

### 34. Payment of Travel and Subsistence Allowances to Personnel in Voluntary Secondary Schools

The Board of Management of a Voluntary Secondary School may agree to pay travel and subsistence allowances to various categories of personnel in accordance with guidelines and rates as determined by the JMB. These allowances may be paid for travel by Board members, selection committee members and employees of the Board engaged on Board or school business. Claims may be allowed only to the extent that they can be met from current resources and within the limits set down in the annual school budget and approved by the Trustees.

Expenditure on travel and subsistence should be strictly appraised and monitored. It is the duty of the Principal and Board of Management to ensure that only essential travel is undertaken and every effort is made to keep such expenditure to a minimum.

The categories of school personnel to whom travel and other allowances may be paid and the recommended rates of such allowances are as follows:

**1. The Principal of a Voluntary Secondary School** may be paid expenses for necessary travel to carry out school business either in his/her capacity as Principal or as Secretary of the Board of Management for the following:

- Attendance at funerals of immediate family of staff or students
- Attendance at educational functions at which the Principal represents the school
- Attendance at in-service or other educational events directly related to the professional development of the Principal
- AMCSS / JMB and NAPD regional meetings
- Annual Conferences of AMCSS / JMB and NAPD
- Expenses may be paid for attendance at school (outside school hours) for meetings of parents, Parents' Council, or other official meetings including Board of Management meetings. However, as the **school** is the Principal's place of work, these expenses **are** subject to tax
- Other functions as previously approved by the Board of Management

When the **Deputy Principal** carries out these functions, the same provisions apply.

**2. The Chairperson of a Board of Management**, by agreement with the Board, may be paid travel and subsistence allowances in the following circumstances:

- Attendance at meetings, other than Board of Management meetings, where the Chairperson is representing the school or at meetings which are relevant to school business
- Attendance at educational events related to school or educational development
- Attendance at AMCSS / JMB regional meetings
- Attendance at Annual Conference of AMCSS / JMB

3. **Board of Management members** by agreement, may be paid expenses for necessary travel, other than attendance at Board of Management meetings, to carry out school business either as a representative of the Board or of the school.

The recommended current rates of travel and subsistence allowances payable to Principals, Chairpersons and Board of Management are outlined in **Appendix 12**.

4. **Teachers employed in Voluntary Secondary Schools** may be paid expenses for travel on school business approved by the Principal and Board of Management e.g. supervising work experience, use of own car to travel to school extra-curricular activities for which the teacher is responsible.
5. **Non-teaching employees of a Board of Management** may be paid expenses for journeys necessarily undertaken by them in the performance of duties subject to prior approval by the Principal or Board of Management.

### **Verification of Claims:**

The Board of Management should determine the types and categories of school business for which expenses may be paid. In general, the business should be substantive and essential to the operation of the school. The Board of Management should ensure that each claim for expenses is verified by the Principal and by the Chairperson where the Principal is the claimant. Employees of the Board must have prior approval from the Principal before incurring expenses for which they intend to make a claim.

### **General Guidelines and Conditions**

- Travel expenses will not 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.
- Travel and subsistence allowances will not be paid in the case of DES sponsored in-service or activities which are financially covered by the DES or other external agency.
- The mileage year for purposes of payment of motor mileage rates shall be the calendar year.
- Travel should be by the shortest practicable route and by means of public transport where this is conveniently available.
- Where more than one person is travelling to the same meeting, arrangements should be made to avoid the unnecessary duplication of the use of more than one car.
- Subsistence allowances will only be paid for vouched expenditure on meals and necessary accommodation. Receipts must be presented to an payment sanctioned by the Principal or Chairperson of the Board.
- Subsistence allowances are not intended to meet the whole cost of subsistence when absent from home and headquarters and is not intended to be a source of emolument profit.
- Travel and subsistence claims should be submitted immediately and in any event within one month of the journey having been made.

## Procedure

- Claims for travel and subsistence allowances should be made through the Principal as Secretary of the Board of Management on a claim form, a sample of which is included with this document. **(See Appendix 13)**
- All claims should show the purpose of the journey, the mode of transport used, the capacity of the engine in cc's, the total mileage travelled, actual dates and times of departure and return.
- The Principal and Board of Management shall check the claim and be satisfied that the claim satisfies the guidelines above.
- All expenses should form part of the annual school budget and review.
- All such expenditure should be clearly identified in the school's financial records and in the annual accounts.
- Principal, members of the Board and employees of the Board who are required to use his/her card for official business will require authorisation to do so. Each person so authorised must sign the undertaking provided to **Appendix 13**.
- The authorised original claim shall be retained by the Board and be available for inspection.
- If from time to time any expense issue arises which is not covered by these guidelines, the Principal should bring the matter to the attention of the Chairperson who will decide what response is appropriate.

**N.B. There is no option to pay a person for a day in lieu of work as a tax free expense. However, it is possible to pay a sum of money which would be regarded as income and subject to PAYE / PRSI in the normal way and declared to the Revenue Commissioners.**