

APPENDIX 7

*An Roinn Oideachais
agus Eolaíochta
Brainse an Iarbhunoideachais
Bóthar Phort Laoise
Tulach Mhór
Co. Uíbh Fhailí*



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An Rúnaí

The Secretary
Board of Management
Community & Comprehensive School
named in the address.

Circular Letter No. CC 2/99

PAYMENT OF TRAVELLING AND SUBSISTENCE ALLOWANCES

I am directed by the Minister for Education and Science to refer to Circular Letter CC13/98 concerning the regulations governing the payment of Travel and Subsistence Allowances. The application of the Circular has given rise to a large number of queries, which have been the subject of discussion with the ACS. The regulations have now been revised (Appendix 1 to this Circular) and become effective from 1 August, 1999.

The revised regulations apply to domestic travel only. The prior written approval of the Minister will continue to be required for any expenditure from school funds in respect of visits abroad.

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

In addition, I am also to convey sanction for the payment of revised rates of travel and subsistence as set out in Appendix 2 to this Circular.

Edward Ward
Assistant Principal Officer
23 July 1999

Payment of Travelling and Subsistence Allowances

The Board of Management may pay travel and subsistence allowances in accordance with regulations and at rates approved from time to time by the Department of Education & Skills in respect of the categories of personnel outlined below. The conditions governing such payments and the procedures to be applied are also set out in this Appendix.

1. Categories of Personnel

The categories of personnel to whom travel and subsistence may be paid are as follows:

- 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 for journeys necessarily undertaken by them in the performance of duties subject to the prior approval of the Principal/Secretary of Board of Management.

2. Department Inspectors:

The terms of this document do not apply to Department Inspectors who serve on Boards of Management and/or Selection Boards. They will continue to claim expenses directly from the Department.

3. Verification of Claims:

The Board of Management shall determine the types of school business or other official business for which expenses may be paid to the categories set out in paragraph 1 above. In determining the type of school business referred to, the Board of Management should ensure that the business is substantive and essential to the operation of the school e.g. attendance at commercial promotions would not normally be considered to be substantive and essential. The Board of Management shall exercise strict control and supervision over these matters in the context of the following regulations. In particular, each claim for expenses must be verified before payment is made. The Principal/Secretary must verify each claim except where he/she is the claimant when the Board Chairperson must verify the claim. Employees of the Board must have prior approval from the Principal/Secretary before incurring expenses for which they intend to make a claim.

4. General Regulations and Conditions:

- (a) Headquarters for the purpose of these regulations shall be the school. 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 headquarters.

- (b) Regulations governing travel and subsistence claims arising from Department sponsored in-service courses are set out separately. Where travel arises in relation to other 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. The reduced rate of mileage is outlined in Appendix 2.
- (c) 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/headquarters whichever is the lesser.
- (d) The mileage year for purposes of payment of motor mileage rates reckons from the date that private transport was first used on official business.
- (e) Travel should be by the shortest practicable route(s) and by means of public transport where this is conveniently available. Where a private car is used, calculation of motor mileage allowance is based on the cubic capacity of the vehicle as reckoned for taxation purposes.
- (f) 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. An officer will be authorised to use private transport for reasons connected with school business only in the following circumstances where
 - i. no suitable public transport (i.e. train or bus) is available.
 - ii. public transport is suitable only at equal or greater expense.
 - iii. the use of public transport would result in the loss of official time which it is necessary to avoid.
- (g) 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.
- (h) Taxis or cars should only be hired when no suitable public transport is available. Vouchers should be supplied with all such claims.
- (i) The subsistence allowance payable is 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 or profit.
- (j) Subsistence allowance is not payable for an absence at any place within 8 km of the school or a person's home/normal place of residence. Subject to the foregoing, a day allowance is payable in respect of an absence from home or school of 5 hours or more. Time spent at school/headquarters or on journeys from home to headquarters or vice versa will not reckon towards the qualifying period of 5 hours.
- (k) A night allowance is not payable for an absence at a place within 100 km of a person's home or school/headquarters. 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. Subject to the foregoing, 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.
- (l) Travel and subsistence claims should be submitted immediately and certainly within one month of the journey having been made.
- (m) Claims may be allowed only to the extent that they can be met within the school's approved non-pay allocation and the Department reserves the right to place a cash limit on such allowances for any financial year.
- (n) 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 is provided, a ten hour rate should be deducted;
 - where breakfast is provided, half the appropriate five hour rate should be deducted.

- (o) Principal, members of the Board and employees of the Board who are required to use his/her car for official business will require authorisation to do so. Each person so authorised must sign the undertaking provided in Appendix 3 of this Circular.
- (p) 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

- (a) Claims for travel and subsistence allowances should be made to the Board of Management on the revised claim form attached to this Circular.
- (b) 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.
- (c) The Board of Management shall check the claim and satisfy itself that
 - (i) the journey was duly approved
 - (ii) the claim is not a duplicate claim
 - (iii) where a private car was used, there was no reasonable alternative (see paragraph 4(e) and 4(f) above);
 - (iv) the mileage claimed (where applicable) is correct;
 - (v) a claim is not submitted to another body in respect of the same journey;
 - (vi) allowances are paid at the correct rate (taking into account the cumulative mileage position) and that any other travel allowances paid out to applicants from other sources, e.g. Department, V.E.C., etc. would be properly checked out to arrive at the correct mileage rate payable in each case.
 - (vi) appropriate expenses are authorised in accordance with the provisions of this document.
- (d) The expenses in question shall be charged to the School Fund or other activity as appropriate.
- (e) Separate estimates of such expenditure shall be included in the annual estimates furnished to the Department.
- (f) All such expenditure shall be clearly identified in the school's financial records and in the financial report submitted to the Department.
- (g) The authorised original claims shall be retained by the Board and be available for inspection.

6. Rates

The current rates of travel rates and subsistence allowances are set out below.

Rates per mile affective from 5th March 2009

Official Motor Travel in a calendar year	Engine Capacity up to 1200cc	Engine Capacity 1201cc to 1500cc	Engine Capacity 1501cc and over
Up to 4000 miles	62.94 cent	74.42 cent	95.05 cent
4001 and over	34.13 cent	38.00 cent	45.79 cent
Reduced Rates	23.55 cent	26.76 cent	31.36 cent

Rates per kilometre affective from 5th March 2009

Official Motor Travel in a calendar year	Engine Capacity up to 1200cc	Engine Capacity 1201cc to 1500cc	Engine Capacity 1501cc and over
Up to 6437km	39.12 cent	46.25 cent	59.07 cent
6438km and over	21.22 cent	23.62 cent	28.46 cent
Reduced Rates	14.64 cent	16.64 cent	19.49 cent

Subsistence rates effective from 1st July 2015 Boards of Management of Comprehensive and Community Schools

1. **Night Allowance:** €125 per night for continuous absence up to 14 nights.

A night allowance covers a period of absence from home of 24 hours or more.

1. **Day Allowance:** In respect of absence for not less than 5 hours standing alone or in addition to an absence of 24 hours in respect of which a night allowance is payable.

(i) 5 hours but less than 10 hours: €14.01

(ii) 10 hours or more: €33.61

The Department of Education and Skills will advise any amendments to the foregoing rates to Boards of Management as they occur.

7. Clarification

In the event of doubt or difficulty, School Division - Financial Section, Department of Education & Skills, Comamaddy, Athlone, Co. Westmeath N37 X659 (050 6483954) should be consulted.