

Department of Health
Hawkins House, Dublin 2



An Roinn Skáinte
Teach Haicín, Baile Átha Cliath 2

TEL (01)784322 EXTN. 714711
TELEX 4894
REF.

Circular No. 3/79.

24, Banair, 1979

To each Chief Executive Officer

REMOVAL EXPENSES

A Chara,

1. I am directed by the Minister for Health to state that following discussions under the aegis of the Conciliation and Arbitration scheme for Health Boards and Local Authorities, he has authorised the payment by way of travelling expenses and additions to remuneration in accordance with the enclosed scheme, to officers who are employed in a permanent and pensionable capacity by health boards and who secure promotion to an office in a health board carrying a maximum salary higher than the maximum attaching to their existing office. Where, however an officer is offered (and accepts) an appointment under a health board to an office carrying the same maximum salary as his existing office, the scheme may be applied to him in the following circumstances:-

(i) where his appointment to the new office either arose from the same competition as for the existing office or the appointment to the new office occurred within a period of twelve months after the appointment to the existing office.

AND

(ii) he does not receive payment of removal expenses on the initial promotion.

2. The scheme for the payment of removal expenses enclosed with Circular No. 3/73 of 18 Banair, 1973 has been revised and the

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NO. 922 006

2.

scheme enclosed with the present circular letter replaces the former scheme.

3. Payments in accordance with the new scheme may be made to officers who are eligible under the terms of the scheme and who took up duty on or after 1st January, 1976.
4. For the purpose of claims or the approval of proposed commitments under paragraph 22 (Bridging Finance), chief executive officers should allow claims in respect only of interest, qualifying for income tax relief, payable to a bank, credit union, building society or any other financial institution. Details of such bodies can be obtained from the relevant Inspector of Taxes. Claims or proposed commitments in respect of interest payable to persons or bodies other than the foregoing should first be referred to the Department for consideration.
5. As in the case of the existing scheme of removal expenses it has been agreed that the revised scheme attached may be applied on a reciprocal basis with the revised scheme for local authority officers which was approved per letter of 1st December, 1978 from the Department of the Environment.
6. Any enquiries on this matter may be made to Mr. R. Keane, Personnel Unit, Telephone 714711 Ext. 28.

Mise le meas



Dermot Condon
Assistant Secretary
(Personnel)

/ED

REMOVAL EXPENSES

(Enclosure to circular letter 3/79)

1. Removal expenses may be allowed as follows in cases of officers who are employed in a permanent and pensionable capacity by health boards and who secure promotion to an office in a health board carrying a maximum salary higher than the maximum salary attaching to their existing office. The expenses will fall to be paid by the health board to which the officer has secure promotion.
2. Removal expenses may be allowed at the time of transfer or as near to the time as the health board considers reasonable.
3. Removals should be conducted as economically as possible and officers who incur unnecessary or unreasonable expenses will themselves be liable for the excess. Each item in a removal expenses account, apart from travelling or subsistence expenses or similar items or expenses claimed under paragraph 11 with the exception of insurance charges must be supported by voucher.
4. It is not intended that these instructions should preclude treatment on their merits of very exceptional cases. Any point of doubt or difficulty arising in the application of these instructions should be referred to the Department of Health.

5. **PRELIMINARY VISITS:**

In order to seek accommodation, subsistence allowances at the appropriate rate may be paid to an officer and one member of his family or to not more than two members of his family in his place, in respect of three visits in connection therewith for a total period not exceeding ten nights, together with appropriate travelling expenses.

6. **JOURNEY TO SUPERINTEND REMOVAL:**

An officer may be allowed travelling expenses and subsistence allowances for up to three nights for the purpose of superintending removal of his furniture.

7. **TRAVELLING EXPENSES ON REMOVAL:**

Travelling expenses and subsistence allowance may be paid for the journey from the officer's former home to his new residence, for himself and members of his family who are dependent upon him and normally residing with him.

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8. **SUBSISTENCE ALLOWANCES AT THE NEW STATION:**

A married officer who has not moved his family to the new station, or who had not obtained suitable family accommodation in advance of his transfer, or an unmarried officer who is obliged to occupy hotel accommodation while searching for lodgings, may be paid subsistence allowance at the appropriate normal rate for an initial period of not more than seven nights at the new station.

9. **REMOVAL OF FURNITURE:**

The costs of removal of ordinary household furniture and personal effects, in the possession of the officer on his transfer may be paid within reasonable limits. Where the furniture etc., is moved from the old house to temporary unfurnished accommodation at the new station pending the occupation of permanent unfurnished accommodation there and good reasons are given at the outset by the officer to justify such an arrangement the cost of the removals to the temporary accommodation and later to the permanent accommodation shall be allowed but the two removals will count as one for the purpose of payment of miscellaneous expenses under paragraph 11. Officers should get competitive tenders for this service and payment will normally be on the basis of the lowest tender being accepted.

10. **STORAGE CHARGES:**

Where an officer takes temporary furnished quarters for himself and his family at the new station and stores his furniture, etc. the cost of storage shall be allowed for the period during which lodging allowance is payable under paragraphs 17 and 18.

11. **MISCELLANEOUS EXPENSES:**

A sum of up to £ 136 (as from the 1st of January, 1976), £ 154 (as from 1st January, 1977) or £ 175 (as from 1st December, 1977) may be allowed in respect of miscellaneous expenses in connection with the transfer to the officer's new dwelling, to cover items such as insurance charges, the adaptation of curtains, carpets, cleaning and items not covered elsewhere in these rules.

12. **TENANCY AGREEMENTS:**

An officer who was a householder immediately before transfer and who rents permanent unfurnished accommodation at his new station, or who takes temporary accommodation there and later moves into permanent accommodation, may be allowed the costs, where

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payable of the tenancy agreement(s) (Legal costs and stamp duties) and of house agents fees for such accommodation. Claims relating to temporary unfurnished accommodation may be admitted only where removal expenses have been allowed under paragraph 9 in respect of removal to a temporary accommodation and later to permanent accommodation.

13. **EDUCATIONAL FEES FORFEITED:**

The proportional share of educational (first, second or third level) fees which the officer has paid in advance and is unable to recover, or which he is required to pay in lieu of notice, will be allowed provided a change of school etc., is necessitated by the removal. Claims must be confined to children whose travelling expenses are payable under paragraph 7 and in respect of full-time attendance at a recognised educational establishment.

14. **HOUSE SALE/PURCHASE EXPENSES:**

An officer who was an owner-occupier before his transfer and who purchases and occupies a house on his transfer may be allowed the following expenses:-

- (i) Stamp duty paid in connection with the purchase of the new house;
- (ii) Auctioneers' or house agents' fees (including reasonable advertising expenses) in accordance with the normal scales of charges in respect of the old house;
- (iii) Where an officer does not employ an auctioneer or house agent he shall be reimbursed his reasonable expenses subject to satisfactory evidence of cost;
- (iv) Solicitors fees and incidental legal expenses, on sale and/or purchase including survey, guarantee, mortgage and loan fees, within reasonable limits to be decided by the health board;
- (v) Similar expenses as appropriate may also be paid where an owner - occupier sells his house on transfer but does not purchase a house at his new station.

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15. OVERLAPPING RENT (OR ANALOGOUS CHARGES)

An allowance may be paid for the periods indicated, within the limit and subject to the conditions specified below, to an officer who incurs a liability for rent or other necessary analogous charges, such as mortgage repayments, rent, ground rent and insurance, in respect of:-

(a) the house vacated on removal:

- (i) for a period normally not exceeding six months from the end of the quarter in which the transfer took place, or
- (ii) where an allowance is payable under (b) below, for a period not extending beyond six months from the date on which the accommodation at the new station was secured.

(b) permanent unfurnished accommodation obtained in advance at the new station:

For a period normally not exceeding three months prior to the date of transfer and commencing not earlier than the date on which the officer was officially notified of his transfer;

(c) temporary accommodation at the new station:

for a period not exceeding one month from the date on which permanent unfurnished accommodation at the new station was secured.

The amount of the allowance payable under this paragraph may not exceed one-seventh of the officer's salary for the period covered by the allowance. Payment of the allowance will be subject to the conditions that in the case of (a) and (c) the officer has made every effort to rid himself of the liability on the most economical terms possible, either by inducing the landlord to cancel the engagement or by finding another tenant otherwise. An allowance in respect of temporary unfurnished accommodation may be paid under (c) only where removal expenses have been allowed under paragraph 9 in respect of removal to temporary accommodation and later to permanent accommodation. No allowance will be payable in respect of mortgage repayments where a claim for the cost of bridging finance is allowed under paragraph 22.

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16. **RETURN VISITS TO FAMILY:**

An officer who is unable to find suitable unfurnished accommodation for his family at the new station may be allowed travelling expenses at the appropriate rate for one return journey not more than once a week to visit his family for so long as lodging allowance is payable under paragraphs 17 - 19, provided the amount recouped for each return journey shall not exceed the amount which the officer would receive for a return journey to the station from which he has transferred.

17. **LODGING ALLOWANCES:**

An officer who was already a householder at the time of transfer may be paid an allowance determined as follows, subject to the provisions of paragraphs 18 and 19, and provided that the chief executive officer/regional chief executive is satisfied that he or she has been unable to obtain, even at somewhat greater expense to himself or herself, suitable permanent unfurnished accommodation at the new station:

- (a) where a family or other dependants are left in the old house at the old station:

Reasonable vouched expenses covering board and lodging.

- (b) where the old house is vacated and a family or other dependants moved to furnished quarters elsewhere than at the old or the new station:

Reasonable vouched expenses covering board and lodging.

- (c) where the officer (together with any family or other dependants) moves to temporary accommodation at the new station:

The vouched rent of the temporary furnished accommodation (exclusive of fuel, light, board etc.), or, where removal expenses have been allowed under paragraph 9, of temporary unfurnished accommodation less the rent received by the officer for the old house if he or she lets it. The period of payment of this allowance may not exceed three months but where an officer produces satisfactory evidence that despite his or her best efforts he or she has been unable to obtain, even at somewhat greater expense to himself or herself, permanent unfurnished accommodation at the new station, this period may be extended.

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- (d) where the officer can travel daily between the old and the new station:
The cost of one return journey daily to and from the new station by public transport, or where suitable public transport is not available, mileage allowance at the appropriate reduced rates (being 95% of the rate payable for 12,001 miles per year and over) in respect of the use of the officer's own motor vehicle, less in each case an amount equivalent to the cost of the corresponding journey to and from the old station.

Payment of an allowance under this paragraph and subsistence allowance under paragraph 8 may not be made concurrently.

18. The allowances payable under paragraph 17 are limited as to the amount payable per week and the period of payment. The amount of the allowance may not exceed £ 14.28 a week (as from 1st January, 1976), £ 17.22 a week (as from 1st January, 1977) or £ 19.08 a week (as from 1st January, 1978) where the officer is eligible for class A or Class B subsistence allowances, and in any other case £ 11.31 a week (as from 1st January, 1976), £ 13.63 a week (as from 1st January, 1977) or £ 15.10 a week (as from 1st January, 1978), unless the chief executive officer is fully satisfied that the circumstances are so exceptional as to warrant special treatment in which event the allowance may be paid within the higher limits specified. Payments within these limits may not be allowed for a longer total period than fifteen months. If it is necessary to continue the allowance beyond the first fifteen months the amount must not exceed after that period, one half the appropriate maximum amount i.e. £ 7.14 a week (as from 1st January, 1976), £ 8.61 a week (as from 1st January, 1977) or £ 9.54 a week (as from 1st January, 1978) For Class A or Class B rates and £ 5.66 a week (as from 1st January, 1976), £ 6.82 a week (as from 1st January, 1977) or £ 7.55 a week (as from 1st January, 1978) for any other rates. Under no circumstances may allowances be paid for a longer total period than eighteen months in all.

19. **Review of Lodging Allowances:**

Payment should be reviewed by the chief executive officer every three months and on the occasion of the quarterly review the allowances may be terminated if the officer concerned fails to show that he has used his endeavours to obtain, even at somewhat greater cost to himself, permanent unfurnished accommodation at the new station.

20. **SPECIAL LEAVE:**

Chief Executive Officers may grant special leave with pay for a period not exceeding three days to householders who qualify for recoupment of removal expenses under the provisions of these instructions.

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21. **RECOUPMENT OF MORTGAGE REDEMPTION PENALTY AND INTEREST IN LIEU OF NOTICE:**

An officer shall be recouped the amount of any penalty (less any rebate for income tax to which he may be entitled in respect of the payment of such penalty) incurred by him in consequence of the early redemption of mortgage arising from his transfer and on the production of satisfactory evidence that he incurred such penalty.

22. **BRIDGING FINANCE:**

An officer who is already an owner-occupier may, subject to what follows, be recouped the cost (less any rebate for income tax to which he may be entitled in respect of such cost) of arranging and servicing a bridging loan in respect of the proposed purchase of a house at the new station. The amount of the bridging loan on which interest will be recouped is limited to the likely selling price of the old house, and the period of recoupment may not exceed three months; but in exceptional circumstances this period may be extended with the sanction of the Department of Health. To this end, chief executive officers should ascertain from the officer the actual date on which the proceeds from the sale of the old house became available and payment on foot of bridging finance should not be made beyond that date.

Before entering into any commitment under this paragraph the officer concerned should seek the approval of the chief executive officer who should, if necessary, consult with the Department of Health.

23. When making a claim under paragraphs 21 and/or 22 the officer should furnish a certificate from his Inspector of Taxes showing the relief due for income tax purposes in respect of payments made under paragraphs 21 and/or 22.

Department of Health

Hawkins House, Dublin 2



An Roinn Sláinte

Teach Haicín, Baile Átha Cliath 2

TEL. (01)714711 EXTN.
TELEX 24894
REF. S150/128

B Marta, 1984

Chief Executive Officer
Each Health Board.

Re: Removal Expenses

A Chara,

I am directed by the Minister for Health to refer to the agreement reached between the parties to the conciliation and Arbitration Scheme for health board and local authority officers in regard to increases in payments allowable under the removal expenses scheme. I am to convey the Ministers sanction to the substitution of the new limits indicated below with effect from the dates shown for the limits set out in paragraphs 11 and 18 of the scheme enclosed with this Departments circular 3/79 dated 24 January 1979 and subsequent revision by Departments letter of 8 December 1982.

<u>Paragraph 11</u>	<u>Existing</u>	<u>Revised with effect from 1 December 1982</u>
Miscellaneous expenses	£284.78	£307.76
<u>Paragraph 18</u>	<u>Existing</u>	<u>Revised with effect from 1 January 1983</u>
Lodging allowances		
(a) where an officer is eligible for Class A or B subsistence.	£ 34.81	£ 39.10
where payment is continued beyond fifteen months	£ 17.41	£ 19.55
(b) <u>Other cases</u>	<u>Existing</u>	<u>Revised from 1 January 1983</u>
first fifteen months	£ 27.56	£ 30.95
after fifteen months	£ 13.78	£ 15.48

*Copy to each Health Board also copy to Finance Unit
12/3/84. JGD*

Department of Health

Hawkins House, Dublin 2



An Roinn Sláinte

Teach Haicín, Baile Átha Cliath 2

TEL. (01)714711 EXTN.
TELEX 24894
REF.

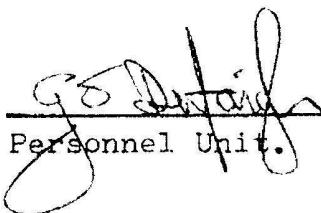
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Paragraph 17(c) of Circular 3/79 covering payment of a lodging allowance where an officer and his family or other dependants move to temporary accommodation at the new station has also been revised and will now read as follows:-

"The vouched rent of the temporary furnished accommodation (exclusive of fuel, light, board etc), or where removal expenses have been allowed under paragraph 9 of temporary unfurnished accommodation less the rent received by the officer for the old house if he lets it. (The period of payment of this allowance may not exceed three months, but where an officer produces satisfactory evidence that despite his best efforts he has been unable to obtain even at somewhat greater expenses to himself permanent unfurnished accommodation at the new station, this period may be extended with the sanction of the Minister for Health)."

The cost of implementing this approval should be estimated immediately and furnished to Finance Unit, Department of Health, Customs House, Dublin 1.

Mise le meas.


Personnel Unit.

Department of Health
Hawkins House, Dublin 2



An Roinn Sláinte
Teach Haicín, Baile Átha Cliath 2

TEL. (01) 714711 EXTN.
TELEX 33451
FAX 711947
REF.

S100/128

5 February, 1992

Chief Executive Officer
Each Health Board



Re: Removal Expenses

A Chara

I am directed by the Minister for Health to refer to the agreement reached between the parties to the Conciliation and Arbitration Scheme for health board and local authority officers in regard to increases in payments allowable under the removal expenses scheme. I am to convey the Minister's sanction to the substitution of the new limits indicated below with effect from the dates shown for the limits set out in paragraphs 11 and 18 of the existing scheme. Costs incurred as a result of this agreement are to be met from within the notified 1992 non-capital allocation.

	<u>Existing</u>		<u>Revised</u>
		w.e.f. 1/12/89	w.e.f. 1/12/90
Paragraph 11			
Miscellaneous expenses	358.85	381.93	389.19

	<u>Existing</u>		<u>Revised</u>
		w.e.f. 1/1/90	w.e.f. 1/1/91
Paragraphe 18			
Lodging allowances			

Officers eligible for Class A or Class B subsistence allowance

First 15 months	49.81	52.70	56.65
Next 3 months	24.91	26.36	28.33

Other Officers

First 15 months	39.42	41.71	44.83
Next 3 months	19.71	20.86	22.42

Mise le meas

Shay M. Ryan

Personnel Unit

RH-1-37

S100/128



DEPARTMENT
OF HEALTH AND
CHILDREN
AN ROINN
SLÁINTE AGUS LEANAÍ

Shaping a
Healthier Future

23 August, 1999.

Chief Executive Officer
Each Health Board

RE: REMOVAL EXPENSES

Dear Sir,

I am directed by the Minister for Health and Children to refer to the allowances provided for under paragraphs 11 and 18 of the removal expenses scheme for health board officers, and to convey sanction to payment of these at the following revised rates as detailed:

	<u>Existing</u>		<u>Revised</u>	
	w.e.f. 1/12/96		w.e.f. 1/12/97	w.e.f. 1/12/98
Paragraph 11 Miscellaneous Expenses	£426.30		£427.15	£430.14

	<u>Existing</u>		<u>Revised</u>
	w.e.f. 1/1/96		w.e.f. 1/1/99
Paragraph 18 Lodging Allowance			
<u>Officers eligible for Class A or Class B Subsistence allowances</u>			
First 15 months	£63.85		£67.49
Next 3 months	£31.93		£33.75

Other Officers

First 15 months	£50.54		£53.42
Next 3 months	£25.27		£26.71

Yours sincerely,

P. O'Byrne
Personnel Management and Development

Hawkins House Dublin 2

Teach Iúicín, Baile Átha Cliath 2

Telephone (01) 635 4000 VPMN - 2

Fax (01) 635 4001