

2007/08

Financial Guideline 01

Supervision and Substitution 2007/2008

The Department of Education and Science will shortly issue a Circular outlining the revised rate of pay in respect of Supervision and Substitution for the school year 2007/2008.

The rate payable to teachers for supervision in 2007/2008 from September 1st, 2007 is:

**€47.91 per hour for 37 hour contract and for additional hours delivered;
this represents an annual payment for the year of €1,789.**

The Supervision and Substitution budget for each school for 2007/2008 is calculated as follows:

€1,789 x total WTE's + 5% for administration.

The school receives the balance of this total after payment to contracting teachers.

The rate payable to external personnel employed solely for the purpose of supervision is **€21.35** per hour effective from September 1st, 2007.

All remuneration payments made by the school must be Revenue compliant. Payments made to teachers and other personnel for services are subject to Tax and PRSI.

Fergus Dunne, Director,
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