

## Settlement of Expenses Policy at ICIQ

No.	DATE	DESCRIPTION OF MODIFICATION
01	15-01-2004	Creation of the procedure
02	25-06-2009	General modification of the procedure and the settlement of expenses
03	15-02-2012	Modification of items 3.5, 3.6, 3.7, 3.8, 5.1.2, 5.1.3, 5.1.4, 5.1.5, 5.1.6, 5.2.1, 5.3.1, 5.3.2, 8.2, and inclusion of annexes 1 and 2
04	24-05-2012	Modification of amounts in Annex 1
05	01-12-2015	General modification of the procedure and the settlement of expenses
06	28-07-2016	Modification of section 5.4
07	20-01-2017	Modification of section 5.3.1
08	01-06-2017	Modification of section 5.3.1
09	02-05-2019	Modification of sections 3.5, 3.6, 3.7, 5.1.1, 5.3.1, 5.4, Annexes 2 and 3

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## 1. AIM

The aim of this procedure is to define ICIQ's policy of employee reimbursement for real and reasonable expenses incurred while carrying out duties when they are performed outside of the employee's regular workplace, as well as to define the methodology to be followed when settling these expenses.

## 2. SCOPE OF APPLICATION

This procedure applies to all ICIQ employees who must perform their duties outside of their regular workplace, due to work or training obligations, and to alien workers that perform training or working activities at the ICIQ.

## 3. INTRODUCTION

### 3.1. Policy

This procedure will establish ICIQ's policy of employee reimbursement for real and reasonable expenses incurred when carrying out duties outside of the employee's regular workplace. Only those expenses which are consistent with this policy will be reimbursed.

The immediate supervisor who provides approval is responsible for ensuring that the expenses are appropriate and that the settlement is presented with the appropriate proof of expenditure within the required time frame.

The checks and the processes included in this document shall be considered basic regulations for both accounting and monitoring of employees' expenses and the Institute's funds. The expenses shall be attributed to the corresponding budget items, while bearing in mind their specific nature.

ICIQ establishes limits based on the type of expenses and the funding agency to where the expenses are charged. In case the expenses exceed the limits indicated in this policy, the employee will have to reimburse ICIQ the amount exceeding the maximum permitted expense.

### 3.2. Reasonable work/training expense

A reasonable work/training expense is one that is considered necessary for the operation of the Institute, meaning, those expenses incurred by employees to benefit the Institute, or to advance the interests of the Institute. Reimbursement of work/training expenses may never be considered an extra compensation or incentive for employees.

### 3.3. Authorization and approval

The approval of the expense settlement is the first check in place to determine the accuracy and validity of the proofs of expenditure and to determine that all charges specified in the form were necessary. All expenses must be signed by employees whose signatures are recognized by the Institute's Administrative Direction.

If the pertinent authorization and approval regulations are not met when creating or approving an expense, disciplinary measures may be applied. Intentional falsification of settlements of expenses will be subject to serious disciplinary measures, including termination (see Art. 54, section 2, letter d) of the Workers' Statute) and/or legal prosecution.

### 3.4. Safety

The Quality, Safety and Environment Manager will provide advice regarding regional areas or countries that do not provide safety guarantees for work/training travel due to international terrorism, as well as information regarding transport companies to be avoided.

Employees must comply with these instructions as well as the specifications set forth on the Ministry of Foreign Affairs and Cooperation's website: <http://www.maec.es/es/MenuPpal/Paises/InformacionporPais/Paginas/Informacin%20por%20Pas.aspx>.

### 3.5. Purpose

The purpose description in the settlement of expenses form is very important for these four reasons:

- Provides the tax authorities with the documentation needed to determine if the company can deduct a specific expense. Should the tax authorities determine the expense does not benefit the company, they may be led to believe that the employee has benefitted directly from it, and consequently, consider it the employees' personal income. As a result, the employee would be obliged to include it in his or her tax returns.
- Provides the party responsible for expense approval with the information needed to approve a specific expense in the Institute's name.
- Provides the Management Area with the information needed to classify a determined expense in the expense summary for a unit or research group.
- Provides justification before the financial authorities when attributing a competitive project (MICIU, MECD, AGAUR, EU).

To the effects of the settlement of expenses, the following purposes are considered to be acceptable:

- Particular duties assigned to staff that should be carried out outside their regular workplace, whether inside or outside the town, such as attendance at conferences, scientific meetings, information days, etc.
- Attendance at training, specialization and education courses to be undertaken outside the regular workplace provided they are linked to staff functions.
- Participation in selection or aptitude test panels.
- Collaboration with courses and other training activities on a non-permanent and regular basis (maximum 75 hours per year).
- Purchase of goods and services in the supposition detailed in paragraph 3.8.
- Work meetings in the supposition gathered in the paragraph 5.5.
- Work meals in the suppositions gathered in the paragraph 6.2.

### **3.6. Reservations**

Reservations for flight or train tickets, hotels, car rentals, etc. must be made through the Travel Agencies designated by the Institute (consult with Purchasing Department).

### **3.7. Term for the presentation of the settlement of expenses**

The settlement of work/training expenses (IMPGRAL-001/B “Settlement of expenses form”), along with proof of expenditure must be presented to the appropriate supervisor for review and approval within 10 working days after returning from the trip or incurring the expense and to the Administrative Direction for approval within 30 working days after returning from the trip or incurring the expense.

To avoid duplicating documents, all the expenses regarding a work/training activity must be settled on one form. Travel expenses for different journeys must not be accumulated in one form.

Individual allowances are required for each worker that incurs expenses in the case that expenses are paid between various workers, and who is the person signing the document firstly. The allowances cannot be collective.

### 3.8. Purchases

When purchases are made via web, an invoice including all billing details duly made out to ICIQ is required. ICIQ company data is as follows:

Fundació Institut Català d'Investigació Química (ICIQ), CIF G43619550, Avinguda dels Països Catalans, 16, 43007 Tarragona.

All purchases must be carried out through the ICIQ Purchasing Unit as this is their assigned task and in which they have more than 10 years of know-how.

Only in exceptional cases may purchases be made directly to a commercial establishment and in all cases an invoice made out to ICIQ is necessary. Expenses justified with a receipt without previous authorization will not be reimbursed.

### 3.9. Definitions

#### *Conditions of travel*

An employee is considered to be travelling when he or she, carrying out his or her professional duties, must do a work or training activity away from his or her normal workplace.

#### *Immediate supervisor*

This is the supervisor of the employee who has the power to approve a settlement of expenses, within the limits established by the Institute's Administrative Direction.

## 4. RESPONSIBILITIES

### 4.1. Of the immediate supervisor

#### 4.1.1. Proof

All of the expenses incurred during travel must always be verified with proof, even if the expenses were paid through a travel agency, credit card, etc.

The approval of the settlement of expenses should never be a routine task.

The supervisor who approves an expense is just as responsible for it as the person who incurred the expense. Either individual may be contacted to prove an expense. It is both people's responsibility to guarantee that all of the expenses charged to the Institute are truly necessary, and that the amount is reasonable. The person who certifies the expense and the person who approves it must guarantee that the settlement of expenses forms is correctly completed, and that the payment and the calculations are correct.

#### 4.1.2. Compliance and problems of interpretation

The immediate supervisor must inform employees of the responsibilities they assume when they incur an expense for the Institute, and the procedures used to reimburse expenses and amounts which are considered appropriate. It is also the supervisor's responsibility to prevent, as far as possible, any type of misinterpretation of this regulation. Any questions regarding the regulation should be directed to the Institute's Administrative Direction.

#### 4.1.3. Considerations prior to the completion of an expense

Both the worker incurring the expenses and the approving supervisor must decide beforehand if specific expenses are necessary or not and/or if the objective of the expenses can be reached more economically. In the case of meetings or journeys, the number of workers considered necessary to attend should be examined in detail.

#### 4.1.4. Approval of the settlement of expenses/Authorization diagram

All Settlements of Expenses must be dated, signed and approved by the supervisor of the worker claiming work/training expenses or the person authorized by the Administrative Direction to approve them.

The Administrative Direction of the institute confers workers in positions of responsibility (Unit Managers, Group Leaders) the necessary authority to authorize expenses necessary for the satisfactory operation of the institute. To correctly meet this task the responsible person must verify that all the necessary documentation and, if appropriate, any special authorisations are duly presented.

Expenses claimed by a worker must be authorised by his/her direct superior (Unit Managers, Group Leader). Unit Managers and Group Leaders can authorize their own expenses in accordance with the indications and limitations in the present settlement of expenses document.

Normally the settlement of expenses is approved before being paid. To avoid delays, a worker may proceed with the reimbursement presenting a settlement of expenses pending approval, as long as the approving supervisor informs the Institute's Administrative Direction with due notice.

### **4.2. Of the administration**

#### 4.2.1. Checks and final review

The Administrative Direction is responsible for the final review of all the settlements of expenses. This final review includes:

- Verification of the calculations for the settlement of expenses.

- Ensuring that all the necessary receipts, approvals and invoices are presented and that the aforementioned documents comply with the Institute's regulations and specifically the limitations described in this document.
- Review of the proven expenses (during this review the employee may be requested to provide additional written or verbal explanations).

The fact that the Administrative Direction performs the final review does not, under any circumstance, exempt the employee or the approving supervisor from their initial responsibility in regard to the approval of the settlement of expenses.

#### 4.2.2. Lack of proof or coherence

Any expense which is seemingly unjustified or inconsistent with the objective of this policy must be documented and submitted to analysis by the immediate supervisor who initially approved the expense for subsequent approval.

#### 4.2.3. Payment period

The Accounting Unit is responsible for processing all reviewed and approved settlements of expenses in order to begin payment, which takes place within 10 working days from their approval.

Once an employee has submitted the settlement of expenses and authorized documents the Accounting Unit must provide payment within the indicated period of time, so the employee does not experience a negative economic impact. If the documents attached to the settlement are incorrect or incomplete, said payment may be delayed.

## 5. **WORK/TRAINING TRAVEL EXPENSES**

The Institute shall cover certain expenses incurred by its employees when they travel in order to perform their duties. In order to be reimbursed, these expenses must be necessary and reasonably priced.

Employees must minimize their expenses, limiting themselves to those expenses considered normal and reasonable, for example meals, accommodation, transport, etc. The accommodation or means of transport that is the most economical for the Institute must be used, as long as it does not cause unreasonable inconveniences or unnecessary use of work time.

Expenses that cannot be reimbursed are those that are considered of a personal nature and, as such, will not be assumed by the Institute. In no case will tips be reimbursed, except in the case of expenses incurred in the United States where tips are included in the bill.

## 5.1. Transportation

### 5.1.1. General regulations

Workers must try, within reason, to minimize travel expenses. Whenever possible, they should acquire return tickets. Travel plans should be made sufficiently in advance to take advantage of reduced fares. If travel plans must be changed during the journey, the worker must try to find the most economical way to continue the journey.

Whenever possible, only direct tickets should be reserved. The reimbursement of plane tickets and for other means of transport is limited to the expenses derived from covering the most direct route between the last place visited for work/training and the worker's home.

If a worker extends his/her stay by more than one day from the finalization of the activity, a printed screen copy showing the cost of the ticket from the day before the start of the activity, the cost of the ticket from the day following the finalization of the activity and the real cost of the ticket bought must be presented. The printing date must appear clearly in the printout of the screen copy; this date must coincide with the date of ticket purchase. In this case, ICIQ will pay the lesser amount of the 2.

For short stays financed by mobility programs and grants, you must consult the specified regulations for each one of them, with respect to the maximum number of days allowed for the trip before or after the beginning/end of the stay.

Tickets and boarding cards used must be presented with the settlement of expenses.

### 5.1.2. Air travel

Tickets must always be reserved in tourist class.

The Administrative Direction may authorize higher class tickets in duly justified urgent cases and only when no tourist class tickets are available.

Expenses incurred in airline seat selection and luggage check-in will be reimbursed.

Workers may benefit from airline frequent flier programmes. However, although the worker participates in these programmes, he/she must request the most economical and logical fare, without specifying a particular airline or particular dates, even if this allows him/her to earn kilometres or journey segments.

The Institute will not reimburse the cost of quotas for joining these programmes.

### 5.1.3. Train travel

Whenever possible, the train should be considered as an alternative to air travel, taking into account cost, efficiency, journey time and availability.

Tickets reserved should be the most economical fare available in tourist class. Higher class tickets in AVE or AVANT trains will be authorized if tourist class tickets are not available or when special offers in other fares are cheaper than tourist class tickets. In these cases, endorsing documents (screen save printout) must be presented.

#### 5.1.4. Local transportation

Buses, the tube, hotel transportation, and other economical means of transportation must always be used when practical.

Receipts or tickets from these means of transportation should be attached to the settlement of expenses form.

In order to minimize the use of local transport, employees should select hotels near the location they are travelling to for work/training reasons. However, if this is not possible, the most economical means of transport should be used (for example, train instead of taxi). Hence, the employee must contact the organization he or she is visiting to receive information on the least expensive means of transport.

The cost of travel by taxi to and from train or bus stations and airports will be refunded if there are no suitable local transportation alternatives for the same itinerary and must be duly justified.

#### 5.1.5. Parking and tolls

Parking and toll expenses shall be reimbursed as long as they are reasonable and necessary during travel for work/training. Receipts for these expenses should be attached to the settlement of expenses form.

Before leaving his/her private car parked at an airport, the worker must make comparison with the cost of taking alternative transport to and from the airport. If no alternative is available, the parking fees for private vehicles will be reimbursed, preferably in low-cost, long-term, airport car parks.

#### 5.1.6. Use of a private vehicle

The use of private vehicles is only permitted for journeys to locations within a distance of less than 200km from the worker's usual workplace or residence.

When travelling more than 200 Km to towns, the use of a personal vehicle can be used only when public transportation is not available or it is more expensive. It can also be used when the vehicle is shared with other employees and the private car vehicle is the most economical option. In both cases, documentary proof must be presented.

The mileage cost will be calculated using the most direct route, unless a deviation from the route can be justified (for example, changing the route to pick up other employees). Tolls and parking fees shall also be repaid.

Kilometres travelled to reach a public transport terminal (airport, train or bus station, etc.), are considered kilometres travelled for work reasons.

The mileage cost shall be reimbursed at a set price of €0.19 per Km. To calculate the route the website <http://maps.google.es/maps?hl=es&tab=wl> must be used and it must be attached to the travel expense claims. Any amount which exceeds the maximum levels established by the law shall receive the relevant tax treatment, taking into account income and attributed salary with the applicable deductions.

The Institute does not reimburse fuel costs except in exceptional cases and by express authorization from Administrative Direction.

The Institute is not responsible for any damage affecting the vehicle during the journey.

Traffic fines shall not be reimbursed by the Institute under any circumstances, as they are the employee's responsibility.

Occasionally, for convenience, workers may use their private vehicles for journeys normally taken by plane or train. In this case, the immediate supervisor's previous authorization (which will have to be attached to the settlement of expenses document) is always necessary and is only possible when no extra expenses are incurred for the institute and the worker does not dedicate further working time. In cases where the journey is authorized, the employee must be reimbursed for the kilometres travelled, in accordance with the agreed rate, and motorway tolls. However, the total amount for these expenses cannot exceed the cost of the most economical train or plane ticket which would be used in normal circumstances (documentary proof [screen save printout] showing the cost of the most economical train or plane ticket must be presented).

#### 5.1.7. Vehicle rental

When it is necessary to rent a vehicle for local transportation, employees must adhere to the following regulations:

- The rental car must be a small or medium sized.
- The car must be filled with petrol immediately before return in order to prevent fuel charges (the receipts must be attached to the settlement of expenses form).
- Rental cars must always be reserved with the internet or through the Travel Agencies designated by the Institute.

Whenever possible, employees travelling to the same meeting point should share the car.

Traffic fines shall not be reimbursed by the Institute under any circumstances, as they are the employee's responsibility.

## **5.2. Accommodation**

### **5.2.1. General regulations**

The Institute shall pay for hotel expenses when travelling to cities that are more than 100 Km away for work/training.

The accommodation must be reserved through the internet or Travel Agencies. An invoice including all billing details duly made out to ICIQ is required

Real documented and justified cost of accommodation will be refunded provided it corresponds to a hotel of a standard category or, at most, 4 stars. Where the amount exceeds that set out in Annexes 1 and 2 of this document, reasonable grounds (unforeseen circumstances, unavailability of hotel rooms, etc) must be justified.

When the motive for travel is to attend a conference or training day and it is necessary to stay overnight in the place where the event is held, exceptional reimbursement of accommodation expenses incurred may be authorized, provided the impossibility of staying in a place other than where the training day or conference is organized is justified.

The amount for accommodation includes expenses for breakfast when it is included in the price of the room.

### **5.2.2. Cancellation**

If a hotel reservation has to be cancelled, the worker is responsible for contacting the travel agency. The institute will not bear expenses incurred if the cancellation is not made in time and the cause of the cancellation is not duly justified.

### **5.2.3. Spouses**

As a general rule the workers who undertake journeys for work/training should not travel accompanied by their spouse. When, exceptionally, a worker makes a journey for work/training accompanied by his/her spouse (or any other member of the family), the difference in price between a double room and a single room is considered as a personal expense and is not reimbursed.

## **5.3. Meals**

### **5.3.1. General regulations**

The employee, with the authorization of the immediate supervisor, can chose between a daily flat allowance and the reimbursement of the expenses by presenting the corresponding receipts or invoices. This choice will affect the entire duration of the journey.

If the employee chooses reimbursement of expenses, the amount on the receipt corresponding to actual expenses will be paid, up to the maximum amount stipulated in annex 3 if the expenses exceed said maximum in annex 3.

If the daily flat allowance is chosen, the amount will depend on the country of destination (see annex 1).

One day trips, not including overnight stays, will have a daily allowance for meals of 50% of the amounts in Annex 1.

Employees must specify in the settlement of expenses document when a symposium or other activity includes full or partial maintenance, in order to know if the amount for maintenance corresponds or not.

In the interests of determining whether the days of departure and arrival in journeys which require over-night stays correspond with the amount for the full allowance or not, the departure and return times to ICIQ or the usual residence must be taken into account:

- if the journey begins before 2 pm, full daily flat allowance will be applied for that day; if the journey begins after 2 pm, half allowance will be applied for that day.

- if the return time is before 9 pm, half allowance will be applied for that day, if the return time is after 9 pm, full daily allowance will be applied for that day.

If the flat daily allowance is chosen, this amount will appear in the wage slip under maintenance expenses although it is exempt from social security and tax contributions.

#### **5.4. Medium and long-term stays**

In journeys for training or work which imply medium and long-term stays (more than 30 days), ICIQ can choose to pay a daily allowance covering accommodation, upkeep and laundry which does not require justification. In these cases, it is recommendable that the worker rents an apartment with kitchen or a place in a residence. Generally, ICIQ will establish a daily allowance for each mobility, secondment or short stay programme. For stays of a maximum of four months, in which ICIQ has not defined a daily allowance, this will be equal to that fixed by the MICIU for short stays (Annex 2). The corresponding amounts are repaid to the worker in his/her wage slip as subsistence allowances, which are free from taxation and social security contributions.

#### **5.5. Meeting expenses**

The worker who, on behalf of his/her group or unit, arranges a meeting or conference attended by people from outside ICIQ and who pays for their expenses, is responsible for presenting the corresponding settlement of expenses and for obtaining its approval.

In the case of work meetings which imply subsistence allowances, the meeting agenda and the list of those requiring the allowance must be presented to duly warrant the subsistence expenses.

The maximum limits for subsistence expenses for meetings are determined in section 6.2.

## **5.6. Other expenses**

### **5.6.1. Transportation of luggage**

Reimbursable services for transporting luggage include all expenses relating to checking-in, loading and shipping.

Expenses incurred due to an excess of the employee's personal baggage are not, in general, reimbursable. The Institute will bear the cost of these expenses when they are due to the transport of bulky documentation or tools which the employee needs to perform his or her duties when these objects cannot be transported by any other means. The circumstances must be detailed in the corresponding settlement, and the payment must be presented.

### **5.6.2. Telegram, telex, postage and fax services**

Telegrams, telex, post or fax expenses incurred by the employee must be verified and detailed in the settlement of expenses in order to be reimbursed.

### **5.6.3. Laundry**

Laundry and dry cleaning expenses shall be reimbursed if the trip is a minimum of 7 days. The receipt must be attached to the settlement of expenses.

### **5.6.4. Television and video service (in room)**

Charges for in-room television services that are not included in the price of the hotel room shall not be reimbursed; the sole exception to this regulation is during travel to politically unstable countries.

### **5.6.5. Loss or damage to personal property or the Institute's property**

The Institute provides employees who must travel for work/training reasons the option of acquiring travel insurance. The conditions for obtaining this insurance, as well as its coverage, are described in the technical instructions document ITGRAL-QSE-008 "Travel insurance".

Accordingly, the Institute is not responsible for any loss or damage sustained to employee's personal property when it occurs during a work/training trip, at the

workplace, or while travelling to or from the work place if the employee is not covered by this travel insurance.

#### 5.6.6. Minor expenses

Minor expense (less than 5 €) related to parking tickets or mail expenses, can be refunded directly at the accounting unit with the original ticket, without the need to fill a settlement of expenses document.

## 6. EXPENSES RELATED TO CLIENTS / EXTERNAL COLLABORATORS

### 6.1. Entertainment expenses

Entertainment expenses (tickets to the theatre, sporting events, etc.) are not reimbursed.

### 6.2. Meals with people from outside ICIQ.

- Working meals for people from outside the Institute can be reimbursed in the following cases: When the meal in question follows a work meeting or is in itself a work meeting. In these cases, an explanation of the reason for the meeting and a list of participants must be attached to the settlement of expenses. The presence of ICIQ workers must be justified and balanced by the presence of external guests.
- When the meal is related to a thesis defense. In these cases a list of participants must be attached to the settlement of expenses. When the meal is related to a seminar within the ICIQ Seminar Programme. In these cases the ICIQ Seminar Programme regulations apply in the settlement of expenses.
- When the meal is related to an act of representation by the Director of ICIQ or another person delegated by the Director of ICIQ.

The maximum limits established are as follows:

- 35 € per person for meals on work days
- 50 € per person for doctoral thesis meals or Seminar Programme meals.
- > 50 € per person exclusively for the Director of ICIQ in representation activities.
- Tips are not reimbursed.

The exceptional authorization and approval of expenses of more than 50 € per person for work meals for people from outside the Institute is the responsibility of the Director of ICIQ.

### 6.3. Spouses

Spouses representation expenses for attending meetings are not reimbursed. On the rare occasions when a worker has to attend representation events in the

performance of his/her duties and the presence of his/her spouse is advisable, written approval from the Institute's Administrative Direction is required.

#### **6.4. Representation expenses at the worker's home**

Representation expenses at the worker's home are not considered work expenses and are not reimbursed except when the meals are considered in representation of the Institute. These require the previous authorization of the ICIQ Director. A detailed description of the reason for the meal plus a list of those attending must be attached.

#### **6.5. Gifts for clients / suppliers / collaborators**

Expenses for gifts to clients, suppliers and collaborators cannot be reimbursed. Gifts of ICIQ promotional material with the ICIQ brand are considered means of dissemination, promotion and projection of the Institute and are excluded from this limitation.

#### **6.6. Client and collaborator travel and accommodation expenses**

In some circumstances travel and accommodation expenses of clients and collaborators can be paid so he/she can attend a meeting or conference outside his/her place of residence. The reasons for these expenses must be justified in detail.

In job interviews the use of videoconference is preferable, in this way saving travel and accommodation expenses.

Travel and accommodation expenses for conference speakers taking part in the ICIQ Seminar Programme can be paid in accordance with ICIQ Seminar Programme regulations.

### **7. NECESSARY DOCUMENTS AND PROOF**

#### **7.1. Responsibilities**

The person who has incurred an expense is responsible for it, as is the supervisor who approves it. Both must ensure that all of the expenses attributed to the Institute's account are justified, and the amount must be reasonable.

#### **7.2. Requirements for documents to be attached**

The financial authorities require that companies keep proof of the amounts paid in settlement of expenses presented by workers as the company has deducted these expenses.

All invoices, receipts and tickets used (plane, train, etc.) which prove payment of expenses must be attached to the settlement of expenses. All proof of payment must be written in ink (never in pencil) and must be legible. Credit card receipts will not be considered proof of payment. No expenses will be settled without the corresponding proof of payment.

The necessary documentation which justifies that expenses are reimbursable must be attached: documents which certify training, symposiums, meeting agendas, seminar programme, meeting objectives and descriptions, etc.

In the case of journeys for training purposes, the form IMPGRAL-003 "Training Application / Sol·licitud d'acció formativa" must be attached and duly approved by the corresponding supervisor.

### **7.3. Files and accounting records**

To meet the Institute's accounting record requirements, the Administrative Direction must be provided with correct accounting information in the settlements of expenses. At the same time, when expenses are derived from work meals, conferences or entertainment activities, information on the participants must be provided, whether they are ICIQ employees or from another company.

### **7.4. Settlement of expenses**

When creating a settlement of expenses for travel, the employee can settle all of the reimbursable expenses, whether paid with credit card or cash, in the settlement of expenses form when the trip or travel is concluded. The original vouchers must always be attached in the situations where they are required in this procedure. Expenses paid in foreign currency shall be settled using the exchange rate applied on the date of the expense or according to the bank receipt.

## **8. ADVANCES**

The Institute provides advances to employees for the expenses that will be incurred due to work/training trips or travel.

Advances will be provided in Euros or the foreign currency used in the country where the employee is travelling, and preferably, by bank transfer. If the requested advance is granted in cash, said amount can be provided directly from the cash box, by using IMPGRAL-010 "Money withdrawal sheet". Under any circumstance, the amount requested for an advance must be recorded in the settlement of expenses.

Bank fees for the exchange of foreign currency paid by workers when travelling abroad are reimbursable through the settlement of expenses when the voucher is attached.

The amount requested as an advance must be in line with foreseeable expenses to be paid during the trip; the maximum limit will be the amount to be reimbursed for

meals, local transport and the hotel. These limits are not recommended amounts, but rather maximum limits. Hence, employees must request the amount they deem necessary that falls within these limits.

Advances must be authorized by the Institute's Administrative Direction.

## ANNEX 1: ALLOWANCES AMOUNT<sup>1</sup>

### A) IN SPANISH TERRITORY

Accommodation	Meal expenses
€65.97	€37.40

### B) IN FOREIGN TERRITORY

Country	Accommodation	Meal expenses
Algeria	€101.57	€44.47
Andorra	€46.88	€37.86
Angola	€135.23	€59.50
Argentina	€111.19	€55.29
Australia	€81.14	€51.09
Austria	€95.56	€58.90
Belgium	€148.45	€82.94
Bolivia	€51.09	€36.66
Bosnia-Herzegovina	€72.72	€49.88
Brazil	€128.02	€79.33
Bulgaria	€53.49	€37.86
Cameroon	€88.35	€48.68
Canada	€94.36	€51.69
Chile	€102.17	€50.49
China	€71.52	€46.28
Colombia	€123.81	€78.13
Congo	€101.57	€54.09
Costa Rica	€65.51	€44.47
Croatia	€72.72	€49.88
Cuba	€56.50	€33.06
Czech Republic	€101.57	€43.27
Denmark	€122.61	€64.91
Dominican R.	€64.31	€36.66

<sup>1</sup> Maximum daily amount to be justified in projects under the Ministry of Science, Innovation and Universities (MICIU), former MINECO and MICINN (RD 462/2002 of 24th May).

Country	Accommodation	Meal expenses
Ecuador	€64.91	€43.27
Egypt	€91.35	€39.07
El Salvador	€66.11	€43.27
Equatorial Guinea	€87.75	€50.49
Ethiopia	€119.60	€37.86
Filipinas	€71.52	€39.67
Finland	€114.79	€65.51
France	€122.61	€65.51
Gabon	€100.37	€52.89
Germany	€132.82	€59.50
Ghana	€66.71	€37.26
Greece	€69.12	€39.07
Guatemala	€89.55	€42.67
Haiti	€45.08	€37.86
Honduras	€69.72	€42.07
Hong Kong	€121.40	€51.69
Hungary	€115.39	€46.28
India	€99.77	€38.46
Indonesia	€102.17	€42.67
Iraq	€66.11	€39.07
Iran	€80.54	€44.47
Ireland	€93.16	€48.08
Israel	€92.56	€56.50
Italy	€131.02	€63.11
Ivory Coast	€61.30	€49.28
Jamaica	€76.93	€46.28
Japan	€159.87	€90.00
Jordan	€93.16	€42.67
Kenya	€82.34	€39.67
Korea	€102.17	€55.29
Kuwait	€122.61	€44.47

Country	Accommodation	Meal expenses
Lebanon	€115.39	€34.86
Libya	€102.17	€54.69
Luxemburg	€135.83	€55.89
Macedonia	€72.72	€49.88
Malaysia	€91.95	€34.26
Malta	€46.28	€31.85
Mauritania	€49.28	€39.07
Mexico	€81.74	€43.27
Montenegro	€72.72	€49.88
Morocco	€99.17	€39.67
Mozambique	€67.31	€42.67
Netherlands	€126.81	€64.31
New Zealand	€65.51	€40.27
Nicaragua	€94.36	€52.89
Nigeria	€117.80	€46.88
Norway	€132.82	€80.54
Pakistan	€58.30	€37.26
Panama	€64.91	€36.66
Paraguay	€45.68	€33.06
Peru	€79.93	€43.27
Poland	€99.77	€42.67
Portugal	€97.36	€43.87
Romania	€126.81	€38.46
Russia	€227.78	€73.32
Saudi Arabia	€73.92	€54.09
Senegal	€67.91	€45.08
Serbia	€72.72	€49.88
Singapore	€85.34	€48.08
Slovakia	€75.73	€43.27
Slovenia	€72.72	€49.88
South Africa	€64.31	€48.08

Country	Accommodation	Meal expenses
Sweden	€147.25	€75.13
Switzerland	€148.45	€61.30
Syria	€83.54	€46.28
Thailand	€69.12	€39.07
Taiwan	€81.74	€48.68
Tanzania	€76.93	€30.05
Tunisia	€51.69	€46.28
Turkey	€61.30	€39.07
UAE	€101.57	€56.50
United Kingdom	€156.86	€82.94
Uruguay	€57.70	€41.47
U.S.	€143.04	€69.72
Venezuela	€78.13	€36.06
Yemen	€132.82	€43.27
Zimbabwe	€76.93	€39.07
Rest of World	€108.78	€40.87

## ANNEX 2: DAILY ALLOWANCES AMOUNT FOR SHORT AND LONG STAYS

**A) IN SPANISH TERRITORY:** 25 euros

**B) IN FOREIGN TERRITORY**

Country	Daily allowance
Algeria	€35
Andorra	€20
Angola	€40
Argentina	€35
Australia	€30
Austria	€35
Belgium	€50
Bolivia	€20
Bosnia-Herzegovina	€30
Brazil	€45
Bulgaria	€25
Cameroon	€30
Canada	€35
Chile	€35
China	€30
Colombia	€40
Congo	€35
Costa Rica	€25
Croatia	€30
Cuba	€25
Czech Republic	€30
Denmark	€40
Dominican R.	€25
Ecuador	€25
Egypt	€30
El Salvador	€25
Equatorial Guinea	€30

Country	Daily allowance
Ethiopia	€35
Filipinas	€25
Finland	€40
France	€40
Gabon	€35
Germany	€40
Ghana	€25
Greece	€25
Guatemala	€30
Haiti	€20
Honduras	€25
Hungary	€35
India	€30
Indonesia	€30
Iraq	€25
Iran	€30
Ireland	€30
Israel	€35
Italy	€40
Ivory Coast	€25
Jamaica	€30
Japan	€50
Jordan	€30
Kenya	€30
Korea	€35
Kuwait	€35
Lebanon	€35
Libya	€35
Luxemburg	€40
Malaysia	€30

Country	Daily allowance
Malta	€20
Mauritania	€20
Mexico	€30
Montenegro	€35
Morocco	€30
Mozambique	€25
Netherlands	€40
New Zealand	€25
Nicaragua	€35
Nigeria	€35
Norway	€45
Pakistan	€25
Panama	€25
Paraguay	€20
Peru	€30
Poland	€30
Portugal	€30
Romania	€35
Russia	€60
Saudi Arabia	€30
Senegal	€25
Serbia	€35
Singapore	€30
Slovakia	€30
South Africa	€25
Sweden	€45
Switzerland	€45
Syria	€30
Thailand	€25

Country	Daily allowance
Taiwan	€30
Tanzania	€25
Tunisia	€25
Turkey	€25
UAE	€35
United Kingdom	€50
Uruguay	€25
U.S.	€45
Venezuela	€25
Yemen	€40
Zimbabwe	€25
Rest of World	€35

## ANNEX 2: ALLOWANCES AMOUNT<sup>2</sup>

### A) IN SPANISH TERRITORY

Accommodation	Lunch expenses	Dinner expenses	Full meal expenses
120 €	22 €	33 €	55 €

### B) IN FOREIGN TERRITORY<sup>3</sup>

	Africa	North America	Central and South America
Accommodation	175 €	399 €	294 €
Lunch expenses	22 €	50 €	37 €
Dinner expenses	22 €	50 €	37 €
Full meal expenses	44 €	100 €	74 €

	Asia	Europe	Oceania
Accommodation	250 €	303 €	397 €
Lunch expenses	31 €	38 €	50 €
Dinner expenses	31 €	38 €	50 €
Full meal expenses	62 €	76 €	100 €

<sup>2</sup> Maximum daily amount to be justified in ICIQ or projects different from those under the Ministry of Science, Innovation and Universities (MCIU).

<sup>3</sup> *Decret 138/2008, de 8 de juliol, d'indemnització per raó de servei*