



Oifig an Phríomhoifigigh Airgeadais
Feidhmeannachta na Seirbhíse Sláinte,
Seomra 125, Ospidéal Dr. Steevens,
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22nd May 2024

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

Re PQ 20821 24: *To ask the Minister for Health to outline, in tabular form, all HSE expenditure on outside firms, including outsourcing of care, assessments, recruitment, diagnostics, legal, professional and consultancy fees and any other service delivered for the HSE by a non-HSE organisation (not including Section 38 organisations) for the years 2016 to 2023 and to date in 2024.*

PQ 20822 24: *To ask the Minister for Health to outline, in tabular form, all expenditure by each Section 38 organisation on outside firms, including outsourcing of care, assessments, recruitment, diagnostics, legal, professional and consultancy fees and any other service delivered for that organisation by a non-public organisation for the years 2016 to 2023 and to date in 2024.*

Dear Deputy Cullinane,

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

In response to your PQ 20821 24 above, please see the link provided below to the HSE Annual Financial Statements (AFS) including the years 2016 to 2022. In each year Note 8 to the AFS provides a breakdown of all HSE Non Pay Expenditure. In addition, in compliance with disclosures required by the Code of Practice for the Governance of State Bodies 2016, from the year 2020 onwards additional analysis is provided in Appendix 2 to the AFS in relation to Consultancy and Legal costs. Please note that the costs disclosed in Appendix 2 are a subset of the costs in AFS Note 8 which are included under the expenditure headings Office and Administration Expenses and Legal and Professional Fees.

[HSE Annual Reports and Financial Statements - HSE.ie](#)

The figures for 2023 will be available after the completion of the 2023 year end audit and the publication of the 2023 HSE Annual Financial Statements which is expected next month. This data is compiled annually as part of the AFS process which is an extensive exercise, involving manual collation from numerous ledger systems and analysis of the data. The analysis provided in the AFS is the best information currently available in response to your query, a breakdown by vendor is not available.

In relation to your PQ 20822 24 above, the HSE does not have the data you have requested for Section 38 organisations. For information on the expenditure of Section 38 voluntary entities, you should submit requests to those entities directly.

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



Yours sincerely

Sarah Anderson

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