

## Financial Guidelines 2017/2018 - 02

### Travel and Subsistence Expenses for Members of Board of Management, School Principal and School Personnel

Travel and subsistence allowances are repayable in respect of necessary travel required to carry out school business and such expenditure must be kept to a minimum adhering to the civil service travel rates below.

There are 3 options for reimbursement of expenses:

1. Payment of an amount TAX FREE based on certifiable expenses using civil service rates below. These rates are the maximum allowable.

#### *Civil Service Motor Travel Rates per Kilometre (Calendar Year)*

Bands	Distance	Engine Capacity up to 1200cc	Engine Capacity up to 1201cc to 1500cc	Engine Capacity up to 1501cc and over
Band 1	0 – 1,500 km	37.96 cent	39.86 cent	44.79 cent
Band 2	1,501 – 5,500km	70.00 cent	73.21 cent	83.53 cent
Band 3	5,501 – 25,000km	27.55 cent	29.03 cent	32.21 cent
Band 4	25,001 km and over	21.36 cent	22.23 cent	25.85 cent

#### *Civil Service Subsistence Rates Overnight Rates*

Normal Rate	Reduced Rate	Detention Rate
133.73	120.36	66.87

#### *Civil Service Subsistence Rates Day Rates*

10 Hours or more	5 hours or less than 10 hours
33.61	14.01

2. Treat the individual as an employee with statutory deductions for PAYE/PRSI.
3. Treat the individual as self-employed and payment on receipt of a valid invoice and Tax Clearance Certificate to ensure that the individual is fully tax compliant.

All subsistence claims should be submitted within one month on a [Travel & Subsistence Expenses Claim Form](#) on school headed paper and supported by valid receipts. Claims should be approved by the Principal or the Chairperson of the Board if the Principal is the claimant and of the relevant journey.

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).

Members of Boards of Management shall not receive any financial remuneration for his or her services as a member of the Board. The Board of Management should determine what expenses are allowable for serving board members.

In such an instance, payment of such expenses:

- where more than one person is travelling to the same area, arrangements should where feasible, be made to avoid the unnecessary duplication of the use of more than one car.
- the travelling allowance payable will be calculated using to the distance from home or school, whichever is the lesser. If an employee receives expense payments in respect of travelling to and from work, such expense payments are taxable and subject to PAYE deductions.

If you need any further information  
please email [primary@fssu.ie](mailto:primary@fssu.ie) or phone (01) 9104020