

Supervision and Substitution Scheme - School Year 2026/2027

(Note: The guidance and rates remain unchanged and are as per the previous school year.)

1. Introduction

Where a teacher has opted out of the 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. The school will receive €1,769 per annum for each teacher employed pre- 1 January 2011 and €1,592 for each teacher employed post- 31st December 2010 who opted out of the scheme. 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.

The following sequence is recommended when deciding how to use the supervision and substitution grant:

- i. In the case of certified leave, approved in-service and other approved absences where the Department of Education and Youth provides paid substitution cover, every effort should be made to employ a suitably qualified substitute.
- ii. The substitution roster is primarily intended to cover approved absences on school business, uncertified leave, the first day of force majeure and the first day of illness or family leave. Where there is no substitute teacher available to cover approved leave as specified in (i) above, a school may use the substitution roster.
- iii. If no one is available from the substitution roster, the recommended sequence is to use the substitution hours (Batt Hours) to pay a part-time teacher on OLCS or to use the supervision & substitution grant to pay a part-time teacher.

2. Supervision and Substitution payments to schools during the school year 2026/2027

Payments from the Department of Education and Youth to schools for supervision and substitution for the school year 2026/2027 are as follows:

Payment 1: Schools usually receive a payment in December each year. This payment represents the first instalment of supervision and substitution for the school year based on the number of teachers who have opted out of the scheme.

Payment 2: Schools usually receive the second instalment in June. This payment represents the balancing amount of supervision and substitution due for the school year.

3. Hourly rates of pay for Supervision and Substitution duties

As per **Department of Education and Youth** [Circular 0015/2015](#), the following are the hourly rates for part-time teachers performing supervision and substitution duties additional to their compulsory supervision and substitution liability, with effect from commencement of 2015/2016 school year:

Note that the hourly rate and the value of the statutory annual leave per hour should not be added together at time of payment. A separate payment should be made in respect of accumulated holiday pay.

Status of Part-Time Teacher	Hourly Rate excluding holiday pay €	Value of Statutory Annual Leave Accumulated per Hour Worked €
Pre-1 January 2011 Entrant to Teaching	42.08	5.74
Entered teaching between 1 January 2011 & 31 January 2012	37.88	5.16
Entered teaching on or after 1 February 2012	28.59	3.90

The following are the hourly rates for **external supervisors** (i.e. those engaged to do supervision duties, including PME's carrying out supervision):

Status of Supervisor	Hourly Rate excluding holiday pay €	Value of Statutory Annual Leave Accumulated per Hour Worked €
Employed prior to January 1 st 2011	21.31	1.70
Employed after 1 st January 2011	19.18	1.53

Please note schools should include employer's PRSI at 11.40% in addition to the above rates when calculating the amount of grant available to spend.

4. Supervision and Substitution Scheme – Opt-in for Principals and Deputy Principals with effect from 1 September 2022

Circular [0032/2023](#) sets out amendments to the supervision and substitution scheme from 1 September 2022.

The option to opt back into the supervision and substitution scheme is confined to teachers who:

- a. Previously opted out from compulsory participation in the supervision and substitution scheme under Circulars [0006/2014](#) or [0047/2017](#) and
- b. Subsequently have been promoted to a permanent Principal or Deputy Principal position since opting out.

An application must be submitted within 6 weeks of appointment to the post.

Further details can be found in Circular [0032/2023](#).

5. Allocation of substitution hours on the OLCS (Batt hours) Circular 50/2014

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.

For example, in the 2026/2027 school year 0.22 hours substitution cover was allocated for each pupil in a school as per the school's recognised enrolment on the 30th of September 2025. 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 allocation will be shown as 0.15 WTE in a revised teacher allocation schedule, which is normally issued early in the new school year.

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 teacher's contract.

6. Financial Oversight

The grant income and expense should be recorded appropriately in the school's accounts. The following accounting codes must be used.

Income/Expense	Nominal Code	Description
Grant Receipt	3240	Supervision and Substitution Grant
Expense	4150	Supervision and Substitution Wages Expense

Account for the unspent grant balance: The Supervision and Substitution Grant is a ring-fenced grant and the balance unspent at the year-end must be reconciled and accounted for in nominal code 2170 Supervision and Substitution Grant Unspent.

All payments to individuals for Supervision and Substitution must be processed through the payroll system.

7. References

This guideline is based on Circulars [0019/2012](#), [0006/2014](#), [0042/2014](#), [0015/2015](#), [0041/2017](#) and [0032/2023](#).

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

Financial Support Services Unit

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5th October 2026

An Scéim Maoirseachta agus Ionadaithe - Scoilbhliain 2026/2027

(Níl aon athrú ar an treoir ná ar na rátaí agus tá siad mar an gcéanna lena raibh ann sa scoilbhliain roimhe.)

1. Réamhrá

I gcás gur dhiúltaigh múinteoir a bheith páirteach sa Scéim Maoirseachta agus Ionadaithe, rinneadh méid is ionann agus an liúntas maoirseachta agus ionadaithe a leithdháileadh ar scoil an mhúinteora chun dualgais mhaoirseachta agus ionadaithe a chomhlíonadh. Gheobhaidh an scoil €1,769 sa bhliain i leith múinteoirí a fostaíodh roimh an 1 Eanáir 2011 agus €1,592 i leith múinteoirí a fostaíodh tar éis an 31 Nollaig 2010 a dhiúltaigh a bheith páirteach sa scéim. Ní ceadmhach an deontas sin a úsáid le múinteoirí lánaimseartha ná múinteoirí a dhiúltaigh a bheith páirteach sa scéim a íoc as maoirseacht ná ionadú ar bhonn neamhfhoirmeálta/neamh-inphinsin.

Moltar an t-ord seo a leanas agus cinneadh á dhéanamh maidir le conas an deontas maoirseachta agus ionadaithe a úsáid:

- i. I gcás saoire dheimhnithe, tréimhsí inseirbhíse faofa agus asláithreacht fhaofa eile, a soláthraíonn an Roinn Oideachais agus Óige clúdach ionadaithe íoctha ina leith, ba chóir go ndéanfaí gach iarracht múinteoir ionaid a fhostú, atá cáilithe go cuí.
- ii. Is é príomhchuspóir an uainchláir ionadaithe ná clúdach a sholáthar maidir le hasláithreacht fhaofa le haghaidh gnó scoile, saoire gan teastas, an chéad lá de force majeure agus an chéad lá de bhreiteacht nó saoire teaghlaigh. Sa chás nach bhfuil aon mhúinteoir ionaid ar fáil chun saoire fhaofa a chlúdach mar atá sonraithe in (i) thuas, is féidir le scoil an t-uainchlár ionadaithe a úsáid.
- iii. Mura bhfuil aon duine ar fáil ón uainchlár ionadaithe, is é an t-ord a mholtar ná na huaireanta ionadaithe (uaireanta Batt) a úsáid chun múinteoir páirtaimseartha a íoc ar OLCS nó an deontas maoirseachta agus ionadaithe a úsáid chun múinteoir páirtaimseartha a íoc.

2. Íocaíochtaí Maoirseachta agus Ionadaithe le scoileanna le linn na scoilbhliana 2026/2027

Is iad seo a leanas na híocaíochtaí ón Roinn Oideachais agus Óige le scoileanna as maoirseacht agus ionadú le linn na scoilbhliana 2026/2027:

Íocaíocht 1: Is iondúil go bhfaigheann scoileanna íocaíocht i mí na Nollag gach bliain. Is ionann an íocaíocht sin agus an chéad tráthchuid de mhaoirseacht agus ionadú le haghaidh na scoilbhliana bunaithe ar líon na múinteoirí a dhiúltaigh a bheith páirteach sa scéim.

Íocaíocht 2: Faigheann scoileanna an dara tráthchuid i mí an Mheithimh de ghnáth. Is ionann an íocaíocht sin agus an méid a bhíonn fós dlite as Maoirseacht agus Ionadú don scoilbhliain.

3. Rátaí pá in aghaidh na huaire ar dhualgais Mhaoirseachta agus Ionadaithe

De réir [Chiorclán 0015/2015](#) ón **Roinn Oideachais agus Óige**, is iad seo a leanas na rátaí in aghaidh na huaire do mhúinteoirí páirtaimseartha a dhéanann maoirseacht agus ionadú sa bhreis ar a ndlíteanas éigeantach maoirseachta agus ionadaithe le héifeacht ó thús na scoilbhliana 2015/2016:

Tabhair faoi deara nach cóir an ráta in aghaidh na huaire agus luach na saoire reachtúla in aghaidh na huaire a shuimiú le chéile tráth na híocaíochta. Ba chóir íocaíocht ar leith a dhéanamh i ndáil le pá saoire carnach.

Stádas an Mhúinteora Pháirtaimseartha	Ráta in aghaidh na huaire gan pá saoire san áireamh €	Luach na Saoire Bliantúla Reachtúla arna Carnadh in aghaidh na hUaire Oibre €
Thosaigh sé/sí ag múineadh den chéad uair roimh an 1 Eanáir 2011	42.08	5.74
Thosaigh sé/sí ag múineadh den chéad uair idir an 1 Eanáir 2011 agus an 31 Eanáir 2012	37.88	5.16
Thosaigh sé/sí ag múineadh den chéad uair tar éis an 1 Feabhra 2012 nó ar an dáta sin	28.59	3.90

Is iad seo a leanas na rátaí in aghaidh na huaire do **mhaoirseoirí seachtracha** (i.e. iad siúd a fhostaítear le dualgais maoirseachta a chomhlíonadh, lena n-áirítear PMEnna a chomhlíonann dualgais maoirseachta):

Stádas an Mhaoirseora	Ráta in aghaidh na huaire gan pá saoire san áireamh €	Luach na Saoire Bliantúla Reachtúla arna Carnadh in aghaidh na hUaire Oibre €
Fostaithe roimh an 1 Eanáir 2011	21.31	1.70
Fostaithe tar éis an 1 Eanáir 2011	19.18	1.53

Tabhair faoi deara gur chóir do scoileanna ÁSPC an fhostóra ag ráta 11.40% a chur san áireamh sa bhreis ar na rátaí thuas, agus méid an deontais atá ar fáil lena chaitheamh á ríomh.

4. An Scéim Maoirseachta agus Ionadaithe – An Rogha le Dul Isteach Arís do Phríomhoidí agus Leas-Phríomhoidí le héifeacht ón 1 Meán Fómhair 2022

In Imlitir [0032/2023](#) leagtar amach leasuithe ar an scéim maoirseachta agus ionadaithe ón 1 Meán Fómhair 2022.

Ní bhaineann an rogha le dul isteach sa scéim maoirseachta agus ionadaithe arís ach le múinteoirí:

- A roghnaigh gan bheith páirteach sa scéim éigeantach maoirseachta agus ionadaithe faoi [Imlitir 0006/2014](#) nó faoi [Imlitir 0047/2017](#) agus
- Ar tugadh ardú céime dóibh chun post buan Príomhoide nó Leas-Phríomhoide ó roghnaigh siad gan bheith páirteach.

Ní mór iarratas a chur isteach tráth nach déanaí ná 6 seachtaine tar éis a cheaptha chun an phoist.

Tá tuilleadh sonraí ar fáil in Imlitir [0032/2023](#).

5. Leithdháileadh uaireanta ionaid ar an OLCS (uaireanta Batt) Ciorclán 50/2014

Soláthrófar do gach iar-bhunscoil méid sonraithe uaireanta d'ionadú chun go mbeadh clúdach ann le haghaidh asláithreacht múinteoirí mar thoradh ar ghnó scoile oifigiúil. Déanfar é sin a ríomh ar bhonn líon na ndaltaí i scoil, agus beidh íosmhéid maidir leis na huaireanta atá ar fáil i gceist i gcás gach scoile ina bhfuil níos lú ná 100 dalta.

Mar shampla, i scoilbhliain 2026/2027, bhí 0.22 uair an chloig de chlúdach ionadaithe le leithdháileadh i leith gach dalta i scoil de réir rollú aitheanta na scoile amhail ar an 30 Meán Fómhair 2025. Tugtar "Batt Hours" go coitianta ar an leithdháileadh ionaid seo.

Mar shampla: I gcás scoil a bhfuil 500 dalta ar a rolla, is é an leithdháileadh ná: $500 \times 0.22 = 110$ uair an chloig. Taispeánfar an leithdháileadh sin mar 0.15 CLA i sceideal athbhreithnithe leithdháilte múinteoirí, a eisítear de ghnáth go luath sa scoilbhliain nua.

Áireofar na huaireanta sin i líon iomlán na n-uaireanta páirtaimseartha atá ar fáil don scoil ar an OLCS. Ní foláir na huaireanta sin a úsáid faoi chomhair ionadú amháin, agus ní ceadmhach iad a leithdháileadh mar sciar de chonradh múinteora pháirtaimseartha.

6. Maoirseacht Airgeadais

Ba cheart an t-ioncam agus an caiteachas deontais a thaifeadadh mar is cuí i gcuntais na scoile. Is gá na cóid chuntasaíochta seo a leanas a úsáid.

Ioncam/Caiteachas	Cód Ainmniúil	Cur síos
Admháil Deontais	3240	Deontas Maoirseachta agus Ionadaithe
Caiteachas	4150	Costas Pá Maoirseachta agus Ionadaithe

Cuntas a thabhairt san iarmhéid deontais gan chaitheamh: Is deontas imfhálaithe é an Deontas Maoirseachta agus Ionadaithe agus ní mór an t-iarmhéid gan chaitheamh ag deireadh na bliana a réiteach agus cuntas a thabhairt ann faoin gcód ainmniúil 2170 Deontas Maoirseachta agus Ionadaithe gan Chaitheamh.

Ní mór gach íocaíocht arna déanamh le daoine aonair as maoirseacht agus ionadú a phróiseáil tríd an gcóras párolla.

7. Teistiméireachtaí

Tá an treoirlíne seo bunaithe ar Chiorcláin [0019/2012](#), [0006/2014](#), [0042/2014](#), [0015/2015](#), [0041/2017](#) agus [0032/2023](#).

Déan teagmháil le FSSU le tuilleadh eolais nó soiléiriú a fháil ar aon cheann de na saincheisteanna sa Treoirlíne seo.

An tAonad um Sheirbhísí Tacaíochta Airgeadais

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An 5 Deireadh Fómhair 2026