

## HEALTH AND CHILDREN

Account of the sum expended, in the year ended 31 December 2007, compared with the sum granted and of the sum which may be applied as appropriations-in-aid in addition thereto:

- for the salaries and expenses of the Office of the Minister for Health and Children (including Oifig an Ard-Chláraitheora), and certain other services administered by that Office, including miscellaneous grants

- for Deferred Surrender of unspent appropriations for capital supply services under Section 91 of the Finance Act 2004.

Service	Estimate Provision €000	Outturn €000	Closing Accruals €000
<b>ADMINISTRATION</b>			
A.1. SALARIES, WAGES AND ALLOWANCES	36,019	35,382	-
A.2. TRAVEL AND SUBSISTENCE	1,037	908	9
A.3. INCIDENTAL EXPENSES	2,760	2,775	75
A.4. POSTAL AND TELECOMMUNICATIONS SERVICES	1,482	1,111	(15)
A.5. OFFICE MACHINERY AND OTHER OFFICE SUPPLIES AND RELATED SERVICES	6,119	3,631	119
A.6. OFFICE PREMISES EXPENSES	3,304	2,772	71
A.7. CONSULTANCY SERVICES	1,150	1,191	20
A.8. VALUE FOR MONEY AND POLICY REVIEWS	50	33	-
<b>GRANTS</b>			
B.1. GRANTS TO RESEARCH BODIES	38,023	38,250	-
B.2. GRANTS TO HEALTH AGENCIES AND OTHER SIMILAR ORGANISATIONS (PART FUNDED BY NATIONAL LOTTERY)	3,903	3,903	-
<b>OTHER SERVICES</b>			
C. SUPERINTENDENT AND DISTRICT REGISTRARS	9	2	-
D. EXPENSES IN CONNECTION WITH THE WORLD HEALTH ORGANISATION AND OTHER INTERNATIONAL BODIES	1,510	1,551	-
E. STATUTORY AND NON-STATUTORY INQUIRIES AND MISCELLANEOUS LEGAL FEES AND SETTLEMENTS	19,458	11,953	62
F.1. DEVELOPMENTAL, CONSULTATIVE, SUPERVISORY AND ADVISORY BODIES	128,686	119,592	14
F.2. THE FOOD SAFETY PROMOTION BOARD	6,790	6,475	-
F.3. THE NATIONAL TREATMENT PURCHASE FUND BOARD	88,494	91,744	-
F.4. IRELAND / NORTHERN IRELAND INTERREG	215	143	-
F.5. OFFICE OF THE OMBUDSMAN FOR CHILDREN	2,100	2,081	-
G.1. PAYMENTS IN RESPECT OF DISABLEMENT CAUSED BY THALIDOMIDE	350	346	-
G.2. PAYMENTS IN RESPECT OF PERSONS CLAIMING TO HAVE BEEN DAMAGED BY VACCINATION	1	-	-
G.3. PAYMENTS TO A SPECIAL ACCOUNT ESTABLISHED UNDER SECTION 10 OF THE HEPATITIS C COMPENSATION TRIBUNAL ACTS 1997 AND 2002	64,286	54,900	9,386
G.4. PAYMENTS TO A REPARATION FUND ESTABLISHED UNDER SECTION 11 OF THE HEPATITIS C COMPENSATION TRIBUNAL ACTS 1997 AND 2002	11,349	9,000	2,349

Service	€000	Estimate Provision €000	Outturn €000	Closing Accruals €000
<b>OTHER SERVICES (cont'd)</b>				
H. DISSEMINATION OF INFORMATION, CONFERENCES AND PUBLICATIONS IN RESPECT OF HEALTH AND HEALTH SERVICES		3,202	1,942	43
I. PAYMENTS TO THE STATE CLAIMS AGENCY IN RESPECT OF COSTS RELATING TO CLINICAL NEGLIGENCE		17,555	10,925	3,760
<b>CAPITAL SERVICES</b>				
J. GRANTS IN RESPECT OF BUILDING, EQUIPPING (INCLUDING I.C.T.) OF AGENCIES FUNDED BY THE DEPARTMENT				
<i>Current Year Provision</i>	41,000			
<i>Deferred Surrender</i>	<u>2,000</u>	<u>43,000</u>	<u>32,389</u>	-
<b>Gross Total</b>				
<i>Current Year Provision</i>	478,852			
<i>Deferred Surrender</i>	<u>2,000</u>	480,852	432,999	15,893
<i>Deduct :-</i>				
K. APPROPRIATIONS-IN-AID		<u>380</u>	<u>8,435</u>	<u>3,766</u>
<b>Net Total</b>				
<i>Current Year Provision</i>	478,472			
<i>Deferred Surrender</i>	<u>2,000</u>	<u>480,472</u>	<u>424,564</u>	<u>12,127</u>
<b>SURPLUS FOR YEAR</b>			<b>€ 55,908,357</b>	
<b>DEFERRED SURRENDER UNDER SECTION 91 FINANCE ACT, 2004</b>			<b>€ 4,100,000</b>	
<b>SURPLUS TO BE SURRENDERED</b>			<b>€ 51,808,357</b>	

The Statement of Accounting Policies and Principles and Notes 1 to 14 form part of this Account.

## NOTES

## 1 OPERATING COST STATEMENT FOR 2007

	€000	€000	€000
<b>Net Outturn</b>			424,564
<b>Changes in Capital Assets</b>			
Purchases Cash	(1,221)		
Depreciation	2,741		
Loss on Disposals	<u>155</u>	1,675	
<b>Changes in Net Current Assets</b>			
Increase in Closing Accruals	11,580		
Increase in Stock	<u>(15)</u>	<u>11,565</u>	<u>13,240</u>
<b>Direct Expenditure</b>			437,804
<b>Expenditure Borne Elsewhere</b>			
Net Allied Services Expenditure	14,498		
Notional Rents	<u>3,930</u>		<u>18,428</u>
<b>Operating Cost</b>			<u>456,232</u>

## 2 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2007

	€000	€000	€000
<b>Capital Assets (Note 3)</b>			3,114
<b>Current Assets</b>			
Stocks (Note 12)		97	
Prepayments		261	
Accrued Income		3,766	
Other Debit Balances:			
Compensation Tribunal	17,386		
Recoupable Salaries	781		
Recoupable Services	290		
Other Suspense Items	<u>156</u>	<u>18,613</u>	
<b>Total Current Assets</b>		<u>22,737</u>	
<b>Less Current Liabilities</b>			
Accrued Expenses		16,154	
Other Credit Balances:			
Due to State (Note 13)	1,141		
EU Funding	1		
Miscellaneous	<u>1,229</u>	2,371	
PMG Balance and Cash	(8,070)		
Orders Outstanding	<u>11,496</u>	3,426	
Net Liability to the Exchequer (Note 4)		<u>12,816</u>	
<b>Total Current Liabilities</b>		<u>34,767</u>	
<b>Net Current Liabilities</b>			<u>(12,030)</u>
<b>Net Liabilities</b>			<u>(8,916)</u>

## 3 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2007

	Office Equipment €000	Furniture & Fittings €000	Totals €000
Cost or Valuation at 1 January 2007	19,307	5,044	24,351
Additions	686	498	1,184
Disposals	<u>(178)</u>	<u>(2,433)</u>	<u>(2,611)</u>
Gross Assets at 31 December 2007	<u>19,815</u>	<u>3,109</u>	<u>22,924</u>
<b>Accumulated Depreciation:</b>			
Opening Balance at 1 January 2007	15,451	4,074	19,525
Depreciation for the year	2,556	185	2,741
Depreciation on Disposals	<u>(175)</u>	<u>(2,281)</u>	<u>(2,456)</u>
Cumulative Depreciation at 31 December 2007	<u>17,832</u>	<u>1,978</u>	<u>19,810</u>
<b>Net Assets at 31 December 2007</b>	<u><b>1,983</b></u>	<u><b>1,131</b></u>	<u><b>3,114</b></u>

## 4 NET LIABILITY TO THE EXCHEQUER

## Reconciliation of Surplus to be surrendered at year end to Debtor and Creditor Balances held at 31 December 2007

	€000	€000
Surplus to be Surrendered	51,808	
Deferred Surrender	<u>4,100</u>	
Surplus for the year		55,908
Exchequer Grant Undrawn		<u>(43,092)</u>
Net Liability to the Exchequer		<u>12,816</u>
<b>Represented by:</b>		
<b>Debtors</b>		
Debit Balances: Suspense		18,613
<b>Creditors</b>		
Due to State		(1,141)
Net PMG position and cash		(3,426)
Credit Balances: Suspense		<u>(1,230)</u>
		<u>12,816</u>

## 5 EXPLANATION OF THE CAUSES OF VARIATION BETWEEN OUTTURN AND ESTIMATE PROVISION

Sub-head	Less/(More) Than Provided €000	Explanation
A.4.	371	Certain planned spending was not undertaken as a result of the decision to relocate the Department's headquarters.
A.5.	2,488	Certain planned spending was not undertaken as a result of the decision to relocate the Department's headquarters.
A.8	17	Certain planned studies were not undertaken during the year.
E.	7,505	The spending on this subhead is difficult to predict as it is dependent on the completion of court proceedings.
F.1.	9,094	Savings arose as a result of lower than expected tribunal activity by the Mental Health Commission and lower than expected spending by the National Cancer Screening Service and the Health Information and Quality Authority.

Sub-head	Less/(More) Than Provided €000	Explanation
F.4.	72	Spending is contingent on project approval and the ability to put local arrangements in place to use the funds.
G.3.	9,386	The saving arose due to a delay at year end in notifying a payment to PMG Banking
G.4.	2,349	The saving arose due to a delay at year end in notifying a payment to PMG Banking
H.	1,260	Spending on health promotion projects and publications was less than anticipated.
I.	6,630	Spending is dependent on the timing of legal awards and settlements.
J.	10,611	The saving was due to timing factors associated with the delays encountered in the construction of the new BreastCheck Unit at Galway, the equipment upgrade and the establishment of the Health Information and Quality Authority. In addition, savings of €5m were required to offset a Supplementary Estimate on Vote 41.

**6 APPROPRIATIONS-IN-AID**

	Estimated €	Realised €
1. Searches and certified copies of entries of Births, Deaths and Marriages	380,000	567,411
2. Miscellaneous	-	7,867,509
<b>Total</b>	<u>380,000</u>	<u>8,434,920</u>

**Explanation of Variation**

- Receipts in respect of searches and certified copies of entries of Births, Deaths and Marriages were greater than anticipated and are dependent on customer demand.
- A total of €7.7m was received from three insurance companies in respect of costs associated with the Lourdes Hospital Redress Scheme. In addition, receipts in respect of miscellaneous fees, receipts and pension remittances were higher than anticipated.

**7 COMMITMENTS**

**(A) Global Commitments** **€000**

Commitments likely to arise in subsequent years for:

Procurement subheads 4,285

**(B) Multi-Annual Capital Commitments**

**1. Legally Enforceable Capital Commitments** **Totals**  
**€000**

Expenditure in 2007 32,389  
 Commitments to be met in subsequent years 47,507

**2. Legally Enforceable Capital Commitments**

Capital Projects over €6.3 million:	Cumulative spend to 31 December 2007 €m	Paid in 2007 €m	To be paid in subsequent years €m	Total €m
National Cancer Screening Service - National Expansion to South/West regions	1.818	15.832	3.764	21.414

## 8 DETAILS OF EXTRA REMUNERATION

	Amount Paid €	Number of Recipients	Recipients of €6,350 or more	Max. individual payment of €6,350 or more €
Higher, special or additional duties	373,365	148	18	25,715
Overtime and extra attendance	336,092	118	14	20,293
Shift and roster allowances	<u>10,129</u>	5	-	-
Total extra remuneration	<u>719,586</u>			

**Note:** Certain individuals received extra remuneration in more than one category.

## 9 MISCELLANEOUS ITEMS

As agreed with the Department of Finance under the delegated administrative budget scheme, a carryover of €1,600,000 from the Vote for 2007 is included in the Estimate for 2008.

Under the provisions of Section 91 Finance Act, 2004, €4,100,000 of unspent allocation in respect of the capital elements of Subhead J. was carried forward to 2008.

In addition to the amounts spent under Subheads A.3. and A.5., €64,000 was received from the Change Management Fund, Subhead M. of the Vote of the Minister for Finance.

## 10 COMMISSIONS AND INQUIRIES, ETC.

The cumulative expenditure in respect of Commissions etc. to 31 December 2007 on account of which payments were made in the year is as follows:

	Year of Appointment	Expenditure in 2007 €	Cumulative Expenditure to 31 Dec 2007 €
<b>Commission, Committee or Special Inquiry</b>			
Tribunal of Inquiry into the Infection with HIV and Hepatitis C of Persons with Haemophilia and related matters	1999	28,538	46,677,704
Post Mortem Inquiry into all post mortem examination policy practice and procedure in the State since 1970, and in particular as it relates to organ removal, retention, storage and disposal, by reference to prevailing standards both in and outside the State and related matters	2000	53,643	12,083,896
Commission on Patient Safety and Quality Assurance	2007	114,426	114,426
Commission of Investigation under the Commissions of Investigation Act 2004 to examine matters relating to the management, operation and supervision of Leas Cross Nursing Home.	2007	176,860	176,860
Inquiry to examine the circumstances leading to and surrounding the deaths of the Dunne family in Monageer, Co Wexford	2007	10,083	10,083

## 11 STATEMENT OF LOANS

In 2007 the Department paid €3.75m to Irish Blindcraft from Subhead F.1. to enable redundancy payments to be made to its former employees. Repayment was made in December 2007 and received by the Department in January 2008.

## 12 NATIONAL LOTTERY FUNDING

Payments in the year ended 31 December 2007

Miscellaneous Allocation	€
3 T's Turning the Tide of Suicide, c/o Arkle Road, Sandyford, Dublin 18	200,000
Active Retirement Ireland, 1-2 Eustace Street, Dublin 2	10,000
Age & Opportunity, Marino Institute of Education, Griffith Avenue, Dublin 9	35,000
Artane/Beaumont Family Recreation Centre Limited, Kilmore Road, Artane, Dublin 5	30,000
Ballyduff Community Centre, Ballyduff, Co Kerry	20,000
Bord Bainistíochta Scoil Chrónáin, "Tir on Fhia", Newtown Upper, Rathcoole, Co Dublin	40,000
Cáirde, 19 Belvedere Place, Dublin 1	1,500
CanTeen Ireland, North Brunswick Street, Dublin 7	6,000
Caring for Carers Ireland, 2 Carmody Street Business Park, Ennis, Co Clare	54,100
Cashel na Cor Learning Disability Association Ltd, Umrican, Buncrana, Co Donegal	15,000
Castlebridge Community Centre, The Avenue, Castlebridge, Co. Wexford	45,000
Centre for the Prevention of Self-Harm or Suicide, Pieta House, Old Lucan Road, Lucan, Co Dublin	100,000
Children in Hospital Ireland, Carmichael Centre, Coleraíne House, Coleraíne Street, Dublin 7	50,000
Clare Federation of People with Special Needs, Fergus View, Cusack Road, Ennis, Co. Clare	8,479
Clondalkin Junior Montessori School A.M.I., 10 Newlands Drive, Clondalkin, Dublin 22	15,000
Clondalkin Partnership, Unit D, Nangor Road Business Park, Clondalkin, Dublin 22	130,000
Cobh Youth Services Ltd, "Glencree", 89 Norwood Park, Cobh, Co. Cork	40,000
Comhlacht, Tithe Soisialta agus Forbairt an tSulain Teoranta, Doirinchullin, Cúil Aodha, Maighcromtha, Co Chorcaí	40,000
Console (Bereaved by Suicide Foundation), All Hallows College, Drumcondra, Dublin 9	25,000
Cork Counselling Services, 7 Fr. Matthew Street, Cork City	90,000
Cuan Mhuire Teoranta, Bruree, Co Limerick	100,000
Don Bosco Teenage Care Housing Association, Carmichael Centre, North Brunswick Street, Dublin 7	5,000
Drombana Day-Care Centre, Bohercoyle, Ballysimon, Co Limerick	17,500
Dunhallow Carers Network, Knocknacurra, Boherbue, Mallow, Co Cork	1,500
Dyslexia Association of Ireland, Wexford Branch, Mulrankin, Bridgetown, Co Wexford	2,000
Embrace, 4 Fairy Ville Lawn, The Lough, Cork	35,000
Europa Donna Ireland, The Irish Breast Cancer Campaign, PO Box 6602, Dublin 8	173,800
Family Life Centre, St Brigid's, Cabinteely, Dublin 18	25,000
Family Ministry, 34 Paul Street, Cork	10,000
Fermoy Geriatrics Association, Cluain Dara, Duntahane, Fermoy, Co Cork	75,000
Finglas Senior Help Line, 817 Ratoath Road, Finglas West, Dublin 11	5,000
First Step Child Care Centre, Listry Community Council Ltd, Faha, Killarney, Co Kerry	5,000
Friends of Ballyboden, Leopardstown Avenue, Blackrock, Co Dublin	5,000
Friends of Ballyboden Meadows, Beechpark, Stillorgan, Co Dublin	3,000
Gorey Heartsafe Project Group, Hazelwood, Gorey, Co Wexford	20,000
Helping Hands - Adoption Mediation Agency Ltd, Forge Lodge, Forge Hill, Cork	300,000
Home - Start Lucan, Ballyowen Castle Community Centre, Ballyowen Lane, Lucan, Co Dublin	45,000
Irish Association of Suicidology, 16 New Antrim Street, Castlebar, Co. Mayo	10,000
Irish Kidney Association, Donor House, Block 43A, Park West, Dublin 12	665,000
Irish Patient's Association Ltd, 24 Church Road, Ballybrack, Co Dublin	27,000
Irish Raynaud's and Scleroderma Society, Dundela Park, Sandycove, Co Dublin	3,450
Killahan National School Autism Unit, Abbeydorney, Co Kerry	8,000
Le Cheile Family Resource Centre (Mallow) Ltd, Fair Street, Mallow, Co Cork	100,000
Limerick Senior Citizens Club, Vokes Villas, Ballinacurra, Limerick	10,000
Longford Active Retirement Association, c/o Templemichael Glebe, Longford	2,000
Marino School, Church Road, Bray, Co Wicklow	15,000
Mater University Hospital, Postgraduate Medical Centre, 48 Eccles Street, Dublin 1	8,470
Mayo Mental Health Association, Ballyglass PO, Claremorris, Co Mayo	50,000
Meelin Community Hall, Knockskely, Tullylease, Charleville, Co Cork	40,000
Mental Health Ireland, Mensana House, 6 Adelaide Street, Dun Laoghaire, Co. Dublin	170,000
Muckross Community Play-School, Faughbawn, Muckross, Killarney, Co Kerry	5,000
Muscular Dystrophy Ireland, 71-71 North Brunswick Street, Dublin 7	6,000
Music Network Ltd, The Coach House, Dublin Castle, Dublin 2	9,000

	<b>€</b>
National Association for Deaf People, 35 North Frederick Street, Dublin 1	10,000
National Parents' and Siblings' Alliance, 31 Magenta Hall, Santry, Dublin 9	10,000
Nazareth House Management Ltd, Church Hill, Sligo	200,000
Nazareth House Nursing Home, Malahide Road, Dublin 3	100,390
New Ross Community Pre-School, Longstone Drive, Irishtown, New Ross, Co Wexford	15,000
Newtown - Donadea Senior Citizens, Ballycannon, Kilcock, Co Kildare	6,000
North End United AFC, Lyndale, Coolcotts, Wexford	10,000
Open Heart House, 2 St Mary's Place, Dublin 7	15,000
Order of Malta Ambulance Corps, St. John's House, 32 Clyde Road, Ballsbridge, Dublin 4	140,000
Parent Network for the Institutionalised Child, Castlelands, Balbriggan, Co Dublin	6,000
Parents and Friends of St Anthony's, Millview, Tomnallosset, Enniscorthy, Co Wexford	30,000
Post Natal Distress Support Group, Beal Inse, Upper Riverstown, Glanmire, Cork	12,000
Raising Issues Drama Group, Grey Street, Off Meath Street, Dublin 8	5,000
Sisters of Charity of Jesus and Mary, St Mary's, Delvin, Co Westmeath	12,736
Sligo Social Services Council Ltd, Charles Street, Sligo	2,500
Southill Family Resource Centre, 267-268 Avondale Court, O'Malley Park, Southill, Limerick	21,525
Special Olympics Ireland, Park House, North Circular Road, Dublin 7	45,000
St. Vincent's Day Centre for the Elderly, St. Vincent's Health Centre, Station Road, Tipperary Town	8,550
St. Vincent's Hospital, Convent Avenue, Richmond Road, Fairview, Dublin 3	10,000
St. Vincent de Paul, c/o Sea Road, Bundoran, Co Donegal	5,000
St. John Ambulance Brigade of Ireland, Southern Command, 49 Sarsfield Terrace, Richmond Hill, Cork	130,000
St Senan's Social Services, Robertstown, Foynes, Co Limerick	1,500
Teach Oscail FRC Project, Tullachmongan Resource Centre, Killymooney Drive, Cavan	3,000
The Alzheimer Society of Ireland, 43 Northumberland Avenue, Dun Laoghaire, Co Dublin	60,000
The Carer's Support Group, Riverforrest, Leixlip, Co Kildare	2,000
The Coeliac Society of Ireland, 4 North Brunswick Street, Dublin 7	10,000
The Open Door Network, Rock Business Park, Rock Street, Tralee, Co Kerry	15,000
Urban Outreach Ltd, 1 Boyneview, Slane, Co Meath	100,000
Westgate Foundation, Westgate, West Village, Ballincollig, Co. Cork	<u>5,000</u>
<b>Total</b>	<b><u>3,903,000</u></b>

**13 STOCKS**

Stocks at 31 December 2007 comprised:	<b>€000</b>
Stationery	72
IT Consumables	<u>25</u>
	<u>97</u>

**14 DUE TO THE STATE**

The amount due to the State at 31 December 2007 consisted of:	<b>€000</b>
Income Tax	528
Pay Related Social Insurance	198
Withholding Tax	116
Value Added Tax	33
Pension Contributions	<u>266</u>
	<b><u>1,141</u></b>

**MICHAEL SCANLAN**

Accounting Officer

DEPARTMENT OF HEALTH AND CHILDREN

31 March 2008



**Certificate of the Comptroller and Auditor General**

I have audited the Appropriation Account of the Vote for Health and Children for 2007 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Appropriation Account has been prepared in accordance with the Statement of Accounting Policies and Principles on pages v-viii. The responsibilities of the Accounting Officer and the Comptroller and Auditor General, and the basis of the audit opinion are set out on pages iii-v.

I have obtained all the information and explanations I considered necessary for the purposes of my audit. In my opinion, proper books of account have been kept by the Department of Health and Children. The Appropriation Account is in agreement with the books of account.

In my opinion the Appropriation Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 2007. Attention is drawn to Chapter 13 of the report for 2007 prepared by me in pursant of Section 3 of the Act.



**JOHN BUCKLEY**  
Comptroller and Auditor General  
19 September 2008