



Oifig an Phríomhoifigigh Airgeadais
Feidhmeannacht na Seirbhíse Sláinte,
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16th October 2025

Deputy Paula Butterly TD,
Dáil Éireann,
Leinster House,
Kildare Street,
Dublin 2.

Re PQ 52703 25: *To ask the Minister for Health the reason the HSE's IT payment systems are not fully operational, resulting in delays to small medical supply companies receiving payment for goods and services provided; and when the system will ensure payments are made within 30–40 days, in line with the principle that these payments are made from taxpayers' money.*

Dear Deputy Butterly,

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.

The HSE's supplier payment system is the Integrated Financial Management and Procurement System, IFMS. The system is fully operational across the entire HSE and Tusla. There are no systemic delays to payments for goods and services, where receipt of same is confirmed, and where the HSE is in receipt of a compliant electronic format invoice referencing a valid HSE Purchase Order (PO) number.

IFMS has enabled the centralisation of the processing of supplier invoices and the application of stringent invoice analysis, validation and compliance checks. IFMS processes are mandatory to address long-standing procurement compliance issues and allow improved financial reporting and forecasting.

Internal controls have been designed into the new processes, which require that requisitions and purchase orders are properly authorised in advance by the budget holder or their authorised delegate, that receipt of goods and services is confirmed at the time of delivery of same, and that these two elements of the three-way match are processed in order to allow the invoice to be processed electronically on receipt by the HSE and paid without delay.

The HSE processes approximately 2.6 million supplier invoices per year for payment, or c. 10,000 invoices each working day.

Background

IFMS is a single national finance and procurement system, underpinned by a shared services model, for the entire health sector. It has been developed under the HSE Finance Reform Programme – a significant transformation programme for the health sector in terms of scale and complexity.

IFMS involves the standardisation of finance and procurement processes nationally across the Health and Social Care Services. In addition, IFMS involves new Shared Services Operating Models for Finance, Procurement, a Master Data Unit (MDU) and SAP Centre of Excellence (COE) which deliver transaction support and services to the wider Health Sector and Tusla.



The final HSE implementation group went live on schedule in July 2025. This completed the implementation of IFMS to all directly managed HSE services, with almost 80% of all health expenditure now transacted on IFMS by c.12,000 users. Implementation to voluntary organisations in scope is currently in detailed planning for build and test stages to achieve go live from Q3 2026 onwards.

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

Bainisteoir Ginearálta | General Manager

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