



End of Year Checklist

December 2007



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Happy Christmas

&

Prosperous New Year



December 17th, 2007

End of Year Checklist – 2007

Financial

- (a) Clinical Salaries
- (b) Academic Salaries
- (c) Pensions
- (d) Emergency On-Call (B Factor) Payments
- (e) Emergency Call-Out (C Factor) Payments
- (f) Conditions for claiming C Factor

Superannuation

- (a) Part-Time Appointees
- (b) Holders of Contracts of Indefinite Duration

Expenses

- (a) Travel/Mileage Expenses
- (b) Subsistence Allowances
- (c) Telephone Rental
- (d) CME Allowance

Taxation of Allowances

- (a) Telephone Rental
- (b) C Factor Travel Allowance

Leave Entitlements

- (a) Annual Leave
- (b) Sick Leave
- (c) CME/CPD Leave
- (d) Expert Committees and related activities

Rest Days

- (a) Roster related entitlements
- (b) Buckley Contract entitlement

Professional Fees

- (a) Health Insurance Providers
- (b) Coroners Post-Mortems and Inquests
- (c) Mental Health Commission Health Tribunals
- (d) Independent Second Medical Opinions

Professional Indemnity/Insurance and Non-Indemnity Services

- (a) Medico-Legal Work
- (b) Off-Site Private Practice
- (c) Non-Indemnity Services
- (d) Scope of Coverage Document – State Claims Agency

Professional Registration

- (a) Medical and Dental Council
- (b) Exhibition of Certificate of Registration
- (c) Inspection by Private Institutions

Financial

Consultants salaries and pensions were adjusted upwards by 2% on June 1st, 2007. The final adjustment under the current National Wage Agreement is scheduled for March 1st, 2008.

A copy of the salary and pension scales applicable at present is attached to this circular and may also be downloaded at www.ihca.ie or by using the following links:

http://www.ihca.ie/fileupload/Publications/DOH20070601-Consultant-Salaries-Jun-07_84443755.pdf

http://www.ihca.ie/fileupload/Publications/DOH20070601-Academic-Salaries-Jun-07_58316024.pdf

http://www.ihca.ie/fileupload/Publications/DOH20070601-Pensions-Jun-07_63090935.pdf

Part-Time Appointees and Superannuation

Consultants who are in part-time temporary posts are entitled to superannuate their service in like manner to full-time permanent colleagues. The provisions of this Scheme provide for combined benefit for years served in the past.

- Details of the Scheme are available in Circular 23/2005/Part-Time Staff Superannuation Entitlements

Contracts of Indefinite Duration

A small number of consultants have received Contracts of Indefinite Duration under the provisions of the Protection of Employees (Fixed-Term Work) Act 2003. Holders of this contract are entitled to the same benefits as colleagues holding the (permanent) Buckley Contract.

Expenses

(a) Travel/Mileage Expenses

- Details of the rates **which were increased on July 1st last** are attached to this circular and are also available on www.ihca.ie or by using the following link:

http://www.ihca.ie/fileupload/Publications/DOH20070701-Travelling-Expenses-and-Subsistence_Rates_58616876.pdf

- **Members who may not have claimed the revised rates should make a claim for arrears**

(b) Subsistence Allowance (Domestic)

- Details of subsistence allowances are attached to this circular and are available on www.ihca.ie or by using the following link:

http://www.ihca.ie/fileupload/Publications/DOH20070701-Travelling-Expenses-and-Subsistence_Rates_58616876.pdf

- Members should note that claims may be made for periods **in excess of five hours** when a consultant is absent from his/her base as part of your contractual obligation or when representing your employing authority/hospital.

(c) **Subsistence – Overseas**

- Some members may not be aware that a higher rate of subsistence is payable for overseas travel. Details are attached to this circular and are available at www.ihca.ie or by using the following link:

http://www.ihca.ie/fileupload/Publications/DOH-Overseas-Subsistence-Rates_67964597.pdf

(d) **Telephone Rental**

- In accordance with para 9.4. of the Buckley Contract, consultants are entitled to be reimbursed either the cost of a home telephone rental or mobile phone rental.
- Please note that the Revenue Commissioners have recently decided that benefit in kind should apply to this allowance.

Taxation of Allowances

(a) **C Factor Travel Allowance**

Your attention is directed to the Appendices Section of this circular which records the arrangement negotiated by the IHCA with the Revenue Commissioners which specifies that income tax **should not** be levied on C Factor travel allowance.

- Please ensure that your employing authority is complying with this arrangement

(b) **Telephone Rental**

As specified above, this allowance is liable to taxation

Leave Entitlements

CME Allowance and Leave Entitlements

- (a) The annual personal (minimum) CME allowance remains at €1,270.

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- (b) Consultants are entitled to **7 working days CME excluding travel time**. That is to say, the 7 day allowance represents **actual attendance at seminars and similar functions**.

- (c) Consultants are entitled to claim **their personal allowance** for CME / CPD. Any CME residue from 2007 or previous years should be rolled forward to 2008. Management should be advised (**in writing**) of any outstanding amount being brought forward to next year.

Annual Leave

Consultants are entitled to **31 working days** Annual Leave. The normal arrangements are that leave entitlements for 2007 should be taken by March 31st, 2008 at the latest.

- While management may be reluctant to do so, consultants are entitled to bring forward annual leave to the next succeeding year(s) if for service reasons it may not be possible to avail of your leave in the normal way.

Rest Days

Consultants on a 1:4 or more frequent rotas are entitled to rest days as detailed hereunder:

Rota	Rest Days Every 4 Weeks
1:1	5
1:2	3
1:3	2
1:4	1

Rest Days must be;

- (a) taken on a planned basis
- (b) accumulated for up to three months and then **taken** or **cashed in** at the daily rate.*
- (c) accumulated for up to six months in certain circumstances and taken by agreement with management
- (d) rest days not accounted for at the end of six months will be forfeited.

***Ensure that the daily rate is calculated at one-fifth of the weekly rate.**

The advice of the Association continues to be that consultants should “clear their account” regarding rest days on a quarterly basis.

Professional Fees

- (a) **Health Insurance Providers**

During the year, representatives of the Association have met with Vhi, Quinn Healthcare and VIVAS to discuss the **non-financial** aspects of their Professional Fee Schedules. In total, over thirty-five meetings were held during the period under review and further meetings at sub-speciality level will continue until June 2008.

- The IHCA met with Quinn Healthcare on November 26th to discuss a range of issues in relation the ground rules and procedures included in the Schedule of Benefits for Professional Fees and issues relating to the processing and payment of hospital and consultant claims.

Despite several reminders, Quinn Healthcare has not yet decided on the IHCA request that the Professional Fee increases, included in the Schedule of Benefits due from July 1st, 2007, should be paid automatically on all claims submitted from that date. In the absence of a Quinn Healthcare response, the IHCA is advising consultants to send an email to providers@quinn-healthcare.com requesting payment of the professional fee increases due on any claims you have submitted to Quinn Healthcare since July 1st, 2007. In discussions with the Association, Quinn Healthcare has stated that it is not necessary to provide details or any summary on the claims involved.

We suggest that you include the following text in your email on the fee increases due since July 1st:

“For the attention of:

*Ms Noreen Quinlan
Medical Practice Manager
Quinn Healthcare*

Subject: Schedule of Benefits for Professional Fees and Increases Due on Consultant Claims since July 1st, 2007

Dear Ms Quinlan

I request Quinn Healthcare to pay the professional fee increases due on all claims that I have submitted since July 1st, 2007. Because of the late publication of the Quinn Healthcare Schedule of Professional Fees in October, my claims from July 1st until I received the new Schedule were at the old Schedule rates.

I understand from the IHCA that you require this written general request to pay the increases due on claims since July 1st. I request confirmation by return email that a) the increases due will be paid and b) the date on which the payment will be effected.

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I await your response.

Yours sincerely

Consultant Name

*Consultant Quinn Healthcare Number
Consultant phone contacts”*

- Many queries which members may have regarding the Ground Rules and related conditions governing the payment of professional fees may be clarified by reference to the IHCA National Circular of September 13th, 2007.

Health Cuts – Recruitment Embargo

An IHCA delegation (Dr. David O’Keeffe, Prof. Philip Murphy, Dr. Margo Wrigley and Secretary General) met with the HR Department representatives of the HSE on December 7th last to discuss the impact of the budget cuts and in particular, the consequences for patient care of the recruitment embargo. The meeting was successful in ensuring that the HSE officials who make decisions, while remaining distant from the consequences of these decisions, were well briefed on the consequences for patient care of their actions. It was emphasised that, notwithstanding the assurances given by Prof. B. Drumm and Minister Harney last September, the embargo is having an adverse effect on patient care.

- (a) **Members are encouraged to ensure that managers who refuse to provide locum cover for consultants and other staff are informed in writing that “should anything untoward devolve on a patient as a result of the embargo, responsibility for same will rest with the HSE and not the consultant or other staff”.**
- It should not be assumed that the embargo will be discontinued from January 1st next.
 - Members should insist on applications being forwarded to the HSE for consideration rather than being screened down the line by officials who, in the final analysis, will refuse to take responsibility for adverse patient incidents.

Mental Health Commission

Consultant Psychiatrists who undertake duties on behalf of the Mental Health Commission under the Mental Health Act 2001/Part II **are reminded that according to the advice received by the HSE/MHC from the Office of the Attorney General, it may contravene the Competition Legislation to negotiate a national scale of fees on behalf of consultants who act as members of Mental Health Tribunals or who provide Independent (Second) Medical Opinions on patients.**

- Pro-forma letters which may be used when advising the MHC/HSE/Clinical Directors on fees and conditions are attached to this circular and are also available on www.ihca.ie or by using the following link:

http://www.ihca.ie/fileupload/Publications/MH20070905-Pro-Forma-Letters_42118095.pdf

Coroners Post-Mortems and Inquests – Fees

The existing fees for Coroners Post-Mortems and Inquests are available in S.I. No. 240 of 2007 – Coroners Act, 1962 (Fees and Expenses) Regulations, 2007.

- Note that fees for Post-Mortems performed or Inquests attended after January 1st next will be revised upwards in accordance with the increases in the National Wage Agreement for 2007.

Professional Registration

(a) **Medical and Dental Council**

It has come to our attention during 2007 that a small number of consultants (two or three) **had their names removed** from their Medical/Dental Register because of a change of address and/or bank accounts with the result that direct debit payments fell seriously into arrears and, as they had changed address, correspondence from the Medical Council was returned.

- Under the Medical Practitioners Act, 2007 (which has yet to be implemented), it will be an **offence** to practice unless appropriately registered.
- Certificates of Registration should be available for public/patient's inspection at a consultant's place of work.

(b) **Inspection by Private Institutions**

It is now normal practice for private hospital owners to require consultants with admitting rights to produce proof of registration annually.

Professional Indemnity – Insurance

- **Every practicing consultant** should be a member of the Medical Protection Society, irrespective of the nature of his/her public or private practice.

(a) **Medico-Legal Work**

All consultants require indemnity for medico-legal work undertaken for persons **who are not patients or former patients**. Even where this work is undertaken on a public hospital site, **indemnity is nonetheless required**. That is, the Clinical Indemnity Scheme **does not** cover medico-legal work other than for former patients.

(b) **Off-Site Private Practice**

All off-site private practice must be indemnified by the consultant personally through membership of the Medical Protection Society.

(c) **Non-Indemnity Services**

Those consultants who do not engage in any private practice outside of the public hospital system **should have access to the non-indemnity services of the MPS**.

- The benefits of the non-indemnity services include representation before the Medical/Dental Council, assistance at Coroners Inquests, advice/representation where a consultant is involved in any form of inquiry or review etc., etc.
- **I am aware of at least two recently-appointed consultants who required legal assistance before the Medical Council who did not have the benefit of membership of the MPS.**

State Claims Agency – Scope of Coverage Document

The Association has engaged in a comprehensive series of correspondence with the State Claims Agency regarding revisions to the Scope of Coverage document which governs the Clinical Indemnity Scheme. It is anticipated that a comprehensive document will be issued shortly which will specify the extent of the insurance cover available for clinical activity **and also refer to the insurance cover available to consultants for administrative/managerial duties undertaken on behalf of their employers.**

Members are earnestly requested to review the following aspects of this document when it is circulated as the Association has had some difficulty in reaching an acceptable arrangement regarding insurance cover:

- Volunteer work, other than “Good Samaritan Acts”
- Certain aspects of research activities

Health and Safety Authority

A delegation from the Association (Dr. Margo Wrigley, Dr. John McInerney, Dr. MacDara McCauley and Secretary General) met with the Chief Executive and Heads of Department of the Health and Safety Authority recently. The primary purpose of this meeting was to impress on the Authority that many groups of consultants, and especially those in Psychiatry, Emergency Medicine and Paediatrics, have serious health and safety concerns arising from the failure of employing authorities to meet their health and safety obligations and duty of care to consultants and other staff.

- The meeting was constructive and worthwhile from the IHCA point of view
- **We were informed that the Authority intends making a significant number of unannounced visits to hospitals (public and private) during 2008.**
- Further correspondence will issue from the Association to the Authority in the New Year. This correspondence will be copied to all Association members.

Statement of Interest Under the Ethics Act

All employees in the HSE remunerated at or above the minimum point of Grade VIII scale must comply with the Ethics in Public Office legislation. This requires the post-holder to declare any interests that the post-holder or his/her spouse or child, or the spouse of his/her child, which could materially influence the person in or in relation to the performance of the functions of the position. An interest which could materially influence the person is one which could confer or withhold a substantial benefit from the post-holder or related person.

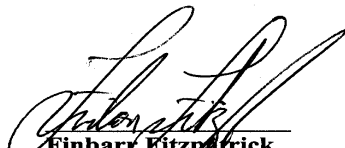
The legal advice in relation to this is to take a prudent view with regards to declarations and you should operate on the principle that it is better to have informed the CEO rather than being subsequently called to account.

National Circulars - References

I detail hereunder some of the National Circulars issued during the latter part of 2007. Some of these may prove to be a convenient reference point for members as you complete your End of Year Checklist:

Date	Topic
November 20 th	Irish Pensions and Finance – Advice
October 22 nd	Revised Vhi Direct Payment Claim Form
July 3 rd	Hospital Budgets – Cuts
August 3 rd	Resumé of topics
August 20 th	Medical Council Ethical Guide/CIS Scope of Coverage
September 10 th	Recruitment Embargo
September 13 th	Vhi Revised Schedule of Benefits

Yours sincerely,



Finbarr Fitzpatrick
Secretary General

Appendices

- **Salary and Pension Scales – January 1st, 2008:**
 - Clinical Salaries
 - Academic Salaries
 - Pensions

- **Mileage Rates Effective July 1st, 2007**

- **Subsistence Rates Effective July 1st, 2007**

- **Overseas Subsistence Rates**

- **Pro-Forma Letters re Mental Health Tribunals and Independent (Second) Medical Opinions**

- **IHCA/Revenue Commissioners Agreement – Taxation of Travelling Expenses**

		Retired - 1 June 1991 & 31 December 1997				Retired - 1 January 1998 or later		
(i)	All Psychiatrists, Geriatricians, Rehabilitation and Palliative Care consultants & consultants holding appointments in the the Midland, Western and North-Western Health Board areas	€ 85,609	€ 99,349	€ 95,017	€ 85,246	€ 97,476	€ 93,144	€ 83,373
(ii)	Consultants holding appointments in the the Southern, Mid-Western, North-Eastern and South-Eastern Health Board area	€ 81,116	€ 99,349	€ 90,438	€ 81,156	€ 93,726	€ 88,566	€ 79,283
(iii)	Consultants holding appointments in the Eastern Health Board area	€ 76,622	€ 99,349	€ 86,109	€ 77,324	€ 93,726	€ 84,236	€ 75,452
		* Based on B Factor of € 7476				** Based on 1:4 rota. Those on more onerous rota have slightly higher pensions		

Appendix C

Travelling Expenses effective from 1 July 2007

Official Motor travel in a calendar year	Up to 6437 km	6438km and over
Engine Capacity	cent	cent
up to 1200cc	52.16	27.08
1201 to 1500cc	61.66	30.96
1501cc	78.32	36.65

Schedule of Subsistence Rates effective from 1 July 2007

Class of Allowance	NIGHT ALLOWANCES			DAY ALLOWANCES	
	Normal Rate	Reduced Rate	Detention Rate	10 Hours or more	5 Hours but less than 10 Hours
	€	€	€	€	€
A	144.45	133.17	72.21	43.13	17.60
B	141.60	121.11	70.83	43.13	17.60

Ref: E105/8/75

20th December 2006

Circular 45/2006: Subsistence Allowances Abroad

A Dhuine Uasail

1. I am directed by the Minister for Finance to refer to the rates of subsistence allowance payable to civil servants in respect of absences abroad on official business, as set out in the Appendix to Circular 45/06. These rates have been reviewed and where appropriate revised, as indicated in the Appendix to this Circular. The revised rates are effective from 1st January 2007. However, in any case where the application of these rates as and from that date would result in a reduction in the total amount payable to an officer by way of subsistence in respect of a visit abroad, this Circular may be deemed to take effect from 31st January 2007.
2. Expenditure on travel and subsistence must continue to be strictly appraised and monitored. Officers who travel abroad should limit reimbursable expenditure to the minimum consistent with the requirements of the visit. Heads of Departments 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.
3. Any enquiries about this Circular from Departments should be made by e-mail to travel.policy@finance.gov.ie. Personal enquiries from individual officers and enquiries regarding rates applicable to locations which are not listed in the Appendices should be addressed to the Personnel Unit of the employing Department/Office.

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Ciaran Connolly
Assistant Secretary

SUBSISTENCE ALLOWANCES APPLICABLE FROM 1st JANUARY 2007

N.B. Officers travelling to destinations which are not included in this Appendix should confirm the appropriate subsistence rates with the Personnel Unit of their employing Department/Office prior to departure.

The following rates are those appropriate to officers eligible for the class A rate of subsistence when travelling abroad on official duty. The appropriate amount for other officers is 90% of the relevant listed rate.

COUNTRY (Currency)	Night Rate 24 hours	Conference Rate	Day Rate over 10 hours	Day Rate over 5 hours
AUSTRIA (euro) * Bregenz, Graz, Innsbruck, Klagenfurt, Linz, Salzburg, Vienna	169.00	84.50	56.33	28.17
BELGIUM (euro) Brussels ^ Elsewhere	See notes below 60.00	114.50 90.00	76.33 60.00	38.17 30.00
CANADA (Canadian \$) * Montreal - Nov to Apr - May to Aug - Sept & Oct Ottawa - January - April - May, June, September - December - July & August Toronto - from January to April - from May to October - from November to December	304.00 320.00 347.00 296.00 386.00 300.00 285.00 317.00 285.00	152.00 160.00 173.50 148.00 183.00 150.00 142.50 158.50 142.50	101.33 108.67 115.67 96.67 122.00 100.00 95.00 105.67 95.00	50.67 53.33 67.83 49.33 61.00 50.00 47.50 52.83 47.50
CHINA (Renminbi)* Beijing/Peking	1,994.00	997.00	664.67	332.33
CROATIA (Kuna)* Zagreb	1,320.00	660.00	440.00	220.00
CZECH REPUBLIC (Korunas) * Prague	5,408.00	2704.00	1802.67	901.33
DENMARK (Krone) Copenhagen Elsewhere	1,820.00 825.00	910.00 825.00	606.67 550.00	303.33 275.00
FINLAND (euro)* Helsinki	218.00	108.00	72.67	36.33
FRANCE (euro) * Paris Strasbourg Elsewhere	292.00 174.00 78.00	146.00 87.00 78.00	97.33 58.00 52.00	48.67 29.00 26.00
GERMANY (euro) Berlin Dusseldorf Frankfurt Hamburg Munich Stuttgart Elsewhere	200.00 160.00 219.00 200.00 210.00 193.00 60.00	100.00 80.00 109.50 100.00 105.00 96.50 90.00	66.67 53.33 73.00 66.67 70.00 64.33 60.00	33.33 26.67 36.50 33.33 35.00 32.17 30.00
GREAT BRITAIN & NTH IRELAND (E Sterling) London Northern Ireland Elsewhere	139.76 110.62 96.84	69.88 55.31 48.42	46.59 36.87 32.28	23.29 18.44 16.14

COUNTRY (Currency)		Night Rate (24 hours)	Conference Rate	Day Rate over 10 hours	Day Rate over 5 hours
GREECE (euro) *					
Athens		259.00	129.50	88.33	43.17
HUNGARY (Forints & euro) *					
Budapest	B&B (€114.50) plus forints	15,039.00	22,558.50	15,039.00	7,519.50
ITALY (euro) *					
Bologna, Florence, Genoa, Milan, Turin & Venice		284.00	142.00	94.67	47.33
Naples & Rome		183.00	91.50	61.00	30.50
JAPAN (Yen) *					
Tokyo		29,055.00	14,527.50	9,685.00	4,842.50
Elsewhere	B&B plus	10,024.00	15,036.00	10,024.00	5,012.00
LUXEMBOURG (euro) *					
Luxembourg		285.00	142.50	95.00	47.50
NETHERLANDS (euro)					
Amsterdam		222.00	111.00	74.00	37.00
The Hague		239.00	119.50	79.67	39.83
Elsewhere	Room plus	81.00	81.00	54.00	27.00
NORWAY (Kroner) *					
Oslo		2,565.00	1,282.50	855.00	427.50
POLAND (Zlotys & euro) *					
Warsaw	B&B (€93) + zlotys	241.00	361.50	241.00	120.50
PORTUGAL (euro) *					
Lisbon		216.00	108.00	72.00	36.00
Oporto		223.00	111.50	74.33	37.17
Elsewhere #	Actuals + £4 sterling				
ROMANIA (Ron & Dollars)*					
Bucharest	B&B (€134) + Ron	191	286.50	191	95.50
SLOVAKIA (Korunas)*					
Bratislava		6,039.00	3,019.50	2,013.00	1,006.50
SLOVENIA (euro & Slovenian Tolars)*					
Ljubljana 16 Dec - 28 Feb & 14 July - 31 Aug	B&B (€110) + Tolars	11,918.00	17,877.00	11,918.00	5,959.00
from 01 March - 13 July & 01 Sept - 15 Dec	B&B (€132) + Tolars	11,919.00	17,878.50	11,919.00	5,959.50
SPAIN (euro) *					
Barcelona		247.00	123.50	82.33	41.17
Madrid		237.00	118.50	79.00	39.50
Elsewhere	Room plus	75.00	75.00	50.00	25.00
SWEDEN (Sek) *					
Stockholm		2,710.00	1,355.00	903.33	451.67
SWITZERLAND (Sw Francs) *					
Geneva		343.00	171.50	114.33	57.17
Elsewhere #	Actuals + £4 sterling				
USA (Dollars) *					
Boston		407.00	203.50	135.67	67.83
Chicago		346.00	173.00	115.33	57.67
New York		285.00	142.50	95.00	47.50
San Francisco		308.00	154.00	102.67	51.33
Washington		355.00	177.50	118.33	59.17

* Rates are available for other locations in these countries on request from Personnel Units

Actuals = Vouched cost of accommodation plus three meals

^ Brussels : Vouched cost of room plus the conference rate is applicable to all officers travelling to Brussels on overnight visits

SUBSISTENCE ALLOWANCES APPLICABLE FROM 1st May 2007
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N.B. Officers travelling to destinations which are not included in this Appendix should confirm the appropriate subsistence rates with the Personnel Unit of their employing Department/Office prior to departure.

The following rates are those appropriate to officers eligible for the class A rate of subsistence when travelling abroad on official duty. The appropriate amount for other officers is 90% of the relevant listed rate.

COUNTRY (Currency)	Night Rate 24 hours	Conference Rate	Day Rate over 10 hours	Day Rate over 5 hours
AUSTRIA (euro) * Bregenz, Graz, Innsbruck, Klagenfurt, Linz, Salzburg, Vienna	169.00	84.50	56.33	28.17
BELGIUM (euro) Brussels ^	See notes below	116.50	77.67	38.83
Elsewhere B&B plus	55.00	82.50	55.00	27.50
CANADA (Canadian \$) * Montreal - Nov to Apr - May to Aug - Sept & Oct Ottawa - January - February - Mar - Apr, July - Aug, Nov - Dec - May - Jun, Sep - Oct Toronto - from November to April - from May to October	304.00 320.00 347.00 365.00 320.00 377.00 285.00 317.00	152.00 160.00 173.50 182.50 160.00 188.50 142.50 158.50	101.33 108.67 115.67 121.67 106.67 125.67 95.00 105.67	50.67 53.33 57.83 60.83 53.33 62.83 47.50 52.83
CHINA (Renminbi)* Beijing/Peking	1,994.00	997.00	664.67	332.33
CROATIA (Kuna)* Zagreb	1,323.00	661.50	441.00	220.50
CZECH REPUBLIC (Korunas) * Prague	5,805.00	2902.50	1935.00	967.50
DENMARK (Krone) Copenhagen	1,918.00	959.00	639.33	319.67
Elsewhere Room plus	819.00	819.00	546.00	273.00
FINLAND (euro)* Helsinki	218.00	109.00	72.67	36.33
FRANCE (euro) * Paris	292.00	146.00	97.33	48.67
Strasbourg	174.00	87.00	58.00	29.00
Elsewhere Room plus	77.00	77.00	51.33	25.67
GERMANY (euro) Berlin	200.00	100.00	66.67	33.33
Dusseldorf	162.00	81.00	54.00	27.00
Frankfurt	219.00	109.50	73.00	36.50
Hamburg	200.00	100.00	66.67	33.33
Munich	210.00	105.00	70.00	35.00
Stuttgart	193.00	96.50	64.33	32.17
Elsewhere B&B plus	60.00	90.00	60.00	30.00
GREAT BRITAIN & NTH IRELAND (E Sterling) London	139.76	69.88	46.59	23.29
Northern Ireland	110.62	55.31	36.87	18.44
Elsewhere	96.84	48.42	32.28	16.14

COUNTRY (Currency)		Night Rate (24 hours)	Conference Rate	Day Rate over 10 hours	Day Rate over 5 hours
GREECE (euro) *					
Athens		259.00	129.50	86.33	43.17
HUNGARY (Forints & euro) *					
Budapest	B&B (€125.00) plus forints	14,909.00	22,383.50	14,909.00	7,454.50
ITALY (euro) *					
Bologna, Florence, Genoa, Milan, Turin & Venice		284.00	142.00	94.67	47.33
Naples & Rome		183.00	91.50	61.00	30.50
JAPAN (Yen) *					
Tokyo		29,055.00	14,527.50	9,685.00	4,842.50
Elsewhere	B&B plus	10,024.00	15,036.00	10,024.00	5,012.00
LUXEMBOURG (euro) *					
Luxembourg		285.00	142.50	95.00	47.50
NETHERLANDS (euro)					
Amsterdam		222.00	111.00	74.00	37.00
The Hague		240.00	120.00	80.00	40.00
Elsewhere	Room plus	82.00	82.00	54.67	27.33
NORWAY (Kroner) *					
Oslo		1,705.00	852.50	568.33	284.17
POLAND (Zlotys & euro) *					
Warsaw	B&B (€93) + zlotys	241.00	361.50	241.00	120.50
PORTUGAL (euro) *					
Lisbon		216.00	108.00	72.00	36.00
Oporto		223.00	111.50	74.33	37.17
Elsewhere #	Actuals + £4 sterling				
ROMANIA (Ron & Dollars)*					
Bucharest	B&B (€134) + Ron	191	286.50	191	95.50
SLOVAKIA (Korunas)*					
Bratislava	Room of €145 euro + koruna	1,773.00	1773.00	1182.00	591.00
SLOVENIA (euro & Slovenian Tolars)*					
Ljubljana 15 Dec - 28 Feb & 14 July - 31 Aug	B&B (€110) + Tolars	11,918.00	17,877.00	11,918.00	5,959.00
from 01 March - 13 July & 01 Sept - 15 Dec	B&B (€132) + Tolars	11,918.00	17,877.00	11,918.00	5,959.00
SPAIN (euro) *					
Barcelona		247.00	123.50	82.33	41.17
Madrid		237.00	118.50	79.00	39.50
Elsewhere	Room plus	75.00	75.00	50.00	25.00
SWEDEN (Sek) *					
Stockholm		2,710.00	1,355.00	903.33	451.67
SWITZERLAND (Sw Francs) *					
Geneva		354.00	177.00	118.00	59.00
Elsewhere #	Actuals + £4 sterling				
USA (Dollars) *					
Boston		407.00	203.50	135.67	67.83
Chicago		346.00	173.00	115.33	57.67
New York		285.00	142.50	95.00	47.50
San Francisco		308.00	154.00	102.67	51.33
Washington		355.00	177.50	118.33	59.17

* Rates are available for other locations in these countries on request from Personnel Units

Actuals = Vouched cost of accommodation plus three meals

^ Brussels : Vouched cost of room plus the conference rate is applicable to all officers travelling to Brussels on overnight visits

SUBSISTENCE ALLOWANCES APPLICABLE FROM 1st September 2007

N.B. Officers travelling to destinations which are not included in this Appendix should confirm the appropriate subsistence rates with the Personnel Unit of their employing Department/Office prior to departure.

The following rates are those appropriate to officers eligible for the class A rate of subsistence when travelling abroad on official duty. The appropriate amount for other officers is 90% of the relevant listed rate.

COUNTRY (Currency)		Night Rate 24 hours	Conference Rate	Day Rate over 10 hours	Day Rate over 5 hours
AUSTRIA (euro) * Bregenz, Graz, Innsbruck, Klagenfurt, Linz, Salzburg, Vienna		173.00	86.50	57.67	28.83
BELGIUM (euro) Brussels ^ Elsewhere	B&B plus	See notes below 55.00	116.50 82.50	77.67 55.00	38.83 27.50
CANADA (Canadian \$) * Montreal - Nov to Apr - May to Oct		324.00 369.00	162.00 184.50	108.00 123.00	54.00 61.50
Ottawa - January - February - Mar - Apr, July - Aug, Nov - Dec - May - Jun, Sep - Oct		385.00 320.00 377.00	182.50 160.00 188.50	121.67 106.67 125.67	60.83 53.33 62.83
Toronto - from November to April - from May to October		294.00 321.00	147.00 160.50	98.00 107.00	49.00 53.50
CHINA (Renminbi)* Beijing/Peking		1,994.00	997.00	664.67	332.33
CROATIA (Kuna)* Zagreb		1,241.00	620.50	413.67	206.83
CZECH REPUBLIC (Korunas) * Prague		5,805.00	2902.50	1935.00	967.50
DENMARK (Krone) Copenhagen Elsewhere	Room plus	1,918.00 819.00	959.00 819.00	639.33 546.00	319.67 273.00
FINLAND (euro)* Helsinki		218.00	109.00	72.67	36.33
FRANCE (euro) * Paris Strasbourg Elsewhere	Room plus	292.00 174.00 77.00	146.00 87.00 77.00	97.33 58.00 51.33	48.67 29.00 25.67
GERMANY (euro) Berlin Dusseldorf Frankfurt Hamburg Munich Stuttgart Elsewhere	use elsewhere rate use elsewhere rate use elsewhere rate B&B plus	200.00 162.00 210.00 34.00	100.00 81.00 105.00 51.00	66.67 54.00 70.00 34.00	33.33 27.00 35.00 17.00
GREAT BRITAIN & NTH IRELAND (E Sterling) London Northern Ireland Elsewhere		159.76 113.77 112.00	79.88 56.89 56.00	53.25 37.92 37.33	26.63 18.96 18.67

COUNTRY (Currency)		Night Rate (24 hours)	Conference Rate	Day Rate over 10 hours	Day Rate over 5 hours
GREECE (euro) *					
Athens		188.00	94.00	62.67	31.33
HUNGARY (Forints & euro) *					
Budapest	B&B (€125.00) plus forints	14,909.00	22,363.50	14,909.00	7,454.50
ITALY (euro) *					
Bologna, Florence, Genoa, Milan, Turin & Venice		291.00	145.50	97.00	48.50
Naples & Rome		227.00	113.50	75.67	37.83
JAPAN (Yen) *					
Tokyo		29,055.00	14,527.50	9,685.00	4,842.50
Elsewhere	B&B plus	10,024.00	15,036.00	10,024.00	5,012.00
LUXEMBOURG (euro) *					
Luxembourg		285.00	142.50	95.00	47.50
NETHERLANDS (euro)					
Amsterdam		202.00	101.00	67.33	33.67
The Hague		245.00	122.50	81.67	40.83
Elsewhere	Room plus	82.00	82.00	54.67	27.33
NORWAY (Kroner) *					
Oslo		1,705.00	852.50	568.33	284.17
POLAND (Zlotys & euro)					
Everywhere (including Warsaw)	B&B (€100) + zlotys	347.00	520.50	347.00	173.50
PORTUGAL (euro) *					
Lisbon		216.00	108.00	72.00	36.00
Oporto		201.00	100.50	67.00	33.50
Elsewhere #	Actuals + €10				
ROMANIA (Ron & Dollars)*					
Bucharest	B&B (€134) + Ron	191	286.50	191	95.50
SLOVAKIA (Korunas)					
Bratislava	Room of €145 euro + koruna	1,773.00	1773.00	1182.00	591.00
Elsewhere #	Actuals + €10				
SLOVENIA (euro)					
Ljubljana 16 Dec - 28 Feb & 14 July - 31 Aug	B&B (€110)	49.73	74.60	49.73	24.87
from 01 March - 13 July & 01 Sept - 15 Dec	B&B (€132)	49.73	74.60	49.73	24.87
Elsewhere #	Actuals + €10				
SPAIN (euro) *					
Barcelona		246.00	123.00	82.00	41.00
Madrid		241.00	120.50	80.33	40.17
Elsewhere	Room plus	79.00	79.00	52.67	26.33
SWEDEN (Sek)					
Stockholm		2,710.00	1,355.00	903.33	451.67
Elsewhere #	Actuals + €10				
SWITZERLAND (Sw Franca) *					
Geneva		354.00	177.00	118.00	59.00
Elsewhere #	Actuals + €10				
USA (Dollars) *					
Boston		407.00	203.50	135.67	67.83
Chicago		346.00	173.00	115.33	57.67
New York		285.00	142.50	95.00	47.50
San Francisco		308.00	154.00	102.67	51.33
Washington		355.00	177.50	118.33	59.17

* Rates are available for other locations in these countries on request from Personnel Units

Actuals = Vouched cost of accommodation & three meals plus €10 for incidental expenses.

^ Brussels : Vouched cost of room plus the conference rate is applicable to all officers travelling to Brussels on overnight visits

Pro-Forma Letter Independent (Second) Medical Opinions

Dear

I have been informed by the IHCA that the Attorney General's Office has advised the HSE-Employers Agency that a national agreement on professional fees negotiated between the HSE-Employers Agency and the IHCA is likely to contravene the Competition Act 2002. In order to clarify the position regarding professional fees, I set out hereunder the fee levels and related conditions which will apply on each occasion that I may be requested to provide an Independent (Second) Medical Opinion.

Note

In setting out the fees and conditions as detailed hereunder, I wish to emphasise that travel time in addition to time spent with the actual patient requires to be appropriately remunerated in addition to travel and subsistence allowances.

- (a) Second Opinion Professional Fee
- (b) Travel Time Hourly Rate
- (c) Travel Expenses
- (d) Subsistence Expenses
- (e) Cancellations/Deferrals

I will assume that unless I hear from you to the contrary, that the above arrangements are acceptable.

Yours sincerely,

Consultant Psychiatrist

Pro-Forma Letter Mental Health Tribunal Hearings

Dear

I have been informed by the IHCA that the Attorney General's Office has advised the HSE-Employers Agency that a national agreement on professional fees negotiated between the HSE-Employers Agency and the IHCA is likely to contravene the Competition Act 2002. In order to clarify the position regarding professional fees, I set out hereunder the fee levels and related conditions which will apply on each occasion that I may be requested to attend at a Mental Health Tribunal Hearing.

- (f) Professional Fee
- (g) Travel Allowance
- (h) Subsistence Allowance
- (i) Minimum notice for acting on Tribunals
- (j) Minimum notice for deferral/cancellation of Mental Health Tribunal Hearings
- (k) Fees payable where Hearings are deferred/cancelled
- (l) Fees payable where a Hearing is adjourned or extends to a second day etc.

I will assume that unless I hear from you to the contrary, that the above arrangements are acceptable.

Yours sincerely,

Consultant Psychiatrist

IHCA/Revenue Commissioners Agreement – Taxation of Travelling Expenses

C Factor Travel – Taxation

Following a meeting with the Direct Taxes Interpretation Section, Revenue Commissioners, it has been agreed that consultants' travel expenses in respect of travel to the hospital out of hours are not taxable in the following circumstances:

- 1) The Consultant is responding to a call in respect of a patient for whom he/she holds clinical responsibility.
- 2) There is some advice given by the consultant on managing the emergency pending his/her arrival at the hospital
- 3) He/she maintains clinical responsibility for the patient until after he/she has arrived at the hospital.

Members are requested to seek an assurance from their Human Resources (Payroll) Department that such C Factor travel claims are NOT subject to taxation.