

Financial Guideline P20 – 2021/2022

Payment Arrangements for School Appointed Personnel for SEC Examinations

1. Introduction

Schools are required to:

- arrange payment to school appointed personnel engaged in examinations roles
- maintain records of these activities
- 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 State Examinations 2022 from the SEC, to include the Examination Aides, all school appointed Superintendents, Examination Attendants 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 S32/2022](#) advises of the payment arrangements, including rates of payment, which will apply for school appointed personnel and other additional costs for Examinations 2022.

The circular should be read in conjunction with SEC Circular S15/2022 - Leaving Certificate (Established) Examinations 2022: Oral and Music Practical Examination and any other circulars relating to the conduct of the examinations.

2. Refunds to Schools

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

- Examination Aides
- School appointed Superintendents for day Practicals, Construction Studies, Engineering, LCVP Links Modules, LCA ICT; Computer Science and Aural Examinations
- School appointed Superintendents for special examination centres
- Examination Attendants
- Miscellaneous: Cleaning and Caretaking, PPE, Light and Heat
- Transport costs associated with candidates travelling to school for examinations over Easter holidays.

3. Application of Tax, PRSI and USC

School appointed personnel associated with running the state examinations 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**. This is because state examination work is subsidiary employment. This will need to be confirmed under the employee's details in the payroll package. 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

The SEC will make a payment to schools to defray some of the additional costs associated with the 2022 State Examinations. This will issue to schools in June and will be offset against the final 2022 claim. Advances will not be made to any school which has not submitted a return to the SEC in previous years or has an advance outstanding.

5. Claims for Reimbursement

All documentation relating to payments to school appointed personnel for examinations 2022 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 2022.**

All claims for reimbursement **must be made on the appropriate SEC forms.** [The composite Overview Form OS 2022](#) (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 Principal. Claims that are completed incorrectly, inaccurately and /or unsigned will be returned in their entirety to the school.

6. Rates of Payment 2022

Examination Aides

Examination Aides Rate per Day	€147.65
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As per [SEC Circular S32/2022](#) the number of Examination 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:

Purpose	Max Days
	Days Available to All Schools
Music Practical performance test - Music teacher whose attendance is deemed necessary to candidates' performance *(See Circular 15/22)	Up to 2 Days
Planning for State Examinations and June Examinations	Up to 15 Days
Schools which have examinations on Monday 27 or Tuesday 28 of June up to 2 additional days; one for each day they are required to open	Up to 2 Days
Schools opening on two Sundays in June to provide for the receipt of the written examination papers (As required; the rate for 2 Days may be claimed per Sunday)	Up to 4 Days

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 over the Easter holidays for the period Saturday 9 April to Thursday 14 April, 2022 inclusive (See Circular S15/2022)	Up to 8 Days	Up to 10 Days
	Up to 300 Candidates	300 or more Candidates
Recognised post-primary schools with 300 or more examination candidates due to take examinations, will be permitted to claim an additional day for every 50 additional candidates	Nil	1 day for every 50 additional candidates

Relevant claim form: [Form E.A.1 2022 – Examination Aide 2022](#)

**The music teacher is not the Examination Aide, rather Examination Aide funding can be used for this purpose.*

School appointed Special Centre Superintendents

The rates for school appointed superintendents (which include the duties of Reader and/or Scribe) for special centres for the 2022 examinations are as follows:

School appointed Superintendent (Non-SNA) Rate	€60.80 per session
School appointed Superintendent (SNA) Rate	€46.40 per session

Relevant claim form: [SP1 2022 - Claim for Refund of Fees paid to school appointed Superintendents where reasonable accommodation arises](#)

School appointed Superintendents for day Practicals, Construction Studies Engineering, LCVP Links Modules, LCA ICT; Computer Science and Aural Examinations

Details of the examination arrangements are the subject of separate communications prior to the commencement of the examinations listed. The listed examinations are taking place in schools on school days as was the case up to 2019. (In 2021, some of these tests were not held while others were held at weekends leading to different payment arrangements).

School Appointed Superintendent Role	Rate 2022	
Practical Tests	€121.60	per day
L.C.V.P Reasonable Accommodations (Non SNA)	€60.80	per session
L.C.V.P Reasonable Accommodations (SNA)	€46.40	per session
Aural Exams Leaving/Junior Cert	€60.80	per session
Leaving Certificate Applied (For Gaeilge Chumarsáideach, & Languages (Year 1) Information Technology (Year 2)	€60.80	per session

Relevant claim form: [Form P1 2022 - Claim for Refund of Fees paid for LCVP/Computer Science/Listed LCA Subject/Aural](#)

Examination Attendants

Student attendants, nominated by schools, assist the Superintendents throughout the examinations.

Attendants should be appointed on the basis of one attendant per main examination centre. Attendants for special centres must be approved by the Reasonable Accommodation Section of the SEC.

Payments to attendants 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 be 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 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](#)

Miscellaneous Expenses

The SEC will consider claims from schools for reasonable additional costs specifically incurred to ensure school opening, caretaking and, subject to the qualification below, cleaning/sanitising and provision of PPE, at Easter and for additional cleaning/sanitising and provision of PPE for the June examinations.

NB: Reasonable additional costs specifically incurred in relation to cleaning/sanitising and PPE within schools associated with the examinations in June 2022, will be reimbursed by the SEC to schools, provided that 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
Caretaking	Based on agreed rates of pay in the school to cover Examinations held in the school over the Easter holidays
Cleaning (See NB above)	Based on agreed rates of pay in the school
Cleaning products Hand sanitiser	Cleaning products and hand sanitiser used specifically for the examinations

Relevant claim form: [Form OS 2022 – School's overview claim form](#)

Transport associated with candidates travelling to schools for examinations over the Easter holidays

Schools were asked to facilitate the attendance of candidates for examinations over the Easter holidays, 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 **Saturday 9th of April to Thursday 14th of April 2022 inclusive**
- attending for an examination event over this period noting that this should have been considered when scheduling candidates.

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

Relevant claim form: [Form OS 2022 – School's overview claim form](#)

7. Queries

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

If you require any further information, please email primary@fssu.ie or phone (01) 910 4020

Financial Support Services Unit
June 2022

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 2022 – School Overview Claim Form](#)
- [LC Aide Claim Form](#)
- [Form P1 - LCVP/Comp. Science/LCA Subjects/Aural/Proficiency Asmt.](#)
- [SP1 Form - Superintendents where reasonable accom. arises](#)
- [Attendant Timesheet – Over 18 years](#)
- [Attendant Timesheet – Under 18 years](#)

Appendix 2

Examination Aides	€147.65	per day
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Superintendents		
Reasonable Accommodations: (Non-SNA Rate)	€60.80	per session
Reasonable Accommodations: (SNA Rate)	€46.40	per session
Practical Tests	€121.60	per day
L.C.V.P/Computer Science Reasonable Accommodations (Non SNA)	€60.80	per session
L.C.V.P/Computer Science Reasonable Accommodations (SNA)	€46.40	per session
Aural Exams Leaving/Junior Cert	€60.80	per session
Leaving Certificate Applied (For Gaeilge Chumarsáideach, & Languages (Year 1) Information Technology (Year 2)	€60.80	per session

