

ANNUAL FINANCIAL STATEMENTS 1998



NORTH EASTERN HEALTH BOARD
Bord Sláinte an Oir Thuaiscirt

GENERAL INFORMATION

104366



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MAIN BANKERS: Allied Irish Banks,
98/99 West Street,
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Co. Louth.

AUDITOR: Comptroller & Auditor General,
Dublin Castle,
Dublin 2.

30/10/0



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CERTIFICATE OF THE COMPTROLLER

& AUDITOR GENERAL

The accounting responsibilities of the Board are set out in the Statement of Board Responsibilities on page 2. It is my responsibility to audit the accounts presented to me by the Board and report on them. I am required to carry out such audit tests as I consider appropriate in order to satisfy myself as to whether

- the income and expenditure recorded therein are supported by substantiating documentation.
- the health board concerned has applied such expenditure for the purpose or purposes for which sums paid to the board, whether out of moneys provided by the Oireachtas or otherwise, were intended.
- the transactions conform with the authority under which they purport to have been carried out.

I have audited the accounts of the North Eastern Health Board set out on pages 4 to 46 in accordance with Section 6 of the Comptroller and Audit General (amendment) Act 1993. I have obtained all the information and explanations that I have required. As the result of my audit, it is my opinion that

- the accounts properly present the income and expenditure of the Board for 1998.
- the balance sheet properly presents the state of affairs of the Board at 31 December 1998.
- the accounts are in accordance with the accounting policies laid down by the Minister for Health and Children.

John Purcell
Comptroller and Auditor General

23 December 1999

STATEMENT OF BOARD RESPONSIBILITIES

YEAR ENDED 31 DECEMBER 1998


The board is required under section 11(2) of the Health (Amendment) (No. 3) Act, 1996 to have annual financial statements prepared in accordance with accounting standards specified by the Minister for Health and Children.

The Board is required to ensure that in the preparation of these financial statements:

- Suitable accounting policies have been selected and then applied consistently
- judgements and estimates that are reasonable and prudent have been made
- any material departures from applicable accounting standards have been disclosed and explained
- the financial statements have been prepared on the going concern basis, unless that basis is inappropriate.

The Board is responsible for insuring that accounting records are maintained which disclose with reasonable accuracy at any time the financial position of the North Eastern Health Board and ensuring that the annual financial statements comply with the accounting standards - specified by the Minister for Health and Children. The Board is also responsible for safeguarding the assets of the North Eastern Health Board and for ensuring that a system of internal control is in place within the Board for the prevention and detection of fraud and other irregularities.

Chief Executive Officer:



Board Member:



Date:

22 March 1999



BOARDS CERTIFICATION

FOR YEAR ENDED 31 DECEMBER 1998

We certify that the Financial Statements of the North Eastern Health Board for the year ended 31/12/1998 as set out herein are in agreement with the books of account and have been drawn up in accordance with the Accounting Standards as laid down by the Minister for Health and Children.

The Financial Statements forms 1-8 when read in conjunction with the notes, Forms N1-N17 and the Accounting Policies set out on pages 4-8 present fairly in all material respects, the income and expenditure of the North Eastern Health Board for the year ended 31/12/1998 and the Financial situation as at 31/12/1998.

These accounts were approved by the board on 22nd March 1999.

Signed:

Seoirse O hAodha
Finance Officer

Donal O'Shea
Chief Executive Officer

Board Member

Date:

22 March 1999

STATEMENT OF ACCOUNTING POLICIES

1. BASIS OF ACCOUNTING

(I) These accounts were prepared on an accruals basis under the historical cost convention, as modified for the valuation of fixed assets in accordance with the accounting standards laid down by the minister for Health and Children. Those standards also provide that EU funds, Supplementary Welfare Allowance (except the charge for administration costs which is on an accrual basis), Road Traffic Accident income, Out patients charges, minor miscellaneous incomes are accounted for on a receipts and payments basis.

(II) The grants from the Department of Health and Children are the amounts for the year 1998 as determined by the Department of Health & Children.

(III) The Board has complied with the Accounting Standards issued by the Department of Health and Children in all respects.

(IV) The international Medical Missionaries Training Hospital at Drogheda was purchased by the Board on 1 June 1997. This hospital is referred to in these Financial Statements as Our Lady of Lourdes Hospital. The Figures for the previous year in these Financial Statements include expenditure and income figures for this hospital for the seven month period ending on the 31 December 1997. The figures for 1997 and 1998 are therefore not comparable.

**2. FIXED ASSETS**

(I) All fixed assets acquired, regardless of the source of funds, are capitalised in accordance with the Accounting Standards.

(II) All fixed assets shown in the balance sheet have been valued in accordance with the Accounting Standards laid down by the Department of Health and Children.

Land: As advised by the Department of Health and Children/Valuation Officer.

Buildings: Based on reinstatement insurance valuations in 1994 taking age and condition into account. All additions thereafter have been included at cost.

Work in progress: Cost

Equipment and Vehicles: Cost less accumulated depreciation.

Our Lady of Lourdes Hospital:

Buildings: Based on reinstatement insurance valuations at 31 December 1997, as adjusted for age and condition.

Equipment: Based on valuation at 31 May 1997. Acquisitions from 1 June 1997 have been included at cost.

3. DEPRECIATION

Assets are depreciated in compliance with Accounting policies laid down by the Department of Health and Children. The depreciation which is matched by an equivalent amortisation of the capitalisation account, is not charged against the income and expenditure account.

Depreciation is calculated on the following basis:

(A) Land: No depreciation

(B) Buildings: 2.5% reducing balance. Leased buildings are depreciated on a straight line basis over the period of the lease.

(C) Work in Progress: No depreciation.

(D) Equipment and Vehicles: Straight line basis over expected useful life. The annual rates of depreciation are between 10% and 33 1/3%.

4. CAPITALISATION ACCOUNT

The capitalisation account represents the un-amortised value of funding provided for fixed assets.

5. STOCKS OF CONSUMABLE STORES

Stock has been valued on the basis of cost, with appropriate write-offs for stock which is damaged or obsolete.



6. SUPERANNUATION

No provision has been made in respect of accrued benefits payable in future years under Local Government Superannuation Schemes as the liability is underwritten by the Minister for Health and Children. Contributions from employees who are members of the scheme are credited to the income and expenditure account when received. Pensions payments under the scheme are charged to income and expenditure account when paid.

7. PATIENTS PRIVATE PROPERTY ACCOUNTS

(I) Monies received by the Board from or on behalf of patients for safekeeping are kept in special accounts separate and apart from the Health Board's accounts. Such accounts are collectively called the Patients Private Property Accounts.

(II) Such monies are not the property of the Board and are administered by the Board on behalf of the patients.

(III) These funds are invested in interest yielding investments.

(IV) The accounts for these funds are audited by an independent outside auditor.

(V) The Board incurs administration costs in connection with these accounts which it recoups from the income arising out of the investments. In the year ended 31 December 1998, the administrative costs recouped by the Board in this manner amounted to £145,000.

8. LOTTERY FUNDS

All disbursed lottery funds have been applied and disbursed as appropriate in accordance with the approval and/or direction of the Department of Health and Children.

9. PROVISION FOR DOUBTFUL DEBTS

Provision is made for debts which have been outstanding for a period of 12 months or more at 31 December 1998.

10. CONTINGENT LIABILITIES

A number of Public Liability and Employer liability claims were outstanding at 31st December 1998. It is not possible to say that the out turn of all these cases will fall within the limits of the Board's insurance.

11. SUBSIDIARY COMPANIES

No subsidiary companies are owned by the Board.

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FORM 1

SUMMARY INCOME AND EXPENDITURE ACCOUNT (NON-CAPITAL) FOR THE YEAR ENDED 31 DECEMBER 1998

LINE NO.		1998 £	1997 £
1	(DEFICIT) / SURPLUS BROUGHT FORWARD FROM PREVIOUS YEAR	(2,019,987)	(225,558)
2	EXCEPTIONAL ITEM		(1,102,198)
3	FUNDING IN RESPECT OF PREVIOUS YEAR	1,639,900	
4	ADJUSTED OPENING (DEFICIT) / SURPLUS	(380,087)	(1,327,756)
5	NET HEALTH SERVICE EXPENDITURE IN CURRENT YEAR	(163,904,926)	(138,168,231)
6	SUB TOTAL	(164,285,013)	(139,495,987)
7	TOTAL CURRENT YEAR APPROVED ALLOCATION	163,260,000	137,476,000
8	(DEFICIT) CARRIED FORWARD TO FOLLOWING YEAR * (i)	(1,025,013)	(2,019,987)

PROGRAMME ANALYSIS OF EXPENDITURE AND INCOME

LINE NO.	PAY £	NON-PAY £	GROSS EXPENDITURE £	INCOME £	1998 NET EXPENDITURE £	1997 NET EXPENDITURE £	
A.	GENERAL HOSPITAL PROGRAMME	64,642,605	22,219,984	86,862,589	(10,478,241)	76,384,348	61,010,147
B.	SPECIAL HOSPITAL PROGRAMME	15,170,666	2,705,771	17,876,437	(1,627,130)	16,249,307	15,951,246
C.	COMMUNITY CARE PROGRAMME	39,623,406	31,767,479	71,390,885	(6,194,193)	65,196,692	56,678,972
D.	CENTRAL SERVICES	2,996,193	3,962,926	6,959,119	(884,540)	6,074,579	4,527,866
E.	TOTAL	122,432,870	60,656,160	183,089,030	(19,184,104)	163,904,926	138,168,231

* (i) THIS DEFICIT INCLUDES: DEMAND LED SCHEMES (£527,000), SUPERANNUATION & OTHER (£529,000) AND A REVENUE ACCOUNT SURPLUS OF £30,987. IT IS EXPECTED THAT THE DEPARTMENT OF HEALTH WILL PROVIDE FUNDING TO COVER THIS DEFICIT IN 1999.

CAPITAL INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 1998

PROGRAMME OPENING SURPLUS/(DEFICIT) 01/01/98	D.O.H. & C. CAPITAL FUNDING	EU FUNDING	CHARGE ON NON CAPITAL I & E A/C	APPLIC. OF PROCEEDS OF DISPOSAL A/C	OTHER	TOTAL INCOME	TOTAL EXPENDED	CLOSING SURPLUS/ (DEFICIT) 31/12/98
£	£	£	£	£	£	£	£	£
GENERAL HOSPITALS	(427,145)	1,906,267				1,906,267	(1,917,351)	(438,229)
SPECIAL HOSPITALS	(83,292)	267,510			93,684.00	486,194	(307,868)	95,034
COMMUNITY CARE	(781,690)	2,514,266	14,960		187,523	2,716,749	(2,574,689)	(639,630)
CENTRAL SERVICES	(34,801)	1,057,838				1,057,838	(829,977)	193,060
TOTALS	(1,326,928)	5,745,881	14,960	93,684.00	312,523	6,167,048	(5,629,885)	(789,765)

ASSET DISPOSAL ACCOUNT

BALANCE 01.01.98	PROCEEDS OF DISPOSAL	EXPENSES	APPLICATION OF DISPOSAL PROCEEDS	BALANCE 31.12.98
309,879	100,000	2,282	93,684	313,913



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FORM 3

BALANCE SHEET AS AT 31 DECEMBER 1998

		31/12/98 £	31/12/97 £
FIXED ASSETS			
TANGIBLE ASSETS	(NOTE 1)	86,407,550	71,698,869
FINANCIAL ASSETS	(NOTE 2)	-	-
		86,407,550	71,686,869
CURRENT ASSETS			
STOCKS	(NOTE 15)	2,826,528	2,505,198
DEBTORS	(NOTE 3)	19,081,397	16,041,719
CASH AT BANK OR IN HAND		1,553,215	195,200
STAR PROJECT E.C.U. ACCOUNT	(NOTE 13)	183,066	92,288
		23,644,206	18,834,405
CREDITORS			
BANK LOANS AND OVERDRAFTS	(NOTE 4)	-	-
OTHER CREDITORS	(NOTE 4)	24,893,553	21,871,440
TOTAL ASSETS LESS LIABILITIES		24,893,553	21,871,440
		85,158,203	68,661,834
CAPITAL AND RESERVES			
NON CAPITAL INCOME & EXPENDITURE ACCOUNT	(FORM 1, LINE 8)	(1,025,013)	(2,019,987)
CAPITAL FUND:-			
CAPITALISATION ACCOUNT	(NOTE 5)	86,407,550	
LESS DEFICIT ON CAPITAL INCOME & EXPENDITURE ACCOUNT	(NOTE 8)	(475,852)	
		85,931,698	70,681,821
DEFERRED INCOME ACCOUNT	(NOTE 7)	251,518	-
		85,158,203	68,661,834

**NON-CAPITAL INCOME AND EXPENDITURE ANALYSIS SUMMARY BY PROGRAMME AND SUBJECTIVE HEADING
FOR THE YEAR ENDED 31 DECEMBER 1998**

FORM 4
SHEET 1

NO.	PAY-EXPENDITURE	GENERAL	SPECIAL	COMMUNITY	CENTRAL	TOTAL	TOTAL
		HOSPITAL	HOSPITAL	CARE	SERVICES	THIS	PREVIOUS
		PROGRAMME	PROGRAMME	PROGRAMME		YEAR	YEAR
		£	£	£	£	£	£
1	MANAGEMENT/ADMINISTRATION	4,731,867	635,606	3,549,630	2,492,796	11,409,899	9,263,982
2	MEDICAL/DENTAL	14,136,014	1,440,483	3,266,413	37,645	18,880,555	16,144,288
3	NURSING	24,708,295	9,415,412	13,587,107	44,420	47,755,234	41,323,171
4	PARAMEDICAL	4,978,918	331,013	4,418,069	22,477	9,750,477	7,619,802
5	SUPPORT SERVICES	11,072,021	1,761,459	11,441,824	110,202	24,385,506	20,358,064
6	MAINTENANCE/TECHNICAL	1,085,033	444,022	313,241	60,119	1,902,415	1,523,666
7	SUPERANNUATION	3,930,457	1,142,671	3,047,122	228,534	8,348,784	7,577,172
8	TOTAL	64,642,605	15,170,666	39,623,406	2,996,193	122,432,870	103,810,145

FORM 4 INCLUDES INCOME AND EXPENDITURE IN RESPECT OF OUR LADY OF LOURDES HOSPITAL FOR THE SEVEN MONTH PERIOD ENDING ON 31/12/1997.
THE FIGURES FOR 1998 AND 1997 ARE THEREFORE NOT COMPARABLE.



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NON-CAPITAL INCOME AND EXPENDITURE ANALYSIS SUMMARY BY PROGRAMME AND SUBJECTIVE HEADING FOR THE YEAR ENDED 31 DECEMBER 1998

FORM 4
SHEET 2

NO.	NON-PAY EXPENDITURE	GENERAL HOSPITAL PROGRAMME £	SPECIAL HOSPITAL PROGRAMME £	COMMUNITY CARE PROGRAMME £	CENTRAL SERVICES £	TOTAL THIS YEAR £	TOTAL PREVIOUS YEAR £
9	*DRUGS & MEDICINES (EXCL. DLS)	2,921,874	423,040	608,947		3,953,861	3,292,441
10	BLOOD/BLOOD PRODUCTS	719,323	0	817		720,140	603,102
11	MEDICAL GASES	273,702	2,569	41,303		317,574	254,077
12	MEDICAL/SURGICAL SUPPLIES	3,666,646	43,062	2,579,144	62	6,288,914	5,071,785
13	OTHER MEDICAL EQUIPMENT	760,889	10,408	110,916	500	882,713	194,825
14	SUPPLIES & CONTRACTS ON OTHER MEDICAL EQUIPMENT	235,734	3,064	9,286		248,084	673,407
15	X-RAY/IMAGING	929,603	1,016	5,333	50	936,002	622,887
16	LABORATORY	2,012,752	343	146,492		2,159,587	1,743,999
17	CATERING	1,215,665	373,460	869,962	14,248	2,473,335	2,242,494
18	HEAT/POWER & LIGHT	918,128	308,464	623,723	33,397	1,883,712	1,625,739
19	CLEANING & WASHING	527,264	92,860	328,258	8,282	956,664	935,539
20	FURNITURE, CROCKERY & HARDWARE	174,520	76,816	111,080	44,496	406,912	293,188
21	BEDDING & CLOTHING	197,934	68,004	112,824	1,966	380,728	299,099

* EXPENDITURE ON COMMUNITY DRUGS SCHEME IS SHOWN ON PAGE 11 LINE 41

NON-CAPITAL INCOME AND EXPENDITURE ANALYSIS SUMMARY BY PROGRAMME AND SUBJECTIVE HEADING
FOR THE YEAR ENDED 31 DECEMBER 1998

FORM 4
SHEET 3

		GENERAL HOSPITAL PROGRAMME	SPECIAL HOSPITAL PROGRAMME	COMMUNITY CARE PROGRAMME	CENTRAL SERVICES	TOTAL THIS YEAR	TOTAL PREVIOUS YEAR
		£	£	£	£	£	£
	NON-PAY EXPENDITURE						
441	22 MAINTENANCE	1,041,293	261,702	547,357	204,461	2,054,813	1,682,646
102	23 EDUCATION AND TRAINING	468,808	52,780	291,296	355,769	1,168,653	
077	24 TRAVEL & SUBSISTENCE	794,974	343,291	1,658,711	281,599	3,078,575	2,728,598
785	25 TRANSPORT (PATIENTS)	474,140	69,515	406,506	22	950,183	658,625
825	26 VEHICLES PURCHASED	0	5,000	387	0	5,387	6,426
407	27 VEHICLES RUNNING COSTS	167,949	12,354	40,887	584	221,774	376,701
	28 BANK LOAN AND FINANCE LEASES (CAPITAL REPAYMENTS)	897	0	0	0	897	19,736
887	29 BANK INTEREST	0	0	0	46,666	46,666	19,834
999	30 BANK CHARGES	1,404	0	0	58,995	60,399	35,486
494	31 INSURANCE	1,141,060	42,623	20,983	999,606	2,204,272	1,962,260
739	32 AUDIT	0	0	242	33,660	33,902	45,063
539	33 LEGAL	207,641	4,837	9,488	66,117	288,083	320,425
188	34 BAD & DOUBTFUL DEBTS	40,436	9,813	100,569	0	150,818	419,240
099							



ANNUAL FINANCIAL STATEMENTS 98

NON-CAPITAL INCOME AND EXPENDITURE ANALYSIS SUMMARY BY PROGRAMME AND SUBJECTIVE HEADING FOR THE YEAR ENDED 31 DECEMBER 1998

FORM 4
SHEET 4

NO.		GENERAL HOSPITAL PROGRAMME £	SPECIAL HOSPITAL PROGRAMME £	COMMUNITY CARE PROGRAMME £	CENTRAL SERVICES £	TOTAL THIS YEAR £	TOTAL PREVIOUS YEAR £
35	OFFICE EXPENSES	1,701,657	327,508	1,696,002	878,074	4,603,241	3,332,168
36	COMPUTER	419,586	31,694	364,578	700,602	1,516,460	881,925
37A	PROFESSIONAL SERVICES	478,185	7,965	172,927	184,615	843,692	67,181
37B	GP DEVELOPMENT FUND			349,331		349,331	
37D	DENTAL TREATMENT SERVICES SCHEME			1,616,593		1,616,593	
38	GRANTS TO OUTSIDE AGENCIES	20,300	36,482	2,738,782	0	2,795,564	2,133,687
39	CASH ALLOWANCES	226	40,435	2,708,800	2,823	2,752,284	3,332,377
40	CAPITATION PAYMENTS	504,282	8,396	4,283,711	0	4,796,389	3,488,173
41	COMMUNITY DRUGS SCHEME	2,393	0	9,039,263	0	9,041,656	7,500,631
42	MISCELLANEOUS (NOTE 11)	200,719	48,270	172,981	46,332	468,302	2,394,129
43	TOTAL NON PAY	22,219,984	2,705,771	31,767,479	3,962,926	60,656,160	49,257,893
44	TOTAL GROSS (PAY AND NON PAY) EXPENDITURE	86,862,589	17,876,437	71,390,885	6,959,119	183,089,030	153,068,038



SUMMARY OF EXPENDITURE AND INCOME BY PROGRAMME
FOR YEAR ENDED 31 DECEMBER 1998
GENERAL HOSPITALS

FORM 5
SHEET 1

INSTITUTION OR SERVICE	PAY £	NON-PAY £	GROSS EXPENDITURE £	INCOME £	NET	NET
					EXPENDITURE THIS YEAR £	EXPENDITURE PREVIOUS YEAR £
CAVAN/MONAGHAN GROUP	20,778,044	6,526,937	27,304,981	(2,560,525)	24,744,456	22,217,915
LOUTH/MEATH GROUP	40,755,339	12,642,161	53,397,500	(7,815,683)	45,581,817	33,836,119
AMBULANCES	2,779,323	1,050,288	3,829,611	(101,783)	3,727,828	3,892,123
HOSP. ADMIN. SYSTEM	0	0	0	0	0	149,450
EXTERN HOSPITALS		411,293	411,293		411,293	559,600
SUB-TOTAL	64,312,706	20,630,679	84,943,385	(10,477,991)	74,465,394	60,655,207
PROGRAMME ADMIN.	329,899	1,589,305	1,919,204	(250)	1,918,954	354,940
TOTAL GENERAL HOSPITALS	64,642,605	22,219,984	86,862,589	(10,478,241)	76,384,348	61,010,147

FORM 5 INCLUDES INCOME AND EXPENDITURE IN RESPECT OF OUR LADY OF LOURDES HOSPITAL FOR THE SEVEN MONTH PERIOD ENDING ON 31/12/1997.
THE FIGURES FOR 1998 AND 1997 ARE THEREFORE NOT COMPARABLE.

SUMMARY OF EXPENDITURE AND INCOME BY PROGRAMME
FOR YEAR ENDED 31 DECEMBER 1998
SPECIAL HOSPITALS

FORM 5
SHEET 2

INSTITUTION OR SERVICE	PAY £	NON-PAY £	GROSS EXPENDITURE £	INCOME £	NET	NET
					EXPENDITURE THIS YEAR £	EXPENDITURE PREVIOUS YEAR £
ST. BRIGID'S HOSPITAL	4,602,814	808,319	5,411,133	(615,570)	4,795,563	4,641,508
ST. DAVNET'S HOSPITAL	5,607,428	1,094,138	6,701,566	(728,446)	5,973,120	5,884,557
LOUTH/MEATH COMM. PSYCH.SERVICES	1,524,977	281,773	1,806,750	(70,410)	1,736,340	1,411,269
CAVAN/MONAGHAN COMM. PSYCH.SERVICES	2,106,554	329,855	2,436,409	(104,751)	2,331,658	2,104,477
PSYCHIATRIC UNIT O.L.H. NAVAN	1,210,565	115,692	1,326,257	(88,752)	1,237,505	1,148,188
EXTERN HOSPITALS			0		0	648,243
SUB-TOTAL	15,052,338	2,629,777	17,682,115	(1,607,929)	16,074,186	15,838,242
PROGRAMME ADMIN	118,328	75,994	194,322	(19,201)	175,121	113,004
TOTAL SPECIAL HOSPITALS	15,170,666	2,705,771	17,876,437	(1,627,130)	16,249,307	15,951,246

SUMMARY OF EXPENDITURE AND INCOME BY PROGRAMME FOR YEAR ENDED 31 DECEMBER 1998
COMMUNITY CAREFORM 5
SHEET 3

COMMUNITY CARE SERVICE	PAY £	NON - PAY £	GROSS EXPENDITURE £	INCOME £	NET EXPENDITURE THIS YEAR £	NET EXPENDITURE PREVIOUS YEAR £
COMMUNITY HEALTH PROGRAMME						
1(A) DENTAL SERVICES	1,721,074	457,112	2,178,186	(6,102)	2,172,084	2,287,457
1(B) DENTAL TREATMENT SERVICE SCHEME	57,161	1,623,040	1,680,201	(866)	1,679,335	1,479,396
2 OPHTHALMIC SERVICES	223,395	242,166	465,561		465,561	547,059
3 AURAL SERVICES	37,905	17,822	55,727		55,727	35,215
4 MATERNITY SERVICES	375,685	16,682	392,367		392,367	293,908
5 HEALTH PROMOTION / EDUCATION	316,239	272,246	588,485	(36,233)	552,252	456,388
6 PROVISION OF MEDICINES		11,953,882	11,953,882		11,953,882	7,558,731
7 TOTAL	2,731,459	14,582,950	17,314,409	(43,201)	17,271,208	12,658,154
COMMUNITY PROTECTION PROGRAMME						
8 CONTROL OF INFECTIOUS DISEASES	46,016	420,985	467,001		467,001	477,460
9 ENVIRONMENTAL HEALTH SERVICES	658,567	147,787	806,354	(10,745)	795,609	680,893
10 TOTAL	704,583	568,772	1,273,355	(10,745)	1,262,610	1,158,353
COMMUNITY WELFARE PROGRAMME						
11 CHILD CARE	2,323,408	3,205,434	5,528,842	(23,582)	5,505,260	6,385,474
12 CARE OF THE DISABLED	5,294,924	3,937,557	9,232,481	(411,129)	8,821,352	5,708,009
13 CARE OF THE ELDERLY	505,727	2,091,530	2,597,257	(21,307)	2,575,950	534,525
14 CARE OF HIV / AIDS PATIENTS		6,934	6,934		6,934	
15 SECTION 65 / SECTION 10 & LOTTERY GRANTS		193,281	193,281		193,281	2,112,187
16 OTHER DIRECT SERVICES - HEPATITIS C	4,891	67,774	72,665		72,665	46,274
17 TOTAL	8,128,950	9,502,510	17,631,460	(456,018)	17,175,442	14,786,469
18 SUB TOTAL C/F (LINES 7+10+17)	11,564,992	24,654,232	36,219,224	(509,964)	35,709,260	28,602,976

SUMMARY OF EXPENDITURE AND INCOME BY PROGRAMME FOR YEAR ENDED 31 DECEMBER 1998
COMMUNITY CARE

FORM 5
SHEET 4

	PAY	NON - PAY	GROSS	INCOME	NET	NET
COMMUNITY CARE SERVICE			EXPENDITURE		EXPENDITURE	EXPENDITURE
	£	£	£	£	THIS YEAR	PREVIOUS YEAR
					£	£
19 SUB TOTAL B/F (LINES 7+10+17)	11,564,992	24,654,232	36,219,224	(509,964)	35,709,260	28,602,976
SUPPORT SERVICES						
20 AREA MEDICAL OFFICERS	460,406	59,988	520,394	280	520,674	423,572
21 PUBLIC HEALTH NURSES	3,376,729	1,053,434	4,430,163	(12,019)	4,418,144	3,669,173
22 SOCIAL WORKERS	1,132,416	279,197	1,411,613		1,411,613	1,179,320
23 HOME HELPS	1,143,233	32,293	1,175,526		1,175,526	1,152,080
24 COMMUNITY WELFARE OFFICERS	356,488	86,617	443,105	(528)	442,577	507,037
25 OTHER SUPPORT STAFF	817,100	239,590	1,056,690		1,056,690	801,441
26 HEALTH CENTRES/G.M.S	184,895	506,701	691,596		691,596	1,074,402
27 LOCAL ADMINISTRATION	1,560,243	1,014,246	2,574,489	(1,377,020)	1,197,469	1,617,617
28 OTHER	581,536	71,357	652,893	(123,532)	529,361	8,936
29 TOTAL	9,613,046	3,343,423	12,956,469	(1,512,819)	11,443,650	10,433,578
INSTITUTIONS IN COMMUNITY CARE						
30 INSTITUTIONS IN COMMUNITY CARE						
31 COMMUNITY CARE INSTITUTIONS	14,415,003	3,138,283	17,553,286	(3,749,270)	13,804,016	12,831,252
32 TOTAL	14,415,003	3,138,283	17,553,286	(3,749,270)	13,804,016	12,831,252
OTHER						
33 SUPERANNUATION	3,047,122		3,047,122		3,047,122	1,478,446
34 PROGRAMME ADMINISTRATION	115,486	57,768	173,254	(17,331)	155,923	189,060
35 YOUTH START					0	66,944
36 VOCATIONAL G.P TRAINING	141,718	27,459	169,177	(2,100)	167,077	152,212
37 G.P PRACTICE UNIT	726,039	546,314	1,272,353	(402,709)	869,644	712,330
38 CAPITATION PAYMENTS			0		0	2,212,174
TOTAL	4,030,365	631,541	4,661,906	(422,140)	4,239,766	4,811,166
35 TOTAL COMMUNITY CARE	39,623,406	31,767,479	71,390,885	(6,194,193)	65,196,692	56,678,972



ANNUAL FINANCIAL STATEMENTS 98

FORM 6

HEALTH CONTRIBUTIONS AND LEVIES BANK ACCOUNT

	HEALTH CONTRIBUTIONS	YOUTH EMPLOYMENT	INCOME LEVY	TOTAL 1998	TOTAL 1997
	£	£	£	£	£
CASH ON HAND AT BANK AT 1 JANUARY 1998					
TOTAL NET COLLECTIONS DURING THE YEAR					
LESS CASH TRANSMITTED TO:					
REVENUE ACCOUNT					
DEPARTMENT OF LABOUR					
DEPARTMENT OF FINANCE					
CASH ON HAND AND AT BANK 31 DECEMBER 1998	0	0	0	0	0

NOT APPLICABLE

SUPPLEMENTARY WELFARE ALLOWANCE INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 1998

	1998	£	1997	£
A. EXPENDITURE				
CASH ALLOWANCES				1,344,763
FUEL				14,600
FOOTWEAR / CLOTHING SCHEME		902,466		1,003,852
CLOTHING / BEDDING				35,026
SUNDRY				35,289
TOTAL SUPPLEMENTARY WELFARE ALLOWANCES		902,466		2,433,530
CAPITAL PROJECTS				13,000
ADMINISTRATION EXPENSES		1,398,481		1,610,289
TOTAL EXPENDITURE		2,300,947		4,056,819
B. 1: ADVANCES FROM DEPARTMENT OF SOCIAL COMMUNITY & FAMILY AFFAIRS		2,571,673		3,916,701
2: MISCELLANEOUS INCOME		5,800		47,629
3: LOCAL AUTHORITIES:				153,578
4: ADVANCES FROM DEPARTMENT OF SOCIAL COMMUNITY & FAMILY AFFAIRS - CAPITAL PROJECT				13,000
C: BALANCE ON THE YEAR		(276,526)		(74,089)
D: OPENING BALANCE		(274,275)		(200,186)
E: CLOSING BALANCE		(550,801)		(274,275)

INCOME AND EXPENDITURE FIGURES FOR 1997 AND 1998 ARE NOT COMPARABLE DUE TO THE PHASED INTRODUCTION OF INTEGRATED SHORT TERM SCHEME

DISABLED PERSONS MAINTENANCE ALLOWANCE INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 1998

LINE NO.	1998	1997	£
A. EXPENDITURE			
1. CASH ALLOWANCES			
2. TOTAL EXPENDITURE			0
B. ADVANCES FROM DEPARTMENT OF SOCIAL COMMUNITY & FAMILY AFFAIRS			(250,211)
C. BALANCE ON THE YEAR			(250,211)
D. OPENING BALANCE			250,211
E. CLOSING BALANCE			

SPECIAL INCOME AND EXPENDITURE ACCOUNT

	DONATIONS AND BEQUESTS £	DEPARTMENT OF EDUCATION £	HOUSING AID FOR THE ELDERLY DEPARTMENT OF ENVIRONMENT £	HOUSING AID FOR THE ELDERLY VOLUNTARY CONTRIBUTIONS £	OTHERS £	TOTAL £
INCOME			535,000	11,891	183,262	730,153
EXPENDITURE			383,588	11,891	555,332	950,811
SURPLUS (DEFICIT) FOR THE YEAR			151,412		(372,070)	(220,658)
BALANCE B/F 1 JANUARY 1998			100,106			100,106
BALANCE C/F 31 DECEMBER 1998			251,518		(372,070)	(120,552)

SPECIAL INCOME AND EXPENDITURE ACCOUNT

SPECIAL INCOME AND EXPENDITURE ACCOUNT	OPENING BALANCE 1.1.98	TRANSFER BALANCE FROM CAPITAL A/C	D.O.E FUNDING 1998	G.M.S FUNDING 1998	CONTRIBUTIONS FROM CLIENTS	OTHER	TOTAL INCOME	TOTAL EXPENDED	BALANCE 31.12.98
53 HOUSING SCHEME FOR ELDERLY	100,106		535,000		11,891	-	546,891	(395,479)	251,518
11 OTHER PROJECTS									
8 YOUTH START						23,205	23,205	(59,787)	(36,582)
INTEGRA						160,057	160,057	(189,873)	(29,816)
06 E.R.D.F FUNDING							-	(3,000)	(3,000)
CO-OPERATION AND WORKING TOGETHER							-	(236,051)	(236,051)
CROSS BORDER ACUTE PROJECT							-	(66,621)	(66,621)
2) TOTALS	100,106		535,000	-	11,891	183,262	730,153	(950,811)	(120,552)

ANNUAL FINANCIAL STATEMENTS

FORM N1
NOTE 1

		TANGIBLE ASSETS PART 1 COMMUNITY CARE					
		LAND	BUILDINGS	WORK IN PROGRESS	EQUIPMENT	VEHICLES	TOTAL
COST OR VALUATION AT 1 JANUARY 1998		£	£	£	£	£	£
1	COST OR VALUATION	1,204,657	59,369,359	9,100,657	11,669,057	1,034,050	82,377,780
2	TRANSFERS		5,317,904	(5,317,904)	(2,830)	2,830	0
3	SUB TOTAL	1,204,657	64,687,263	3,782,753	11,666,227	1,036,880	82,377,780
ADDITIONS AT COST							
4 (A)	FROM CAPITAL			1,571,841	2,289,511	252,600	4,113,952
4 (B)	FROM NON-CAPITAL				988,437		988,437
5	ALL OTHER						
6	DISPOSALS AT GROSS BOOK VALUE						
7	REVALUATIONS (+/-)	12,967,343					12,967,343
8	COST/VALUATION 31/12/98	14,172,000	64,687,263	5,354,594	14,944,175	1,289,480	100,447,512
DEPRECIATION							
9	ACCUMULATED DEPRECIATION AT 1 JANUARY 1998		4,622,391		5,570,424	486,096	10,678,911
10	CHARGE FOR THE YEAR		1,504,774		1,703,214	153,063	3,361,051
11	LESS DISPOSALS (ACCUM. DEPRECIATION)						
12	ACCUMULATED DEPRECIATION AT 31/12/98		6,127,165	0	7,273,638	639,159	14,039,962
14	NET BOOK AMOUNT AT 31 DECEMBER 1998	14,172,000	58,560,098	5,354,594	7,670,537	650,321	86,407,550
17	NET BOOK AT 31 DECEMBER 1997	1,204,657	54,746,968	9,100,657	6,098,633	547,954	71,698,869

FORM N1

NOTE 1

**TANGIBLE ASSETS PART (II) RECONCILIATION OF CAPITAL
EXPENDITURE FOR THE YEAR ENDED 31/12/1998
CAPITAL EXPENDITURE FOR YEAR ENDED 31 DECEMBER 1998**

ADDITIONS	£
1. WORK IN PROGRESS	1,571,841
4. EQUIPMENT	
4.1 EQUIPMENT (£5000(+))	859,176
4.2 SUNDRY EQUIPMENT (£5000(-))	97,519
4.3 UNIT EQUIPPING (£5000(-))	1,276,053
4.4 COMPUTER EQUIPMENT (£1000(+))	56,763
5. VEHICLES	252,600
SUB TOTAL ADDITIONS CAPITALISED	4,113,952
NON ADDITIONS	
6. MAINTENANCE	459,908
7. CAPITAL GRANTS TO OUTSIDE AGENCIES	72,061
8. SPECIAL PROJECTS	683,956
9. MINOR CAPITAL ITEMS	300,008
SUB TOTAL NON-ADDITIONS	1,515,933
TOTAL CAPITAL EXPENDITURE (REF FROM 2)	5,629,885

FINANCIAL ASSETS	FORM N2 NOTE 2
1998 £	1997 £

BALANCE AS AT 1/1/98

ADDITIONS DURING THE YEAR

DISPOSALS DURING THE YEAR

BALANCE AS AT 31/12/98

TOTAL

*THERE WERE NO FINANCIAL ASSETS HELD BY THE BOARD AT ANY TIME DURING 1998 OR 1997

DEBTORS

FORM N3
NOTE 3

	1998 £	1997 £
1. DEPARTMENT OF HEALTH AND CHILDREN - CAPITAL BALANCES DUE ON APPROVED GRANTS	1,884,900	898,384
2. DEPARTMENT OF HEALTH AND CHILDREN - NON-CAPITAL BALANCE DUE TO APPROVED ALLOCATION (NOTE 6)	12,954,098	11,097,198
3. PATIENT DEBTORS	1,723,944	1,779,660
4. MISCELLANEOUS DEBTORS		
A. AGENCY	218,164	122,201
B. SUPERANNUATION IN RESPECT OF TEMPORARY SERVICE	393,980	183,116
C. SUPERANNUATION IN RESPECT OF PAYROLL ACCRUALS	276,787	211,648
D. (1) PAYROLL ADVANCES	252,979	228,580
(2) PAYPATH ADVANCES		6,241
E. MISCELLANEOUS	317,080	171,310
F. G.P. DEVELOPMENT FUND	28,269	700,737
G. DEMENTIA PROJECT		25,500
H. STAR PROJECT (NOTE 13)		20,000
I. YOUTHSTART	36,582	
J. INTEGRA	29,816	
K. E.R.D.F. FUNDING	3,000	
L. CO-OPERATION AND WORKING TOGETHER	236,051	
M. CROSS BORDER ACUTE PROJECT	66,621	
5. PREPAYMENTS	659,126	597,144
TOTAL	19,081,397	16,041,719

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FORM N4
NOTE 4

	CREDITORS		1998	1997
	LESS THAN 1 YEAR £	MORE THAN 1 YEAR £	£	£
BANK LOANS OVERDRAFTS				
OTHER CREDITORS				
NON-PAY CREDITORS	6,124,593		6,124,593	7,017,937
ACCRUALS PAY AND NON-PAY	13,990,749		13,990,749	11,226,534
TAX & SOCIAL WELFARE	3,602,066		3,602,066	2,895,579
LOTTERY GRANTS PAYABLE	95,625		95,625	89,909
STAR PROJECT CREDITORS (NOTE 13)	183,066		183,066	92,288
VOLUNTARY SALARY DEDUCTIONS	346,653		346,653	274,918
DEPARTMENT OF SOCIAL COMMUNITY AND FAMILY AFFAIRS	550,801		550,801	274,275
	24,893,553	0	24,893,553	21,871,440

THE BANK LOANS ARE REPAYABLE IN THE FOLLOWING PERIODS
AFTER 31 DECEMBER 1998

AMOUNTS REPAYABLE WITHIN FIVE YEARS
AMOUNTS REPAYABLE AFTER FIVE YEARS

0 0

CAPITALISATION ACCOUNT

FORM N5
NOTE 5

	1998 £	1997 £
OPENING BALANCE AT 1 JANUARY	71,698,869	50,432,671
PRIOR YEAR ADJUSTMENT		3,956
ADDITIONS TO FIXED ASSETS IN THE YEAR	5,102,389	7,738,477
TRANSFERS FROM OUR LADY OF LOURDES HOSPITAL AT 1ST JUNE 1997		7,802,445
LESS:		
NET BOOK VALUE OF FIXED ASSETS DISPOSED OF IN THE YEAR		(3,546)
DEPRECIATION CHARGE FOR THE YEAR	(3,361,051)	(3,275,134)
REVALUATION OF FIXED ASSETS	12,967,343	9,000,000
CLOSING BALANCE AT 31 DECEMBER	86,407,550	71,698,869

