

HEALTH AND CHILDREN

Account of the sum expended, in the year ended 31 December 2008, compared with the sum granted and of the sum which may be applied as appropriations-in-aid in addition thereto - for the salaries and expenses of the Office of the Minister for Health and Children and certain other services administered by that Office, including miscellaneous grants; - for deferred surrender of unspent appropriations for capital supply services under Section 91 of the Finance Act 2004

Service	Estimate Provision	Outturn	Closing Accruals
ADMINISTRATION	€000	€000	€000
A.1. SALARIES, WAGES AND ALLOWANCES	34,692	32,010	—
A.2. TRAVEL AND SUBSISTENCE	1,238	954	13
A.3. INCIDENTAL EXPENSES	2,538	1,735	(30)
A.4. POSTAL AND TELECOMMUNICATIONS SERVICES	1,067	788	11
A.5. OFFICE MACHINERY AND OTHER OFFICE SUPPLIES AND RELATED SERVICES	3,890	2,152	11
A.6. OFFICE PREMISES EXPENSES	1,330	958	47
A.7. CONSULTANCY SERVICES	2,075	1,483	13
A.8. VALUE FOR MONEY AND POLICY REVIEWS	50	36	—
GRANTS			
B.1. GRANTS TO RESEARCH BODIES	40,889	39,922	—
B.2. GRANTS TO HEALTH AGENCIES AND OTHER SIMILAR ORGANISATIONS (PART FUNDED BY NATIONAL LOTTERY)	3,985	3,985	—
OTHER SERVICES			
C. EXPENSES IN CONNECTION WITH THE WORLD HEALTH ORGANISATION AND OTHER INTERNATIONAL BODIES	2,000	1,808	—
D. STATUTORY AND NON-STATUTORY INQUIRIES AND MISCELLANEOUS LEGAL FEES AND SETTLEMENTS	47,294	20,054	99
E.1. DEVELOPMENTAL, CONSULTATIVE, SUPERVISORY AND ADVISORY BODIES	154,178	138,843	76
E.2. THE FOOD SAFETY PROMOTION BOARD	7,000	7,000	—
E.3. THE NATIONAL TREATMENT PURCHASE FUND BOARD	100,374	104,641	—
E.4. IRELAND / NORTHERN IRELAND INTERREG	220	143	—
E.5. OFFICE OF THE OMBUDSMAN FOR CHILDREN	2,463	2,411	—
F.1. PAYMENTS IN RESPECT OF DISABLEMENT CAUSED BY THALIDOMIDE	395	378	—
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	64,286	64,286	—
F.4. PAYMENTS TO A REPARATION FUND ESTABLISHED UNDER SECTION 11 OF THE HEPATITIS C COMPENSATION TRIBUNAL ACTS 1997 AND 2002	11,349	11,349	—

Health and Children – Vote 39

Service		Estimate Provision	Outturn	Closing Accruals
OTHER SERVICES (cont'd)	€000	€000	€000	€000
G. DISSEMINATION OF INFORMATION, CONFERENCES AND PUBLICATIONS IN RESPECT OF HEALTH AND HEALTH SERVICES		2,969	1,763	20
H. PAYMENTS TO THE STATE CLAIMS AGENCY IN RESPECT OF COSTS RELATING TO CLINICAL NEGLIGENCE		25,000	42,608	—
CAPITAL SERVICES				
I. GRANTS IN RESPECT OF BUILDING, EQUIPPING (INCLUDING I.C.T.) OF AGENCIES FUNDED BY THE DEPARTMENT				
	<i>Current Year Provision</i>	20,000		
	<i>Deferred Surrender</i>	4,100	24,100	22,383
	Gross Total			
	<i>Current Year Provision</i>	529,283		
	<i>Deferred Surrender</i>	4,100	533,383	501,690
Deduct:				
J. APPROPRIATIONS-IN-AID			1	4,014
	Net Total			
	<i>Current Year Provision</i>	529,282		
	<i>Deferred Surrender</i>	4,100	533,382	497,676
				258
				€35,706,297

The Statement of Accounting Policies and Principles and Notes 1 to 13 form part of this Account.

NOTES

1 OPERATING COST STATEMENT FOR 2008

	€000	€000	€000
Net Outturn			497,676
Changes in Capital Assets			
Purchases Cash	(176)		
Depreciation	569		
Loss on Disposals	1,024	1,417	
Changes in Net Current Assets			
Decrease in Closing Accruals	(11,869)		
Decrease in Stock	24	(11,845)	(10,428)
Direct Expenditure			487,248
Expenditure Borne Elsewhere			
Net Allied Services Expenditure	15,808		
Notional Rents	4,471		20,279
Operating Cost			<u>507,527</u>

2 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2008

	€000	€000	€000
Capital Assets (Note 3)			1,714
Current Assets			
Stocks (Note 12)		73	
Prepayments		234	
Accrued Income		2	
Other Debit Balances:			
Compensation Tribunal	5,328		
Recoupable Salaries	512		
Recoupable Services	126		
Other Suspense Items	144	6,110	
Net Liability from the Exchequer (Note 4)		237	
Total Current Assets		<u>6,656</u>	
Less Current Liabilities			
Accrued Expenses		494	
Other Credit Balances:			
Due to State (Note 13)	987		
EU Funding	1		
Miscellaneous	120	1,108	
PMG Balance and Cash	(904)		
Orders Outstanding	6,143	5,239	
Total Current Liabilities		<u>6,841</u>	
Net Current Liabilities			<u>(185)</u>
Net Assets			<u>1,529</u>

3 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2008

	Office Equipment €000	Furniture & Fittings €000	Totals €000
Cost or Valuation at 1 January 2008	19,815	3,109	22,924
Additions	178	15	193
Disposals	(248)	—	(248)
Transferred to Department of Social and Family Affairs	(9,759)	(433)	(10,192)
Gross Assets at 31 December 2008	<u>9,986</u>	<u>2,691</u>	<u>12,677</u>
Accumulated Depreciation:			
Opening Balance at 1 January 2008	17,832	1,978	19,810
Depreciation for the year	439	130	569
Depreciation on Disposals	(248)	—	(248)
Transferred to Department of Social and Family Affairs	(9,054)	(114)	(9,168)
Cumulative Depreciation at 31 December 2008	<u>8,969</u>	<u>1,994</u>	<u>10,963</u>
Net Assets at 31 December 2008	<u>1,017</u>	<u>697</u>	<u>1,714</u>

Note: The General Register Office (GRO) was transferred to the Department of Social and Family Affairs from the 1st January 2008.

4 NET LIABILITY TO THE EXCHEQUER**Reconciliation of Surplus to be surrendered at year end to Debtor and Creditor Balances held at 31 December 2008**

	€000	€000
Surplus to be Surrendered	35,706	
Deferred Surrender	<u>—</u>	
Surplus for the year		35,706
Exchequer Grant Undrawn		<u>(35,943)</u>
Net Liability from the Exchequer		<u>(237)</u>
Represented by:		
Debtors		
Debit Balances: Suspense		6,110
Creditors		
Due to State (Note 13)		(987)
Net PMG position and cash		(5,239)
Credit Balances: Suspense		<u>(121)</u>
		<u>(237)</u>

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

Sub-head	Less/(More) than provided	Explanation
	€000	
A.3.	803	The saving arose from the Government mid-year decision with respect to Government expenditure.
A.4.	279	The saving arose from the Government mid-year decision with respect to Government expenditure.
A.5.	1,738	The saving arose from the Government mid-year decision with respect to Government expenditure.
A.6.	372	The saving arose from the Government mid-year decision with respect to Government expenditure.
A.7.	592	The saving arose from the Government mid-year decision with respect to Government expenditure.
C.	192	This saving was due to currency fluctuations in relation to payments to WHO etc.
D.	27,240	The estimate of certain legal costs and settlements did not materialise as originally anticipated.
E.1.	15,335	The saving arose from the Government mid-year decision with respect to Government expenditure.
G.	1,206	The saving arose from the Government mid-year decision with respect to Government expenditure.
H.	(17,608)	The cost of meeting claims settled by the State Claims Agency was in excess of the original estimate.
I.	1,717	The saving arose due to delays relating to a longer than anticipated commissioning period for the Hospital Services Sterile Department, the ventilation system and the supply and installation of specialist equipment adjacent to the BreastCheck Unit in Galway.

6 APPROPRIATIONS-IN-AID

	Estimated €	Realised €
Miscellaneous receipts	1,000	4,014,069
Total	1,000	4,014,069

Explanation of Variation

The Department received €3.755m in January 2008 from Irish Blindcraft to repay a loan provided by the Department in 2007 to fund redundancy payments to the company's former employees. In addition, the Irish Health Services Accreditation Board, which was amalgamated with the Health Information and Quality Authority, returned funding which was no longer required.

7 COMMITMENTS

(A) Global Commitments	€000
Commitments likely to arise in subsequent years for:	
Procurement subheads	1,360
(B) Multi-Annual Capital Commitments	
1. Legally Enforceable Capital Commitments	Totals €000
Expenditure in 2008	22,383
Commitments to be met in subsequent years	43,401

2. Capital Projects over €6.3 million:

	Cumulative spend to 31 December 2007	Paid in 2008	To be paid in subsequent years	Total
	€m	€m	€m	€m
National Cancer Screening Service - National Expansion to South/West regions	17.650	3.420	1.700	22.770
Health Research Board (Clinical Research Facility St James's Hospital and Dublin Clinical Research Network)	0.200	0.300	10.975	11.475

8 DETAILS OF EXTRA REMUNERATION

	Amount paid	Number of recipients	Recipients of €10,000 or more	Max. individual payment of €10,000 or more
	€			€
Higher, special or additional duties	306,244	85	12	20,187
Overtime and extra attendance	272,163	86	7	26,019
Total extra remuneration	<u>578,407</u>			

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

9 MISCELLANEOUS ITEMS

Four retired civil servants in receipt of civil service pensions were re-engaged on a fee basis at a total cost of €94,293.

A Special Obstetrics Indemnity Fund has been established from which certain participating hospitals will be indemnified in respect of specified obstetric claims. Contributions are provided by the participating hospitals into the Fund. In addition, under the terms of an arrangement with the Medical Protection Society certain funds (the Special Obstetrics Fund) were transferred to part-fund the cost of designated obstetric claims against named obstetricians. These Funds are managed by the State Claims Agency. The intention is that claims will be met in the first instance by the Funds and any shortfall in cover will be met by the Department. The Funds are sufficiently resourced to meet anticipated claims for the foreseeable future and the question of a shortfall in cover does not arise at the present time.

10 COMMISSIONS AND INQUIRIES, ETC.

The cumulative expenditure in respect of Commissions etc. to 31 December 2008 on account of which payments were made in the year is as follows:

	Year of appointment	Expenditure in 2008	Cumulative expenditure to 31 December 2008
		€	€
Commission, Committee or Special Inquiry			
Ferns Inquiry	2003	650,000	2,718,499
Commission on Patient Safety and Quality Assurance	2007	167,584	282,010
Commission of Investigation under the Commissions of Investigation Act 2004 to examine matters relating to the management, operation and supervision of Leas Cross Nursing Home.	2007	1,070,720	1,247,580
Inquiry to examine the circumstances leading to and surrounding the deaths of the Dunne family in Monageer, Co Wexford	2007	202,371	212,454

11 NATIONAL LOTTERY FUNDING (Subhead B.2)

Payments in the year ended 31 December 2008

	€
Alpha One Foundation, c/o Beaumont Hospital, Dublin 9	20,000
Aoibhneas Women and Children's Refuge, Coolock, Dublin 17	20,000
ARC Cancer Support Centre, Eccles Street, Dublin 7	32,000
Ballina Senior Citizens Urban Transport Initiative, Ballina, Co Mayo	30,000
Ballinagh Playground Association, Drumlion, Ballinagh, Co Cavan	3,000
Ballybunion Active Retirement Association, Ballybunion, Co Kerry	2,000
Ballyglass Community Council Ltd, Ballinaglea, Ballyglass, Claremorris, Co Mayo	50,000
Ballyhass Community Childcare Facility Ltd., Ballyhass, Cecilstown, Macroom, Co Cork	10,000
Ballymachugh Childcare Group Ltd, Ballyheelan, Kilnaleck, Co Cavan	5,000
Ballymun Network for Assisting Children and Young People, Ballymun, Dublin 9	5,000
Ballyowen Meadows School, Loughlinstown Drive, Loughlinstown, Co Dublin	5,000
Barnardos Post Adoption Service, Christchurch Square, Dublin 8	30,000
Beacon of Light Counselling Centre, Neilstown, Clondalkin, Dublin 22	20,000
CARP Killinarden, Tallaght, Dublin 24	9,600
Castlebridge Community Development, Castlebridge, Co Wexford	5,000
CD's Helping Hands, Kilcahill, Claregalway, Co Galway	78,000
Childminding Ireland, Kilcoole, Co Wicklow	30,000
Christ the King Girls Primary School, Lehanaghmore, Togher, Cork	10,000
Clarecastle and District Daycare Ltd, Clarecastle, Co Clare	50,000
Clondalkin Community Montessori School Ltd., Clondalkin, Dublin 22	25,000
Coiste Ionad Na Seandaoine, Derrybeg, Co Donegal	7,490
Coiste Seanoiri Ceann Trá / Club Na Sinsear Teo, An Daingean, Co Chiarrai	46,000
Console, Celbridge, Co Kildare	100,000
COPE Waterside House, Courthouse Square, Galway, Co Galway	1,000
COPE Waterside House Childcare Unit, Woodquay, Co Galway	5,000
Cork Counselling Services, Fr Matthew Street, Cork	105,000
Cuidiu - Irish Childbirth Trust, Kellystown Road, Rathfarnham, Dublin 16	5,500
Cystinosis Foundation Ireland, Terenure Place, Dublin 6W	15,000
Deaf Community Centre Ltd., O'Connell Street, Limerick	8,090
Doneyloop Youth Club, Castlefin, Co Donegal	77,200
Down Syndrome Ireland, Old Naas Road, Dublin 12	54,150
Drogheda Senior Citizens Interest Group, Drogheda, Co Louth	6,000
Dromcollogher & District Respite Care Centre, Drumcollogher, Co Limerick	45,000
Dungloe Hospital, Golden Jubilee Celebrations, c/o Dungloe Community Hospital, Dungloe, Co Donegal	15,000
EMBRACE, The Lough, Cork	35,000
Finglas Senior Citizens Help Line, Finglas West, Dublin 11	4,000
Freastogail Mhuire MXD National School Autism Unit (Killahan), Killahan National School, Abbeydorney, Tralee, Co Kerry	4,000
Free Mental Health Campaign trading as FREE, Marley Grange, Rathfarnham, Dublin 16	6,000
Friends of Sligo General Hospital, Sligo General Hospital, Co Sligo	170,000
Friends of St. Ita's Community Hospital, Killoughteen, Newcastle West, Co Limerick	80,000
Headway Ireland, Manor Street, Dublin 7	5,000
Helping Hands Adoption Facilitation Agency Ltd, Forge Hill, Co Cork	100,000
Home-Start Lucan, Ballyowen Lane, Lucan, Co Dublin	80,000
Hope Project, St Joseph, Ballinabearna, Ballinhassig, Co Cork	2,500
International Adoption Association, Terenure Enterprise Centre, Terenure, Dublin 6W	12,000
Intro Art, Capel Street, Dublin 1	3,000
Irish Associaton of Suicidology, Castlebar, Co Mayo	12,000
Irish Chinese Contact Group, Frankfield, Cork	10,000
Irish College of General Practitioners, Dublin 2	15,000
Irish Countrywomen's Association, Dublin 4	100,000
Irish Deaf Youth Association, Blessington Street, Dublin 7	5,000
Irish Foster Care Association, Ballinteer Road, Dublin 16	50,000
Irish Guide Dogs for the Blind, Model Farm Road, Cork	100,000

Health and Children – Vote 39

	€
Irish Haemochromatosis Association, Latturcan, Co Monaghan	110,000
Irish Kidney Association, Park West, Dublin 12	500,000
Irish Motor Neurone Disease Association, Coleraine Street, Dublin 7	150,000
Irish Progressive Association for Autism Co. Ltd., Centre Park Road, Cork	15,000
Irish Raynaud's and Scleroderma Society, Foxrock, Dublin 18	10,000
Irish Red Cross - Roscrea Branch, Birr, Co Offaly	7,500
Leitrim Lifestart, Manorhamilton, Co Leitrim	56,600
Lifestart National Office, Sligo	4,000
Limerick Senior Citizens Club, Ballincurra, Limerick	10,000
Liscarroll Community Council, Mallow, Co Cork	10,000
Little Way Cancer Support Centre, Clane, Co Kildare	70,000
Lixnaw Playground Project, Ballinclogher, Lixnaw, Co Kerry	10,000
Lucan Active Retirement Association, Celbridge, Co Kildare	2,000
Mallow Day Care Centre Ltd., Mallow, Co Cork	15,000
Mental Health Ireland, Dun Laoghaire, Co Dublin	80,000
Mounttown Neighbourhood Youth Family Project, Dun Laoghaire, Co Dublin	78,800
Moylough Community Playschool Ltd, Ballinsloe, Co Galway	10,000
Muscular Dystrophy Ireland, North Brunswick Street, Dublin 7	9,300
Nazareth Social Club, Church Hill, Sligo	25,152
Neurological Alliance of Ireland, Coleraine Street, Dublin 7	1,500
North Kerry Together Ltd., Listowel, Co Kerry	20,000
Nuerofibromatosis Association of Ireland, Chapelizod, Dublin 20	2,000
Open Heart House Ltd, St Mary's Place, Dublin 7	27,500
Order of Malta Care Project, Ballina, Co Mayo	65,000
Pallasgreen Active Ireland, Pallasgreen, Co Limerick	2,500
Raheen Hospital Support Group, Raheen, Tuamgraney, Co Clare	70,000
Rialto Day Care Centre, Rialto, Dublin 8	35,700
Riding for the Disabled Association, Castlfin, Lifford, Co Donegal	15,000
Samaritans Ireland, Blackrock, Co Dublin	200,000
Scoil Aonghusa Special School, Cashel, Co Tipperary	50,000
Serenity Active Retirement, Dunmore, Culdaff, Co Donegal	10,000
Setanta Special School, Beech Park, Stillorgan, Co Dublin	10,000
Sharing Point, Shankill, Dublin 18	40,000
Sophia Housing Association, Cork Street, Dublin 8	20,000
Southill Family Resource Centre, O'Malley Park, Limerick	15,000
St Aidans Day Care Centre, Millands, Gorey, Co Wexford	52,000
St Gabriel's Nursing Home, Raheny, Dublin 5	66,380
St Lukes Social Service Centre, Kilmore West, Coolock, Dublin 5	10,000
St Vincent's Day Care Centre, Tipperary	10,000
St. Michael's Family Life Centre, Church Hill, Sligo	20,000
St. Paul's Special School, Beaumont Woods, Beaumont, Dublin 9	33,000
Suntower Gardens, c/o Scoil Mochua, Old Nangor Road, Clondalkin, Dublin 22	20,000
Tallaght Travellers Youth Service (TTYS), Brookfield, Tallaght, Dublin 24	20,000
Teen-Line Ireland, Old Bawn, Tallaght, Dublin 24	26,000
Teen Parents Support Programme, Dunbar Street, Cork	10,000
The Bridge Recovery Group Ltd, Turners Cross, Cork	30,000
The Children's Sunshine Home (C.S.H), Leopardstown Road, Foxrock, Dublin 18	128,000
The Holiday Home Project, Manor Street, Dublin 7	10,000
Tithe Cois Tra, Rathlacken, Carrowmorelacken, Ballina, Co Mayo	6,960
Tithe Cois Tra - Daycare for Elderly and Disabled, Rathlacken, Carrowmore Lacken, Ballina, Co Mayo	2,000
Treoir, Gandon House, IFSC, Dublin 1	25,000
Tullaghan Community Playgroup Ltd., Tullaghan, Co Leitrim	3,900
West Donegal Parents and Friends Association of the Mentally Handicapped, Lower Keadue, Burtonport, Co Donegal	30,678
Total	<u><u>3,985,000</u></u>

12 STOCKS

Stocks at 31 December 2008 comprised:	€000
Stationery	48
IT Consumables	25
	<u>73</u>

13 DUE TO THE STATE

The amount due to the State at 31 December 2008 consisted of:	€000
Income Tax	528
Pay Related Social Insurance	194
Withholding Tax	119
Value Added Tax	22
Pension Contributions	124
	<u>987</u>

MICHAEL SCANLAN
Accounting Officer
DEPARTMENT OF HEALTH AND CHILDREN
31 March 2009

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for Health and Children for 2008 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Account has been prepared in accordance with the Statement of Accounting Policies and Principles. The duties of the Accounting Officer and of the Comptroller and Auditor General in relation to the Appropriation Accounts, and the basis of the audit opinion, are set out in Part 1 to this volume.

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

In my opinion the Appropriation Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 2008.

Chapter 36 of my annual report refers to certain matters which I considered it appropriate to report on in accordance with Section 3 (10) of the Comptroller and Auditor General (Amendment) Act, 1993.



JOHN BUCKLEY
Comptroller and Auditor General
4 September 2009