

Title	LWETB Travel and Subsistence Policy
Date	29 th April, 2021
Approved By	Chief Executive, LWETB
Noted By	LWETB Board

LWETB Travel and Subsistence Policy

Longford and Westmeath ETB will adhere to public service procedures as set out from time to time in guidance reviewed by the Department of Public Expenditure and Reform (DPER), either communicated directly or via the Department of Education, as appropriate.

Longford and Westmeath Education and Training Board will only pay travel and subsistence costs in relation to activities/ events etc which have a clear educational content and are of benefit to the ETB. Priority will be given to the payment of expenses associated with statutory meetings, the essential travel of teachers in connection with delivery of courses and the delivery of adult education services.

Journeys shall be planned to reduce the total cost of expenses to the minimum, consistent with efficiency and economy. The shortest route to be used.

Travel and Subsistence to Staff and Members of LWETB and Statutory Committees

1. Expenses will only be paid in respect of expenses actually and necessarily incurred in the performance of official duties and expenses represent the lesser of distance between
 - home and temporary place of work and/or
 - normal place of work (headquarters) and temporary place of work
2. All Staff, Members of LWETB and Statutory Committees and other persons conducting official business on behalf of LWETB must read and accept the Indemnity Declaration presented in the ESBS CoreHR Expenses System when any claim is being made. The authorisation to use their own motor vehicle is subject to any relevant regulations or conditions in force from time to time and, in particular, to the condition that it is insured, and will continue to be insured, for the purpose of the Road Traffic Act 1961. It is the responsibility of each person to inform their own motor insurers of the intention of such official business use, to ensure it is included on their motor insurance policy and to notify LWETB of any changes made. The Department of Education and/or LWETB will not accept liability for any loss or damage resulting from the use of their own motor vehicle on official business, including professional development.
3. It is the responsibility of all staff, to claim for all travel from within the ETB sector from LWETB. Travel for interviews in other ETB's should be claimed from LWETB in the first instance and may be recharged as appropriate.
4. There is no requirement under circular at present for Members of LWETB and Statutory Committees to declare any 'other' travel expenses already claimed from other stated-funded organisations, but they may do so at their own discretion.
5. An officer/member will be authorised to use private transport for reasons connected with official LWETB 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.

- 6.** 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:
- (a) Attendance at confined promotion competitions
 - (b) Attendance at approved courses of education
 - (c) Attendance at courses or conferences
 - (d) Return visits home at weekends during periods of temporary transfer

Line Management when approving travel in respect of b) and c) above should determine and advise where reduced rates are applicable.

7. It shall be the responsibility of each officer/member (who uses his/her vehicle in the performance of official duties) to certify the accuracy of his/her claim in accordance with these regulations.

8. 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.

9. Taxis or cars should only be hired when no suitable transport is available. Receipts must be supplied with all such claims. Any claim submitted without the necessary receipt will be deemed invalid and the claim returned to the claimant.

10. Subsistence allowance is only payable for additional costs for necessary absence from a staff members base (*Some staff may have more than one base*) on ETB business, as per allowable rates.

11. Travel and subsistence claims should be submitted and no longer than two months of the journey having been made.

12. Claims submitted that are more than two months old will require an explanation to be furnished by both the claimant and the approver justifying payment. These claims MAY be subject to review and reported to Senior Management.

13. All claims should be completed through the ESBS CoreHR Expenses System and approved by your assigned approver.

14. Claims submitted through the ESBS CoreHR Expenses System which are not completed in full in accordance with the foregoing will be returned to the claimant.

Adjustments to Subsistence for Staff and Members of LWETB and Statutory Committees

- A day allowance is not payable for an absence on official business that is within 8 km of an employee's headquarters or home (whichever is the lesser)
- Where subsistence expenses are due but you have been provided with lunch by LWETB –the current subsistence rate will be paid, less the current short subsistence rate
- Where subsistence expenses are due but you have been provided with lunch and dinner by LWETB –the current subsistence rate will be paid, less long day subsistence rate
- An overnight allowance will not generally be payable in respect of a necessary absence on official business that is within 100km of an employee's home or headquarters (whichever is the lesser)
- Where 24-hour subsistence expenses are due (overnight expenses rate) but you have been provided with lunch by LWETB - the full overnight rate will be paid, less short subsistence rate
- Where 24-hour subsistence expenses are due (overnight expenses rate) but you have been provided with lunch and dinner by LWETB -the full overnight rate will be paid, less long day subsistence rate
- A separate Vouched Accommodation ("VA") rate may apply where officers/members are claiming an overnight allowance in Dublin and cannot source suitable accommodation in Dublin within the standard rate.

Travel and Subsistence to Members of Boards of Management of Schools

Travel and Subsistence will be made to members of Boards of Management of Schools in accordance with the provisions of the Education and Training Boards Act, any other relevant legislation and the any directions of the Minister for Education, the Minister for Finance or the Minister for Public Expenditure and Reform.

Travel expenses for members of Boards of Management are capped at 20 kilometres per single journey by private car. Where travel is undertaken by bus or train, only vouched expenses will be payable.

Subsistence allowances will not be payable to members of Boards of Management for attendance at board meetings.

Funding Allocation

Expenditure on travel and subsistence in excess of the funding allocation, as set out in the appendix to the annual letter of determination to LWETB, will not be incurred without the prior approval of the Department of Education.

LWETB will put appropriate procedures in place to monitor, report and enforce the relevant rules and requirements.

Air Travel/Foreign Travel

All air/foreign travel must have prior approval by the Chief Executive and will be paid within the terms and conditions as set out in the letter of approval.

Other Documents of Reference

Department of Education (DE) Circular Letters:

http://www.education.ie/en/Circulars-and-Forms/Active-Circulars/cl0039_2017
http://www.education.ie/en/Circulars-and-Forms/Active-Circulars/cl0037_2017
http://www.education.ie/en/Circulars-and-Forms/Active-Circulars/cl0036_2017
https://www.education.ie/en/Circulars-and-Forms/Active-Circulars/cl0031_2015.pdf
<http://circulars.gov.ie/pdf/circular/finance/1982/11.pdf>
<http://circulars.gov.ie/pdf/circular/per/2015/05.pdf>

Revenue Commissioners

Statement of Practice SP – IT/2/07 www.revenue.ie

Revenue Tax & Duty Manual 05-01-06

<https://www.revenue.ie/en/tax-professionals/tdm/income-tax-capital-gains-taxcorporation-tax/part-05/05-01-06.pdf>

For all Travel & Subsistence related queries please contact:

Travel Section

Longford and Westmeath ETB

Athlone Training Centre,

Garrycastle,

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Responsibilities

Owner

Director of Organisation Support and Development

LWETB Senior Leadership Team

LWETB Chief Executive

LWETB Board

Responsibilities

Revisions and updates to the Policy

Review of the Policy

Approval of the Policy

Noting of the Policy