



**Oifig an Phríomhoifigigh Airgeadais**  
Feidhmeannacht na Seirbhíse Sláinte,  
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24<sup>th</sup> July 2024

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

**Re PQ 30311 24:** *To ask the Minister for Health the expenditure on management consultants in 2023 and to date in 2024, by month, in tabular form.*

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, on an annual basis the HSE discloses the total Consultancy costs charged to Income and Expenditure in Appendix 2 to the HSE Annual Financial Statements (AFS). 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. Therefore the data for 2023 will not be available until completion and publication of the AFS 2023 which is imminent.

I regret to inform you that the data requested for year to date 2024 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 and the figures will not be available until completion of the HSE AFS and audit for the year 2024. Therefore, I regret to inform you that the information you have requested is not currently available.

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

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