



Emmet House,
Milltown, Dublin 14
T: (01) 269 0677
F: (01) 202 8219
E: fssu@secretariat.ie
W: www.jmb.ie

2012/2013 Financial Guideline 04

Recommended Kilometric Travel Rates and Subsistence Allowances

The Board of Management of a Voluntary Secondary School may agree to pay travel and subsistence allowances to school personnel in accordance with this guideline and within the regulations laid down by the Revenue Commissioners from time to time. Travel and subsistence allowances may be paid to **the Principal, Deputy Principal, Chairperson of the Board of Management, other Board members, teaching and non-teaching staff** for necessary travel required to carry out school business.

1. The recommended rates payable for travelling expenses are those set for the Civil Service. The current relevant rates are set out below:

Current Recommended Motor Rates per Kilometre

Official Motor Travel in a calendar Year	Engine Capacity up to 1200cc	Engine Capacity 1201cc to 1500cc	Engine Capacity 1501cc and over
Up to 6,437km	39.12 cent	46.25 cent	59.07 cent
6,438km and over	21.22 cent	23.62 cent	28.46 cent

2. Subsistence payments will only be made on the basis of vouched expenditure on meals and necessary accommodation on submission of receipts to the Principal or Chairperson of the board.

General Guidelines and Conditions

Payment of expenses for travel and subsistence should only be made in line with the following guidelines and conditions:

- It is the duty of the Principal and Board of Management to ensure that only essential travel is undertaken thereby keeping such expenditure to a minimum
- The Board of Management should determine the types and categories of school business for which expenses may be paid (See "**Guidelines for Financial Management in Voluntary Secondary Schools**" Chapter 34.)

- The Civil Service travel rates listed above are the maximum rates which may be paid without incurring a tax liability. The Board of Management is free to set travel rates at any rate equal to or below these levels.
- Travel expenses cannot be paid in respect of any portion of a journey which covers all or part of a person's usual route between home and school.
- The Principal, Chairperson of the board or any other board member may not be paid expenses for attendance at board meetings or any other meeting which takes place in the school. Any payment made in these circumstances is subject to tax.
- In the case of a chairperson or other board member travelling a long distance to Board of Management meetings, the cost of such travel is a matter for the school patron/trustee and should not be a burden on the school.
- Each claim for expenses should be verified by the Principal and by the Chairperson of the Board of Management where the Principal is the claimant.
- The financial year for the purpose of calculating kilometric travel rates shall be the calendar year.
- Travel and subsistence claims should be submitted as soon as possible and in any event within one month of the relevant journey. All claims should be submitted on a standard claim form on school headed paper.
- All documentation in relation to travel and subsistence claims should be retained for a period of seven years (i.e. six years after the tax year to which the records refer).

**Fergus Dunne, Director,
JMB Financial Support Services Unit.
September 2012.**