



**Oifig an Phríomhoifigigh Airgeadais**  
Feidhmeannacht na Seirbhíse Sláinte,  
Seomra 125, Ospidéal Dr. Steevens,  
BÁC 8, D08 W2A8

**Office of Chief Financial Officer**  
Health Service Executive,  
Room 125, Dr Steevens Hospital,  
Dublin 8, D08 W2A8

**www.hse.ie**  
**@hselive**  
**t 01 6352542**  
**e cfo@hse.ie**

6<sup>th</sup> July 2023

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

**Re PQ 30392 23:** *To ask the Minister for Health to provide, in tabular form, the amounts spent by the HSE and or each individual hospital and his Department on management consultancy for the years 2016 to date, by year; 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 Question, which you submitted to the Minister for Health for response. Your PQ above has been referred to me for response.

In compliance with the stipulations of the Code of Practice for the Governance of State Bodies (“the Code”), as published by the Department of Public Expenditure and Reform in August 2016, the HSE discloses the total Consultancy costs charged to Income and Expenditure in Appendix 2 to the HSE Annual Financial Statements (AFS). Consultancy costs include costs of external expert analysis and advice to management which contributes to decision making or policy direction. It excludes outsourced ‘business as usual’ functions. In order to meet this disclosure requirement, an extensive exercise, involving manual collation from numerous ledger systems and analysis of the data, is completed annually as part of the AFS process. The latest consultancy costs available are contained in the 2020, 2021 and 2022 HSE Annual Financial Statements. 2020 was the first year that this disclosure was included within the HSE AFS.

I regret to inform you that the same information for the years 2016 to 2019 is not available. Furthermore, the data requested for year to date 2023 is not readily available from the HSE Finance ledgers. As stated above, due to the extensive nature of the collation exercise the process is completed on an annual basis only.

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*



Sarah Anderson  
General Manager HSE Corporate Finance  
HSE National Finance Division  
Email: [sarah.anderson1@hse.ie](mailto:sarah.anderson1@hse.ie)  
Tel: 087 9423319



## Appendix 1 to PQ 30392 23

**Table 1**

<b>HSE Consultancy costs incurred for the years 2020 to 2022</b>			
<i>HSE Statutory Services Only</i>			
	<b>2020</b>	<b>2021</b>	<b>2022</b>
	<b>€'000s</b>	<b>€'000s</b>	<b>€'000s</b>
Legal Advice	84	6	263
Tax & Financial advisory	-	218	139
Public relations/marketing	299	273	344
Human Resources & Pensions	245	186	280
Strategic Planning and Business improvement **	23,038	51,043	59,442
IT Consultancy	3,294	7,653	5,392
Other	21,055	16,496	31,784
<b>Total</b>	<b>48,015</b>	<b>75,875</b>	<b>97,644</b>
<i>Source: Appendix 2 HSE Annual Financial Statements</i>			
<i>** Includes costs related to Covid-19</i>			