

Financial Guideline 2014/2015 – 04

1. SUPERVISION AND SUBSTITUTION PAYMENTS RECEIVED IN JUNE 2014 AND AUGUST 2014

2. ALLOCATION OF SUBSTITUTION HOURS ON THE OLCS

1. SUPERVISION AND SUBSTITUTION PAYMENTS RECEIVED IN JUNE 2014 AND AUGUST 2014

Introduction:

Where a teacher has opted out of Supervision and Substitution Scheme, an amount equivalent to the supervision and substitution allowance has been allocated to the teacher's school for the provision of supervision and substitution duties. This grant cannot be used to pay full-time teachers or teachers who have opted out of the Scheme for supervision and substitution on a casual/ non-pensionable basis.

Supervision and Substitution payments issued to schools:

The Department has issued two payments to schools for Supervision and Substitution as follows:

Payment 1: Schools received a grant in June 2014. This amount is to cover the period September 2013 to December 2013.

Payment 2: Schools received a payment in August 2014. This amount is to cover the period from January 2014 to December 2014. This amount is the equivalent of the amount that will be deducted from salary in respect of opt-out teachers for the period January 2014 to December 2014.

Note: The grant received in August 2014 relates to the **full calendar year** 1st January 2014 to 31st December 2014. This represents a change in practice by the DES and consequently **schools must make sure that adequate provision is made for the payment of supervision and substitution for the period up to 31st December 2014.** Schools should set aside approximately 40% of the grant received in August 2014 to cover the period from the 1st of September to 31st of December. Schools are reminded that the grant received is ring-fenced income and can only be used for the provision of supervision and substitution.

The following are the rates of payment, to be made by the school, to DES paid teachers who undertake supervision and substitution duties which are additional to their obligations under the HRA. This rate includes holiday pay.

	COLUMN A	COLUMN B
DES Paid Teachers	Rate per hour €	Rate including Employer PRSI 10.75% €
DES Paid prior to 1st January 2011	47.82	52.96
DES Entrant between 1st January 2011 and 31st January 2012 i.e. New Entrant	43.04	47.67
DES Entrant since 1st February 2012 i.e. New Beneficiary	32.49	35.98

The following is the supervisor's rate: The supervisors' rate is €21.31 for those employed prior to January 1st 2011 and is €19.18 for those employed after January 1st 2011. However, this rate does not include holiday pay. The figure in Column A below has been adjusted to include the holiday pay amount.

	COLUMN A	COLUMN B inclusive of employer PRSI
Employed prior to January 1st 2011	23.01	25.48
Employed after 1st January 2011	20.71	22.94

The hourly rate payable including holiday pay is in Column A. The hourly rate including employer PRSI is in Column B. The rate in Column B is the cost of each hour to the school as the school pays the employer PRSI. This should be considered when calculating the amount of grant available to spend.

Failure to incorporate this cost will result in the school overspending the grant by 10.75%.

The prepayment made by The Department of Education and Skills of the supervision and substitution grant for the 4 months covering the period 1st September 2014 to 31st December 2014 should be reflected in the school accounts for the year ended 31st August 2014. The FSSU

will be meeting with school accountants in September and will highlight this area of importance. School accountants will adjust for this in the end of year accounts.

2. ALLOCATION OF SUBSTITUTION HOURS ON THE OLCS

Each post-primary school will be provided with a defined number of hours of substitution to provide cover for teacher absences arising from official school business. This will be calculated on the basis of the number of pupils in a school with a minimum number of available hours for all schools with less than 100 pupils. In the 2014/15 school year **0.22 hours substitution cover will be allocated for each pupil in a school as per the school's recognised enrolment on the 30th September 2013. This substitution allocation is commonly known as Batt Hours.**

Example: A school with an enrolment of 500 is allocated: $500 \times 0.22 = 110$ hours. This will be shown in a revised teacher allocation schedule, due early in the new school year as 0.15 wte.

These hours will be **included** in the total part time hours available to the school on the OLCS. These **hours must be used for substitution only and cannot be allocated as a portion of a part time teachers' contract.**

Further information or clarification on any of the issues raised in this Guideline can be obtained from the FSSU.

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