

Ref: DPE 022/037/12  
January 2013

To Accounting Officers

### **Circular 02/13: Charging of Ministerial and Officer Travel Expenses**

A Dhuine Uasail,

1. I am directed by the Minister for Public Expenditure and Reform to refer to existing arrangements for the charging of Ministerial and Officer travelling expenses and to advise of the following requirements which apply from 1 January 2013 for the charging of such expenses.
2. In order to ensure clear and transparent management and accountability, all costs relating to the public business of a Government Department or Office are to be charged to the account of that Department or Office.
3. The instructions below supersede those in Circular 28/48 and Circular 10/59 both of which are now cancelled.
4. The travelling expenses of a Minister, Minister of State or a Department/Office Official in respect of journeys within or outside the State should, with limited exception (point 5 below), be charged to the Vote on which the salary of the Minister, Minister of State or Department/Office Official is borne.
5. The limited exceptions include;
  - a. Approved use of the Ministerial Air Transport Service in accordance with section 1.29 of the Cabinet Handbook,
  - b. Costs of accommodation and meals provided at an official residence abroad,
  - c. Costs incurred on visits to Ireland's Partner Countries which it has been agreed in advance with the Department of Foreign Affairs and Trade will be funded under Vote 27,
  - d. Where the travel expenses are to be reimbursed by a body external to the Irish public sector,
  - e. The provision of official transport for a member of the Government by the Garda Síochána and the Defence Forces, and
  - f. Where a Minister or Minister of State is responsible for two Departments, the travelling expenses should be charged to the Vote to which the travel relates.
6. Questions of clarification on this Circular should be directed to Government Accounting Unit, Department of Public Expenditure and Reform. [govacc@per.gov.ie](mailto:govacc@per.gov.ie). The Circular is available on [www.govacc.per.gov.ie](http://www.govacc.per.gov.ie).

Mise le Meas

David Moloney  
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