

HEALTH INFORMATION AND QUALITY AUTHORITY

ANNUAL FINANCIAL STATEMENTS
FOR
HEALTH INFORMATION AND QUALITY AUTHORITY
YEAR ENDED 31 DECEMBER 2008

HEALTH INFORMATION AND QUALITY AUTHORITY

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CHAIRPERSON'S REPORT FOR THE PERIOD ENDED 31 DECEMBER 2008

Given the timescales set in the Health Act 2007 the Authority has published an Annual Report which is a separate and distinct document from this set of Annual Financial Statements.

In the Annual Report the Authority has addressed the requirements set out in Section 37 of the Health Act 2007. The Annual Report describes the performance of the Authority's functions during 2008. The Annual Report can be downloaded from the Authority's website www.hiqa.ie or requested from the Authority's head office at Unit 1301, City Gate, Mahon, Cork.

The amount of cash available, by way of grant from the Department of Health and Children to the Authority was €16.47m in 2008 (€9.0m 2007). Given the start up nature of the organisation the Authority drew down less than the cash available in 2008 and in 2007 and therefore was under spent by €1.67m in 2008 and €1.8m in 2007 against the available cash.

The Authority recorded a surplus of €1.8m in the year. In 2007, despite an under spend against the total available budget, insufficient cash was drawn down by the Authority and therefore the accounts reflect a deficit of €2.1m. The Authority drew down cash from its allocation for 2008 that was used to pay for expenditure accrued in 2007 but paid in 2008.

Pat McGrath
Chairperson

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MEMBERSHIP AND GENERAL INFORMATION FOR THE PERIOD ENDED 31 DECEMBER 2008

The following persons were members of the Authority for the year ended 31 December 2008:

Pat McGrath	Chairperson
Dan Byrne	Vice Chairperson
Dr. Michael Barry	Medical Director of the National Pharmacoeconomics Centre and Consultant Physician, St James's Hospital
Dr. Ian Callanan	Clinical Audit Support, St Vincent's Healthcare Group
Angela Kerins	CEO, Rehab Group and Chairperson of the National Disability Authority
Prof. Geraldine McCarthy	Head of Nursing, University College Cork
Dr. Brian Meade	General Practitioner and Director of the National General Practitioner Information Technology Training Programme
Sheila O' Connor	Co-ordinator, Patient Focus
David A O'Hora	Director, Southern Marketing. Advertising and Communications Agency
Dr. Dermot Power	Consultant in Elderly Care, Mater Hospital and St. Mary's Hospital
Dolores Quinn	Marketing and Communications Manager, Abbott Laboratories
Bryan Barry	Assistant General Secretary, Irish Farmers Association

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MEMBERSHIP AND GENERAL INFORMATION FOR THE PERIOD ENDED 31 DECEMBER 2008 (Continued)

Address	Unit 1301, City Gate, Mahon, Cork
Telephone Number	021-240 9300
Fax Number	021-240 9600
Bankers	Ulster Bank 95 Main Street Midleton Co Cork
Auditors	Comptroller and Auditor General Treasury Block Lower Yard Dublin Castle Dublin 2
Solicitors	Landwell and Co One Spencer Dock Northwall Quay Dublin 1

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STATEMENT OF BOARD MEMBERS' RESPONSIBILITIES FOR THE YEAR ENDED 31 DECEMBER 2008

Under the terms of the Health Act 2007 which established the Health Information and Quality Authority, the Board acknowledges its responsibility to prepare financial statements for the period which give a true and fair view of the state of affairs of the Authority and its income and expenditure for the period.

In preparing those statements the Board is required to:

- Select suitable accounting policies and then apply them consistently
- Make judgements and estimates that are reasonable and prudent
- Disclose and explain any material departures from applicable accounting standards, and
- Prepare the financial statements on the going concern basis unless it is inappropriate to do so.

The Board is responsible for keeping proper accounting records which disclose, with reasonable accuracy at any time the financial position of the Authority and which enable the Board to ensure that the financial statements complied with the relevant Act and with the accounting standards laid down by the Minister for Health and Children. The Board is also responsible for safeguarding the assets of the Authority and hence for taking reasonable steps for prevention and detection of fraud and other irregularities.

On behalf of the Board

Pat McGrath
Chairperson

Bryan Barry
Board Member

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REPORT OF THE COMPTROLLER AND AUDITOR GENERAL FOR PRESENTATION TO THE HOUSE OF THE OIREACHTAS

I have audited the financial statements of the Health Information and Quality Authority for the year ended 31 December 2008 under the Health Act 2007.

The financial statements, which have been prepared under the accounting policies set out therein, comprise the Statement of Accounting Policies, the Income and Expenditure Account, the Capital Income and Expenditure Account, the Cash Flow Statement, the Balance Sheet and the related notes.

Respective Responsibilities of the Board and the Comptroller and Auditor General

The Health Information and Quality Authority is responsible for preparing the financial statements in accordance with the Health Act 2007, and for ensuring the regularity of transactions. It prepares the financial statements in accordance with accounting standards specified by the Minister for Health and Children. The accounting responsibilities of the Members of the Board are set out in the Statement of Board Members' Responsibilities.

My responsibility is to audit the financial statements in accordance with relevant legal and regulatory requirements and International Standards on Auditing (UK and Ireland).

I report my opinion as to whether the financial statements give a true and fair view, in accordance with Generally Accepted Accounting Practice in Ireland. I also report whether in my opinion proper books of account have been kept. In addition, I state whether the financial statements are in agreement with the books of account.

I report any material instance where moneys have not been applied for the purposes intended or where the transactions do not conform to the authorities governing them.

I also report if I have not obtained all the information and explanations necessary for the purposes of my audit.

I review whether the Statement on Internal Financial Control reflects the Authority's compliance with the Code of Practice for the Governance of State Bodies and report any material instance where it does not do so, or if the statement is misleading or inconsistent with other information of which I am aware from my audit of the financial statements. I am not required to consider whether the Statement on Internal Financial Control covers all financial risks and controls, or to form an opinion on the effectiveness of the risk and control procedures.

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REPORT OF THE COMPTROLLER AND AUDITOR GENERAL FOR PRESENTATION TO THE HOUSE OF THE OIREACHTAS (Continued)

Basis of Audit Opinion

In the exercise of my function as Comptroller and Auditor General, I conducted my audit of the financial statements in accordance with International Standards on Auditing (UK and Ireland) issued by the Auditing Practices Board and by reference to the special considerations which attach to State bodies in relation to their management and operation. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures and regularity of the financial transactions included in the financial statements. It also includes an assessment of the significant estimates and judgements made in the preparation of the financial statements, and of whether the accounting policies are appropriate to the Authority's circumstances, consistently applied and adequately disclosed.

I planned and performed my audit so as to obtain all the information and explanations that I considered necessary in order to provide me with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or other irregularity or error. In forming my opinion I also evaluated the overall adequacy of the presentation of information in the financial statements.

Opinion

In compliance with the directions of the Minister for Health and Children, the Authority recognises the costs of superannuation entitlements only as they become payable. This basis of accounting does not comply with Financial Reporting Standard 17 which requires such costs to be recognised in the period the entitlements are earned.

Except for the non-recognition of the Authority's superannuation costs and liabilities which is not in accordance with Financial Reporting Standard 17, the financial statements give a true and fair view, in accordance with Generally Accepted Accounting Principles in Ireland, of the state of the Authority's affairs at 31st December 2008 and of its income and expenditure for the year then ended.

In my opinion, proper books of account have been kept by the Authority. The financial statements are in agreement with the books of account.

Gerard Smyth
For and on behalf of the
Comptroller and Auditor General
10th April 2010

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STATEMENT ON INTERNAL FINANCIAL CONTROL FOR THE YEAR 31 DECEMBER 2008

Responsibilities for the System of Internal Financial Control

On behalf of the Authority I acknowledge we are ultimately responsible for the system of internal financial control, for reviewing its effectiveness and ensuring it is maintained and operated.

The system is designed to provide reasonable and not absolute assurances that assets were safeguarded, transactions authorised and properly recorded, and that material errors or irregularities are either prevented or would be detected in a timely period.

Management took steps to ensure that there was an effective system of financial control in place. This included implementing a system of internal control based on regular information on expenditure being supplied to management, administrative procedures including segregation of duties and a system of delegation of responsibility.

Key Control Procedures:

The following is a description of the key procedures, which had been put in place by the management and were designed to provide effective internal financial controls:

1. An annual estimate of the organisation's financial requirements were provided to the Department of Health and Children.
2. Reports were provided to the Department which compared actual and estimated expenditure.
3. All expenditure by the organisation was recorded in the general ledger of the accounting system. Monthly expenditure reports were prepared by the accounts department.
4. The finance department prepared monthly statements of expenditure which compared actual with estimated expenditure. These were regularly reported to the Executive Team and to the Board.
5. A segregation of duties existed between the preparation, authorisation and execution of payments.

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STATEMENT ON INTERNAL FINANCIAL CONTROL FOR THE YEAR 31 DECEMBER 2008 (continued)

6. The Board established an Audit and Corporate Governance Committee in 2007, whose primary function is to ensure that the Authority meets its relevant statutory functions and to advise the Board on the robustness and effectiveness of the arrangements and status of the corporate governance, financial and risk management and internal audit of the Authority

7. During the year the Authority's internal auditors carried out work in helping develop risk management and operational reporting framework. At this point having regard to the size of the organisation and its start up nature no formal review of internal financial control was carried out. This will be done in 2009.

Signed: Pat McGrath
Chairperson

Date: 24th March 2010

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STATEMENT OF ACCOUNTING POLICIES FOR THE YEAR ENDED 31 DECEMBER 2008

1. Accounting Convention

The financial statements are prepared in accordance with historical cost convention and in accordance with the accounting standards laid down by the Minister for Health and Children.

2. Period of Financial Statements

The financial statements relate to the year ended 31 December 2008.

3. Grant Income (Revenue Grants)

The amount brought to account represents the actual grants received in the accounting period.

Grant Income applied for capital purposes resulting in additions to fixed assets is capitalised in the Capital Accounts.

4. Capital Grants

Capital grants recognised in the financial statements represent the amounts received from the Department of Health and Children for the period to fund capital projects and is recorded in the Capital Income & Expenditure Account.

5. Fixed Assets

a) Fixed assets acquisitions, regardless of the source of funds, are capitalised with the exception of assets funded from revenue (Non-Capital) grants with a value below the following threshold:

- Equipment / Furniture and Fittings - Less than €3,809
- Computer / ICT Equipment - Less than €1,270

b) Tangible Fixed Assets are stated at their historical cost or valuation less depreciation.

Depreciation is provided on a straight line basis at rates which are calculated to write off assets, adjusted for estimated residual value, over their expected useful lives as follows:

- | | | |
|--------------------------|--------|---------------|
| • Furniture and Fittings | 20% | Straight Line |
| • Computer Equipment | 33.33% | Straight Line |

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STATEMENT OF ACCOUNTING POLICIES FOR THE YEAR ENDED 31 DECEMBER 2008 (Continued)

c) Depreciation is matched by an equivalent amortisation of Capital Account

6. Capital Account

The Capital Account represents the unamortised value of funding applied for the purchase of fixed assets.

7. Superannuation

In accordance with Section 27 of the Health Act 2007 the Health Information and Quality Authority has drafted a superannuation scheme in line with the Department of Finance model Superannuation Scheme. This scheme will be submitted to the Department of Health and Children for approval and pending approval the scheme is being operated on an administrative basis.

The scheme is a defined benefit superannuation scheme for employees. No provision has been made in respect of benefits payable. Contributions from employees who are members of the scheme are credited to the income and expenditure account when received. Pension payments under the scheme are charged to the income and expenditure account when paid. By direction of the Minister for Health and Children no provision has been made in respect of benefits payable in future years.

8. Establishment

On establishment of the Authority on 15 May 2007 the Irish Health Services Accreditation Board and the Interim Health Information and Quality Authority were dissolved. The assets and liabilities of the dissolved bodies were transferred to the Authority. The net book value of fixed assets transferred in is shown as a movement in capital reserves. The revenue reserves that have been transferred in, are shown as a movement on the income and expenditure account.

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INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 2008

		01/01/08 to 31/12/08	15/05/07 to 31/12/07
	Notes	€	€
Income			
Income	1	14,800,000	3,893,987
Other Income	2	189,727	57,533
Total Income		<u>14,989,727</u>	<u>3,951,520</u>
Expenditure			
Staff Costs	3	6,497,545	2,540,358
Travel and Subsistence		474,571	364,092
Research Grants	4	701,281	269,135
Investigations and Professional Fees	5	2,255,773	976,386
Publication Expense		216,881	256,178
Administration Overhead	6	1,589,713	816,338
Establishment Expenses	7	1,407,241	847,677
Total Expenditure		<u>13,143,005</u>	<u>6,070,164</u>
Surplus /(Deficit) for the period		1,846,722	(2,118,644)
Opening (Deficit) / Surplus – 01 January 2008		(1,208,631)	910,013
2007 Capital purchase adjustment	13	58,737	-
Surplus / (Deficit) at 31 December 2008		<u>696,828</u>	<u>(1,208,631)</u>

All recognised gains and losses for the Year ended 31 December 2008 with the exception of fixed assets depreciation, which is dealt with through the Capitalisation Account, have been dealt with through the Income and Expenditure Account.

The Statement of Accounting Policies and Notes 1 to 20 form part of these financial statements.

On behalf of the Authority:

Pat McGrath
Signed
Chairperson

Tracey Cooper
Signed
Chief Executive Officer

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CAPITAL INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 2008

	Notes	01/01/08 to 31/12/08 €	15/05/07 to 31/12/07 €
Income		2,315,699	434,015
Expenditure			
Leasehold Property		1,812,692	
Fixtures and Fittings		366,663	98,869
Computer Equipment		296,450	143,873
		<u>2,475,805</u>	<u>242,742</u>
(Deficit) / Surplus for the Period		<u>(160,106)</u>	<u>191,273</u>
Opening Surplus		191,273	-
Write back of IHQA's capital items originally charged to IHQA's 2007 Profit/Loss Account	13	(58,737)	-
		<u>132,536</u>	<u>191,273</u>
(Deficit) / Surplus For Period		<u>(27,570)</u>	<u>191,273</u>

The Statement of Accounting Policies and Notes 1 to 20 form part of these financial statements.

On Behalf of the Authority

Pat McGrath
Signed
Chairperson

Tracey Cooper
Signed
Chief Executive Officer

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BALANCE SHEET AS AT 31 DECEMBER 2008

	Notes	2008	2007 €
Fixed Assets			
Tangible Assets	8	3,334,057	1,081,489
Current Assets			
Debtors	9	331,305	233,652
Cash at Bank or in Hand		1,204,769	-
		<u>1,536,074</u>	<u>233,652</u>
Current Liabilities			
Creditors falling due within one year	10	(866,816)	(922,328)
Bank Overdraft		-	(328,682)
Net Current Assets / (Liabilities)		669,258	(1,017,358)
Total Assets Less Current Liabilities		<u>4,003,315</u>	<u>64,131</u>
Capital and Reserves			
Income and Expenditure Account	15	696,828	(1,208,631)
Capital Income and Expenditure Account (Deficit) / Surplus		(27,570)	191,273
Capital Account	14	3,334,057	1,081,489
		<u>4,003,315</u>	<u>64,131</u>

The Statement of Accounting Policies and Notes 1 to 20 form part of these financial statements.

On Behalf of the Authority

Pat McGrath
Signed
Chairperson

Tracey Cooper
Signed
Chief Executive Officer

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CASHFLOW STATEMENT FOR THE YEAR ENDED 31 DECEMBER 2008

Reconciliation of operating surplus to net cash inflow from operating activities

	01/01/08 to 31/12/08 €	15/05/07 to 31/12/07 €
Operating Surplus / (Deficit)	1,846,722	(2,118,644)
(Increase) / Decrease in Debtors	(97,653)	1,299,693
Increase / (Decrease) in Creditors and Accruals	(55,512)	(160,312)
Net Cash Flow from Operating Activities	<u>1,693,557</u>	<u>(979,263)</u>
Cash Flow Statement		
Net Cash Flow from Operating Activities	1,693,557	(979,263)
Purchase of Fixed Assets	(2,475,805)	(242,742)
Capital Grants Received	2,315,699	434,015
Increase / (Decrease) in Cash Balances	<u>1,533,451</u>	<u>787,990</u>
Reconciliation of net cashflow to movement in cash		
Increase / (Decrease) in Cash in period	1,533,451	(787,990)
Net Funds at 01 January 2008	(328,682)	459,308
Net Funds at 31 December 2008	<u>1,204,769</u>	<u>328,682</u>

The Statement of Accounting Policies and Notes 1 to 20 form part of these financial statements.

On Behalf of the Authority

Pat McGrath
Signed
Chairperson

Tracey Cooper
Signed
Chief Executive Officer

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2008

	01/01/08 to 31/12/08 €	15/05/07 to 31/12/07 €
1. Income		
Department of Health and Children – Oireachtas Grant	14,800,000	3,893,987
2. Other Income		
Superannuation Contributions	178,906	57,533
EU Network Grants	10,746	-
Miscellaneous Income	75	-
Total	<u>189,727</u>	<u>57,533</u>
3. Staff Costs		
Wages and Salaries	3,484,723	996,509
Agency Staff	2,582,718	1,381,118
Directors' Fees	79,608	47,323
Social Insurance Costs	350,496	115,408
Total	<u>6,497,545</u>	<u>2,540,358</u>
4. Research Grants		
The Haughton Institute	68,000	68,000
Trinity College Dublin - Department of Gastroenterogology	94,305	38,828
Irish College of General Practitioners	315,957	162,307
University of Dublin, Trinity College	42,660	-
University College Dublin	76,240	-
Dublin Institute of Technology	104,119	-
Total	<u>701,281</u>	<u>269,135</u>
Expenditure represents payments of research grants approved by the Authority		
5. Investigations and Professional Fees		
General Consultancy	655,311	152,020
Fees relating to Investigations	670,730	255,821
Public Relations	158,957	103,269
Advertising	-	59,468
General Legal and Professional	385,507	178,772
Legal & Professional - Investigations	385,268	227,036
Total	<u>2,255,773</u>	<u>976,386</u>

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2008 (Continued)

	01/01/08 to 31/12/08 €	15/05/07 to 31/12/07 €
6. Administration Overhead		
Recruitment	637,504	348,052
Staff Training and Development	137,161	54,869
Telephone	223,866	86,078
IT Support and Supplies	373,582	-
Audit and Accountancy	93,072	176,305
Postage and Stationery	104,908	149,646
Couriers	16,084	729
Bank Charges	3,536	659
Total	<u>1,589,713</u>	<u>816,338</u>
7. Establishment Expenses		
Rent and Rates	766,853	438,314
Building Service Charge	120,378	-
Insurance	71,677	126,719
Repairs and Maintenance	135,406	62,126
Meeting Room Hire	129,177	178,487
Catering and Refreshments	49,188	-
Light and Heat	61,310	19,249
Cleaning and Refuse	62,884	22,782
Security	6,596	-
Health and Safety	3,772	-
Total	<u>1,407,241</u>	<u>847,677</u>

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2008 (Continued)

8. Fixed Assets

	Leasehold Interest €	Fixtures and Fittings €	Computer Equipment €	Total €
Cost or Valuation				
Balance at 01 Jan 2008	1,031,688	340,074	550,990	1,922,752
Additions	1,812,692	296,450	366,663	2,475,805
Cost or Valuation at 31 December 2008	<u>2,844,380</u>	<u>636,524</u>	<u>917,653</u>	<u>4,398,557</u>
Accumulated Depreciation				
Balance at 01 Jan 2008	206,126	258,333	376,804	841,263
Depreciation charge for the period	48,821	21,056	153,360	223,237
Accumulated Depreciation at 31 December 2008	<u>254,947</u>	<u>279,389</u>	<u>530,164</u>	<u>1,064,500</u>
Net Book Value at 31 December 2008	<u>2,589,433</u>	<u>357,135</u>	<u>387,489</u>	<u>3,334,057</u>
Net Book Value at 31 December 2007	<u>825,562</u>	<u>81,741</u>	<u>174,186</u>	<u>1,081,489</u>

	01/01/08 to 31/12/08 €	15/05/07 to 31/12/07 €
9. Debtors (amounts falling due within one year)		
Prepayments	280,936	233,652
Sundry Debtors	50,369	-
	<u>331,305</u>	<u>233,652</u>
10. Creditors (amounts falling due within one year)		
Creditors	380,436	666,697
Trade Accruals	333,332	206,660
Payroll Deductions	153,048	48,971
	<u>866,816</u>	<u>922,328</u>

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2008 (Continued)

	01/01/08 to 31/12/08 €	15/05/07 to 31/12/07 €
11. Cash Flow		
Capital Expenditure		
Purchase of Fixed Assets	(2,475,805)	(242,742)
Capital Funded Assets not Capitalised	-	-
	(2,475,805)	(242,742)

	At 01 January 2008	Cash Flows	At 31 December 2008
12. Analysis of Changes in In Net Funds			
Cash in Hand, at bank	127,676	1,077,093	1,204,769
Overdrafts	(456,358)	456,358	-
	(328,682)	1,533,451	1,204,769

13. An amount of €58,737 in relation to 2007 capital purchases (previously charged to the interim Health Information and Quality Authority's 2007 Income and Expenditure Account) was written back to retained reserves transferred from the interim Authority. The capital purchases were included correctly in the Authority's Capital Income and Expenditure Account

	01/01/08 To 31/12/08 €	15/05/07 to 31/12/07 €
14. Capital Account		
Opening Balance	1,081,489	-
<u>Transfer of Reserves:</u>		
Interim Health Information and Quality Authority	-	55,654
Irish Health Services Accreditation Board	-	905,606
	-	961,260
<u>Additions for Period:</u>		
Expenditure from Capital Grant	2,475,805	242,742
Amount amortised in line with depreciation for the period	(223,237)	(122,513)
Balance at 31 December 2008	3,334,057	1,081,489

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2008 (Continued)

	01/01/08 To 31/12/08 €	15/05/07 to 31/12/07 €
15. Revenue Reserves		
Opening (Deficit)	(1,208,631)	
Transfer of Revenue Reserves:		
Transfer from Interim Health Information and Quality Authority	-	669,865
Transfer from Irish Health Services Accreditation Board	-	240,148
	-	910,013
Retained Reserve adjustment in relation to Interim Health Information and Quality Authority's 2007 capital purchases	58,737	-
Surplus / (Deficit) for Period	1,846,722	(2,118,644)
Retained Surplus / (Deficit)	696,828	(1,208,631)
 16. Capital Commitments		
Capital Expenditure Approved		
Contracted For	28,991	101,238
Not Contracted	-	135,325
	28,991	236,563

17. Leasehold Commitments

At the year end the Authority has commitments under operating leases in respect of the property at Webworks, Eglinton Street, Cork. The cost of this lease in 2008 was €235,846 (2007 €48,190). This lease expires during 2009.

The Authority also has a long term lease commitment in respect of the property at 13-15 The Mall, Beacon Court, Bracken Road, Dublin 18. This lease expires on 27 March 2028. The cost of this lease was €354,188 (€141,675 in 2007).

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2008 (Continued)

18. Financial Commitments

The Interim Health Information and Quality Authority and the Irish Health Service Accreditation Board entered into commitments to fund a number of organisations to carry out research in the area of health and social care. On establishment these commitments transferred to the Authority. The Authority will discharge these commitments when it is satisfied that the research organisations have met the agreed project payment schedules and milestones. The remaining commitments at the year end were as follows

Organisation	Area of Research	Commitment
Adelaide and Meath Hospital, Incorporating the National Children's Hospital	Colorectal Cancer Screening	309,000
Dublin Institute of Technology	Electronic Health Records	270,000
Irish College of General Practitioners	Quality Indicators in General Practice	225,000
Irish College of General Practitioners	Morbidity and Epidemiology in General Practice	163,500
The Haughton Institute	PhD study on Health Technology Assessments	68,000
University of Dublin - Trinity College	Services user involvement in the investigation process	64,000
University College Dublin	What are the benefits of Hospital Accreditation-Research	137,000

19. Remuneration of Chief Executive Officer

The Chief Executive Officer received total emoluments of €232,645 (2007 €138,851). She is a member of the Authority's Pension Scheme

20. Board Members' Interests

Transactions are made, from time to time, with bodies with which members are connected whether through employment or otherwise. The Authority has procedures for dealing with conflicts of interest, in accordance with guidelines issued by the Department of Finance.