

Financial Guideline P05 – 2022/2023

Travel and Subsistence Expenses for Members of the Board of Management and other School Personnel

The mileage rates have been revised from the 1st September 2022. See below for the increases outlined in DPER Circular [16/2022](#). There are no changes in the application of these guidelines.

1. Introduction

Travel and subsistence allowances may be paid for necessary travel required to carry out school business.

In order to comply with Revenue requirements and best practice in governance and financial management, the board of management should annually agree and approve a policy on the payment of travel and subsistence expenses for members of the board of management and other school personnel.

2. 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. 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 patron and the board
- Per guidance from the Revenue Commissioners “Part 05-01-06 of the Tax and Duty Manual, Tax treatment of the reimbursement of expenses of travel and subsistence to office holders and employees”:

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’.

3. 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, to the treasurer of the board.

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

Financial Support Services Unit

September 2022

Appendix 1

Civil Service Travel Rates effective 1st September 2022

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	41.80 cent	43.40 cent	51.82 cent
Band 2	1,501 – 5,500km	72.64 cent	79.18 cent	90.63 cent
Band 3	5,501 – 25,000km	31.78 cent	31.79 cent	39.22 cent
Band 4	25,001 km and over	20.56 cent	23.85 cent	25.87 cent

The Electric Vehicle (EV) rate has been increased and is set at the same rate as that applying to vehicles in the middle category of 1,201 to 1,500cc.

Reduced Motor Travel Rates per Kilometre		
Engine Capacity up to 1200cc	Engine Capacity 1201cc to 1500cc	Engine Capacity 1501cc and over
21.23 cent	23.80 cent	25.96 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

Treoirlíne Airgeadais P05 – 2022/2023

Costais Taistil agus Chothaithe le haghaidh Comhaltaí BoirdBainistíochta agus Pearsanra eile Scoile

Tá nuashonrú déanta ar na rátaí míleáiste ón 1 Meán Fómhair 2022. Féach Aguisín 1 le haghaidh na méaduithe a leagtar amach i gclár [16/2022](#) ón Roinn Caiteachais Phoiblí agus Athchóirithe. Níl aon athrú tagtha ar chur chun feidhme na dtreoirlínte sin.

1. Réamhrá

Féadtar liúntais taistil agus chothaithe a íoc le comhaltaí den bhord bainistíochta, an Príomhoide Tánaisteach, baill foirne teagasc agus neamhtheagasc, comhaltaí coistí roghnúcháin agus oibríthe deonacha faoi chomhair taisteal riachtanach adhéantar chun gnó na scoile a chur i gcrích.

Chun riachtanais na gCoimisinéirí Ioncaim agus dea-chleachtas maidir le rialachas agus bainistiú airgeadais a chomhlíonadh, ba chóir don bhord bainistíochta beartas a chomhaontú agus a fhorghabháil gach bliain maidir le costais taistil agus chothaithe a íoc le comhaltaí an bhoird bainistíochta agus le pearsanra eile scoile.

2. Comhaltaí an bhoird bainistíochta

- Ní bhfaighidh comhaltaí an bhoird bainistíochta aon luach saothair airgeadais as a chuid/cuid seirbhísí mar chomhalta boird (AOM 6B). Ní costais 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 tIoncaim/Pátrún agus an bord maidir le costais den chineál sin a íoc
- I gcomhréir le treoraíocht ó na Coimisinéirí Ioncaim, “Cuid 05-01-06 den Treoirleabhar Cánach agus Dleachta, Cánachas i leith aisíocaíocht costais taistil agus cothaithe le sealbhóirí oifige agus le fostaithe”:

D’ainneoin aon rud sa dlí cánach nó sa Treoirleabhar seo, maidir le haisíocaíocht costais 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 (oibríthe deonacha gan íocaíocht 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 –

- a) go gcuireann sé an duine aonair sa suíomh go bhfuil siad in ann a gcuid oibre a dhéanamh agus sa suíomh sin amháin; agus*
- b) 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 a fhaigheann, in éineacht le haisíocaíocht costas iarbhír taistil agus cothaithe, **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'.***

3. Príomhoidí agus Pearsanra Scoile

- Níl liúntais taistil agus chothaithe 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 chothaithe 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, bachóir 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 ghnáthbhealachsin. Má fhaigheann fostaí íocaíochtaí costais i ndáil le taisteal go dtí an obair agus ar ais ón obair, tá íocaíochtaí costais den chineál sin incháinithe 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 comhaltaboird, faoi bhráid cisteoir an bhoird.

Má bhíonn aon fhaisnéis bhreise uait, ná bíodh drogall ort ríomhphost a chur chuig primary@fssu.ie nó glao a chur ar (01) 910 4020

An tAonad um Sheirbhísí Tacaíochta Airgeadais

Meán Fómhair 2022

Aguisín 1

Rátaí Taistil Státseirbhíse le héifeacht ón 1 Meán Fómhair 2022

Rátaí Mótartaistil in aghaidh an Chiliméadair				
Bandaí	Fad	Acmhainn Innill suas le 1200cc	Acmhainn Innill 1201cc go 1500cc	Acmhainn Innill 1501cc agus os a chionn
Banda 1	0 – 1,500 km	41.80 cent	43.40 cent	51.82 cent
Banda 2	1,501 – 5,500 km	72.64 cent	79.18 cent	90.63 cent
Banda 3	5,501 – 25,000 km	31.78 cent	31.79 cent	39.22 cent
Banda 4	25,001 km agus níos mó	20.56 cent	23.85 cent	25.87 cent

Tá an ráta le haghaidh Feithiclí Leictreacha á mhéadú agus tá sé á shocrú ag an ráta céanna leis an ráta a bhaineann le feithiclí sa chatagóir láir, i.e. 1,201cc go 1,500cc.

Rátaí Laghdaithe Mótartaistil in aghaidh an Chiliméadair		
Acmhainn Innill suas le 1200cc	Acmhainn Innill 1201cc go 1500cc	Acmhainn Innill 1501cc agus os a chionn
21.23 cent	23.80 cent	25.96 cent

Tá rátaí laghdaithe míleáiste iníoctha do thurais a bhaineann le post an duine 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