

Financial Guideline 2021/2022 – 16

Community & Comprehensive Schools

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

This guideline supersedes Financial Guideline 29-2018/2019 and 09-2019/2020. There are no changes in the application of these guidelines. The claim form has been updated and a template policy included.

1. Introduction

Travel and subsistence allowances may be paid to members of the board of management, Principal, Deputy Principal, teaching and non-teaching staff, and selection committee members for necessary travel required to carry out school business. Travel and subsistence allowances may be paid to members of ACCS and NAPD in respect of attendance at annual conferences and performance of duties on behalf of NAPD and ACCS Executives.

In order to comply with Revenue requirements and best practice in governance and financial management the board of management should annually agree and approve a policy on the payment of travel and subsistence expenses for members of the board of management, the school Principal and other school personnel.

2. Travel and subsistence expense policy

To download a sample policy template please [click here](#). The policy should cover the following points:

- Claims may be allowed only to the extent that there are adequate financial resources within the school's budget to meet the cost.
- It is the duty of Principals and boards of management to ensure that expenditure on travel and subsistence is strictly appraised and monitored and only essential travel is undertaken and that every effort is made to keep expenditure to a minimum. The board is obliged to approve all instances which will result in claims for travel and subsistence and is obliged to verify the validity of each and every claim. Claims should be matched by appropriately vouched and verified claims forms. [Click here for a sample claim form](#).

- The Principal may be delegated the responsibility to vouch for claims submitted by other employees. In cases where the Principal is claiming travel and subsistence, these claims must be verified by the chairperson of the board of management or, in the absence of the chairperson, a nominee of the board, prior to payment being processed.
- The Department pays travel expenses in respect of teachers attending approved in-service training courses organised by the Department.

3. Categories of Personnel

- Members of a board of management may be paid expenses at the normal rate of travelling and subsistence for journeys necessarily incurred in connection with attendance at board meetings and for any other journeys necessarily undertaken in the performance of their duties as board members (e.g. serving on selection boards).
- The Principal of a Community or Comprehensive School when for good and sufficient reasons he/she is engaged in carrying out school business, either in his/her capacity as Principal or as secretary of the board of management, he/she may be paid expenses at the normal rate of travelling and subsistence. The Principal shall not be entitled to travel or subsistence allowances for attendance at board of management meetings and/or for attending the school in the normal way.
- Members of A.C.C.S. (Association of Community & Comprehensive Schools); A.P.V.C. (Association of Principals and Vice Principals of Community and Comprehensive Schools) and N.A.P.D. (National Association of Principals and Deputy Principals), as appropriate may be paid expenses at the normal rate of travelling and subsistence in respect of attendance at annual conferences and performance of duties as may be required throughout the year on behalf of the A.C.C.S., A.P.V.C. and N.A.P.D. Executives (e.g. meetings with the Department). Boards may also provide for a maximum of three regional meetings per year for members of the A.C.C.S.; A.P.V.C. and N.A.P.D., as appropriate. A maximum of two overnight allowances is allowable for annual conferences.
- Teachers employed in Community & Comprehensive Schools may be paid expenses at the normal rate of travelling and subsistence for school business approved by the Principal and board of management (e.g. supervising work experience locations).
- 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 the prior approval of the Principal/secretary of board of management.
- The nominees of Trustees who participate in Community and Comprehensive School teacher selection committees and **who are not in Public Sector employment**, are paid

a rate of €130 per day. Appropriate travel expenses and subsistence allowances, at standard rates, are also payable in line with Civil Service Rates, see Appendix 1. ([Department of Education Circular 0077/2011](#)).

4. General Regulations and Conditions

- Except in the case of board members entitled to travelling and subsistence for journeys necessarily incurred in connection with attendance at board of management meetings, travelling 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 the school.
- Where travel arises in relation to in-service, other than that arising from Department sponsored in-service, for teachers, the travelling allowance should be calculated by applying the public service transport rate or the reduced rate of mileage, as appropriate.
- Where a person proceeds on an official journey direct from home or returns home direct, the travelling allowance payable will be calculated by reference to the distance from home or the school whichever is the lesser.
- The rate of mileage payable is based on the cumulative mileage claimed to date in the financial year. Cumulative mileage is the total kilometres for which travel expenses have been claimed in the year to date. This includes all mileage claimed from any other public or private body.
- The Civil Service travel rates are the maximum rates which may be paid without incurring a tax liability (**Appendix 1**). The board of management is free to set travel rates at any rate equal to or below these levels.
- The financial year for the purpose of calculating kilometric travel rates is the calendar year.
- Travel should be by the shortest practicable route(s) and by means of public transport where this is conveniently available.
- In the case of a person who uses his/her own car, where public transport could have been used, the amount to be allowed for the person's own car in respect of mileage allowance must not exceed the cost of public transport. Personnel will be authorised to use private transport for reasons connected with school business only in the following circumstances where:
 - no suitable public transport (i.e. train or bus) is available,
 - public transport is suitable only at equal or greater expense, or

- the use of public transport would result in the loss of official time which it is necessary to avoid.
- 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.
- Taxis or cars should only be hired when no suitable public transport is available. Receipts should be supplied with all such claims.
- A day allowance is payable in respect of an absence from home or school of 5 hours and more than 8 km away from the school or home. Time spent at school/headquarters or on journeys from home to school or vice versa will not reckon towards the qualifying period of 5 hours.
- A night allowance is payable for an absence at a place more than 100 km away from a person's home or school. The night allowance covers a period up to 24 hours from the time of departure as well as any further period not exceeding 5 hours. Where an absence includes one or more nights, a day allowance will be paid only if the last period of 24 hours is exceeded by 5 or more hours.
- Deductions to be made from the subsistence rate to take account of meals provided to an officer at no cost to him/herself, are as follows:
 - where lunch or dinner is provided, a five-hour rate should be deducted;
 - where both lunch and dinner are provided, a ten-hour rate should be deducted;
 - where breakfast is provided, half the appropriate five-hour rate should be deducted.
- Travel and subsistence claims should be submitted immediately and certainly within one month of the journey having been made. All claims should be submitted on Travel & Subsistence Expense Claim Forms, [click here for a sample claim form](#).
- Board members and employees of the board engaged on board/school business are responsible for their own insurance while using their own private vehicle for work purposes. An Indemnity Declaration Form for use of personal motor vehicle on official school business authorised by the Board of Management must be completed by any employee/board of management member using their private vehicle for school business purposes. ([Department of Education-Circular 0017/2016](#)). The declaration form is provided in Appendix 1 of the [sample Travel and Subsistence Expenses Policy](#).
- Principal and employees of the board who are required to pay higher premiums to effect insurance cover for their own cars because they (a) provide transport for pupils in certain specified circumstances defined by the board or (b) otherwise make their cars

available for such use, may be recouped the extra costs involved on production of the necessary receipts.

5. Procedure

- Claims for travel and subsistence allowances should be made to the board of management on the revised claim form. [Click here to download the sample claim form.](#)

- All claims should show:

- the purpose of the journey (e.g. Board meeting, Annual Conference, etc.)
- the mode of transport used
- if private transport used, the capacity of the engine in c.c.'s and the total mileage travelled
- the actual date(s) and times of departure from and return to school/claimant's residence.

•the cumulative mileage claimed to date in the financial year. This includes all mileage claimed from any other public or private body.

- The board of management shall check the claim and satisfy itself that:
 - the journey was duly approved
 - the claim is not a duplicate claim
 - where a private car was used, there was no reasonable alternative
 - the mileage claimed (where applicable) is correct;
- All such expenditure shall be clearly identified in the school's financial records.
- 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).

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Appendix 1

Civil Service Travel Rates effective 1st April 2017

Motor Travel Rates per Kilometre				
Bands	Distance	Engine Capacity up to 1200cc	Engine Capacity 1201cc to 1500cc	Engine Capacity 1501cc and over
Band 1	0 – 1,500 km	37.95 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

Reduced Motor Travel Rates per Kilometre		
Engine Capacity up to 1200cc	Engine Capacity 1201cc to 1500cc	Engine Capacity 1501cc and over
16.59 cent	17.63 cent	18.97 cent

Reduced mileage rates are payable for journeys associated with an individual's job but not solely related to the performance of those duties.

Examples include:

- attendance at confined promotion competitions
- attendance at approved courses of education
- attendance at courses or conferences
- return visits home at weekends during periods of temporary transfer.

Standard Domestic Subsistence Rates

Effective from 1st July 2019

Overnight rates		
Normal Rate	Reduced Rate	Detention Rate
€147.00	€132.30	€73.50
Day Rates		
10 hours or more	5 hours but less than 10 hours	
€36.97	€15.41	

Overnight allowance covers an overnight assignment of up to 24 hours. This must be at least 100km from the employee's home and their normal place of work.

The rate category depends on the period of an assignment:

- normal rate is for up to 14 nights
- reduced rate covers the next 14 nights
- detention rate covers each of the next 28 nights.

Vouched Accommodation ("VA") Domestic Subsistence Rates

(for use in Dublin only)

Effective from 1st July 2019

Vouched Accommodation ("VA") Rate	Accommodation		Meals
VA Rate	<u>Vouched</u> cost of accommodation up to €147.00	Plus	€36.97