



B-4

TRAVEL AND SUBSISTENCE



NATIONAL FINANCIAL REGULATIONS

Version 1.1.4

Effective 29 May 2024

This policy covers:

- travel and subsistence (T&S) expenses
- other expenses
- allowable and disallowable expenses

Ideally, you should read this document online, as we link to other guidelines you also need to know. Additional accessibility functions are also available such as the interactive Table of Contents where you can click on any section of the table and be brought directly to that content. While browsing the document, you can click the button at the bottom of the page at any time to return to the Table of Contents.

To help you take note of these links and other features of this policy, we use the icons below.

B-4 ICON SET



Highlighting Important Information



Download Form



Contact Details or Connection Point



Legal Reference

Who needs to read this policy?

The National Financial Regulations (NFRs) apply to all staff in all divisions, Community Healthcare Organisations (CHOs) and Hospital Groups (HG) where services are provided on behalf of the HSE. This includes permanent, temporary and agency staff. Equivalent controls should also be implemented by Section 38 and Section 39 providers where services are being provided on behalf of the HSE or where HSE grant aid funding is being received.

How we keep the policy up to date – and how you can help

There is a change control process in place for the NFR documents to ensure they are kept up to date with current practice and guidelines. All change control requests, and feedback should be submitted using the [change control form](#).

If you have to create a local procedure document

If you are responsible for developing a local procedure document, you might find the following resources useful:

- the [key control checklist](#) on [page 35](#) as it lists required key controls which you must have in place
- a [sample local procedures template](#)

Frequently Asked Questions (FAQs)

You can find answers to some of the most common queries related to the NFRs on our [FAQs page](#) on the HSE website.

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At a glance

Document at a glance	
<ul style="list-style-type: none"> Outline rules which must be followed in making claims for expenses or travel and subsistence. Distinguish between allowable and disallowable expenses. 	
Key users	Key concepts
<ul style="list-style-type: none"> All HSE staff. All staff involved in the administration of T&S expenses. 	<ul style="list-style-type: none"> T&S Controls. Allowable and disallowable expenses. Correct mileage claims.
Key objectives of this document	Key relevant links
<ul style="list-style-type: none"> To explain the standards all HSE staff have to meet in terms of expenses while performing their duties. To make sure staff know the key controls and regulations in place for expense claims. To ensure the appropriate controls are in place for expense claims. 	<ul style="list-style-type: none"> HSE HR Forms T&Cs of Employment Guidelines HSE Induction Guidelines HSE HR Circulars HSE Electronic Communications Policy HSE National I.T. Policies and Standards HSE Data Breach Process Guidance Statute of Limitations, 1957 Salary Scales for Employee Grades Expenditure and Reform (DPER) DPER Circular 11/82: T&S Regulation DPER Circular 027/2023: Revision of Domestic Subsistence Allowances DPER Circular 07/2017: Subsistence Allowances Abroad DPER Circular 16/22: Motor Travel Rates DPER Circular 066/2020: Bicycle Mileage Rates
Key contacts	
<ul style="list-style-type: none"> General Queries around this NFR and Control Queries – Contact Governance and Compliance – govern.compliance@hse.ie NiSRP Rollout Queries – For contact details about your specific query, see the NISRP contact page HR Queries – Contact HR – by email ASK.HR@hse.ie or call 1800 444 925. 	

1. Introduction

This document sets out guidance in relation to T&S expenses, other allowable expenses, and disallowable expenses.

It is the aim of (T&S) and other allowable expenses to reimburse an employee when an expense has occurred. Expenses are allowable where they are incurred wholly, exclusively, and necessarily as part of work duties.

This document is particularly relevant to all staff who may claim expenses and those involved in the administration of T&S expenses.

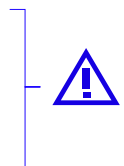
It is important that you are aware of the key controls and procedures relevant to you and the support materials and contacts that are available to help you in your work.

We have included a [glossary of terms](#) and a [table of acronyms and abbreviations](#) on pages 32 and 34 respectively. You may find it helpful to refer to it as you read.

2. Travel & Subsistence expenses

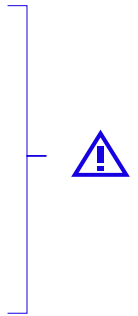
2.1 The T&S process

T&S are payments by the HSE to reimburse an employee for T&S expenses incurred. Expenses must be incurred **wholly, exclusively, and necessarily** in the performance of the duties of employment while on official business away from their base and employees assigned to field duties.



- Expenses can only be reimbursed through either payroll or non-pay and need to be properly coded and fully traceable for financial accounting purposes.
 - Taxable expenses can only be paid through Payroll.
 - Non-taxable expenses can be reimbursed through either Payroll or Accounts Payable/Payment Services.
 - Employee Self Service should be used for all T&S and expense reimbursements where possible.
- All T&S expense claims must have valid supporting documentation such as receipts (original or electronic copy) or vouchers. Please note that credit card or debit card vouchers or statements will not be acceptable proof. Where HR and Payroll Self Service is the system in use, all receipts must be uploaded to support claim for manager review and audit reviews. T&S allowances are paid upon approval that all conditions have being met.
- T&S claims must be completed in full, approved and submitted without delay to allow for individuals to be reimbursed in a timely manner and to ensure accurate reporting of expenditure.

- Claims that are incomplete or incorrect will be returned to the employee or Line Manager to correct and resubmit.
- All claims must be submitted within one month of the trip or field duties. If this is not possible, they must be submitted within three months at the latest. Claims can only be submitted outside of the three-month timeframe in exceptional circumstances. Where this is the case, the employee must send a memo to their Line Manager outlining the reason for the delay. This should then be uploaded with the reason for approval. These delays may result in a delay in the payment of the claim. Also note valid travel privilege documents must be provided for the period the claim relates to if it is outside the three-month timeframe.
- Interview board members also receive expenses, however those monies are subject to payroll taxes and should be processed through their employment record and not through their pension record.

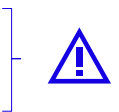


2.1.1 Instances where T&S expense is not applicable

Please note that T&S will not be paid where employees are travelling to take up duty on their first appointment to the HSE or travelling after first appointment to take up a new post.

2.2 Required controls for T&S expenses

The following are the minimum requirements to ensure financial control over T&S expenses.



Local procedures

- Local procedures are in place setting out the controls that apply when processing T&S in line with this document.

Staff training

- Employees receive training on the local procedures that apply and on HR and Payroll Self Service where available. New employees should receive induction training on the T&S procedures.
- Line Managers and TROs receive training on their responsibilities and what they need to be aware of when approving T&S claims.

Use HR and Payroll Self Service (if possible)

- Use HR and Payroll Self Service, where available, for claiming T&S expenses.
- HR and Payroll Self Service approvers must ensure all travel authorisation documents are uploaded correctly and valid on HR and Payroll Self Service. This is not exclusive to indemnity forms.

- Where HR and Payroll Self Service is not available, an equivalent processing system may be used with similar controls once it complies with and meets all required control and reporting requirements.

Use codes

- Carry out checks to ensure that T&S expenses are coded to the correct cost centre code.

Checks, approvals and authorisations

- Only process T&S expenses when approved.
- All approvers must ensure claims are completed, correct and adequately supported with relevant receipts (original or electronic copy) before approving.
- Only approve travel expenses for employees who have authorisation to travel and where the HSE is [indemnified](#) (not liable) by the employee's insurance company.
- Monitor T&S expenditure which is reviewed by management to ensure value for money and that only essential travel is undertaken.
- Run reports to ensure employees who have left are not in receipt of T&S payments.

For more information on the responsibilities of Line Managers in approving T&S expenses, see [Section 2.12](#).

2.3 Records

Records must be kept of all T&S expenses and claims approved, including forms, supporting documentation and receipts for at least six years in line with the [HSE National Records Retention Policy](#).

These records must be available for inspection by the [Comptroller & Auditor General \(C&AG\)](#) or the HSEs Internal Auditor. Please refer to [NFR A – Internal Controls Framework and Principles](#).

2.4 Place of work

Travel will only be reimbursed for a necessary absence from the “Normal Place of Work” – the place where the employee normally performs the duties of their employment.

The HSE premises where the employee is based will be regarded as the official place of work for the employee where Travel is an integral part of the job involving daily appointments with clients, colleagues or suppliers, any of which are based in alternative locations or where the duties of the employment are performed at the

various other premises of the HSE, Clients, Suppliers or Agents of the HSE but substantive duties are also performed at the employee's main base of employment.

The employee's home would not be regarded as the "Normal Place of Work" unless there is an objective requirement that the duties of the office or employment must be performed at home. It is not sufficient for an employee merely to carry out some of the duties at home. Usually the employer will provide the facilities necessary for the work to be performed at the business premises. Even where the employee has to do some work at home, or to keep some equipment at home, the place where they resides is a matter of personal choice and it would not be regarded as a place of work.

2.5 T&S claims



You must give full details of each trip separately. Summarised or one-word versions of claims will not be approved. This is so your Line Manager can check and certify that the expenses claimed are correct.

Expense claims must include the details shown below.

Details required for valid expense claims – checklist	
Employee number.	<input type="checkbox"/>
Employee location.	<input type="checkbox"/>
Date of journey.	<input type="checkbox"/>
Reason for journey.	<input type="checkbox"/>
Time of departure from and return to normal place of work.	<input type="checkbox"/>
Home address – vital to ensure that travel from home to work and subsistence near to home is not being claimed.	<input type="checkbox"/>
Work address.	<input type="checkbox"/>
Mileage involved and car details such as registration and engine size.	<input type="checkbox"/>

Details required for valid expense claims – checklist

Amount of subsistence claimed.



2.5.1 T&S rates

All valid expense claims will be paid using the most up to date relevant rates.

Please see the table below which links to circulars on these rates.

Information on T&S rate	
Rate category	Commencement date
Motor rates	1 September 2022
Domestic subsistence rates	14 December 2023
Subsistence allowance abroad rates	1 April 2017
Bicycle mileage rates	31 July 2017

2.6 Authorisation for domestic travel (excluding flights)

Each employee who travels must have [Approval to Travel Certification](#).

These authorisations must be amended where necessary and reviewed annually for the following:

- employees who no longer need to travel in connection with work should be removed from the authorisation list
- payments should never be processed for an employee where no authorisation exists
- the authorisation must be approved by a suitably delegated authorising staff member
- where HR and Payroll Self Service is the system in use, the employee must upload their travel privileges documents

The authorisation shall specify where applicable:

- date upon which the travel expense payment will start and end
- the employee's base for travel expense purposes

- the name of the authorising staff member. The relevant authorising staff member shall be not less than a Line Manager by the relevant Head of Service, Hospital Manager or equivalent salary grade.
- confirmation that the employee has signed the standard declaration for use of their own motor vehicle (please see [examples of Travel Claims](#))
- confirmation that employee's motor insurance [indemnifies](#) the HSE ([See Appendix 2](#))

2.7 Domestic travel

Domestic travel under this heading excludes flights. For information on flights, see [Section 2.8](#).

The expenses incurred for travel should be as low as possible – using public transport to take the shortest practical route and buying the cheapest tickets. Taxis or cars should only be used where no suitable public transport is available or where the use of public transport would result in the loss of official time.



Where more than one employee is travelling to the same area, arrangements should be made, where feasible, to avoid the unnecessary duplication of the use of the employee's own car.

2.7.1 Employees using their own vehicle

Each employee who is authorised to use their car on official business must have signed an undertaking and provide details of **one specific car**. This car will be used to calculate travel expenses and claims will only be processed for this car. If the employee replaces their car during a month, they should provide details for the car used for most of that month.



The employee must provide copies to their Line Manager annually of:

- licensing certificate and vehicle registration details for the nominated vehicle
- current motor insurance policy ([See Appendix 2](#))
- signed employee [declaration for use of own motor vehicle form](#) which includes approval for travel



DOWNLOAD
FORM

Insurance policies

The insurance policy **must** [indemnify](#) the HSE against any claims from the employee or their insurer for any loss or damage incurred during the use of the vehicle on official business.

Insurance requirements	
Conditions	Documents required
HSE employees using their own vehicle	<ul style="list-style-type: none"> Insurance certificate ('Person or Classes of Persons, whose liability is covered' must mention indemnity to the 'HSE' or 'Employer'). Additionally, a side letter is required from the insurance company if the insurance certificate does not confirm the HSE's indemnity above.
Additional Conditions for HSE Employees living in Northern Ireland and using their own vehicle	<ul style="list-style-type: none"> Cover must relate to driving in both Northern Ireland and the Republic of Ireland. Copy of the Green Card must be provided to the local travel unit or uploaded onto HR and Payroll Self Service if applicable.



Some employees may have to pay higher premiums because they carry goods or equipment while travelling on official business. This may be refunded if the employee has obtained prior approval from their Line Manager and can produce the necessary receipts for the additional expense. Some employee groups may have additional existing arrangements for insurance cover. Local HR offices will advise on these specific arrangements.

Travel expenses where the journey covers all or part of an employee's usual route between home and base

Travelling expenses will not be paid for any portion of a journey which covers all or part of an employee's usual route between home and base. Where an employee undertakes an official journey directly from home or returns home directly, the mileage will be calculated as the **lower** of the distance from home or from their work base.

Please see [case study examples](#) for further clarification.

Additional travel expense information

- Non-emergency travel expenses incurred outside of an individual's normal working hours are taxable. The travel expenses will only be non-taxable where the employee is called to deal with an emergency situation outside of their normal working hours. The expense must be in accordance with the conditions in [Revenue TDM 05-01-06](#). Non-emergency home to base expenses should be specified.



- If an employee uses their own vehicle where public transport could have been used, the amount of mileage reimbursed must not exceed the cost of public transport (including that of passengers).
- Reduced mileage rates are payable for journeys associated with an individual's job and not solely related to the performance of those duties. Examples include attendance at confined promotion competitions, approved courses of education and conferences.
- The mileage year for the purposes of payment of motor mileage rates will begin from the date on which the employee first uses their vehicle for official business in year one and subsequently by calendar year.
- If the employee is using their vehicle constantly to do their work, they may be paid a fixed allowance instead of travel expenses. This must be approved by their Line Manager. Fixed allowances are no longer in use for new employees of the HSE. Where the actual kilometres travelled results in a payment of less than the allowance, then:
 - the excess must be refunded to the HSE
 - the employee's Line Manager must notify the relevant Payroll Division immediately

For information on Motor Travel rates, please see [Department of Expenditure and Reform \(DPER\) guidance](#).

2.8 Air travel and accommodation

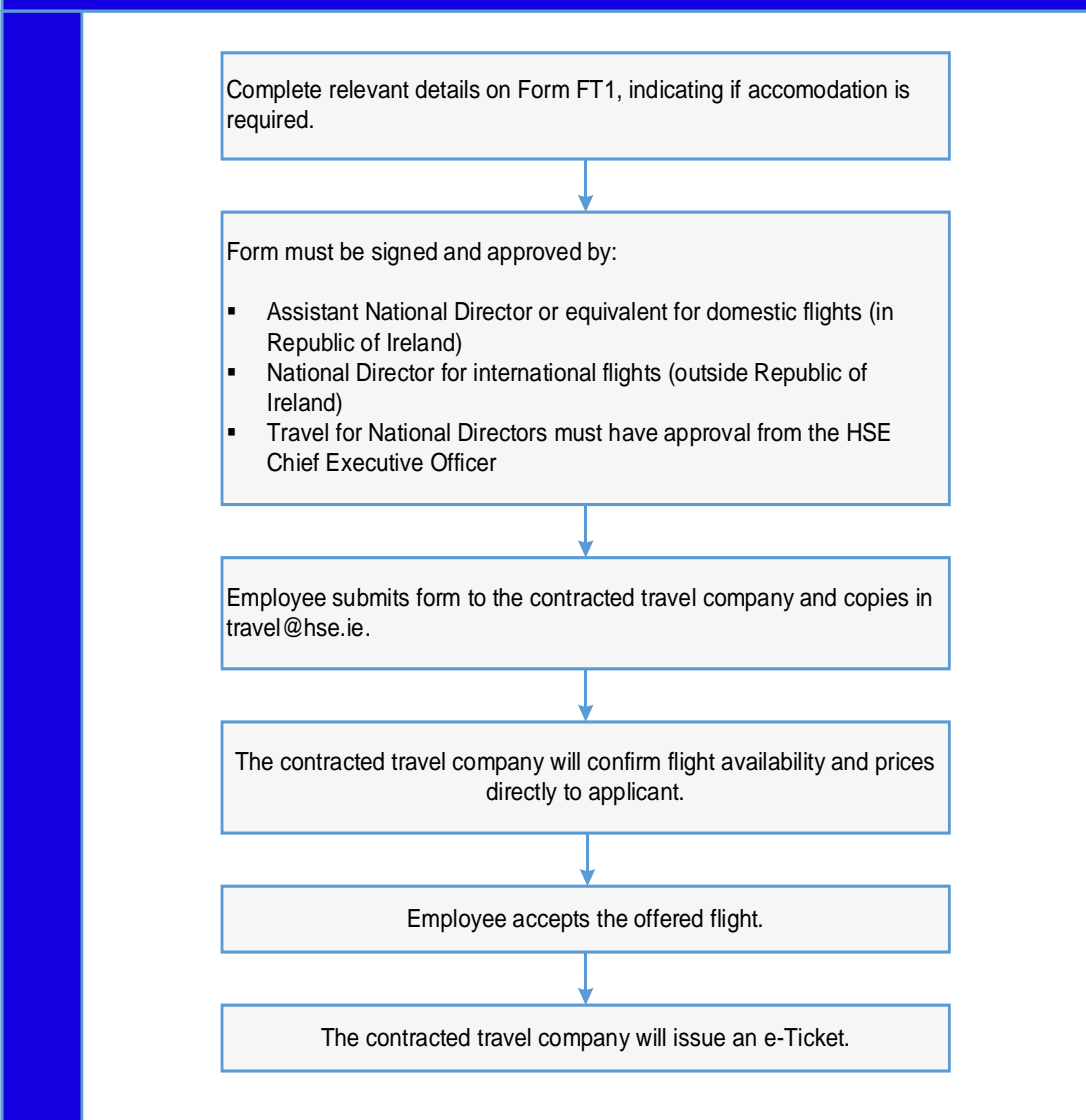
All requests for foreign air travel, foreign hotel accommodation and internal domestic flights must be sent to the contracted HSE travel company by completing the Form FT1. The Form FT1 should not however be completed in the case of travel which is for an education or training trip which is grant aided (e.g. for a Medical Practitioner). Please see [Educational Supports](#) for more information.

Departments should not pay the travel costs of people who have no direct connection with the Department and have no role in the official business being conducted during a trip. This is allowed in exceptional circumstances where a specific invitation is extended by a host country for a special occasion and the appropriate Minister has certified that attendance is in the public interest.

Employees must fully complete [Form FT1](#) (or request one by emailing travel@hse.ie). It is advised that this is submitted to the Authorising Officer **at least two weeks prior to the departure date**. The process is shown below:



Requests for foreign air travel, foreign hotel accommodation and internal domestic flights process



In certain circumstances, payment of subsistence may be made before a business trip after submitting the relevant forms and approvals received.

Authorisation for class of flight for air travel	
Class of Flight	Authorisation
Economy	<ul style="list-style-type: none"> ▪ Used for all flights. ▪ Flights with restricted flexibility should be used where travel is predictable and unlikely to change. ▪ Flexible economy tickets should only be purchased where the cost of the flexibility is justified compared to the potential cost of cancellation of a restricted ticket.

Authorisation for class of flight for air travel	
Premium Economy	<ul style="list-style-type: none"> May be used (where available) for long-haul flights where the additional flexibility afforded is considered necessary for the effective discharge of official business.
Business	<ul style="list-style-type: none"> Only authorised where the National Director or HSE Chief Executive Officer is satisfied that the additional cost can be justified in relation to the length of the flight and the official business to be conducted.
First Class	<ul style="list-style-type: none"> Should not be used. The National Director or HSE Chief Executive Officer may authorise this (in writing) only in exceptional circumstances where justified.

2.8.1 Air travel evaluations

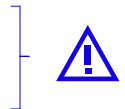
- Departments must do an annual evaluation of premium economy and business class travel to ensure that the additional cost was justified. Departments must also regularly:
 - review all available fares
 - carry out spot checks
 - perform value for money assessments
- Value for money assessments should be carried out at regular intervals (three to five years) for the most frequently travelled routes. The assessment should cover:
 - all carriers operating on routes out of Ireland and should examine all aspects of the different options available from carriers. These options include:
 - the suitability of the schedules
 - whether the schedule offered by a particular carrier would reduce the number of overnight stays abroad and thus achieve savings on subsistence and on official time
 - the quality of the service on the route
 - where recoupable expenditure is involved, the assessment should be carried out by reference to the cost to the recouping authority of the various options evaluated
- Departments should ensure on an on-going basis that the appointed travel agent provides a full list of all available fares for all destinations in line with the relevant service level agreement. Spot checks should be carried out from time to time to ensure that the most economical fares which are consistent with business need are being used by staff and to compare the fares offered by the travel agent with those available on the internet.

- Staff must not “trade down” premium tickets to enable another person who is not a member of the staff of the department to travel free of charge or at a reduced rate. For example, you are not allowed swap one premium ticket for two economy tickets.
- Frequent flyer points must not influence any decision for air travel.

2.9 Subsistence – general policies

2.9.1 General policies

Subsistence that is reimbursed is not intended to be a source of profit or to cover all costs. It will only be paid for necessary absences from an employee’s work base where expenses have been incurred and provided all conditions have been satisfied.



- The allowance will not be paid continuously for longer than six months in one place without special authority from the Department of Public Expenditure and Reform (DPER). This authority should be obtained before the expiry of the six-month period.
- Where any subsistence is provided free of charge, such as the provision of meals or accommodation, no allowance will be paid. This includes if food is being provided at any meeting, no subsistence should be claimed. For overnight trips, 24 hours are claimed minus five hours for each meal provided.
 - Where a claim is allowable for the 5 hour subsistence rate and a meal was provided, **no subsistence claim can be made.**
 - Where a claim is allowable for the 10 hour subsistence rate and a meal was provided, **the 5 hour subsistence rate claim can be made.**
- When filling out documentation for subsistence, one-word answers or limited descriptions should not be included.
- Where an incorrect expense type has been selected, the approver on HR and Payroll Self Service must reject the claim and the employee should correct the entry and resubmit for approval.
- Subsistence claims may be audited by Revenue in a number of years’ time and the description provided will be used to prove to Revenue that the claim was valid as a tax-free reimbursement.

2.9.2 Day allowance and night allowance

Subsistence for working away from the “normal place of work” is split into two categories.



Day and Night Allowances	
Day	<ul style="list-style-type: none"> ▪ Paid for absence from home or normal place of work for at least 5 hours. Time spent at base or on journeys from home to base or vice versa will not reckon towards the qualifying period of 5 hours. ▪ Not payable for any absence at any place within 8 kilometres of the employee's home or normal place of work. ▪ Not applicable to temporarily transferred employees who are able to travel daily between their homes and their temporary office or place of work. A special fixed rate may be paid depending on whether the employee incurs substantial extra costs for meals as a result of absence from normal base. ▪ There are specific rates for absence from home for at least 5 hours and for absence of at least 10 hours (see examples below).
Night	<ul style="list-style-type: none"> ▪ Paid for a period up to 24 hours from the time of departure as well as any further period less than 5 hours (see example below). It will be paid for each night necessarily spent away from home or normal place of work. ▪ Not payable for an absence at any place within 100 km of an employee's home or normal place of work. In exceptional circumstances where a Line Manager approves, a night allowance may be paid for an absence on duty at any place in excess of 50 km of home or the normal place of work.

A night and day allowance for the same period will only be paid where the employee is away from home or base for more than 29 hours.

The following example summarises the above table.

Examples of an employee working away from base and overnight.
Less than 5 hours = no rate applicable
More than 5 hours but less than 10 hours = 5 hour rate
More than 10 hours but less than 24 hours = 10 hour rate
Up to 24 hours and less than 29 hours = overnight rate only
29 hours and less than 34 hours = overnight rate + 5 hour rate
34 hours = overnight rate + 10 hour rate

Vouched accommodation rate

A separate vouched accommodation rate (VAR) may apply where employees claim for an overnight trip in Dublin. This consists of the costs of vouched accommodation (VA) up to a limit of the standard overnight rate plus the appropriate day rate for the employee's meals.

Where an employee sources accommodation that exceeds the cost of the standard overnight rate or VA rate as appropriate, they will have to pay the additional accommodation expense.

2.9.3 Controls that apply to overnight subsistence

The table below shows the controls which apply in relation to overnight subsistence.

Controls – overnight subsistence	
Overnight stays in the state	<ul style="list-style-type: none"> Employees must arrange and pay for their own accommodation (except for conferences) and can claim mileage and subsistence (night allowance) on their return. The night allowance is the maximum reimbursement for overnight stays in Ireland. No other expenses will be paid.
Conferences (within the state)	<ul style="list-style-type: none"> Under the general rules, the maximum reimbursement (paid back) for overnight stays in Ireland is the night allowance. No other expense will be paid in addition to subsistence irrespective of the cost of accommodation, meals and so on. Exceptions can be made for conferences where the HSE will cover the cost of the accommodation. Exceptions may be made where employees are obliged to attend conferences where alternative accommodation is not an option (you have to stay where the conference is held). In these instances, the HSE will cover the cost of the hotel. Employees can claim mileage and subsistence (day rate) upon return if no meals were provided. Where meals were provided, the rates claimed are reduced as follows: <ul style="list-style-type: none"> where a claim is allowable for the 5-hour subsistence rate and a meal was provided, no subsistence claim can be made where a claim is allowable for the 10-hour subsistence rate and a meal was provided, the 5-hour subsistence rate claim can be made

Controls – overnight subsistence

Stays outside the state

- Foreign subsistence rates of allowances are available from the local finance office.
- The subsistence allowance rate for any 24 hours period is:
 - the overnight rate appropriate to the place where the night is spent or
 - where the employee is travelling over land at night [the 'elsewhere' rate for the country](#) in which the employee is at midnight
- The time occupied on a journey for which the fare covers the cost of meals, and an accommodation cost is not incurred will not be included for paying of subsistence allowance (but employees may claim €10 for incidental expenses under the Civil Service regulations).
- The Chief Executive Officer or National Director must grant prior approval of foreign hotel or accommodation costs before travel. Please refer to [Section 2.8](#) for further information about stays outside of the state.

2.9.4 Subsistence while on detached duty

Subsistence will be reimbursed for continuous absence on detached duty in one of the following circumstances:

- For visits of inspection or inquiries, the following rates are paid:

Week 1	Week 2	Week 3	Week 4	Week 5	Week 6	Week 7	Week 8	Week 9
Normal Rate 14 nights								
		Reduced Rate Next 21 nights						
					Detention Rate Next 28 nights			

- And for temporary transfers:

Week 1	Week 2	Week 3	Week 4	Week 5	Week 6	Week 7	Week 8
Normal Rate 14 nights							
		Reduced Rate Next 14 nights					
				Detention Rate Next 28 nights			

Payment of the overnight rate to an employee in receipt of the detention rate will only be paid if the employee is at least 24 kilometres from their temporary accommodation and centre. Payment of the day allowance will be subject to the employee being at least 8 kilometres away.

After the detention rate period finishes, the employee is entitled to:

- vouched extra expenses necessarily incurred within a limit of three nights' subsistence per week at the appropriate normal rate for employees who must maintain a household while absent
- vouched extra expenses necessarily incurred within a limit of one night's subsistence a week at the appropriate normal rate for employees not obliged to maintain a household but who must keep their former accommodation

While on detached duty, an absence related to official duty from the employees temporary (detached) centre for up to two nights plus any nights within a weekend or public holiday will not be regarded as breaking the continuity of stay for the purpose of reduction of the subsistence allowance.

For employees in receipt of detention rate, the following absences on official duty from their temporary accommodation and centre apply.

Absent overnight

Officer receives ordinary rates of subsistence allowance instead, subject to being at least 24 kilometres (15 miles) from temporary accommodation and centre

Absent by day

If absent for at least 5 hours, day allowance may be paid in addition to detention rate, subject to being at least 8 kilometres (5 miles) from temporary accommodation and centre.

2.9.5 Travel expenses while on detached duty

Travelling expenses will be paid within the limits set out below.

Where public transport is available

- If an employee used public transport, the cost of the public transport.
- If an employee used their own car, the cost at the appropriate reduced motor mileage rate may be used if it is less than the cost of public transport.

Where public transport is not available

- The cost at the appropriate reduced motor mileage rate.

A means other than public transport or personal vehicle (for example a taxi).

The travel expenses incurred can't exceed the lowest value of the options below:

- the subsistence allowance which they would have been paid had they remained at the place of detached duty
- the travelling expenses to which they would have been entitled to under the cost by public transport or if an officer used their own car

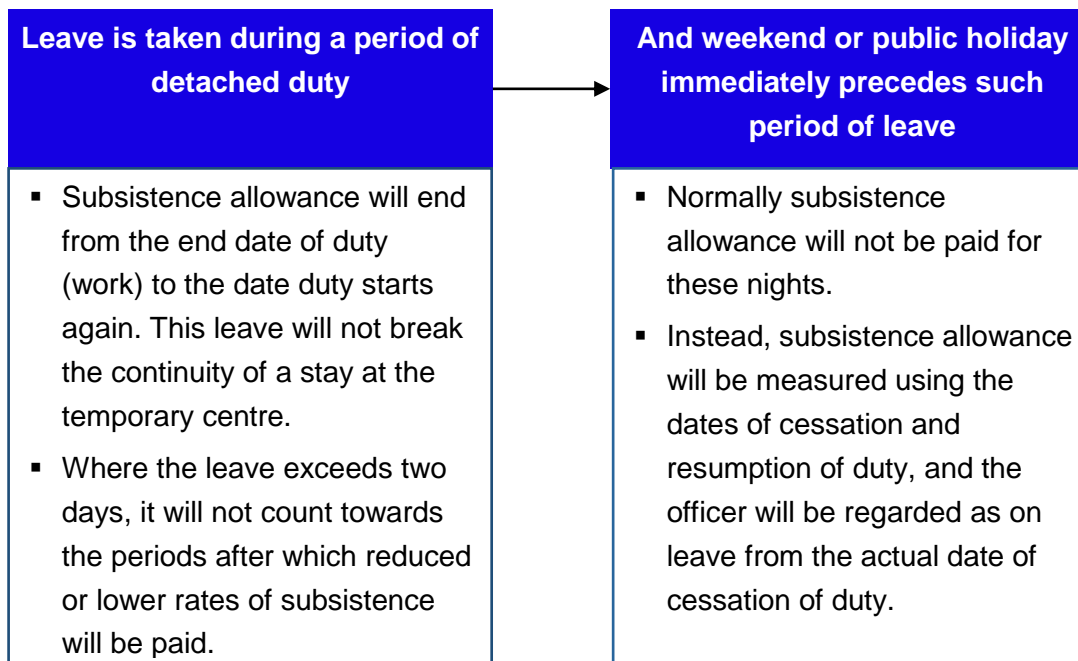
If the employee remains at their place of detached duty, they will be paid subsistence in accordance with the appropriate regulations.

2.9.6 Subsistence – illness or leave while on detached duty

Provided that there would be no serious loss of official time in travelling, an employee may return to base at weekends or for public holidays, however this will count towards the period of stay at one place for purposes of reduction in the subsistence allowance.

The nights of the weekends will be included in the periods after which lower rates of subsistence will apply. See [Section 2.9.5](#) above for rates of subsistence while on detached duty.

Where leave is taken during detached duty:



Where an employee is recalled from leave, travelling expenses will be reimbursed only on the condition that the employee was not informed of the probability of recall or that the recall could not have been foreseen when they went on leave. Subsistence will not be reimbursed unless the employee's usual place of residence at base is not available.

In the case of illness where the employee remains in their accommodation, the appropriate rate of allowance will be paid if:

- the employee is certified (medically) unfit to travel home
- if they can travel, that the period of illness seems likely to be of short duration

If the employee is removed to hospital or other institution a special allowance may be paid, within the rates generally appropriate, sufficient to cover not more than any extra subsistence expense involved due to absence from home or base.

2.10 T&S related to attendance of employees in court

The following table outlines the position where HSE employees may be called to court as witnesses which is based on DPER [circular 31/2007](#).

Provisions will **not** apply where special arrangements are in force for furnishing expert evidence in Court by professional or technical officers at the request of parties other than the State.

Provisions will **not** apply to attendance in Court as witness outside the State.

T&S related to attendance of employees in court.

Employees called as witnesses on behalf of the State

- The employee's attendance may be required by means of a sub poena or may be arranged through their official duties. This attendance should be regarded as part of their official duties, and they should be paid:
 - their normal salary for the period of necessary absence and
 - T&S subject to the usual regulations
- The employee should request the prosecuting authority to claim any expenses the employee may be entitled to as a witness. In civil proceedings where the State is successful, the Chief State Solicitor or Local State Solicitor should claim the amount of the T&S expenses payable to the employee by their HSE Department.
- A claim for recovery of salary or loss of service should **not** be made.

Employees called as witnesses on behalf of parties other than the State

- An employee called as a witness on behalf of a party other than the State, should, provided they have been served with a summons or sub poena, be granted special leave with pay for the period of necessary absence.
- If called as a witness in connection with a matter in their official capacity they should also be paid T&S subject to the usual regulations.
- The employee should request the prosecuting authority to claim any expenses the employee may be entitled to as a witness from the party requesting attendance. If possible, the party requesting attendance should be given preliminary notice that the claim will be made.
- A claim for recovery of salary or loss of service should **not** be made.

T&S related to attendance of employees in court.

Employees called as witnesses not in connection with their official duties

- Travelling expenses and subsistence will **not** be reimbursed but they may keep any amounts paid to them by the party requesting attendance by way of witness expenses.
- A claim for recovery of salary or loss of service should **not** be made.

Attending court during annual leave

If an employee is required to attend court during a period of annual leave, the amount of annual leave taken may be suitably adjusted.

Where an employee on annual leave is required to attend Court as a witness on behalf of the State or on behalf of a Party other than the State, in connection with a matter coming before them in their official capacity, they may be paid travelling expenses, if appropriate, provided conditions set out in DPER [Circular 11/82](#), relating to recall from annual leave, are fulfilled (see below).

- Travelling expenses in respect of recall from leave will be paid only on the condition that the officer was not informed of the probability of recall or that the recall could not have been foreseen when he went on leave.
- Subsistence allowance will not be paid in respect of recall from leave unless the officer's usual place of residence at headquarters is not available.

2.11 The Travel Pass scheme

Under this scheme, HSE employees can use a portion of their salary in return for a monthly or annual travel pass. This is a [benefit-in-kind](#). However, in these circumstances, Revenue permits the employee's [gross pay](#) to be reduced by the cost of the travel pass which represents a tax saving to the employee at their [marginal rate of tax](#). The cost of the travel pass is not liable for tax, [Pay Related Social Insurance \(PRSI\)](#), [Universal Social Charge \(USC\)](#), or [Additional Superannuation Contribution \(ASC\)](#).

Employees cannot exchange this benefit for cash. The choice to receive a travel pass instead of a portion of the employee's salary cannot be made more frequently than once a year and only with the consent of the employer.

Certain conditions for the Travel Pass Scheme must be fulfilled as set out below:

Conditions of the Travel Pass scheme
All employees must be employed on a permanent or probationary basis or on a fixed term contract at the date of application.
The employee must pay part of their annual basic salary. This arrangement will operate for a period of one year and the amount of salary sacrificed will be noted on the employee's pay cheques and pay slips.
The employee will not be able to cancel their participation in the scheme prior to the expiry of the one-year period.
If the employee leaves the public service before to the expiration of the one-year period, they must surrender their annual pass. (The passes are transferable if an employee change's role within the public service.) For any leavers, all overpayments, cycle to work, travel pass, and technical adjustments should be paid back or checked in the first instance.
The employer accepts no liability or responsibility in the case of: <ul style="list-style-type: none"> lost or unused travel passes In the case of any injury when using the travel pass for misuse of travel passes by its employees
The scheme applies only to approved transport providers, chosen by Human Resources Sections or the Department of Enterprise, Trade and Employment.
The salary paid will have no impact on pension contributions, pension benefits, overtime or other allowances normally calculated as a percentage of basic pay.
Employees who take part in the scheme will be included for one year. They will have to make a new application for each subsequent year of participation.

To apply for a travel pass, please complete the application and authorisation form which can be found in [Appendix 5](#).

2.12 Roles and responsibilities

The tables below outline the responsibilities of staff at various levels of the organisation for the T&S processes.

All staff
Provide complete forms and relevant documentation for approval within the relevant deadlines.
Ensure authorisation to travel is in place before any travel is undertaken.

Line Managers

Ensure understanding and compliance by all staff under their supervision with the policies and procedures in this document and all mentioned guidelines, regulations, and legislation.

Pre-approve staff travel to training courses.

Ensure authorisation to travel is in place before any travel is undertaken.

Ensure that only essential travel is undertaken and that the number of employees on any official journey is minimal.

Discourage fraud and loss.

Approval for expenses and reviewing if claims are reasonable and legitimate.

Ensure that documentation is properly filled out or entered in HR and Payroll Self Service, where applicable, and does not include one-word answers or limited descriptions. No summary entries are allowed.

Ensure claims are submitted promptly and that all claims have an explanation email or memo for late submission, where necessary. Claims are returned where they are incomplete or incorrect. Note, once claims are approved on HR and Payroll Self Service, the approver has authorised the system to pay the approved T&S expense.

It is the responsibility of each Line Manager to ensure appropriate segregation of duties to eliminate the possibility of collaboration.

Certifying employees

Ensure all claims are calculated in accordance with the current approved rates on the HSE website for [HR Circulars](#) and that proper records are kept so that the appropriate rates are applied to each claim.

Ensure employees had authorisation to travel for each journey.

Check that employee allowances claimed complied with specified subsistence distances and times requirements.

Budget Holders

Ensure value for money is obtained in all cases of T&S.

Ensure that accommodation used is not overly expensive or extravagant.

Heads of Service or equivalent

Ensure that only essential travel is undertaken.

The number of employees absent on official business is kept to an absolute minimum.

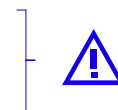
HSE Chief Executive Officer and the HSE Board

Ensure compliance with the [HSE Code of Governance](#).

3. Other Allowable and Disallowable Expenses

3.1 Allowable expenses

Employee expenses are allowable where they are incurred **wholly, exclusively, and necessarily** in the performance of the duties of their employment.



There is also a time limit for submitting these claims. Claims submitted after 3 months will not be authorised unless there are exceptional circumstances.

Allowable expenses	
Item	Procedure or Description
Subscription to or purchase of relevant publications, books or periodicals	<ul style="list-style-type: none"> Allowable at the discretion of the relevant Assistant National Director or equivalent where access to such information is necessary. Purchase of books or periodicals should only be undertaken following consideration of HSE library services.
Protective clothing	<ul style="list-style-type: none"> Items such as hard-hats, safety glasses, work gloves, steel-toed boots and so forth are allowable. Expenses should be bought through a purchase order (PO), but if paid through personal funds, they are reimbursable. The Line Manager must approve before the purchases are made using personal funds if seeking reimbursement.

Allowable expenses	
Relevant conferences or training	<ul style="list-style-type: none"> Cost of attendance at courses and conferences must be approved as being necessary for the performance of an employee's duties. Expenses should be bought through a PO, but if they are instead paid through personal funds, they are reimbursable. Line Manager must approve before purchases are made and supporting documentation are required.
Appropriate e-working costs	<ul style="list-style-type: none"> e-working is regarded as a method of working using information and communication technology in which the work that is carried out is not bound to any particular location. e-working involves: <ul style="list-style-type: none"> working at home on a full-time or part-time basis working some of the time at home and the remainder in the office working while on the move, with infrequent or occasional visits to the office logging onto the employer's computer remotely sending and receiving email, data, or files remotely developing ideas, products, and services remotely The HSE provides equipment (for example computers, printers, scanners, fax machines and so forth) and software to enable employees to carry out work that is not bound to any particular location. The provision of a telephone line purely for business use is an allowable expense.
Home and personal mobile telephone calls	<ul style="list-style-type: none"> The HSE will not pay any part of the cost of a broadband bundle or private call costs. The HSE should not pay any part of line rental unless formal arrangements are deemed essential for emergency service requirements. In this case, 50% of the cost of the line rental may be paid. Any payment in excess of this is subject to tax and should be processed through the employee's payroll area. If claiming expenses for a work-related call, supporting documentation (such as a copy statement with the claimed

Allowable expenses	
	calls highlighted), must be attached together with an explanation as to why the call was made and to whom.
Fax, photocopying, postage, and internet charges	<ul style="list-style-type: none"> Charges for business purposes may be reclaimed when supported by receipts. Broadband installation costs can only be claimed in exceptional cases and appropriate approval.
Relevant academic fees refund	<ul style="list-style-type: none"> Refer to the HR Division for details of the Refund of Academic Fees Scheme.
Professional body subscriptions and membership fees	<ul style="list-style-type: none"> Annual membership fees of a professional body are an allowable expense in certain circumstances where it is wholly, exclusively, and necessarily in the performance of the duties of their employment in line with Revenue guidelines. See Tax and Duty Manual Part 05-02-20. The payment of professional subscriptions and membership fees is generally taxable. However, in limited and restricted circumstances professional subscriptions can be paid without deduction of tax. You can pay professional subscriptions for an employee without deduction of tax where there is a legal requirement for your employee to either: <ul style="list-style-type: none"> be a member of a professional body hold a practising certificate or licence You can also pay the subscription without deduction of tax where: <ul style="list-style-type: none"> the duties of your employee require them to either <ul style="list-style-type: none"> be a member of a professional body hold a practising certificate or licence your employee cannot complete their duties without that membership or certificate These are complex tax matters relating to professional subscriptions, and any queries should be sent to taxqueries@hse.ie. For certain professions, a flat rate expense allowance may be claimed from revenue. Further information on flat rate expenses can be found on the revenue website. For professions where a flat rate expense allowance is not permissible, annual membership fees may be

Allowable expenses	
	reimbursable. This includes professional fees relating to membership with an accountancy or tax professional body.

The above list does not include all allowable expenses. All expenses which have been approved as being allowable must be supported by receipts (original or electronic copy) and be claimed using the [Other staff expenses claim form](#).

[Other Staff Costs Claim Form](#) must be completed in full and submitted to the line manager for review and approval.

3.2 Disallowed expenses

Where expenses are not incurred wholly, exclusively and necessarily in the performance of the duties of their employment, they cannot be **reimbursed**.

The following list outlines some examples of disallowed expenses.

Disallowed expenses
Employee event costs.
Spouses, partners or children's travel costs.
Parking fines or traffic violation fines (including clamping fees).
Travel club membership such as giving access to airport lounges, complimentary drinks and so on.
Gifts for employees such as retirement or leaving gifts.
Miscellaneous hotel charges such as laundry, personal phone calls, meals, pay-per-view TV channels, alcohol.
Floral gifts to employees or their family members.
Phone use on an airline unless an emergency arises.



4. Irregularities, whistleblowing and fraud

HSE staff must not engage in or be in any way associated with fraudulent or unlawful behaviour.

Any member of staff who considers that there may have been an irregularity that could lead to a misappropriation of funds or fraud should refer to the Whistleblowing and Fraud section of [NFR A – Internal Controls Framework and Principles](#) to report



serious matters under the [Protected Disclosures Act 2014](#). This act aims to protect staff who raise concerns about possible wrongdoing in the workplace such as financial fraud.

Please also refer to the [HSE Fraud Policy](#).

5. Glossary of terms

Term	Meaning
Additional Superannuation Contribution (ASC)	This is a contribution for Public Sector employees who are members of their public sector pension scheme. It was introduced on 1 January 2019 and replaced the Pension Related Deduction (PRD) or 'pension levy'.
Benefit-in-kind (BIK)	These are benefits that an employee receives that cannot be converted into cash but have a cash value.
Budget Holder	A Budget holder is a member of staff who has the authority and responsibility to spend HSE funds. They should act responsibly in making expenditure decisions and pro-actively manage their available funding to ensure value for money at all times.
Office of the Comptroller and Auditor General (C&AG)	The C&AG performs an audit every year of the State's accounts and submits an annual audit report to Dáil Éireann. The C&AG is nominated by Dáil Éireann and appointed by the Irish President. For more information, please see the website of the C&AG .
Gross pay	Total amount paid before any statutory or voluntary deductions are deducted
HSE Self Service	Use HR and Payroll Self Service to see your payslips, apply for leave, submit travel expenses and update your details.
Indemnify	To protect the HSE against loss, damage or liability.
Marginal rate of tax	This is the rate of tax a person pays for each additional euro earned.
Pay Related Social Insurance (PRSI)	PRSI contributions go to the Social Insurance Fund (SIF), which pays for social welfare benefits and pensions. PRSI is split into various classes depending on the nature of

Term	Meaning
	employment and weekly earnings. For more information, see the Revenue website .
Time return	Process whereby a Line Manager provides a return to the TRO each week reflecting the attendances and absences for active employees in their area. The TRO then enters this information onto the local system or time sheets to instruct payroll on the entitlement for all payments and deductions within the payroll period.
Universal Social Charge (USC)	USC is a tax on income that replaced both the income levy and the health levy (also known as the health contribution) on 1 January 2011.
Voluntary deductions	These are deductions from gross pay which an employee has elected as they are beneficial to the employee. These include travel pass schemes, medical insurance, credit union deductions and union fees.
Vouched accommodation	An accommodation expense for which there is proof such as a receipt.
Whole Time Equivalent (WTE)	Calculated based on the number of hours worked (excluding overtime) in the most recent pay period divided by the standard number of hours (by grade) worked over that period.

6. Acronyms and abbreviations

Term	Meaning
ASC	Additional Superannuation Contribution
CHO	Community Healthcare Organisation
DPER	Department of Public Expenditure and Reform
HR	Human Resources
NiSRP	National Integrated Staff Records and Pay Programme
PO	Purchase Order
PRSI	Pay Related Social Insurance
SIF	Social Insurance Fund
T&C	Terms and Conditions
T&S	Travel and Subsistence
USC	Universal Social Charge
VA	Vouched Accommodation
VAR	Vouched Accommodation Rate

7. Key control checklist

Please click the icon below to view the NFR B4 key control checklist.



8. Appendices

8.1 Appendix 1 – NiSRP roll out controls

The table below outlines the additional control measures which should be in place for the roll-out of the [National Integrated Staff Records and Pay Programme \(NiSRP\)](#)

	Required Control	Status (Y or N)	If No - Date for Completion
1	When NiSRP is being rolled out in an area, management ensure all staff are aware of the programme and its key elements.		
2	Staff receive training on how to use HR and Payroll Self Service and Managers receive training on HR and Payroll Self Service – Manager Self Service. There are training courses on HSeLanD for employees, managers, approvers, and staff who travel.		
3	Controls are in place to ensure that only HR and Payroll Self Service is used when it is available.		
4	Local procedures are updated to reflect the new ways of recording time and submitting T&S claims arising from the availability of HR and Payroll Self Service.		
5	Management reviews how well the NiSRP was put in place and addresses any shortfalls.		

8.2 Appendix 2 – Insurance policy requirements (All employees)

The motor insurance policy must [indemnify](#) the HSE against any claims from the employee or their insurer for any loss or damage incurred during the use of the vehicle on official business.

Ordinarily the acceptable evidence for this rule shall be the employee's insurance certificate. In this case:

- the driver's employer's indemnity is shown on the certificate under the section dealing with: "PERSONS OR CLASSES OF PERSONS WHO'S LIABILITY IS COVERED"
- If a HSE employee is a named driver on a certificate of insurance:
 - the certificate of insurance must show that the Liability of the Named Driver's employer is covered by the policy
 - the named driver's employer's indemnity is shown on the certificate under the section dealing with: "PERSONS OR CLASSES OF PERSONS WHO'S LIABILITY IS COVERED"
 - employer's indemnity is not covered under the section dealing with "LIMITATIONS AS TO USE"
- in some cases, a side letter from the insurance company can be obtained which references the employee's insurance policy number and confirms the HSE's indemnity.

Additional requirements for HSE employees residing in Northern Ireland:

For HSE employees residing in Northern Ireland the individual driver must have the necessary confirmation from their insurer that their insurance cover is appropriate when driving in the Republic of Ireland for work purposes.

The following must be in place:

- the indemnity provided when an employee renews their insurance must confirm that the cover relates to driving in both Northern Ireland and the Republic of Ireland **and**
- pending renewal of their insurance, they must provide a copy of the Green Card to their local travel unit as evidence or upload onto the HR and Payroll Self Service for employees transitioned to [NiSRP](#). The employee should contact their insurance company for further information on how to obtain a Green Card

8.3 Appendix 3 – form links

Form	Employees Required to Complete the Form
Application and Approval Form for Disbursement from Hospital Research and Study Fund	Staff requesting drawdown of monies from the Research and Study Fund.
Approval to Travel Certification	Staff looking for approval to travel.
Cycle To Work Scheme	Staff applying for the Cycle To Work Scheme
Employee declaration for use of own motor vehicle	Staff claiming expenses for the use of their own vehicle to perform their duties.
Form FT1	Staff claiming expenses for air travel or accommodation.
Mobile Phone Device Application Form and User Agreements	Staff wishing to apply for a HSE mobile phone device.
Other Staff Costs Claim Form	Staff claiming “Other Staff Costs”
Travel Pass Scheme Application Form	Staff wishing to apply for a Travel Pass.

8.4 Appendix 4 – submission deadlines of forms

Submission Deadlines of Forms			
Event or Reason for Change	Form Required	Submit to	Time Period
Change in Personal Details	HR104	NPA	Minimum 4 weeks