



**Oifig an Phríomhoifigigh Airgeadais**  
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15<sup>th</sup> May 2025

Deputy Liam Quaide TD,  
Dáil Éireann,  
Leinster House,  
Kildare Street,  
Dublin 2.

**Re PQ 21638 25:** *To ask the Minister for Health the total cost to the HSE of management consultancy services for 2021, 2022, 2023 and 2024 by CHO regional health area, in tabular form.*

Dear Deputy Quaide,

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 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. 2020 was the first year that this disclosure was included within the HSE AFS. HSE Consultancy costs are disclosed in the HSE AFS for each of the years 2020 to 2023. For ease of reference please see Table 1 in Appendix 1 to this letter for the years 2021 to 2023. The costs are for HSE Statutory Services only. I regret to inform you that this data is not available by CHO regional health area.

The data requested for the year 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 so the figures will not be available until after the completion and approval of the HSE Annual Financial Statements and audit for 2024.

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**



**Bainisteoir Ginearálta | General Manager**

HSE Airgeadais Corparáideach, An Rannóg Airgeadais Náisiúnta agus Soláthair HSE

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## Appendix 1 to PQ 21638 25

Table 1

HSE Consultancy costs incurred for the years 2021 to 2023			
<i>HSE Statutory Services Only</i>			
	2021	2022	2023
	€'000s	€'000s	€'000s
Legal Advice	6	263	224
Tax & Financial advisory	218	139	87
Public relations/marketing	273	344	75
Human Resources & Pensions	186	280	211
Strategic Planning and Business improvement **	51,043	59,442	79,493
IT Consultancy	7,653	5,392	13,325
Other	16,496	31,784	8,097
<b>Total</b>	<b>75,875</b>	<b>97,644</b>	<b>101,513</b>
<i>Source: Appendix 2 HSE Annual Financial Statements</i>			
<i>** Includes costs related to Covid-19</i>			