



National Financial Regulations B-4 Travel and Subsistence

Frequently Asked Questions

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NFR B-4 Travel and Subsistence

1.1 How do I process my expense claims?

Employee Self Service should be used for all T&S and expense reimbursements where possible.

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.

1.2 What do I need before I can claim travel expenses?

Each employee who travels must submit:

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

1.3 In order to indemnify the HSE, Is it acceptable if "Employer" is listed on my insurance certificate instead of the "HSE"?

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.

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.

1.4 If I live in Northern Ireland what are my insurance requirements?

If you live in Northern Ireland your insurance cover must relate to driving in both Northern Ireland and the Republic of Ireland. A copy of the Green Card must be provided to the local travel unit or uploaded onto HR and Payroll Self Service if applicable.

1.5 If I have to carry goods as part of my role will the HSE reimburse the additional expense?

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.

1.6 What are the most up to date T&S rates?

See the links below for the most up to date T&S rates

Information on T&S rate	
Rate category	Commencement date
Motor rates	1 September 2022
Domestic subsistence rates	29 January 2025
Subsistence allowance abroad rates	1 April 2017
Bicycle mileage rates	31 July 2017

1.7 Where is my normal place of work?

The Normal Place of Work is 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.

1.8 I am a community health Nurse. What are my starting points when claiming travel expenses?

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.

1.9 If my role involves a lot of separate individual trips in any given day can I submit the claims as one trip per day?

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.

1.10 I am working away from my normal place of work can I claim for subsistence?

Subsistence for working away from the “normal” place of work is split into two categories; day and night allowances.

For day allowances:

- Paid for absences 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. For example, Employee travels 30 minutes from home to base. They spend two hours working at base before departing for a meeting more than 8km away. They return to base 3 hours later. The two hours spent at base and the 30 minutes spent travelling from home to base do not count towards the qualifying period. As the employee has only been away for 3 hours, subsistence does not apply.
- Not payable for any absence at any place within 8 Kms of the employee’s home or normal place of work
- Not applicable to temporarily transferred employees who are able to travel daily between their home and their temporary office or place of work. A special fixed rate depending on whether the employee incurs substantial extra costs for meals as a result of absence from normal place of work.

- There are specific rates for absence from home for at least 5 hours and for absence of at least 10 hours.

For night allowances:

- Paid for a period up to 24 hours from the time of departure as well as any further period less than 5 hours. 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 100km 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 50km 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 normal place of work for more than 29 hours.

1.11 Can you claim the 5-hour or 10-hour rate if a meal is 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.

1.12 I am attending a conference in a foreign country, how do I book flights and accommodation?

All requests for foreign air travel and foreign hotel accommodation must in line with the requirements of the [HSE Business Travel Policy](#) and requested 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.

- Relevant details should be completed on Form FT1, indicating if accommodation is required.
- Forms must be signed and approved by:
 - National Director for international flights
 - HSE CEO for National Directors
- employees submit form to contracted travel company and copies in travel@hse.ie
- the contracted company will confirm flight availability and prices directly to the applicant
- employee accepts the offer flight
- the contracted company will issue an e-ticket.
- the employee covers the cost of the hotel and claims for reimbursement on return.

1.13 If I am in a foreign country what subsistence expenses can I claim?

The subsistence allowance rate for any 24 hour 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 overnight rate is equal to the vouched accommodation and three meals.

The time occupied on a journey for which the fare cover the cost of meals, and 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)

1.14 Are there any 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.

- 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.