

*Éin-shreagra ar an litir seo ba chóir é
stiúradh chun an :—
(Any reply to this communication should be
addressed to the :—)*

*Rúnaí,
(Secretary).*

*fé'n uimhir seo :—
(and the following number quoted :—)*



SAORSTÁT ÉIREANN

ROINN AIRGID
(Department of Finance),

SRÁID MHUIRBHTHEANN UACHT.
(Upper Merrion Street),

BAILE ÁTHA CLIATH
(Dublin).

E. 105/18/36.

28 Lúnasa, 1936.

CIRCULAR No. 28/36.

TRAVELLING AND SUBSISTENCE ALLOWANCES

GENERAL REGULATIONS

A DHUINE UASAIL,

I am directed by the Minister for Finance to refer to Finance Circular No. 16/31 dated 20 Iúil, 1931, on the subject of Travelling and Subsistence Allowances and to state that, after consideration of representations received in the matter, he has decided that the regulations issued with the Circular should be amended in certain respects as indicated in the revised regulations of which a copy is attached.

2. In connection with the revised regulations particular attention is directed to the following points :—

Paragraph 1: The classes of railway accommodation at present allowable to officers travelling on official business are prescribed in Finance Circular No. 14/27. The rates of subsistence are fixed as occasion arises. In no circumstances should a rate of subsistence be applied in the case of officers of any class or grade without express Finance sanction.

Paragraph 2 (d): The instruction regarding the use of Pullman cars by officers ordinarily eligible for first or second class travel is withdrawn. The directions contained in paragraph 8 of Finance Circular No. 14/27 are, accordingly, cancelled.

Paragraph 3: A driver's fee, not exceeding 2s. 6d. on any one occasion, may in future be paid in certain circumstances, in addition to the ordinary charge for a hired car.

Paragraph 4: Paragraph 4 (a) (iii) of the existing regulations, relative to the allowance to be paid where an officer uses his private motor vehicle for a journey which, in the ordinary course, would be performed partly by rail and partly by hired car, is withdrawn and certain amendments are made in paragraphs 4 (a) (i) and (ii).

Paragraph 9: In connection with the substitution of the phrase "is at the outset foreseen" for "can at the outset be foreseen" in paragraphs 9 (a) and (b), special care should be taken to ensure that due foresight will be exercised in every case in estimating the duration of stays.

Paragraph 11: With a view to simplifying procedure, the arrangements prescribed in paragraphs 11 (a) and (b) of the existing regulations have been altered in certain respects.

3. With reference to paragraph 4 of the regulations it should be noted that authority should be given for the use of officers' own motor vehicles on official business only where official considerations justify such use. For example, authority for the use of a private motor car should not be given where, having regard to all the relevant circumstances (including the nature of the duties to be performed and the size of the area to be covered), official requirements would be adequately served by the use of a motor cycle or pedal cycle. Similarly, the use of a motor cycle should not be authorized where the purpose would be served by the use of a pedal cycle. Where an officer uses a more expensive type of conveyance than is held officially to be necessary, his claims for travelling expenses should, while showing the mode of conveyance actually employed, be assessed, subject to the terms of the regulations, by reference to the cost of travelling by the authorized type of conveyance.

4. Particular attention is directed to paragraph 4 (e) of the regulations which requires that where officers' private vehicles are used necessarily and constantly in the performance of official duties, recoupment should be by way of fixed allowances. As already indicated in Finance Circular No. 16/31, prior Finance sanction is required for the payment of such fixed allowances.

5. The revised regulations now issued will supersede the regulations issued with Finance Circular No. 16/31 and will take effect from 1 Deire Fomhair, 1936. Any departmental arrangements sanctioned by this Department following the issue of Circular No. 16/31 may, however, continue in operation except to the extent to which modification may be required in the light of the revised regulations.

6. It is proposed to issue a separate Circular on the subject of Witnesses' Expenses.

7. Copies of the revised regulations should be supplied not only to regular travelling officers but also to officers who travel from time to time. For this purpose supplies may be obtained as required from the Stationery Office.

8. Any points of doubt or difficulty arising in the application of the regulations should be referred to this Department.

Mise, le meas,

H. P. BOLAND.

To all Departments, etc.

SAORSTÁT ÉIREANN.

REGULATIONS

Relative to the Payment of
Travelling Expenses and Subsistence Allowances
to
Civil Servants.

Issued with Department of Finance Circular No. 28/36, dated 28 Lúnasa, 1936.

TRAVELLING AND SUBSISTENCE ALLOWANCES.

REGULATIONS.

NOTE : *These rules are a summary of instructions in force from 1 Deire Fomhair, 1936, and are subject to revision at any time.*

1. Officers employed on official business away from their headquarters may be paid their actual expenses of travelling and subsistence allowance within scales authorised from time to time by the Minister for Finance. Such expenses and allowances are granted only to meet actual disbursements and are not intended to be a source of emolument or profit.

TRAVELLING EXPENSES.

2. *Necessity for Economy.*

(a) All travelling should be by the shortest routes and by the cheapest practicable mode of conveyance. Itineraries should as far as possible be arranged to avoid overlapping or duplication. All travelling duties should be planned so as to reduce the total amount of travelling to the minimum consistent with efficiency. No journey should be made unless the matter in question cannot be disposed of by correspondence.

Note : The term "cheapest practicable mode of conveyance" covers the use of bus services where available and suitable having regard to all the circumstances, including the length of the journey to be performed.

(b) Return tickets, contract or season or other cheap tickets, or books of coupons should be used wherever a saving in travelling expenses is secured thereby. An officer who purchases a full ticket for a journey for which a cheap ticket is available will be allowed only the cost of the cheap ticket.

(c) Only amounts actually and necessarily disbursed may be claimed as travelling expenses. Where an officer eligible for travel by a particular class travels by a lower class, he must not charge more than the fare actually spent on the lower class.

(d) Where second class railway accommodation is not provided, officers eligible for second class travel (otherwise third) may be allowed seats in Pullman cars where these are available.

(e) When travelling on the narrow gauge railway lines officers of Clerical grades and upwards may be allowed first class travel.

3. *Hire of Conveyances.*

(a) Taxis, cabs or cars should be hired only when no suitable public conveyance (*i.e.*, train, tram, or bus) is available, or where a necessary and appreciable saving of time, or a compensating saving of subsistence can be effected by such hiring. For short journeys, such as from a railway station to a hotel, where heavy luggage has to be carried, out-porterage should be employed where this is cheaper than the hire of a conveyance. Vouchers must be furnished for all taxi, cab or car fares of 10/- or over for a single hiring, unless a certificate is appended to the claim that the conveyance was one plying for hire in a public place and that it was not practicable to obtain a voucher.

(b) A driver's fee may be paid where a hired car is in use for not less than five hours and where the terms of the hiring do not provide for such payment as part of the hireage charge. The amount of the fee actually paid, not exceeding 2s. 6d. on any one occasion, may be charged as travelling expenses.

4. Use of own Conveyances.

(a) Where an officer is authorised to use his own motor car, motor cycle or pedal cycle when travelling on official business, allowances may be paid under the following conditions:—

(i) Where a public-conveyance (*i.e.*, train, tram or bus)—

(a) is not available; or

(b) is available only at equal or greater expense; or

(c) is available only at a sacrifice of time which it is necessary in the public interest to avoid; and

(d) when no other officer is taking a private conveyance over the same ground in which the officer might have travelled

payment may be made at the mileage rates approved from time to time by the Minister for Finance. Each claim under (c) must be supported by a special certificate from the Head of the Department or his deputy.

(ii) Where ordinary means of locomotion (*i.e.*, train, tram or bus, supplemented, if necessary, by hired car or portage) could reasonably have been used without detriment to the public interest, the amount to be allowed for the officer's own vehicle in respect of mileage allowance and any allowance under (g) below must not exceed the cost of ordinary means of locomotion (including ordinary means of locomotion of any official passenger whose travelling expenses would be payable from public funds, but excluding any element of hypothetical subsistence allowance).

(b) Subsistence allowance is only chargeable in respect of periods of *actual* and *necessary* absence from home. Regard may not be had, therefore, to any hypothetical period, *e.g.*, supposing a public conveyance had been used.

(c) The basis of calculation for purposes of motor mileage allowances should be the horse-power as reckoned for taxation purposes.

(d) The approved mileage rates apply equally whether or not official passengers are carried, and no addition to mileage allowance can be made in respect of a passenger.

(e) The payment of mileage allowance for the use of an officer's own motor car, motor cycle or pedal cycle is appropriate only where a machine is used for occasional journeys; but if it is used necessarily and constantly in the performance of official duty, a fixed allowance (weekly, monthly or annual, according to circumstances) will be paid. 11/82 58

(f) The grant of authority for the use of an officer's own motor vehicle on official business is subject, *inter alia*, to signature by the officer concerned of an undertaking in the following form—

With reference to Finance Circular No. 20/35, I hereby acknowledge that the official permission granted to me to use my private motor vehicle on official business is subject while the vehicle is so used to any relevant regulations made from time to time by the Minister for Finance and, in particular, to the condition that the premiums in respect of the insurance of my motor vehicle will be regularly paid by me to a Vehicle Insurer for purposes of the Road Traffic Act, 1933. My vehicle is at present insured with and I undertake to notify my Department of any change.

I am aware that the State will accept no liability in respect of any loss or damage of any description resulting from the use of the vehicle on official business, whether the risk is or is not covered by my policy of insurance.

Signature.....

Date.....

(g) As garage accommodation is provided free by the majority of hotels no charge for such accommodation will ordinarily be allowable. In exceptional cases, however, an officer who is necessarily absent overnight in circumstances which entitle him to night subsistence allowance may be repaid, if using his own motor car, any garage charge *actually incurred*, subject to a maximum of 1/6d. a night or, if using his own motor cycle, any charge *actually incurred* for housing the machine not exceeding 1s. a night.

5. *Journeys between home and headquarters.*

(a) No travelling expenses can be allowed in respect of any portion of a journey which covers all or part of an officer's usual route to his office ; but the extra expense, if any, necessarily incurred in consequence of the conveyance of heavy luggage may be claimed.

(b) When an officer proceeds on an official journey direct from home or returns thereto direct, travelling expenses and subsistence allowance are only payable within the limits of what would have been allowable had the journey been between headquarters and the place of detached duty, except that where heavy luggage is carried, any additional expense due to the conveyance of the luggage may be claimed.

(c) No payment will be made for a journey, or part of a journey, covered by a contract or season ticket held by an officer for his private use.

6. *Porterage, gratuities.*

(a) Charges for porterage may be allowed only when they are not in the nature of gratuities but are necessary for the conveyance of luggage, or when the cost of a conveyance is thereby saved.

(b) Gratuities to railway porters, or others, or fees to stewards of boats may not be charged as travelling expenses.

SUBSISTENCE ALLOWANCES.

7. SUBSISTENCE ALLOWANCE IS NOT INTENDED TO MEET THE WHOLE COST OF SUBSISTENCE WHEN ABSENT FROM HOME AND HEADQUARTERS, BUT ONLY THE EXTRA EXPENSES NECESSARILY INCURRED THROUGH SUCH ABSENCE.

8. *Night and Day Allowances.*

(a) Night subsistence allowance is not in any circumstances payable for an absence at any place within five miles of an officer's home or headquarters or within the area of the town in which his home or headquarters is situated. For purposes of this rule, Howth and Bray (and all intermediate localities) should be regarded as included in the Dublin area.

(b) Subject to the foregoing, subsistence allowance may be paid for each night necessarily spent away from home and the headquarters town. The night allowance is intended to cover a period up to 24 hours from the hour of departure and any balance of time not amounting to ten hours above that period.

(c) A day allowance may be paid in respect of an absence from home and headquarters of 10 hours or more, but not extending overnight. It is not permissible to reckon any time spent at headquarters, or on journeys from home to headquarters, or *vice versa* towards the qualifying period of 10 hours. A day allowance is not payable in respect of absence at any place within five miles of an officer's home or headquarters.

(d) A night and a day allowance cannot both be paid in respect of the same period (except in the circumstances described in paragraph 13 (b)). Where an absence includes one or more nights, a day allowance is payable only if the balance of time by which a complete number of periods of 24 hours is exceeded amounts to 10 hours or more.

9. *Rates of Subsistence Allowances.*

Rates of subsistence allowances are ordinarily fixed on the following basis :—

(a) *Normal Rate* is payable for nights up to 14 in one place, except where a stay of more than 14 nights in one place is at the outset foreseen.

(b) *Reduced Rate* is payable for nights in excess of 14 in one place, or for the whole period where a stay of more than 14 nights in one place is at the outset foreseen.

(c) *Day Rate* is payable in respect of an absence from home and headquarters of 10 hours or more, but not extending overnight, either separately or following the expiration of a period of absence of 24 hours. The "day" rate is ordinarily one-third of the "normal" rate of subsistence.

(d) *Detention Rate* is payable where officers are (i) temporarily transferred, or (ii) working for long periods (*i.e.* more than four weeks in any case) in another office or district. The "detention" rate is ordinarily half the "normal" rate of subsistence, except that where the latter is less than 10/- a night, detention allowance may be given up to 5/- a night in the case of Clerical staff, and 4/- in the case of minor grades.

10. *Applicability of rates of subsistence in connection with short visits of Inspection or Inquiry.*

The "normal" rates or the "reduced" rates, as the circumstances may require, cover all cases where officers are engaged on short visits of inspection or inquiry.

11. *Applicability of rates of subsistence in connection with temporary transfers from one Office or District to another or long absences in the one place.*

(a) Detention rate is normally payable from the beginning of a period of detention, but a higher rate (within ordinary subsistence rates) may be paid for an initial period not exceeding fourteen nights where such higher rate is shown to the satisfaction of the Accounting Officer of the Department to be required to meet unavoidable extra expense.

(b) After four weeks in one place no allowance is payable except to officers who are obliged to maintain two establishments and the amount of the allowance, if any, in such cases is limited to vouched extra expenses necessarily incurred within the limits payable by way of "lodging allowances" to officers permanently transferred (*see* Finance Circular 16/27 and previous relevant Circulars).

(c) 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 (subject to the usual regulations in other respects) will depend upon whether the officer is in fact put to substantial

extra expense for meals in consequence of his absence from his normal headquarters and in each case where an allowance is justified a special rate will be fixed (within the ordinary rate) on the basis of the extra expenses actually and necessarily incurred. Such special rates will not as a rule exceed one-half the ordinary day rate.

12. *Return to headquarters at week-ends or for public holidays.*

(a) A week-end or public holiday should not normally be spent away from home provided there would be no serious loss of official time in travelling to and from home, unless it is more economical to incur subsistence allowance than to pay the return fare.

(b) Where, although it would be more economical for him to remain away, an officer returns to his home without entailing appreciable loss of official time, travelling expenses will be limited to the amount of subsistence allowance which would have been payable if he had remained absent over the week-end.

(c) Where, although it would be more economical to return to headquarters and there would not be serious loss of official time in travelling to and from home, an officer remains away from home over a week-end or public holiday, the subsistence allowance for the period of the week-end or public holiday will be limited to an amount not exceeding the travelling expenses which would have been payable if he had returned home.

(d) Return to headquarters at week-ends, unless it is certified that the officer is required to attend for official purposes, or return on the occasion of public holidays is not regarded as breaking the continuity of a stay at one place for purposes of reduction of subsistence allowance. The nights of the week-ends will be counted for purposes of the usual fourteen nights' and four weeks' rules (*vide* paragraphs 9, 10 and 11 above).

13. *Absence on duty from temporary centre.*

(a) An absence on official duty from a temporary centre for not more than two nights (or three nights if it includes a Sunday or public holiday) will not be regarded as breaking the continuity of a stay at that centre for the purposes of reduction of subsistence allowance. The counting of the nights of such absence will be regulated as under paragraph 12 (d).

(b) An officer in receipt of "detention rate", if absent over-night on official duty from the office or district in which he is temporarily serving, may receive ordinary rates of subsistence allowance in respect of such absence, *in lieu* of "detention" rate. If, however, he is absent by day for not less than 10 hours, day allowance may be paid *in addition* to "detention" rate. The grant of these allowances will be subject in each case to the officer being outside a 5 mile radius from his temporary centre and, in the case of night allowance, outside the area of the town in which his temporary centre is situated (*vide* paragraphs 8 (a) and (c) above).

14. *Class of allowances dependent on salary.*

(a) The class of travelling and subsistence allowances is governed by an officer's grade and scale of salary during the period of his absence.

(b) An officer substituting temporarily a superior officer is not entitled to a higher class of allowance than that for which he is normally eligible.

(c) When an officer is promoted or transferred to a grade carrying a higher class of allowance he can receive the higher allowance only from the date on which he is officially informed of his promotion or transfer.

15. *Travelling and Subsistence Allowance during leave.*

(a) When leave is taken during a period of detached duty (whether following a week-end visit home or not) travelling expenses and subsistence allowances cease from the time of cessation of duty to the time of resumption of duty. Such leave will not be regarded as breaking the continuity of a stay at a temporary centre for purposes of reduction of subsistence allowance. Where, however, the leave exceeds two days it will not be counted for purposes of the usual fourteen nights' and four weeks' rules (*vide* paragraphs 9, 10 and 11 above).

(b) Where an officer on detached duty proceeds on leave, and a Sunday and/or public holiday immediately precedes such period of leave, subsistence allowance in respect of the night or nights of such Sunday and/or public holiday will not normally be payable. Subsistence allowance in such cases will be measured by reference to the actual dates of cessation and resumption of duty, from the former of which dates the officer will normally be deemed to have proceeded on leave.

(c) Travelling expenses in respect of recall from leave may be allowed only on the conditions (i) 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, (ii) that he reverts to leave immediately on the conclusion of the service for which he was recalled and (iii) that he returns to the place from which he came.

(d) Subsistence allowance is not payable in respect of recall from leave unless the officer's usual place of residence at headquarters is not available.

16. *Subsistence Allowance during illness.*

In case of illness during absence from headquarters on official business, when the officer remains in occupation of his rooms, the ordinary rate of allowance may apply, provided the officer is medically certified to be unfit to travel, or, if he is able to travel, that the period of illness seems likely to be short and that no appreciable saving would be effected by return to headquarters. If the officer is removed to hospital or other institution, a special rate may be allowed (within the rate ordinarily appropriate) sufficient to cover not more than the extra expense, if any, of subsistence due to absence from headquarters.

17. *Expenses of officers on first appointment, etc.*

Expenses are not payable to officers travelling to take up duty on first appointment in the Civil Service, or to officers travelling after first appointment to take up a fresh appointment obtained otherwise than in the course of promotion.

18. *Payment of Subsistence Allowance for more than six months.*

In no case may allowances be paid to any officer continuously for a longer period than six months in one place without special Finance authority.

19. *Officers travelling with superior officers.*

It may on exceptional occasions be necessary for a junior officer accompanying a senior officer entitled to a higher class of travelling and subsistence allowances to travel in the same compartment and/or to stay at the same hotel as the senior officer for the purpose of consultation on the work on which they are engaged. Special payments on such grounds to junior officers are restricted as far as possible; and claims for such higher allowances may be passed only on a certificate signed by a superior officer and countersigned by the Head of the Department, or his deputy, that it was necessary for the despatch of official business for both officers to travel in the same compartment and/or to stay at the same hotel.

20. *Visits abroad.*

In connection with journeys outside Ireland, regard should be had to the terms of Finance Circular No. 18/35, dated 17 Iúil, 1935, and other relevant Circulars. Any officer travelling abroad should ascertain beforehand from the Establishment or other responsible officer of his Department the rates of travelling expenses and subsistence to be allowed.

21. *Claim Forms.*

All claims for travelling expenses and subsistence allowances should be submitted on the appropriate forms.

ROINN AIRGID,

28 Lúnasa, 1936.

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