

Proposal for Business Mileage Rates for DITSU Ltd.

February 2016

DITSU staff and sabbaticals are required to attend many meetings throughout the year, which can be held in any of the DIT sites across the city. Where possible public transport should be used and the use of taxis kept to a minimum. However, if no public transport is available a private car may be used.

It is the responsibility of the employee to ensure that in advance of travelling they have adequate motor insurance in place.

DITSU Ltd will not accept any liability for any loss or damage resulting from the use of privately owned transport on DITSU business.

A business journey is one in which the employee travels from one place of work to another place of work in the performance of duties of the employment.

Journeys between an employee's home and place of work are not business journeys.

Business Mileage involving travel direct from / to home:

Where an employee proceeds on a business journey directly from home to a temporary place of work (rather than commencing that business journey from his/her normal place of work) or returns home directly, the business mileage should be calculated by reference to the lesser of –

- The distance between home and the temporary place of work
- or
- The distance between the normal place of work and the temporary place of work.

Vehicle Mileage rates <http://www.revenue.ie/en/tax/it/leaflets/it51.html>

| Official Motor Travel in a calendar year | Engine Capacity up to 1200cc | Engine Capacity 1201cc to 1500cc | Engine Capacity 1501cc and over |
|--|------------------------------|----------------------------------|---------------------------------|
| Up to 6437 km | 39.12 cent | 46.25 cent | 59.07 cent |
| 6438 and over | 21.22 cent | 23.62 cent | 28.46 cent |

Proposal for payment of Business Expenses in DITSU Ltd.

During the course of working in DITSU, there are occasions when an officer or staff member may incur a personal expense on behalf of DITSU, for example to provide hospitality, pay for a taxi etc.

- Staff and officers will be reimbursed for all pre-approved and vouched expenses incurred while performing duties on behalf of DITSU provided that the expenditure is in compliance with relevant DITSU policies and procedures in place at that time.
- No retrospective claims will be considered for unapproved expenditure.
- When claiming reimbursement for expenses, all relevant receipts must be submitted with the expenses claim form. (See attached)
- All expenditure must be vouched. Un-vouched expenditure will not be reimbursed
- Expense claims with original receipts must be submitted for reimbursement within 30 days of the expenses being incurred.

Note:

Each year the elected DITSU officers attend USI meetings and Training events i.e. Students' Union Training (SUT), National Council and USI Annual Congress.

A delegate fee (which includes accommodation and food) is paid by DITSU for both USI Student Union Training, National Councils and Annual Congress. It is custom and practice in DITSU to pay a daily allowance to each delegate for both SUT and Annual Congress.

This is normally €15 where meals are provided and €25 where no meals are provided.

The cash for the delegation is given to the delegate leader, normally the President and each delegate signs a daily receipt for these expenses.

At the discretion of the delegate leader, payment of a delegate expense maybe withdrawn i.e. failure to attend a session etc.

| Class of allowances | Night allowance | | Day Allowance | |
|---------------------|-----------------|--------------|------------------|--------------------------------|
| | Normal Rate | Reduced Rate | 10 hours or more | 5 hours but less than 10 hours |
| A - Rate | €108.99 | €100.48 | €33.61 | €13.71 |
| B – Rate | €107.69 | €92.11 | €33.61 | €13.71 |

Subsistence Allowance: <http://www.revenue.ie/en/tax/it/leaflets/it54.html>

Note: Sabbatical officers should ensure that they have a valid Student Travel Card (LEAP Card) as this will enable DITSU Ltd to purchase train and bus tickets at the student rate.

Approved by the Board of DITSU Ltd on 22nd February 2016