	TABLE TENNIS IRELAND Financial Policy No. 10 MILEAGE & OUT OF POCKET EXPENSE CLAIMS	Doc. No: Page: Issue Date: Date Amended: Authorised/Amended By:	26/05/2020 BOARD 16/11/2021 KATHY E
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1.0 Purpose

This policy establishes the requirements in relation to mileage and out of pocket expense claims for Irish Table Tennis Association CLG, known as Table Tennis Ireland (TTI).

2.0 Scope

This policy is applicable to expense claims (EC) for all TTI employees and volunteers but not contractors in the discharge of their duties for TTI.

3.0 Definitions

An **Employee** is any person who is employed by TTI under a contract of employment.

A **Contractor** is any person who carries out a service or services for TTI (but not under a contract of employment) for reward. Contractors are classified as Suppliers and are therefore also subject to FP No. 1 (Expenditure Approval and Controls). Contractors accept responsibility for their own tax affairs.

A **Volunteer** is any person who carries out a service or services for TTI (but not under a contract of employment) for NO reward.

Out of Pocket Expenses are defined as payments made by employees and volunteers from their own personal money for expenditure wholly and necessarily incurred while completing coaching/volunteer service/work on behalf of TTI in accordance with TTI policies and procedures.

4.0 Responsibility

The Finance Director (FD) and Administration Officer (AO) are responsible for administering this policy.

5.0 Driving Personal vehicles & related Mileage Claims

Employees and volunteers will be reimbursed for journeys when using their own personal vehicle on TTI business.

Other expenses, such as tolls and car parking expenses will be reimbursed on production of valid receipts.


Where Employees undertake a business journey directly from home to a temporary place of work (rather than commencing the journey from their normal place of work), or returns home directly from the temporary place of work, the business mileage will be calculated as 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

Approval to claim mileage expenses must be sought and received by the claimant from the relevant person (see TTI FP No.1 Expenditure Approvals & Controls) BEFORE the journey is undertaken.

The claimant must have a current full driving licence valid for the island of Ireland.

Mileage is paid at 25cent per MILE. Mileage is not paid for driving outside the island of Ireland.

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6.0 Out of Pocket Expenses

Approval to claim out of pocket expenses must be sought and received from the relevant person (see TTI FP No.1 Expenditure Approvals & Controls) BEFORE the expense is incurred by the claimant and must be supported by receipts from the supplier as proof of purchase.

7.0 Subsistence

Employees and Volunteers will not be reimbursed for meal expenses they may incur on the day of a TTI event that does not involve an overnight stay. Food/drinks may be provided and paid for directly to suppliers by TTI for employees/volunteers at some specified TTI events and this will be notified to the relevant employees/volunteers in advance of the event. In addition, in relation to these domestic events, the Board may make exceptions for tournament referees/umpires. Employees and Volunteers can claim a contribution towards meal expenses incurred on the day of a TTI event that does involve at least one overnight stay outside the island of Ireland but only where the relevant meals are not provided as part of the accommodation package for the event paid for by TTI. Contributions towards these meal expenses will be reimbursed on production of receipts based on the receipted amounts up to the following limits: Breakfast €5; Lunch €8; Evening meal €12.

8.0 Overnight Accommodation

All overnight accommodation required for a TTI designated event whether on the island of Ireland or overseas for an international event will be booked by the TTI office. For overnight accommodation required for an individual (and not a group) on the island of Ireland, authorisation should be obtained from the relevant authorised person before booking the accommodation. Accommodation expenses will be reimbursed on production of receipts for the amount of the actual cost per the receipt up to the limit of €100 per night B&B for a single room or €150 per night B&B for a twin/double room for 2 people.


9.0 Advance Expense Payments

Advanced expense payments are not permitted.

10.0 Payments to Volunteers Other than for Mileage & Out of Pocket Expenses

Such payments (including for coaching services) are deemed as income to carry out a service for TTI for reward and therefore fall under the definition Contractor as outlined in section 3.0 Definitions above. The claimant is therefore a Supplier and must submit a valid invoice to TTI in accordance with FP No.1.

11.0 Exceptions, Approval & Procedure

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The Board of TTI reserves the right to review subsistence payable in individual circumstances, with particular reference to the location and duration away from the normal place of work / home. The relevant authorised person will agree the terms of travel and subsistence in advance of each business journey. Any claims for expenses incurred, once authorised, are to be submitted following the normal expense claims procedure.

APPENDIX 1 – SUGGESTED REMUNERATION FOR COACHES, UMPIRES AND REFEREES

COACHES (uncontracted)

If/when the case arises that coaches are seeking *remuneration** for their services to ITTA CLG, the rates below will apply.

Hourly Rates:

- Level 1 Qualified Coach €12.00 per hour
- Level 2 Qualified Coach €15.00 per hour

Daily Rates (for at least 7-hour day (6-hour wrt Para) required by ITTA CLG)

- Level 1 – up to max. €100 for coach assisting National Squad.
- Level 2 – up to max. €125 for coach in charge of National Squad.

These are flat rates, and no increments will apply for experience.

SPARRING

Hourly rates : €10 per hour

Daily rates : up to max €80 (for at least 7-hour day (6-hour wrt Para) required by ITTA CLG)

REFEREES & UMPIRES


If/when the case arises that referees and umpires are seeking remuneration* for their services to ITTA CLG, the rates below will apply.

Senior Referee: €200/225 euro per event (usually 2.5 days) for an ITTA CLG National Ranking Tournament.

Assistant Referee: no remuneration will be paid by ITTA CLG. The Assistant Referee, preferably an experienced umpire, should be sourced from the local tournament area with a view to qualifying as a Referee in the future.

The Senior Referee and Assistant Referee may claim travel and subsistence/meal expenses in line with this Financial Policy No.10.

If required, accommodation will be booked and paid for by ITTA CLG.

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Umpires: no remuneration will be paid by ITTA CLG. Umpires should be selected by the organizers in conjunction with the Referee and should be from the local area to avoid overnight accommodation and excessive travel costs. Umpires may claim travel and subsistence/meal expenses in line with this Financial Policy No.10.

***IMPORTANT NOTE WHERE REMUNERATION IS PAID TO COACHES AND REFEREES**

If a Coach/Referee seeks remuneration for supplying their services to ITTA they are not providing their service as a Volunteer (ie for NO reward) but are deemed to be a Contractor (Supplier) under the definition set out in section 3.0 of this policy. In this case the Coach/Referee is also subject to Financial Policy No. 1 Expenditure Approval. The Coach/Referee must supply a valid Invoice for their service fee and travel meal/subsistence expenses. The remunerated Coach/Referee is responsible for their own tax affairs.