

Appropriation Account 2020

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 2020 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 2020, including the amount that could be used as appropriations-in-aid of expenditure for the year.

A surplus of €51.76 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 2020 Revised Estimate for the Department of Health. Certain HSE subheads have been restricted in order to improve linkage between the estimates' presentation and the HSE's national service plan, including the reporting of expenditure incurred due to the outbreak of Covid-19 in early 2020.

Subhead J HSE (including service developments) was changed to subhead J.1 and an additional subhead J.2 (HSE – Covid-19 actions) was added. Expenditure charged to this subhead relates to expenditure by the HSE service areas in relation to the organisation's response to Covid-19, with the exception of the primary care re-imbursment schemes. Subhead L.2 was amended for expenditure charged to primary care re-imbursment schemes relating to Covid-19. Long term residential care expenditure incurred by the HSE which was previously charged to subhead L.2 is now charged to subhead L.3.

Subhead M.3 (building, equipping and furnishing of health facilities (part funded by the National Lottery)) was amalgamated with subhead M.2 and subhead M.4 (information services and related services for health agencies) became subhead M.3. A new subhead M.4 (capital Covid-19 actions including ICT) was created in the revised estimates.

The Department adopted Department of Public Expenditure and Reform circular 21 of 2020 and increased the threshold for capital assets to €10,000 in 2020.

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 circular 22 of 2020, 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 2020 amounted to €20.475 billion (2019: €17.15 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.

The position in regard to the financial control environment, the framework of administrative procedures, management reporting and internal audit is as follows.

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 2021.

Cyber attack

The Department received indications of a potential security event on 13 May 2021. A number of immediate actions were taken to limit the scope of an attack and the National Cyber Security Centre (NCSC) was immediately notified.

On 14 May 2021, the Department's ICT infrastructure came under attack, but the measures already taken successfully limited its effect. As a precautionary measure, the Department shut down its ICT systems to safeguard the integrity of the systems and data, and to provide an opportunity to conduct the necessary analysis and protect against any further attack.

While the recovery took considerable time and effort, access to key ICT systems was fully restored within a short period. There were limited issues accessing niche or legacy systems which are currently being resolved. The incident and subsequent access issues created significant backlogs in a number of areas which the Department is working to clear.

Improved security measures have been put in place within the Department's ICT systems. A complete security review of the Department's infrastructure was undertaken. The Department of Health continues to liaise closely with the NCSC, the Office of the Government Chief Information Officer, our security partner and with colleagues across the public service to ensure that best practice is followed as it relates to all aspects of cyber security.

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 2020, the Department did not follow normal competitive processes for procurement of contracts in 26 instances totalling €4.562 million.

- As the lead Department in the response to the Covid-19 pandemic, there was an unusually high level of non-competitive expenditure in 2020. 16 contracts totaling €3,152,119 were awarded as a direct result of urgent Covid-19 requirements.
- €1,180,792 related to six contracts which were procured from contractors with specialised expertise or due to urgency.
- €88,496 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 €140,171 were considered non-compliant with procurement guidelines on the following basis.

- €88,694 related to mobile and telephony services that was extended beyond the original contract date. It had been expected that a new competitively tendered agreement would be concluded in 2019. The Department had been liaising with the Office of Government Procurement in relation to this tendering process. Unfortunately, this tender competition was delayed due to technical framework issues identified by the Office of Government Procurement. The tender process has now been completed and the new contract has been awarded. An agreed transition plan was completed with the successful tenderer and the new service commenced with effect from 21 September 2020.
- €26,049 related to a media monitoring contract which had previously been tendered for but exceeded the relevant threshold. This service is 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.

- €25,428 related to legislative drafting/settling services. A tender competition was undertaken by the Department in 2020 and a dedicated panel of service providers was put in place to provide these services to units of the Department as required.

The Department is committed to addressing the issues of non-compliant procurement. The Department is currently strengthening its policies and procedures in respect of procurement issues and 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 an approved written charter. Its work is informed by analysis of the financial risks to which the Department is exposed and its annual internal audit plans, approved by the Accounting Officer, 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. This function will be strengthened in 2021 to reflect the increasingly complex environment in which the Department operates. 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 has implemented a risk management system which identifies and reports key risks and the management actions being taken to address and, to the extent possible, to mitigate those risks.

A risk sub-committee is in place and reports to the Management Board. In 2020 an external report reviewing the Department's risk management framework made recommendations on strengthening the framework within the Department. These recommendations are currently being considered.

A risk register is in place which identifies the key risks facing the Department and these have been identified, evaluated and graded according to their significance. The register is reviewed and updated by the management board and its risk sub-committee.

The risk register details the controls and actions needed to mitigate risks and assigns responsibility for operation of controls to specific staff.

Governance in the health sector

The Department continued to strengthen its approach to managing governance across the health sector in 2020, 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 the Chairman 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 December 2020, except for the HSE and the Dental Council. 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 plan is approved by the Minister for Health. Performance reports are submitted at least monthly by the HSE during the course of the year, and monthly meetings take place between the two organisations.

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. An external review of the accounts function was performed in quarter one of 2021 and the recommendations from this review will be implemented.

Covid-19 pandemic

On 22 January 2020, the World Health Organisation (WHO) announced that there was evidence of human-to-human transmission of the novel coronavirus, Covid-19, in Wuhan, China. On 30 January, the WHO declared a public health emergency of international concern. By March it became evident that unprecedented action was needed in Ireland to prevent the spread of infection, high rates of hospitalisation and intensive care unit admissions and significant mortality.

While the scale of the challenge was unprecedented, so, too, was the Department of Health led response. It was widely acknowledged that the country's healthcare capacity is challenged in normal times, so the Department moved quickly to utilise all available resources to deal with this pandemic.

Covid-19 affected every part of society, including finances and previously agreed budgets. The Department's response to the pandemic required significant additional funding. Additional funding of €1.997 billion was voted to the Department in a revised estimate in June 2020. This represented the expenditure approved by the Government for Covid-19 measures taken up to the date of the passing of the revised estimate.

The scale of expenditure and measures taken in response to Covid-19 and the overall impact of Covid-19 on the finances of the health system meant that the passing of this revised estimate was essential. This revised estimate ensured compliance with section B1.2 of the *Public Financial Procedures* and the provisions of the Central Fund (Permanent Provisions) Act 1965, in relation to the four-fifths expenditure rule. This facilitated the continuation of operations of Vote 38 ensuring a strong and resilient health service was maintained in these unprecedented times.

There was no additional funding provided for non-HSE subheads as part of the revised estimate. However, to reflect the changes in the Department's internal expenditure requirements due to the pandemic, expenditure allocations were revised as part of the revised estimate.

Existing oversight structures between this Department, the Department of Public Expenditure and Reform and the HSE, including the health budget oversight group, along with new structures and processes, facilitated timely decision-making during the pandemic while also ensuring high standards of governance were maintained. These structures ensured that this significant investment was approved, monitored and reported in line with agreed sanctioning processes and financial procedures.

The HSE reported to the Department each week on the estimated Covid-19 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.

A further net supplementary estimate of €514.5 million was required for additional funding requirements that arose in provision of personal protective equipment and testing and contact tracing.

Due to Covid-19 restrictions, some grants to agencies under subheads B.2 (Healthy Ireland Fund) and H (Sláintecare) were not subject to compliance checks in 2020 as provided for in service level agreements.

In compliance with public health advice, departmental staff have worked from home since March 2020. 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, financial controls were amended.

The Department's financial controls were amended to enable authorisation, approval, and processing of transactions to be completed remotely rather than using hard-copy documentation. Controls over new suppliers and fraud prevention were strengthened during the year. A specific cost centre was set up to monitor and report on Covid-19 related expenditure incurred within the Department.

Internal financial control issues

No weaknesses in internal financial control were identified in relation to 2020 that require disclosure in the appropriation account.

Robert Watt
Accounting Officer
Department of Health

21 September 2021

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 2020 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 2020, 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 *Preface to the Appropriation Accounts*. 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 *Preface to the Appropriation Accounts*.

I have nothing to report in that regard.

Seamus McCarthy

Comptroller and Auditor General

22 September 2021

Vote 38 Health

Appropriation Account 2020

Service	2020		2019
	Estimate provision €000	Outturn €000	Outturn €000
Administration			
A.1 Salaries, wages and allowances	36,250	36,117	31,493
A.2 Travel and subsistence	275	194	567
A.3 Training and development and incidental expenses	2,204	2,649	1,826
A.4 Postal and telecommunications services	230	158	229
A.5 Office equipment and external IT services	2,573	1,850	1,810
A.6 Office premises expenses	972	624	1,094
A.7 Consultancy services and value for money and policy reviews	1,000	456	910
Grants			
B.1 Grants to research bodies and other research grants	42,150	40,756	38,927
B.2 Healthy Ireland Fund	6,000	6,609	6,186
B.3 Drugs Initiative	7,487	6,729	5,955
Other services			
C Expenses in connection with the World Health Organisation and other international bodies	2,700	1,968	2,353
D Statutory and non-statutory inquires and miscellaneous legal fees and settlements	13,200	9,363	29,722
E.1 Developmental consultative, supervisory, regulatory and advisory bodies			
	<i>Original</i>	80,481	
	<i>Supplementary</i>	<u>14,320</u>	
		94,801	64,618
E.2 The Food Safety Promotion Board	5,691	5,341	5,386
E.3 The National Treatment Purchase Fund	100,022	80,000	75,000
E.4 Ireland/Northern Ireland INTERREG	3,200	3,013	2,148
F.1 Payments in respect of disablement caused by Thalidomide	495	380	439

Service	2020		2019	
	Estimate provision		Outturn	
	€000	€000	€000	
Other services (continued)				
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	22,000	9,245	16,023
F.4	Payments to a reparation fund established under Section 11 of the Hepatitis C Compensation Tribunal Acts 1997 and 2002	3,000	1,229	1,721
G	Dissemination of information, conferences and publications in respect of health and health care services	2,600	2,611	1,773
H	Sláintecare	45,500	21,540	11,013
Corporate administrative				
I	Net pension costs	562,500	517,520	536,452
HSE health and social care services				
J.1	HSE (including services developments)			
	<i>Original</i>	11,715,617		
	<i>Supplementary</i>	<u>7,116</u>		
		11,722,733	11,697,124	11,271,467
J.2	HSE – Covid-19 actions			
	<i>Original</i>	1,666,688		
	<i>Supplementary</i>	<u>496,383</u>		
		2,163,071	2,351,156	—
Other HSE services				
K.1	Health agencies and similar organisations (part funded by the National Lottery)	7,513	1,879	1,879
K.2	Payments to Special Account – Health (Repayment) Act 2006	1,700	150	501
K.3	Payment to special account established under Section 4 of the Hepatitis C Compensation Tribunal (Amendment) Act 2006 – Insurance Scheme	1,500	1,686	620

Service	2020		2019 Outturn €000	
	Estimate provision			
	€000	€000		
K.4	Payment to State Claims Agency	400,000	377,452	390,000
K.5	Economic and social disadvantage (dormant account funding)	2,700	997	2,450
Care programme				
L.1	Primary care reimbursement services	3,218,400	3,238,400	3,150,774
L.2	Primary care reimbursement services – Covid-19 actions			
	<i>Original</i>	110,350		
	<i>Supplementary</i>	29,681		
		140,031	140,031	—
L.3	Long term residential care	1,062,396	998,146	989,881
Capital services				
M.1	Grants in respect of building, equipping (including ICT)	14,527	12,466	10,924
M.2	Building, equipping and furnishing of health facilities			
	<i>Estimate provision</i>	744,000		
	<i>Deferred surrender</i>	30,000		
		774,000	607,726	593,423
M.3	Information services and related services for health agencies	222,000	221,996	211,690
M.4	Capital Covid-19 actions (including ICT)	220,000	320,566	—
Gross expenditure				
	<i>Original</i>	20,327,922		
	<i>Deferred surrender</i>	30,000		
	<i>Supplementary</i>	547,500		
		20,905,422	20,809,989	17,459,254
	<i>Deduct</i>			
N	Appropriations-in-aid			
	<i>Original</i>	430,222		
	<i>Supplementary</i>	33,000		
		463,222	487,723	463,858
Net expenditure				
	<i>Original</i>	19,897,700		
	<i>Deferred surrender</i>	30,000		
	<i>Supplementary</i>	514,500		
		20,442,200	20,322,266	16,995,396

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 spend in the following year. €68.174 million of unspent allocations in respect of the capital elements of subhead M.2 was carried forward to 2021.

	2020	2019
	€	€
Surplus	119,933,743	34,918,785
Deferred surrender	<u>(68,174,000)</u>	<u>(30,000,000)</u>
Surplus to be surrendered	<u>51,759,743</u>	<u>4,918,785</u>

Robert Watt

Accounting Officer
Department of Health

31 March 2021

Notes to the Appropriation Account

Note 1 Operating Cost Statement 2020

	2020	2019
	€000	€000
Expenditure on Department administration	42,048	37,929
Expenditure on services and programmes	20,767,941	17,421,325
Gross expenditure	20,809,989	17,459,254
<i>Deduct</i>		
Appropriations-in-aid	487,723	463,858
Net expenditure	20,322,266	16,995,396
Changes in capital assets		
Purchases cash	(73)	
Depreciation	22	
Loss on disposals	5	(46)
	(73)	87
Changes in net current assets		
Decrease in closing accruals	(1,020)	
Increase in stock	(2)	(1,022)
	(1,022)	713
Direct expenditure	20,321,198	16,996,196
Expenditure borne elsewhere		
Net allied services expenditure (note 1.1)	19,288	19,492
Net programme cost	20,340,486	17,015,688

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.

	2020	2019
	€000	€000
Vote 9 Office of the Revenue Commissioners	50	38
Vote 12 Superannuation and Retired Allowance	10,800	10,112
Vote 13 Office of Public Works	8,031	9,030
Vote 18 National Shared Services Office	62	52
Vote 43 Office of the Government Chief Information Officer	83	—
Central Fund – ministerial pensions	262	260
	19,288	19,492

Note 2 Statement of Financial Position as at 31 December 2020

	Note	2020 €000	2019 €000
Capital assets	2.1	79	824
Current assets			
Bank and cash	2.2	51,654	24,979
Stocks	2.3	18	16
Other debit balances	2.4	14,675	1,450
Prepayments		2,036	313
Accrued income		102	205
Total current assets		68,485	26,963
Less current liabilities			
Accrued expenses		1,915	1,315
Other credit balances	2.5	2,644	975
Net Exchequer funding	2.6	63,685	25,454
Total current liabilities		68,244	27,744
Net current assets/(liabilities)		241	(781)
Net assets		320	43
Represented by:			
State funding account	2.7	320	43

2.1 Capital assets

	Office equipment €000	Furniture and fittings €000	Total €000
Gross assets			
Cost or valuation at 1 January 2020	824	450	1,274
Additions	73	—	73
Disposals	(35)	—	(35)
Adjustments ^a	(749)	(450)	(1,199)
Cost or valuation at 31 December 2020	113	—	113
Accumulated depreciation			
Opening balance at 1 January 2020	360	90	450
Depreciation for the year	22	—	22
Depreciation on disposals	(30)	—	(30)
Adjustments ^a	(318)	(90)	(408)
Cumulative depreciation at 31 December 2020	34	—	34
Net assets at 31 December 2020	79	—	79
Net assets at 31 December 2019	464	360	824

Note ^a These adjustments relate to the removal of individual items with values of under €10,000 from the asset register as per circular 21 of 2020: *Increase in the Value Threshold for Inclusion of Assets in Asset Register*.

2.2 Bank and cash

at 31 December	2020 €000	2019 €000
PMG balances and cash	51,579	24,434
Other bank account balances	75	545
	51,654	24,979

2.3 Stocks

at 31 December	2020 €000	2019 €000
Stationery	12	11
IT consumables	6	5
	18	16

2.4 Other debit balances

at 31 December	2020	2019
	€000	€000
Recoupable salaries	—	39
Recoupable travel expenditure	—	12
Recoupable travel pass scheme expenditure	41	187
Hepatitis C Compensation Tribunal ^a	13,561	1,206
Value added tax	—	1
Other debit suspense items	1,073	5
	14,675	1,450

Note ^a The Department of Health acts as paying agent to the Hepatitis C Compensation Tribunal and are 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 Reparation Fund on foot of returns of expenditure certified by the Accounting Officer of the Department of Health. Sanction is sought from the Department of Public Expenditure and Reform to recoup these funds from the Department of Finance.

The balance at year end on the suspense account 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.

2.5 Other credit balances

at 31 December	2020	2019
	€000	€000
Amounts due to the State		
Income tax	560	—
Pay related social insurance	334	—
Universal social charge/income levy	114	—
Local property tax	2	—
Value added tax	54	—
Professional services withholding tax	100	73
	1,164	73
RISF special account ^a	50	429
Payroll deductions held in suspense	239	—
Other credit suspense items	1,191	473
	2,644	975

Note ^a A contribution of €429,000 was received in December 2019 in accordance with Section 43 of the Residential Institutions Statutory Fund Act 2012 and paid to the HSE in relation to the costs of the national paediatric hospital in November 2020. A further contribution of €500,000 was received in October 2020. These contributions are to be used only for purposes related to the development of a new national paediatric hospital. The contributions were placed in a special holding account.

2.6 Net Exchequer funding

at 31 December	2020	2019
	€000	€000
Surplus to be surrendered	51,760	4,919
Deferred surrender	68,174	30,000
Exchequer grant undrawn	(56,249)	(9,465)
Net Exchequer funding	63,685	25,454
Represented by:		
Debtors		
Bank and cash	51,654	24,979
Debit balances: suspense	14,675	1,450
	66,329	26,429
Creditors		
Due to the State	(1,164)	(73)
Credit balances: suspense	(1,480)	(902)
	(2,644)	(975)
	63,685	25,454

2.7 State funding account

	Note	2020	2019
		€000	€000
Balance at 1 January		43	843
Disbursements from the Vote			
Estimate provision	Account	20,442,200	
Deferred surrender	Account	(68,174)	
Surplus to be surrendered	Account	(51,760)	
Net vote		20,322,266	16,995,396
Expenditure (cash) borne elsewhere	1.1	19,288	19,492
Non cash expenditure – capital assets adjustment		(791)	—
Net programme cost	1	(20,340,486)	(17,015,688)
Balance at 31 December		320	43

2.8 Commitments

a) Global commitments		
at 31 December	2020	2019
	€000	€000
Procurement of goods and services	2,007	2,520
Non-capital grant programmes	30,486	30,530
Capital grant programmes	25,721	32,909
Total of legally enforceable commitments	58,214	65,959
b) Non-capital grant programmes		
	2020	2019
	€000	€000
Opening balance	30,530	8,912
Grants paid in the year	(27,691)	(8,820)
New grant commitments	28,526	30,530
Grants cancelled	(879)	(92)
Closing balance	30,486	30,530
c) Capital grant programmes		
	2020	2019
	€000	€000
Opening balance	32,909	28,619
Grants paid in the year	(9,574)	(8,566)
New grant commitments	2,409	18,995
Grants cancelled	(23)	(6,139)
Closing balance	25,721	32,909

2.9 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.

2.10 HSE revenue debtor

at 31 December	2020	2019
	€000	€000
Opening liability 1 January ^a	(53,990)	(54,861)
Determination	(19,451,541)	(16,471,023)
Grants issued	19,451,541	16,471,894
2019 surplus applied	53,990	—
Closing liability 31 December	—	(53,990)

Note ^a Comparative figure has been adjusted to reflect HSE revenue debtor.

A balance of €54.8 million originally arose at the end of 2015 when the HSE requested insurance companies to accelerate their cash payments to improve cash flow and to reduce the time between the service provided and the receipt of the payment. These payments resulted in the HSE having additional cash holdings at the end of 2015 and requiring lower Exchequer funding in the year than would otherwise have been the case for the same approved level of expenditure. The avoidance of providing excess Exchequer funding is in line with *Public Financial Procedures*.

The figure of €54.8 million was the difference between the level of expenditure, as approved by the Minister, and the level of voted funding received by the HSE in 2015. In 2020, the Minister for Health approved the application of €53.99 million of the 2019 surplus of the HSE to meet this liability.

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.5 Office equipment and external IT services

Estimate provision €2.573 million; outturn €1.85 million

The underspend of €723,000 on expenditure on office equipment and IT services was due to some licence costs not arising until 2021 (€296,000) with the remaining underspend caused by delays in implementing some projects as a result of the reallocation of resources due to Covid-19.

A.6 Office premises expenses

Estimate provision €972,000; outturn €624,000

The underspend of €348,000 on expenditure on office premises expenses was due to lower than anticipated accommodation costs as a result of remote working arrangements for most of 2020.

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

Estimate provision €1 million; outturn €456,000

The underspend of €544,000 on expenditure on consultancy services was due to the delay in projects' funding approval as a result of the reallocation of resources due to Covid-19.

Grants to agencies

B.2 Healthy Ireland Fund

Estimate provision €6 million; outturn €6.609 million

The overspend of €609,000 was due to an increase in communications costs to support a public health campaign on living with Covid-19 and the reallocation of €250,000 of dormant account funding to the Healthy Ireland Fund.

B.3 Drugs initiative

Estimate provision €7.487 million; outturn €6.729 million

The underspend of €758,000 was due to a number of planned research initiatives being unable to proceed due to Covid-19 restrictions.

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

Estimate provision €2.7 million; outturn €1.968 million

The underspend of €732,000 was mainly due to the 2020 membership of one agency not being paid until February 2021 (€612,000).

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

Estimate provision €13.2 million; outturn €9.363 million

The underspend of €3.837 million was mainly due to delays in court hearings as a result of Covid-19.

- E.1 Developmental, consultative, supervisory, regulatory and advisory bodies**
Estimate provision €80.481 million; outturn €91.862 million
 Expenditure was €11.381 million higher than anticipated due to a contribution of €14 million by the Department to support the vaccine strand of the European Support Instrument set up by the European Commission. This contribution, and the contributions of other member states, was used by the Commission to enter into additional advance purchase agreements with vaccine manufacturers, so as to obtain a broad portfolio of vaccine candidates. This maximised the opportunities for Ireland to access a successful vaccine in the shortest possible time.
- E.2 The Food Safety Promotion Board**
Estimate provision €5.691 million; outturn €5.341 million
 The funding for the Food Safety Promotion Board is subject to appropriate matched funding provision by the Department of Health Northern Ireland (DOHNI). DOHNI was not in a position to confirm the last part of matched funding before the year end therefore funding to the value of €350,000 was held back.
- E.3 National Treatment Purchase Fund**
Estimate provision €100.022 million; outturn €80 million
 The shortfall of €20.022 million in expenditure was as a result of a public health decision to stop almost all non-essential care in hospitals for a period of time due to Covid-19.
- E.4 Ireland/Northern Ireland INTERREG**
Estimate provision €3.2 million; outturn €3.013 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 €187,000 lower than estimated due to the timing of project funding requests.
- F.1 Payments in respect of disablement caused by thalidomide**
Estimate provision €495,000; outturn €380,000
 The underspend on this subhead was due to the fact that the mediation process was not concluded and estimated expenditure of €115,000 was not incurred during the year.
- F.3 Payments to a special account established under Section 10 of the Hepatitis C Compensation Tribunal Acts 1997 and 2002**
Estimate provision €22 million; outturn €9.245 million
 The shortfall in expenditure of €12.755 million relative to the estimate provision was due to delays in Tribunal sittings in 2020 as a result of Covid-19 and the number and value of awards was 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 €3 million; outturn €1.229 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. As set out in F.3, there were delays in Tribunal sittings due to Covid-19 and the number and value of awards by the Tribunal were lower than budgeted. As a result, payments from the reparation fund were €1.771 million lower than budgeted.

H Sláintecare

Estimate provision €45.5 million; outturn €21.54 million

The shortfall in expenditure of €23.96 million relative to the estimate provision was mainly because the funding for the Sláintecare Care Redesign Fund (€12 million) and Enhanced Community Care Plan (€10 million) was provided directly through the HSE. €22 million was vired to subhead J.1 for these items.

Corporate administrative

I Net pension costs

Estimate provision €562.5 million; outturn €517.52 million

The shortfall in expenditure was due to fewer retirements than originally anticipated in 2020. €15 million of this underspend was vired to J.2.

HSE health and social care services

J.2 HSE Covid-19 actions

Estimate provision €1,666.688 million; outturn €2,351.156 million

The increase in expenditure of €684.468 million relative to the estimate provision was mainly due to procurement of PPE being €516 million higher than planned and non-PPE Covid-19 procurement being €156 million higher than originally estimated. Sanctions for this expenditure were approved by Government and received from the Department of Public Expenditure and Reform. €496.383 million of this shortfall was met through a supplementary estimate. €169.017 million was vired to this subhead from other HSE subheads and €19.068 million was vired from non-HSE subheads.

Other HSE services

K.1 Health agencies and similar organisations (part funded by the National Lottery)

Estimate provision €7.513 million; outturn €1.879 million

The shortfall in expenditure of €5.634 million relative to the estimate provision was due to the grants not being paid until the conditions of the grants are fulfilled. Delays occur due to outstanding information requirements.

K.2 Payments to Special Account – Health (Repayment) Act 2006

Estimate provision €1.7 million; outturn €150,000

The shortfall in expenditure of €1.55 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 €1.5 million; outturn €1.686 million

The increase in expenditure of €186,000 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. This was met through virement from other HSE subheads.

K.4 Payment to State Claims Agency

Estimate provision €400 million; outturn €377.452 million

The underspend of €22.548 million occurred because there were fewer court sittings than anticipated in 2020 due to public health measures introduced during the year. €10 million of the underspend was vired to subhead J.2.

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

Estimate provision €2.7 million; outturn €997,000

Expenditure was €1.703 million less than initially estimated because projects were deferred due to resources being reallocated due to Covid-19.

Care programme

L.2 Primary care reimbursement services – Covid-19 actions

Estimate provision €110.35 million; outturn €140.031 million

The increase in expenditure of €29.681 million relative to the estimate provision was due to the Government decision to extend the Covid-19 GP scheme. The overspend was met through a supplementary estimate.

L.3 Long term residential care

Estimate provision €1,062.396 million; outturn €998.146 million

Expenditure was €64.25 million less than initially estimated because of a decrease in demand for some schemes due to Covid-19 restrictions. This underspend was vired to subhead J.2.

Capital services

M.1 Grants in respect of building, equipping (including ICT)

Estimate provision €14.527 million; outturn €12.466 million

The shortfall in expenditure of €2.061 million relative to the estimate provision was due largely to a small number of ICT capital projects for directly funded agencies being deferred in 2020.

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

Estimate provision €744 million; outturn €607.726 million

The shortfall in expenditure in 2020 was €136.274 million relative to the estimate was due largely to the costs associated with capital expenditure on the new Children's Hospital being less than anticipated in 2020 (€147 million). This was due to delays in works being carried out due to Covid-19 restrictions.

€101 million was vired to M.4 to meet Covid-19 capital requirements while the Department of Public Expenditure and Reform sanctioned that €68.174 million be deferred to 2021 in respect of the cost of the Children's Hospital project.

M.4 Capital Covid-19 actions including ICT

Estimate provision €220 million; outturn €320.566 million

The increase in expenditure of €100.566 million relative to the estimate was due to extensive and essential Covid-19 capital works across the country. This expenditure was sanctioned by the Department of Public Expenditure and Reform.

Note 4 Receipts

4.1 Appropriations-in-aid

		2020		2019
		Estimated €000	Realised €000	Realised €000
1	Recovery of cost of health services provided under regulations of the European Community			
	<i>Original</i>	250,000		
	<i>Supplementary</i>	<u>20,000</u>		
		270,000	270,000	270,000
2	Receipts from certain excise duties on tobacco products	167,605	167,605	167,605
3	Recoupment of certain Ophthalmic Service Scheme costs from the Social Insurance Fund	2,000	5,807	5,530
4	Recoupment of certain Dental Treatment Services Scheme costs from the Social Insurance Fund	3,800	3,126	3,122
5	Miscellaneous receipts			
	<i>Original</i>	51		
	<i>Supplementary</i>	<u>3,500</u>		
		3,551	24,615	1,015
6	Dormant accounts	2,700	11,247	2,700
7	Receipts from additional superannuation contributions on public service remuneration	3,915	3,510	3,886
8	Receipts in respect of Special EU Programmes	150	1,813	—
9	Receipts in respect of European Social Fund (ESF) and European Regional Development Fund (ERDF)			
	<i>Original</i>	1		
	<i>Supplementary</i>	<u>9,500</u>		
		9,501	—	—
10	Capital receipt from Department of Education and Skills	—	—	10,000
	Total	<u>463,222</u>	<u>487,723</u>	<u>463,858</u>

Significant variations

The following outlines the reasons for significant variations in receipts (+/- 5% and €100,000). Overall, appropriations-in-aid were €57.501 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 €250 million; realised €270 million

The amount recovered under the regulations of the European Community was €20 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 million; realised €5.807 million

The increase of €3.807 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 from the Social insurance Fund

Estimate €3.8 million; realised €3.126 million

The decrease of €674,000 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 €51,000; realised €24.615 million

The increase of €24.564 million was mainly due to a receipt of €23.279 million from the EU Solidarity Fund in December 2020. 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 €11.247 million

On foot of a Government decision, the Department of Rural and Community Development, the Department of Health and the Department of Children, Equality, Disability, Integration and Youth funded the Covid-19 Stability Fund for Community and Voluntary, Charity and Social Enterprises. €10 million was received from the Dormant Accounts Fund in relation to this scheme. The scheme was administered by Pobal on behalf of the Department of Rural and Community Development. Expenditure relating to this scheme was paid from subhead E.1.

7 Receipts from additional superannuation contributions on public service remuneration

Estimate €3.915 million; realised €3.51 million

The amount received from additional superannuation contributions was €405,000 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 €150,000; realised €1.813 million

The receipts received in respect of Special EU Programmes were €1.663 million greater than expected due to the nature of the INTERREG programme meaning that the timing of these receipts is unpredictable.

9 Receipts in respect of European Social Fund (ESF) and European Regional Development Fund (ERDF)

Estimate €1,000; realised €nil

During the revised estimates process in June 2020, the Department worked with the Department of Public Expenditure and Reform to access funds from EU Structural Funding Programmes to assist in meeting the costs incurred due to Covid-19. Subsequently this funding was provided directly to the Exchequer rather than the Department itself.

4.2 Extra receipts payable to the Exchequer

	2020	2019
	€000	€000
Balance at 1 January	—	—
Collected	48	50
Transferred to the Exchequer	(48)	(50)
Balance at 31 December	—	—

Note 5 Staffing and Remuneration

5.1 Employee numbers

Full time equivalents	2020	2019
<i>Number of staff at year end</i>		
Department	596	521
Health Service Executive direct employees	81,192	76,905
Voluntary (Section 38) acute and non-acute services employees	44,982	42,912
Other agencies ^a	1,787	1,753
Number of staff at year end	128,557	122,091

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	2020	2019
	€000	€000
Pay	34,346	30,045
Higher, special or additional duties allowances	257	205
Other allowances	11	10
Overtime	255	115
Employer's PRSI	2,624	2,137
Total pay ^a	37,493	32,512

Note ^a The total pay figure as in subhead A.1 and H.

Health Service Executive remuneration

	2020	2019
	€000	€000
Pay	4,074,480	3,803,874
Higher, special or additional duties allowances	488,601	449,759
Arrears	44,240	39,430
Overtime	210,830	187,752
Employer's PRSI	471,299	429,071
Superannuation	766,704	747,476
Total pay Health Service Executive direct employees	6,056,154	5,657,362
Agency staff costs	390,098	349,447
Total pay ^a	6,446,252	6,006,809

Note ^a The pay costs above does not include employees in the voluntary sector.

Other agencies remuneration ^a

	2020	2019
	€000	€000
Pay	60,047	55,919
Higher, special or additional duties allowances	150	114
Other allowances	123	103
Overtime	12	20
Employer's PRSI	6,173	5,604
Total pay	66,505	61,760

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	
			2020	2019
			€	€
Department staff				
Higher, special or additional duties allowances	23	12	22,029	27,368
Other allowances	8	—	1,878	1,855
Overtime	76	9	23,399	19,541
Extra remuneration in more than one category	4	4	20,918	23,847
Other agencies staff ^a				
Higher, special or additional duties allowances	41	6	28,625	9,296
Other allowances	39	1	11,436	6,351
Overtime	13	—	2,906	3,389
Extra remuneration in more than one category	2	—	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

One civil servant in receipt of a civil service pension, who had not previously served in this Department, was re-engaged on a fee basis in 2019 and received the final fee instalment of €35,000 in 2020. The payment made was consistent with the principles of the Public Service (Single Scheme and other Provisions) Act 2012.

One former civil servant, who had previously served in this Department, was re-engaged on a salary basis in 2020.

This account includes the expenditure of €123,716 in respect of three officers who were serving outside the Department for all or part of 2020 and whose salaries were paid by the Department.

5.5 Payroll overpayments

at 31 December	Number of recipients	2020 €	2019 ^a €
Overpayments	25	54,712	82,112
Recovery plans in place	9	16,025	27,188

Note ^a These figures for 2019 were amended from the 2019 appropriation account to reflect revised figures received by the Department from the National Shared Services Office.

5.6 Severance/redundancy

During 2020, nine staff members whose employment was terminated were paid redundancy payments totalling €67,904 and severance payments totalling €184,618.

Note 6 Miscellaneous

6.1 Committees, commissions and special inquiries

Fixed purpose commission	Year of appointment	Cumulative expenditure to the end of 2020 €000	Expenditure in 2020 €000	Expenditure in 2019 €000
Commission of Investigation (Certain matters relative to a disability service in the South East and related matters)	2017	5,050	1,376	1,583
CervicalCheck Tribunal	2020	1,847	1,847	—
Scoping Inquiry into the CervicalCheck screening programme	2018	2,181	190	958
		9,078	3,413	2,541

Section 3 of the Commissions of investigation Act 2004 provided for the establishment of a commission to investigate the matters specified in Article 3(a) of the Act and to make any reports required under that Act in relation to its investigation. 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

				2020	2019
	Number of cases	Legal costs paid by the Department €000	Legal costs awarded €000	Compensation awarded €000	Total €000
Claims by members of the public					
Awards and claim settlements	13	1,816	2,341	575	4,732
Total	13	1,816	2,341	575	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 2020, the balance on the fund totalled €4.950 million (2019: €4.951 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

	2020	2020	2019
	Estimate	Outturn	Outturn
Subhead	€000	€000	€000
K.1 Health agencies and similar organisations (part funded by the National Lottery)	7,513	1,879	1,879
	7,513	1,879	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

	2020	2019
	€000	€000
Total of interest payments paid	6	3

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

The following table lists the bodies and funds under the aegis of the Department where the Department has an obligation to present financial statements. It indicates, as at the account signing date, the period to which the last audited financial statements relate and the date on which 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 ^a
Health Service Executive	2019	14 May 2020	27 May 2020	19 Jun 2020
Beaumont Hospital	2019	11 Feb 2021	17 Feb 2021	25 Mar 2021
Children's Health Ireland	2019	20 Nov 2020	26 Nov 2020	12 Jan 2021
Dublin Dental Hospital	2019	24 Dec 2020	13 Jan 2021	22 Jan 2021
Leopardstown Park Hospital	2018	16 Dec 2019	6 Jan 2020	28 Jan 2020
St. James's Hospital	2019	24 Nov 2020	9 Dec 2020	10 Dec 2020
National Paediatric Hospital Development Board	2019	17 Jun 2020	12 Aug 2020	13 Aug 2020
National Haemophilia Council	2019	30 Jun 2020	30 Aug 2020	27 Oct 2020
Food Safety Promotion Board	2019	21 Dec 2020	12 Feb 2021	3 Mar 2021
Food Safety Authority of Ireland	2019	25 Aug 2020	11 Sep 2020	23 Sep 2020
Health Information and Quality Authority	2019	24 Apr 2020	13 May 2020	26 May 2020
Health Research Board	2019	29 Oct 2020	27 Nov 2020	8 Dec 2020
Health and Social Care Professionals Council (CORU)	2019	15 Dec 2020	18 Dec 2020	21 Dec 2020
Irish Blood Transfusion Service Board	2019	30 Jun 2020	20 July 2020	22 Jul 2020
Health Products Regulatory Authority	2019	25 Jun 2020	29 Jun 2020	12 Aug 2020
Mental Health Commission	2019	30 Jun 2020	3 July 2020	7 July 2020
National Cancer Registry Board	2019	7 Oct 2020	23 Oct 2020	7 Dec 2020
Pre-Hospital Emergency Care Council	2019	29 Jan 2021	4 Feb 2021	31 Mar 2021
Health Insurance Authority	2019	5 Jun 2020	23 Jul 2020	12 Aug 2020
Risk Equalisation Fund	2019	5 Jun 2020	23 Jul 2020	12 Aug 2020
Nursing and Midwifery Board	2019	21 Dec 2020	2 Feb 2021	23 Mar 2021
Medical Council	2019	17 Jun 2020	9 Sep 2020	23 Sep 2020
Pharmaceutical Society of Ireland ^b	2019	26 Mar 2020	1 Sep 2020	30 Sep 2020
Dental Council ^b	2018	8 Mar 2019	28 Mar 2019	16 Apr 2019
National Treatment Purchase Fund	2019	22 Dec 2020	22 Jan 2021	16 Mar 2021
Consolidated Patient Private Property	2019	12 Dec 2020	11 Jan 2021	31 Mar 2021
Health Repayments Scheme (Donations Fund)	2019	22 Dec 2020	22 Dec 2020	31 Mar 2021
Special Account for Health Repayments Scheme	2019	22 Dec 2020	22 Dec 2020	31 Mar 2021
Hep C – Insurance Scheme	2019	22 Dec 2020	23 Dec 2020	26 Feb 2021

- Notes
- ^a The audited accounts are laid before the House of the Oireachtas in accordance with the legislation under which they were established.
 - ^b The financial statements of these State bodies are not audited by the Comptroller and Auditor General.