



Bord Oideachais agus Oiliúna Dublin and Dún Laoghaire  
Átha Cliath agus Dhún Laoghaire Education and Training Board

# Prompt Payment Policy

Version: 1/2023

Date ratified by DDLETB Senior Leadership Team: 13<sup>th</sup> November, 2023

Date noted by DDLETB Board of Management: 19<sup>th</sup> February, 2024

Signed:  (CEO)

Uploaded to DDLETB Intranet YES / NO

English and Irish versions uploaded to DDLETB Website: YES / NO

Date for review: 13<sup>th</sup> November, 2025

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Previous versions: v1/2021	Effective Date: 13 <sup>th</sup> November, 2023
Board App/Noting: 20 <sup>th</sup> November, 2023	Review Date: 13 <sup>th</sup> November, 2025

Dublin & Dun Laoghaire Education Training Board (DDLETB) is committed to making every effort to pay its suppliers promptly. In this regard suppliers can help by ensuring that

- Valid invoices are sent directly to Schools/Centres
- Invoices quote a valid DDLETB Purchase Order Number

### **Prompt Payment of Accounts Legislation**

Payment of invoices by DDLETB is governed by the Prompt Payment of Accounts Act, 1997 as amended by the European Communities (Late Payment in Commercial Transactions) Regulations 2012 - S.I. 580 of 2012. The Regulations, which apply equally to the public and private sectors, provide an automatic entitlement to interest and compensation if payment for commercial transactions is late. The Penalty Interest is based on the ECB rate as at 1<sup>st</sup> January and 1<sup>st</sup> July each year. The current rate can be found here: [Late Payment Interest Rate - DETE \(enterprise.gov.ie\)](http://enterprise.gov.ie).

DDLETB considers an invoice received only when it is issued to and received by the correct School/Centre, quoting a valid DDLETB Purchase Order number.

PPI is due on invoices that are unpaid 30 days after either

- Receipt of goods or services
- Date of receipt of the invoice
- Date from when issues/disputes are resolved

whichever is the later.

Interest is calculated in respect of the period starting on the date after the due date and ending on the date when payment is made.

Payment of interest and compensation cannot be waived by the supplier and must be included with the amount payable for the goods or services without demand for its payment being made by the supplier.

In addition to receiving interest on late payment, the supplier is also entitled to automatic compensation (without the need to issue a reminder). The schedule to the Statutory Instrument provides for the amount of compensation payable under Regulation 9 as follows:

Invoice Amount	Compensation
Up to €1,000	€40
Between €1,000 and €10,000	€70
Over €10,000	€100

## **Invoice Queries**

In the event of any queries and/or defects with the supplier invoice that prevent payment being made, DDLETB has ten working days to contact the supplier (by phone or email) to have the invoice reissued. On acceptance by DDLETB of the corrected invoice, the creditor is entitled to interest for late payment after 30 calendar days following the date of receipt of the corrected goods or services, or date of receipt of the corrected invoice, whichever is the later.

The legislation does not oblige payment to be made to a supplier who has failed or refused to comply with a request to produce a tax clearance certificate and it expressly extends the statutory time limit for payment where there are delays in furnishing a tax clearance certificate. Also, the Act does not affect the deduction of withholding tax from any payment to a supplier.

## **Complaints and Disputes**

If you have a complaint or query regarding payment of an invoice, please contact [PaymentsHO@ddletb.ie](mailto:PaymentsHO@ddletb.ie).

## **15-Day Payment Requirement, July 2011**

The Government extended the non-statutory requirement applicable to Central Government Departments to all public bodies from July 2011, to reduce the payment period by Public Bodies to their suppliers from 30 to 15 days. Every effort, consistent with proper financial procedures, is being made to ensure that all suppliers are paid within this timeframe. This link [DDLETB Prompt Payment Returns](#) shows DDLETB's performance with regard to the 15 day payment requirement since its introduction.