364
Vehicle Costs	2,608	3,372
Office Expenses/Rent & Rates	155,710	143,980
Computers and Systems Maintenance	53,796	42,166

	555,014	516,099
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Long Stay Repayments Scheme

Long Stay Charges Repaid to Patients (see Note 30)	13,382	0
	13,382	0

Other Operating Expenses

Miscellaneous (Appendix 3)	68,916	79,342
	68,916	79,342

Note 9

Tangible Fixed Assets Land and Buildings

Cost/Valuation

	Land €'000	Buildings* €'000	Work in Progress €'000	2006 Total €'000
At 1 January 2006	2,104,456	2,043,378	482,923	4,630,757
Additions/Transfers from Work-in-Progress	1,418	221,797	(104,963)	118,252
Disposals	(86,225)	(8,324)	(1,578)	(96,127)
At 31 December 2006	2,019,649	2,256,851	376,382	4,652,882

Depreciation

Accumulated Depreciation at 1 January 2006	0	354,820	0	354,820
Charge for the Year	0	52,580	0	52,580
Disposals	0	(85)	0	(85)
At 31 December 2006	0	407,315	0	407,315

Net Book Value

At 1 January 2006	2,104,456	1,688,558	482,923	4,275,937
At 31 December 2006	2,019,649	1,849,536	376,382	4,245,567

* The net book value of fixed assets above includes €45.8m (2005: €47m) in respect of buildings held under finance leases; the depreciation charged for the year above includes €1.2m (2005: nil) on those buildings.

Note 10

Tangible Fixed Assets Other Than Land and Buildings

Cost/Valuation

	Motor Vehicles €'000	Equipment €'000	2006 Total €'000
At 1 January 2006	71,584	845,667	917,251
Additions	6,450	99,978	106,428
Disposals	(4,035)	(4,144)	(8,179)
At 31 December 2006	73,999	941,501	1,015,500

Depreciation

Accumulated Depreciation at 1 January 2006	50,641	502,288	552,929
Charge for the Year	8,771	96,507	105,278
Disposals	(3,796)	(3,717)	(7,513)
At 31 December 2006	55,616	595,078	650,694

Net Book Value

At 1 January 2006	20,943	343,379	364,320
At 31 December 2006	18,383	346,423	364,806

	2006 €'000	2005 €'000
Note 11		
Investments		
Unquoted Shares	3	98
	<u>3</u>	<u>98</u>
Note 12		
Stocks		
Medical, Dental and Surgical Supplies	34,884	30,307
Laboratory Supplies	6,749	5,852
Pharmacy Supplies	20,264	18,301
High Tech Pharmacy Stocks	19,576	16,437
Pharmacy Dispensing Stocks	2,590	2,416
Blood and Blood Products	1,363	1,367
Vaccine Stocks	23,215	10,944
Household Services	8,570	8,408
Stationery and Office Supplies	2,283	2,083
Sundries	721	555
	<u>120,215</u>	<u>96,670</u>
Note 13		
Debtors		
Patient Debtors	68,373	56,630
Prepayments and Accrued Income	25,171	31,244
Other Debtors	118,635	108,134
	<u>212,179</u>	<u>196,008</u>
Note 14		
Paymaster General and Exchequer Balance		
Paymaster General Bank Account	40,738	59,738
Net Liability to the Exchequer	(32,583)	(5,508)
	<u>8,155</u>	<u>54,230</u>
Note 15		
Creditors		
Finance Leases	1,123	1,037
Non Pay Creditors	171,356	168,104
Accruals for Pay and Non Pay	1,019,156	924,317
Income Tax and Social Welfare	108,050	125,671
Lottery Grants Payable*	2,589	1,690
Sundry Creditors	29,818	14,633
	<u>1,332,092</u>	<u>1,235,452</u>

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

Note 16

Creditors (amounts falling due after more than one year)

(a) Finance lease obligations

After one but within five years

After five years

Land and Buildings 2006 €'000	Other 2006 €'000	Total 2006 €'000	Total 2005 €'000
2,096	3	2,099	1,686
38,548	0	38,548	39,084
40,644	3	40,647	40,770

(b) Liability to the Exchequer in respect of Exchequer

Extra Receipts after one but within five years

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.

	2006 €'000	2005 €'000
Gross Proceeds of all disposals in year	8,341	12,684
Less: Net expenses incurred on disposals	(5)	(447)
Net proceeds of disposal	8,336	12,237
Less application of proceeds (Capital Income and Expenditure Account)	0	(1,225)
Less refunded to the Exchequer	(19,658)	(36,640)
At 1 January	30,561	56,236
Balance at 31 December	19,239	30,608
Bank Loans	171	0
Sundry Creditors	69	0
Total Creditors (amounts falling due after more than one year)	60,126	71,378

Note 17

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 18

Capital and Reserves

(a) Capitalisation Account

	2006 €'000	2005 €'000
At 1 January	4,640,260	4,511,084
Additions to fixed assets in the year	224,679	311,862
Less: Net book value of fixed assets disposed in year	(96,707)	(23,498)
Less: Depreciation charge in year	(157,859)	(159,188)
Balance at 31 December	4,610,373	4,640,260

(b) Capital Reserves

At 1 January	(184,499)	(186,161)
Net Operating (Deficit)/Surplus for the year	(5,331)	1,662
Balance at 31 December	(189,830)	(184,499)

(c) Revenue Reserves

At 1 January	(784,574)	(838,029)
Net Operating (Deficit)/Surplus for the year	(78,558)	53,455
Balance at 31 December	(863,132)	(784,574)

Note 19

Capital Expenditure

(a) Additions to Fixed Assets

Additions to Fixed Assets (Note 9) Land and Buildings	118,252	169,097
Additions to Fixed Assets (Note 10) Other than Land and Buildings	106,428	142,765
	224,680	311,862
Funded from Capital	201,869	272,843
Funded from Revenue	22,811	39,019
	224,680	311,862

(b) Analysis of expenditure charged to Capital Income and Expenditure Account

Expenditure on HSE's own assets (Capitalised)	201,869	275,983
Expenditure on HSE projects not resulting in Fixed Asset additions	61,611	75,314
Total expenditure on HSE Projects charged to capital	263,480	351,297
Capital grants to outside agencies (Appendix 2)	194,322	183,520
Total Capital Expenditure per Capital Income & Expenditure Account	457,802	534,817

	2006 €'000	2005 €'000
Note 20		
Net Cash Inflow from Operating Activities		
Revenue Reserves at 31 December	(863,132)	(784,574)
Opening Revenue Reserves at 1 January	(784,574)	(838,029)
(Deficit)/Surplus for the current year	(78,558)	53,455
Capital element of lease payments charged to revenue	690	5,742
Less Interest and dividend income	(2,591)	(1,929)
Purchase of equipment charged to Revenue Income and Expenditure	22,811	39,019
All interest charged to Revenue Income and Expenditure	2,013	1,852
(Increase)/Decrease in Stock	(23,548)	(10,660)
(Increase)/Decrease in Debtors	(16,171)	(8,323)
Increase/(Decrease) in Creditors	96,640	66,439
Increase/(Decrease) in Creditors (falling due after more than one year)	(100)	(5,904)
Increase/(Decrease) in Deferred Income	(590)	15,158
(Increase)/Decrease in Investments	95	
Net Cash Inflow from Operating Activities	691	154,849

Note 21
Reconciliation of Net Cash Flow to Movement in Net Funds

Change in net funds resulting from cash flows

Net funds at 1 January	60,142	(26,055)
Movement in net funds for the year from cash flow statement	(38,886)	86,197
Net funds at 31 December	21,256	60,142

Note 22
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 €365.011m, which represents 3% of the total Vote of the HSE.

Per the HSE's Appropriation Account, prepared under Government Accounting rules:

Total funding to HSE from the State (HSE Vote 40)	10,356,853	9,554,739
Appropriation account outturn for the year	9,991,842	9,475,872
Surplus to be surrendered	365,011	78,867
Surplus Appropriations-in-Aid	0	24,877
Net surplus to be surrendered	365,011	53,990
	365,011	78,867

Note 23

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 HSE has developed a new scheme which has been submitted to the Minister for approval.

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 24

Capital Commitments

Future tangible fixed asset purchase commitments:

Within one year

After one but within five years

After five years

Contracted for but not provided in the financial statements

Authorised by the Board but not contracted for

	2006 €'000	2005 €'000
	497,008	562,197
	1,257,397	2,226,358
	0	0
	1,754,405	2,788,555
	332,105	299,275
	1,422,300	2,489,280
	1,754,405	2,788,555

The HSE has multi-annual capital investment framework which prioritises expenditure on capital projects in line with strategic objectives in the Corporate Plan and Annual Service Plan. The commitments identified above are in respect of the total cost of projects for which specific funding budgets have been approved at year end. These commitments may involve costs in years after 2007 for which budgets have yet to be approved. Additional commitments will arise as funding is approved for further projects. The Board has approved a Capital Plan which along with the commitments above brings the total HSE planned expenditure figure for the period from 2007 to post 2011 to €5.8 billion (€4.6 billion as at 31 December 2005). It is expected that this expenditure will be funded over the life of the National Development Plan 2007-2013.

The comparative figure for 2005 has been restated in line with the analysis for the current year.

Note 25
Operating Leases

Operating lease rentals (charged to income and expenditure account)

	2006 €'000	2005 €'000
Land and Buildings	27,526	30,284
Motor Vehicles	102	67
Equipment	113	76
	27,741	30,427

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

	Land and Buildings 2006 €'000	Other 2006 €'000	Total 2006 €'000	Total 2005 €'000
Within one year	2,851	77	2,928	1,638
In the second to fifth years inclusive	6,124	6,124	12,248	7,753
In over five years	18,002	0	18,002	18,453
	26,977	6,201	33,178	27,844

Note 26
Subsidiary Undertakings

Abbey Wreaths Limited - a company limited by guarantee and not having a share capital. Established to undertake the running of certain services in Ballina to meet the training and rehabilitation needs of people with disabilities.

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.

Dolmen Clubhouse Limited - a company limited by guarantee and not having a share capital. Established to provide educational, social and employment opportunities for people who experience mental ill health.

Dolmen Rainbows Limited - a company limited by guarantee and not having a share capital. Established to undertake the running of certain services in Ballina to meet the training and rehabilitation needs of people with disabilities.

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 include residential care and training facilities for persons with special needs.

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

Note 27

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 28

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 2006 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 €224,861 and €7,160,847 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 29

Contingent Liabilities - Past Interest Retained

Interest on investment of patients' private monies has in the past been retained by former Health Boards and used to partially cover the significant costs incurred in administering the 15,000 patients' private property accounts spread over more than 150 locations. Former Health Boards operated on the basis of various legal advices which indicated either that they were entitled as bailors to retain any interest, or as trustees to levy a charge to recoup their costs with costs exceeding the interest. Interest amounts retained by former Health Boards since 1976 are estimated at approximately €31m.

Following legal advices obtained, subsequent clarifications received and discussions with relevant parties, it is now considered appropriate that the HSE disclose a potential obligation in respect of this matter. It is not practicable to reliably estimate the likely value of this potential obligation, on the basis that our investigations to date indicate that, due to the passage of time, there will be significant gaps in the availability of records that are sufficiently detailed to facilitate the identification of the amount of interest to be repaid to individual patients or the identity of individuals or estates of deceased patients in a significant number of cases. However, it is expected that this possible obligation, if crystallised, will be material in the context of the accounts. The HSE is seeking to obtain further operational and legal clarity on this issue to facilitate the adoption of a policy that can be implemented practically to address it.

Contingent Liabilities - General

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 employers 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 30

The Health (Repayment Scheme) Act, 2006

The Health (Repayment Scheme) Act provides 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 scheme allows for the repayment of charges to the following people:

- Living people who were wrongly charged at any time since 1976
- The estates of people who were wrongly charged and died on or after 9 December 1998

Under the provisions of the Act, the HSE appointed an external third party to act as scheme administrator. A special account is set up which is funded by monies provided by the Oireachtas and from which repayments are made. An amount of €340m was set aside in 2006 by way of a supplementary estimate for this purpose. The best estimate of the total cost of repayments, based on the terms of the scheme as set out in the Act, 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.

	2006 €'000	2005 €'000
Pay	312	0
Repayments to Patients (see Note 8)	13,382	0
Payments to Third Party Scheme Administrator	1,203	0
Advertising	824	0
Legal and Professional Fees	486	0
Office Expenses	142	0
	16,349	0

Note 31

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 32

Related Party Transactions

In the normal course of business the Health Service Executive may approve grants and may also enter into other contractual arrangements with undertakings in which HSE Board members are employed or otherwise interested. The Health Service Executive adopts procedures in accordance with the Department of Finance's Code of Practice for the Governance of State Bodies 2001, 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 2006 an agency in which a Board member declared an interest was approved a grant of €694,125. 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 33

Approval of Financial Statements

The financial statements were approved by the Board on 9 May 2007.

Appendices to the Financial Statements

Appendix 1 – Revenue Grants and Grants Funded by other Government Departments/State Agencies

Analysis of Grants to Outside Agencies in Note 8

Name of Agency	Revenue Grants	Grants Funded by other Government Departments/State Agencies	Total Grants
	2006 €000s	2006 €000s	2006 €000s
Total Grants Under €100,000 (3,206 Grants)	30,146	1,274	31,420
Abode Hostel and Day Centre	328	419	747
Addiction Response Crumlin	328	419	748
Adelaide and Meath Hospital, Dublin Incorporating the National Children's Hospital	202,899	0	202,899
Adoption Authority of Ireland	1,308	0	1,308
Adult Victims of Past Abuse (AVPA) Service	2,127	0	2,127
Aftercare Recovery Group	132	0	132
Age Action Ireland	638	0	638
Age and Opportunity	652	0	652
AIDS Fund Housing Project	401	0	401
AIDS Help West	273	0	273
Aiseiri	290	0	290
Aislinn Centre	440	0	440
ALJEFF Treatment Centre Ltd	120	0	120
All In Care	110	0	110
Alliance	155	0	155
Alpha One Foundation	164	0	164
Alzheimer Society of Ireland	5,755	0	5,755
Ana Liffey Children's Project	120	0	120
Ana Liffey Drug Project	254	0	254
Anne Sullivan Foundation for Deaf Blind	949	0	949
Aosóg	208	0	208
APT Tullamore	2,602	0	2,602
Aranmore Social Services	207	0	207
Aras Mhuire Day Care Centre	290	0	290
ARC Cancer Support Centre	220	0	220
Ard Aoibhinn Centre	2,061	0	2,061
Ardee Day Care Centre	289	0	289
Arlington Novas Ireland	1,289	0	1,289
Arrupe Society	261	0	261
Arthritis Ireland	220	0	220
Aspire Horizon Ltd	274	0	274
Associated Charities Trust	226	0	226
Athlone Community Services Council Ltd	621	0	621
Athlone Community Task Force	164	0	164
Autism Alliance UK	150	0	150
Autism West Ltd	646	0	646
Aware	185	0	185
Baile Mhuire Recuperative Unit for the Elderly	157	0	157
Balcurris Boys Home Ltd	586	0	586
Ballinasloe Social Services	171	0	171
Ballincollig Senior Citizens Club Ltd	273	0	273
Ballyboden Children's Centre	114	0	114
Ballyfermot Home Help	1,112	0	1,112

Name of Agency	Revenue Grants	Grants Funded by other Government Departments/State Agencies	Total Grants
	2006 €000s	2006 €000s	2006 €000s
Ballyfermot Star Ltd	98	241	339
Ballymun Day Nursery	277	0	277
Ballymun Home Help	1,162	0	1,162
Ballymun Residential Project	633	0	633
Ballyowen Meadows Childrens Residential Centre	835	0	835
Barnardos	6,743	132	6,875
Barretstown	214	0	214
Barrow Valley Enterprises for Adult Members with Special Needs Ltd	254	0	254
Bawnogue Youth and Family Support Group	142	88	230
Beaufort Day Care Centre	141	0	141
Beaumont Hospital	249,573	0	249,573
Before 5 Nursery & Family Centre	141	0	141
Belvedere Social Service	634	0	634
Bernard Van Leer Foundation	115	0	115
Blakestown and Mountview Youth Initiative	570	0	570
Blanchardstown & Inner City Home Helps	2,135	0	2,135
Bloomfield Hospital	689	0	689
Bluebell Development Project Ltd	11	90	101
Bodywhys The Eating Disorders Association of Ireland	233	0	233
Bon Secours Sisters	2,041	0	2,041
Bonnybrook Day Nursery	236	0	236
Brainwave - Irish Epilepsy Association	844	0	844
Bray Cancer Support Centre	103	0	103
Bray Lakers Social & Recreational Club Ltd	111	0	111
Brothers of Charity	153,917	0	153,917
Cairde	373	0	373
Cairdeas	218	68	286
Camphill Communities of Ireland	544	0	544
Cancer Care West	200	0	200
Cappagh National Orthopaedic Hospital	27,783	0	27,783
Capuchin Friary	108	0	108
Care of the Aged, West Kerry	105	0	105
Carers Association Ltd	2,743	0	2,743
CARI Foundation	313	0	313
Caring and Sharing Association	189	0	189
Caring for Carers Ireland	461	0	461
Caritas	2,059	0	2,059
Carlow Regional Youth Services	167	0	167
Carlow Social Services	396	0	396
Carmichael Centre for Voluntary Groups	417	0	417
Carnew Community Care Centre	126	0	126
Carrickmacross Parent & Friends Association	476	0	476
Casadh	0	120	120
Cavan Centre	235	0	235
Cavan Drug Awareness (CDA) Trust Ltd	101	0	101
CDVEC	62	56	118
Central Remedial Clinic	16,708	0	16,708
Centres for Independent Living	8,144	0	8,144

Name of Agency	Revenue Grants	Grants Funded by other Government Departments/State Agencies	Total Grants
	2006 €000s	2006 €000s	2006 €000s
Charleville Care Project Ltd	103	0	103
Cheeverstown House Ltd	22,388	0	22,388
Cheshire Ireland	21,832	37	21,869
Children's Sunshine Home	3,980	0	3,980
Citi Hostels (Sancta Maria)	221	0	221
City & County Childcare Committees	1,015	0	1,015
City of Dublin Skin and Cancer Hospital	3,161	0	3,161
Clann Housing Association	994	0	994
Clare Accessible Transport	123	0	123
Clarecare Ltd Incorporating Clare Social Service Council	4,915	0	4,915
Clareville Court Day Centre	139	0	139
Clondalkin Addiction Support Programme	603	94	697
Clones Branch of the Mentally Handicapped	173	0	173
Clonmany Mental Health Association	119	0	119
Clontarf Home Help	1,780	0	1,780
Clonturk House Home for Adult Blind	782	0	782
CLR Home Help	1,292	0	1,292
CLUB 91 (Formerly Chez Nous Service)	130	0	130
CoAction West Cork	4,781	0	4,781
Cobh General Hospital	1,325	0	1,325
Coiste Cu Chulainn	126	0	126
Community Awareness of Drugs	107	50	157
Community Games	450	0	450
Community Partnership Youth Lynx Project	119	0	119
Community Response, Dublin	272	177	449
Congregation of the Little Sisters of the Poor	117	0	117
Console	250	0	250
Coolmine Therapeutic Community Ltd	722	406	1,128
Coombe Women's Hospital	45,616	0	45,616
COPE Foundation	42,986	0	42,986
Cork Association for Autism	1,889	0	1,889
Cork City Council	244	0	244
Cork Social and Health Education Project	274	0	274
County Wexford Community Workshop, Enniscorthy/New Ross Ltd	3,473	0	3,473
Crisis Pregnancy Agency	32	325	390
Crosscare	3,563	0	3,563
Crumlin Home Help	1,852	0	1,852
Cuan Mhuire	1,053	0	1,053
Cumas Teo	274	153	427
CURA	171	0	171
Dara Residential Services	1,682	0	1,682
Darndale Day Nursery	365	0	365
Darndale Family Centre	376	0	376
Darndale/Kilmore Home Help	334	0	334
Daughters of Charity	32,262	0	32,262
Daughters of Charity Family Centres	1,651	0	1,651
Daughters of Charity of St Vincent de Paul	58,311	0	58,311
Daughters of Charity Springboard Projects	2,524	0	2,524

Name of Agency	Revenue Grants	Grants Funded by other Government Departments/State Agencies	Total Grants
	2006 €000s	2006 €000s	2006 €000s
Dawn Court Day Care Centre Ltd	123	0	123
Day Activation Unit for Children and Windmill Therapeutic Training Unit	417	0	417
Day Care Services, Newport Social Service	233	0	233
De Paul Trust	1,243	0	1,243
Deansrath Family Resource Centre	181	0	181
Delta Centre Carlow	2,230	0	2,230
Dental Health Foundation Ireland	233	0	233
Disability Federation of Ireland	1,712	0	1,712
Dóchas	468	35	503
Dolmen Clubhouse Ltd	100	0	100
Don Bosco Teenage Care Housing Association	1,479	0	1,479
Donegal Youth Services	105	0	105
Donnycarney Youth Project Ltd	315	0	315
Donnycarney/Beaumont Home Help	834	0	834
Drogheda Community Services	170	0	170
Drogheda Homeless Aid Association	185	0	185
Dromcollogher & District Respite Care Centre	465	0	465
Drug Treatment Centre Board	8,750	0	8,750
Drumcondra Home Help	689	0	689
Drumlin House	274	0	274
Dublin AIDS Alliance Ltd	402	0	402
Dublin City Council Homeless Agency	969	144	1,113
Dublin Dental Hospital	6,832	0	6,832
Dun Laoghaire Home Help	703	0	703
Dun Laoghaire/Rathdown Outreach Project	201	0	201
Eastern Community Works Ltd	6,127	4,112	10,239
Eastern Vocational Enterprises Ltd	6,536	0	6,536
Edenmore Day Nursery	252	0	252
Edward Worth Library	200	0	200
Enable Ireland	30,955	0	30,955
Errigal Truagh Special Needs Parents & Friends Ltd	145	0	145
Extern Ireland	3,550	0	3,550
Extra Care for the Elderly	437	0	437
Family & Community Resource Centre, Ballyhaunis	133	0	133
Family Resource Centre Hill Street	100	0	100
Fatima Home, Tralee	317	0	317
Ferns Diocesan Youth Services	115	0	115
Ferrybank Football Club	0	100	100
Fingal Association for the Handicapped	346	0	346
Fingal Home Help Services Ltd	2,818	0	2,818
Finglas Home Helps	1,291	0	1,291
First Step	284	0	284
Focus Ireland	3,942	0	3,942
Fold Ireland Cherryfields Housing with Care Facility	255	0	255
Foróige	3,458	59	3,517
Foyle Trust	164	0	164
Galway City & County Childcare Strategy Group	229	0	229
Galway County Association for Mentally Handicapped Children	20,451	0	20,451

Name of Agency	Revenue Grants	Grants Funded by other Government Departments/State Agencies	Total Grants
	2006 €000s	2006 €000s	2006 €000s
Galway Hospice Foundation	3,053	0	3,053
Gay HIV strategies	104	0	104
Gheel Autism Services	4,510	0	4,510
Good Shepherd Centre Kilkenny	155	0	155
Good Shepherd Sisters	2,885	0	2,885
GROW	1,136	0	1,136
Hail Housing Association for Integrated Living	315	0	315
Hand Research Board, Cork University Hospital	0	414	414
Headway the National Association for Acquired Brain Injury	2,467	0	2,467
Health Atlas Ireland	0	208	208
Health Services National Partnership Forum	1,970	34	2,004
Heartbeat Trust	695	0	695
Holy Angels Carlow, Special Needs Day Care Centre	566	0	566
Holy Family Hostel Kilkenny	886	0	886
Holy Family School	279	0	279
Holy Ghost Hospital	116	0	116
Home Again (Formerly Los Angeles Society)	2,152	0	2,152
Home Youth Liaison Service	204	0	204
HomeCare North East Bay Ltd	430	0	430
Homeless Girls Society Ltd	774	0	774
Homestart Blanchardstown	103	0	103
Homestart Family Support Services	152	0	152
Hope House	135	0	135
Housing Aid for the Elderly Scheme	0	8,361	8,361
Inchicore Community Drugs Team	270	0	270
Inchicore Home Help	972	0	972
Inclusion Ireland	710	0	710
Incorporated Orthopaedic Hospital of Ireland	5,626	0	5,626
Individual Clients in Community	594	0	594
Irish Advocacy Network	622	0	622
Irish Association for Spina Bifida and Hydrocephalus	1,165	0	1,165
Irish Association of Suicidology	100	0	100
Irish Association of Young People in Care	221	0	221
Irish Blood Transfusion Services Board	100	0	100
Irish Family Planning Association	761	0	761
Irish Foster Care Association	368	0	368
Irish Guide Dogs for the Blind	715	0	715
Irish Haemophilia Society	598	0	598
Irish Heart Foundation	515	0	515
Irish Kidney Association	246	0	246
Irish Motor Neurone Disease Association	252	0	252
Irish Osteoporosis Society	133	0	133
Irish Pre-School Playgrounds Association	273	0	273
Irish Society for Autism	2,997	0	2,997
Irish Sudden Infant Death Association	257	0	257
Irish Travellers Movement	5,991	111	6,102
Irish Wheelchair Association	28,614	0	28,614
ISPCC	496	0	496

Name of Agency	Revenue Grants	Grants Funded by other Government Departments/State Agencies	Total Grants
	2006 €000s	2006 €000s	2006 €000s
Jack & Jill Childrens Foundation	576	0	576
Jobstown Assisting Drug Dependency Project	212	84	296
K Doc - GP Out of Hours Service	1,620	0	1,620
KARE	13,958	0	13,958
KASMHA	919	0	919
Kerry Parents & Friends	6,635	0	6,635
Kilbarrack Coast Community Programme Ltd	287	0	287
Kilbarrack/Foxfield Day Centre	126	0	126
Kildare Youth Services	933	0	933
Kilkenny Community Action Network	186	0	186
Killinarden - KARP	284	0	284
Kilmaley Voluntary Housing Association	117	0	117
L'Arche Ireland	2,547	0	2,547
Leitrim Association of People with Disabilities	470	0	470
Leopardstown Park Hospital	12,336	0	12,336
Liberties & Rialto Home Help	890	0	890
Liberty Creche	271	0	271
Lifestart Foundation	1,303	0	1,303
Limerick Network Against Racism	105	0	105
Limerick Social Service Council	849	0	849
Limerick Youth Service Community Training Centre	362	0	362
Link (Galway) Ltd	150	0	150
Little Angels Hostel Letterkenny	122	0	122
Local Community Drugs Teams	145	58	203
Local Drugs Task Forces	1,332	7,574	8,906
Lochrann Ireland Ltd	156	0	156
Longford Community Resources Ltd	103	0	103
Longford Social Services Committee	241	0	241
Lorcan O' Toole Day Care Centre	105	0	105
Loughboy Child Care Project	172	0	172
Lourdes Day Care Centre	156	0	156
Mahon Family Resource Centre	245	0	245
Marian Court Welfare Home Clonmel	142	0	142
Marian Day Nursery and Family centre	177	0	177
Marino/Fairview Home Help	409	0	409
Mater Dei Institute of Education	421	0	421
Mater Misericordiae University Hospital Ltd	228,333	0	228,333
Matt Talbot Adolescent Services	1,248	0	1,248
Mayo Roscommon Hospice Foundation	149	0	149
Mead Village Day Care Centre	237	0	237
Mental Health Commission	0	2,235	2,235
Mental Health Association of Ireland	973	0	973
Merchant's Quay Ireland	1,984	43	2,027
Mercy Family Centre	445	46	491
MIDWAY Meath Intellectual Disability Work Advocacy You Ltd	953	0	953
Migraine Association of Ireland	163	0	163
Millennium Carving Ltd	236	0	236
Miss Carr's Housing Association Ltd	1,214	0	1,214

Name of Agency	Revenue Grants	Grants Funded by other Government Departments/State Agencies	Total Grants
	2006 €000s	2006 €000s	2006 €000s
Moatview Day Nursery	118	0	118
Molyneaux House for the Blind	875	0	875
MooreHaven Centre (Tipperary) Ltd	1,105	0	1,105
Mountview/Blakestown Community Drugs Team	300	0	300
Mrs Smyly's Homes and Schools	1,881	0	1,881
MS Ireland - Multiple Sclerosis Society of Ireland	2,794	0	2,794
Muintir na Tire Ltd	130	0	130
Mulhuddart/Corduff Community Drugs Team	277	0	277
Muscular Dystrophy Ireland	1,235	0	1,235
National Association for Deaf People	4,755	0	4,755
National Association of Housing for the Visually Impaired Ltd	491	0	491
National Council for the Professional Development of Nursing and Midwifery	0	548	548
National Federation of Voluntary Bodies in Ireland	267	0	267
National Maternity Hospital	45,420	0	45,420
National Network of Women's Refuge and Support Services	7,487	0	7,487
National Rehabilitation Hospital	24,659	0	24,659
National Suicide Research Foundation	1,025	0	1,025
National University of Ireland, Galway	291	0	291
National Virus Reference Laboratory	8,791	0	8,791
Nazareth House	4,682	0	4,682
Nenagh Community Network	106	0	106
New Ross Community Hospital	295	0	295
Newbury House Family Centre	145	0	145
No Name Youth Club Ltd	146	0	146
North and West Connemara Rural Project t/a Forum	166	0	166
North Tipperary Community and Voluntary Association	320	0	320
North West Alcohol Forum	100	0	100
North West MS Therapy Centre	180	0	180
North West Parents & Friends Association	1,753	0	1,753
Northside Community Health Initiative	320	0	320
Northside Homecare Services Ltd	487	0	487
Northside Inter-Agency Project	131	0	131
Northwest Hospice	820	0	820
O' Connell Court Residential & Day Care	153	0	153
Open Door Day Centre	442	0	442
Open Heart House	172	0	172
Order of Malta	344	0	344
Ossory Youth Services	116	0	116
Our Lady of Lourdes Social Services Centre	877	0	877
Our Lady's Children's Hospital, Crumlin	120,992	0	120,992
Our Lady's Hospice, Harold's Cross	28,524	0	28,524
Our Lady's Nursery Ballymun Ltd	376	0	376
Outhouse Ltd	226	0	226
Outreach Project Network - OASIS Project	391	0	391
Oznam House	154	0	154
Parenting Support Project	179	0	179
Parents for Justice Ltd	330	0	330
Partnership Care West	111	0	111

Name of Agency	Revenue Grants	Grants Funded by other Government Departments/State Agencies	Total Grants
	2006 €000s	2006 €000s	2006 €000s
Peacehaven Trust	534	0	534
Peamount Hospital	25,310	0	25,310
Peter Bradley Foundation	4,735	0	4,735
Phoenix Community Resource Centre	111	0	111
Polio Fellowship of Ireland	426	0	426
Positive Action	592	0	592
Positive Age Ltd	104	0	104
Post Polio Support Group (PPSG)	396	0	396
Praxis Care Group	1,514	0	1,514
Presentation Sisters	369	0	369
Prosper Fingal Ltd	4,403	0	4,403
Rape Crisis Network Ireland	2,884	0	2,884
Rathmines Home Help	372	0	372
RCCN Caring Ltd T/A Community Care	205	0	205
Red Ribbon Project	279	0	279
Rehab Group	29,695	0	29,695
Religious Sisters of Charity	12,181	0	12,181
Respond Housing Association	860	0	860
Rialto Community Development	130	0	130
Rialto Community Drugs Team	264	0	264
Rialto Community Network	112	0	112
Right of Place Second Chance Group	357	0	357
Ringsend & District Response to Drugs	273	45	318
Roscommon Support Group Ltd	292	0	292
Roscrea 2000 Ltd	301	0	301
Rotunda Hospital	45,051	0	45,051
Rowlagh Day Nursery	183	0	183
Royal College of Surgeons in Ireland - Irish Cervical Screening Programme (ICSP)	2,174	0	2,174
Royal Hospital Donnybrook	20,099	0	20,099
Royal Victoria Eye and Ear Hospital	22,200	0	22,200
Ruhama Women's Project	139	57	196
S H A R E	221	0	221
Sacred Heart of Jesus & Mary Sisters	1,081	0	1,081
Salesian Youth Enterprises Ltd	354	0	354
Salvation Army	4,002	0	4,002
Samaritans	197	0	197
Sandymount Home Help	331	0	331
Saoilse	118	0	118
SAOL Project	244	0	244
Schizophrenia Ireland Lucia Foundation	1,389	0	1,389
Seirbhísi Cúraim Lae Tyman Bawn	203	0	203
Sevenoaks Nursery	220	0	220
Shalamar Emergency Housing Project	130	0	130
Shanakiel Hospital	105	0	105
Shanakill Family Resource Centre	129	0	129
Shannon Community Workshop	195	0	195
Shanty Educational Project Ltd	847	81	928
Simon Commuties of Ireland	6,657	82	6,739

Name of Agency	Revenue Grants	Grants Funded by other Government Departments/State Agencies	Total Grants
	2006 €000s	2006 €000s	2006 €000s
SIPTU National Health and Local Authority HR Development Project	250	0	250
Sisters of Charity	2,632	0	2,632
Sisters of Charity of Jesus & Mary, Moore Abbey	38,144	0	38,144
Sisters of Charity St Mary's Centre for the Blind and Visually Impaired	4,639	0	4,639
Sisters of La Sagesse, Cregg House	17,731	0	17,731
Sisters of Mercy	309	0	309
Sisters of the Bon Sauveur	8,197	0	8,197
Sisters of the Sacred Hearts of Jesus and Mary	13,772	0	13,772
Skerries Home Help	761	0	761
Sligo Social Service Council Ltd	881	0	881
Social Inclusion	261	0	261
Society of St Vincent de Paul	2,934	0	2,934
Sophia Housing Association	465	0	465
South Tipperary Hospice Movement	108	0	108
Southside Outreach Team Autistic Children	222	0	222
Special Olympics Ireland	102	0	102
Spinal Injuries Ireland	329	0	329
SPIRASI	331	0	331
St Aengus' Community Action Group	162	0	162
St Aidan's Services	3,081	0	3,081
St Andrew's Home Help Service	281	0	281
St Andrew's Resource Centre	68	39	107
St Anne's Day Nursery Ltd	182	0	182
St Anne's Youth Centre Ltd	323	0	323
St Benedict's Community Centre	363	0	363
St Bridget's Centre	113	0	113
St Brigid's Drumkeerin	104	0	104
St Carthage's House Lismore	155	0	155
St Catherine's Association Ltd	5,450	0	5,450
St Christopher's Services, Longford	5,903	0	5,903
St Cronan's Association	796	0	796
Ruhama Women's Project	139	57	196
St Fiacc's House, Graiguecullen	136	0	136
St Francis' Hospice	6,603	0	6,603
St Gabriel's Mental Health Association	963	0	963
St Helena's Day Nursery	171	0	171
St Hilda's Services for the Mentally Handicapped, Athlone	3,849	0	3,849
St James' Hospital	338,644	0	338,644
St James' Unit for the Elderly	711	0	711
St John Bosco Youth Project	152	65	217
St John Of God Hospitaller Services	126,334	0	126,334
St John's Hospital	20,902	0	20,902
St Joseph's Foundation	8,490	0	8,490
St Joseph's Home for the Elderly	970	0	970
St Joseph's School for the Deaf	1,767	0	1,767
St Joseph's School for the Visually Impaired	4,170	0	4,170
St Kevin's Home Help	229	0	229
St Laurence O' Toole SSC	534	0	534

Name of Agency	Revenue Grants	Grants Funded by other Government Departments/State Agencies	Total Grants
	2006 €000s	2006 €000s	2006 €000s
St Lazarian's House, Bagenalstown	206	0	206
St Luke's Hospital	163	0	163
St Luke's & St Anne's Hospital	34,750	0	34,750
St Luke's Home	4,850	0	4,850
St Mary of the Angels	2,893	0	2,893
St Mary's Day Care Centre	163	0	163
St Mary's Day Nursery	203	0	203
St Mary's Hospital and Residential School, Baldoyle	6,223	0	6,223
St Michael's Day Care Centre Cappamore	137	0	137
St Michael's Hospital, Dun Laoghaire	30,828	0	30,828
St Michael's House	66,264	0	66,264
St Monica's Community Development Committee	353	0	353
St Monica's Nursing Home	2,761	0	2,761
St Oliver's - Meath Association for Mentally Handicapped	726	0	726
St Patrick's Special School	129	0	129
St Patrick's Hospital	7,686	0	7,686
St Patrick's Wellington Road	8,819	0	8,819
St Vincent's Day Nursery	190	0	190
St Vincent's Hospital Fairview	12,472	0	12,472
St Vincent's University Hospital, Elm Park	198,461	0	198,461
Star Project Ballymun Ltd	152	0	152
Stella Maris Facility	117	0	117
Stewart's Hospital	44,193	0	44,193
Streetline	678	0	678
Sunbeam House Services	19,099	0	19,099
Tabor House Trust Ltd	127	0	127
Tabor Lodge	189	0	189
Tabor Society	694	0	694
Tallaght Home Help	977	0	977
Tallaght Partnership	0	202	202
Tallaght Rehabilitation Project	102	0	102
Tallaght Welfare Society	134	0	134
Teach Iosa - Youth for Peace Ltd	201	0	201
Teach Trasna	106	0	106
Teen Challenge Ireland Ltd	4	169	173
Temple Street Children's University Hospital	67,824	0	67,824
Templemore Community Social Services	183	0	183
Terenure Home Care Service Ltd	584	0	584
The Cottage Home Child & Family Services	1,607	0	1,607
The Guardian Ad Litem and Rehabilitation Office	128	0	128
The National Council for the Blind of Ireland	7,669	0	7,669
Third Age Active Retirement Group Ireland	107	0	107
Thurles Community Social Services	340	0	340
Tipperary Association for Special Needs	398	0	398
Tir An Droichead Housing Agency	108	0	108
Tir na nÓg Day Nursery	104	0	104
Togher Pre School & Family Centre	115	0	115
Transfusion Positive	468	0	468

Name of Agency	Revenue Grants	Grants Funded by other Government Departments/State Agencies	Total Grants
	2006 €000s	2006 €000s	2006 €000s
Treoir	183	0	183
Trinity College Dublin	8,121	80	8,201
Turners Cross Social Services Ltd	105	0	105
Union of Our Lady of Charity	176	0	176
Unit 1, 2, 6, 7, St Stephen's Hospital	4,030	0	4,030
University College Cork	0	200	200
University College Dublin	7,524	0	7,524
Urban Ballyfermot Ltd	45	194	239
Valentia County Hospital	589	0	589
Vergemount Housing Fellowship	186	0	186
Vincentian Housing Partnership	320	0	320
Vita House Family Centre, Roscommon	118	0	118
Walkinstown Association for Handicapped People Ltd	2,644	0	2,644
Walkinstown Greenhills Resource Centre	0	259	259
Waterford Association for Mental Handicapped	1,282	0	1,282
Waterford Community Based Drug Team	171	0	171
Welfare Home Callan/Kilmoganny	157	0	157
Well Women Clinic	267	0	267
Wellsprings	627	0	627
West Cork Carers Support Group Ltd	101	0	101
West of Ireland Alzheimer Foundation	915	0	915
Westdoc- GP Out of Hours Service	204	0	204
Western Care Association	26,837	0	26,837
Wexford Mental Health Association	169	0	169
White Oaks Housing Association Ltd	300	0	300
Wicklow Child & Family Project	337	0	337
Wicklow Community Care Home Help Services	3,805	0	3,805
Women's Aid	1,010	0	1,010
YMCA	476	0	476
Youth Action Programmes	955	0	955
Youth Advocacy Programme	1,552	0	1,552
Youth Work Ireland	311	0	311
Total Grants to Outside Agencies (see Note 8)	3,157,392	29,436	3,186,828

Appendix 2

Analysis of Capital Grants to Outside Agencies (Capital Income and Expenditure Account)

Name of Agency	Capital Grants 2006 €000s
Total Grants Under €100,000 (91 Grants)	3,127
Adelaide and Meath Hospital, Dublin Incorporating The National Children's Hospital	7,146
Alzheimer Society of Ireland	2,000
Athlone Institute of Technology	266
Beaumont Hospital	11,882
Bessborough Care Centre	180
Brothers of Charity Services Ireland	6,680
Cairde Le Cheile	130
Camphill Communities of Ireland	346
Cancer Care West	350
Cappagh National Orthopaedic Hospital	2,751
Central Remedial Clinic	682
Cheeverstown House	765
Cheshire Foundation Ireland	519
Children's Sunshine Home	200
Coaction West Cork	180
Coolmine Therapeutic Communities Ltd	210
Coombe Women's Hospital	2,596
Cope Foundation	2,090
Cork City Council	170
Cork University Dental School & Hospital	2,266
County Wexford Community Workshop Enniscorthy Ltd	201
Daughters of Charity	1,868
Desmond Ability Resource Complex Ltd	500
Drug Treatment Centre Board	253
Dundalk Institute of Technology	1,099
Enable Ireland	2,591
Fhist Housing Association	100
Fold Ireland	1,926
Galway County Association For Mentally Handicapped Children	608
Galway Mayo Institute of Technology	314
Gheel Autism Services Ltd	1,450
Institute of Technology Tralee	344
Irish College of Ophthalmologists	135
Irish Wheelchair Association	633
KARE	1,000
Kerry Hospice Foundation	416

Name of Agency	Capital Grants 2006 €000s
Knocklofty Project, Residential Development	140
L'Arche Ireland	111
Leitrim Association of People with Special Needs	100
Leopardstown Park Hospital	685
Local Drugs Task Forces	1,035
Mater & Children's Hospital Development Ltd	7,169
Mater Misericordiae University Hospital	6,971
Mental Health Ireland	217
Mercy Family Centre Ltd	100
Mercy University Hospital, Cork	6,142
Midway - Meath Intellectual Disability Work Advocacy You Ltd	212
Moorehaven Centre Tipperary Ltd	260
National Association for Deaf People	105
National Council for the Blind of Ireland	164
National Maternity Hospital	1,605
National Rehabilitation Hospital	481
National University of Ireland Galway	6,892
Neighbourhood Youth Project (School On Stilts)	120
North-West Parents and Friends Association	174
Our Lady's Children's Hospital, Crumlin	8,948
Peamount Hospital	4,630
Peter Bradley Foundation	851
Praxis Care Group	128
Rehab Group	3,048
Rotunda Hospital	2,105
Royal College of Surgeons In Ireland	164
Royal Hospital Donnybrook	320
Royal Victoria Eye & Ear Hospital	1,813
Scéim Tithíochta Inacmhainne	100
Sesame Pre-School Day Activation Unit for Children and Windmill Therapeutic Training Unit	1,022
Simpson's Hospital Nursing Home	318
Sisters of Charity	863
Sisters of Charity, Jesus & Mary, Moore Abbey	257
Sisters of La Sagesse Services	480
SOS (Kilkenny) Ltd Special Occupation Scheme	748
South Doc GP Co-Operative	755
South Infirmery Victoria University Hospital	4,859
St Aidan's Day Care Centre, Gorey	152
St Angela's College, Sligo	7,484
St Anne's Services, Roscrea	150

Name of Agency	Capital Grants 2006 €000s
St Catherine's Association Ltd	150
St Christopher's Services Ltd	500
St Clare's Nursing Home	170
St Hilda's Services for the Mentally Handicapped Athlone	200
St James's Hospital	17,074
St John of God Hospitaller Services	2,619
St John's Hospital	1,861
St Joseph's Foundation	606
St Joseph's School For Blind	415
St Luke's Hospital	605
St Mary's Aid Ltd (Area Integrated Development)	120
St Mary's Senior Citizens, Knocknaheeny Youth Project	120
St Michael's Hospital, Dun Laoghaire	300
St Michael's House	2,325
St Patrick's Hospital	187
St Vincent's Hospital, Fairview	159
St Vincent's University Hospital, Elm Park	22,951
Sunbeam House Services	1,150
Temple Street Children's University Hospital	1,980
Trinity College Dublin	1,501
University College Cork	2,051
University College Dublin	2,233
University of Limerick	2,442
Valentia Community Hospital	110
Waterford Association for the Mentally Handicapped	127
Waterford Institute of Technology	1,406
Western Care Association	1,108
Total Capital Grants to Outside Agencies (Note 19(b))	194,322

Appendix 3

Miscellaneous

(Analysis of Miscellaneous Expenditure in Note 8)

Name of Agency	2006 €000	2005 €000
Maintenance Farm and Grounds	2,013	1,903
Security	7,910	7,296
Fluoridation	1,123	1,026
Memberships	86	107
Licences	468	607
Subscriptions	583	984
Sundry Expenses	15,589	21,141
Training and Education	6,057	6,650
Burial Expenses	94	111
Secondment Charges	1,421	1,193
Recreation (Residential Units)	690	142
Materials for Workshops	2,916	4,361
Home Adaptations	325	412
Meals on Wheels Subsidisation	2,136	1,987
Home Care Packages	15,883	3,684
Health Protection projects	2,896	224
Contract Care	7,024	5,860
Payments to patients under the scheme of ex gratia payments re: long stay charges	12	8,797
Client Services	878	923
Refunds	695	785
Neo Natal Services	0	1,149
Total Miscellaneous Expenditure (see Note 8)	68,916	79,342



Feidhmeannacht na Seirbhíse Sláinte
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ISBN 978-1-906218-01-0
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