

2006/07

Financial Guideline 02

JMB Recommended Motor Kilometric Rates

This guideline is an update on Financial Guideline 10/05 which was issued to schools in September 2005 and which is currently available on www.jmb.ie.

Rates payable for travel expenses have been updated in accordance with Civil Service rates as allowable by the Revenue Commissioners.

1. Rates payable to Principals, Chairpersons and Board of Management members

The following are the rates of travel recommended for the Principal, Chairperson and Board members for necessary travel, other than attendance at Board of Management meetings, to carry out school business:

Rates per kilometre effective from 1 July 2006

Official Motor Travel in a calendar Year	Engine Capacity up to 1200cc	Engine Capacity 1201cc to 1500cc	Engine Capacity 1500cc and over
Up to 6437km	52.16 cent	61.66 cent	78.32 cent
6438km and over	26.97 cent	30.96 cent	36.65 cent

2. Rates Payable to Teachers and Other School Employees:

The rate of travel payable to teachers and other school employees for travel on school business is a matter for the Board of Management to decide. In the interests of fairness, the Board may feel that the Civil Service rates outlined above should apply for all official travel depending on the school's ability to pay. In any event, the minimum rate payable has been increased from 22c to 25.83c per kilometre.

3. General Guidelines – Clarification

The general guidelines and conditions governing the payment of travel expenses and subsistence allowances are outlined in Financial Guideline 10/05. On a point of clarification, it is very clear that travel expenses cannot be paid in respect of any portion of a journey which involves travel between home and school. As membership of a Board of Management is voluntary, no Board member may be paid travel expenses out of school funds for attendance at regular meetings. In the case of a Chairperson travelling a long distance to meetings, the cost of such travel is a matter for the school patron / trustees and not for the school.

Fergus Dunne, Director,
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November 16, 2006.

