

Financial Guideline P20 - 2019/2020

Payments to Independent Assessors on Interview Panels

The following guideline provides guidance on payments to independent assessors on interview panels.

The independent assessor can be paid in **one** of the following ways:

1. Treat the individual as an employee.
 - Tax Credits for employees are based on the most up to date Relevant Payment Notification available. If the employee's PPSN is not available, emergency tax and USC would apply.
 - Where the board has determined the individual is an employee. The payment to the individual must be put through the payroll and all the appropriate statutory deductions are made to the payment. **Please note** journeys between an employee's home and normal place of work (location duties are carried out) are not business journeys and any reimbursement of motoring expenses (including taxi fares) in respect of the cost of such journeys is taxable.

OR

2. Treat the individual as self-employed. You can do this only where:
 - There is an invoice submitted with a tax number and an invoice number and
 - The person provides a tax clearance certificate and
 - The person provides a copy of their own business insurance

OR

3. Pay expenses based on civil service rates outlined in Appendix 1. These rates are the maximum allowable and are paid tax free. The form in Appendix 2 should be completed and approved by the Chairperson of the Board of Management.

All documentation in relation to claims should be retained for a period of seven years (i.e. six years after the tax year to which the records refer).

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

APPENDIX 1: CIVIL SERVICE MILEAGE RATES

Civil Service Motor Travel Rates per Kilometre (Calendar Year)

Bands	Distance	Engine Capacity up to 1200cc	Engine Capacity up to 1201cc to 1500cc	Engine Capacity up to 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

Civil Service Subsistence Rates - Overnight Rates

Normal Rate	Reduced Rate	Detention Rate
147.00	132.30	73.50

Civil Service Subsistence Rates - Day Rates

10 Hours or more	5 hours or less than 10 hours
36.97	15.41

APPENDIX 2 ([Click here to print this form from the FSSU website](#))

TRAVEL & SUBSISTENCE EXPENSE CLAIM FORM

1. Name (Block Capitals): _____
2. Home Address: _____
3. Details of Car (Engine cc etc): _____
4. Claim Period: _____

Travel	€ _____
Subsistence	€ _____
Miscellaneous	€ _____
Total Claim	€ _____

5. 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 are 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 expense 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 _____ KM.

Signature _____ Date _____

6. Authorisation

Signed on behalf of the Board of Management: _____

(Principal / Chairperson)

DETAILS OF CLAIM

Date	Purpose of Journey	Journey from	Journey to	Mode of transport	Distance (in km)	Travel	Subsistence	Misc Amounts
					SUBTOTALS	€	€	€
					TOTAL	€		

Treoir Airgeadais P20 - 2019/2020

Íocaíochtaí le Measúnóirí Neamhspleácha ar Phainéil Agallaimh

Tugtar anseo treoir ar íocaíochtaí le measúnóirí neamhspleácha ar phainéil agallaimh.

Is féidir an measúnóir neamhspleách a íoc ar **cheann amháin** de na bealaí seo a leanas:

1. Plé a dhéanamh leis an té mar fhostaí.

NÓ

2. Plé a dhéanamh leis an té mar dhuine féinhostaithe. Ní féidir leat déanamh amhlaidh ach amháin:
 - Má chuirtear isteach sonrasc, a bhfuil uimhir chánach agus uimhir shonraisc luaite air, agus
 - Má chuireann an té deimhniú imréitigh cánach ar fáil, agus
 - Má chuireann an té cóip dá (h)árachas gnó ar fáil

NÓ

3. Costais a íoc de réir rátaí na státseirbhíse, mar atá leagtha amach in Aguisín 1. Is iad sin na rátaí is airde is ceadmhach agus íoctar saor ó cháin iad. Is cóir an fhoirm in Aguisín 2 a chomhlánú agus is cóir do Chathaoirleach an Bhoird Bainistíochta í a fhaomhadh ansin.

Is cóir gach cáipéis a bhaineann le héilimh a choinneáil go ceann tréimhse seacht mbliana (.i. sé bliana tar éis na bliana cánach a mbaineann na taifid léi).

Má bhíonn tuilleadh eolais uait, cuir r-phost chuig primary@fssu.ie nó cuir glao ar (01) 9104020

An tAonad um Sheirbhísí Tacaíochta Airgeadais
Iúil 2020

AGUISÍN 1: RÁTAÍ MÍLEÁISTE NA STÁTSEIRBHÍSE

Rátaí Mótartaistil na Státseirbhíse in aghaidh an chiliméadair (Bliain Féilire)

Bandaí	Fad	Toilleadh innill suas le 1200cc	Toilleadh innill idir 1201cc agus 1500cc	Toilleadh innill 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
147.00	132.30	73.50

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
36.97	15.41

AGUISÍN 2 ([Clliceáil anseo leis an bhfoirm seo a phriontáil](#))

FOIRM ÉILIMH MAIDIR LE COSTAIS TAISTIL AGUS CHOTHAITHE

1. Ainm (Bloclitreacha): _____
2. Seoladh Baile: _____
3. Sonraí faoin gcarr (cc an innill, srl.): _____
4. Tréimhse an Éilimh: _____

Taisteal	€ _____
Cothú	€ _____
Ilghnéitheach	€ _____
Iomlán an Éilimh	€ _____

5. Dearbhú an Éilitheora

Dearbháimse leis seo:

- e) Go bhfuil na liúntais chothaithe agus na liúntais eile atá á n-éileamh agam ceart agus in oiriúint leis na rialacháin.
- f) Go raibh orm na costais a thabhú i dtaca le gnó na scoile.
- g) Nár éiligh mé, agus nach n-éileoidh mé, an costas tabhaithe thuasluaite ó aon roinn Rialtais, ná ó aon fhoinse eile.
- h) Gurb é Cm _____ 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 _____

6. Údarú

Arna shíniú thar ceann an Bhoird Bainistíochta: _____

(Príomhoide / Cathaoirleach)

SONRAÍ MAIDIR LEIS AN ÉILEAMH

Dáta	Cúis leis an Turas	Turas ó	Turas chuig	Modh iompair	Fad (in km)	Taisteal	Cothú	Ighnéitheach Suimeanna
					FO-IOMLÁIN	€	€	€
					IOMLÁN	€		