



**Oifig an Phríomhoifigigh Airgeadais**  
Feidhmeannacht na Seirbhíse Sláinte,  
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27th July 2023

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

**Re PQ 35039 23:** *To ask the Minister for Health to outline the total health budget allocated to Section 38 and Section 39 organisations for the years 2018 to 2023, broken down by total Section 38 cost and Section 39 cost; and if he will make a statement on the matter.*

**Re PQ 35040 23:** *To ask the Minister for Health to outline the portion of HSE spend on Section 38 and Section 39 organisations that covers pay; the total HSE spend on funding such organisations in 2022; and if he will make a statement on the matter.*

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 PQ above has been referred to me for response.

Please see Appendix 1 grants to outside agencies – section 38 & 39s for the year 2018 to 2022 inclusive.

The 2023 Budget allocated to section 38 and section 39 organisations is not available at this point in time. The yearly budget is allocated to section 38 and 39 organisation by each of the Community Health Organisation at local level. The central financial information systems do not capture this on a real time basis. The totality of grants paid to outside agencies are collated and verified as part of the process of preparation of the Annual Financial statements and year end audit. The HSE does not capture the portion of HSE spend allocated to pay by these organisations.

The shortcomings in the HSE legacy financial systems are well acknowledged and their replacement by a single standard financial system for the Health Sector is at the core of the Finance Reform programme initiated by the Department of Health.

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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HSE National Finance Division  
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## Appendix 1

Grants to Outside Agencies		
Year	Section 38	Section 39
	€'000	€'000
2018	3,253	906
2019	3,569	983
2020	3,930	1,075
2021	4,188	1,166
2022	4,666	1,298
<i>Source : Subset of Appendix 1 AFS</i>		