Circular Letter 0040/2017

To the Principal/ Secretary Board of Management
of each Community and Comprehensive School

REVISED RATES OF TRAVELLING AND SUBSISTENCE ALLOWANCES

Introduction

Following a review by the Department of Public Expenditure and Reform (DPER) to set common rates of Travel & Subsistence for all public servants, the Minister for Education and Skills wishes to convey sanction to Community and Comprehensive Schools of revised rates of Travelling and Subsistence which are payable with effect from 1st April 2017. The revised rates, as appropriate, are set out in Appendix 1 and 2 below.

The revised rates 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 continue to 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.

Travel should be by the shortest practicable route(s) and by means of public transport where possible. Where conveyance by rail or bus is practicable, the allowance to be paid will be the actual expenses of travel. Where the use of an officer’s private vehicle is necessary, mileage allowances may be paid in line with the rates notified in this circular.

The DPER notification of the revised rates noted that they were also subject to DPER Circular 11/82 and any other instruction in force from time to time, including the distance requirements outlined in DPER Circular 05/2015: Subsistence Allowances with effect from 1st July 2015. These are also applicable as appropriate in the Community and Comprehensive Sector.

This circular replaces as appropriate the position set out in Department Circular 2/99.

Revised Arrangements

1. Motor Travel Rates.
   1.1. The previous system of rates and mileage bands in place since 1999 has been reviewed in the context of modern motoring needs and conditions.
   1.2. The revised rates are based on a methodology that reflects changes in technology, road conditions, commuter behaviour and car ownership patterns. Some of the key changes made to the formula include:

   a) An increase in the number of distance bands from two to four allowing a more nuanced compensation regime focused on individuals who do significant work related driving;
   b) A lower recoupment rate for the first 1,500 km;
   c) An increased recoupment rate from 1,501 km to 5,500 km focused on individuals who do significant work related driving;
More beneficial compensation rates for cars with lower engine sizes and emissions;

The formula for calculating mileage now assumes an individual replaces their car every four years rather than every three years;

The Government’s National policy on Climate Action commits to the development of a cost-effective policy for reducing carbon emissions and increasing efficiency within the transport sector. The importance of encouraging individuals to choose more environmentally-friendly vehicles and methods of travel is noted and future arrangements will move progressively in this direction in subsequent revisions of the mileage formula.

1.3. Details of the new arrangements set out in this circular apply from 1st April 2017.

1.4. The amount of mileage accumulated by individuals between 1st January 2017 and 1st April 2017 will not be altered by the introduction of these new bands and rates. Mileage to date will however count towards aggregated mileage for the year. For example, individuals driving a car in the ‘1200-1500cc’ engine size who had claimed 1,400 km on 1st April 2017 would then move to the new Band 1 and receive 39.86 cent per km. Once they have driven a further 100 km, they would then move to Band 2 and receive 73.21 cent per km.

1.5. All outstanding mileage claims in respect of the period 1st January 2017 to 31st March 2017 should be made as soon as possible and may be paid in accordance with the arrangements pertaining prior to 1st April 2017.

1.6. The rates listed at Appendix 1 of this circular will be locked in for a period of three years. It is the intention of the Department of Public Expenditure and Reform that any future review of this formula will include a five-year replacement rate, in order to take account of increased efficiencies and improvements in motor technology.

1.7. 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. As outlined in Circular 0017/2016 a Declaration Form must be completed by any employee/Board of Management member using their private vehicle for school business purposes.

2. Standard Domestic Subsistence Rates

2.1. The Minister has agreed that changes will be made to the rates with effect from 1st April 2017. The revised rates are specified in Appendix 2.

2.2. In accordance with the agreed procedures and in line with changes to the Consumer Price Index (CPI), the standard overnight rate has been increased, while both day rates remain unchanged.

3. Vouched Accommodation (VA) rate for Dublin

3.1. In recognition of difficulties in sourcing suitable accommodation in Dublin within the standard rate, it has been agreed that, with effect from 1st April 2017, a separate Vouched Accommodation (VA) rate may apply where individuals are claiming an overnight allowance in Dublin.

3.2. In such cases, a Vouched Accommodation Rate consisting of the vouched costs of accommodation up to a limit of the standard overnight rate (€133.73) plus the appropriate day rate for individual’s meals may be claimed.

3.3. In accordance with existing policy, where an individual sources accommodation that exceeds the cost of the overnight rate or vouched accommodation rate as appropriate, they will be solely responsible for meeting the additional accommodation expense.

3.4. The standard overnight rate will continue to apply where individuals source accommodation and meals in Dublin within the rate. Where individuals cannot source accommodation within this rate, they may claim the VA rate. Accommodation costs while claiming the VA rate must be vouched.
Circulation and Queries

4. Please ensure that copies of this Circular are provided to all members of the Board of Management and its contents are brought to the attention of all affected staff in your employment including those on leave of absence.

5. This Circular can be accessed on the Department’s website under www.education.ie

6. Queries from schools in relation to this Circular should be addressed to the ACCS:
   - Email at office@accs.ie
   - Phone at 01 4601150

Hubert Loftus
Principal Officer
Schools Financial
April 2017
Appendix 1

Rates per kilometre
effective from 1st April 2017

<table>
<thead>
<tr>
<th>Distance Bands</th>
<th>Engine Capacity up to 1200cc</th>
<th>Engine Capacity 1201cc to 1500cc</th>
<th>Engine Capacity 1501cc and over</th>
</tr>
</thead>
<tbody>
<tr>
<td>Band 1</td>
<td>0 - 1,500km</td>
<td>37.95 cent</td>
<td>39.86 cent</td>
</tr>
<tr>
<td>Band 2</td>
<td>1,501 – 5,500 km</td>
<td>70.00 cent</td>
<td>73.21 cent</td>
</tr>
<tr>
<td>Band 3</td>
<td>5,501 – 25,000 km</td>
<td>27.55 cent</td>
<td>29.03 cent</td>
</tr>
<tr>
<td>Band 4</td>
<td>25,001 km and over</td>
<td>21.36 cent</td>
<td>22.23 cent</td>
</tr>
</tbody>
</table>

Reduced Motor Travel Rates per kilometre

<table>
<thead>
<tr>
<th>Engine Capacity up to 1200cc</th>
<th>Engine Capacity 1201cc to 1500cc</th>
<th>Engine Capacity 1501cc and over</th>
</tr>
</thead>
<tbody>
<tr>
<td>16.59 cent</td>
<td>17.63 cent</td>
<td>18.97 cent</td>
</tr>
</tbody>
</table>
Appendix 2

Standard Domestic Subsistence rates

effective from 1st April 2017

<table>
<thead>
<tr>
<th>Overnight Rates</th>
<th>Normal Rate</th>
<th>Reduced Rate</th>
<th>Detention Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>€133.73</td>
<td>€120.36</td>
<td>€66.87</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Day Rates</th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>10 hours or more</td>
<td>€33.61</td>
<td>€14.01</td>
<td></td>
</tr>
</tbody>
</table>

Vouched Accommodation (VA) Domestic Subsistence Rates (for use in Dublin only)

<table>
<thead>
<tr>
<th>Vouched Accommodation (VA) Rate</th>
<th>Accommodation</th>
<th>Meals</th>
</tr>
</thead>
<tbody>
<tr>
<td>VA Rate</td>
<td>Vouched cost of accommodation up to €133.73</td>
<td>Plus €33.61</td>
</tr>
</tbody>
</table>