

Financial Guideline 2018/2019 – 24

Voluntary Secondary Schools

Travel and Subsistence Expenses for Members of Board of Management, School Principal and School Personnel

1. Introduction

Below is best practice to ensure that the school is in compliance with Revenue for payments made by the school for travel and subsistence. Travel and subsistence allowances may be paid to members of the board of management, Principal, Deputy Principal, teaching and non-teaching staff for necessary travel required to carry out school business.

- The board of management should decide on the types and categories of school business for which expenses may be paid. It is also the duty of the Principal and board of management to ensure that only essential travel is undertaken thereby keeping such expenditure to a minimum.
- The Civil Service travel rates are the maximum rates which may be paid without incurring a tax liability. (**Appendix 1**). The board of management is free to set travel rates at any rate equal to or below these levels.
- The financial year for the purpose of calculating kilometric travel rates is the calendar year.
- **It is not appropriate for members of the board of management, Principal, Deputy Principal, teaching and non-teaching staff to claim un-vouched or round sum expenses.** All subsistence payments should only be made on the basis of vouched expenditure on meals and necessary accommodation on submission of receipts to the Principal or, in the case of a Principal, to the chairperson of the board.
- Travel and subsistence claims should be submitted as soon as possible and in any event within one month of the relevant journey. All claims should be submitted on a Travel & Subsistence Expenses Claim Forms on school headed paper. (**Appendix 2**)

- Each claim for expenses should be verified and approved by the Principal. Where the Principal is the claimant, the chairperson of the board of management verifies and approves the claim.
- 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).
- 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.

Members of the board of management

- Members of boards of management shall not receive any financial remuneration for his or her services as a member of the board (AOM 6B). Travel to and from board of management meetings is not an allowable travel expense.
- The board of management should determine the types and categories of school business for which expenses may be paid for members of the board. Where a board member incurs significant costs to travel to board meetings, payment of such expenses should be agreed between the Trustee/Patron and the board.
- Per guidance from the Revenue Commissioners “Part 05-02-05 of the Income Tax, Tax and Duty Manual, Employee’s Motoring/Bicycle Expenses”:

Notwithstanding anything contained in tax law or in this Manual, the reimbursement of expenses of travelling and subsistence to individuals who work on a voluntary and unpaid basis for organisations whose functions and aims are both altruistic and non-commercial (for example, voluntary unpaid workers working for charities, sports bodies, etc.) may be paid tax-free, provided the expenses of travelling and subsistence –

- (a) merely put the unpaid individual in a position to carry out his/her work; and*
- (b) 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.*

*Note – Individuals involved in charities, sports bodies, etc. who, in addition to a reimbursement of actual expenses of travel and subsistence, **receive, either directly or indirectly, remuneration of any description (for example, weekly or monthly salary, an honorarium, and/or a ‘bonus’, etc.) do NOT fall within the description of ‘carrying out work on a voluntary and unpaid basis’.***

Principal and School Personnel

- Travelling and subsistence allowances are payable only in respect of necessary absence from school. Payment of such expenses is approved by the board. All travelling duties should be planned to reduce the total amount of travel to the minimum consistent with efficiency.
- The Principal/School Personnel must be temporarily away from his/her normal place of work in the performance of the duties of his/her office or employment;
- The travel expenses must be necessarily incurred in the performance of the duties of the office or employment; and
- Arising from a long-accepted position supported by tax case law, the expenses of subsistence must attach to travelling necessarily incurred in the performance of the duties of the office or employment.
- 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.
- Where a person proceeds on an official journey direct from home or returns home directly, the travelling allowance payable will be calculated by reference to the distance from home or school, whichever is the lesser.
- Travel expenses cannot 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. If an employee receives expense payments in respect of travelling to and from work, such expense payments are taxable and subject to PAYE deductions.

Subsistence Expenses

- The FSSU recommends that subsistence payments should only be made on the basis of vouched expenditure on meals and necessary accommodation on submission of receipts to the Principal or, in the case of a Principal or board member, to the chairperson of the board.

Further information or clarification on any of the issues raised in this Guideline can be obtained from the FSSU.

Tel: 01-269 0677

info@fssu.ie

7th February 2019

Appendix 1

Civil Service Travel Rates effective 1st April 2017

Motor Travel Rates per Kilometre				
Bands	Distance	Engine Capacity up to 1200cc	Engine Capacity 1201cc to 1500cc	Engine Capacity 1501cc and over
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

Reduced Motor Travel Rates per kilometre		
Engine Capacity up to 1200cc	Engine Capacity 1201cc to 1500cc	Engine Capacity 1501cc and over
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.

Appendix 2

TRAVEL & SUBSISTENCE EXPENSES CLAIM FORMS 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 mileage 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 _____

*Note: Cumulative mileage is the total kilometres for which travel expenses have been claimed in the year to date. This includes all mileage claimed from any other public or private body.

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

DETAILS OF CLAIM

DATE	JOURNEY FROM	TO	PURPOSE OF JOURNEY	MODE OF CONVEYANCE	DISTANCE (In kilometers)	TRAVEL €	SUBSISTENCE €	MISC. AMOUNTS €
					SUBTOTALS			
					TOTAL			

Treoirlíne Airgeadais 2018/2019 - 24

Meánscoileanna Deonacha

Costais Taistil agus Chothaithe le haghaidh Comhaltaí Bhoird Bainistíochta, Príomhoidí Scoile agus Pearsanra Scoile

1. Réamhrá

Is éard atá thíos ná an dea-chleachtas le cinntiú go bhfuil an scoil comhlíontach leis na Coimisinéirí Ioncaim maidir le híocaíochtaí a dhéanann an scoil i leith taisteal agus cothú. Féadtar líuntais taistil agus chothaithe a íoc le comhaltaí an bhoird bainistíochta, an Príomhoide, an Leas-Phríomhoide, agus le baill foirne teagaisc agus neamhtheagaisc le haghaidh taisteal riachtanach a dhéantar chun gnó na scoile a chur i gcrích.

- Ba chóir don bhord bainistíochta cinneadh a dhéanamh i leith na gcineálacha agus na gcatagóirí gnó scoile a bhféadtar costais a íoc lena n-aghaidh. Tá sé de dualgas ar an bPríomhoide agus ar an mbord bainistíochta a chinntiú nach ndéantar ach taisteal atá riachtanach, agus dá réir caiteachas den chineál sin a choinneáil chomh híseal agus is féidir.
- Is éard atá sna rátaí taistil Státseirbhíse ná na rátaí uasta a fhéadtar a íoc gan dliteanas cánach a thabhu. (**Aguisín 1**). Tá an tsaoirse ag an mbord bainistíochta rátaí taistil a shocrú ag ráta ar bith atá cothrom leis an leibhéal seo, nó faoina bhun.
- Is é an bhliain airgeadais chun críocha rátaí taistil ciliméadair a ríomh ná an bhliain féilire.
- **Níl sé cuí do chomhaltaí an bhoird bainistíochta, an Príomhoide, an Leas-Phríomhoide, ná don fhoireann teagaisc agus neamhtheagaisc costais neamhdheimhnithe nó costais slánsuime a éileamh.** Níor chóir aon íocaíochtaí cothaithe a dhéanamh ach amháin ar bhonn an chaiteachais dheimhnithe ar bhéilí agus lóistín riachtanach tar éis admhálacha a chur faoi bhráid an Phríomhoide, nó i gcás Príomhoide, faoi bhráid chathaoirleach an bhoird.

- Ba chóir éilimh taistil agus cothaithe a dhéanamh chomh luath agus is féidir agus taobh istigh d'aon mhí amháin ón turas cuí. Ba chóir gach éileamh a chur isteach ar Fhoirm Éilimh Costais Taistil & Cothaithe ar pháipéar ceanteideal na scoile. **(Aguisín 2)**
- Ba chóir gach éileamh ar chostais a bheith fhíoraithe agus ceadaithe ag an bPríomhoide. Sa chás gurb é an Príomhoide an t-éilitheoir, is é cathaoirleach an bhoird bainistíochta a dhéanann an t-éileamh a fhíorú agus a cheadú.
- Ba chóir gach cáipéis a bhaineann le héilimh taistil agus cothaithe a choinneáil go ceann tréimhse seacht mbliana (is é sin ó bliana tar éis na bliana cánach lena mbaineann na taifid).
- Ba chóir an míleáiste/líon ciliméadar carnach don bhliain go dáta a shonrú ar an bhfoirm éilimh. Folaíonn sé seo gach éileamh míleáiste/ciliméadar ó gach foinse.

Comhaltaí an bhoird bainistíochta

- Ní bhfaighidh comhaltaí an bhoird bainistíochta aon luach saothair airgeadais as a chuid/cuid seirbhísí mar chomhalta boird (AOM óB). Ní costas taistil incheadaithe é taisteal chuig agus ar ais ó chruinnithe an bhoird bainistíochta.
- Ba chóir don bhord bainistíochta cinneadh a dhéanamh i leith na gcineálacha agus na gcatagóirí gnó scoile a bhféadtar costais a íoc le comhaltaí boird lena n-aghaidh. Sa chás go dtabhaíonn comhalta boird costais shuntasacha taistil chuig cruinnithe boird, ba chóir go ndéanfaí comhaontú idir an tlontaobhaí/Pátrún agus an bord maidir le costais den chineál sin a íoc.
- 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:

D'ainneoin aon rud sa dlí cánach nó sa Treoirleabhar seo, maidir le haisíocaíocht costas taistil agus cothaithe do dhaoine aonair a oibríonn ar bhonn deonach agus gan íocaíocht d'eagraíochtaí a bhfuil a gcuid feidhmeanna agus aidhmeanna altrúíoch agus neamhthráchtála araon (oibrithe deonacha gan íocaíocht a a oibríonn le haghaidh carthanas, comhlachtaí spóirt srl), féadtar an aisíocaíocht a dhéanamh saor ó cháin ar an gcoinníoll go gcomhlíonann na costais taistil agus cothaithe an méid seo –

- (c) go gcuireann sé an duine aonair sa suíomh go bhfuil siad in ann a gcuid oibre a dhéanamh agus sa suíomh sin amháin; agus
- (d) 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.

Tabhair do d'aire – Daoine aonair atá páirteach i gcarthanais, comhlachtaí spóirt, srl, agus, in éineacht le haisíocaíochta costas iarbhír taistil agus cothaithe a fháil, agus a fhaigheann, bíodh sé go díreach nó go hindíreach, luach saothair de chineál ar bith (mar shampla tuarastal seachtainiúil nó míosúil, airgead oinigh, agus/nó 'bónas', srl), NÍ THAGANN siad faoin gcur síos ar 'obair a dhéantar ar bhonn deonach agus neamhíochta'.

Príomhoidí agus Pearsanra Scoile

- Níl liúntais taistil agus cothaithe iníochta ach amháin i ndáil le neamhláithreach riachtanach ón scoil. Is é an bord a cheadaíonn costais den chineál sin a íoc. Ba chóir gach dualgas taistil a phleanáil d'fhonn an méid iomlán taistil a laghdú feadh an mhéid atá comhsheasmhach leis an éifeachtúlacht.
- Ní mór go mbeadh an Príomhoide/Pearsanra scoile ar shiúl go sealadach óna g(h)nátháit oibre i bhfeidhmiú dhualgais a (h)oifige nó a f(h)ostaíochta;
- Ní mór go mbeadh na costais taistil tabhaithe le gá i bhfeidhmiú dhualgais a n-oifige nó a bhfostaíochta; agus
- Ag eascairt ó shuíomh a bhfuil glactha leis le fada agus atá faoi thaca ag an gcásdlí cánach, ní mór go mbainfeadh na costais cothaithe le taisteal a tabhaíodh le gá i bhfeidhmiú dhualgais a n-oifige nó a bhfostaíochta.
- 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.
- Sa chás go leanann duine ar aghaidh ar thuras oifigiúil ón mbaile nó go dtéann siad ar ais abhaile go díreach, ríomhfar an liúntas taistil iníochta de bhun tagairt don achar ón mbaile nó ón scoil, cibé acu is lú.
- Ní fhéadtar costais taistil a íoc i ndáil le haon sciar de thuras a chlúdaíonn an gnáthbhealach ar fad ag duine idir an baile ag an scoil, nó cuid den ghnáthbhealach sin. Má fhaigheann fostaí íocaíochtaí costais i ndáil le taisteal go dtí an obair agus ar ais ón obair, tá íocaíochtaí costais den chineál sin incháinite agus faoi réir asbhaintí ÍMAT.

Costais Chothaithe

- Molann an FSSU nár chóir aon íocaíochtaí cothaithe a dhéanamh ach amháin ar bhonn an chaiteachais dheimhnithe ar bhéilí agus lóistín riachtanach tar éis admhálacha a chur faoi bhráid an Phríomhoide, nó i gcás Príomhoide nó comhalta boird, faoi bhráid chathaoirleach an bhoird.

Is féidir tuilleadh eolais nó soiléiriú a fháil ar aon cheann de na saincheisteanna sa Treoirlíne seo ach dul i dteagmháil leis an FSSU.

Fón: 01-269 0677

info@fssu.ie

An 7 Feabhra 2019

Aguisín 1

Rátaí Taistil Státseirbhíse i bhfeidhm ó 1 Aibreán 2017 ar aghaidh

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 Laghdaithe Mótartaistil in aghaidh an chiliméadair		
Acmhainn Innill: suas le 1200cc	Acmhainn Innill: 1201cc go 1500cc	Acmhainn Innill: 1501cc agus os a chionn
16.59 cent	17.63 cent	18.97 cent

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

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

Aguisín 2

FOIRMEACHA ÉILIMH UM CHOSTAIS TAISTIL & CHOTHAITHE LE HÚSÁID I MEÁNSCOILEANNA DEONACHA

(1) AINM (BLOCLITREACHA) _____

SEOLADH BAILE _____

(2) SONRAÍ AN CHAIRR _____
(C.C. AN INNIL srl.)

(3) TRÉIMHSE AN ÉILIMH _____

TAISTEAL	€	_____
COTHÚ	€	_____
EILE	€	_____
ÉILEAMH IOMLÁN	€	_____
SUIM DHLITE	€	_____

(4) DEARBHÚ AN ÉILITHEORA

Dearbhaím:

- (e) Go bhfuil na liúntais chothaithe agus na liúntais eile atá á n-éileamh agam ceart agus in oiriúint leis na rialacháin.
- (f) Gur go hiarbhír agus le gá a thabhaigh mé na costais i dtaca le gnó na scoile.
- (g) Nár éiligh mé, agus nach n-éileoidh mé, na costais thabhaithe thuasluaite ó aon roinn Rialtais, ná ó aon fhoinse eile.
- (h) Gurb é _____ mo mhíleáiste carnach go dtí seo ar íocadh costais taistil liom ina leith (lena n-áirítear an taisteal atá á éileamh anseo agus ó chomhlachtaí poiblí eile) le linn na bliana reatha taistil.

SÍNIÚ _____

DÁTA _____

*Ba chóir an Fhoirm um Dhearbhú Slánaíochta seo a chur ar ais chuig an mBord Bainistíochta.

(5) ÚDARÚ Sínithe thar ceann an Bhoird Bainistíochta

(Príomhoide / Cathaoir

SONRAÍ AN ÉILIMH

DÁTA	TURAS Ó GO DTÍ	CÚIS LEIS AN TURAS	MODH IOMPAIR	FAD (I gciliméadair)	TAISTEAL €	COTHÚ €	SUIMEANNA EILE €
				FO-IOMLÁIN			
				IOMLÁN			