

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

(This guideline supersedes Financial Guideline 31 – 2023/2024)

**This guideline has been updated to take account of
Revenue’s Enhanced Reporting Requirements (ERR).**

1. Introduction

Travel and subsistence allowances may be paid to members of the board of management, Principal, Deputy Principal, teaching and non-teaching staff, and selection committee members for necessary travel required to carry out school business. Travel and subsistence allowances may be paid to members of ACCS and NAPD in respect of attendance at annual conferences and performance of duties on behalf of NAPD and ACCS Executives.

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, the school Principal and other school personnel.

The Finance Act 2022 introduced Section 897C which requires employers to report details of certain expenses and benefits made to office holders. Therefore, any reimbursement of travel or subsistence expenses paid to employees must be reported to Revenue through the Enhanced Reporting Requirements (ERR) system on ROS, further information on ERR can be found [here](#).

Revised advice received from Revenue, effective January 2025: Payment of travel and subsistence to board members and other volunteers **does not need** to be reported to Revenue.

Previous advice received from Revenue, up to December 2024: Payment of travel and subsistence to board members must be reported to Revenue.

Please refer to our [Guideline 22 -2024/2025 Revenue Enhanced Reporting Requirements \(ERR\)](#) for more information on this.

2. Travel and subsistence expense policy

To download a sample policy template please click [here](#). The policy should cover the following points:

- Claims may be allowed only to the extent that there are adequate financial resources within the school's budget to meet the cost.
- It is the duty of Principals and boards of management to ensure that expenditure on travel and subsistence is strictly appraised and monitored, and only essential travel is undertaken and that every effort is made to keep expenditure to a minimum. The board is obliged to approve all instances which will result in claims for travel and subsistence and is obliged to verify the validity of each and every claim. Claims should be matched by appropriately vouched and verified claims forms. Click [here](#) for a sample claim form.
- The Principal may be delegated the responsibility to vouch for claims submitted by other employees. In cases where the Principal is claiming travel and subsistence, these claims must be verified by the chairperson of the board of management or, in the absence of the chairperson, a nominee of the board, prior to payment being processed.
- The Department pays travel expenses in respect of teachers attending approved in-service training courses organised by the Department.

3. Categories of Personnel

- Members of a board of management may be paid expenses at the normal rate of travelling and subsistence for journeys necessarily incurred in connection with attendance at board meetings and for any other journeys necessarily undertaken in the performance of their duties as board members (e.g. serving on selection boards).
- The Principal of a Community or Comprehensive School when for good and sufficient reasons he/she is engaged in carrying out school business, either in his/her capacity as Principal or as secretary of the board of management, he/she may be paid expenses at the normal rate of travelling and subsistence. The Principal shall not be entitled to travel or subsistence allowances for attendance at board of management meetings and/or for attending the school in the normal way.
- Members of A.C.C.S. (Association of Community & Comprehensive Schools); A.P.V.C. (Association of Principals and Vice Principals of Community and Comprehensive Schools) and N.A.P.D. (National Association of Principals and Deputy Principals), as appropriate may be paid expenses at the normal rate of travelling and subsistence in respect of attendance at annual conferences and performance of duties as may be required throughout the year on behalf of the A.C.C.S., A.P.V.C. and N.A.P.D. Executives (e.g. meetings with the Department). Boards may also provide for a maximum of three regional meetings per year for members of the A.C.C.S., A.P.V.C.

and N.A.P.D., as appropriate. A maximum of two overnight allowances is allowable for annual conferences.

- Teachers employed in Community & Comprehensive Schools may be paid expenses at the normal rate of travelling and subsistence for school business approved by the Principal and board of management (e.g. supervising work experience locations).
- Non-Teaching employees of a board of management may be paid expenses for journeys necessarily undertaken by them in the performance of duties subject to the prior approval of the Principal/secretary of board of management.
- The nominees of Trustees who participate in Community and Comprehensive School teacher selection committees and **who are not in Public Sector employment**, are paid a rate of €130 per day. Appropriate travel expenses and subsistence allowances, at standard rates, are also payable in line with [Civil Service Rates](#). Please note journeys between an employee's home and normal place of work (location where duties are carried out) are not business journeys and any reimbursement of expenses in respect of the cost of such journeys is taxable.

4. General Regulation and Conditions

- Except in the case of board members entitled to travelling and subsistence for journeys necessarily incurred in connection with attendance at board of management meetings, travelling expenses will not be paid in respect of any portion of a journey which covers all or part of a person's usual route between home and the school.
- Where travel arises in relation to in-service, other than that arising from Department sponsored in-service, for teachers, the travelling allowance should be calculated by applying the public service transport rate or the reduced rate of mileage, as appropriate.
- Where a person proceeds on an official journey direct from home or returns home direct, the travelling allowance payable will be calculated by reference to the distance from home or the school whichever is the lesser.
- The rate of mileage payable is based on the cumulative mileage claimed to date in the financial year. 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.
- The [Civil Service travel rates](#) are the maximum rates which may be paid without incurring a tax liability. 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.
- Travel should be by the shortest practicable route(s) and by means of public transport where this is conveniently available.
- In the case of a person who uses his/her own car, where public transport could have been used, the amount to be allowed for the person's own car in respect of mileage allowance must not

exceed the cost of public transport. Personnel will be authorised to use private transport for reasons connected with school business only in the following circumstances where:

- no suitable public transport (i.e. train or bus) is available,
 - public transport is suitable only at equal or greater expense, or
 - the use of public transport would result in the loss of official time which it is necessary to avoid.
- 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.
 - Taxis or cars should only be hired when no suitable public transport is available. Receipts should be supplied with all such claims.
 - A day allowance is payable in respect of an absence from home or school of 5 hours and more than 8 km away from the school or home. Time spent at school/headquarters or on journeys from home to school or vice versa will not reckon towards the qualifying period of 5 hours.
 - A night allowance is payable for an absence at a place more than 100 km away from a person's home or school. The night allowance covers a period up to 24 hours from the time of departure as well as any further period not exceeding 5 hours. Where an absence includes one or more nights, a day allowance will be paid only if the last period of 24 hours is exceeded by 5 or more hours.
 - Deductions to be made from the subsistence rate to take account of meals provided to an officer at no cost to him/herself, are as follows:
 - where lunch or dinner is provided, a five-hour rate should be deducted
 - where both lunch and dinner are provided, a ten-hour rate should be deducted
 - where breakfast is provided, half the appropriate five-hour rate should be deducted
 - Travel and subsistence claims should be submitted immediately and certainly within one month of the journey having been made. All claims should be submitted on Travel & Subsistence Expense Claim Forms, Click [here](#) for a sample claim form.
 - 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. An Indemnity Declaration Form for use of personal motor vehicle on official school business authorised by the board of management must be completed by any employee/board of management member using their private vehicle for school business purposes. ([Circular 0017/2016](#)). The declaration form is provided in Appendix 1 of the [Sample Travel and Subsistence Expenses Policy](#).
 - Principal and employees of the board who are required to pay higher premiums to effect insurance cover for their own cars because they (a) provide transport for pupils in certain specified circumstances defined by the board or (b) otherwise make their cars available for such use, may be recouped the extra costs involved on production of the necessary receipts.
 - The Principal or other school personnel, both those paid by the board of management and those paid by the Department of Education are employees of the board of management. Therefore, any payment of travel and subsistence made to them must be reported to Revenue through the

Enhanced Reporting Requirements (ERR) system on ROS, regardless of whether they are paid by the school or not. Only payments paid directly to the employee/office holder need to be reported under ERR. Travel and subsistence expenses paid by the school on behalf of the employee/office holder do not need to be reported.

5. Procedure

Claims for travel and subsistence allowances should be made to the board of management on the revised claim form. Click [here](#) to download a sample claim form.

- All claims should show:
 - the purpose of the journey (e.g. board meeting, annual conference, etc.)
 - the mode of transport used
 - if private transport used, the capacity of the engine in c.c.'s and the total mileage travelled
 - the actual date(s) and times of departure from and return to school/claimant's residence
 - the cumulative mileage claimed to date in the financial year. This includes all mileage claimed from any other public or private body.
- The board of management shall check the claim and satisfy itself that:
 - the journey was duly approved
 - the claim is not a duplicate claim
 - where a private car was used, there was no reasonable alternative
 - the mileage claimed (where applicable) is correct.
- All such expenditure shall be clearly identified in the school's financial records.
- All qualifying expenditure must be reported to Revenue through the Enhanced Reporting Requirements (ERR) system on ROS.
- 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).

Further information on Revenue's Enhanced Reporting Requirements (ERR) can be found [here](#).

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

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

(Tá an treoirlíne seo tagtha in ionad Threoirlíne Airgeadais 31 – 2023/2024)

**Nuashonraíodh an treoirlíne seo chun Ceanglais Tuairiscithe Feabhsaithe (ERR)
na gCoimisinéirí Ioncaim a chur san áireamh.**

1. Réamhrá

Féadtar liúntais taistil agus chothaithe a íoc le comhaltaí den bhord bainistíochta, an Príomhoide, an Leas-Phríomhoide, baill foirne teagaisc agus neamhtheagaisc agus comhaltaí de choistí roghnúcháin faoi chomhair taisteal riachtanach a dhéantar chun gnó na scoile a chur i gcrích. Féadtar liúntais taistil agus chothaithe a íoc le comhaltaí an ACCS agus an NAPD i ndáil le freastal ar chomhdhálacha bliantúla agus dualgais a chomhlíonadh thar ceann Fheidhmeannaigh an NAPD agus an ACCS.

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

Leis an Acht Airgeadais, 2022, tugadh isteach Alt 897C lena gceanglaítear ar fhostóirí mionsonraí faoi chostais agus sochair áirithe a thugtar do shealbhóirí oifige a thuirisciú. Dá bhrí sin, ní mór aon aisíocaíocht as costais taistil nó chothaithe a íoctar le fostaithe nó le comhaltaí boird bainistíochta a thuirisciú do na Coimisinéirí Ioncaim trí chóras na gCeanglas Tuairiscithe Feabhsaithe (ERR) ar ROS. Is féidir tuilleadh faisnéise ar ERR a fháil [anseo](#).

Comhairle athbhreithnithe a fuarthas ó na Coimisinéirí Ioncaim, le héifeacht ó Eanáir 2025: **Ní gá** costais taistil agus chothaithe a íoctar le comhaltaí boird ná le hoibrithe deonacha eile a thuirisciú do na Coimisinéirí Ioncaim.

An chomhairle a fuarthas roimhe sin ó na Coimisinéirí Ioncaim, a bhí i bhfeidhm go Nollaig 2024: Ní mór costais taistil agus chothaithe a íoctar le comhaltaí boird a thuirisciú do na Coimisinéirí Ioncaim.

Féach [Treoirlíne 22 - 2024/2025 Ceanglais Tuairiscithe Fheabhsaithe na gCoimisinéirí Ioncaim \(ERR\)](#) le tuilleadh eolais a fháil ar an gceist seo.

2. An beartas maidir le costais taistil agus chothaithe

Chun teimpléad beartais samplach a íoslódáil, cliceáil [anseo](#). Ba chóir don bheartas na pointí a leanas a chuimsiú:

- Féadtar éilimh a cheadú, ach amháin go feadh go bhfuil acmhainní dóthanacha airgeadais i mbuiséad na scoile chun an costas a íoc.
- Tá sé de dualgas ar Phríomhoidí agus ar Bhoird Bhainistíochta a chinntiú go ndéantar breithmheas dhian ar chostais taistil agus chothaithe agus nach ndéantar ach taisteal atá riachtanach, agus go ndéantar gach iarracht an costas a choinneáil chomh híseal agus is féidir. Tá sé de dhualgas ar an mbord gach cás a fhorghnó a mbeidh sé de thoradh orthu go ndéanfar éilimh ar thaisteal agus cothú, agus tá dualgas orthu bailíocht gach uile éileamh a fhíorú. Ba chóir éilimh a mheaitseáil le foirmeacha éilimh agus admhálacha a fhíoraítear go cuí. Cliceáil [anseo](#) le teacht ar an bhfoirm éilimh shamplach.
- Féadtar an fhreagracht a shannadh don Phríomhoide éilimh a thíolacann fostaithe eile a dhearbhu. I gcásanna ina bhfuil an Príomhoide ag éileamh taisteal agus cothú, ní mór na héilimh seo a bheith fíoraíte ag cathaoirleach an bhoird bainistíochta nó, má bhíonn an cathaoirleach as láthair, duine ainmnithe den bhord, roimh íocaíocht a phróiseáil.
- Íocann an Roinn costais taistil i ndáil le múinteoirí a fhreastalaíonn ar cúrsaí oiliúna inseirbhíse ceadaithe eagraithe ag an Roinn.

3. Catagóirí Pearsanra

- Féadtar costais a íoc le comhaltaí boird bainistíochta ag gnáthráta taistil agus cothaithe le haghaidh turais a thabhaítear de riachtanas i ndáil le freastal ar chruinnithe boird agus le haghaidh aon turais eile a dtugtar fúthu de riachtanas i gcomhlíonadh a gcuid dualgas mar chomhaltaí boird (mar shampla freastal ar bhoird roghnúcháin).
- I gcás Príomhoidí Pobalscoileanna nó Scoileanna Cuimsitheacha atá i mbun gnó scoile a reáchtáil ar chúiseanna maithe agus dóthanacha, bíodh sé ina gcáil mar Phríomhoide nó mar rúnaí an bhoird bainistíochta, féadtar costais a íoc leo ag an ngnáthráta taistil agus cothaithe. Ní bheidh Príomhoidí i dteideal liúntais costas taistil ná cothaithe as ucht freastal ar chruinnithe boird bainistíochta agus/nó as ucht freastal ar an scoil ar an ngnáthbhealach.
- Comhaltaí den A.C.C.S. (Cumann na Scoileanna Pobail agus Cuimsitheacha); A.P.V.C. (Cumann Príomhoidí agus Leas-Phríomhoidí na Scoileanna Pobail agus Cuimsitheacha) agus N.A.P.D. (Cumann Náisiúnta Príomhoidí agus Príomhoidí Tánaisteacha), de réir mar is cuí, féadtar costais a íoc leo ag an ngnáthráta taistil agus cothaithe i ndáil le freastal ar chomhdhálacha bliantúla agus dualgais a chomhlíonadh, de réir mar a theastódh, i rith na bliana thar ceann an A.C.C.S., an A.P.V.C. agus feidhmeannaigh an N.A.P.D. (mar shampla cruinnithe leis an Roinn). Féadann Boird foráil a dhéanamh le haghaidh oiread agus trí chruinniú réigiúnacha sa bhliain le haghaidh comhaltaí an A.C.C.S., an A.P.V.C. agus an N.A.P.D, de réir mar is cuí. Ceadaítear oiread agus dhá liúntas thar oíche le haghaidh comhdhálacha bliantúla.

- I gcás múinteoirí a fhostaítear i bPobalscoileanna agus Scoileanna Cuimsitheacha, féadtar costais a íoc leo ag an ngnáthráta taistil agus cothaithe le haghaidh gnó scoile ceadaithe ag an bPríomhoide agus ag an mbord bainistíochta (mar shampla maoirsiú a dhéanamh ag láithreacha taithí oibre).
- I gcás fostaithe neamhtheagaisc boird bainistíochta, féadtar costais a íoc leo as ucht turais a dtugann siad fúthu de riachtanas i gcomhlíonadh a gcuid dualgas faoi réir ceadú roimh ré ón bPríomhoide/rúnaí an bhoird bainistíochta.
- I gcás ainmnithe de chuid Iontaobhaithe a ghlacann páirt i gcoistí roghnúcháin múinteoirí do Phobalscoileanna agus Scoileanna Cuimsitheacha agus **nach bhfuil fostaithe san Earnáil Phoiblí**, íoctar ráta €130 sa lá leo. Tá costais chuí taistil agus chothaithe iníoctha ag gnáthrátaí freisin, i gcomhréir le [rátaí na Státseirbhíse](#). Tabhair do d'aire nach turais ghnó iad turais idir áit chónaithe an fhostaí agus áit oibre an fhostaí (an áit a gcomhlíontar dualgais) agus gurb aisíocaíochtaí incháinite iad aon aisíocaíochtaí ar chostais i dtaca le turais den chineál sin.

4. Rialacháin agus Coinníollacha Ginearálta

- Seachas i gcás comhaltaí boird atá i dteideal taisteal agus cothú as ucht turais a thabhaítear de riachtanas i ndáil le freastal ar chruinnithe boird bainistíochta, ní íocfar costais taistil 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.
- Sa chás go n-éiríonn taisteal aníos do mhúinteoirí i ndáil le hinseirbhís, seachas é sin a éiríonn aníos ó inseirbhís urraithe ag an Roinn, ba chóir an liúntas taistil a ríomh de bhun ráta iompair na seirbhíse poiblí a fheidhmiú, é sin nó ráta laghdaithe míléáiste, de réir mar is cuí.
- 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 iníoctha de bhun tagairt don achar ón mbaile nó ón scoil, cibé acu is lú.
- Tá an ráta míléáiste iníoctha bunaithe ar an míléáiste carnach a éilíodh go dáta sa bhliain airgeadais. Is éard is míléáiste carnach ann ná na ciliméadair uile ar éilíodh costais taistil ina leith sa bhliain go dáta. Áirítear leis sin an míléáiste uile a éilíodh ó aon chomhlacht eile, bíodh sé poiblí nó príobháideach.
- Is éard atá sna [rátaí taistil Státseirbhíse](#) ná na rátaí uasta a fhéadtar a íoc gan dliteanas cánach a thabhu. 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.
- Ba chóir an bealach/na bealaí is giorra go praiticiúil a bheith i gceist leis an taisteal agus go ndéantar é ar iompar poiblí sa chás go bhfuil sé seo ar fáil go háisiúil.
- I gcás duine a úsáideann a charr/carr féin agus an deis iompar poiblí a úsáid ar fáil, ní mór nach mó an tsuim incheadaithe do charr an duine féin i ndáil le liúntas míléáiste ná costas an iompair poiblí. Tabharfar údarú do phearsanra iompar príobháideach a úsáid ar chúiseanna a bhaineann le gnó na scoile, sna cúinsí a leanas agus sna cúinsí sin amháin:

- mura bhfuil iompar poiblí cuí ar fáil (is é sin traein nó bus),
- mura bhfuil iompar poiblí ar fáil ach amháin ar chostas atá comhionann nó ar chostas níos mó, nó
- dá mbeadh sé ina thoradh ar an iompar poiblí a úsáid go gcaillfí am oifigiúil, rud is gá a sheachaint.
- Sa chás go bhfuil breis agus duine amháin ag taisteal chuig an gcruinniú céanna, ba chóir socruithe a dhéanamh le go seachnaítear dúbailt nach gá ó thaobh breis agus carr amháin a úsáid.
- Níor chóir tacsaithe ná carranna a fhrúiliú ach amháin nuair nach bhfuil iompar poiblí cuí ar fáil. Ba chóir admhálacha a chur ar fáil le gach éileamh den chineál sin.
- Tá liúntas lae iníoctha i ndáil le hasláithreach 5 uair a chloig ón mbaile nó ón scoil nó níos mó ná 8km ón scoil nó ón mbaile. Maidir le ham a chaitear ag an scoil/ceanncheathrú nó ar thuais ón mbaile go dtí an scoil, nó a mhalairt, ní chomhairfear é i dtreo na tréimhse incháilithe 5 uair an chloig.
- Tá liúntas oíche iníoctha as ucht neamhláithreach ag áit níos mó ná 100km ar shiúl ó bhaile nó scoil duine. Clúdaíonn an liúntas oíche tréimhse suas le 24 uair an chloig ón am fágála, chomh maith le haon tréimhse bhreise nach mó ná 5 uair an chloig. Sa chás go bhfuil oíche amháin nó breis agus oíche amháin i gceist le neamhláithreach, ní íocfar liúntas lae ach amháin má sáraíodh an tréimhse dheireanach 24 uair an chloig le 5 uair an chloig nó níos mó.
- Is mar seo a leanas atá na hasbhaintí le déanamh ón ráta cothaithe le go gcuirtear san áireamh béilí a chuirtear ar fáil d'oifigeach gan costas dó/di féin:
 - má chuirtear lón nó dinnéar ar fáil, ba chóir ráta cúig uair an chloig a asbhaint;
 - má chuirtear lón agus dinnéar araon ar fáil, ba chóir ráta deich n-uair an chloig a asbhaint;
 - má chuirtear bricfeasta ar fáil, ba chóir leath an ráta cúig uair an chloig a asbhaint.
- Ba chóir éilimh taistil agus chothaithe a dhéanamh láithreach agus go cinnte taobh istigh d'aon mhí amháin ón turas a bheith déanta. Ba chóir gach éileamh a chur isteach ar Fhoirm Éilimh Costais Taistil agus Chothaithe. Clliceáil [anseo](#) le teacht ar an bhfoirm éilimh shamplach.
- Maidir le comhaltaí boird agus fostaithe an bhoird atá i mbun gnó boird/scoile, is iad féin atá freagrach as a gcuid árachais féin agus iad ag úsáid a bhfeithicil phríobháideach chun críocha na hoibre. Ní mór Foirm Dhearbhaithe Slánaíochta maidir le mótarfheithicil phearsanta a úsáid ar ghnó oifigiúil scoile, arna údarú ag an mBord Bainistíochta, a bheith comhlánaithe ag gach fostaí/comhalta boird bainistíochta a úsáideann a bhfeithicil phríobháideach féin chun críocha ghnó na scoile. ([Ciorclán 0017/2016](#)). Tá an fhoirm dhearbhaithe le fáil in Aguisín 1 den [Bheartas Samplach maidir le Costais Taistil agus Chothaithe](#).
- I gcás an phríomhoide agus fostaithe an bhoird a n-iarrtar orthu préimheanna árachais níos mó a íoc chun clúdach árachais a fháil dá gcarr féin mar gheall (a) go gcuireann siad iompar ar fáil do dhaltá i gcúinsí áirithe sonrath arna sainiú ag an mbord nó (b) go gcuireann siad a gcarr ar fáil le haghaidh úsáid den chineál sin, féadtar na costais bhreise a bhaineann leis a aisghabháil ach na hadmhálacha cuí a chur ar fáil.

- Is fostaithe de chuid an bhoird bainistíochta iad an príomhoide agus pearsanra eile na scoile, is cuma cé acu a íocann an bord bainistíochta nó an Roinn Oideachais iad. Is sealbhóirí oifige iad comhaltaí boird bainistíochta. Mar sin, ní mór aon aisíocaíocht as costais taistil agus chothaithe a dhéantar leo a thuairisciú do na Coimisinéirí Ioncaim trí chóras na gCeanglas Tuairiscithe Feabhsaithe (ERR) ar ROS, is cuma cé acu a íocann an scoil iad nó nach n-íocann. Ní gá ach aisíocaíochtaí a dhéantar leis an bhfostaí/sealbhóir oifige a thuairisciú faoi ERR. Ní gá costais taistil agus chothaithe a íocann an scoil thar ceann an fhostaí/tsealbhóra oifige a thuairisciú.

5. Nós imeachta

Ba chóir éilimh ar liúntais taistil agus chothaithe a dhéanamh chuig an mbord bainistíochta ar an bhfoirm éilimh athbhreithnithe. Cliceáil [anseo](#) le teacht ar an bhfoirm éilimh shamplach.

- Ba chóir an méid seo a leanas a léiriú ar gach éileamh:
 - cuspóir an turais (mar shampla cruinniú boird, comhdháil bhliantúil srl)
 - an modh iompair a úsáideadh
 - má úsáideadh iompar príobháideach, acmhainn an innill in c.c. agus iomlán an mhíleáiste a taistealaíodh
 - na dátaí agus amanna fágála agus fillte ar an scoil/áit chónaithe an éilitheora.
 - an míleáiste carnach a éilíodh go dáta sa bhliain airgeadais. Áirítear leis sin an míleáiste uile a éilíodh ó aon chomhlacht eile, bíodh sé poiblí nó príobháideach.
- Déanfaidh an bord bainistíochta an t-éileamh a sheiceáil agus cinnteoidh go bhfuil sé sásta i leith an mhéid seo:
 - gur ceadaíodh an turas go cuí
 - nach éileamh i ndúblach é an t-éileamh
 - má úsáideadh carr príobháideach, nach raibh aon rogha réasúnach eile ann
 - go bhfuil an míleáiste a éilíodh (nuair is infheidhmithe) ceart;
- Ba chóir gach caiteachas den chineál seo a bheith sainaitheanta go soiléir i dtaifid airgeadais na scoile.
- Ní mór gach caiteachas cáilitheach a thuairisciú do na Coimisinéirí Ioncaim trí chóras na gCeanglas Tuairiscithe Feabhsaithe (ERR) ar ROS.
- Ba chóir gach cáipéis a bhaineann le héilimh taistil agus chothaithe a choinneáil go ceann tréimhse seacht mbliana (is é sin 6 bliana tar éis na bliana cánach lena mbaineann na taifid).

Tá tuilleadh eolais faoi Cheanglais Tuairiscithe Feabhsaithe (ERR) na gCoimisinéirí Ioncaim ar fáil [anseo](#).

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

An tAonad um Sheirbhísí Tacaíochta Airgeadais

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