



**Oifig an Phríomhoifigigh Airgeadais**  
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23<sup>rd</sup> April 2024

Deputy David Cullinane TD,  
Dáil Éireann,  
Leinster House,  
Kildare Street,  
Dublin 2.

**Re PQ 15447 24:** *To ask the Minister for Health the original Health Service Executive Current and Capital budget set in each year 2016-2020, inclusive, in tabular form; and the actual outturn for each year and the difference between outturn and original budget.*

Dear Deputy Cullinane,

The Health Service Executive has been requested to reply directly to you in the context of the above Parliamentary Question, which you submitted to the Minister for Health for response. Your PQ above has been referred to me for response.

Please see **Appendix 1 Table 1 and Table 2** below which shows the HSE Revenue and Capital budgets and outturn for each year 2016 to 2020. The data was sourced from the HSE Annual Financial Statements (AFS) for each year.

If you have any queries, please do not hesitate to contact me at [sarah.anderson1@hse.ie](mailto:sarah.anderson1@hse.ie) or tel: 087 9423319.

Yours sincerely

**Sarah Anderson**  
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## Appendix 1 to PQ 15447 24

**Table 1**

HSE Revenue Income & Expenditure	2016 €'000	2017 €'000	2018 €'000	2019 €'000	2020 €'000
Full Year Revenue Budget Allocation - DoH Revenue Grant	13,513,757	14,156,207	15,221,624	16,471,023	19,451,541
(Deficit)/Surplus on Revenue I&E brought forward i.e. (Ist Charge)/Credit	(7,931)	(10,292)	(139,871)	(85,174)	6,472
<b>Funding</b>	<b>13,505,826</b>	<b>14,145,915</b>	<b>15,081,753</b>	<b>16,385,849</b>	<b>19,458,013</b>
<b>Net Expenditure</b>	<b>13,516,118</b>	<b>14,285,786</b>	<b>15,166,927</b>	<b>16,325,387</b>	<b>19,257,302</b>
Net (Deficit)/Surplus	(10,292)	(139,871)	(85,174)	60,462	200,711
See Note 3b to AFS 2020 *				(53,990)	
				6,472	

*Source: HSE Annual Financial Statements*

**Table 2**

HSE Capital Income & Expenditure	2016 €'000	2017 €'000	2018 €'000	2019 €'000	2020 €'000
Capital Budget Allocation - DoH Capital Grant	406,000	439,914	500,771	678,113	1,023,288
Surplus on Capital I&E brought forward	186	14,974	8,322	16,356	15,182
	406,186	454,888	509,093	694,469	1,038,470
Additional funding:					
Revenue funding applied to Capital Projects	1,152	3,058	1,607	1,665	1,724
Application of proceeds of disposals	2,516	2,886	4,199	2,979	9,179
Govt Depts & other sources	16,485	1,018	29,514	3,764	1,752
<b>Total Capital Funding</b>	<b>426,339</b>	<b>461,850</b>	<b>544,413</b>	<b>702,877</b>	<b>1,051,125</b>
Capital Expenditure on HSE Capital Projects	317,525	340,967	347,756	362,682	623,989
Capital Grants to Outside Agencies	93,840	112,561	180,301	324,967	359,730
<b>Total Capital Outlay</b>	<b>411,365</b>	<b>453,528</b>	<b>528,057</b>	<b>687,649</b>	<b>983,719</b>
Net Capital Surplus	14,974	8,322	16,356	15,228	67,406
See Note 3b to AFS 2020 *				(46)	
				15,182	

*Source: HSE Annual Financial Statements*

### \*Note 3b to HSE AFS 2020

#### 3(b) Transfer of (Deficit)/Surplus in accordance with Section 33(3) of the Health Act 2004, as amended

As outlined in the accounting policies, Section 33(3) of the Health Act 2004, as amended, requires that deficits arising in the preceding year must be charged to the Statement of Income and Expenditure in the current year and, subject to the approval of the Minister with the consent of the Department of Public Expenditure and Reform, for surpluses to be credited to the Statement of Income and Expenditure. The HSE has credited the revenue operating surplus of €60.46m at 31 December 2019 to the Statement of Revenue Income and Expenditure in 2020. Of this €60.46m, as instructed by the Department of Health, €53.99m has been used to offset the Department of Health Debtor at 31 December 2019, resulting in a credit of €6.47m showing in the Statement of Revenue Income and Expenditure.

Similarly, the capital operating surplus of €15.23m at 31 December 2019 was credited to the Statement of Capital Income and Expenditure in 2020. Of this €15.23m, as instructed by Department of Health, €0.046m has been used to offset the Department of Health Debtor at 31 December 2019, resulting in a credit of €15.182m showing in the Statement of Capital Income and Expenditure.