

An Roinn Caiteachais Phoiblí agus Athchóirithe Department of Public Expenditure and Reform

Guidance and FAQs for Public Service Employers during COVID-19

In relation to working arrangements and temporary assignments across the Public Service

3 February 2022

Contents

List	t of Acronyms	4
Bac	kground	5
	Principles	6
1.	Attendance in the work premises during COVID-19	7
	UPDATED 1.1 Work premise attendance UPDATED 1.2 High risk and very high risk employees and work premise	7
	attendance	7
	UPDATED 1.3 The lead worker representative(s)	7
	1.4 What if an employee shows symptoms of COVID-19 in the employer's work premises?	8
	UPDATED 1.5 What is the process for a return to the employer's work premises after a COVID-19 test?	8
	UPDATED 1.6 Are face coverings required in the workplace?	8
2. C	OVID-19 special leave with pay arrangements	10
	UPDATED 2.1 When does special leave with pay apply during COVID-193	?
		10
	UPDATED 2.2 Close contacts and restricted movements	11
	2.3 What if an employee has another illness?	12
	UPDATED2.4 What documentation is required from the employee for specileave with pay?	12
	2.5 An employee is on special leave with pay, can they claim the DSP Illne Benefit for COVID-19?	ess 13
3. V	Vorking arrangements during COVID-19	14
	3.1 How should flexi-time operate during the period of COVID-19?	14
	3.2 Is special leave with pay available for caring responsibilities?	14
	3.3 Guidance on international travel	14
	3.4 What arrangements are in place for employees to attend a COVID-19 vaccination appointment?	15
	3.5 What arrangements are in place where an employee may have a reaction to a COVID-19 vaccination?	15
	3.6 What is the legal basis for processing employee data in relation to	
	COVID-19?	15 d
	3.7 Do employers have a right to know if an employee has been vaccinate or had COVID-19?	16
	3.8 Can public sector employees on unpaid leave (e.g. parental leave etc.) claim the COVID-19 Pandemic Unemployment Payment?) 16

4. Temporary assignments	.17
UPDATED 4.1 Is the Temporary Assignment Scheme (TAS) currently in operation? UPDATED 4.2 What happens to employees currently on temporary assignment?	17 17
UPDATED Appendix 1: Procedure for SLWP absence	.18
1 (a) Procedure for employees 1 (b) Procedure for managers	18 18
UPDATED Appendix 2: Sample special leave with pay self-declaration for	r
COVID-19	.20
UPDATED Appendix 3: Quick guide on working arrangements	.21
COVID-19 work arrangements – Quick Guide for Public Service Employer	rs 21

List of Acronyms

DSP	Department of Social Protection
FAQs	Frequently asked questions
GDPR	General Data Protection Regulation
HSA	Health and Safety Authority
HSE	Health Service Executive
HPSC	Health Protection Surveillance Centre
NSSO	National Shared Services Office
SLWP	Special Leave with Pay

Background

This guidance document for Civil and Public Service employers supersedes previous guidance and FAQs issued relating to Civil and Public Service working arrangements and temporary assignments during COVID-19. These arrangements apply to all Civil and Public Service employees.¹

Everything that has been managed and achieved during the COVID-19 pandemic restrictions has involved an unprecedented collaboration and cooperation across the entire civil and public service, operating to provide a single integrated response.

The FAQs have been prepared to assist employees and management in the Civil and Public Service to understand the process, rules and expectations associated with work arrangements during the COVID-19 recovery period across the public service.

These arrangements apply during the time that COVID-19 pandemic restrictions remain in place.

These FAQs will be updated in response to queries that are received centrally. The most up-to-date version of these FAQs will be available at <u>www.gov.ie/per</u>.

The Civil and Public Service need to ensure that our services have the potential to be flexible and responsive to any changes that may be needed based on public health advice. The guidance is continually reviewed, and employers will be advised of any changes.

Subject to expert public health advice in light of developing circumstances on COVID-19, the general principles or FAQ material may be subject to updating or other amendment. Employers retain the right to withdraw or amend provisions in light of developing circumstances.

¹ Individual employers will need to identify which employees fall into the category of public service employees.

Principles

The general principles to apply to the working arrangements during COVID-19 in the Civil and Public Service include:

Public health	Business need	One Public Service
Safeguarding the health of both the public in their interaction with the public service, and employees, is central to how we organise work. Public service employers and employees must comply with measures for safeguarding public health and safety of the workplace, including	We must deliver the services that the public need and expect in a changing delivery environment. Openness, transparency and consistency will underpin service delivery and decision- making. The employer determines the criteria for return to the workplace according to	One Public Service Throughout the COVID- 19 pandemic we have operated as a unified, One Public Service and accordingly these FAQs are developed in order to ensure transparency of decision making and agree on the overriding principles which apply, while recognising individual needs of certain sectors.
related legislation and Government advice.	business needs.	

1. Attendance in the work premises during COVID-19

UPDATED 1.1 Work premise attendance

The public health management of the COVID-19 pandemic in Ireland continues to evolve in light of changing circumstances and risks. From 24th of January 2022, the requirement to work from home unless it is necessary to attend the workplace in person ended. This means a phased return to physical attendance in workplaces can commence. This phased return should proceed dependent on the circumstances of individual workplaces, informed by consultations with workers, and as appropriate to each sector.

The <u>Transitional Protocol - Good Practice Guidance for Continuing to Prevent the</u> <u>Spread of COVID-19</u>, which has evolved from the Work Safely Protocol, and reflects the most recent public health advice, is the current guidance for the safe return and continued safe operating of workplaces.

For further information on recommended health measures, employers should read the Transitional <u>Protocol</u> in detail.

UPDATED 1.2 High risk and very high risk employees and work premise attendance

For any high risk or very high risk employees who have not yet returned to the employer's work premise, please refer to section C5 in the <u>Transitional Protocol</u> for information.

UPDATED 1.3 The lead worker representative(s)

A key role in each workplace since the pandemic began has been that of the Lead Worker Representative (LWR). Therefore, employers and employees are encouraged to maintain this role in each workplace, with at least one LWR in place charged to ensure that a shared responsibility to prevent the spread of COVID-19 in the workplace continues for an appropriate transition period. The LWR, together with the COVID-19 response management team, should support the implementation of any new or revised infection prevention and control (IPC) measures required. The identity of the person or persons appointed should be clearly communicated within the workplace.

1.4 What if an employee shows symptoms of COVID-19 in the employer's work premises?

It is important to emphasise that any employee who is displaying any symptoms of COVID-19 – regardless of vaccination status - does not attend the workplace.

The health and wellbeing of employees is of utmost importance. If an employee becomes unwell in the work premises, employers should ensure that arrangements are in place which take account of the requirements in the <u>Transistional Protocol</u>, the <u>Health and Safety Authority</u>, and the Health Protection Surveillance Centre (<u>HPSC</u>) website for guidance. These arrangements should be clearly communicated to employees. Sectors may need to refer to their own emergency protocols or arrangements as necessary where these exist.

UPDATED 1.5 What is the process for a return to the employer's work premises after a COVID-19 test?

Please note that this FAQ relates to a return to work in the <u>employer's work</u> <u>premises</u>. These arrangements do not preclude employees from returning to work at home at an earlier stage if this is feasible, depending on the situation of each case. Note: Sectors may need to refer to their own arrangements as necessary where these exist.

For individuals who have a positive PCR please follow the HSE advice <u>here</u>/for those under 40 who have registered a positive antigen test on the HSE portal please follow the HSE advice <u>here</u>.

For individuals with a negative PCR please follow the HSE advice <u>here</u>/for those under 40 who have registered a negative antigen test on the HSE portal please follow the HSE advice <u>here</u>.

UPDATED 1.6 Are face coverings required in the workplace?

The legal requirement to wear a face mask/covering remains in place only for specific regulated settings (e.g., healthcare, public transport, taxis, public offices, museums, libraries, retail premises etc.) until February 28 2022.

Outside of the above regulated settings, it is still good practice to continue to use face masks/coverings particularly in crowded areas. Workers who use or share work vehicles may also consider using a face mask/covering. Individuals at high or very high risk should also follow public health advice in relation to mask wearing,

including wearing a surgical or FFP2 mask when in crowded indoor settings. Employers should continue to support and facilitate the use of face masks by workers who may wish to continue to use them.

2. COVID-19 special leave with pay arrangements

UPDATED 2.1 When does special leave with pay apply during COVID-19?

Special leave with pay is used in lieu of sick leave for COVID-19 to assist in the prevention of the possible onward spread of COVID-19 in the work premises.

<u>Circular 2/1976, which covers special leave with pay</u> should only apply in lieu of sick leave for COVID-19 when an employee is required to self-isolate <u>and</u> is displaying symptoms of COVID-19 or had a positive PCR test/or for those under 40 who have registered a positive antigen test on the HSE portal. Medical or HSE advice should be followed. The HSE sets out the latest criteria for self-isolation at <u>this link</u>.

Special leave with pay in all sectors **<u>does not</u>** apply to individuals who are restricting their movements.

Special leave with pay only applies to employees who were rostered or due to be working. Special leave with pay cannot be substituted for other forms of leave, for example annual leave. If employees are on annual leave and have valid certification they can opt to apply for sick leave as per the normal rules of sick leave.

Please see the Quick Guide of Scenarios at Appendix 3 for further details of when special leave with pay applies.

The general principles applying to the management of sick leave, for example the requirement of employees to contact managers, and for ongoing contact with employees who are on special leave for this purpose, will apply.

Any special leave with pay granted for the purpose of self-isolation and/or diagnosis of COVID-19 will not be counted as part of the employee's sick leave record. Appropriate medical/HSE confirmation of the need to self-isolate and/or a diagnosis of COVID-19 will be required for the duration of the absence.

Different arrangements apply to close contact or self-administered antigen tests where individuals are asymptomatic (see FAQ 2.2).

Note that at any stage if an employee states that they feel well enough to work, but have tested positive for COVID-19 or are self-isolating because they were symptomatic, the employer may facilitate working from home instead of special leave with pay, if this is feasible and agreeable to both parties. They must not attend the work premises and must also follow medical and HSE advice as it relates to self-isolation.

From 7 February 2022, in instances where an employee is symptomatic and subsequently has a confirmed case of COVID-19, special leave with pay may continue for up to 10 calendar days if necessary and where it is supported by a positive PCR test for COVID-19 or for those under 40 a positive antigen test registered on the HSE portal. If an employee is still unwell after 10 calendar days they will move to ordinary sick leave arrangements.

When granting special leave with pay, as per clause 31.2 of <u>Circular 2/1976</u>, "the officer will be expected to comply at once with any directions which may be given by [their] Department and to take all practicable steps to resume duty as soon as possible. Otherwise, unless adequate reason is shown for non-compliance, the question of withholding pay will arise". Employees are not entitled to days in lieu of bank holidays whilst in receipt of special leave with pay.

In the event of non-compliance with the provisions of special leave with pay (including the requirement to provide bona fide² confirmation of self-isolation/diagnosis of COVID-19) existing procedures, including disciplinary measures may be invoked.

The arrangements relating to the application of special leave with pay for COVID-19 is temporary, and will be kept under regular review.

UPDATED 2.2 Close contacts and restricted movements

There is no requirement for fully vaccinated (where booster dose received more than 7 days ago) close contacts who do not have any Covid-19 symptoms to restrict their movements. The HSE sets out the latest criteria for restricted movements following close contact of a person that tests positive for COVID-19 at:

https://www2.hse.ie/conditions/coronavirus/close-contact-and-casualcontact.html

Special leave with pay does <u>not</u> apply to non-symptomatic employees who are required to restrict their movements as they are not ill. Special leave with pay does not apply in circumstances where asymptomatic individuals are required to take antigen tests as close contacts. Where an employee is required to restrict their movements the employer must facilitate working from home in instances where there is no derogation for the return to the workplace (Note: Sectors may need to

² Bona fide in relation to a representation or communication means in good faith and well founded in fact. The employer reserves the right to request further confirmation.

refer to their own arrangements as necessary where derogations exist). If remote working in an employee's current role is not feasible, then the assignment of work may be outside of their usual core duties. Employees must cooperate with all such flexibilities while they are restricting their movements. In all such cases, employees remain available for work whilst at home, where they have been advised to restrict their movements as a precautionary measure.

This FAQ does <u>not</u> apply to employees who are required to quarantine arising from travel abroad (see FAQ 3.3).

2.3 What if an employee has another illness?

Any non-COVID-19 illness will be recorded as ordinary certified sick leave and the usual rules governing <u>sick leave</u> will apply.

UPDATED2.4 What documentation is required from the employee for special leave with pay?

If an employee is displaying symptoms and/or has a positive PCR test, or for those under 40 who have registered a positive antigen test on the HSE portal, then the period should be recorded as special leave with pay. Special leave with pay for COVID-19 is being used in place of sick pay. As noted, special leave with pay should only apply when an employee is required to self-isolate <u>and</u> is displaying symptoms of COVID-19 or had a positive PCR test or for those under 40 who have registered a positive antigen test on the HSE portal. Medical or HSE advice should be followed. As the public health advice allows for self-referral for COVID-19 testing when someone has COVID-19 symptoms, SLWP may also be granted to employees in this scenario, providing they produce the results of their test as confirmation.

Appropriate medical/HSE confirmation of the need to self-isolate and/or a diagnosis of COVID-19 will be required i.e. positive PCR test/registered positive antigen test on the HSE portal. In the event that written confirmation is not available, this may take the form of a self-declaration in certain circumstances, where it is accompanied by text message confirmation, for example. How this will work in practice will vary based on the unique circumstances of each employer. For example, employers may wish to implement a self-declaration form on return to work (see appendix 2 for a sample), which is completed by the employee and signed off by the employer. In instances where the employee has undertaken a COVID-19 PCR test, they may be required to provide the results to their employer, for example for occupational health purposes.

The employer should clearly communicate to employees the information required to be provided and the notification process. See guidance at the end of this document for more details on notification requirements.

Self-declarations and/or accompanying certification/confirmation should be retained by Local HR on the individual's personnel file and should be subject to audit.

For employers within the NSSO customer group the notification process will include the requirement that managers raise a case, in the same way as for sick leave, for special leave with pay on the PeoplePoint system. (Note that the employee will need to engage with management in their Department/Office in terms of certification/documentation/confirmation of PCR test, rather than sending it to the NSSO.)

2.5 An employee is on special leave with pay, can they claim the DSP IIIness Benefit for COVID-19?

Public Service employees who can avail of the special leave with pay for COVID-19 are excluded from claiming the special DSP COVID-19 illness benefit payment. Any instances of civil or public servants found to be in receipt of both special leave with pay and the COVID-19 illness benefit will be subject to disciplinary action.

3. Working arrangements during COVID-19

3.1 How should flexi-time operate during the period of COVID-19?

The normal operation of flexi-time, or equivalent attendance management rules, including any flexi-time accruals and deficits, continues to remain temporarily suspended for those employees who are working under different arrangements. This includes those who are working from home and working different shift patterns etc., which are required in order to support physical/social distancing and public health requirements.

Flexi-time arrangements were re-introduced with effect from 24 August 2020 and/or commencement of the organisation's next viable flexi period. This arrangement applies <u>only</u> in circumstances where employees are attending the employer's work premises and are working their normal, pre-COVID work attendance patterns.

For those employees where flexi-time remains temporarily suspended, this arrangement does not preclude employers from using clocking in and out arrangements for monitoring purposes. Any balances accrued by employees before the suspension of flexible working hours arrangements can continue to remain and be held over until the COVID-19 working arrangements are no longer in place.

3.2 Is special leave with pay available for caring responsibilities?

There is no special paid leave available for COVID-19 caring arrangements during this time.

Any employee who wishes to avail of existing leave allowances during this time is entitled to have such requests considered by their employer, as always, including parental leave, annual leave etc.

3.3 Guidance on international travel

Current guidance on international travel is available on gov.ie at this link.

Employees who intend to travel abroad should ensure that they are aware of any testing and quarantine requirements in place at the time of travel, and pertaining to their own circumstances, both for their intended destination and on return to

Ireland. Where a restricted movement period is required as a result of travel, all employees must make provision by way of an annual leave or unpaid leave application for that period of restricted movement, in line with the normal rules applying in the relevant sector. This arrangement is applicable to all civil and public servants, regardless of whether they can work from home.

An emergency brake system may be applied quickly to countries where a variant of concern or interest arises. Employees should be aware that whatever restricted movement (quarantine) requirements are in place and applicable to them on their date of return to Ireland will apply. Employees are required to notify their employer as soon as possible if they have to take additional annual leave or unpaid leave in order to satisfy any restricted movement (quarantine) requirement.

3.4 What arrangements are in place for employees to attend a COVID-19 vaccination appointment?

Where an employee in the public service has an appointment to attend a COVID-19 vaccination during working hours, they will be facilitated to attend based on the health/medical appointment arrangements which apply in each sector.

3.5 What arrangements are in place where an employee may have a reaction to a COVID-19 vaccination?

Where there may be a reaction to a COVID-19 vaccination and the employee is unfit for work, the absence will be recorded as ordinary certified sick leave and the usual rules governing <u>sick leave</u> will apply.

3.6 What is the legal basis for processing employee data in relation to COVID-19?

Civil and Public Service employers are obliged to provide a safe workplace, which may include the processing of health data in order to ensure that safety. Articles 6(1)(c), 9(2)(b) and (g) of GDPR, along with section 53 of the Data Protection Act, 2018 (which permits the processing of special categories of personal data for purposes of public interest in the area of public health) will likely be the most appropriate legal bases for processing this data.

For further information please visit the Data Protection Commission website.

3.7 Do employers have a right to know if an employee has been vaccinated or had COVID-19?

As noted in the Work Safely Protocol the decision to get a vaccination against COVID-19 is voluntary and workers will therefore make their own individual decisions in this regard. The Data Protection Commission has produced a guidance note on <u>Processing COVID-19 Vaccination Data in the context of Employment</u>. The guidance notes that "[a]s a general position, the DPC considers that, in the absence of clear advice from public health authorities in Ireland that it is necessary for all employees and workers, the processing of vaccine data is likely to represent unnecessary and excessive data collection for which no clear legal basis exists". However, the note does provide for specific employment contexts where collection of information may be lawful and each sector may issue its own guidance.

Employers may ask employees for information in relation to their COVID-19 special category data in certain circumstances, for example where an employee who requests to avail of special leave with pay will be required to provide details of the results of their COVID-19 PCR test or antigen test. At all times the data collection and processing must be necessary, proportionate and safeguarded.

3.8 Can public sector employees on unpaid leave (e.g. parental leave etc.) claim the COVID-19 Pandemic Unemployment Payment?

No. The COVID-19 pandemic unemployment payment was designed as a shortterm response for those individuals working in the private sector who became unemployed as a result of the pandemic.

4. Temporary assignments

UPDATED 4.1 Is the Temporary Assignment Scheme (TAS) currently in operation?

As organisations move back towards resuming business as usual, the operation of the existing scheme is deactivated, with the facility to reactivate quickly should the need arise to meet any future demands in relation to COVID-19 from the civil and public service.

UPDATED 4.2 What happens to employees currently on temporary assignment?

Any employees currently on temporary assignment will be contacted by their Local HR.

UPDATED Appendix 1: Procedure for SLWP absence

1 (a) Procedure for employees

- 1. Telephone your manager³ before 10am on the first day of isolation to as would normally be the case for sick leave. You will be required to provide confirmation/medical certification/satisfactory evidence of a positive PCR or antigen test for COVID-19.
- 2. Please note that Public Service employees <u>cannot</u> claim DSP COVID-19 Enhanced Illness Benefit in cases where they are receiving special leave with pay. Any claim for DSP COVID-19 Enhanced Illness Benefit will be treated as a disciplinary matter.
- 3. Your manager will record you absence as special leave with pay on the commencement date.
- By applying for special leave with pay, you agree that in the event of noncompliance with the provisions of special leave with pay (including the requirement to provide bona fide⁴ confirmation of self-isolation for COVID-19) existing procedures, including disciplinary measures may be invoked.

1 (b) Procedure for managers

- 1. Employees who are advised to self-isolate with symptoms of COVID-19 must inform their manager as per sick leave requirements.
- 2. Managers should record the absence as special leave with pay and ask the employee to provide dates and confirmation/medical certification/satisfactory proof of COVID-19 PCR test or antigen test, including date of test. The arrangements for the recording of this will vary based on each organisation's payroll/HR facilities.
- 3. Managers should make employees aware of the need to stay in regular contact and advise them of any employee assistance programme available to them.
- 4. Managers should alert the employee to any follow up actions that are required, including occupational health referrals, the need to provide

³ If your manager is not available, please contact another manager in your area or your HR team. In rare situations where that is not possible, make a note of the date and times of call made and continue to try to contact your managers until contact is made.

⁴ Bona fide in relation to a representation or communication means in good faith and well founded in fact. The employer reserves the right to request further confirmation.

documentation and actions on their return to work (for example return to work protocols etc.).

UPDATED Appendix 2: Sample special leave with pay self-declaration for COVID-19

Employee Details

Name	
Grade	
Department	

Dates of Special Leave with Pay for COVID-19 related self-isolation

Dates	From DD/MM/YYYY to DD/MM/YYYY		

Declaration for Special Leave Pay

I confirm I have read and understand the provisions of Special Lea with Pay as set out in Part IX of <u>Circular 02/1976</u>	ve Yes	
I understand that in the event of non-compliance with the provision special leave with pay (including the requirement to provide bona fi confirmation of self-isolation/diagnosis of COVID-19) existing procedures, including disciplinary measures may be invoked.		
I understand that any overpayment of salary which may arise from compliance with the provisions of special leave with pay will be rep	165	
I have attached relevant documentation (where applicable)	Yes	
Employee signature		
Date		

Manager Approval

Manager signature	
Date	

Data Protection The data requested in this form will be used to process your application for Special Leave with Pay (COVID-19 related) and will be retained as part of your personnel record for the appropriate period of time. The employer will treat all information and personal data you give according to the law.

⁵ Bona fide in relation to a representation or communication means in good faith and well founded in fact. The employer reserves the right to request further confirmation.



UPDATED Appendix 3: Quick guide on working arrangements

COVID-19 work arrangements – Quick Guide for Public Service Employers

Please note the scenarios are based on current public health advice available on 31 January 2022, and have been produced as a guide only. Employers should ensure that they base decisions on current public health advice. In relation to Home Working and Return to the Work premises, different advice may apply in the health sector. Please see hse.ie for further advice.

#	Scenario	Employee	Special leave with pay	Sick leave	Home working / remain available for working at home ⁶	Return to work premises ⁷
1	COVID-19 symptoms – employee is awaiting a HSE COVID-19 test	Self-isolate until outcome known	Yes - until outcome known, then assess and follow subsequent advice (see below scenarios)	No	See footnote 9 below	Cannot be determined until outcome known (see other scenarios)
2	COVID-19 symptoms – employee received positive PCR test result/ under 40 has registered a positive antigen test on the HSE portal and is not well enough to work.	Self-isolate for 7 days and take extra care for another 3 days to reduce the risk of passing COVID-19 on.	Yes – up to day 10 if required	Yes – after day 10. This takes effect for any new cases on 7 February 2022	No	Following self- isolation period and additional 3 days if required.

⁶ See FAQ 2.2 in the Guidance document on <u>gov.ie at this link</u> for further details on "remain available for work". Note that at any stage if an employee states that they feel well enough to work, but have tested positive for COVID-19 or are self-isolating because they were symptomatic, the employer may facilitate working from home instead of special leave with pay, if this is feasible and agreeable to both parties. They must not attend the work premises and must also follow Medical and HSE advice as it relates to self-isolation.

⁷ Refers to any work location outside the home

#	Scenario	Employee	Special leave with pay	Sick leave	Home working / remain available for working at home ⁶	Return to work premises ⁷
3	COVID-19 symptoms – employee required to self- isolate and subsequently receive a negative COVID- 19 test result	Continue to self-isolate until 48 hours after symptoms are gone or mostly gone	Yes - up until date of negative test	Yes - after date of negative test if employee continues to be not well enough to work.	Where the employee is well, symptoms have resolved and awaiting the end of the 48-hour period - they can work from home/remain available for work for that period.	48 hours after symptom are gone or mostly gone
4	Advised to self-isolate pre- surgery.	Restrict movements	No	Yes – during/following surgery	Yes for self-isolation period pre-surgery. Person needs to be available for work (see <u>FAQ 2.2 in the Guidance</u>) for period pre-surgery.	When sick leave finishes post-surgery.
5a	Overseas travel where a quarantine period is required	Restrict movements (quarantine)	No	No	No - Annual/other unpaid leave must be taken.	
5b	Overseas travel where no quarantine is required	Can return to work	No	No	Not required	Yes
6	Possible reaction to COVID-19 vaccination	If an employee is unfit for work, then usual sick leave rules apply	No	Yes	N/A	As per provisions of sick leave, if required



An Roinn Caiteachais Phoiblí agus Athchóirithe Department of Public Expenditure and Reform

Tithe an Rialtas. Sráid Mhuirfean Uacht, Baile Átha Cliath 2, D02 R583, Éire Government Buildings, Upper Merrion Street, Dublin 2, D02 R583, Ireland

T:+353 1 676 7571 @IRLDeptPer www.per.gov.ie