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JMB Financial Support Services Unit

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Payment of Travel and Subsistence Allowances to Personnel In Voluntary Secondary Schools

1. Travel and Subsistence Allowances

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 undertaken by the Principal, Deputy Principal, Board members, teachers and other 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.

2. Categories of School Management Personnel

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

2.1 Principal/Management

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.
- Obligatory 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.
- Other functions as previously approved by the Board of Management.

Please see General Guidelines below in Section 7

2.2 Deputy Principal

When the Deputy Principal carries out the functions as outlined in Paragraph 2.1 either in a delegated capacity or as Acting Principal the same provisions apply.

2.3 Chairperson

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.
- Appeals.
- Attendance at educational events related to school or educational development.
- Attendance at AMCSS/JMB regional meetings.
- Where the Chairperson represents the BOM or where the Board designates the Chair as a representative of the Board.
- Attendance at Annual Conference of AMCSS/JMB.

2.4 Board of Management Members

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 as a representative of the Board and of the school in a designated capacity in the instances outlined at 2.3 when applicable.

3. Recommended Rates

The recommended rates of travel and subsistence allowances payable to Principals, Chairpersons and Board of Management members as outlined above are as follows:

3.1 Travel Allowances

The JMB advises that travel expenses be paid at current civil service rates. The rates should be adjusted in future years to reflect any current increases. School Boards of Management will be appraised of this beforehand by the JMB.

Civil Service Rates (It should be noted that rates are calculated per kilometre)

| Official Motor Travel in a Calendar Year | Engine Capacity | | |
|---|-----------------|---------------|--------------------|
| | Up to 1200cc | 1201 – 1500cc | 1501cc and over |
| Up to 6,437 Kms | 52.16 cent | 60.85 cent | 77.21 cent |
| 6,437 Kms and over | 26.40 cent | 30.31 cent | 35.67 cent |

3.2 Subsistence Allowances

The JMB advises the Subsistence Allowance should comprise actual expenses which have been vouched by submitting the appropriate receipts.

3.3 Records

All records relating to travel and subsistence expenses should be retained by the employer for examination in the event of an audit. The records are expected to be kept for seven years.

4. Teachers

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-activities for which the teacher is responsible. The recommended mileage rate under this heading is **22c per kilometre.**

5. Non-teaching Employees

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. Again the recommended rate in this category is **22c per kilometre.**

6. 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.

7. 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.
Expenses incurred in travelling to and from the school are not allowable for tax purposes and any reimbursement of these expenses is taxable.
- 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 and payment sanctioned by the Principal or Chairperson of the Board.
- Travel and subsistence claims should be submitted immediately and in any event within one month of the journey having been made.

8. 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.
- 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.
- 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.

Fergus Dunne

Director

JMB Financial Support Services

15th September 2005

APPENDIX 1

TRAVEL & SUBSISTENCE EXPENSES CLAIM FORM FOR USE IN VOLUNTARY SECONDARY SCHOOLS

(1) NAME (BLOCK CAPITALS) _____

HOME ADDRESS _____

(2) DETAILS OF CAR (ENGINE C.C etc.) _____

(3) CLAIM PERIOD _____

| | | |
|---------------|---|---------|
| TRAVEL | € | _____ |
| SUBSISTENCE | € | _____ |
| MISCELLANEOUS | € | _____ |
| TOTAL CLAIM | € | _____ |
| AMOUNT DUE | | € _____ |

(4) DECLARATION BY CLAIMANT

I declare that:

- (a) The subsistence and other allowances that I claim are correct and in accordance with regulations.
- (b) The expenses were actually and necessarily incurred by me in relation to school business.
- (c) I have not claimed, nor will I claim from any Government Department, nor from any other source, the expenses incurred above.
- (d) My cumulative travel to date for which I have been paid travelling expenses (including travel claimed herein and from other public bodies) during the current travel year is _____.

SIGNATURE _____

DATE _____

(5) AUTHORISATION

**Signed on behalf of the Board of
Management** _____
(Principal/Chairperson)

DETAILS OF CLAIM

| DATE | JOURNEY FROM | TO | PURPOSE OF JOURNEY | MODE OF CONVEYENCE | DISTANCE (In Kilometres) | TRAVEL € | SUBSISTENCE € | MISC. AMOUNTS € |
|------|-----------------|----|-----------------------|-----------------------|-----------------------------|-------------|------------------|-----------------------|
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| | | | | | TOTAL | | | |