



A.M.D.G.

CRESCENT COLLEGE COMPREHENSIVE SJ

DOORADOYLE, LIMERICK V94 W6W8

Crescent College Comprehensive SJ

Travel and Subsistence Expenses Policy for Members of Board of Management, School Principal and School Personnel (Community & Comprehensive School)

Approved by board of management: 25TH March 2026

Next policy review date: March 2028

1. Introduction

Travel and subsistence allowances may be paid to members of the board of management, Principal, Deputy Principal, teaching and non-teaching staff, selection committee members and volunteers for necessary travel required to carry out school business under the terms set out below.

2. Types of business for which expense may be claimed:

- i) 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).
- ii) 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.

- iii) 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.
- iv) Teachers 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).
- v) Non-teaching employees of a board of management may be paid expenses at the normal rate of travelling and subsistence for journeys necessarily undertaken by them in the performance of duties subject to the prior approval.
- vi) Independent members of the selection committee may be paid expenses at the normal rate of travelling and subsistence for journeys necessarily undertaken by them. Journeys between home and the school or interview location are not business journeys and any reimbursement of motoring expenses (including taxi fares) in respect of the cost of such journeys is taxable.
- vii) Volunteers [Board Members]

3. Approval of expense claims:

- All business for which travel and subsistence expenses are claimed must be substantive and essential to the operation of the school.
- All expense claims must be verified and approved by the Principal and by the chairperson where the Principal is the claimant before payment is made.
- Employees of the board must have prior approval from the Principal before incurring expenses for which they intend to make a claim.
- Claims must be made on the approved school claim form.

4. General Guidelines and Conditions

- 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.
- 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.
 - 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.
 - 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 a private car is used, calculation of motor mileage allowance is based on the cubic capacity of the vehicle as reckoned for taxation purposes.
 - 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.
 - 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.
 - 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.
- 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. A Declaration Form as outlined in Appendix 1 must be completed by any employee/board of management member using their private vehicle for school business purposes. ([Department of Education and Youth Circular 0017/2016](#)) 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.
- All travel and subsistence payments made to teachers or non-teaching employees of the board of management must be reported to Revenue through the Enhanced Reporting Requirements (ERR) system.

5. Procedure

- Claims for travel and subsistence allowances should be made through the Principal as secretary of the board of management on the approved claim form.
- 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 cumulative mileage/kilometres for the year to date must be included on the claim form. This includes all mileage/kilometres claims from any source
- The Principal and board of management shall check the claim and be satisfied that the claim satisfies the guidelines above and:
 - 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;
- Before a travel and subsistence payment is made to an employee of the board, the payment must be reported to Revenue through the Enhanced Reporting Requirements (ERR) system.
- 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 car for official business will require authorisation to do so. Each person so authorised must sign the undertaking provided to Appendix 1.
- The authorised original claim shall be retained by the board for a period of seven years 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.

6. Contacts:

For questions about this policy, contact the board of management or Barbara Mackey/School Accountant by email – mackeyb@crecentsj.com

7. Policy Review:

This policy will be reviewed annually and updated where necessary.

Adopted by board of management on 25th March 2026

Signed by the Chair on behalf of the board of management



Note:

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