



**HEALTH SERVICE  
EXECUTIVE  
NATIONAL FINANCIAL  
REGULATION  
TRAVEL AND SUBSISTENCE  
NFR-05**

## NFR-05 Travel and Subsistence

<b>5.1</b>	Introduction	<i>en page 3</i>
<b>5.2</b>	Purpose	<i>on page 3</i>
<b>5.3</b>	Scope	<i>en page 3</i>
<b>5.4</b>	Definitions	<i>on page 3</i>
<b>5.5</b>	Assistance/ Further Information	<i>en page 3</i>
<b>5.6</b>	Effective Date	<i>en page 4</i>
<b>5.7</b>	General Rules	<i>on page 4</i>
<b>5.8</b>	Authorisation for Domestic Travel (excluding flights)	<i>en page 5</i>
<b>5.9</b>	Air Travel and Accommodation	<i>en page 6</i>
<b>5.10</b>	Rules Governing Payment of Travel Expenses	<i>on page 9</i>
<b>5.11</b>	Rules Governing the Payment of Subsistence Allowances	<i>on page 11</i>
<b>5.12</b>	Approval Protocol for Travelling Expenses	<i>on page 15</i>
<b>5.13</b>	Records to be kept (audit of records)	<i>on page 16</i>
<b>5.14</b>	Attendance of Public Servants in Court as Witnesses	<i>on page 16</i>
<b>5.15</b>	Travel Pass Scheme	<i>on page 18</i>
<b>5.16</b>	Roles and Responsibilities	<i>on page 19</i>
<b>5.17</b>	Segregation of Duties	<i>on page 20</i>
<b>5.18</b>	Local Procedures	<i>on page 20</i>
<b>5.19</b>	Inter-departmental Communication	<i>on page 20</i>
<b>5.20</b>	Training	<i>on page 20</i>
<b>5.21</b>	Reporting of Irregularities	<i>on page 21</i>
<b>5.22</b>	Audit	<i>en page 21</i>
<b>5.23</b>	Appendices	<i>en page 22</i>

## 5.1. Introduction

- 5.1.1.** This regulation forms part of the National Financial Regulations (NFR) of the Health Service Executive (HSE). The National Financial Regulations are part of the overall system of Corporate Governance and Internal Control within the organisation.
- 5.1.2.** The essential requirements of the National Financial Regulations are contained within this document. All schedules pertaining to Travel and Subsistence are contained within the attached appendices and via links to relevant sites and/or pertinent documents.
- 5.1.3.** This financial regulation reflects the Health Service Executive (HSE), Human Resources (HR) circulars, the Department of Health directives and the Department of Public Expenditure & Reform (DPER) circulars.

## 5.2. Purpose

- 5.2.1.** To set out the rules which apply to payment of Travel and Subsistence Expenses to Employees.
- 5.2.2.** The following procedures are intended to:
- Meet the business objectives of the HSE
  - Ensure the economic use of resources
  - Ensure compliance with Revenue Commissioners SP-IT/2/07 and other revenue requirements. Refer <http://www.revenue.ie/en/index.html> for further details.

## 5.3. Scope

- 5.3.1.** Applies to all HSE Officers employed on official business away from their base and officers assigned to field duties who incur travel and subsistence expenses.
- 5.3.2.** All HR Circulars in relation to current approved rates for travel expenses, subsistence allowances both domestic and foreign and associated claim forms relating to all aspects of travel and subsistence can be found on [HSE.ie - Health Service Executive Website - HR Circulars](#)

## 5.4. Definitions

- 5.4.1.** Travel and subsistence expenses are payments by an employer which do no more than reimburse an employee for allowable travel and subsistence expenses. These payments may be made tax-free in certain circumstances, in accordance with legislation. The expenses concerned must have been incurred “wholly exclusively and necessarily” in the performance of the duties of the employment.

## 5.5. Assistance / Further Information

- 5.5.1.** Additional information regarding this regulation should be addressed to the Assistant Chief Financial Officer (ACFO), Financial Specialists.

5.5.2. Requests for changes or derogations from specified directives should be made in writing to the above ACFO, and may be implemented only after written authorisation is received..

5.5.3. It is intended that this regulation will be regularly updated to reflect and incorporate new and additional legislative and other directives. Notifications will be issued at <http://www.hse.ie/eng/staff/Resources/Financial%20Regulations/>.

## 5.6. Effective Date

5.6.1. This regulation is effective immediately and supersedes all prior regulations/directives issued relating to Travel & Subsistence unless otherwise specified.

## 5.7. General Rules

5.7.1. Expenditure on travel and subsistence should be strictly appraised and monitored. It is the duty of Heads of Departments to ensure that only essential travel is undertaken and that the number of officers absent on official business is kept to an absolute minimum.

5.7.2. Officers employed on official business away from base and officers assigned to field duties will be paid travelling and subsistence expenses within the rates authorised from time to time by the Minister for Health and Children.

5.7.3. The subsistence allowance payable is not intended to meet the whole cost of subsistence when absent from home or base and is not intended to be a source of emolument or profit.

5.7.4. The mileage year for the purposes of payment of motor mileage rates will reckon from the date on which each officer first uses his private motor car on official business in year one and subsequently by calendar year.

5.7.5. Expenses under this regulation will not be paid to officers travelling to take up duty on first appointment to the HSE or to officers travelling after first appointment to take up a new post as a result of an open competition.<sup>1</sup>

5.7.6. The provisions of Circulars 5/52 (Attendance of Civil Servants in Court as Witnesses), 21/78 (Third-Level courses of education) and 42/78 (Payments of subsistence to officers who are absent from home by reason of their attendance at confined competition) will apply.

5.7.7. Line Managers shall ensure that where staff are travelling to a location for the purposes of receiving training that claims shall only be processed where the travelling to the training course has been pre approved by the Line manager.

Where staff are travelling to training courses that are considered to be essential to their performance in their current roles the normal rates of travel and subsistence are permitted to be claimed, subject to reduced subsistence as outlined in paragraph 5.11.26, where applicable. An officer will only be authorised to claim mileage rates in compliance with the parameters outlined in paragraph 5.8.4.

---

<sup>1</sup> This is provided that this is not in conflict with contract of employment.

**5.7.8.** Budget Holders should ensure that the best value for money is obtained in respect of each trip undertaken, consistent with the requirements of official business.

**5.8. Authorisation for Domestic Travel (excluding flights)**

**5.8.1.** A written authorisation must exist for each employee who travels. These authorisations must be reviewed annually and amended where necessary.

- 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 signed by a suitably delegated officer (Refer 5.8.3).

**5.8.2.** The authorisation shall specify at a minimum:

- Date from which the travel expense payment will commence.
- The Officer's base for travel expenses purposes.
- The name of the approved Certifying Officer.
- Confirmation that employee has signed the standard declaration for use of their own motor vehicle.
- Confirmation that employees insurance indemnifies the HSE.

**5.8.3.** The relevant Authorising Officers shall be not less than Grade VIII or officer designated by the relevant Integrated Service Area (ISA) Manager / Hospital Manager or equivalent salary grade.

**5.8.4.** Apart from officers assigned to field duties an officer will be authorised to use his own car or motorcycle on official business only in the following circumstances:

- (i) Where no suitable public transport (i.e., train or bus) is available.
- (ii) Where public transport is available only at equal or greater expense.
- (iii) Where the use of public transport would result in the loss of official time which it is necessary to avoid.

**5.8.5.** An undertaking must be signed by each officer who is authorised to use his own transport on official business. (Copy of Official Form at Appendix 3).

All staff who claim travel expenses must nominate one vehicle only for the purposes of travel. That vehicle will be used in the calculation of all travel expenses and claims will be processed on the basis of the nominated car only. In the event that a claimant permanently changes their car during a month, they should nominate the car in use for the majority of the month.

**5.8.6.** The following details are required prior to the payment of travel expenses to any employee:

- (i) Certified copy of licensing certificate/vehicle registration details for the nominated vehicle.
- (ii) Certified copy of current insurance policy.
- (iii) Certified copy of signed employee declaration for use of own motor vehicle as above.

The details required in points (i) to (iii) should be submitted to Line Managers annually in agreement with outlined processes.

**5.8.7.** The insurance policy must indemnify the HSE against any claims from the employee or his/her insurer for any loss or damage incurred during the use of the vehicle on official business.

- Ordinarily the acceptable evidence base for this rule shall be in the form of the employee's insurance certificate. In this case
  - i. 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"
  - ii. If an HSE employee is a named driver on a certificate of insurance then 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.

**5.8.8.** Officers who are required to pay higher premiums to effect insurance cover for their own cars because they carry goods or equipment while travelling on official business may be refunded, on the production of the necessary receipts, for the extra expenditure involved. <sup>2</sup>

Some employee groups may have additional existing arrangements in respect of insurance cover. Local HR offices will advise on these specific arrangements.

## **5.9. Air, Travel and Accommodation**

**5.9.1.** All requests for foreign air travel, foreign hotel accommodation and internal domestic flights MUST be routed through the designated HSE travel company, and copied to the Business Travel Unit (BTU) at [travel@hse.ie](mailto:travel@hse.ie).

**5.9.2.** Contact details for the current contracted HSE travel company can be accessed at [HSENet - HSE National Intranet – travel@hse.ie](#).

**5.9.3.** The BTU service is available to all employees of the HSE and provides the following services;

- International and domestic airline travel and ticketing.
- International hotel accommodation reservations.
- International car hire reservations.
- Ferry reservations.

---

<sup>2</sup> Officers are required to obtain prior approval from their Line Manager to effect insurance cover for their own cars because they necessarily carry goods or equipment while travelling on official business and may be refunded any resulting increase in premium, on the production of the necessary receipts, for the extra expenditure involved

- International Eurostar and Eurotunnel Rail reservations.

**5.9.4.** The BTU is responsible for

- Maintenance of all foreign travel requests and information
- provision of management information system reports to HSE management

**5.9.5.** The following are the authorisation levels required:

<b>Sector</b>	<b>Approving Authority</b>
Domestic Flights (Within Ireland):	Assistant National Director or equivalent salary grade
Europe and International (Outside ROI)	DG for National Directors National Directors for all other staff.

**5.9.6.** Class of Air Travel

The following principles should apply in relation to the class used:

- a. It is expected that Departments will use economy class travel including internet (low-cost carriers') fares for short-haul flights.
- b. Cheaper restricted fares should be used where the travel abroad is regular and predictable and changes to travel are unlikely to occur.
- c. There are a range of fully flexible economy fares, but these should be used only where it can be shown that the flexibility provided and the extra cost of the ticket are warranted compared to the potential cancellation cost of a restricted internet/economy ticket.
- d. Premium economy class travel may be used (where available) or long haul flights where the additional flexibility afforded is considered necessary for the effective discharge of official business. Business class travel should be confined to limited situations where the Head of the Department is satisfied that the additional cost can be justified in relation to the length of the flight and the official business to be conducted.
- e. As a general rule first class travel should not be used. If it is considered that there are very exceptional circumstances where the use of first class travel is justified for business reasons, the written permission of the Head of Department should be obtained beforehand and the reason justifying it should be recorded.

With regard to premium economy and business class travel, Departments should undertake an annual evaluation of the type of trips taken and ensure that in all situations in which premium/business class travel was utilised, this was warranted by the circumstances prevailing. The need for additional flexibility afforded by such fares should be weighed against the savings which would accrue from using economy class fares.

Departments should not pay the travel costs of persons who have no direct connection with the Department and have no role in the official business being conducted during a trip other than 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.

In no circumstances is it permissible to "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. If for any reason it is decided to downgrade the class of travel the saving must be returned to the HSE.

**5.9.7. Frequent Flyer Points**

It is the responsibility of each Department to ensure that frequent flyer points are not allowed to influence decisions taken in relation to the carriers used for official business.

**5.9.8. It is the responsibility of the employee to fully complete the required form(s), obtain the necessary approvals and submit to BTU contract service providers in a timely manner. Where practical, submitted to the relevant authorising officer a minimum of 2 weeks prior to departure date.**

1. Download a Travel Request form available to download from the HSEnet or by e-mailing the Business Travel Unit [btu@hse.ie](mailto:btu@hse.ie).
2. Complete relevant details on the form.
3. Arrange for travel request to be approved by the appropriate officer in line with paragraph 5.9.4 above
4. Ensure the appropriate officer's signature is on the form. (note: Faxed submission requires actual signature on the form, Emailed submission requires electronic signature).
5. Submit form to BTU @ [btu@hse.ie](mailto:btu@hse.ie) or fax to 01-8131891.
6. The BTU Contract Service Provider will source the lowest and logical fare. If the lowest and logical fare cannot be found or your requirements cannot be met in full, they will revert to you with alternative arrangements before proceeding with any ticket issue.
7. Once the lowest and logical fare has been found it will be advised to the BTU, who will advise the employee and tickets will be issued to the employee.
8. Tickets will be issued either electronically or in paper form. It is recommended to receipt tickets electronically.
9. In certain circumstances payment of subsistence may be made in advance of a business trip upon submission of the relevant forms and related approvals.
10. Where accommodation, meals, or transport are required this must be indicated on the relevant standard request form.
11. Submission of expenses claim for foreign travel.
  - (i) Travel claims must be submitted within 1 month of completion of a business trip.
  - (ii) All expense claims must be submitted on the standard form, signed by the claimant and counter-signed by the authorising officer.
  - (iii) Original receipts for all incidental expenses incurred during official travel (e.g. taxis, bus tickets etc.) must be submitted with travel claim.

**5.9.9. Value for Money**

- Value for money assessments should be carried out at regular intervals (3 to 5 years) in respect of 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 (e.g. 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 etc) 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 ongoing basis that the appointed travel agent provides a full list of all available fares for all destinations per the relevant service level agreement. Spot checks should be carried out from time to time to ensure that the most economical fares consistent with business needs are being used by staff and to compare the fares offered by the travel agent with those available on the internet.

#### **5.9.10. Subsistence Allowances**

All subsistence claims must be processed through the normal channels.

### **5.10. Rules Governing the Payment of Travel Expenses**

**5.10.1.** Travel allowances are payable only in respect of necessary absence from the normal place of work.

**5.10.2.** All travelling duties should be planned so as to reduce the total amount of travel to the minimum consistent with efficiency.

**5.10.3.** All official travel should be by the shortest practicable routes<sup>3</sup> and by the cheapest practicable mode of conveyance. Return tickets, contract, season or other cheap tickets should be used wherever a saving in travelling expenses is secured.

**5.10.4.** Where more than one officer is travelling to the same place, arrangements should where feasible, be made to avoid the unnecessary duplication of the use of officers' own car.

**5.10.5.** Taxis or cars should be hired or used only where no suitable public transport is available.

**5.10.6.** In the case of an officer who uses his own car where public transport could have been used (as in the case of an official journey from Cork to Dublin), without detriment to the public interest, the amount to be allowed for the officer's own car in respect of mileage allowance must not exceed the cost of public transport (including that of passengers whose travelling expenses would be payable from public funds).

**5.10.7.** Travelling expenses will not be paid in respect of any portion of a journey which covers all or part of an officer's usual route between home and base. Where an officer proceeds on an official journey direct from home or returns home direct, the travelling allowance payable will be calculated by reference to the distance from home or base, whichever is the lesser.

**5.10.8.** Non-taxable travel expenses paid to and from an employee's normal place of work outside an individual's normal working hours should only be paid when an employee is called in to work to deal with an emergency-situation. Non-emergency travel expenses paid to and from an employee's normal place of work outside an individual's normal working hours are taxable. For definitions and explanations refer to [SP-IT/2/07 Revenue Commissioners Statement of Practice at:revenue.ie](#)

---

<sup>3</sup> Refer to official road maps and/or internet route-planner sites for further guidance.

**5.10.9.** “Normal Place of Work” is the place where the employee normally performs the duties of the office or employment. In most cases this should not give rise to difficulty. This designation is required to complete the process outlined in paragraph 5.8.2 above.

The HSE premises where the employee is based will be regarded as the official place of work for the employee where:

- (i) Travel is an integral part of the job involving daily appointments with clients/colleagues/suppliers based in alternative locations.
- (ii) 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.

**5.10.10.** 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.

- (i) It is not sufficient for an employee merely to carry out some of the duties at home.
- (ii) Usually the employer will provide the facilities necessary for the work to be performed at the business premises.
- (iii) Even where the employee has to do some work at home, or to keep some equipment at home, the place where he/she resides is a matter of personal choice and it would not be regarded as a place of work.

**5.10.11.** An officer who is authorised to use his own transport while travelling on official business will be paid within the appropriate motor mileage rates approved by the Minister for Health and Children. These rates will be fixed by reference to the horse-power as reckoned for registration purposes. Refer to [HSE.ie - Health Service Executive Website - HR Circulars](http://HSE.ie) for current applicable rates.

**5.10.12.** If it is necessary for an officer<sup>4</sup> to use his/her own transport constantly in the performance of his/her official business, he/she may be paid a fixed allowance.

Where the duties of an officer involve a number of short journeys daily, the designated Line Manager may, in lieu of paying travel expenses, pay a fixed travelling allowance of such an amount which would not exceed the amount payable in travelling expenses if the latter was payable.

If the circumstances of the employee change and the actual miles travelled would give rise to a payment of less than the allowance, the excess must be refunded to the HSE accordingly. In these events the employee’s Line Manager must notify the relevant Payroll division immediately to effect the change.

**5.10.13.** Travelling expenses will not be paid to an officer unless they provide all details stipulated in the travel claim form. Partially completed forms will be returned to claimant for completion and will not be processed until all details required are provided.

---

<sup>4</sup> This applies only to some Public Health Nurses, Home Helps and Community Welfare Officers whose geographical paths are small and they complete repetitive short journeys in the course of their normal duties.

## 5.11. Rules Governing Payment of Subsistence Allowances

- 5.11.1.** Officers employed on official business away from their base and officers assigned on field duties will be paid subsistence expenses within the rates authorised by the Minister for Health.
- 5.11.2.** Subsistence allowances are payable only in respect of necessary absences from base.
- 5.11.3.** The subsistence allowance payable is not intended to meet the whole cost of subsistence when absent from the home or base and is not intended to be a source of emolument or profit.
- 5.11.4.** A day allowance is not payable for any absence at any place within 8 kilometres of the officer's home or normal place of work. Day allowance will be paid in respect of absence from home or normal place of work of 5 hours or more. Time spent at base or on journeys from home to base or vice versa will not reckon towards the qualifying period of 5 hours.
- 5.11.5.** Night allowance will not be payable for an absence at any place within 100 km of an employee's home or normal place of work. The night allowance covers a period up to 24 hours from the time of departure as well as any further period not exceeding 5 hours. It will be paid for each night necessarily spent away from home or normal place of work. However, in exceptional circumstances and where a Line Manager is satisfied that an operational need exists, a night allowance may be paid for an absence on duty at any place within the above distance limits but in excess of 50 km of home or normal place of work.

In recognition of difficulties in sourcing suitable accommodation in Dublin within the standard rate, a separate Vouched Accommodation ("VA") rate may apply where officers are claiming an overnight allowance in Dublin.

In such cases, a Vouched Accommodation Rate consisting of the **vouched** costs of accommodation up to a limit of the standard overnight rate plus the appropriate day rate for the officer's meals, may be claimed.

In accordance with existing policy, where an officer sources accommodation that exceeds the cost of the standard overnight rate or vouched accommodation rate as appropriate, they will be solely responsible for meeting the additional accommodation expense. Officers' attention is drawn to Paragraph 3 of Circular 11/1982: travelling and Subsistence Regulations which states that the 'subsistence allowance payable is not intended to meet the whole cost of subsistence'

- 5.11.6.** A night and day allowance will not be paid in respect of the same period, except where an absence includes one or more nights, a day allowance will be paid only if the last period of 24 hours is exceeded by 5 or more hours.
- 5.11.7.** Allowances will be paid for continuous absence on detached duty in any one place on the following basis:

*For visits of inspection or inquiry:*

- (i) normal rate for first fourteen nights
- (ii) reduced rate for next twenty-one nights
- (iii) detention rate for next twenty-eight nights
- (iv) thereafter the provisions set out in paragraph 5.11.8 will apply.

*For temporary transfers:*

- (i) normal rate for first fourteen nights
- (ii) reduced rate for next fourteen nights
- (iii) detention rate for next twenty-eight nights
- (iv) thereafter the provisions set out in paragraph 5.11.8 will apply.

**5.11.8. Payment when Detention Rate Ceases**

When detention rate ceases to be paid under paragraph 5.11.7 the following allowance may be paid, subject to the provision of paragraph:

- (i) An officer obliged to maintain his household while absent may be paid vouched extra expenses necessarily incurred within a limit of three nights' subsistence a week at the appropriate normal rate.
- (ii) An officer who is not obliged to maintain a household but who is obliged to retain his former accommodation may be paid vouched extra expenses necessarily incurred within a limit of one night's subsistence a week at the appropriate normal rate.

**5.11.9.** In no case may subsistence allowance be paid to an officer continuously for a period longer than six months in one place without special authority from the DPER. This authority should be obtained prior to the expiry of the six month period.

**5.11.10. Daily Travel Between Normal Base and Temporary Centre:**

The ordinary rate of day allowance is not applicable to temporarily transferred officers who are able to travel daily between their homes and the office to which they are temporarily attached, or in other cases of repeated daily visits to the same place. In such cases, the payment of a day subsistence allowance will depend upon whether the officer is in fact put to substantial extra expense for meals in consequence of his absence from his normal base. In each case where an allowance is justified, a special rate will be fixed.

**5.11.11. Return to Base at Weekends or for Public Holidays:**

Provided that there would be no serious loss of official time in travelling, an officer may return to base at weekends or for public holidays.

**5.11.12.** Travelling expenses necessarily incurred will be paid within the limits set out hereunder. If, however, the officer remains at his place of detached duty he will be paid subsistence in accordance with the appropriate regulations.

- Where public transport is available
  - (i) the cost by public transport, or  
If an officer uses his own car,
  - (ii) the cost at the appropriate motor mileage rate, whichever *is the lesser*.
- Where public transport is not available
  - (iii) the cost at the appropriate mileage rate
- Where an officer returns by means other than public transport or in his own car

The travelling expenses necessarily incurred, limited to an amount not exceeding (i) or (ii) below, whichever is the lesser

- (i) the subsistence allowance which he would have been paid had he remained at the place of detached duty,
- (ii) the travelling expenses to which he would have been entitled under (i) or (ii) above, as appropriate.

- 5.11.13.** Return to base at weekends (unless it is certified that the officer is required to attend for official purposes), or return on the occasion of a public holiday, will count towards the period of stay at one place for purposes of reduction of subsistence allowance. The nights of the weekends will be reckoned towards the periods after which reduced or lower rates of subsistence will apply.
- 5.11.14.** **Absence on Duty from place of detached duty**  
An absence on official duty from a temporary centre for not more than 2 nights plus any nights of a weekend or public holiday will not be regarded as breaking the continuity of stay for the purpose of reduction of the subsistence allowance.
- 5.11.15.** An officer in receipt of detention rate, if absent overnight on official duty from his temporary accommodation and centre, may receive ordinary rates of subsistence allowance for such absence, in lieu of detention rate. If he is absent by day for not less than 5 hours from his temporary accommodation and centre, day allowance may be paid in addition to detention rate.
- 5.11.16.** Payment of the overnight allowance to an officer in receipt of Detention rate will be subject to the officer being at least 24 kilometres (15 miles) from his temporary accommodation and centre. Payment of the day allowance will be subject to the officer being at least 8 kilometres (5 miles) from his temporary accommodation and centre.
- 5.11.17.** **Travelling and Subsistence During Leave**  
When leave is taken during a period of detached duty subsistence allowance will cease from the date of cessation of duty to the date of resumption of duty.
- 5.11.18.** Leave so taken will not be regarded as breaking the continuity of a stay at the temporary centre for purposes of reduction of subsistence allowance. Where, however, the leave exceeds two days it will not be reckoned towards the periods' after which reduced or lower rates of subsistence will be paid.
- 5.11.19.** Where an officer on detached duty goes on leave and a weekend and/or public holiday immediately precedes such period of leave, subsistence allowance will not normally be payable for these nights. Instead, subsistence allowance will be measured by reference to the actual dates of cessation and resumption of duty, and the officer will be regarded as on leave from the actual date of cessation of duty.
- 5.11.20.** **Recall from leave:**
- 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 base is not available.
- 5.11.21.** **Subsistence Allowance During Illness:**  
In case of illness during absence at a temporary centre where the officer remains in occupation of his accommodation, the appropriate rate of allowance will be paid provided
- (i) that the officer is certified unfit to travel home or
  - (ii) if he is able to travel, that the period of illness seems likely to be of short duration.

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

**5.11.23.** Class of Allowance:

The class of subsistence allowance is governed by the officer's grade and scale of salary during the period of his absence.

- (i) An officer who is temporarily substituting for a higher officer is not entitled to a higher class of allowance than that for which he is normally eligible.
- (ii) Where it is necessary for a junior officer to stay in the same accommodation as a senior officer who is entitled to a higher class of subsistence, the higher rate will be paid to both officers.

**5.11.24.** Organisation of Accommodation;

For overnight stays within the State, an officer will be required to organise their own accommodation, except for conferences, and will normally claim mileage & subsistence (night allowance) on their return.

**5.11.25.** The night allowance is the maximum reimbursement for overnight stays in Ireland. No other expenses will be paid in addition to subsistence irrespective of the cost of accommodation, meals, etc.

**5.11.26.** Exceptions can be made in the case of conferences<sup>5</sup> where the HSE will cover the cost of the accommodation. Mileage and subsistence (day rate) can be claimed upon return if no meals were provided. Where meals were provided the rates claimed need to be reduced appropriately.

- Where a claim is allowable for the 5 hour subsistence rate and a meal was provided no subsistence claim shall be made.
- Where a claim is allowable for the 10 hour subsistence rate and a meal was provided the 5 hour subsistence rate claim shall be made.

**5.11.27.** Subsistence Rates for Absences outside the State

- Officers who travel abroad should limit reimbursable expenditure to the minimum consistent with the requirements of the visit. Line Managers should continue to ensure that only essential travel is undertaken and that the number of officers on any official journey is kept to the absolute minimum.
- Foreign subsistence rates of allowances are available from local finance office.
- The subsistence allowance rate appropriate to any period of twenty-four hours is the overnight rate appropriate to the place where the night is spent or in the rare case where the officer is travelling over land at night the 'elsewhere' rate for the country in which the officer is at midnight.
- Officers are not entitled to claim subsistence where the cost was not incurred or where the accommodation and/or meals are provided free of charge.
- The time occupied on a journey by air (or other mode of transport) for which the fare covers the cost of meals and an accommodation cost is not incurred will not

---

<sup>5</sup> Exceptions may be made where HSE staff are obliged to attend conferences where alternative accommodation is not an option. In these instances HSE will cover the cost of the hotel.

reckon for the purposes of the payment of subsistence allowance. (However, officers may claim €10 for incidental expenses under the Civil Service regulations)

- Budget holder should ensure that the standard of hotel used is not extravagant, unless the officer is required to stay in a particular hotel. In general three or four, star hotels should be used.
- Subsistence Rates for certain foreign countries are outlined in HSE.ie - Health Service Executive Website - HR Circulars. Staff travelling to locations not covered by Subsistence Allowance Abroad Circular should seek details in advance of the appropriate rates, from the local finance office.

## 5.12. Approval Protocol for travelling expenses

**5.12.1.** Each Employee Travel and Subsistence Expense Claim Form must be approved in accordance with the procedures in this regulation.

**5.12.2.** All claims for travel expenses must be submitted on the appropriate form as in HSE.ie - Health Service Executive Website - HR Circulars.<sup>6</sup> The claim should include the following:

- (i) Employee Number.
- (ii) The date of the journey.
- (iii) The reason for the journey.
- (iv) Time of departure from and return to work.
- (v) The location and mileage involved.
- (vi) Whether public transport was available and the cost.
- (vii) If public transport was available a reason should be provided as to why it was not availed of.
- (viii) If public transport was available and no allowable reason exists for use of an officers private vehicle the maximum mileage allowance claimable must not exceed the cost of public transport (including that of passengers whose travelling expenses would be payable from public funds).
- (ix) Amount of subsistence claimed.

**5.12.3.** The applicant's travel claim must be approved by his/her Line Manager.

**5.12.4.** It is the responsibility of the Line Manager to certify that all journeys on each claim form were necessarily performed in the discharge of the applicant's duties that the amounts claimed are correct and all supporting documentation is in line with requirements set out in paragraph. 5.13.1 below.

**5.12.5.** In order that individuals are reimbursed in a timely manner and to ensure accurate reporting of expenditure, travel and subsistence claim forms must be completed in full, approved and submitted without delay.

Claim forms that are incomplete and/or incorrect will be returned to the employee/Line Manager to complete the form correctly.

All claim forms must be submitted within a month of the trip, but where this is not possible at the latest must be submitted within three months.

---

<sup>6</sup> Where local systems operate separates processes for taxable and non-taxable travel expenses the related forms should contain information in this paragraph as a minimum requirement.

Where claims are submitted outside the three month timeline, the employee must send a memo to their line manager outlining the reason for the delay.

These delays may result in a delay in the payment of the claim.

**5.12.6.** All travel claims must be submitted to the processing department on the official return. Refer to [HSE.ie - Health Service Executive Website - HR Circulars](#) for copy of the standard form.

**5.12.7.** The Certifying Officer must ensure that:

- (i) all claims are calculated in accordance with the current approved rates (see [HSE.ie - Health Service Executive Website - HR Circulars](#)) and that proper records are kept to ensure that the appropriate rates are applied to each claim.
- (ii) If employee's personal car was used where public transport was available.
- (iii) Employee had authorisation to travel for each journey itemised.
- (iv) Employee's allowances claimed complied with specified subsistence distances and times requirements.

**5.12.8.** All claims shall be processed through the same location that the employee's payroll is processed, where practical.

### **5.13. Records to be Kept (Audit of Records)**

**5.13.1.** Records must be kept, of all travel expenses/claims approved and sent to Payroll / Accounts Payable Department, for inspection by the Comptroller & Auditor General and/or the Internal Auditor. These records must be kept for a period of six years unless the Revenue Commissioners state otherwise. These records must include the following:

- (i) Copy of decision/approval to travel.
- (ii) Employees travel expenses claim forms (originals)
- (iii) Certified copy of signed employee declaration for use of own motor vehicle.
- (iv) Certified Records of motor vehicle registration details (copy of log book or registration form as appropriate)
- (v) Certified Records of motor insurance details (copy of policy)
- (vi) Copies of all appropriate payroll returns
- (vii) Receipts in respect of train/bus/taxi/tolls/parking.<sup>7</sup>

### **5.14. Attendance of Public Servants in Court as Witnesses**

**5.14.1.** Public Servants called as Witnesses on behalf of the State.

A HSE Officer attending Court as a witness on behalf of the State in criminal or civil proceedings must attend as directed. His/her attendance may be required by means of a summons or subpoena or may be arranged through his Department.

The officer's attendance in Court should be regarded as part of his/her official duties and he should, accordingly,

---

<sup>7</sup> Refer to 5.12.2 (viii) for the exception to this rule. In this instance no receipt will be available as the officer will have used his/her own private vehicle for the journey but is claiming a public transport rate for the bus/train etc. In these cases documentary evidence must be provided of the rate of the applicable fare if that mode of transport was availed of.



- (i) be paid his/her normal salary or wages for the period of necessary absence
- (ii) should be granted travelling expenses and subsistence allowance subject to the usual regulations.

The amount of such travelling expenses and subsistence allowance should be charged to HSE Accounts.

The officer should request the prosecuting authority to claim any expenses to which the officer may be entitled as a witness.

In civil proceedings where the State is successful, the State Solicitor should claim the amount of the travelling expenses and subsistence allowance payable to the officer by his/her Department. (Sums recovered are normally paid to the prosecution or the State Solicitor, as the case may be, and credited to the Vote for Law Charges;

If, however, they are received by the officer they should be surrendered to his/her Department. A claim for recovery of salary or for loss of services should not be made.

- 5.14.2.** Public Servants called as Witnesses on behalf of parties other than the State  
A HSE Officer called as a witness on behalf of a party other than the State should, provided s/he has been served with a summons or subpoena be

- (i) granted special leave with pay for the period of necessary absence.
- (ii) If s/he is called as a witness in connection with a matter coming before him in his official capacity he should be granted travelling expenses and subsistence allowance, subject to the usual regulations.

The officer should claim the amounts paid to him by way of travelling expenses and subsistence allowance from the party requesting his/her attendance.

If possible the Department should give the party preliminary notice that the claim will be made.

- 5.14.3.** Where the officer is called as a witness on matters not connected with his/her official duty, travelling expenses and subsistence allowance should not be paid by his/her Department, but s/he may keep any amounts allowed him by way of witnesses' expenses. A claim for recovery of salary or loss of services should not be made.

- 5.14.4.** Where an officer is required to attend court as a witness during a period of annual leave, the amount of annual leave taken may be suitably adjusted.

- 5.14.5.** Where an officer 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 him/her in his/her official capacity, s/he may, subject to paragraph 5.14.1, preceding be paid travelling expenses and subsistence allowance, if appropriate, provided the travelling and subsistence regulations relating to recall from annual leave are fulfilled.

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

- 5.14.7.** The foregoing regulation will not apply to attendance in Court as witness outside the State.

## 5.15. Travel Pass Scheme

**5.15.1.** Legislation was introduced in the Finance Act 1999 which allowed an employer to incur the expense of providing an employee with a monthly or annual bus/rail pass, without the employee being liable for benefit-in-kind taxation.[http://www.finance.gov.ie/circular 50/2001](http://www.finance.gov.ie/circular%2050/2001)

**5.15.2.** The Revenue Commissioners have agreed that the benefit-in-kind tax exemption will apply in the context of salary sacrifice, that is, where an employee agreed to forego or sacrifice part of his/her salary in lieu of the provision of the travel pass by the employer. The employee will not pay tax or PRSI on the remuneration sacrificed.

### 5.15.3. Requirements of the scheme

Salary sacrifice by an employee in lieu of the provision of a travel pass by an employer will be acceptable to the Revenue Commissioners as being effective for tax purposes under the following conditions:

- (i) There must be a bona fide and enforceable alteration to the terms and conditions of employment, i.e. exercising a choice of benefit instead of salary.
- (ii) The alteration must not be retrospective and must be evidenced in writing.
- (iii) There must be no entitlement to exchange the benefit for cash;
- (iv) The choice exercised (benefit instead of cash) cannot be made more frequently than once a year and then only with the consent of the employer.

### 5.15.4. Benefits for Employee and Employer

Employee will not be liable to tax or PRSI on the cost of the travel pass provided by the employer. Employer's PRSI contribution is not payable on the cost of the pass provided.

### 5.15.5. Issue of Travel Pass

Individuals wishing to avail of the Travel Pass will complete the Application Form (Appendix 1) which outlines the options for annual tickets being offered by transport providers. They will also sign the Authorisation Form and familiarise themselves with the conditions governing the scheme (Appendix 2).

On receiving completed Application Forms and Authorisation Forms, the Department/Office will place an order with transport providers for the issue of annual passes in respect of the individuals who opted to take up the scheme. The passes will then be issued to each individual by the Department/Office.

### 5.15.6. Travel Pass Scheme Conditions

- (i) The employee must be employed on a permanent/probationary basis at the date of application. An employee employed under a fixed term contract will also be eligible to apply.
- (ii) The employee must sacrifice or forego part of his/her annual basic salary in lieu of the provision of the annual travel pass by the HSE. This arrangement will operate for a period of one year and the salary sacrifice will be reflected in the employee's pay cheques and pay slips over that period.

- (iii) Annual travel passes will be transferable from one Department/Office to another within the HSE. However, if an employee leaves the public service prior to the expiration of the one year period of participation in the travel pass scheme, he/she must surrender his/her annual pass. The Department/Office will then seek a refund from the transport provider for the unused part of the travel pass (a refund for a travel pass issued under the scheme will only be made to the relevant Department/Office).
- (iv) It is a condition of the Revenue Commissioners that the scheme operates on the basis of an annual option. Accordingly, the employee will not be able to cancel his or her participation in the scheme prior to the expiry of the one year period.
- (v) The Department/Office accepts no liability or responsibility in the case of lost or unused travel passes (most transport providers will replace lost passes at a small fee), or in the case of any injury which the employee may incur while using the travel pass.
- (vi) The Department/Office accepts no responsibility for misuse of travel passes by its employees and asserts that each travel pass issued by virtue of this scheme is strictly non-transferable.
- (vii) The scheme applies only to annual bus and rail passes issued by Iarnród Éireann, Bus Éireann, Dublin Bus and other approved transport providers. Human Resource Sections in the first instance, or the Department of Jobs, Enterprise and Innovation will advise on approved transport providers.
- (viii) The salary sacrifice will have no impact on pension contributions or on pension benefits, in accordance with the rules of the Local Government Services Superannuation Scheme.
- (ix) The salary sacrifice will have no impact on overtime and other allowances normally calculated as a percentage of basic pay.
- (x) Employees who participate in the scheme will be included for one year. A new application will be required in respect of each subsequent year of participation.
- (xi) The Revenue Commissioners' tax briefing on the benefit-in-kind tax exempt Travel Pass Scheme is available at <http://www.revenue.ie/en/tax/it/leaflets/benefit-in-kind/index.html>

## 5.16. Roles & Responsibilities

### 5.16.1. HSE Directorate

The HSE is committed to the highest standards of openness and accountability in all processes and it is the responsibility of the HSE Directorate to:

- Ensure it has suitable policies and practices in place to protect the HSE from illegitimate expenditure, and to ensure that monies are used appropriately and effectively.
- ensure that it communicates its policy to employees in a formal policy statement.

#### **5.16.2. Director General**

The Director General of the HSE carries overall responsibility for the appropriate spending of the Vote, and is accountable to the Oireachtas (via the Public Accounts Committee) for specific failures. Responsibility for compliance with NFRs is directly on line management and all employees.

#### **5.16.3. Line Management**

Line Managers are delegated the responsibility of maintaining proper accountability and control of the claims from officers within their jurisdiction by

- Ensuring this regulation and other applicable guides has been communicated to each employee in his/her area of responsibility.
- Setting example by complying fully with procedures and controls.
- Discouraging fraud and loss to the HSE by assigning proper responsibility.

#### **5.16.4. Employees**

Every employee has a responsibility to ensure that all claims are timely, accurate and relate wholly and exclusively for the purpose of the performance of their duties.

### **5.17. Segregation of Duties**

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

### **5.18. Local Procedures**

- 5.18.1.** Each location must prepare and implement a procedure outlining the local process and officers designated for particular tasks. This procedure must be available for review purposes to Internal Audit and the Office of the Comptroller and Auditor General upon request.
- 5.18.2.** All employees who are involved in the process must be fully inducted in the workings of the procedure.
- 5.18.3.** These procedures shall designate individuals within the division to implement the policy and procedures.
- 5.18.4.** Officers must fully understand their responsibilities and it is the responsibility of each location Line Manager to ensure that all officers are made aware of their roles and respective responsibilities.

### **5.19. Interdepartmental Communication**

- 5.20.1** It is the responsibility of each Line Manager to ensure that there is effective co-ordination between their location and Accounts Payable/Payroll to ensure timely approval and processing of claims and payments. Each business unit must prepare and implement a procedure outlining this communication process. This procedure must be available for review purposes to Internal Audit and the Office of the Comptroller and Auditor General upon request.

### **5.20. Training**

**5.20.1.** Each location should train all current employees on the policies and procedures of this regulation and should train every new employee as part of the employee's initial induction.

**5.20.2.** Furthermore, the policy should set a schedule for continuing refresher training to ensure that employees remain vigilant with respect to their obligations.

## **5.21.** Reporting of Irregularities

**5.21.1** Any member of staff who considers that there may have been an irregularity that could lead to misappropriation of funds or an instance of fraud must communicate the facts surrounding this instance in writing to their Line Manager immediately. The Line Manager to whom the matter has been reported must inform their Integrated Service Area (ISA) / Hospital Line Manager or equivalent, the Assistant National Director of Finance, the HSE National Director Internal Audit for appropriate action. For further information please refer to HSE Policies, Procedures Guidelines and in particular to the HSE Protected Disclosures of Information Policy at HSENet - HSE National Intranet - Policies, Procedures & Guidelines.

## **5.22.** Audit

**5.22.1** The external and internal auditors of the HSE have the right to unrestricted access to all premises, vouchers, documents, books of account, and computer data and to any other information which they consider relevant to their enquiries and which is necessary to fulfil their responsibilities. Both internal and external auditors also have the right to verify assets and the right of direct access to any employee or person responsible for the administration or management of HSE funds with whom it is felt necessary to raise and discuss such matters.

**5.22.1** Sample checks by auditors may take place at regular intervals in each financial year.

**5.22.1** Every officer shall attend at such place and at such time as may be appointed by the Auditor and shall submit his/her records, books and accounts for examination and checking.

**5.22.1** Where any irregularities are disclosed at the checking of the accounts of an officer, the internal/external Auditor shall report such irregularities to the Chief Financial Officer (CFO), who shall cause a full investigation to be made and shall take all necessary action.

5.23. APPENDICES

**Appendix 1: Travel Pass Scheme Application Form**

To: HR Section  
Department of

From: \_\_\_\_\_

\_\_\_\_\_ Section

Personnel No.: (as on payslip) \_\_\_\_\_

Annual Ticket Choice:

Annual Bus Travel wide  
Offers unlimited travel for one year on all Dublin  
Bus services within the total bus network, except  
Airlink, Ferry services and Tours. €

Annual Rail Outer Short Hop  
Offers unlimited travel for one year on all Dublin  
Suburban Rail, Arrow and DART services between  
Balbriggan, Kilcoole, Hazelhatch and Maynooth. €

Annual Bus and Rail Short Hop  
Offers unlimited travel for one year on all Dublin  
Bus services, and all Dublin Suburban Rail, Arrow  
and DART services between Balbriggan, Kilcoole,  
Hazelhatch and Maynooth except Airlink, Ferry  
services and Tours. €

Iarnrod Eireann Rail Only Pass From: \_\_\_\_\_ To: \_\_\_\_\_  
(Please specify station) (Price will depend on the point to point travel involved)

Other Annual Pass issued by Name of provider: \_\_\_\_\_  
approved transport provider  
(e.g. Bus Eireann, From: \_\_\_\_\_ To: \_\_\_\_\_  
private operator) (Price will depend on the point to point travel involved)

Please opt for whichever ticket suits your needs and sign the Authorisation Form below after you have read and understood the conditions of the scheme. An early application would be appreciated.

Ticket No. Issued: \_\_\_\_\_ Travel Pass ID Number: \_\_\_\_\_

**Appendix 2: Travel Pass Scheme Authorisation Form**

I wish to sacrifice or forego € ..... of my annual basic salary in lieu of the provision of an annual travel pass by the Department/Office of..... I realise that this arrangement will operate for a period of one year and that the salary sacrifice will be reflected in my pay over that period.

On termination of my employment for whatever reason I declare that I will repay in full/authorize deduction from my final payments any monies outstanding under this scheme.

Personnel No.: (as on payslip) \_\_\_\_\_

Signed: \_\_\_\_\_

Date: \_\_\_\_\_

**Appendix 3: Employee declaration for use of own motor vehicle.**

I acknowledge that the authority given to me by the Health Service Executive to use my own motor vehicle (*details of nominated vehicle here* \_\_\_\_\_) on official business is subject to any relevant regulations or conditions in force from time to time and, in particular, to the condition that it is insured, and will continue to be insured, by me for the purpose of the Road Traffic Act 1961. It is at present insured with the \_\_\_\_\_ and I undertake to notify my Line Manager of any change.

I am aware that the Health Service Executive will accept no liability for any loss or damage resulting from the use of said motor vehicle on "official business."

I further confirm that I am not prohibited from driving due to any legal constraints imposed by the judicial system.

Signed: \_\_\_\_\_

Date: \_\_\_\_\_