

Financial Guideline 2020/2021 – 27

Community & Comprehensive Schools and Voluntary Secondary Schools

Payment Arrangements for School Appointed Personnel for SEC Examinations

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1. Introduction

Schools are required to:

- arrange payment to school appointed personnel engaged in examinations roles;
- maintain records of these activities; and
- collect receipts from those paid to facilitate claiming payment for SEC in due course.

At the end of the examination period, schools should claim the costs incurred for the Leaving Certificate (Examinations and Accredited Grades) 2021 from the SEC, to include the Leaving Certificate Aides, Oral Interviewers, all school appointed Superintendents, the Panel of Registered Teachers (out-of-school Accredited Grade process) and miscellaneous expenses.

The relevant forms and receipts, including the Overview claim form, are detailed in **Appendix 1** and are available on the [FSSU website](#) and the SEC website at www.examinations.ie under: Schools > Circulars/Information > Superintendents, Centres, Examination Aides.

Please note that claim forms will not be posted out to schools this year by the SEC.

[SEC Circular S16/2021](#) advises of the payment arrangements, including rates of payment, which will apply for school appointed personnel and other additional costs for Examinations 2021.

2. Refunds to Schools

The State Examinations Commission (SEC) will refund the costs in respect of the following where appropriate:

- (i) Leaving Certificate Aides
- (ii) Oral Interviewers
- (iii) School appointed Superintendents for special centres, LCVP, LCA ICT and Computer Science
- (iv) Attendants
- (v) Panel of Registered Teachers (out-of-school Accredited Grades process)
- (vi) Miscellaneous: Cleaning and Caretaking, PPE, Light and Heat
- (vii) Transport costs associated with candidates travelling to school for examinations over Easter holidays and on Saturdays.

3. Application of Tax, PRSI and USC

School appointed personnel associated with running the leaving certificate must be registered with ROS and the payment processed through the school's computer payroll package. It is the responsibility of individual schools to administer tax, PRSI and USC for the above appointments and to pay over any monies deducted in respect of same to the Revenue Commissioners.

The appointment of school personnel for the examinations is covered under **Class J PRSI**. The rate of employer PRSI under this class is 0.5%. The SEC will refund to schools the employer PRSI at the appropriate rate.

Payments are exempt from the Additional Superannuation Contribution (ASC).

In order to ensure that the payroll can be processed in a timely manner it is advisable that the following details are received from each employee on commencement of their duties:

- Name
- Address
- Date of Birth
- PPS Number
- Commencement date

4. Advance Payments to Schools

Schools were paid advance payments for the 2020 Leaving Certificate. As the 2020 examination was on a much smaller scale than provided for, many schools are already in receipt of advance funding from the SEC which will be offset against 2021 monies. However, schools are likely to incur significant additional costs this year in light of the increase in allocation of Leaving Certificate Aide days (for both examinations and Accredited Grades) and the new model for the oral tests. As a result, the SEC will be arranging to make a further advance payment to schools to defray some of the additional costs associated with the 2021 Leaving Certificate. This will issue to schools in June. Both advances will be offset against the final 2021 claim.

5. Claims for Reimbursement

All documentation relating to payments to school appointed personnel for examinations 2021 should be retained by schools during the examination process. **All claims are to be held and sent together in one submission at the end of all activities relating to examinations 2021.**

All claims for reimbursement **must be made on the appropriate SEC forms.**

[The composite Overview Form OS 2021](#) (excel file) must be completed and returned with all completed individual claim forms to Finance Section, State Examinations Commission, Cornamaddy, Athlone, Co Westmeath.

The use of non-SEC claim forms will result in the entire claim being returned to the School. All claims for reimbursement must be signed by the recipient in the school and the school. Claims that are completed incorrectly, inaccurately and /or unsigned will be returned in their entirety to the school.

6. Rates of Payment 2021

(i) Leaving Certificate Aides

| | |
|--|---------|
| Leaving Certificate/LCA Aides Rate per Day | €146.19 |
|--|---------|

As per [SEC Circular S15/2021](#) the number of Leaving Certificate Aide days available will depend on the number of candidates in the school and the range of activities that are required to meet the needs of candidates in that school, as follows:

Leaving Certificate Examinations 2021

| Purpose | Schools with up to 120 Leaving Certificate Candidates | Schools with 120 Leaving Certificate Candidates or more |
|---|---|---|
| | Max Days | Max Days |
| Oral Examinations Planning and Administration | 8 Days | 10 Days |
| Days for planning and organisation of the examinations associated with Covid-19 | 10 Days | 12 Days |
| June Examinations | 10 Days | 10 Days |
| LCVP Examination – Saturday 8 May 2021 (As needed) | 2 Days | 2 Days |
| Computer Science Examination – Saturday 22 May 2021 (As needed) | 2 Days | 2 Days |
| Schools opening on two Sundays in June to provide for the receipt of the written examination papers (As needed; 2 Days may be claimed per Sunday) | 4 Days | 4 Days |

Leaving Certificate Accredited Grades 2021

| Purpose | Schools with up to 120 Leaving Certificate Candidates | Schools with 120 Leaving Certificate Candidates or more |
|--|--|--|
| | Max Days | Max Days |
| Accredited Grades including Learners and Subjects Out of School Including a Language Proficiency Assessment for students of noncurricular languages on the afternoon of Saturday 8th May | 20 Days | 20 Days |

Subsequent to Circular S15/2021 it was announced that an additional 7 Leaving Certificate Aide days will be available for the LCA co-ordinator to support the Leaving Certificate Applied programme.

Relevant claim form: [Form E.A.1 2021 – Leaving Certification Aide 2021](#)

(ii) Oral Interviewers

The rate of payment for teachers appointed as Oral Interviewers for the conduct of the Oral examinations 2021:

| Leaving Certificate Oral Interviewers | Per Candidate |
|--|----------------------|
| Gaeilge Foundation Level | €14.60 |
| All other subjects/levels | €19.56 |

Relevant claim form: [Oral Form P1 2021 \(Excel File\)](#)

In relation to the Leaving Certificate Applied Oral Examinations, the interviewer rates in the table below will apply:

| Leaving Certificate Applied Oral | Per Candidate |
|---|----------------------|
| English and Communication | €16.78 |
| Gaeilge Chumarsaideach | €10.74 |
| Modern European Languages | €10.74 |

Relevant claim form: [LCA Oral Form P1 2021 \(Excel File\)](#)

Note Travel and Subsistence is not payable to oral interviewers. If a school selects a teacher from outside their school, any travel and related expenses must be borne by the school.

(iii) School appointed Superintendents for Special Centres, LCVP, Non- Curricular Language Proficiency Assessment, LCA – Information and Communication Technology (ICT) and Computer Science.

a. Special Centre Superintendents

The rates for school appointed superintendents (which include the duties of Reader and/or Scribe) for special centres for the June examinations are as follows:

| | |
|--|--------------------|
| School appointed Superintendent (Non-SNA) Rate | €60.20 per session |
| School appointed Superintendent (SNA) Rate | €45.94 per session |

All school superintendents appointed to approved special centres will be paid for a minimum of 8 examination sessions.

Relevant claim form: [SP1 2021 - Claim for Refund of Fees paid to school appointed Superintendents where reasonable accommodation arises](#)

b. LCVP Link Modules Examination and Department of Education run Non- Curricular Language Proficiency Assessment

Both assessment events were held on Saturday 8 May. Schools may have had one, none, or both of these assessments on that date. Schools which had LCVP and also candidates taking the Non-Curricular Language subjects were asked to utilise the same logistical and superintending arrangements for the NCL Proficiency Assessment that afternoon.

| School Appointed Superintendent Role | Rate |
|--|-------------|
| LCVP Link Modules | €180.60 |
| LCVP Link Modules & Non-Curricular Language Proficiency Assessment | €240.80 |
| Non-Curricular Language Proficiency Assessment | €120.40 |
| LCVP Special Centre Superintendent (Non-SNA) Rate* | €120.40 |
| LCVP Special Centre Superintendent (SNA) Rate* | €91.88 |

* Saturday rates for centres sanctioned by SEC under the RACE Scheme

Note Travel and Subsistence is not payable. If a school selects a teacher from outside their school, any travel and related expenses must be borne by the school.

c. LCA – Information and Communication Technology (ICT)

The session rate of payment to Superintendents for the LCA ICT examination on Wednesday 12th May 2021 is outlined below:

| | |
|---|--------|
| School appointed Superintendent LCA - ICT | €60.20 |
| Special Centre Superintendent (Non-SNA) Rate* | €60.20 |
| Special Centre Superintendent (SNA) Rate * | €45.94 |

* Rate for centres sanctioned by SEC under the RACE Scheme

d. Computer Science

As the Computer Science teacher needs to be available on Saturday 22nd May for the duration of the examination, they may claim the examination aide rate of €146.19 for this examination in line with Circular S15/202.

Saturday rate of payment for Superintendents for the Computer Science examination held on Saturday 22nd May 2021 is outlined below:

| | |
|--|---------|
| School appointed Superintendent Computer Science | €180.60 |
| Special Centre Superintendent (Non-SNA) Rate* | €120.40 |
| Special Centre Superintendent (SNA) Rate * | € 91.88 |

* Saturday rate for centres sanctioned by SEC under the RACE Scheme

Relevant claim forms:

[Form P1 2021 – Claim for Refund of Fees paid for LCVP/Computer Science/Listed LCA Subjects/Aural /Proficiency Assessment](#)

[Form P1 Receipt – 2021 LCVP/Computer Science/Listed LCA Subjects/Aural /Proficiency Assessment](#)

(iv) Examination Attendants

Student attendants, nominated by schools, assist the Superintendents throughout the examinations. Due to COVID 19 restrictions, the maximum number of candidates assigned to any main examination centre for the 2021 examinations is 23.

Attendants should be appointed on the basis of 1 attendant per main examination centre noting that the SEC does not provide for attendants for special examination centres. Traditionally the attendants were paid by the superintendent in the individual centres. It is now the responsibility of the school to pay the attendants. These payments should be processed through the school payroll, at Class J or Class M for those under age 16. It is likely emergency tax rates will apply if the attendant has not previously registered with Revenue. To avoid this attendants should register for Revenue's myAccount now and register the school as their employer.

Please provide attendants with the Schools tax registration number for them to be able to do this. Any taxes that may deducted, where they have not registered can be reclaimed by the attendant logging on to their Revenue's MyAccount and selecting "Claim unemployment repayment" on the PAYE services card.

The Attendant timesheet will specify the rates applicable. Note if Employer's PRSI of .5% (Class J) is paid this should be written on to the end of the form, and added to the refund being claimed.

Relevant claim forms:

[Attendant's Timesheets - Over 18 years](#)

[Attendant's Timesheets - Under 18 years](#)

(v) Panel of Registered Teachers as part of the Out-of-School Accredited Grade process

For the purposes of the Out-of-School Learner and Subjects process in the system of Accredited Grade, a panel of three registered teachers/tutors should be appointed by the school Principal. For full details, see [Guide for Schools and Students on implementing the Accredited Grades Process for Out-of-School-Subjects and Out-of-School Learners](#). The Principal of the school, or the Co-Ordinator/Manager of the centre, shall not be a member of the panel. Participation on the panel is voluntary. The rate of payment is as follows:

| | |
|------------------------------|-----------------------------|
| Panel of Registered Teachers | €34.74 per subject reviewed |
|------------------------------|-----------------------------|

Relevant claim forms:

[Form RT - Panel of Registered Teachers – Out-of-School Accredited Grades process \(Excel File\)](#)

[Form RT Receipt 2021 – Panel of Registered Teachers bilingual](#)

(vi) Miscellaneous Expenses

For the examinations taking place over the Easter holidays or if the school is conducting Computer Science or LCVP on Saturday, reasonable additional costs specifically incurred in relation to heating/lighting, cleaning, caretaking and PPE will be reimbursed by SEC.

For the examinations in June 2021, reasonable additional costs specifically incurred in relation to cleaning and PPE will be reimbursed by SEC.

A claim for the additional costs relating to cleaning and PPE should only be made where the COVID 19 capitation payment provided by the Department of Education has been expended.

| Miscellaneous Expenses | Guide |
|-------------------------------------|---|
| Heating/Lighting | Based on a reasonable proportion of amenity bills for the duration of examinations and the number of examination sessions held in the school over the Easter holidays and on Saturdays. |
| Caretaking | Based on agreed rates of pay in the school |
| Cleaning | Based on agreed rates of pay in the school |
| Cleaning products hand sanitiser | Cleaning products and hand sanitiser used specifically for the examinations |
| PPE | Emergency supplies of face coverings/masks to be provided to candidates in the event of them not providing it themselves. |

Relevant claim form: **Under Part 3 ‘Miscellaneous Expenses’**

[Form OS 2021 – School’s overview claim form \(Excel File\)](#)

(vii) Transport associated with candidates travelling to schools for examinations over the Easter holidays and on Saturdays

Schools were asked to facilitate the attendance of candidates for examinations over the Easter holidays and on Saturdays, using taxi services in the following limited circumstances. The candidates must have been:

- eligible for school transport under the terms of the Department's School Transport Scheme and
- availing of school transport in the current school year for whom transport services were not available over the period 26 March to 11 April (noting school resumed on 12 April) for Oral examinations,
- attending for an examination event over this period noting that this should have been considered when scheduling candidates, and
- attending LCVP on Saturday 8th May 2021 and/or Computer Science on Saturday 21st May 2021

The SEC will reimburse schools for reasonable costs of such services on the production of valid receipts.

Relevant claim form: Under Part 3 'Miscellaneous Expenses' on

[Form OS 2021 – School's Overview Claim Form \(Excel File\)](#)

Queries can be directed to the SEC Financial Section at phone numbers 090 - 644 2880 / 2801 / 2847 or via e-mail to schoolspayable@examinations.ie

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

Tel: 01-269 0677
info@fssu.ie

25th May 2021

Appendix 1

Forms are available on www.examinations.ie (under: Schools > Circulars/Information > Superintendents, Centres, Examination Aides) and on the [FSSU website](#) as listed below.

- [OS 2021 - Schools Overview Claim Form](#)
- [Form E.A.1. 2021 - Leaving Certification Aide 2021](#)
- [Oral Form P1 2021 – Claim for a refund of fees paid to Oral Interviewer](#)
- [LCA Oral Form P1 2021 – Claim for a refund of fees paid to LCA Oral Interviewer](#)
- [Form P1 2021 – Claim for Refund of Fees paid for LCVP/Computer Science/Listed LCA Subjects/Aural /Proficiency Assessment](#)
- [Form P1 Receipt – 2021 LCVP/Computer Science/Listed LCA Subjects/Aural /Proficiency Assessment](#)
- [SP1 2021 - Claim for Refund of Fees paid to school appointed Superintendents where reasonable accommodation arises](#)
- [Claim Form RT - Panel of Registered Teachers – Out-of-School Accredited Grades process](#)
- [Form RT Receipt 2021 – Panel of Registered Teachers bilingual](#)
- [Attendant's Timesheets -Over 18 years](#)
- [Attendant's Timesheets -Under 18 years](#)