



An Roinn Airgeadais
Department of Finance

E107/7/99

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73-79,

Sráid an Mhóta Íocht.,

Baile Átha Cliath 2,

Éire.

73-79,

Lower Mount Street,

Dublin 2,

Ireland.

Telephone: 353-1 676 7571

Facsimile: 353-1 604 5499

LoCall: 1890 66 10 10

VPN: 8109

<http://www.irlgov.ie/finance>

Circular 30/2001: Revised arrangements for the calculation of higher duties allowances in certain cases

A Dhuine Uasail

1. I am directed by the Minister for Finance to say that he has accepted the recommendations of General Council Report No. 1382 which provides for the revision of the arrangements governing the calculation of higher duties allowances in certain cases.
2. I am accordingly to convey sanction for the implementation of the provisions which are set out in the attached Appendix. It should be noted that the revised arrangements apply only in the situations specified in paragraph 1 of the Appendix.
3. The revised arrangements will take effect from 1 January 1998. In the case of an officer in receipt of a higher duties allowance on that date who is covered by paragraph 1 of the Appendix, the allowance payable will be reviewed by reference to the revised arrangements. Where an adjustment to the allowance being paid on 1 January 1998 arises, the adjusted amount will be paid with effect from that date.
4. Any difficulties or queries regarding the application of this circular should be raised, by telephone in the first instance, with this Department. (Telephone Nos. 604 5452 or 604 5446 or VPN 8 1 09 5452/5446).

Mise le meas

Ciarán Connolly
Assistant Secretary

Appendix to Agreed Report No. 1382 and Circular 30/2001

Revised arrangements for the calculation of higher duties allowances in certain cases

1. The existing arrangements for the calculation of higher duties allowances may be modified in the following situations:
 - where the person is on the maximum, 1st long service increment or 2nd long service increment of their substantive grade or
 - the person is “acting up” in a higher grade the minimum scale point of which exceeds the maximum of the scale of their substantive grade such that, if the person were promoted, the most favourable starting pay on promotion would be the minimum of the scale of the higher grade and any increments they may receive in their substantive scale would not result in an increase in total remuneration.
2. The purpose of the revised arrangements set out below is, for a period of two years plus any initial accrual period where applicable, to treat a person assigned to higher duties as if s/he had been promoted.
 - a) The initial method of calculating the allowance paid on assignment to higher duties will remain unchanged i.e. it will be calculated by reference to the normal starting pay on promotion rules.
 - b) Where this calculation results in an allowance which brings the officer's total remuneration to the equivalent of an off-scale point on the scale of the higher grade, the allowance shall be increased such that total remuneration corresponds with the next point on the scale of the higher grade, when the necessary accrual period has passed.
 - c) On the first anniversary of the date of assignment to higher duties, or on the anniversary of the accrual date where (b) above applies, the allowance should be increased such that total remuneration corresponds to the following incremental point on the scale of the higher grade.
 - d) On the second anniversary of the date of assignment to higher duties, or of the accrual date, as the case may be, the allowance should be increased so that total remuneration corresponds with a further incremental point on the higher scale.
 - (e) No further adjustments should be made to the allowance even if the assignment continues for a further period.
3. In cases where the foregoing arrangements apply if, following assignment to higher duties, an increment is awarded on the substantive scale, total remuneration shall be capped by reference to the arrangements at paragraph 2.

4. In the case of officers who are assigned to higher duties and who are not covered by paragraph 1, the current arrangements will continue i.e. the allowance will be recalculated on the date of the increment in the substantive grade by reference to starting pay on promotion rules. The terms of General Council Report No. 1113 will also apply where relevant.
5. If an officer is promoted while in receipt of an allowance for higher duties:
 - (a) The officer's starting pay on promotion will be the more favourable of
 - (i) starting pay calculated in accordance with normal arrangements or
 - (ii) the equivalent of her/his total remuneration i.e. salary plus allowance, on the date of promotion. In this case, mark time provisions would not apply and the date of promotion (or accrual date if such applies) becomes the officer's new incremental date.
 - (b) There may be situations where the combination of an officer's salary on his substantive scale and the higher duties allowance calculated in accordance with paragraphs 2, 3 or 4 above gives rise to a total figure which is equivalent to, or greater than, the normal maximum point (i.e. exclusive of long service increments) of the higher scale. If an officer in this situation is promoted, the period of time during which s/he was in receipt of total remuneration equivalent to, or in excess of, the normal maximum point may be taken into account in calculating the service required to qualify for long service increments on the higher scale.