To: The Managerial Authorities of Recognised Primary, Secondary, Community and Comprehensive Schools and The Chief Executives of Education and Training Boards

SECONDMENT SCHEME FOR REGISTERED TEACHERS IN RECOGNISED PRIMARY AND POST PRIMARY SCHOOLS

The Minister for Education and Skills directs you to implement the regulations and procedures regarding the Secondment Scheme for eligible registered teachers employed in approved teaching posts funded by monies provided by the Oireachtas.

The regulations and procedures are to be implemented by each employer with immediate effect and all teachers must adhere to the agreed terms and conditions of the Secondment Scheme.

This Circular supersedes all previous Circulars, memoranda, rules and regulations in relation to secondment of registered teachers in recognised primary and post-primary schools.

Please ensure that copies of this Circular are provided to all members of the Board of Management/Education and Training Boards and its contents are brought to the attention of all teachers in your employment including those on leave of absence.

This Circular can be accessed on the Department’s website at the following link: https://www.education.ie/en/Education-Staff/Services/secondment-temporary-re-assignment.

Alfie Barrett
Teacher/SNA Terms & Conditions
9th April, 2018

Padraig Maloney
Payroll Division
9th April, 2018
Contents

Contents ................................................................................................................................. 2

Definitions ............................................................................................................................ 3

1. Secondment ...................................................................................................................... 4

2. School/ETB Policy on secondment of registered teachers ........................................... 4

3. Eligibility .......................................................................................................................... 5

4. Teacher Registration ...................................................................................................... 5

5. Secondment arrangements .............................................................................................. 5

6. Secondment Application ................................................................................................. 7

7. Secondment Agreement .................................................................................................. 7

8. Salary Payment during Secondment ............................................................................... 8

9. Termination of Secondment ........................................................................................... 8

10. Appointment of a Replacement Teacher ....................................................................... 8

11. Posts of Responsibility while on Secondment .............................................................. 9

12. Panel Rights during Secondment - Primary ................................................................. 9

13. Outside employment during secondment .................................................................... 9

14. Leave while on Secondment ........................................................................................ 10

15. Social Protection Entitlements- Illness, Maternity, Paternity Adoptive Benefit ............ 10

16. Pension Scheme ............................................................................................................ 11

17. Indemnity ....................................................................................................................... 12

18. Reimbursement to the Paymaster (Full Recoupment Secondment) .............................. 12

19. Compliance .................................................................................................................. 13

20. Correspondence Address ............................................................................................. 13


APPLICATION FOR SECONDMENT ................................................................................. 15
SECONDMENT SCHEME

Definitions
For the purposes of the scheme the following terms have the meanings assigned to them here unless the context indicates otherwise.

Approved teaching post means a teaching post, whether full time or part time, which is allocated by the Department and funded out of monies provided by the Oireachtas.

CID means Contract of Indefinite Duration.

DEASP means Department of Employment Affairs and Social Protection.

Employer means an Education and Training Board (ETB) for vocational schools/community colleges, community national schools and a Board of Management/Manager in the case of primary (excluding community national schools), voluntary secondary, community and comprehensive schools. The Education Training Board or Board of Management/Manager may delegate as appropriate responsibility for matters set out in this Circular.


Host Organisation is the organisation to which the secondee is temporarily assigned for the purpose of and the duration of the secondment arrangement and provides the secondee with the appropriate contract.

On Line Claims System (OLCS) means the system for recording absences and claiming substitution currently operating in primary, voluntary secondary, community and comprehensive schools.


Recoupment Secondment:

Full Recoupment Secondment means a secondment where the host organisation is liable for the full cost of the secondee.

Non-Recoupment Secondment means a secondment where the cost of the secondee is borne by the Department.

Secondee is an employee who is on temporary assignment under the terms of this scheme.

School Year begins on 1st September and ends on 31st August of the following year.

Teacher means a person registered with the Teaching Council.

The Department means The Department of Education and Skills (DES).
1. **Secondment**

1.1 Secondment provides an arrangement for an external organisation to meet a specialised human resource requirement through the temporary assignment of a teacher where that need cannot be effectively met through the normal appointment process. Secondment can also be an important element of a teacher’s continuing professional development. Secondments may also benefit schools and learners when the secondee returns to the school.

1.2 The Secondment Scheme is designed to facilitate the temporary assignment of a teacher to a position in a host organisation, where the work to be carried out by the seconded teacher is of clear benefit to the education system and/or is in the public interest.

1.3 A secondment must be based on agreement between the teacher, the employee and the host organisation. Secondment arrangements are subject to Department/ETB approval.

2. **School/ETB Policy on secondment of registered teachers**

2.1 Each employer shall develop and maintain a policy for secondment of registered teachers employed in approved posts funded by monies provided by the Oireachtas.

2.2 In drawing up this policy, the welfare and educational needs of the pupils shall take precedence over all other considerations.

2.3 This policy shall have due regard to the capacity of the school to meet its obligations to its pupils and may therefore apply a limit to the number of teaching staff that may avail of secondment at any one time.

2.4 Employers must consider applications in the context of other non-statutory leave and statutory leave and also take into account the availability of an appropriately qualified replacement teacher.

2.5 When considering secondment applications, employers are requested to consider national/education objectives and policies and to facilitate, where possible, the release of teachers to national programmes for the benefit of the wider education system. Employers are also to be cognisant of the benefit that will accrue to the employer on return of the secondee to the school.
3. Eligibility

3.1 Secondment applications are limited to registered teachers employed in approved teaching posts in recognised primary and post primary schools funded out of monies provided by the Oireachtas.

3.2 A teacher may only apply for a secondment position where he/she:

a) is registered with the Teaching Council
b) will have satisfactorily completed, at the end of the school year in which they are applying, 12 months of continuous service with the current employer.
c) is not in breach of the limits set out at paragraph 5.3 below.

3.3 At the time of application, a teacher must have a contract with their employer for a period which is of equal or greater duration to the secondment for which they are applying.

4. Teacher Registration

4.1 The secondee is required to maintain registration with the Teaching Council for the secondment period. Failure to maintain registration with the Teaching Council for the duration of the secondment shall result in non-payment of salary in accordance with legislative provisions in force at that time.

5. Secondment arrangements

5.1 To ensure continuity in the work of the school, the minimum period for which a secondment may be granted shall normally be one school year commencing on 1st September and ending the following 31st August and is subject to annual application using the Application Form at Appendix A.

5.2 In exceptional circumstances an employer may authorise a secondment arrangement to commence during the course of the school year and shall terminate not earlier than the end of that same school year. A part of a school year on secondment shall count as a full school year for the purposes of any calculation of secondment limits.

5.3 Where the services of the secondee are required for a period longer than one school year the period may be extended by periods of one full school year. In such cases approval shall be subject to the following:

a) A maximum period of 5 school years for secondments to outside organisations.
b) A maximum period of 5 school years for secondments to Department funded national programmes or school/staff representative bodies. This limit may only be extended in limited circumstances where the Department/ETB determines that retention of the secondee is necessary for leadership, continuity, quality planning or management purposes. Where these exceptions arise, in addition to the formal application, there must also be formal agreement between the relevant section of the Department/ETB and the host organisation prior to the secondment being extended beyond the 5 years.

c) Secondments to European schools are governed specifically by the Regulations of Seconded Staff of European Schools (see www.eursc.eu). The aforementioned regulations take precedence in matters relating to but not limited to:

- Duration of secondment
- All leave entitlements and arrangements
- Termination/cessation arrangements
- Resumption to duty following a secondment
- Salary payment

d) Secondments to Director of Education Support Centres are governed by the Statutory Instrument No. 394/2017 Education Support Centres (Appointment and Secondment of Directors) Regulations 2017 (see www.irishstatutebook.ie). The aforementioned regulations take precedence in matters relating to but not limited to:

- Eligibility
- Duration of secondment

e) The maximum permitted secondment period is 5 school years in total except as outlined at b), c) and d) above.

5.4 Where a former secondee subsequently serves as a teacher in an approved teaching post, he/she shall only be eligible for a further secondment where the period of that teaching service is equal to, or greater than, the previous secondment period.

5.5 The calculation of secondment limits will take into account secondment periods prior to publication of this Circular.

5.6 The full intended period of the secondment may be agreed between the secondee, the employer, the host organisation and the Department/ETB at the start of the secondment arrangement. However, in all cases the secondment arrangement remains subject to annual application and Department/ETB approval.
5.7 A secondee is normally required to notify their employer as early as possible, but no later than the 1st April of their intention to return from a secondment to an approved teaching post at the beginning of the next school year.

5.8 It is the responsibility of the secondee to be aware of any Department regulations or Circulars which may affect their secondment.

6. **Secondment Application**

6.1 Following on from the recruitment competition for the secondment post, the teacher, host organisation and the employer must complete the relevant parts of the Application Form at Appendix A (Part 1 to be completed by the employee, Part 2 by the host organisation and Part 3 by the employer).

6.2 Where an application for an initial secondment or extension of a secondment is approved by the employer in accordance with the school’s secondment policy and/or the terms and conditions of this Circular, it must be returned (by the employer) to the relevant section in the Department by the deadline date of 1st May for approval. A late application may be considered by the employer in exceptional circumstances.

6.3 Where an application for an initial secondment or extension of a secondment is refused by the employer in accordance with the school’s secondment policy and/or the terms and conditions of this Circular, the employer must inform the applicant in writing of its decision and the reason(s) for the refusal within three weeks of the application.

6.4 The Department/ETB will approve the secondment where the application adheres to the terms and conditions of this Circular and in the case of a full recoupment where there is no outstanding debt in respect of a previous secondment arrangement involving the same host organisation. The employer and the host organisation will be notified in writing of the Department’s decision.

7. **Secondment Agreement**

7.1 A Secondment Agreement must be put in place by the host organisation at the commencement of the secondment.

7.2 This Agreement shall include the names of the secondee, host organisation and employer and a written statement of the particulars of the secondee’s terms of employment e.g., duration of secondment, place and hours of work, duties/responsibilities, leave arrangements, disciplinary/grievance procedures, employer and host organisation policies (e.g. health and safety, harassment, child protection etc).
The Agreement shall be signed and dated by the employee, host organisation and the employer.

**8. Salary Payment during Secondment**

8.1 Remuneration of secondees is at all times subject to the relevant Department and/or Department of Public Expenditure and Reform Regulations and Circulars.

**9. Termination of Secondment**

9.1 A secondment arrangement may only be terminated, prior to the 31\textsuperscript{st} August in the following circumstances:

a) Where the employer is aware that the secondment arrangement is not operating in the best interests of the pupils, or

b) Where the secondee is retiring or resigning their teaching post/ending their contract of employment with their school, or

c) Where the Department/ETB determines that the terms of this scheme and the secondment arrangement are not being complied with, or

d) In the event of the termination of the host organisation or National Programme/Project.

9.2 In the event of the termination of the secondment for any reason including the expiry of the secondment period, the host organisation shall notify the Department/ETB immediately on becoming aware of such termination either by notice from the secondee or otherwise, and of the circumstances of such termination. Due notice must be given to all parties of termination.

9.3 Where a secondee does not return to their approved teaching post at the end of the approved secondment period and has not indicated their intentions the employer shall take such action as it deems appropriate, and immediately notify the Department/ETB regarding the payment of salary.

**10. Appointment of a Replacement Teacher**

10.1 Where a replacement teacher is to be employed the position must be filled in accordance with current rules for teacher recruitment and he/she shall be offered a fixed term contract which terminates at the end of the school year or the date of the return/resignation/retirement of the secondee, whichever
is the earlier. The replacement teacher may be eligible for a CID in accordance with the relevant Department Circular.

11. **Posts of Responsibility while on Secondment**

11.1 A secondee’s seniority in their principal employment shall not be affected by participation in a secondment arrangement and the secondee shall be notified by the Board of Management/ETB of any Post of Responsibility that may become vacant in the school during the course of the secondment.

11.2 Where the secondee is appointed to a Post of Responsibility during the course of the secondment;

a) The appropriate Post of Responsibility allowance will only be paid to the secondee when he/she returns to their approved teaching post in the school;

b) The vacant Post of Responsibility may be filled on a temporary basis for the duration of the secondment.

11.3 A Post of Responsibility vacated by a secondee, and which is within the school’s approved allocation of posts (in accordance with the relevant Department Circular), shall be filled on a temporary basis for the duration of the secondment.

11.4 Appointment to, and payment in respect of, acting Posts of Responsibility will be in accordance with the applicable Circular Letters and/or other regulations.

12. **Panel Rights during Secondment - Primary**

12.1 A teacher who is due to go on the main redeployment panel may defer their panel rights in order to participate in a secondment arrangement in line with the agreed redeployment arrangements at Primary level for surplus permanent and CID holding teachers. Under the current arrangements, the maximum period for which a secondee may defer their panel rights is 5 school years.

13. **Outside employment during secondment**

13.1 It is not permissible for a secondee to engage in employment other than with the host organisation without the consent of the host organisation, the employer and the Department/ETB.
14. **Leave while on Secondment**

14.1 The secondee must notify their host organisation of all absences and in the case of Sick Leave must submit medical certificates. The host organisation must send written notification of all leave (except for annual leave) and copies of medical certificates in the case of Sick Leave to the employer, as they receive them. The employer shall update all the secondee’s absences on the OLCS/ETB system.

15. **Social Protection Entitlements - Illness, Maternity, Paternity Adoptive Benefit**

15.1 **Illness Benefit**

a) Illness Benefit claims for secondee’s should be submitted to the relevant Paymaster under the arrangements in place for teachers.

b) Secondee’s should keep up to date with any changes to the schemes that are introduced and outlined in Department Circulars.

c) In the case of European schools, the secondee must submit their original Doctor’s medical certificates to the Paymaster, who will in turn forward them to the DEASP.

15.2 **Maternity/Paternity/Adoptive Benefit**

a) Continuation of salary during Maternity/Paternity/Adoptive Leave is not a statutory entitlement and is contingent upon compliance with the agreed terms and conditions of the Maternity/Paternity/Adoptive Leave Scheme for teachers.

b) Any action which necessitates an adjustment to a teacher’s pay should be notified to the Paymaster by the secondee immediately.

c) Under the DEASP regulations any Maternity/Paternity/Adoptive Benefit payable by the DEASP to PRSI contributors at the full rate (Class A), will issue directly to the teacher in question. A deduction from salary equivalent to the maximum weekly rate of Maternity/Paternity Benefit payable to the teacher will initially be applied by the Paymaster.

d) Under the DEASP regulations, PRSI contributors at the modified rate (Class D) have no entitlement to Maternity/Paternity/Adoptive Benefit. Therefore, no deduction is applied to their salary and they remain on their ordinary rate of pay.
e) If the amount of Maternity/Paternity/Adoptive Benefit payable to the teacher is less than the maximum, or if a person is not entitled to any Maternity/Paternity Benefit, they should notify the Paymaster immediately to ensure that the salary adjustments are correct. Changes to the automatic deduction can be made provided the teacher furnishes a copy of the DEASP’s written notice of the actual Maternity/Paternity/Adoptive Benefit rate applicable, if any, to the Paymaster.

f) Maternity/Paternity/Adoptive Benefit payments will be treated as taxable income.

16. Pension Scheme

16.1 The period of secondment remains pensionable in accordance with the pension rules governing employment in the substantive post, i.e. the teaching post, subject to payment of appropriate pension contributions.

16.2 It is important to note that it is the pay applicable to the substantive post on which pension contributions are payable and on which superannuation benefits would be calculated should they fall for payment during or immediately at the end of the secondment period.

16.3 Where the secondment is to a national education initiative to which pay in accordance with the terms of the 2003 Arbitration Report applies, this pay is regarded as pay in the substantive post for the calculation of contributions and superannuation benefits where benefits would fall for payment during or at the end of the secondment period.

16.4 Apart from cases where the terms of the 2003 Arbitration Report are applicable, additions to pay and/or allowances made directly to the secondee by the host organisation and which are in excess of the pay applicable to the substantive post do not form part of pay for calculation of superannuation benefits in the substantive post.

16.5 In the exceptional event that a teacher proposes to accept a secondment where the salary with the Host Organisation is lower than in his/her substantive post, he/she should contact the relevant HR/Pension function within the Department/ETB as appropriate to discuss potential implications in regard to pension.
17. **Indemnity**

17.1 The host organisation shall indemnify the Paymaster in respect of any action under law which the secondee may take against the host organisation or Paymaster in respect of their employment while seconded.

18. **Reimbursement to the Paymaster (Full Recoupment Secondment)**

18.1 For full recoupment secondments, the arrangements for reimbursement of monies to the Paymaster must comply with the following whereby the host organisation shall:

a) be liable for the full cost, as requested on an annual basis by the Department/ETB, of the secondee’s salary and allowances together with the employer’s share of PRSI and superannuation contributions, in the period of the secondment;

b) be aware that the rate of both the employer’s PRSI and superannuation contributions are subject to change and that the host organisation will be required to pay the charges at the revised rates, even if such changes occur following commencement of the secondment arrangement;

c) provide a letter of guarantee from the host organisation’s banker, or external auditor, that the host organisation will be in a position to discharge the costs arising from the secondment.

18.2 Any enquiries in relation to current gross cost including rates of superannuation contributions should be made to the Paymaster prior to entering into a secondment arrangement.

18.3 The host organisation must reimburse the Paymaster in full, by the date specified in the invoice issued by the Paymaster. Payments will only be accepted by electronic funds transfer. The relevant details will be provided by the Paymaster to the host organisation.

18.4 The Department/ETB reserves the right to terminate the secondment should the terms of the recoupment arrangement not be complied with or should there be any delay in the recoupment of monies to the Paymaster.

18.5 On termination of the secondment, the host organisation shall:-

a) Be liable for, and shall, within one calendar month of the termination, reimburse the Paymaster with all outstanding costs due up to and including the date of termination or, in the case of failure to promptly
notify the Department/ETB of the termination, the date on which such notice is received by the Department/ETB.

b) Be refunded by the Paymaster in the event of any overpayment, after deduction of any costs incurred.

18.6 Any outstanding debt must be repaid by the host organisation in full and the Paymaster is obliged to recoup all monies due including, if necessary, by deduction from any grants or other payments due to the host organisation from the Department/ETB.

19. Compliance

19.1 All teachers and employers must adhere to the regulations and procedures set out in this Circular. Failure to abide with the regulations and procedures will be dealt with by the Employer under the disciplinary procedures and may lead to the cessation of salary in the case of teachers and/or withdrawal of replacement cover for schools.

20. Correspondence Address

20.1 The employer will address all necessary correspondence to the secondee at the email/home address last notified. No fault shall lie with the employer in the event that the secondee does not receive such correspondence.

21. Retention of Documentation/Data Protection

21.1 All documentation relating to secondment of teachers must be retained by the employer with the relevant personnel records and in line with the school’s Data Protection policy and with General Data Protection Regulations (GDPR). All records should correspond with the data input on the OLCS/relevant ETB System. These records may be selected for inspection by nominated Department officials.

21.2 The purpose for which the Department requires the personal data provided in the Application Form is for the processing of the secondment. Full details of the Department's Data Protection Policy setting out how personal data will be used including information regarding rights as a data subject are available on the Department’s website. Details of this policy are also available in hard copy from the Department upon request.
APPLICATION FOR SECONDMENT

Privacy Statement
The main purpose for which the Department requires the personal data provided by you is to consider your application for this secondment. The personal data provided may be exchanged with the organisation to which you wish to be seconded. The privacy notice outlining further information in relation to this form can be found at [link]. Full details of the Department's data protection policy setting out how we will use your personal data as well as information regarding your rights as a data subject are available at https://www.education.ie/en/The-Department/Data-Protection/. Details of this policy are also available in hard copy from Teacher/SNA Terms & Conditions, Department of Education & Skills, Cornamaddy, Athlone, Co. Westmeath, N37 X659, upon request.

PART 1 – TO BE COMPLETED BY TEACHER

Full Name

Home Address

Telephone No.

E-mail Address

Payroll No: (as it appears on payslip)

Teaching Council Registration Number

Is this secondment: □ Initial Application  □ Request for extension of an existing secondment

Secondment position being applied for: ____________________________________________

Name of host organisation: _____________________________________________________

If previously or currently on secondment, please specify number of years and dates on secondment

______________________________________________________________________________

I confirm that I have read the contents of Circular 29/2018 and will fully comply with the terms and conditions of the Secondment Scheme as contained in this Circular and the school’s secondment policy. I consent for my salary details to be released to the host organisation (for full recoupment secondment).

Teacher Signature: ________________________________________________________________

Date: __________________________________________________________________________
<table>
<thead>
<tr>
<th>Name of host organisation</th>
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<tbody>
<tr>
<td>Address of host organisation</td>
<td></td>
</tr>
<tr>
<td>Contact Name within host organisation</td>
<td></td>
</tr>
<tr>
<td>Contact Telephone No.</td>
<td></td>
</tr>
<tr>
<td>Contact E-mail Address</td>
<td></td>
</tr>
<tr>
<td>Secondment post title</td>
<td></td>
</tr>
<tr>
<td>Secondment Type: Full/Non Recoupment</td>
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<tr>
<td>Proposed Secondment duration</td>
<td>From:</td>
</tr>
<tr>
<td>Is the Secondment Full Time/Part Time? (part time is less than five days per week. Number of days per week/month should be specified)</td>
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</tr>
<tr>
<td>Name of proposed Secondee</td>
<td></td>
</tr>
<tr>
<td>If the proposed secondee was previously on secondment to your organisation, please provide details of duration and title of post</td>
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</table>

The billing details below must be completed for Full Recoupment Secondments only.

**Billing Details - Recoupment request to be sent to:**

<table>
<thead>
<tr>
<th>Name (within the host organisation)</th>
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<tbody>
<tr>
<td>Job Title</td>
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<tr>
<td>Address</td>
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<tr>
<td>Telephone No. and E-mail address</td>
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</table>
APPLICATION FOR SECONDMENT

PART 2 - TO BE COMPLETED BY HOST ORGANISATION (Page 2)

The host organisation encloses the following documentation:-

- Rationale and business need for the secondment.
- Specified outcomes for the secondment.
- Job description for the secondment post sufficient to allow the Department to assess the educational aspect of such work and how they relate to teaching.
- Job specification for the secondment.
- Written agreement to reimburse the Paymaster with the full cost of the seconded teacher’s salary, including all allowances and employer’s PRSI and superannuation costs.
- In the case of full recoupment secondments, letter of guarantee from our banker, or external auditor, that the host organisation will be in a position to discharge the costs arising from the secondment. (Funds to be paid electronically by credit transfer/standing order).
- Written indemnity that it shall indemnify the Department/ETB in respect of any action under law which the secondee may take against the host organisation or Department/ETB in respect of their employment while seconded.

On behalf of the host organisation I certify that:

- All information contained within this application is accurate.
- The host organisation shall be responsible for all costs in relation to a full recoupment secondment.
- The terms and conditions of the Secondment Scheme as contained in Circular 29/2018 have been fully complied with.

Signed: ________________________________

Position in host organisation: ________________________________

Telephone No: ________________________________

Date: ________________________________
APPLICATION FOR SECONDMENT

PART 3 – TO BE COMPLETED BY EMPLOYER

**Employer Details**

<table>
<thead>
<tr>
<th>School Name and Address</th>
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<tbody>
<tr>
<td>School Roll Number</td>
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<tr>
<td>School Telephone No</td>
<td></td>
</tr>
<tr>
<td>School E-mail address</td>
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</tr>
</tbody>
</table>

**Teacher Position (proposed secondee) details:**

- □ Permanent
- □ CID Holder
- □ RPT. No of hours per week: ____hours _____ minutes
- □ Fixed Term. Current contract is due to end on ____________

**Is this secondment:**

- □ Initial Application
- □ Request for extension of an existing secondment

**I certify that:**

- □ The terms and conditions of the Secondment Scheme as contained in Circular 29/2018 and the school’s secondment policy have been fully complied with.
- □ Approval of this secondment is for a full school year at the end of which the secondee will not have exceeded the relevant time limit which applies to secondments.
- □ The secondment application has been approved by the employer.

*School Principal Signature: ____________________________ Date: ____________________*

*Chairperson of BOM Signature/Chief Executive Signature (ETB only):*

__________________________________________ Date: ____________________
Fully completed Application Form (Part 1, 2 and 3) must be submitted to the relevant section in the Department (detailed below) by 1st May.

Please Note: Incomplete Applications will be returned to the employer

- **Secondments to Department Approved National Programmes/Education Centres** (those approved by TES) – Teacher Education Section, Department of Education and Skills, Cornamaddy, Athlone, Co Westmeath N37 X659 TES@education.gov.ie

- **Non-recoupment secondments to Managerial Bodies/Teacher Unions** – School Governance Section, Department of Education and Skills, Cornamaddy, Athlone, Co Westmeath N37 X659 schoolgoverance@education.gov.ie

- **Full recoupment secondments to external organisations** – Teacher/SNA Terms and Conditions, Department of Education and Skills, Cornamaddy, Athlone, Co Westmeath N37 X659 teachersna@education.gov.ie

- **Non-recoupment secondments to Tusla Educational Welfare Services for the role of Integrated Services Manager** – Social Inclusion Unit, Department of Education and Skills, Cornamaddy, Athlone, Co Westmeath N37 X659 social_inclusion@education.gov.ie
Secondment Application

PART 4 – TO BE COMPLETED BY DEPARTMENT OF EDUCATION AND SKILLS/ETB

Secondment Category:

☐ Full Recoupment  ☐ Non-recoupment

☐ Other Details: __________________________________________

Secondment Review date: __________________________________

DPER Sanction obtained:  ☐ Yes  ☐ No
(Where relevant)

On behalf of the Department of Education and Skills/ETB, I hereby confirm that this secondment application is:

☐ Approved in accordance with this Circular 29/2018  ☐ Refused

Reasons for Refusal: _______________________________________

Secondment Application approved by: ________________________

Section within the Department/ETB: _________________________

Telephone Number: ________________________________

Date: _____________________________

Date of written Notification to employer and host organisation: _______________________
(Copy of written Notification should be attached to this application)

<table>
<thead>
<tr>
<th>For Departmental use only</th>
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<tbody>
<tr>
<td>Notification of approved secondment sent to Payroll Division</td>
<td>{INSERT DATE}</td>
</tr>
<tr>
<td>Notification of approved (full recoupment) secondment sent to Financial Control</td>
<td>{INSERT DATE}</td>
</tr>
</tbody>
</table>