

Appropriation Account 2022

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 2022 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 2022, including the amount that could be used as appropriations-in-aid of expenditure for the year.

A surplus of €42.065 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.

The account has been prepared in accordance with the 2022 Revised Estimate for Health.

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, National Development Plan Delivery and Reform in circular 22 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 2022 amounted to €23.269 billion (2021: €21.339 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 shared services (e.g. HR). 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 2023.

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

I confirm that the Department ensures that there is an appropriate focus on good practice in purchasing and that procedures are in place to ensure compliance with all relevant guidelines.

The Department has provided details of nineteen non-competitive contracts in the annual return in respect of circular 40/2002 to the Comptroller and Auditor General and the Department of Public Expenditure, National Development Plan Delivery and Reform.

Non-compliance with procurement rules

The Department complied with the guidelines with the exception of three contracts (in excess of €25,000), totalling €130,520 (exclusive of VAT), as set out below:

- One contract with a value of €25,021 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 carried out a procurement exercise to address ongoing requirements for this service and a contract is now in place.
- One contract with a value of €52,000 related to a contract for monitoring, maintenance and support services for the Department's hardware and network infrastructure which had previously been tendered for but exceeded the relevant threshold. This service is deemed essential in order to maintain the Department's IT infrastructure. The Department will carry out a procurement exercise to address ongoing requirements for this service as a priority in 2023.
- One supplier with a value of €53,500 related to graphic design services with €15,300 incurred on foot of request for quote procurement process, while the remaining €38,200 spend did not benefit from any procurement process. The Department commenced a procurement process to address the Department's on-going graphic design needs in Q4 2021 and a framework for the provision of graphic design services was established in 2022.

The above contracts have been included in the 40/2002 annual return referenced above.

The Department is committed to addressing the issues of non-compliant procurement and is continuing to strengthen 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 implementation is ongoing 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. The work of the internal audit function 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 the Audit Committee. I have put procedures in place to ensure that the reports of the internal audit function are followed up.

Risk and control framework

For the majority of 2022, the Department managed risk through its Corporate Operations Office (COO), supported by a Risk Working Group with representatives from across the Department. The COO submitted regular reports to the Internal Corporate Governance Committee, a sub-committee of the Management Board, which provides assurance to the Accounting Officer regarding the suitability and robustness of the Department's corporate governance systems, processes and procedures. Risk management has been transferred to a new Governance and Risk Unit, which will continue this process in 2023.

Governance in the health sector

The Departments approach to managing governance across the health sector in 2022 is based on the Department of Public Expenditure, National Development Plan Delivery 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 and Risk 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 *Code of Practice*.

Under the *Code of Practice*, oversight agreements and performance delivery agreements were in place with aegis bodies as at 31 December 2022. 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.

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 national service plan complies with Section 9.5.2 of the oversight agreement with regards to the requirements of a performance delivery agreement. This plan is approved by the Minister for Health.

As of March 2023, in relation to the HSE's National Service Plan, the Minister has approved the plan subject to amendments. The HSE is currently revising this plan in line with these amendments and considerations and the Department expects to receive the revised plan shortly. When received by the Department, it will be then reviewed before its final approval by the Minister. The HSE will ensure that the Plan is published at the earliest possible time after its laying before the Houses of the Oireachtas.

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

In July 2022, the Department identified a duplicate payment of €51,096 made to a supplier in July 2021. In August 2022, the Department identified a duplicate payment of €1,460,246 made to a statutory body in July 2022. These payments were as a result of a control failure. Both payments were recovered by the Department. An IT solution was identified to address the control issue and the Department's Financial Management System (FMS) was subsequently modified to prevent a recurrence.

Robert Watt
Accounting Officer
Department of Health

30 March 2023

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 2022 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 2022, and
- has been prepared in the form prescribed by the Minister for Public Expenditure, National Development Plan Delivery 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.

Health Service Executive funding and financial reporting

Chapter 18 of my report on the accounts of the public services for 2022 deals with the provision of grant funding from Vote 38 to the Health Service Executive and how it is accounted for in the Health Service Executive's annual financial statements and in the Vote 38 appropriation account.

Seamus McCarthy

Comptroller and Auditor General

26 September 2023

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, National Development Plan Delivery and Reform's *Public Financial Procedures*, and with other directions of the Minister for Public Expenditure, National Development Plan Delivery 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 appropriation account is 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 appropriation account 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, National Development Plan Delivery 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 audit reports 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 2022

Service	2022		2021
	Estimate provision €000	Outturn €000	Outturn €000
Administration			
A.1 Salaries, wages and allowances			
	<i>Original</i> 50,200		
	<i>Supplementary</i> (4,600)		
		45,600	44,916
A.2 Travel and subsistence			
	<i>Original</i> 275		
	<i>Supplementary</i> 90		
		365	112
A.3 Training and development and incidental expenses			
	<i>Original</i> 3,700		
	<i>Supplementary</i> (1,167)		
		2,533	3,127
A.4 Postal and telecommunications services			
	<i>Original</i> 180		
	<i>Supplementary</i> 29		
		209	143
A.5 Office equipment and external IT services			
	<i>Original</i> 2,841		
	<i>Supplementary</i> (262)		
		2,579	2,706
A.6 Office premises expenses			
	<i>Original</i> 872		
	<i>Supplementary</i> (372)		
		500	654
A.7 Consultancy services and value for money and policy reviews			
	<i>Original</i> 2,000		
	<i>Supplementary</i> (1,000)		
		1,000	371

Service	2022		2021
	Estimate provision €000	Outturn €000	Outturn €000
Grants			
B.1 Grants to research bodies and other research grants			
	<i>Original</i> 48,450		
	<i>Supplementary</i> (2,515)		
		45,935	40,952
B.2 Healthy Ireland Fund		45,239	10,401
B.3 Drugs Initiative		12,445	5,395
B.4 Research Covid-19 action		6,928	4,998
		3,000	
Other services			
C Expenses in connection with the World Health Organisation and other international bodies			
	<i>Original</i> 2,700		
	<i>Supplementary</i> (41)		
		2,659	3,192
D Statutory and non-statutory inquires and miscellaneous legal fees and settlements			
	<i>Original</i> 10,899		
	<i>Supplementary</i> 257		
		11,156	11,155
E.1 Developmental consultative, supervisory, regulatory and advisory bodies			
	<i>Original</i> 109,370		
	<i>Supplementary</i> (25,294)		
		84,076	81,505
E.2 The Food Safety Promotion Board			
	<i>Original</i> 5,691		
	<i>Supplementary</i> (131)		
		5,560	5,343
E.3 The National Treatment Purchase Fund		100,022	100,000
E.4 Ireland/Northern Ireland INTERREG			
	<i>Original</i> 5,300		
	<i>Supplementary</i> (3,400)		
		1,900	1,686

Service	2022		2021
	Estimate provision €000	Outturn €000	Outturn €000
Other services (continued)			
E.5 Covid-19 actions			
	<i>Original</i> 50,000		
	<i>Supplementary</i> (20,500)		
		29,500	38,740
			56,061
F.1 Payments in respect of disablement caused by Thalidomide		370	366
			402
F.2 Payments in respect of persons claiming to have been damaged by vaccination			
	<i>Original</i> 1		
	<i>Supplementary</i> (1)		
		—	—
F.3 Payments to a special account established under Section 10 of the Hepatitis C Compensation Tribunal Acts 1997 and 2002			
	<i>Original</i> 16,000		
	<i>Supplementary</i> 138		
		16,138	16,150
			10,923
F.4 Payments to a reparation fund established under Section 11 of the Hepatitis C Compensation Tribunal Acts 1997 and 2002			
	<i>Original</i> 2,000		
	<i>Supplementary</i> 1,046		
		3,046	3,046
			2,434
G Dissemination of information, conferences and publications in respect of health and health care services			
	<i>Original</i> 1,550		
	<i>Supplementary</i> (444)		
		1,106	1,358
			1,395
H Sláintecare			
	<i>Original</i> 17,829		
	<i>Supplementary</i> (11,662)		
		6,167	6,278
			8,390

Service	2022		2021
	Estimate provision €000	Outturn €000	Outturn €000
Corporate administrative			
I Net pension costs			
	<i>Original</i> 616,400		
	<i>Supplementary</i> 116,101		
		732,501	583,250
		732,501	
HSE health and social care services			
J.1 HSE (including services developments)			
	<i>Original</i> 13,972,615		
	<i>Supplementary</i> 39,394		
		14,012,009	12,477,781
		13,984,051	
J.2 HSE – Covid-19 actions			
	<i>Original</i> 697,000		
	<i>Supplementary</i> 1,181,259		
		1,878,259	2,193,152
		1,878,259	
Other HSE services			
K.1 Health agencies and similar organisations (part funded by the National Lottery)		4,513	376
K.2 Payments to Special Account – Health (Repayment) Act 2006		1,700	—
K.3 Payment to special account established under Section 4 of the Hepatitis C Compensation Tribunal (Amendment) Act 2006 – Insurance Scheme		1,000	252
K.4 Payment to State Claims Agency			
	<i>Original</i> 435,000		
	<i>Supplementary</i> 95,000		
		530,000	465,136
K.5 Economic and social disadvantage (dormant account funding)		2,450	204
		108	

Service	2022		2021
	Estimate provision €000	Outturn €000	Outturn €000
Care programme			
L.1 Primary care reimbursement services			
Original	3,700,700		
Supplementary	(15,054)		
		3,685,646	3,433,301
L.2 Primary care reimbursement services – Covid-19 actions		—	17,672
L.3 Long term residential care			
Original	1,046,400		
Supplementary	(44,871)		
		1,001,529	1,017,600
Capital services			
M.1 Grants in respect of building, equipping (including ICT)		14,927	13,346
M.2 Building, equipping and furnishing of health facilities			
Original	865,000		
Deferred surrender	94,500		
		959,500	749,855
M.3 Information services and related services for health agencies			
Original	333,000		
Deferred surrender	9,500		
		342,500	245,500
M.4 Capital Covid-19 actions (including ICT)			
Original	50,000		
Supplementary	90,000		
		140,000	155,000

Service	2022		2021
	Estimate provision €000	Outturn €000	Outturn €000
Gross expenditure			
Original	22,193,328		
Deferred surrender	104,000		
Supplementary	1,392,000		
	23,689,328	23,664,752	21,748,684
Deduct			
N Appropriations-in-aid	440,920	458,409	481,780
Net expenditure			
Estimate provision	21,752,408		
Deferred surrender	104,000		
Supplementary	1,392,000		
	23,248,408	23,206,343	21,266,904

Surplus

The surplus of the amount provided over the net amount applied is liable for surrender to the Exchequer.

	2022 €	2021 €
Surplus	42,065,397	498,233,827
Deferred surrender	—	(104,000,000)
Surplus to be surrendered	42,065,397	394,233,827

Robert Watt
Accounting Officer
Department of Health

30 March 2023

Notes to the Appropriation Account

Note 1 Operating Cost Statement 2022

	2022	2021
	€000	€000
Expenditure on Department administration	52,516	52,028
Expenditure on services and programmes	23,612,236	21,696,656
Gross expenditure	23,664,752	21,748,684
<i>Deduct</i>		
Appropriations-in-aid	458,409	481,780
Net expenditure	23,206,343	21,266,904
Changes in capital assets		
Purchases cash	(43)	
Depreciation	42	(1)
		22
Changes in net current assets		
Decrease in closing accruals	(1,060)	
Decrease in inventories	14	(1,046)
		158
Direct expenditure	23,205,296	21,267,084
Expenditure borne elsewhere		
Net allied services expenditure (note 1.1)	21,232	20,439
Net programme cost	23,226,528	21,287,523

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, National Development Plan Delivery and Reform.

		2022	2021
		€000	€000
Vote 9	Office of the Revenue Commissioners	103	1,214
Vote 12	Superannuation and Retired Allowances	12,522	11,259
Vote 13	Office of Public Works	7,897	7,508
Vote 18	National Shared Services Office	69	72
Vote 20	Garda Síochána	227	—
Vote 43	Office of the Government Chief Information Officer	119	105
Central Fund – ministerial pensions		295	281
		21,232	20,439

Note 2 Statement of Financial Position as at 31 December 2022

	Note	2022 €000	2021 €000
Capital assets	2.1	75	74
Current assets			
Bank and cash		—	94,800
Inventories	2.2	—	14
Prepayments	2.3	2,928	858
Accrued income		194	127
Other debit balances	2.5	6,404	18,033
Net Exchequer funding	2.7	8,820	—
Total current assets		18,346	113,832
Less current liabilities			
Accrued expenses	2.4	1,994	916
Bank and cash		11,404	—
Other credit balances	2.6	3,818	3,477
Net Exchequer funding	2.7	—	109,356
Total current liabilities		17,217	113,749
Net current assets		1,129	83
Net assets		1,204	157
Represented by:			
State funding account	2.8	1,204	157

2.1 Capital assets

	Office equipment €000	Total €000
Gross assets		
Cost or valuation at 1 January 2022	183	183
Additions	43	43
Cost or valuation at 31 December 2022	226	226
Accumulated depreciation		
Opening balance at 1 January 2022	109	109
Depreciation for the year	42	42
Cumulative depreciation at 31 December 2022	151	151
Net assets at 31 December 2022	75	75
Net assets at 31 December 2021	74	74

2.2 Inventories

at 31 December	2022^a €000	2021 €000
Stationery	—	10
IT consumables	—	4
	—	14

Note ^a Commencing in 2022, high-volume, low-value items are fully expensed in the year, and are no longer classified as inventory.

2.3 Prepayments

at 31 December	2022 €000	2021 €000
Healthy Ireland fund	2,194	764
Ukrainian Refugee Fund	491	—
Sláintecare integration fund	105	—
Other prepayments	138	94
	2,928	858

2.4 Accrued expenses

at 31 December	2022	2021
	€000	€000
Hepatitis C Insurance Scheme	1,122	—
Administration expenses	291	394
Covid digital certs	203	—
Legal fees	123	286
National Advisory Service	111	—
Irish Blood Transfusion Service	99	—
Healthy Ireland Fund	1	163
Other accruals	43	73
	1,994	916

2.5 Other debit balances

at 31 December	2022	2021
	€000	€000
Recoupable salaries	—	19
Recoupable travel pass scheme expenditure	52	57
Recoupable travel expenditure	4	—
Hepatitis C Compensation Tribunal ^a	6,238	16,911
Other debit suspense items	109	1,046
	6,404	18,033

Note ^a Subject to sanction from the Department of Public Expenditure, National Development Plan Delivery 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 Other credit balances

at 31 December	2022	2021
	€000	€000
Amounts due to the State		
Income tax	580	613
Pay related social insurance	380	388
Universal social charge/income levy	116	119
Local property tax	3	2
Value added tax	34	65
Professional services withholding tax	324	70
	<u>1,436</u>	<u>1,257</u>
Payroll deductions held in suspense	256	45
EU funding	2,116	1,724
Other credit suspense items	11	451
	<u>3,819</u>	<u>3,477</u>

2.7 Net Exchequer funding

at 31 December	2022	2021
	€000	€000
Surplus to be surrendered	42,065	394,234
Deferred surrender	—	104,000
Exchequer grant undrawn	(50,885)	(388,878)
Net Exchequer funding	<u>(8,820)</u>	<u>109,356</u>
Represented by:		
Debtors		
Bank and cash	—	94,800
Debit balances: suspense	6,404	18,033
	<u>6,404</u>	<u>112,833</u>
Creditors		
Due to the State	(1,436)	(1,257)
Bank and cash	(11,404)	—
Credit balances: suspense	(2,383)	(2,220)
	<u>(15,223)</u>	<u>(3,477)</u>
	<u>(8,820)</u>	<u>109,356</u>

2.8 State funding account

	Note	2022	2021
		€000	€000
Balance at 1 January		157	320
Disbursements from the Vote			
Estimate provision	Account	23,248,408	
Surplus to be surrendered	Account	(42,065)	
Net vote		23,206,343	21,266,904
Expenditure (cash) borne elsewhere	1.1	21,232	20,439
Non cash expenditure – capital assets adjustment		—	17
Net programme cost	1	(23,226,528)	(21,287,523)
Balance at 31 December		1,204	157

2.9 Commitments

a) Global commitments	2022	2021
at 31 December	€000	€000
Procurement of goods and services	1,123	2,371
Non-capital grant programmes	31,271	16,829
Capital grant programmes	48,256	47,641
Total of legally enforceable commitments	80,650	66,841
b) Non-capital grant programmes	2022	2021
	€000	€000
Opening balance	16,829	19,148
Grants paid in the year	(19,822)	(15,858)
New grant commitments	34,329	16,635
Grants cancelled	(65)	(3,096)
Closing balance	31,271	16,829
c) Capital grant programmes	2022	2021
	€000	€000
Opening balance	47,641	25,721
Grants paid in the year	(9,993)	(10,001)
New grant commitments	10,994	33,273
Grants cancelled	(386)	(1,352)
Closing balance	48,256	47,641

2.10 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.

2.11 HSE balance

at 31 December	2022	2021
	€000	€000
Opening liability 1 January	(954)	—
Determination	(23,706,949)	(21,627,500)
Grants issued	23,268,757	21,334,052
Prior year surplus applied	—	268,117
Closing liability 31 December	(439,146)	(25,331)
Grant deferred	(24,377)	24,377
Net balance with HSE	(463,523)	(954)

Note Grant funding totalling €23,269 million was transferred to the HSE in 2022 to meet its immediate cash requirements. This was €438.2 million less than the net determination for 2022. A debtor balance of €25.3 million was brought forward from 2021 resulting in an overall debtor balance, in the HSE financial statements, of €463.5 million

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% for 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 €384,000

The travel and subsistence budget was reduced by 45% in estimates 2021 and 2022 to reflect the significant reduction in expenditure due to Covid-19 related travel restrictions. The overspend of €109,000 in 2022 was due to travel returning to pre-pandemic levels as restrictions were lifted. An additional €90,000 was allocated as part of the supplementary estimates process.

A.6 Office premises expenses

Estimate provision €872,000; outturn €299,000

The underspend of €573,000 was due to a later return to the office than originally anticipated resulting in lower energy costs, maintenance, and furniture costs.

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

Estimate provision €2 million; outturn €735,000

The Department did not receive the same volume of applications that had historically been received pre-pandemic though the volume has grown from 2021. In addition, projects progressed in 2022 at a slower pace than was outlined to us at the application stage for Subhead A7 expenditure for many different reasons such as delays in running tenders, delay in carrying out the work. These carry-over projects are expected to be reflected in the 2023 spend.

Grants to agencies

B.1 Grants to research bodies and other research grants

Estimate provision €48.45 million; outturn €45.239 million

The Department advances funds to health agencies up to an approved level of expenditure or actual expenditure whichever is the lesser amount. The National Cancer Registry's expenditure was less than allocation due to delay in filling posts plus pension costs not materialising. Other significant items of underspend, due to the postponement of certain programmes and timing of payments, include: research Covid actions, ESRI research programme, National Research Ethics Committee, Mother and Baby Homes Research and women's health research.

B.2 Healthy Ireland Fund

Estimate provision €12.445 million; outturn €14.455 million

Due to an error, planned expenditure of €3.195 million on Healthy Ireland was allocated in the estimate to subhead E.1 Developmental consultative, supervisory, regulatory and advisory bodies. The expenditure incurred on the project was charged to this subhead, resulting in an overspend. Net virement of €2.1 million was approved by the Department of Public Expenditure, National Development Plan Delivery and Reform to cover the excess spend.

B.3 Drugs initiative

Estimate provision €6.928 million; outturn €5.347 million

In 2022 €500,000 was set aside for a prevention and education programme that was being designed. This project did not reach implementation stage during 2022 but it is expected to be implemented in 2023. Funding of €245,000 was not drawn down for national family support network due to its closure. Additionally, the projected expenditure in relation to Drug and Alcohol taskforces was not fully spent due to a number of funded roles remaining vacant, difficulty in recruiting new staff and the impact of Covid-19.

Other HSE services**D Statutory and non-statutory inquiries and miscellaneous legal fees and settlements**

Estimate provision €10.899 million; outturn €6.422 million

The underspend of €4.477 million was largely due to substantially lower Medical Defence Union refusal settlements compared with 2021. An additional €257,000 was allocated as part of the supplementary estimates process for the Death in Service scheme.

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

Estimate provision €109.37 million; outturn €78.723 million

The Department advances funds to health agencies up to an approved level of expenditure or actual expenditure whichever is the lesser amount. The following agencies actual expenditure was lower than originally allocated.

- Health Products Regulatory Authority – expenditure was less than allocation mainly due to a delay in filling posts
- Food Safety Authority of Ireland – expenditure was less than allocation mainly due to an underspend on payments to local authority vets.
- Pre-Hospital Emergency Care Council – expenditure less than allocation mainly due to a delay in filling posts.
- Mental Health Commission – expenditure was less than allocation mainly due to a delay in filling posts and lower costs associated with Mental Health Tribunals.

Other miscellaneous significant items of underspend under this subhead, due to the postponement of certain programmes and timing of payments, include the Statutory Scheme - Supports for Thalidomide Survivors, Women's Health Taskforce initiatives, Patient Safety Office initiatives, National Screening Advisory Committee and Nursing and Midwifery Board of Ireland developmental projects.

E.4 Ireland/Northern Ireland INTERREG

Estimate provision €5.3 million; outturn €1.554 million

The underspend is primarily due to the estimated timing of paying projects. Most of these projects will be paid in 2023.

E.5 Covid-19 actions

Estimate provision €50 million; outturn €38.74 million

The underspend of €11.26 million is primarily due to the National Treatment Purchase Fund being behind on commissioning targets and activity in 2022.

F.4 Payments to a reparation fund established under section 11 of the Hepatitis C Compensation Tribunal Acts 1997 and 2002

Estimate provision €2 million; outturn €3.046 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. The increase in expenditure of €1.046 million relative to the estimate provision was due to the value of reparation fund payments being higher than anticipated. A supplementary estimate of €1.046 million was allocated to the subhead resulting in a revised estimate provision of €3.046 million.

G Dissemination of information, conferences and publications in respect of health and health care services

Estimate provision €1.55 million; outturn €1.358 million

The underspend was due to fewer than anticipated public information campaigns.

H Sláintecare

Estimate provision €17.829 million; outturn €6.278 million

The underspend in expenditure on Sláintecare relates to delays in establishing Round 2 of the Sláintecare Integration Innovation Fund (SIIF) occasioned by lack of capacity in the SIIF's Fund Managers in Pobal arising from their required commitment to the response to the Ukraine crisis. Initial grants under Round 2 were only possible at the end of 2022 where otherwise disbursement of two tranches of funding would have been expected.

Corporate administrative

I Net pension costs

Estimate provision €616.4 million; outturn €732.501 million.

The shortfall of €116 million includes: an amount of €89 million reflecting continued fall in pensions income as a result of Single Pensions Scheme members' contributions going to central government rather than the HSE, as well as a higher level of retirements than anticipated in 2022; an amount of €10 million reflecting the effects of previous pay agreements, namely the Building Momentum increase of 1% taking effect from October 2022 (€2 million) and the sectoral bargaining increase of 1% paid in the final quarter and backdated to February 2022 (€8 million); and an amount of €17 million reflecting the new national pay agreement increase of 3% paid in the final quarter and backdated to February 2022. A supplementary estimate was sought to cover the shortfall in this subhead.

HSE health and social care services

J.1 HSE (Including Service Developments)

Estimate provision €13,972.615 million; outturn €13,984.051 million

Expenditure in these areas was broadly on profile in net terms in 2022, with unfunded measures arising post-Budget 2022 being offset by pay cost savings arising from both underspends where the full level of funded recruitment could not be delivered, as well as where posts were funded on a full year basis but only filled later in the year. Additional expenditure in excess of the estimate provision was further offset by reductions in HSE cash balances, giving a net shortfall of €11 million or 0.1% of the total budget. A supplementary estimate of €39.394 million was sought to cover shortfalls in this subhead.

J.2 HSE Covid-19 actions

Estimate provision €697 million; outturn €1,878.259 million.

The shortfall of €1,181.259 million includes: an overspend of €1,161 million in respect of Covid-19 public health responses, as Covid expenditure was heavily impacted by the Omicron variant driving a significant spike in incidence and illness of Covid-19 cases with a corresponding spike in expenditure. A supplementary estimate of €1,181.259 million was sought to cover shortfalls in this subhead.

Other HSE services

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 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 €nil

There was no expenditure incurred during 2022 against the provision made in the estimate. This is a quasi-judicial process based on claims lodged and the nature of claims and payments vary significantly from year to year. A payment is anticipated in early 2023 under this subhead.

K.4 Payment to State Claims Agency

Estimate provision €435 million; outturn €530 million

The overspend of €95 million is a result of higher costs than budgeted arising from a small number of high value claims. Based on HSE projections, a supplementary estimate of €95 million was sought to cover shortfalls in this subhead.

K.5 Economic and social disadvantage (dormant account funding)

Estimate provision €2.45 million; outturn €108,000

The underspend of €2.342 million against the estimate provision is as a result of the inherent unpredictability of applications to the Dormant Accounts Fund seeking project approvals and variability in the timing of approvals and expenditure in respect of projects sanctioned.

Care programme

L.1 Primary care reimbursement services

Estimate provision €3,700.7 million; outturn €3,685.646 million

Expenditure was broadly on profile in 2022, with a saving of €15 million. This saving comprised €20 million on funded measures, offset by €5 million additional expenditure on post-Budget decisions.

L.3 Long term residential care

Estimate provision €1,046.4 million; outturn €1,001.529 million

The underspend of €44.871 million against the estimate provision was driven equally by savings on the projected rate per bed being paid under the scheme, as well as a lower number of people entering the scheme as a result of Covid-19 impacts on long-term residential care facilities.

Capital services

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

Estimate provision €959.5 million; outturn €944.65 million

The underspend of €14.85 million was a result of timing of spend in the delivery of the health capital programme. €10 million was vired to subhead M.2 from subhead J.1 to cover the Energy Inflation Fund – Mental Health capital projects. €150,000 was vired to subhead M.2 from subhead M.1 to optimise overall delivery of the health capital programme. €25 million was vired to subhead M.3 from subhead M.2 to cover ICT capital projects.

M.3 Information services and related services for health agencies

Estimate provision €342.5 million; outturn €367.5 million

The overspend of €25 million was a result of the additional requirement for commitments for ICT capital projects.

M.4 Capital Covid-19 actions (including ICT)

Estimate provision €50 million; outturn €140 million

The overspend of €90 million was a result of the additional requirement for commitments and ongoing infrastructural requirements related to the Covid-19 response.

Note 4 Receipts

4.1 Appropriations-in-aid

		2022		2021
		Estimated	Realised	Realised
		€000	€000	€000
1	Recovery of cost of health services provided under regulations of the European Community	255,000	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	4,000	6,598	4,609
4	Recoupment of certain Dental Treatment Services Scheme costs from the Social Insurance Fund	2,500	2,091	2,283
5	Miscellaneous receipts	3,750	4,809	32,179
6	Dormant accounts	2,700	108	350
7	Receipts from additional superannuation contributions on public service remuneration	3,900	4,123	3,831
8	Receipts in respect of Special EU Programmes	1,465	3,074	923
Total		440,920	458,409	481,780

Significant variations

The following outlines the reasons for significant variations in appropriations-in-aid (+/- 5% and €100,000). Overall, appropriations-in-aid were €17.489 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 €255 million; realised €270 million

The amount recovered under the regulations of the European Community was €15 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 €4 million; realised €6.598 million

The increase of €2.598 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 €2.5 million; realised €2.091 million

The decrease of €409,000 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 €3.75 million; realised €4.809 million

The increase of €1.059 million was mainly due to receipts from Pobal of unspent funding from Round 1 of Sláintecare Integration Fund of €746,231, drugs initiative refund of €299,519 and mandatory hotel quarantine of €38,590 as well receipts for licence fees under the Misuse of Drugs Act and freedom of information fees.

6 Dormant accounts

Estimate €2.7 million; realised €108,000

The receipts from the Dormant Accounts Fund were €2.592 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 €3.9 million; realised €4.123 million

The amount received from additional superannuation contributions was €223,000 more than estimated due to an increase in contributions received from agencies under the aegis of the Department.

8 Receipts in respect of Special EU Programmes

Estimate €1.465 million; realised €3.074 million

The receipts received in respect of Special EU Programmes were €1.609 million higher 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

	2022	2021
	€000	€000
Balance at 1 January	—	—
Voluntary surrender of pay	53	53
Transferred to the Exchequer	(53)	(53)
Balance at 31 December	—	—

Note 5 Staffing and Remuneration

5.1 Employee numbers

Full time equivalents at year-end	2022	2021
Department	624	673
Health Service Executive direct employees	89,227	85,508
Voluntary (Section 38) acute and non-acute services employees	48,519	46,815
Other agencies ^a	2,016	1,868
Number of staff at year end	140,386	134,864

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	2022	2021
	€000	€000
Pay	41,703	41,041
Severance and redundancy	12	—
Higher, special, or additional duties allowances	185	284
Other allowances	2	5
Overtime	104	182
Employer's PRSI	3,500	3,404
Total pay	45,506	44,916

Health Service Executive remuneration

	2022	2021
	€000	€000
Pay	4,730,778	4,330,114
Higher, special or additional duties allowances	603,538	526,645
Arrears	5,030	21,052
Overtime	276,579	240,339
Employer's PRSI	566,118	507,363
Pandemic special recognition payment	85,888	—
Superannuation	898,071	811,377
Total pay Health Service Executive direct employees	7,166,002	6,436,890
Agency staff costs	619,514	568,450
Total pay ^a	7,785,516	7,005,340

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

Other agencies remuneration ^a

	2022	2021
	€000	€000
Pay	73,404	65,531
Higher, special or additional duties allowances	142	126
Other allowances	108	114
Overtime	16	38
Employer's PRSI	7,641	6,764
Total pay	81,311	72,573

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	
			2022	2021
			€	€
Department staff				
Higher, special or additional duties allowances	19	9	22,755	22,002
Other allowances	8	—	1,309	2,166
Overtime	36	1	19,320	17,611
Extra remuneration in more than one category	4	3	24,146	22,264
Other agencies staff ^a				
Higher, special or additional duties allowances	59	6	22,250	14,648
Other allowances	21	—	6,394	6,394
Overtime	20	—	4,048	8,903
Extra remuneration in more than one category	3	—	4,448	2,960

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 Department staffing by pay band

Pay band		Number of employees	
From (€)	To (€)	2022	2021
20,000	59,999	409	409
60,000	69,999	52	66
70,000	79,999	68	79
80,000	89,999	54	42
90,000	99,999	34	27
100,000	109,999	22	18
110,000	119,999	9	9
120,000	129,999	4	5
130,000	139,999	2	—
140,000	149,999	1	—
150,000	159,999	—	1
160,000	169,999	1	2
170,000	179,999	2	2
180,000	189,999	—	2
190,000	199,999	1	—
200,000	209,999	—	—
210,000	219,999	—	—
220,000	229,999	—	—
230,000	239,999	1	—
240,000	249,999	—	1
250,000	259,999	—	1
260,000	269,999	—	—
270,000	279,999	—	—
280,000	289,999	—	—
290,000	299,999	1	—

5.5 Other remuneration arrangements

Two retired civil servants in receipt of a civil service pension were re-engaged on a fee basis at a total cost of €105,558. The payments made were consistent with the principles of the Public Service (Single Scheme and other Provisions) Act 2012.

5.6 Severance and redundancy

During 2022, two staff members whose employment was terminated, were paid severance payments totalling €12,275.

5.7 Payroll overpayments

at 31 December	Number of recipients	2022 €	2021 €
Overpayments	36	101,898	35,450
Recovery plans in place	10	16,655	17,089

Eight overpayment recovery plans in respect of five individuals to the value of €8,004 were transferred to five government departments/offices in 2022.

5.8 Remuneration and benefits of Accounting Officer

The Accounting Officer's remuneration and taxable benefits for the financial year was as follows.

	2022 €000	2021 €000
Basic pay	297	253

The value of retirement benefits earned in the period is not included above. The Accounting Officer is a member of the Established New Entrants Post 2004 Pension Scheme and his entitlements to retirement benefits do not extend beyond the standard terms of that pension scheme.

Note 6 Miscellaneous

6.1 Committees, commissions and special inquiries

Fixed purpose commission	Year of appointment	Cumulative expenditure to the end of 2022 €000	Expenditure in 2022 €000	Expenditure in 2021 €000
Commission of Investigation (Certain matters relative to a disability service in the South East and related matters)	2017	6,789	775	964
CervicalCheck Tribunal	2020	3,205	863	495
		9,994	1638	1,459

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 inquiries 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.

6.2 Compensation and legal costs

Payments/costs paid by the Department in the year

	Claims by members of the public	Total 2022	Total 2021
Number of cases	77	77	60
	€000	€000	€000
Department's own legal costs	2,390	2,390	1,314
Payments by/on behalf of Department			
Compensation	883	883	7,327
Legal costs	240	240	486
Other costs	41	41	228
2022 Total	3,554	3,554	9,355
2021 Total	9,355	9,355	

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 2022, the balance on the fund totalled €4.934 million (2021: €4.947 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

		2022		2021
		Estimate	Outturn	Outturn
		€000	€000	€000
Subhead				
K.1	Health agencies and similar organisations (part funded by the National Lottery)	4,513	4,513	376
		4,513	4,513	376

6.5 EU funding

Expenditure under subhead E.4 Ireland/Northern Ireland INTERREG is co-financed by the EU.

6.6 Late interest payments and compensation payments

	2022	2021
	€000	€000
Total of interest payments paid	9	22

6.7 Write-off of suspense balances

The following sums were written off in the year.

	2022	2021
	€000	€000
Suspense account balances ^a	900	—

Note ^a A review of a number of suspense account balances was undertaken by the Department, in 2022, and identified accounting adjustments, made in error, on three accounts. The Department did not identify any cash impact or loss to the Exchequer as a result of these entries.

A request to write off the unreconciled balances was made to the Department of Public Expenditure, National Development Plan Delivery and Reform to bring the balances on the appropriation account in line with expectations.

Procedures in relation to all suspense accounts have been revised from 2022 onwards.

6.8 Mandatory hotel quarantine recoupment

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.

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.

In 2022, receipts of €38,591 were received and recorded in the appropriations-in-aid (note 4). By 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 sought approval 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	2021	21 Dec 2022	12 Jan 2023	10 Mar 2023
Children's Health Ireland	2021	14 Oct 2022	14 Dec 2022	3 Jan 2023
Dublin Dental Hospital	2021	30 Jun 2022	27 Jul 2022	27 Jul 2022
St. James's Hospital	2021	28 Jun 2022	5 Jul 2022	21 Jul 2022
Leopardstown Park Hospital	2021	26 Aug 2022	30 Aug 2022	2 Nov 2022
National Paediatric Hospital Development Board ^a	2020	30 Nov 2021	6 Dec 2021	20 Dec 2021
National Haemophilia Council	2021	22 Nov 2022	22 Nov 2022	24 Nov 2022
Food Safety Authority of Ireland	2021	29 Jun 2022	15 Jul 2022	29 Aug 2022
Food Safety Promotion Board	2021	23 Dec 2022	8 Feb 2023	9 Feb 2023
Health Information and Quality Authority	2021	6 May 2022	10 May 2022	23 May 2022
Health Research Board	2021	12 Dec 2022	20 Dec 2022	21 Feb 2023
Health Service Executive	2021	30 May 2022	6 Jun 2022	20 Jun 2022
Health and Social Care Professionals Council (CORU)	2021	30 Sep 2022	6 Oct 2022	10 Oct 2022
Irish Blood Transfusion Service Board	2021	20 Jun 2022	27 Jun 2022	10 Aug 2022
Health Products Regulatory Authority	2021	17 May 2022	5 Jul 2022	17 Oct 2022
Mental Health Commission	2021	29 Jun 2022	30 Jun 2022	30 Jun 2022
National Cancer Registry Board	2021	24 Jun 2022	28 Jun 2022	13 Sep 2022
National Treatment Purchase Fund	2021	30 Sep 2022	2 Dec 2022	12 Dec 2022
Pre-Hospital Emergency Care Council	2021	21 Dec 2022	22 Dec 2022	22 Feb 2023

Body/ departmental fund	Last accounting period	Date of audit report	Date received by Minister/ Department	Date presented to the Oireachtas
Health Insurance Authority	2021	23 Jun 2022	29 Jun 2022	29 Aug 2022
Risk Equalisation Fund	2021	23 Jun 2022	29 Jun 2022	29 Aug 2022
Dental Council ^{a b}	2020	15 Dec 2021	20 Dec 2021	24 Jan 2022
Nursing and Midwifery Board of Ireland	2021	23 Dec 2022	20 Jan 2023	3 Mar 2023
Medical Council	2021	30 Jun 2022	21 Dec 2022	16 Jan 2023
Pharmaceutical Society of Ireland ^b	2021	24 Mar 2022	29 Mar 2022	17 Jun 2022
Voluntary Health Insurance Board ^b	2021	1 Apr 2022	28 Apr 2022	4 Jul 2022
Consolidated Patient Private Property	2021	16 Dec 2022	23 Dec 2022	22 Feb 2023
Health Repayments Scheme (Donations Fund)	2021	16 Dec 2022	23 Dec 2022	22 Feb 2023
Special Account for Health Repayments Scheme	2021	16 Dec 2022	23 Dec 2022	22 Feb 2023
Hep C - Insurance Scheme	2021	16 Dec 2022	22 Dec 2022	28 Dec 2022

- Notes
- ^a The completion of the annual statutory audits for 2021 is awaited for these two bodies.
 - ^b The financial statements of these State bodies are not audited by the Comptroller and Auditor General.