

E107/7/99

29 November 2007

Circular 38/2007: Allowances for the performance of the duties of a higher grade

A Dhuine Uasail

1. I am directed by the Minister for Finance to say that he has accepted an agreed recommendation made by the General Council (Report No. 1488) under the scheme of conciliation and arbitration for the civil service on a claim in relation to the remuneration payable for the performance of the duties of a higher grade.
2. I am accordingly to convey sanction for the implementation of the provisions which are set out in the attached Appendix. The purpose of the revised arrangements is to treat, for pay and incremental progression purposes, an officer assigned to higher duties the same as an officer in the higher grade.
3. The revised arrangements will take effect from 14 July 2003. In the case of an officer in receipt of a higher duties allowance on that date the allowance payable will be reviewed by reference to the revised arrangements. Where an adjustment to the allowance being paid on 14 July 2003 arises, the adjusted amount will be paid with effect from that date (in effect, an officer on higher duties on 14 July 2003 should have his/her allowance recalculated as if the revised arrangements had applied from the date of their assignment to higher duties but the revised allowance will only become payable on 14 July 2003). No adjustment should be made if this recalculation would result in a net lower amount of allowance than that already paid under the existing arrangements.
4. The existing arrangements governing assignment to higher duties have been consolidated in the attached Appendix and Circular 21/74 and any subsequent Circulars and letters from this Department regarding the performance of higher duties are superseded accordingly.
5. Any difficulties or queries regarding the application of this circular should be raised, by e-mail in the first instance, with this Department (e-mail address: c&ahigher@finance.gov.ie). Where this is not possible, telephone queries may be raised with this Department (Tel. (01) 6045446 or 6045452). Queries from individual officers should be directed to the Personnel Sections of their own Departments. This circular is also available on the Department's web-site at <http://www.finance.gov.ie>.

Mise le meas

Ciarán Connolly
Assistant Secretary

Appendix to Agreed Report No. 1488 and Circular 38/2007

Allowances for the performance of the duties of a higher grade

1. The provisions set out in this Appendix shall apply when the assignment of an officer, on a temporary basis, to the full duties of a post in a higher grade (to which s/he is promotable in the normal course) entails the continuous performance of the duties of the higher grade for at least four weeks. Any such assignment to higher duties shall be made by way of written notification to the assignee and such notification should record the date on which the performance of the duties commences and the date on which, should the assignment continue, an allowance would become payable.
2. In general, assignment to higher duties should not be made during short-term absence of superiors, e.g. on annual or sick leave and every effort should be made to keep the practice of temporary assignment to higher duties to a minimum. Where assignment to higher duties continues for 12 months the position should be reviewed and if possible the post should be filled by the promotion of a suitable and qualified officer.
3. An officer on formal assignment to higher duties in the manner set out in paragraph 1, should be paid, with effect from the date on which performance of the duties commences, an allowance equal to the increase in pay s/he would have received if s/he had been promoted to the higher grade. The officer, for the duration of the assignment to higher duties, should continue to be treated for pay and incremental progression purposes as if s/he had been promoted to the higher grade viz. his/her total remuneration (salary and allowance) should be equivalent to the pay s/he would be in receipt of if s/he had been promoted to the higher grade. The following revised arrangements for the calculation of higher duties allowances will take effect from 14 July 2003 -
 - 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) The allowance should continue to be reviewed thereafter on each anniversary of the date of assignment to higher duties, or on the anniversary of the accrual date, as the case may be.

4. 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 3 i.e. total remuneration payable will be determined by reference to the revised arrangements in paragraph 3 so as to ensure that, at any point in time, an officer assigned to higher duties is in receipt of total remuneration equivalent to the pay s/he would be receiving if s/he had been promoted to the higher grade. The award of an increment on the substantive scale may not therefore result in an increase in the total remuneration payable but may effect the balance between pay and allowance. In that context, it should be noted that the terms of General Council Report No. 1113 have been rescinded and no longer apply.
5. If an officer while in receipt of an allowance for higher duties is promoted into the grade to which they are acting:
 - (a) The officer's starting pay on promotion will be the more favourable of
 - (ii) 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, if it is more favourable, the date on which the next revision of the higher duties allowance would have arisen (ie anniversary of assignment/accrual) 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 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.