

Financial Guideline P07 - 2017/2018

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 - process the payment they ask for through the school payroll system giving zero tax credits.

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.

**Louise McNamara,
Director,
Financial Support Services Unit.**

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
133.73	120.36	66.87

Civil Service Subsistence Rates - Day Rates

10 Hours or more	5 hours or less than 10 hours
33.61	14.01

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 € _____

Signature _____ Date _____

6. Authorisation

Signed on behalf of the Board of Management: _____

(Principal / Chairperson)

Treoir Airgeadais P07 - 2017/2018

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 - déan an íocaíocht a lorgaíonn sé nó sí a phróiseáil trí chóras párolla na scoile gan aon chreidmheasanna cánach a thabhairt dó nó di.

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) 910 4020.

**Louise McNamara,
Stiúrthóir,
An tAonad um Sheirbhísí Tacaíochta Airgeadais.**

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
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

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

Dearbhaímse 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 thabhtú 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 fhoirse 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 _____

6. Údarú

Arna shíniú thar ceann an Bhoird Bainistíochta: _____

(Príomhoide / Cathaoirleach)

