

CPSMA Guidance in regard to payments to Independent Assessors

April 2015

The following guidance is issued by CPSMA in regard to payments to assessors by Boards of Management of Schools.

Any Independent Assessor is to be paid two separate amounts:

1. Daily Fee
2. Travel & Subsistence

1. Any Independent Assessor is to be paid as a self employed individual.

The individual will sign and complete **Daily Fee Invoice Form** for services provided, which will furnish the following details to the Board of Management:

- Invoice Date
- Full Name and address of the person who supplied the services
- PPS number of the person who supplied the services
- Full Name and address of the School to whom the services were supplied (School should print this on the form)
- Description of the service supplied
- Daily Fee Rate, which should not exceed €127 but may be less.

2. Travel & Subsistence is to be paid in line with the rates shown below

The individual will sign and complete **Travel & Subsistence Form** for services provided which will furnish the following details to the Board of Management:

- Full Name and address of the person who supplied the services
- Full Name and address of the School to whom the services were supplied (School should print this on the form)
- Kilometres travelled to and from the School/Venue
- Subsistence claim
- Miscellaneous claim
- Total claim.

Expenses Rates: From 5 March 2009 Circular 07/2009 Appendix 1 and 2 Maximum Rates set out by the TES, Department of Education & Skills

| Category | Standard Rate | Rate if Lunch Provided | Notes |
|----------------------------|---------------|------------------------|--|
| Overnight (24 hour period) | €107.69 | €93.98 | Applies to actual overnight stays where it is essential due to distance (48.27km or more from base), road conditions or other reasons to stay overnight. |
| 10 Hours (and over) | €33.61 | €19.90 | Rate for absences of 10 or more hours from base. |
| 5 Hours (and under 10) | €13.71 | 0 | Rate for absences of 5 and under 10 hours from base. |

Travel

| Official travel in a calendar year | Engine Capacity up to 1200cc | Engine Capacity 1201cc to 1500cc | Engine Capacity 1501cc and over |
|------------------------------------|------------------------------|----------------------------------|---------------------------------|
| Up to 6,437Km | €0.3912 | €0.4625 | €0.5907 |
| 6,438Km and over | €0.2122 | €0.2362 | €0.2846 |

DAILY FEE INVOICE FOR CONTRACT OF SERVICE IN PRIMARY SCHOOLS

Name of School: _____

Invoice No: _____

Independent Assessor Name: _____

PPS No: _____

Address: _____

| Date | No of Days | Daily Fee Rate | Total Fee |
|---|------------|----------------|-----------|
| Professional Fee for the following service _____ | | | |
| TOTAL FEE | | | |

I certify that:

- a) I apply for a total payment of €_____ for work as an Independent Contractor at the above named School.
- b) I acknowledge that this Daily Fee is earned as an Independent Contractor and all tax liabilities are my own responsibilities.
- c) No invoice in respect of the same service has or will be made elsewhere.
- d) The maximum amount to be charged is €127 per day.

Total Claim: _____

Signature of Claimant: _____

Date: _____

| |
|----------------------------|
| FOR OFFICE USE ONLY |
| Date received: _____ |
| Approved for payment: |

TRAVEL & SUBSISTENCE EXPENSE CLAIM FORM FOR USE IN PRIMARY SCHOOLS

Name of School: _____

Expense Claim No: _____

Independent Assessor Name: _____

PPS No: _____

Address: _____

| From: (Place, Time) | To: (Place, Time) | Return distance (KM) | Rate per KM | Total Value | Subsistence Claimed | Misc. Claimed | Total Claimed |
|-----------------------------|-------------------------|----------------------------|----------------|-------------|------------------------|------------------|------------------|
| | | | | | | | |
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| TOTAL VALUE OF CLAIM | | | | | | | |

I certify that:

- a) The subsistence and other allowances that I claim are correct and in accordance with regulations in accordance with circular 07/2009.
- b) The subsistence and other allowances that I claim are not subject to tax.
- c) The expenses were actually and necessarily incurred by me in relation to duties outlined to me.
- d) No claim in respect of the same period has or will be made elsewhere.

Total Claim: _____

Signature of Claimant: _____

Date: _____

| |
|-------------------------|
| FOR OFFICE USE ONLY |
| Date received: _____ |
| Approved for payment: |