



Ted McEnery
Clerk to the Public Accounts Committee
Dail Éireann
Kildare Street
Dublin 2

23 October 2012

Dear Ted,

I refer to your letter of 12 October last in which the Public Accounts Committee sought additional information on allowances in the education sector.

In response to your specific queries I have attached a schedule of the allowances in the same format as the one sent to you on 12 October last along with a number of appendices containing further information.

In broad terms the sector can be divided into:

- the school sector
- the institute of technology sector
- the university sector, and
- the VEC sector.

The overall pay bill inclusive of allowances for these four areas is €5.116 billion. Of this overall figure, allowances, however defined, account in aggregate for some €639 million or 12.5% of the overall pay allocation. Allowances paid to teachers account for some €616 million which equates to 16% of the overall teacher pay bill of €3.83 billion.

Allowances paid elsewhere in the Education sector amount to some €23 million which equates to 1.79% of that aspect of the overall pay bill of €1.286 billion.

Specifically in relation to teachers, it should be noted that the vast majority of teachers are in receipt of at least two allowances (Qualifications and Supervision & Substitution) with many more teachers in receipt of a combination of differing allowances depending on whether they fulfil a management function within the school, or whether they qualify for one of the other allowances detailed in our business cases for example Teaching through Irish.

There are 58,000 whole-time equivalent teachers in the system and as already alluded to allowances are paid in various combinations to virtually all of these teachers. Accordingly, the average overall percentage of gross pay made up by allowances will be different in nearly every case. With this in mind and for the purposes of clarity, I

attach at Appendix A a number of demonstrative examples of teachers pay incorporating various allowances and displaying the overall percentage of pay that is made up of allowances in these cases.

In respect of teachers, I have also attached a number of further appendices containing information in response to the specific questions posed in your letter of 12 October as follows:

- Appendix B – the number of teachers who hold multiple allowances;
- Appendix C – a table showing the average of allowances as a percentage of teachers pay;

In respect of Question 3 regarding staff in receipt of multiple allowances, the maximum payment that was made to any individual teacher by way of allowances in 2011 was €55,439.

I also attach a revised version of the schedule of allowances that were submitted on the 12th October and which include further information in relation to the date of commencement of certain allowances.

I have also included a table detailing information in respect of the allowances paid to staff employed in this Department.

While information was sought from Universities, Institutes and VECs in respect of the specific questions posed by the Committee it has not been possible to provide specific information for these employers in respect of Questions 3 and 4 in the available time.

If you require further clarification, please do not hesitate to contact me.

Yours sincerely,

Seán Ó Foghlú
Secretary General

Schedule of Allowances - Department of Education and Skills - Teachers						
Title of Allowance	Reference No. on Spreadsheet	Mid and Max points on scale based on Common scale plus minimum qualification allowance (Pass Degree and Pass HDip)	Allowance as percentage of gross pay	Pensionable Y/N		
Qualification Allowances	1-8	Teacher Max-€61,186 Mid-€50,027	See Appendices A-C	Y		
Supervision & Substitution allowance	9	Teacher Max-€61,186 Mid-€50,027		Y		
Management allowances - Principal and Deputy Principal	10-11	Teacher Max-€61,186 Mid-€50,027		Y		
Management allowances – Posts of Responsibility at Assistant Principal and Special Duties Teacher level	12-19	Teacher Max-€61,186 Mid-€50,027		Y		
Allowance payable to Principals of schools offering a part-time adult education programme	20	Teacher Max-€61,186 Mid-€50,027		Y		
Secretary to Board of Management	21	Teacher Max-€61,186 Mid-€50,027		Y		

Honorarium	22	Teacher Max-€61,186 Mid-€50,027			Y		
Allowance payable to Principals of 5 Community Schools for management role in sports complexes	23	Teacher Max-€61,186 Mid-€50,027			Y		
Secondment allowance (including Director of Education Centre allowance)	24-28	Teacher Max-€61,186 Mid-€50,027			Y		
Gaeltacht grant	29	Teacher Max-€61,186 Mid-€50,027			Y		
Teaching through Irish allowance	30	Teacher Max-€61,186 Mid-€50,027			Y		
Island allowance	31	Teacher Max-€61,186 Mid-€50,027			Y		
Visiting Teacher Allowance	32	Teacher Max-€61,186 Mid-€50,027			Y		
Secure Unit/ Disturbed Adolescent Allowance	33	Teacher Max-€61,186 Mid-€50,027			Y		
Allowance payable to teachers of apprentices in Dun Laoghaire and County Cork VECs	34	Teacher Max-€61,186 Mid-€50,027			Y		
Allowance for teachers with 35 years service	35	Teacher Max-€61,186 Mid-€50,027			Y		

Legacy Allowances	36-53	Teacher Max-€61,186 Mid-€50,027		Y		
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Schedule of Allowances - Department of Education and Skills -Universities

Title of Allowance	Reference No. on Spreadsheet	Grade of Recipient and Mid and Max points on scale	Allowance as percentage of gross pay	Pensionable Y/N	
Shift	1-20	General Operatives salary scales range from €15,825 -€45,652 e.g Porter in UCD Library max- €17,107 mid-16,314, Library Assistant max- 33,944 Mid -29,449	16.6%-30%	Y	
Qualification	21-25	Biochemists max-61,826 mid-49,933 Senior Biochemists max-76,057 mis- 66,182 Technicians max-45,373 min-41,511 Academic Medical Lecturers - Associate Professor max-104,682 mid-96,380 Senior Lecturer max 89,454 mid - 74,961 Lecturer max 77,510 mid- 59,006	2%-10%	Y	

				A figure of €24,600 was given as the highest possible value payable but currently the highest Headship allowance is €18,180. Generally Headship allowances average €5,500 which as a percentage of salary represents 5.7%-9%			
Headship	26-39	Associate Professor max- 104,682 mid-96,380 Senior Lecturer max 89,454 mid - 74,961 Lecturer max 77,510 mid- 59,006			Y		
Higher Duties	40-44	Service Supervisor max- €36,432 mid-€35,785 Physiotherapist max €45,716 mid-39,771	11%-20%				
Additional Duties – Academic grades	45-58	Associate Professor max- 104,682 mid-96,380 Senior Lecturer max 89,454 mid - 74,961 Lecturer max 77,510 mid- 59,006	3%-25%		Y		
Additional Duties – General Operatives and Administrative Staff	59-86	General Operatives salary scales in University sector range from €15,825 - €45,652	1%-23%		Y		

On-Call	87-100	On call allowance paid to 1. General operatives/Groundstaff and 2. Medical staff. Technical Agricultural Assittant receives an allowance of €19,289 where max is €41,992 and mid is €35,032. General Operative scale is €15,825 -€45,652 NVRL allowance is paid to Clinical Scientist Max €54,937 Mid €50,517	3%-46%	Y	
Meal/Travel Time/Cash Handling	101-103	Paid to General Operatives whose salaries range from €15,825 - €45,652	Meal - 0.1% Travel Time - 13% Cash Handling - 7%	Y	
Long Service	104-108	Technicians Max-€50,780 Mid-€46,386 Senior Technicians Max- €61,385 Mid - €57,684	1.7%-9%	Y	
Personal to Holder Allowances	109-127				

Schedule of Allowances - Department of Education and Skills

VEC/IOT

Title of Allowance	Reference No. on Spreadsheet	Grade of Recipient and Mid and Max points on scale	Allowance as percentage of gross pay	Pensionable Y/N		
Additional Duties /Maintenance Differentials – General Operatives	1-17	General Operatives Dublin Max-€28,888 mid-€28,246	1.5%-16%	Y		
Additional Duties – Management Duties**	18-21	CEOs- Category 2 Max €123,648 Mid 112,929 Category 3 Max €114,809 Mid 104,937	2.5%-8%	Y		
Additional Duties - General Operatives Supervisory	22	Correction: Paid to Lecturer II's Max €83,811, mid point - €72,594	3%	Y		
Management Allowances	23-33	Director/ Assistant Director of VTOS Max €59,359 - Mid €46,844 Adult Education Guidance Coordinators Max €51,390 Mid €48,600	2-5%	Y		
Qualification Allowances	34-41	Coordinator/Manager Max €60,648 Mid 49,556 Resource Person Max €52,988 Mid 41,557	2-6%	Y		

Shift Allowances	42-44	General Operatives Max-€28,888 mid- €28,246	16.6-30%	Y		
Tool Allowance	45	Craftpersons Max €36,853, Mid point €35,845	2%	Y		
Script Marking Allowance	46	Assistant Lecturer - Max €49,487, Mid Point €44,256 Sen.Lecturer III - Max €104,770, Mid point €93,180	1-2%	N		
Notes:						

** Includes Transport
Liaison Officer,
Allowance in respect of
duties as Secretary to the
Board of Management of
an IOT/Comprehensive
school and Director of
Department of Education
teacher Training Courses

Schedule of Allowances - Department of Education and Skills

Supplementary

Title of Allowance	Reference No. on Spreadsheet	Grade of Recipient and Mid and Max points on scale	Allowance as percentage of gross pay	Pensionable Y/N		
			Difference between current point on scale and first point on higher scale			
Acting-up Allowances	1-6	Admin Grades				
Dual Duties Allowances	7	No current recipient		N/A		
Clothing/Footwear Allowances	8-11	General Operatives Dublin Max-€28,888 mid-€28,246	0.2-2%	Y		
Stocktaking Allowance	12-14	Admin Grade VI/VII Max €57,235 Mid-€50,935 Teachers Max €59,359 - Mid €46,844	Admin - 6.8% Teachers 1.8%	Y		
Telephone Honorarium	15	General Operatives Dublin Max-€28,888 mid-€28,246	1%	Y		
Scholarship Allowance	16	Admin Grade V Max €45,458 Mid-€42,835	9.8%	Y		
July Provision Scheme-Preparation Allowance	17	Teachers Max €59,359 - Mid €46,844	2.9%	Y		

July Provision Scheme- Management Allowance	18	Teachers Max €59,359 - Mid €46,844	8.3%	Y			
July Provision Scheme- allowance for Special Needs Assistants	19	SNAs Max €37,339 Mid €29,683	8.3%	Y			

Appendix A – teachers in receipt of more than one allowance

Example 1

A teacher on the 10th point of the scale in receipt of

- Primary (Hons) degree - €4,918
- H Dip (Hons) - €1,236
- Supervision and Substitution - €1,769

Basic salary: €43,612

Total value of allowances: €7,923

Total Gross Salary: €51,535

Value of allowances as a % of gross salary -15%

Example 2

A teacher on 15th point of the scale in receipt of the following allowances

- Primary (Hons) degree - €4,918
- H Dip (Hons) - €1,236
- Supervision and Substitution - €1,769
- Post of Responsibility (Special Duties Teacher) - €3,769

Basic salary: €49,996

Total value of allowances - €11,692

Total Gross Salary: €61,688

Value of allowances as a % of gross salary – 19%

Example 3

A teacher on the 20th point of the scale with

- H Dip (Hons) - €1,236
- PhD qualification allowance - €6,140
- Supervision and Substitution - €1,769
- Principal of a medium-size (Category VI) **primary** school - €19,084

Basic salary: €52,472

Total value of allowances - €28,229

Total Gross Salary: €80,701

Value of allowances as a % of salary – 35%

Example 4

A teacher on the maximum point of the scale with

- H Dip (Hons) - €1,236
- PhD qualification allowance - €6,140
- Supervision and Substitution - €1,769
- Principal of a large (Category 17) post primary school -€42,469
- Secretary to the Board of Management - €1,572

Basic salary: €59,359

Total value of allowances - €53,186

Total Gross Salary: €112,545

Value of allowances as a % of salary - 47%

Appendix B - Number of Allowances held by Teachers

Number of Allowances	Primary	Second Level (including estimate for VECs)	Total Number of Holders	Total Number of Holders as % of Total Number of Teachers
0	460	249	709	1.2
1	17,048	15,446	32,494	54.2
2	10,214	9,227	19,441	32.4
3	3,437	1,589	5,026	8.3
4	853	93	946	1.6
5	138	8	146	0.24
6	5	0	5	0.01

In addition to the above, almost 95% of Teachers receive the Supervision & Substitution payment.

Appendix C

AVERAGE OF ALLOWANCES AS A PERCENTAGE OF TEACHER PAY IN 2011

Allowance	Total Spend on Allowance	Average of Allowance as a Percentage of Pay of Recipients
Principal	63,574,000	23.4
Deputy-Principal	31,885,000	13.3
Assistant-Principal	45,343,000	13.1
Special Duties Teacher	62,298,000	5.8
Director - Adult Education	1,440,000	20.3
Programme Co-Ordinator/AP Post	3,476,000	13.1
Programme Co-Ordinator/Special Duties Post	837,000	5.78
Posts of Responsibility Total	213,660,000	10.8
Supervision and Substitution	118,000,000	3.9
Higher Diploma in Education (Pass)	7,321,000	0.9
Higher Diploma in Education (Honours)	21,912,000	1.9
Diploma in Special Education	4,296,000	3.7
NT – PCW Allowance	3,879,000	2.8
Primary Degree (Pass)	33,257,000	2.8
Primary Degree (Honours)	169,681,000	7.6
Master's Degree (Pass)	1,800,000	7.6
Master's Degree (Honours)	41,929,000	8.4
Doctor's Degree	1,646,000	9.4
Qualification Allowances	286,971,000	4.7

Total		
35 Year Allowance	12,098,000	3.9
Secretary to Board of Management	2,688,000	1.5
Gaeltacht Grant	2,652,000	4.6
Island Allowance	78,000	3.9
Teaching through Irish	2,170,000	1.7
Comprehensive Allowance	264,000	3.6
Children's Allowance	472,000	0.4
Secondment Allowances	3,115,610	28
Principal – Adult Education	160,875	0.1
Visiting Teacher Allowance	375,000	13.1
PO Sports Complex Manager	19,000	7.3
Honorarium	2,386,500	7.3

SUMMARY		
HIGHER SPECIAL OR ADDITIONAL DUTIES INCLUDING RETRO	NUMBER OF RECIPIENTS	AMOUNT
EXAM ALLOWANCE	1	€ 2,690.48
HIGHER DUTY ALLOWANCE	26	€ 131,394.05
PRIVATE SEC TO MINISTER & MINISTER OF STATE INC RETRO	10	€103,638.77
PRIVATE SEC TO SEC. GENERAL & SPECIAL ADVISOR INC RETRO	5	€ 24,214.02
SERVICE OFF IN CHARGE	4	€ 11,895.52
SUPERVISOR ALLOWANCE CLEANER	1	€ 1,079.52
FRANKING MACHINE ALLOW	9	€ 9,141.68
IT ON CALL	4	€ 1,147.95
KEY HOLDER	3	€ 1,689.00
MACHINE DUTY ALLOWANCE	1	€ 1,783.60
PRINTING MACHINE ALLOWANCE	1	€ 2,291.64
TOTAL	65	€290,966.23
9 persons had 2 allowances 1 person has 3 allowances - Service Officer in Charge, Franking & Key holder		

SUMMARY		
MISCELLANEOUS ALLOWANCES INCLUDING RETRO	NUMBER OF RECIPIENTS	AMOUNT
FOREIGN DELEGATE ALLOWANCE	23	€ 26,509.35
CHILDREN'S ALLOWANCE INCLUDING RETRO	29	€ 4,308.42
PCW ALLOWANCE	16	€ 40,914.96
ANNUAL PERS HOLDER PAYMENT	15	€ 20,236.60
10% ALLOWANCE	2	€ 1,619.96
EMPLOYEE ASSISTANCE ALLOWANCE	1	€ 5,782.66
PERSONAL HOLDER SECRETARY (HIGHCOURT) ALLOWANCE	1	€ 3,362.84
WATCHMAN ALLOWANCE	1	€ 792.00
TOTAL	88	€103,526.79
3 persons had 2 allowances – PCW / Child Allow & Foreign Delegates		

Schedule of Allowances - Department of Education and Skills

Primary and Post Primary Teachers

Title of Allowance	Reference No. on Spreadsheet	No of Current Recipients	Cost of Allowance in 2011	Range of Payments	Date of Commencement	Date of last change	Payable to New Recruits/ Appointments
Qualification Allowances	1-8	52,527	281,841,594	591-6,140	Origins in the Ryan Tribunal 1968	01/01/2011	No
Supervision & Substitution allowance	9	41,500	118,000,000	1,769	2001	01/01/2011	Yes but for 49 hours instead of 37
Management allowances - Principal and Deputy Principal	10-11	7,849	95,458,516	3,769-42,469	PCW 1994	01/01/2010	Yes
Management allowances – Posts of Responsibility at Assistant Principal and Special Duties Teacher level	12-19	22,632	113,787,257	3,769-23,127	Origins in the Ryan Tribunal 1968	01/01/2010	Yes
Allowance payable to Principals of schools offering a part-time adult education programme	20	99	160,875	1,625	1999	01/01/2010	No
Secretary to Board of Management	21	2852	2,987,470	523-1,572	2007	01/01/2010	No

Honorarium	22	500	2,386,500	4,773	1979	01/01/2011	Yes
Allowance payable to Principals of 5 Community Schools for management role in sports complexes	23	4	19,280	4,820	2001	01/01/2010	No
Secondment allowance (including Director of Education Centre allowance)	24-28	157	2,076,821	10,130-27,197	2003	01/01/2011	Yes
Gaeilacht grant	29	891	2,167,728	3,063	1920s	01/01/2011	No
Teaching through Irish allowance	30	1,990	3,150,170	1,583	1920s	01/01/2011	No
Island allowance	31	31	57102	1842	1964	01/01/2011	No
Visiting Teacher Allowance	32	44	374,880	8,520	1974	01/01/2011	Yes
Secure Unit/ Disturbed Adolescent Allowance	33	20	43,900	2,195	2005	01/01/2011	Yes
Allowance payable to teachers of apprentices in Dun Laoghaire and County Cork VECs	34	17	165,580	9,740	2001	01/01/2011	No
Allowance for teachers with 35 years service	35	4,829	11,222,596	2,324	PCW 1994	01/01/2011	Yes
Legacy Allowances	36-53	3,871	4,422,654	113-25,303		01/01/2010	No
Note:							

Date of
Commencement
varies but all of the
allowances are
historical and have not
been sanctioned
recently.

Schedule of Allowances - Department of Education and Skills

Universities

Title of Allowance	Reference No. on Spreadsheet	No of Current Recipients	Cost of Allowance in 2011	Range of Payments	Date of Commencement	Date of last change	Payable to New Recruits/Appointm ents
Shift	1-20	200	621,422	779-10,327	Historical	01/01/2011	Yes
Qualification	21-25	112	474,684	1,976-7,533		01/01/2011	No
Headship	26-39	135	1,096,567	2,501-18,180		01/01/2010	Yes
Higher Duties	40-44	26	147,127	2,644-8,929		01/01/2010	Yes
Additional Duties – Academic grades	45-58	152	481,667	1,616-15,071		01/01/2011	Yes
Additional Duties – General Operatives and Administrative Staff	59-86	109	256,810	622-7,290		01/01/2011	Yes
On-Call	87-100	85	510,649	1,620-19,289	1960s	01/01/2011	Yes
Meal/Travel Time/Cash Handling	101-103	32	97,096	373-4,088	1970s	01/01/2010	Yes
Long Service	104-108	444	1,766,963	392-4,306	1970s	01/01/2010	Yes
Personal to Holder Allowances	109-127	45	164,400	149-43,652		01/01/2010	No

Note:

Date of Commencement varies but all of the allowances are historical and have not been sanctioned recently.

Schedule of Allowances - Department of Education and Skills

VEC/IOT

Title of Allowance	Reference No. on Spreadsheet	No of Current Recipients	Cost of Allowance in 2011	Range of Payments	Date of Commencement	Date of last change	Payable to New Recruits/ Appointm ents
Additional Duties /Maintenance Differentials – General Operatives	1-17	245	528,122	470-4,702	1970s	01/01/2011	Yes
Additional Duties – Management Duties**	18-21	80	455,072	2,657-12,593	1960s	01/01/2010	No
Additional Duties - Lecturers Supervisory	22	30	63,870	2,129	1998	01/01/2010	Yes
Management Allowances	23-33	219	1,654,712	2,129-13,596		01/01/2010	Yes
Qualification Allowances	34-41	446	837,632	1,003-3,010	1995	01/01/2011	No
Shift Allowances	42-44	152	194,184	795-2,320	Historical	01/01/2011	
Tool Allowance	45	Allowance paid to craftpersons across the Education sector		844	2001	01/01/2010	No
Script Marking Allowance	46	Payment for script marking varies between a per script rate in the IoT sector and a flat annual allowance in the university sector	9,000,000	1,000-1,500	1997	01/01/2010	Yes

Notes:

Date of Commencement varies but all of the allowances are historical and have not been sanctioned recently.

** Includes Transport Liaison Officer, Allowance in respect of duties as Secretary to the Board of Management of an IOT/Comprehensive school and Director of Department of Education teacher Training Courses

Schedule of Allowances - Department of Education and Skills								
Supplementary								
Title of Allowance		No of Current Recipients	Cost of Allowance in 2011	Range of Payments	Date of last Commencement	Date of last change	Payable to New Recruits/ Appointments	
Acting-up Allowances	1-6	100	18,445	1,386-8,050	1960s	01/01/2011	Yes	
Dual Duties Allowances	7	0	0	4,022	N/A	01/01/2010	No	
Clothing/Footwear Allowances	8-11	315	20,060	80-432	1970s	01/01/2010	No	
Stocktaking Allowance	12-14	46	46,747	868-3,769	2006	01/01/2010	No	
Telephone Honorarium	15	45	12,825	285	1970s	01/01/2010	No	
Scholarship Allowance	16	1	4,692	4,692	1998	01/01/2010	No	
July Provision Scheme- Preparation Allowance	17	149	208,749	1,401	1997	01/01/2011	No	
July Provision Scheme- Management Allowance	18	149	750,000	Equivalent to a month's salary	1997	01/01/2011	Yes	
July Provision Scheme- allowance for Special Needs Assistants	19	488	2,400,000	Equivalent to a month's salary	1997	01/01/2011	Yes	