

**Financial Guideline P12 - 2018/19**

**Travel and Subsistence Expenses for Board of Management Members  
and School Personnel**

Travel and subsistence may be paid to members of the board of management, teaching and non-teaching staff for necessary travel required to carry out school business. Members of the board shall not receive any financial remuneration for his or her services as a member of the board.

The FSSU recommends that payments should only be made based on vouched expenditure incurred on meals and necessary accommodation on submission of receipts to the treasurer for board approval.

The following allowances can be paid tax free for motor travel, overnight and day time subsistence:

**Civil Service Travel Rates effective from 1<sup>st</sup> April 2017**

***Civil Service Motor Travel Rates per Kilometre (Calendar Year)***

<b>Bands</b>	<b>Distance</b>	<b>Engine Capacity up to 1200cc</b>	<b>Engine Capacity 1201cc to 1500cc</b>	<b>Engine Capacity 1501cc and over</b>
Band 1	0 – 1,500 km	37.95 cent	39.86 cent	44.79 cent
Band 2	1,501 – 5,500km	70.00 cent	73.21 cent	83.53 cent
Band 3	5,501 – 25,000km	27.55 cent	29.03 cent	32.21 cent
Band 4	25,001 km and over	21.36 cent	22.23 cent	25.85 cent

***Civil Service Subsistence Rates Overnight Rates***

<b>Normal Rate</b>	<b>Reduced Rate</b>	<b>Detention Rate</b>
€133.73	€120.36	€66.87

***Civil Service Subsistence Rates Day Rates***

<b>10 Hours or more</b>	<b>5 hours or less than 10 hours</b>
€33.61	€14.01

### ***Reduced Motor Travel Rates per kilometre***

<b>Engine Capacity up to 1200cc</b>	<b>Engine Capacity 1201cc to 1500cc</b>	<b>Engine Capacity 1501cc and over</b>
16.59 cent	17.63 cent	18.97 cent

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:

- attendance at confined promotion competitions
- attendance at approved courses of education
- attendance at courses or conferences
- return visits home at weekends during periods of temporary transfer

#### **Additional Notes:**

- Only essential travel is undertaken to keep expenditure to a minimum.
- Rates quoted above are the maximum allowable, without incurring a tax liability but the board is free to set travel rates below these levels.
- The calendar year should be used for the purpose of calculating kilometric rates.
- The cumulative mileage/kilometres for the year to date must be included on the claim form and must include mileage from all sources.
- Expenses should be vouched and approved by the treasurer. Where the treasurer or the Principal is the claimant, the chairperson should approve the claim.
- All travel and subsistence claims should be submitted within one month on a [Travel & Subsistence Expenses Claim Form](#) and supported by valid receipts.
- All documentation in relation to travel and subsistence claims should be retained for a period of seven years (i.e. six years after the tax year to which the records refer).

Per guidance from the Revenue Commissioners "[Part 05-02-05 of the Income Tax, Tax and Duty Manual, Employee's Motoring/Bicycle Expenses](#)":

- merely put the unpaid individual in a position to carry out his/her work; and*
  - no more than reimburse the individual the expenses actually incurred by him/her and do not exceed the Civil Service rates for reimbursement of expenses of travelling and subsistence.*
- Where more than one person is travelling to the same area, arrangements should where feasible, be made to avoid the unnecessary duplication of the use of more than one car.
  - The travelling allowance payable will be calculated using to the distance from home or school, whichever is the lesser.
  - The travel and subsistence expenses must be necessarily incurred in the performance of the duties of the office or employment and planned to reduce the total amount of travel to the minimum.

**If you require any further information, please email [primary@fssu.ie](mailto:primary@fssu.ie) or phone (01) 910 4020**

**Financial Support Services Unit**

## Treoir Airgeadais P12 - 2018/19

### Costais Taistil agus Chothaithe le haghaidh Comhaltaí Boird Bainistíochta agus Pearsanra Scoile

Féadtar liúntais taistil agus chothaithe a íoc le comhaltaí an bhoird bainistíochta, le baill foirne teagaisc agus le baill foirne neamhtheagaisc le haghaidh taisteal riachtanach a dhéantar chun gnó na scoile a chur i gcrích. Ní bhfaighidh comhaltaí an bhoird bainistíochta aon luach saothair airgeadais as a chuid/cuid seirbhísí mar chomhalta boird.

Molann an FSSU nár chóir aon íocaíochtaí a dhéanamh ach amháin i leith an chaiteachais dheimhnithe ar bhéilí agus lóistín riachtanach tar éis admhálacha a chur faoi bhráid an chisteora le haghaidh faomhadh ón mbord.

Féadtar na liúntais seo a leanas a íoc saor ó cháin i leith mótarthaistil, liúntais thar oíche agus cothú le linn an lae:

#### Rátaí Taistil Státseirbhíse i bhfeidhm ó 1 Aibreán 2017 ar aghaidh

##### *Rátaí Mótarthaistil na Státseirbhíse in aghaidh an chiliméadair (Bliain Féilire)*

Bandaí	Fad	Toilleadh Innill suas le 1200cc	Toilleadh Innill ó 1201cc go 1500cc	Toilleadh innill ó 1501cc agus os a chionn
Banda 1	0 – 1,500 km	37.95 cent	39.86 cent	44.79 cent
Banda 2	1,501 – 5,500 km	70.00 cent	73.21 cent	83.53 cent
Banda 3	5,501 – 25,000 km	27.55 cent	29.03 cent	32.21 cent
Banda 4	25,001 km agus níos mó	21.36 cent	22.23 cent	25.85 cent

#### *Rátaí Cothaithe na Státseirbhíse - Rátaí Thar Oíche*

Gnáthráta	Ráta Laghdaithe	Ráta Coinneála
€133.73	€120.36	€66.87

#### *Rátaí Cothaithe na Státseirbhíse - Rátaí Lae*

10 n-uair an chloig nó níos mó	5 uair an chloig nó níos lú ná 10 n-uair an chloig
€33.61	€14.01

## ***Rátaí Laghdaithe Mótarthaistil in aghaidh an chiliméadair***

<b>Toilleadh Innill suas le 1200cc</b>	<b>Toilleadh Innill ó 1201cc go 1500cc</b>	<b>Toilleadh Innill ó 1501cc agus os a chionn</b>
16.59 cent	17.63 cent	18.97 cent

Tá rátaí laghdaithe míléáiste iníoctha do thurais a bhaineann le post an duine aonair nach mbaineann go heisiach le feidhmiú na ndualgas sin. Mar shampla:

- freastal ar chomórtais theoranta ardaithe céime
- freastal ar chúrsaí oideachais ceadaithe
- freastal ar chúrsaí nó comhdhálacha
- turais fillte abhaile ag an deireadh seachtaine le linn tréimhsí aistrithe shealadaigh

### **Nótaí Breise:**

- Ná tugtar ach faoi thaisteal riachtanach ar mhaithe le costas a choinneáil chomh híseal agus is féidir.
- Is iad na rátaí atá luaite thuas na rátaí uasta ceadaithe gan dliteanas cánach a thabhú agus tá an tsaoirse ag an mbord rátaí taistil a shocrú faoi bhun na leibhéal seo.
- Ba chóir an bhliain féilire a úsáid chun críocha rátaí taistil ciliméadair a ríomh.
- Ba chóir an míléáiste/líon ciliméadar carnach don bhliain go dáta a shonrú ar an bhfoirm éilimh agus ní mór míléáiste ó gach foinse a áireamh ann.
- Ba chóir gach éileamh ar chostais a bheith deimhnithe agus ceadaithe ag an gcisteoir. Sa chás gurb é an cisteoir nó an Príomhoide an t-éilitheoir, is é cathaoirleach an bhoird bainistíochta a dhéanann an t-éileamh a cheadú.
- Ba chóir gach éileamh taistil agus cothaithe a chur isteach taobh istigh de mhí amháin ar [Fhoirm Éilimh Costais Taistil & Cothaithe](#) agus admhálacha bailí a bheith mar thaca acu.
- Ba chóir gach cáipéis a bhaineann le héilimh taistil agus cothaithe a choinneáil go ceann tréimhse seacht mbliana (is é sin 6 bliana tar éis na bliana cánach lena mbaineann na taifid).

De réir na dtreoracha in [“Cuid 05-02-05 den Treoirleabhar Cánach agus Dleachta Cánach Ioncaim, Costais Feithiclí/Rothair Fostaithe”](#) de chuid na gCoimisinéirí Ioncaim:

- go gcuireann sé an duine aonair sa suíomh go bhfuil siad in ann a gcuid oibre a dhéanamh agus sa suíomh sin amháin; agus*
  - nach n-aisíoctar an duine aonair ach amháin na costais a thabhaigh siad go hiarbhír agus nach sáraíonn siad na rátaí Státseirbhíse le haghaidh aisíocaíocht costas taistil agus cothaithe.*
- Sa chás go bhfuil breis agus duine amháin ag taisteal go dtí an ceantar céanna, ba chóir socruithe a dhéanamh, nuair is féidir, le go seachnaítear dúbailt nach gá ó thaobh breis agus carr amháin a úsáid.
  - Ríomhfar an liúntas taistil iníoctha de bhun tagairt don achar ón mbaile nó ón scoil, cibé acu is lú.

- Ní mór go mbeadh na costais taistil agus cothaithe a bheith tabhaithe le gá i bhfeidhmiú dhualgais a n-oifige nó a bhfostaíochta agus go mbeartaítear iad chun an méid iomlán an taistil a íoslaghdú.

**Má bhíonn aon eolas breise uait, ná bíodh aon drogall ort ríomhphost a chur chuig [primary@fssu.ie](mailto:primary@fssu.ie) nó glaoch ar (01) 910 4020.**

**An tAonad um Sheirbhísí Tacaíochta Airgeadais (FSSU)**