

Appropriation Account 2021

Vote 38

Health

Introduction

As Accounting Officer for Vote 38, I am required each year to prepare the appropriation account for the Vote, and to submit the account to the Comptroller and Auditor General for audit.

In accordance with this requirement, I have prepared the attached account of the amount expended in the year ended 31 December 2021 for the salaries and expenses of the Office of the Minister for Health and certain other services administered by that Office, including grants to the Health Service Executive and miscellaneous grants.

The expenditure outturn is compared with the sums granted by Dáil Éireann under the Appropriation Act 2021, including the amount that could be used as appropriations-in-aid of expenditure for the year.

A surplus of €394.234 million is liable for surrender to the Exchequer.

The Statement of Accounting Policies and Principles and notes 1 to 6 form part of the account.

Changes to Vote structure

The account has been prepared in accordance with the 2021 Revised Estimate for Health.

Two new subheads have been added in order to account for the departmental Covid-19 costs in 2021. Subhead B.4 was set up to cover costs associated with Covid-19 research activities. Subhead E.5 was set up for funding of various Covid-19 initiatives including mandatory hotel quarantine, Covid-19 vaccine certificates and the passenger locator forms.

Statement of Accounting Policies and Principles

The standard accounting policies and principles for the production of appropriation accounts, as set out by the Department of Public Expenditure and Reform in circulars 1 and 9 of 2022, have been applied in the preparation of the account except for the following.

Payments to the HSE

Funds are advanced to the HSE in relation to the provision of services on a grant basis, in line with funding set out in the annual letter of determination which issues to the HSE setting out its approved level of expenditure. The total amount paid to the HSE was charged against the relevant subheads. Grant funding paid to the HSE in 2021 amounted to €21.339 billion (2020: €20.475 billion). This is accounted for across 14 subheads – each subhead from I to M.4, excluding M.1 which related to the capital expenditure of agencies under the aegis of the Department other than the HSE.

Statement on Internal Financial Control

Responsibility for system of internal financial control

As Accounting Officer, I acknowledge my responsibility for ensuring that an effective system of internal financial control is maintained and operated by the Department.

This responsibility is exercised in the context of the resources available to me and my other obligations as Secretary General. Also, any system of internal financial control can provide only reasonable and not 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. Maintaining the system of internal financial controls is a continuous process and the system and its effectiveness are kept under ongoing review.

Shared services

Payroll and human resource functions are provided on a shared services basis by the National Shared Services Office (Vote 18).

I have fulfilled my responsibilities in relation to the requirements of the service management agreement between this Department and the National Shared Services Office for the provision of (e.g. HR) shared service. I rely on a letter of assurance from the Accounting Officer of the National Shared Services Office that the appropriate controls are exercised in the provision of shared services to this Department.

Financial control environment

I confirm that a control environment containing the following elements is in place.

- Financial responsibilities have been assigned at management level with corresponding accountability.
- Reporting arrangements have been established at all levels where responsibility for financial management has been assigned.
- Formal procedures have been established for reporting significant control failures and ensuring appropriate corrective action.
- There is an Audit Committee to advise me in discharging my responsibilities for the internal financial control system.
- Procedures for all key business processes have been documented.
- There are systems in place to safeguard the assets.

The Department will continue to strengthen the control environment in which it operates in 2022.

Cyber attack

Following a cyber-attack in May 2021, the Department engaged its security consultants to enhance protective measures while conducting a complete review of the incident and infrastructure. A 24/7 preventative, monitoring, detection and response service was implemented to protect systems through automatic and manual monitoring. Using extended detection and response software, this provides real time analysis backed up by investigative services and, if required, response and remediation services. This will help facilitate the prevention of issues by early notification and response, and is in line with current industry practice. Staff awareness and training in cyber security issues have been increased and the Department will shortly implement a mandatory internal cyber security awareness programme to develop and deliver an ongoing security agenda, aligned with the Department's policies, that provides topical and engaging material in order to promote cyber security awareness and reinforce a culture of best practice.

Administrative controls and management reporting

I confirm that a framework of administrative procedures and regular management reporting is in place, including segregation of duties and a system of delegation and accountability, and in particular, that

- there is an appropriate budgeting system with an annual budget which is kept under review by senior management
- there are regular reviews by senior management of periodic and annual financial reports which indicate financial performance against forecasts
- a risk management system operates within the Department
- there are systems aimed at ensuring the security of the ICT systems
- there are appropriate capital investment control guidelines and formal project management disciplines.

Procurement compliance

The Department ensures that there is an appropriate focus on good practice in purchasing and that procedures are in place to ensure compliance with the relevant guidelines. In 2021, the Department did not follow normal competitive processes for procurement of contracts in 26 instances totalling €34.767 million. This includes two specific Covid-19 response contracts totalling €30.123 million. The details set out below includes one contract that had both non-competitive and non-compliant expenditure.

- As the lead Department in the response to the Covid-19 pandemic, there was an unusually high level of non-competitive expenditure in 2021. Thirteen contracts totalling €33,331,403 were awarded/modified as a direct result of urgent Covid-19 requirements.
- €907,573 related to six contracts which were procured from contractors due to urgency.
- €188,262 related to two contracts that were modified as a result of necessary additional works which could not have been included in the initial procurement process.
- €115,942 related to two contracts for proprietary software purchased from the single provider of these products.
- €93,974 was in respect of a contract for ongoing software support where the cost implications and timelines for developing a new package would not have represented value for money for the Exchequer.

Three contracts totalling €130,107 were considered non-compliant with procurement guidelines on the following basis.

- €26,016 related to a media monitoring contract which had previously been tendered for but exceeded the relevant threshold. This service is deemed essential to facilitate the ongoing requirement for media monitoring of the evolving public health situation as reported in the media nationally and internationally. The Department intends to undertake a procurement exercise to address future requirements for this service.
- €63,735 related to graphic design services with the majority of this expenditure undertaken on foot of 'request for quote' procurement processes. A new tender competition was undertaken in Q4 2021 and a framework for the procurement of graphic design services has been finalised.
- €40,356 related to frequent video production services. For the vast majority of the year, an in-house service provides for this requirement. The Department intends tendering for this back-up service in 2022.

The Department is committed to addressing the issues of non-compliant procurement and is currently strengthening its policies and procedures in respect of procurement issues. Regular updates are provided to all staff in this regard. Where appropriate, the Department utilises centrally available frameworks. Improvements to existing contract management processes are a priority and are currently being implemented internally. The Department continues to work closely with the Office of Government Procurement to improve compliance when undertaking its procurement activities.

Internal audit and Audit Committee

I confirm that the Department has an internal audit function with appropriately trained personnel, which operates in accordance with a written charter which I have approved. Its work is informed by analysis of the financial risks to which the Department is exposed and its annual internal audit plans, approved by me, 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 me and by the Audit Committee. Steps taken in 2021 to strengthen the function to reflect the increasing complex environment in which the Department operates include an increase in full-time equivalents (FTE) and the approval for a co-sourcing model. I have put procedures in place to ensure that the reports of the internal audit function are followed up.

Risk and control framework

The Department manages risk through its Corporate Operations Office (COO), supported by a Risk Working Group with representatives from across the Department. The COO will submit regular reports to the newly established Internal Governance Sub-committee of the Management Board, which provides advice and assurance to the Accounting Officer regarding the suitability and robustness of the Department's corporate governance systems, processes, and procedures.

The Department is considering recommendations arising from an external review of risk management in 2020, including developing its corporate risk register, drafting a risk appetite statement, and providing training for staff to ensure that risk registers are completed to a consistent standard. Implementation of some recommendations was paused due to Covid-19 and structural changes within the Department; however, it is expected that most will be addressed in 2022.

Governance in the health sector

The Department's approach to managing governance across the health sector in 2021 is based on the revised Department of Public Expenditure and Reform *Code of Practice for the Governance of State Bodies* (2016). Oversight of aegis bodies is undertaken by the designated units within the Department led at Principal Officer level with input and support from the Department's Governance Unit and other relevant units.

Responsibility for delivery on the mandate and functions of aegis bodies rests in the first instance with each board, and each chair of the board.

The relationship between the Department and the bodies under its aegis is determined primarily by

- the underpinning legislation establishing the body, and
- the requirements set out in the Department of Public Expenditure and Reform's *Code of Practice*.

Under the revised *Code of Practice*, oversight agreements and performance delivery agreements were in place with aegis bodies as at 31 December 2021, except for the HSE and Pharmaceutical Society of Ireland. This approach focuses on outputs and outcomes and includes performance indicators to ensure that resources are used both in an effective and efficient manner to deliver quality services. The HSE national service plan for 2022 was agreed and approved in February 2022 with only the oversight agreement outstanding at this stage.

A corporate plan covering a three-year period is prepared by the HSE and approved by the Minister for Health. Each year, the HSE continues to prepare a national service plan setting out the type and volume of services it intends to provide for the funding available. This plan is approved by the Minister for Health. Performance reports are submitted monthly by the HSE during the course of the year, and monthly meetings take place at various levels between the two organisations to discuss ongoing or emerging performance issues and determine actions to improve areas of concern.

In relation to other aegis bodies, legislation generally provides for a multi-annual corporate plan and an annual business plan. These plans allow, respectively for overall corporate strategy and annual priorities to be developed and agreed with the Department.

Ongoing monitoring and review

Formal procedures have been established for monitoring control processes and control deficiencies are communicated to those responsible for taking corrective action and to management and the management board, where relevant, in a timely way. I confirm that key risks and related controls have been identified and processes have been put in place to monitor the operation of those key controls and report any identified deficiencies.

Review of effectiveness

I confirm that the Department has procedures to monitor the effectiveness of its risk management and control procedures. The Department's monitoring and review of the effectiveness of the system of internal financial control is informed by the work of the internal and external auditors and the senior management within the Department responsible for the development and maintenance of the internal financial control framework.

Internal financial control issues

No weaknesses in internal financial control were identified in relation to 2021 that require disclosure in the appropriation account.

Covid-19 control issues

The Covid-19 pandemic continued into 2021. Funding requirements were addressed in the estimates process and there was no requirement for additional/supplementary funding in 2021.

Existing oversight structures between the Department of Health, the Department of Public Expenditure and Reform and the HSE, including the health budget oversight group, along with new structures and processes, continued to facilitate timely decision-making during the pandemic while also ensuring high standards of governance were maintained.

The HSE reported to the Department each week on the estimated Covid-related non-capital and capital expenditure that had been incurred to date. These reports detailed the expenditure incurred in each area as well as an estimate of the indirect impact costs in areas such as loss of income.

In compliance with public health advice, departmental staff continued to work from home throughout 2021. To enable the vital work of the Department to continue, staff have worked from home through a secure virtual private network connection. To reflect the changed circumstances the Department operated in during 2020 and 2021, financial controls were amended.

An Internal Audit was completed in 2021 '*Audit of Accounting Unit financial controls introduced in response to the Covid-19 pandemic and working from home*' and a 'substantial' assurance rating was given.

Robert Watt
Accounting Officer
Department of Health

30 March 2022

Comptroller and Auditor General

Report for presentation to the Houses of the Oireachtas

Vote 38 Health

Opinion on the appropriation account

I have audited the appropriation account for Vote 38 Health for the year ended 31 December 2021 under section 3 of the Comptroller and Auditor General (Amendment) Act 1993.

In my opinion, the appropriation account

- properly presents the receipts and expenditure of Vote 38 Health for the year ended 31 December 2021, and
- has been prepared in the form prescribed by the Minister for Public Expenditure and Reform.

Basis of opinion

I conducted my audit of the appropriation account in accordance with the International Standards on Auditing (ISAs) as promulgated by the International Organisation of Supreme Audit Institutions. My responsibilities under those standards are described in the appendix to this report. I am independent of the Department of Health and have fulfilled my other ethical responsibilities in accordance with the standards.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Report on the statement on internal financial control, and on other matters

The Accounting Officer has presented a statement on internal financial control together with the appropriation account. My responsibilities to report in relation to the information in the statement, and on certain other matters upon which I report by exception, are described in the appendix to this report.

Financial impact of cyber security attack

Chapter 12 of my report on the accounts of the public services for 2021 refers to the financial impact of the cyber security attack in May 2021 on certain ICT systems, including those of the Department of Health and of the Health Service Executive.

Re-allocation of voted funding

Chapter 4 of my report on the accounts of the public services for 2021 examines compliance with the procedures for re-allocation of funding from vote subheads where savings had emerged, to meet expected excess spending on other vote subheads. The re-allocation of certain funds in Vote 38 was reviewed as part of that examination.

Seamus McCarthy
Comptroller and Auditor General

1 September 2022

Appendix to the report

Responsibilities of the Accounting Officer

The Accounting Officer is responsible for

- the preparation of the appropriation account in accordance with Section 22 of the Exchequer and Audit Departments Act 1866
- ensuring the appropriation account complies with the requirements of the Department of Public Expenditure and Reform's *Public Financial Procedures*, and with other directions of the Minister for Public Expenditure and Reform
- ensuring the regularity of transactions, and
- implementing such internal control as the Accounting Officer determines is necessary to enable the preparation of the appropriation account free from material misstatement, whether due to fraud or error.

Responsibilities of the Comptroller and Auditor General

I am required under section 3 of the Comptroller and Auditor General (Amendment) Act 1993 to audit the appropriation account and to report thereon to the Houses of the Oireachtas stating whether, in my opinion, the account properly presents the receipts and expenditure related to the vote.

My objective in carrying out the audit is to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement due to fraud or error. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the appropriation account.

As part of an audit in accordance with the ISAs, I exercise professional judgment and maintain professional scepticism throughout the audit. In doing so,

- I identify and assess the risks of material misstatement of the financial statements whether due to fraud or error; design and perform audit procedures responsive to those risks; and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- I obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal controls.
- I assess whether the accounting provisions of the Department of Public Expenditure and Reform's *Public Financial Procedures* have been complied with.

I communicate with the Accounting Officer regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

I report by exception if, in my opinion,

- I have not received all the information and explanations I required for my audit, or
- the accounting records were not sufficient to permit the appropriation account to be readily and properly audited, or
- the appropriation account is not in agreement with the accounting records.

Reporting on the statement on internal financial control

My opinion on the appropriation account does not cover the Accounting Officer's statement on internal financial control, and I do not express any form of assurance conclusion thereon.

In connection with my audit of the appropriation account, I am required under the ISAs to read the statement on internal financial control and, in doing so, consider whether the information contained therein is materially inconsistent with the appropriation account or with knowledge obtained during the audit, or if it otherwise appears to be materially misstated. If, based on the work I have performed, I conclude that there is a material misstatement, I am required to report that fact.

Reporting on other matters

I seek to obtain evidence about the regularity of financial transactions in the course of audit. I am required to report under section 3 of the Comptroller and Auditor General (Amendment) Act 1993 if I identify any material instance where public money has not been applied for the purposes intended or where transactions did not conform to the authorities governing them.

I am also required under the 1993 Act to prepare, in each year, a report on such matters arising from my audits of the appropriation accounts as I consider appropriate. In such cases, the certificates of opinion on the relevant appropriation accounts refer to the relevant chapter(s) in my annual *Report on the Accounts of the Public Services*.

Vote 38 Health

Appropriation Account 2021

Service	2021		2020
	Estimate provision €000	Outturn €000	Outturn €000
Administration			
A.1 Salaries, wages and allowances	44,800	44,916	36,117
A.2 Travel and subsistence	275	112	194
A.3 Training and development and incidental expenses	3,304	3,127	2,649
A.4 Postal and telecommunications services	180	143	158
A.5 Office equipment and external IT services	2,541	2,706	1,850
A.6 Office premises expenses	972	654	624
A.7 Consultancy services and value for money and policy reviews	2,000	371	456
Grants			
B.1 Grants to research bodies and other research grants	46,450	40,952	40,756
B.2 Healthy Ireland Fund	22,450	10,401	6,609
B.3 Drugs Initiative	16,928	5,395	6,729
B.4 Research Covid-19 action	5,000	4,998	—
Other services			
C Expenses in connection with the World Health Organisation and other international bodies	2,700	3,192	1,968
D Statutory and non-statutory inquires and miscellaneous legal fees and settlements	10,465	11,155	9,363
E.1 Developmental consultative, supervisory, regulatory and advisory bodies	98,744	81,505	91,862
E.2 The Food Safety Promotion Board	5,691	5,343	5,341
E.3 The National Treatment Purchase Fund	100,022	100,000	80,000
E.4 Ireland/Northern Ireland INTERREG	5,300	1,686	3,013
E.5 Covid-19 actions	45,000	56,061	—

Service	2021		2020
	Estimate provision €000	Outturn €000	Outturn €000
Other services (continued)			
F.1 Payments in respect of disablement caused by Thalidomide	495	402	380
F.2 Payments in respect of persons claiming to have been damaged by vaccination	1	—	—
F.3 Payments to a special account established under Section 10 of the Hepatitis C Compensation Tribunal Acts 1997 and 2002	18,900	10,923	9,245
F.4 Payments to a reparation fund established under Section 11 of the Hepatitis C Compensation Tribunal Acts 1997 and 2002	2,100	2,434	1,229
G Dissemination of information, conferences and publications in respect of health and health care services	1,150	1,395	2,611
H Sláintecare	22,600	8,390	21,540
Corporate administrative			
I Net pension costs	590,610	583,250	517,520
HSE health and social care services			
J.1 HSE (including services developments)	13,217,386	12,477,781	11,697,124
J.2 HSE – Covid-19 actions	1,666,000	2,193,152	2,351,156
Other HSE services			
K.1 Health agencies and similar organisations (part funded by the National Lottery)	4,513	376	1,879
K.2 Payments to Special Account – Health (Repayment) Act 2006	1,700	—	150

Service	2021		2020
	Estimate provision €000	Outturn €000	Outturn €000
Other HSE services (continued)			
K.3 Payment to special account established under Section 4 of the Hepatitis C Compensation Tribunal (Amendment) Act 2006 – Insurance Scheme	1,000	252	1,686
K.4 Payment to State Claims Agency	410,000	465,136	377,452
K.5 Economic and social disadvantage (dormant account funding)	2,700	204	997
Care programme			
L.1 Primary care reimbursement services	3,516,000	3,433,301	3,238,400
L.2 Primary care reimbursement services – Covid-19 actions	10,000	17,672	140,031
L.3 Long term residential care	1,044,230	1,017,600	998,146
Capital services			
M.1 Grants in respect of building, equipping (including ICT)	14,527	13,346	12,466
M.2 Building, equipping and furnishing of health facilities			
<i>Estimate provision</i>	783,000		
<i>Deferred surrender</i>	68,174		
	851,174	749,855	607,726
M.3 Information services and related services for health agencies	255,000	245,500	221,996
M.4 Capital Covid-19 actions (including ICT)	155,000	155,000	320,566

Service	2021		2020
	Estimate provision €000	Outturn €000	Outturn €000
Gross expenditure			
<i>Estimate provision</i>	22,129,734		
<i>Deferred surrender</i>	68,174		
	22,197,908	21,748,684	20,809,989
<i>Deduct</i>			
N Appropriations-in-aid	432,770	481,780	487,723
Net expenditure			
<i>Estimate provision</i>	21,696,964		
<i>Deferred surrender</i>	68,174		
	21,765,138	21,266,904	20,322,266

Surplus

The surplus of the amount provided over the net amount applied is liable for surrender to the Exchequer. Under Section 91 of the Finance Act 2004, all or part of any unspent appropriations for capital supply services may be carried over for spending in the following year. €104 million of unspent allocations in respect of the capital elements of subheads M.2 and M.3 was carried forward to 2022.

	2021 €	2020 €
Surplus	498,233,827	119,933,743
Deferred surrender	(104,000,000)	(68,174,000)
Surplus to be surrendered	394,233,827	51,759,743

Robert Watt
Accounting Officer
Department of Health

30 March 2022

Notes to the Appropriation Account

Note 1 Operating Cost Statement 2021

	2021	2020
	€000	€000
Expenditure on Department administration	52,028	42,048
Expenditure on services and programmes	21,696,656	20,767,941
Gross expenditure	21,748,684	20,809,989
<i>Deduct</i>		
Appropriations-in-aid	481,780	487,723
Net expenditure	21,266,904	20,322,266
Changes in capital assets		
Purchases cash	(11)	
Depreciation	33	(46)
Changes in net current assets		
Increase in closing accruals	154	
Decrease in stock	4	(1,022)
Direct expenditure	21,267,084	20,321,198
Expenditure borne elsewhere		
Net allied services expenditure (note 1.1)	20,439	19,288
Net programme cost	21,287,523	20,340,486

1.1 Net allied services expenditure

The net allied services expenditure amount is made up of the following amounts in relation to Vote 38 borne elsewhere. The figures below are estimated based on provisional outturn figures supplied by the Central Services Section of the Department of Public Expenditure and Reform.

	2021	2020
	€000	€000
Vote 9 Office of the Revenue Commissioners	1,214	50
Vote 12 Superannuation and Retired Allowance	11,259	10,800
Vote 13 Office of Public Works	7,508	8,031
Vote 18 National Shared Services Office	72	62
Vote 43 Office of the Government Chief Information Officer	105	83
Central Fund – ministerial pensions	281	262
	20,439	19,288

Note 2 Statement of Financial Position as at 31 December 2021

	Note	2021 €000	2020 €000
Capital assets	2.1	74	79
Current assets			
Bank and cash	2.2	94,800	51,654
Stocks	2.3	14	18
Prepayments	2.4	858	2,036
Other debit balances	2.5	18,033	14,675
Accrued income		127	102
Total current assets		113,832	68,485
Less current liabilities			
Accrued expenses	2.6	916	1,915
Other credit balances	2.7	3,477	2,644
Net Exchequer funding	2.8	109,356	63,685
Total current liabilities		113,749	68,244
Net current assets		83	241
Net assets		157	320
Represented by:			
State funding account	2.9	157	320

2.1 Capital assets

	Office equipment €000	Total €000
Gross assets		
Cost or valuation at 1 January 2021	113	113
Additions	11	11
Adjustments ^a	59	59
Cost or valuation at 31 December 2021	183	183
Accumulated depreciation		
Opening balance at 1 January 2021	34	34
Depreciation for the year	33	33
Adjustments ^a	42	42
Cumulative depreciation at 31 December 2021	109	109
Net assets at 31 December 2021	74	74
Net assets at 31 December 2020	79	79

Note ^a The adjustment arises as a result of certain IT software being incorrectly removed from the asset register in 2020.

2.2 Bank and cash

at 31 December	2021 €000	2020 €000
PMG balances and cash	94,800	51,579
Other bank account balances	—	75
	94,800	51,654

2.3 Stocks

at 31 December	2021 €000	2020 €000
Stationery	10	12
IT consumables	4	6
	14	18

2.4 Prepayments

at 31 December	2021	2020
	€000	€000
Healthy Ireland fund	764	1,330
Sláintecare integration fund	—	620
Other prepayments	94	86
	858	2,036

2.5 Other debit balances

at 31 December	2021	2020
	€000	€000
Recoupable salaries	19	—
Recoupable travel pass scheme expenditure	57	41
Hepatitis C Compensation Tribunal ^a	16,911	13,561
Other debit suspense items	1,046	1,073
	18,033	14,675

Note ^a Subject to sanction from the Department of Public Expenditure and Reform, subhead F.3 makes payments to a Special Account established under Section 10 of the Hepatitis C Compensation Tribunal Acts 1997 and 2002 and subhead F.4 makes payments to a Reparation Fund established under Section 11 of the Hepatitis C Compensation Tribunal Acts 1997 and 2002. The Accounting Officer for the Department of Finance is responsible for the Special Account and Reparation Fund.

The Department of Health acts as paying agent to the Hepatitis C Compensation Tribunal, and is responsible for paying tribunal awards and reparation awards and for paying the administration and legal costs of the Tribunal. The expenditure is recouped from the Special Account and the Reparation Fund on foot of returns of expenditure certified by the Accounting Office of the Department of Health.

The balance at year end shown here represents costs discharged by the Department of Health in respect of the Tribunal for which funding has yet to be recouped from the Special Account and Reparation Fund.

2.6 Accrued expenses

at 31 December	2021	2020
	€000	€000
Administration expenses	394	658
Legal fees	286	630
Healthy Ireland fund	163	9
World Health Organisation	—	612
Other accruals	73	6
	916	1,915

2.7 Other credit balances

at 31 December	2021	2020
	€000	€000
Amounts due to the State		
Income tax	613	560
Pay related social insurance	388	334
Universal social charge/income levy	119	114
Local property tax	2	2
Value added tax	65	54
Professional services withholding tax	70	100
	1,257	1,164
RISF special account	—	50
Payroll deductions held in suspense	45	239
EU funding	1,724	898
Other credit suspense items	451	293
	3,477	2,644

2.8 Net Exchequer funding

at 31 December	2021	2020
	€000	€000
Surplus to be surrendered	394,234	51,760
Deferred surrender	104,000	68,174
Exchequer grant undrawn	(388,878)	(56,249)
Net Exchequer funding	109,356	63,685
Represented by:		
Debtors		
Bank and cash	94,800	51,654
Debit balances: suspense	18,033	14,675
	112,833	66,329
Creditors		
Due to the State	(1,257)	(1,164)
Credit balances: suspense	(2,220)	(1,480)
	(3,477)	(2,644)
	109,356	63,685

2.9 State funding account

	Note	2021	2020
		€000	€000
Balance at 1 January		320	43
Disbursements from the Vote			
Estimate provision	Account	21,765,138	
Deferred surrender	Account	(104,000)	
Surplus to be surrendered	Account	(394,234)	
Net vote		21,266,904	20,322,266
Expenditure (cash) borne elsewhere	1.1	20,439	19,288
Non cash expenditure – capital assets adjustment		17	(791)
Net programme cost	1	(21,287,523)	(20,340,486)
Balance at 31 December		157	320

2.10 Commitments

a) Global commitments	2021	2020
at 31 December	€000	€000
Procurement of goods and services	2,371	2,007
Non-capital grant programmes	16,782	19,148 ^a
Capital grant programmes	47,641	25,721
Total of legally enforceable commitments	66,794	46,876 ^a

b) Non-capital grant programmes	2021	2020
	€000	€000
Opening balance	19,148	30,530
Grants paid in the year	(15,858)	(27,691)
New grant commitments	16,588	19,147 ^a
Grants cancelled	(3,096)	(2,838) ^a
Closing balance	16,782	19,148 ^a

Note ^a The 2020 figure has been restated due to an error noted in the calculation of a commitment

c) Capital grant programmes	2021	2020
	€000	€000
Opening balance	25,721	32,909
Grants paid in the year	(10,001)	(9,574)
New grant commitments	33,273	2,409
Grants cancelled	(1,352)	(23)
Closing balance	47,641	25,721

2.11 Contingent liabilities

The Department is involved in a number of claims involving legal proceedings which may generate liabilities, depending on the outcome of the litigation.

2.12 HSE balance

at 31 December	2021	2020
	€000	€000
Opening liability 1 January	—	(53,990)
Determination	(21,627,500)	(19,451,541)
Grants issued	21,334,052	19,451,541
Prior year surplus applied	268,117	53,990
Closing liability 31 December	(25,331)	—
Grant deferred ^a	24,377	—
Net balance with HSE	(954)	—

Note ^a The grants issued to the HSE include €24.377 million in specific once-off funding provided by the Minister in December 2021 in respect of services in Mental Health €7.9 million, Disability €6.4 million and Palliative Care €10 million. The HSE has treated this as deferred income in its financial statements

Grant funding totalling €21,334 million was transferred to the HSE during 2021 to meet its immediate cash requirements. This was €293.448 million less than the net determination amount for 2021. The 2020 financial statements of the HSE disclose a surplus of €200.7 million on its non-capital income and expenditure account and a surplus of €67.4 million on its capital income and expenditure account. In February 2022, the Minister, pursuant to section 33 of the Health Act 2004 (as amended), directed that these surpluses should be applied towards the Exchequer's liability to the HSE for 2021.

Note 3 Vote Expenditure

An explanation is provided below in the case of each expenditure subhead where the outturn varied from the original estimate provision by more than €100,000, and by more than 5% (25% in some cases of administration subheads). Excess spending on some subheads was met through virement of savings on other subheads.

Administration expenditure

A.2 Travel and subsistence

Estimate provision €275,000; outturn €112,000

The underspend of €163,000 on expenditure on travel and subsistence was due to lower travel requirements as a result of the Covid-19 pandemic.

A.6 Office premises expenses

Estimate provision €972,000; outturn €654,000

The underspend of €318,000 on expenditure on office premises expenses was due to lower than anticipated accommodation costs as a result of remote working arrangements for most of 2021.

A.7 Consultancy services and value for money and policy reviews

Estimate provision €2 million; outturn €371,000

The underspend of €1.629 million on expenditure on consultancy services was due to the delay in funding approval for projects as a result of the reallocation of resources due to Covid-19.

Grants to agencies

B.1 Grants to research bodies and other research grants

Estimate provision €46.45 million; outturn €40.952 million

The underspend of €5.498 million was mainly a result of the impact of Covid-19 on the services/programmes organised by agencies such as the National Cancer Registry, National Research Ethics Committee, Mother and Baby Homes Research and TILDA.

B.2 Healthy Ireland

Estimate provision €22.45 million; outturn €10.401 million

There is an underspend of €12.049 million due to €7.7 million for healthy communities and lactation funding being mainstreamed in the HSE. As a result, €7.7 million is to be vired to J.1. The remaining variance is due to timing delays caused by Covid-19.

B.3 Drugs initiative

Estimate provision €16.928 million; outturn €5.395 million

The underspend of €11.533 million was due to a number of planned research initiatives being unable to proceed due to Covid-19 restrictions. €9.262 million was included in the estimate for HSE initiatives for addiction, social inclusion and Covid-19 of which €8.3 million will be vired to J.1 and J.2.

C Expenses in connection with the World Health Organisation and other international bodies

Estimate provision €2.7 million; outturn €3.192 million

The overspend of €492,000 was mainly due to the 2020 membership not being paid until February 2021.

D Statutory and non-statutory inquiries and miscellaneous legal fees and settlements

Estimate provision €10.465 million; outturn €11.155 million

The overspend of €690,000 was mainly due to the timing of court hearings as a result of Covid-19.

E.1 Developmental, consultative, supervisory, regulatory and advisory bodies

Estimate provision €98.744 million; outturn €81.505 million

The Department advances funds to health agencies up to an approved level of expenditure or actual expenditure whichever is the lesser amount. The Covid-19 surge at the beginning of 2021 impacted the services/programmes run by many agencies leading to funding requirements being delayed. There was notable underspend across the following, the Pre-Hospital Emergency Care Council, Mental Health Commission, Women's Health Taskforce, Patient Safety Initiatives and National Screening Advisory Committee.

E.4 Ireland/Northern Ireland INTERREG

Estimate provision €5.3 million; outturn €1.686 million

Payments under this subhead are requested by the Special EU Programmes Body based on actual payments made to projects under this scheme. The expenditure was €3.614 million lower than estimated due to the timing of project funding requests.

E.5 Covid-19 actions

Estimate provision €45 million; outturn €56.061 million

The overspend was due to higher than expected costs of operation for the mandatory hotel quarantine programme. Payments are recorded gross of €35.044 million and the associated receipts of €11.435 million from participants has been recorded under miscellaneous receipts in appropriations-in-aid.

F.3 Payments to a special account established under Section 10 of the Hepatitis C Compensation Tribunal Acts 1997 and 2002

Estimate provision €18.9 million; outturn €10.923 million

The shortfall in expenditure of €7.977 million relative to the estimate provision was due to the number and value of awards being lower than anticipated.

F.4 Payments to a reparation fund established under section 11 of the Hepatitis C Compensation Tribunal Acts 1997 and 2002*Estimate provision €2.1 million; outturn €2.434 million*

Section 11 of the Act provides for the payment of amounts in lieu to claimants who had accepted an award from the Tribunal or an offer of settlement. In 2020 there were delays in Tribunal sittings due to Covid-19 and the number and value of awards by the tribunal was lower than budgeted in that year. As a result, payments from the reparation fund were €334,000 higher than budgeted in 2021 as payments caught up.

G Dissemination of information, conferences and publications in respect of health and health care services*Estimate provision €1.15 million; outturn €1.395 million*

The overspend of €245,000 was due to higher than planned Covid-19 expenditure.

H Sláintecare*Estimate provision €22.6 million; outturn €8.390 million*

Underspend in Sláintecare was driven by lower than anticipated payments on consultancy and delays in round 1 due to Covid-19 and the timing of round 2 of Sláintecare following changes within the Sláintecare programme office in the latter half of 2021. Round 2 will now commence in 2022.

HSE health and social care services

J.1 HSE (Including Service Developments)*Estimate provision €13,217.386 million; outturn €12,477.781 million*

The decrease of €739.605 million was driven primarily due to strong HSE cash reserves. Savings in the J.1 subhead are expected to be vired to J.2 to offset overspends in the Covid-19 subheads.

J.2 HSE Covid-19 actions*Estimate provision €1,666 million; outturn €2,193.152 million*

The increase in expenditure of €527 million relative to the estimate provision was due to higher than planned funding requirements for the Covid-19 vaccination programme (€264 million) and testing and tracing (€171 million). The remaining variance results from higher than anticipated spend in private hospitals, GP costs and the Temporary Assistance Payment Scheme (TAPS).

Other HSE services

K.1 Health agencies and similar organisations (part funded by the National Lottery)*Estimate provision €4.513 million; outturn €376,000*

The shortfall in expenditure of €4.137 million relative to the estimate provision was due to the grants not being paid until the conditions of the grants are fulfilled. Delays occurred due to outstanding information requirements.

K.2 Payments to Special Account – Health (Repayment) Act 2006*Estimate provision €1.7 million; outturn €nil*

The shortfall in expenditure of €1.7 million relative to the estimate provision was due to the nature of payments under this subhead being such that the timing of funding requests may be unpredictable, particularly if there are queries to be resolved in the verification process, and therefore the timing of payments can be subject to change. Because of the statutory nature of the Scheme, the liabilities arising under the Scheme must be met by the State and therefore it is important to ensure that funding for the Scheme remains in the relevant subhead to meet final liabilities.

K.3 Payments to special account established under Section 4 of the Hepatitis C Compensation Tribunal (Amendment) Act 2006 – Insurance Scheme*Estimate provision €1 million; outturn €252,000*

The decrease in expenditure of €748,000 relative to the estimate provision was because this is a quasi-judicial process based on claims lodged and the nature of claims and payments vary significantly from year to year.

K.4 Payment to State Claims Agency*Estimate provision €410 million; outturn €465.136 million*

The overspend of €55.136 million occurred due to the timing of court sittings in 2021.

K.5 Economic and social disadvantage (dormant account funding)*Estimate provision €2.7 million; outturn €204,000*

Expenditure was €2.496 million less than initially estimated because projects were deferred due to the impact of Covid-19 on resources.

Care programme

L.2 Primary care reimbursement services – Covid-19 actions*Estimate provision €10 million; outturn €17.672 million*

Expenditure was €7.672 million higher than estimated due to increased funding required for GPs to provide a dedicated respiratory clinic in their practice premises for patients who have a confirmed or presumptive diagnosis of Covid-19.

Capital services

M.1 Grants in respect of building, equipping (including ICT)*Estimate provision €14.527 million; outturn €13.346 million*

The underspend of €1.181 million arose due to anticipated expenditure not being incurred in 2021 for non HSE agencies.

M.2 Building, equipping and furnishing of health facilities and of higher education facilities

Estimate provision €851.174 million; outturn €749.855 million

The underspend of €101.319 million was due to a variety of factors including the impact of Covid-19 (impacting access to sites in live health settings), supply chain matters, and timing delays in progression of projects.

Note 4 Receipts

4.1 Appropriations-in-aid

		2021		2020
		Estimated	Realised	Realised
		€000	€000	€000
1	Recovery of cost of health services provided under regulations of the European Community	245,000	270,000	270,000
2	Receipts from certain excise duties on tobacco products	167,605	167,605	167,605
3	Recoupment of certain Ophthalmic Services Scheme costs from the Social Insurance Fund	2,450	4,609	5,807
4	Recoupment of certain Dental Treatment Services Scheme costs from the Social Insurance Fund	2,450	2,283	3,126
5	Miscellaneous receipts	4,300	32,179	24,615
6	Dormant accounts	2,700	350	11,247
7	Receipts from additional superannuation contributions on public service remuneration	4,015	3,831	3,510
8	Receipts in respect of Special EU Programmes	4,250	923	1,813
9	Receipts in respect of European Social Fund (ESF) and European Regional Development Fund (ERDF)	—	—	—
Total		432,770	481,780	487,723

Significant variations

The following outlines the reasons for significant variations in receipts (+/- 5% and €100,000). Overall, appropriations-in-aid were €49.01 million greater than the original estimate. Explanations for variances are set out below:

1 Recovery of cost of health services provided under regulations of the European Community

Estimate €245 million; realised €270 million

The amount recovered under the regulations of the European Community was €25 million greater than anticipated. The amount received is negotiated during the year and it is uncertain what the amount to be received will be prior to negotiations being conducted during the year.

3 Recoupment of certain Ophthalmic Services Scheme costs from the Social Insurance Fund

Estimate €2.45 million; realised €4.609 million

The increase of €2.159 million was due to claims under the ophthalmic services scheme being difficult to predict. There is a time lag in the availability of information from the Department of Social Protection on the level of claims arising.

4 Recoupment of certain Dental Treatment Services Scheme costs from the Social Insurance Fund

Estimate €2.45 million; realised €2.283 million

The decrease of €167,000 was due to claims under the dental services scheme being difficult to predict. There is a time lag in the availability of information from the Department of Social Protection on the level of claims arising.

5 Miscellaneous receipts

Estimate €4.3 million; realised €32.179 million

The increase of €27.879 million was mainly due to receipts from mandatory hotel quarantine and a receipt from the Health Emergency Solidarity Fund in December 2021. Miscellaneous receipts also consisted of transfers of unused funds from the EU funding suspense account, receipts for licence fees under the Misuse of Drugs Act and freedom of information fees.

6 Dormant accounts

Estimate €2.7 million; realised €350,000

The receipts from the Dormant Accounts Fund were €2.35 million lower than estimated due to uncertainty over timing of expenditure in respect of projects approved for funding under the dormant accounts action plans 2016, 2017 and 2018.

7 Receipts from additional superannuation contributions on public service remuneration

Estimate €4.015 million; realised €3.831 million

The amount received from additional superannuation contributions was €184,000 less than estimated due to a decrease in contributions received from agencies under the aegis of the Department.

8 Receipts in respect of Special EU Programmes

Estimate €4.25 million; realised €923,000

The receipts received in respect of Special EU Programmes were €3.327 million lower than expected due to the nature of the INTERREG programme meaning that the timing of these receipts is unpredictable.

4.2 Extra receipts payable to the Exchequer

	2021	2020
	€000	€000
Balance at 1 January	—	—
Voluntary surrender of pay	53	48
Transferred to the Exchequer	(53)	(48)
Balance at 31 December	—	—

Note 5 Staffing and Remuneration

5.1 Employee numbers

Full time equivalents at year-end	2021	2020
Department	673	596
Health Service Executive direct employees	85,508	81,192
Voluntary (Section 38) acute and non-acute services employees	46,815	44,982
Other agencies ^a	1,868	1,787
Number of staff at year end	134,864	128,557

Note ^a 'Other agencies' includes all agencies operating under the Department's aegis including those that do not receive direct Exchequer funding.

5.2 Pay

Remuneration of Department staff	2021	2020
	€000	€000
Pay	41,041	34,346
Higher, special, or additional duties allowances	284	257
Other allowances	5	11
Overtime	182	255
Employer's PRSI	3,404	2,624
Total pay	44,916	37,493

Health Service Executive remuneration

	2021	2020
	€000	€000
Pay	4,330,114	4,074,480
Higher, special or additional duties allowances	526,645	488,601
Arrears	21,052	44,240
Overtime	240,339	210,830
Employer's PRSI	507,363	471,299
Superannuation	811,377	766,704
Total pay Health Service Executive direct employees	6,436,890	6,056,154
Agency staff costs	568,450	390,098
Total pay ^a	7,005,340	6,446,252

Note ^a The pay costs above do not include cost of employees in the voluntary sector.

Other agencies remuneration ^a

	2021	2020
	€000	€000
Pay	65,531	60,047
Higher, special or additional duties allowances	126	150
Other allowances	114	123
Overtime	38	12
Employer's PRSI	6,764	6,173
Total pay	72,573	66,505

Note ^a Other agencies include agencies operating under the Department's aegis that receive direct Exchequer funding, other than the Health Service Executive.

5.3 Allowances and overtime payments

	Number of recipients	Recipients of €10,000 or more	Highest individual payment	
			2021	2020
			€	€
Department staff				
Higher, special or additional duties allowances	46	13	22,002	22,029
Other allowances	9	—	2,166	1,878
Overtime	52	5	17,611	23,399
Extra remuneration in more than one category	4	4	22,264	20,918
Other agencies staff ^a				
Higher, special or additional duties allowances	43	5	14,648	28,625
Other allowances	20	—	6,394	11,436
Overtime	30	—	8,903	2,906
Extra remuneration in more than one category	2	—	2,960	3,445

Note ^a Other agencies include agencies operating under the Department's aegis that receive direct Exchequer funding, other than the Health Service Executive.

5.4 Other remuneration arrangements

No former civil servant, was re-engaged on a salary basis in 2021.

This account includes the expenditure of €62,613 in respect of two officers who were serving outside the Department for all or part of 2021 and whose salaries were paid by the Department.

5.5 Payroll overpayments

at 31 December	Number of recipients	2021	2020
		€	€
Overpayments	21	35,450	54,712
Recovery plans in place	8	17,089	16,025

5.6 Salary of Accounting Officer

As at 31 December 2021, the Accounting Officer's gross salary was €294,920 (as at 31 December 2020, €183,882).

Note 6 Miscellaneous

6.1 Committees, commissions and special inquiries

Fixed purpose commission	Year of appointment	Cumulative expenditure to the end of 2021 €000	Expenditure in 2021 €000	Expenditure in 2020 €000
Commission of Investigation (Certain matters relative to a disability service in the South East and related matters)	2017	6,014	964	1,376
CervicalCheck Tribunal	2020	2,342	495	1,847
Scoping Inquiry into the CervicalCheck screening programme	2018	2,181	—	190
		10,537	1,459	3,413

In March 2017, a commission of investigation was established into certain matters relative to a disability service in the South East and related matters. Expenditure of the Commission is charged to Subhead D – statutory and non-statutory inquires and miscellaneous legal fees and expenses.

The CervicalCheck Tribunal was established by the Minister for Health on 27 October 2020. The Tribunal was established under Section 4 of the CervicalCheck Tribunal Act 2019 which implements the report of the Hon. Mr Justice Charles Meenan on an *Alternative system for dealing with claims arising from CervicalCheck*. The Minister appointed the nominated members to the Tribunal with effect from 1 December 2020 facilitating the Tribunal in starting its work. Expenditure of the Tribunal is also charged to Subhead D.

The final payment in relation to the scoping inquiry into the CervicalCheck screening programme was made in 2020.

6.2 Compensation and legal costs

Payments/costs paid by the Department in the year

	Claims by members of the public	Total 2021	Total 2020
Number of cases	60	60	13
	€000	€000	€000
Department's own legal costs	1,314	1,314	1,816
Payments by/on behalf of Department			
Compensation	7,327	7,327	575
Legal costs	486	486	2,341
Other costs	228	228	—
2021 Total	9,355	9,355	4,732
2020 Total	4,732	4,732	

6.3 Special Obstetrics Investment Fund

In 2008, the Minister for Health established a Special Obstetrics Indemnity Scheme. Under the scheme, the Minister agreed to indemnify Bon Secours Hospital (Cork) and Mount Carmel Hospital in respect of specified obstetric claims. A fund was established with contributions from the two hospitals, the Medical Protection Society and the Department of Health. Claims are paid by the State Claims Agency as they arise. The Minister for Health has authorised the State Claims Agency to draw down moneys from the fund to cover the cost of claims.

At 31 December 2021, the balance on the fund totalled €4.947 million (2020: €4.95 million). The fund is managed by the National Treasury Management Agency and the related income and expenditure is reflected in the annual financial statements of the State Claims Agency.

6.4 National Lottery funding

		2021		2020
		Estimate	Outturn	Outturn
		€000	€000	€000
Subhead				
K.1	Health agencies and similar organisations (part funded by the National Lottery)	4,513	376	1,879
		4,513	376	1,879

6.5 EU funding

Expenditure under subhead E.4 is co-financed by the EU.

6.6 Late interest payments and compensation payments

	2021	2020
	€000	€000
Total of interest payments paid	<u>22</u>	<u>6</u>

6.7 Deferred surrender

Deferred surrender comprises savings in 2021 of €104 million in capital expenditure in the following subheads that were carried over to 2022.

	€000
Description of subhead:	
M.2 Building, equipping and furnishing of health facilities	94,500
M.3 Information services and related services for health agencies	9,500
	<u>104,000</u>

6.8 Mandatory hotel quarantine

Mandatory hotel quarantine (MHQ) was introduced as an exceptional public health measure, to minimise the risk of importation of Covid-19 variants of concern with the potential to overwhelm the health service and undermine the national vaccination programme.

In 2021, payments made in relation to MHQ amounted to €35.044 million and is recorded under subhead E.5 Covid-19 actions. Receipts of €11.435 million in respect of payments made to the Department of Health were recorded under miscellaneous receipts in appropriations-in-aid in the accounts.

A deferral of payment process was established for those in financial hardship, with travellers able to seek an authorisation to defer payment from Irish embassies and consulates abroad before they travelled, or from the State Liaison Officer after arrival at the designated facility. Where a traveller was granted an authorisation to defer payment, they could subsequently apply to the Minister for an exemption from the obligation to pay the charges. 125 people received an exemption.

When MHQ ceased operating, a small team was retained in the Department to quantify the level of outstanding debt, to process payment deferrals and to put in place a system to recover money owed. The team have now contacted over 1,400 persons who availed of deferrals, requesting payment and processing applications for exemption where received. The agreed process has now been completed, with €42,596 cash recovered, and exemptions granted to the value of €89,070.

As of 16 February 2022, approximately 800 persons had not engaged with the payments recovery team and the current value of outstanding debt is €928,797.

While significant work was undertaken, the cost of operating the payment recovery team has far exceeded the return.

The Department has examined various options, including the retention of a dedicated team to pursue the outstanding balance, but it is not felt that these represent value for money for the Department. On this basis, the Department intends to seek approval effectively to write off this amount.

Appendix A Accounts of bodies and funds under the aegis of the Department of Health

The following table lists the bodies under the aegis of the Department and where the Department has an obligation to present financial statements. It indicates the period to which the last audited financial statements relate and when they were presented to the Oireachtas.

Body/Departmental fund	Last accounting period	Date of audit report	Date received by Minister/ Department	Date presented to the Oireachtas
Beaumont Hospital ^a	2019	14 May 2020	27 May 2020	19 Jun 2020
Children's Health Ireland ^a	2020	21 Dec 2021	21 Jan 2022	—
Dublin Dental Hospital	2020	5 Nov 2021	17 Nov 2021	24 Jan 2022
St. James's Hospital	2020	22 Nov 2021	16 Dec 2021	10 Jan 2022
Leopardstown Park Hospital	2020	2 Dec 2021	13 Dec 2021	14 Jan 2022
National Paediatric Hospital Development Board	2020	30 Nov 2021	6 Dec 2021	20 Dec 2021
National Haemophilia Council	2020	30 Jun 2021	14 Jul 2021	26 Jul 2021
Food Safety Authority of Ireland	2020	29 Jun 2021	21 Jul 2021	23 Aug 2021
Food Safety Promotion Board	2020	20 Oct 2021	24 Nov 2021	15 Dec 2021
Health Information and Quality Authority	2020	28 Apr 2021	10 May 2021	27 May 2021
Health Research Board	2020	3 Dec 2021	10 Dec 2021	31 Jan 2022
Health Service Executive	2020	28 May 2021	10 Jun 2021	1 Jul 2021
Health and Social Care Professionals Council (CORU)	2020	16 Sep 2021	14 Oct 2021	22 Oct 2021
Irish Blood Transfusion Service Board	2020	25 Jun 2021	6 Jul 2021	29 Jul 2021
Health Products Regulatory Authority	2020	29 Jun 2021	30 Jun 2021	4 Aug 2021
Mental Health Commission	2020	29 Jun 2021	2 Jul 2021	26 Jul 2021
National Cancer Registry Board	2020	25 Jun 2021	30 Jun 2021	22 Jul 2021
National Treatment Purchase Fund	2020	30 Jun 2021	27 Jul 2021	20 Aug 2021
Pre-Hospital Emergency Care Council	2020	22 Dec 2021	14 Jan 2022	4 Mar 2022

Body/ departmental fund	Last accounting period	Date of audit report	Date received by Minister/ Department	Date presented to the Oireachtas
Health Insurance Authority	2020	30 Jun 2021	5 Aug 2021	25 Aug 2021
Risk Equalisation Fund	2020	30 Jun 2021	5 Aug 2021	25 Aug 2021
Dental Council ^b	2020	15 Dec 2021	20 Dec 2021	24 Jan 2022
Nursing and Midwifery Board of Ireland ^a	2020	20 Dec 2021	18 Jan 2022	—
Medical Council	2020	17 May 2021	5 Aug 2021	16 Aug 2021
Pharmaceutical Society of Ireland ^b	2020	25 Mar 2021	31 Mar 2021	18 Jun 2021
Consolidated Patient Private Property	2020	30 Nov 2021	2 Dec 2021	18 Jan 2022
Health Repayments Scheme (Donations Fund)	2020	29 Nov 2021	2 Dec 2021	18 Jan 2022
Special Account for Health Repayments Scheme	2020	29 Nov 2021	2 Dec 2021	18 Jan 2022
Hep C - Insurance Scheme	2020	29 Nov 2021	6 Dec 2021	20 Dec 2021

- Notes
- ^a The completion of the annual statutory audit for 2020 is awaited by one body and arrangements for formal presentation of accounts before both Houses of the Oireachtas are currently in progress for the remainder.
 - ^b The financial statements of these State bodies are not audited by the Comptroller and Auditor General.