

OPEN AIR ENTRY

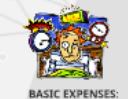
reimbursement PROCESS



Financial

- please treat the reimbursement amount shown in CR as approximate; the accountant revalues all the expenses based on the NEP rates.
- If you paid for the expense with a CC please provide the receipt to ensure the real charge is reimbursed.
- for meals per diem paid in advance the exchange rate from the date of entry is used.

BUSINESS TRAVEL



BASIC EXPENSES:

- meals per diem;
- transportation;
- phone calls;
- insurance.

Lost receipt
Please refer to a statement.

Insurance
You need to buy a travel insurance on your own in two cases:
1. If you are at Infusion less than 3 months.
2. If you do not have a Lux Med health coverage.

Phone calls

- only 1000 per day (maximum limit of 10000)
- only 1000 per day (maximum limit of 10000)
- only 1000 per day (maximum limit of 10000)

Financial

meals per diem can be paid in advance for trips > 2 weeks.

- project travel: approval request from your RM;
- Internal travel: approval request from your RM;

Eric Allen, Bartek Wasielek, Lukasz Czaplak, cc: Sophie Meneut, Aga Sypulka, Basia Adamiak

Travel data

MEALS PER DIEM

information

1/ **travel data** : dates and hours of your arrival & departure;

2/ **meals provided**



RATES:

Canada: 71 CAD
USA: 59 USD
UK: 35 GBP + 5 GBP (Poland Travel Subsidy)
Poland: 30 PLN + 70 PLN (Poland Travel Subsidy)

calculation

- full per diem rate for 24 h travel period;
- ≤ 8 h - 1/3 of a full rate;
- 8 - 12 h - 1/2 of a full rate;
- ≥ 12 h - full rate.

calculation

Travel < 24 h
≤ 8 h: 1/3 of full rate
8 - 12 h: 1/2 of full rate
≥ 12 h: full rate
Travel > 24 h
full rate for 24 h
+ 4 h: 1/3 of full rate
+ 8 h: 1/2 of full rate
+ 12 h: full rate

UNACCEPTABLE EXPENSES

- Airfare (Exceptions require approval from Travel Coordinator);
- Airplane Phone Charges (except in an emergency);
- Briefcases;
- Car Rental Insurance;
- Clothing;
- Computer Hardware and Software (must be purchased through IT);
- Dry Cleaning for travel less than 10 days;
- Expenses without a receipt (in PL - a statement provided);
- Flight Upgrades;
- Hotel Mini-Bar Fees;
- Life Insurance;
- Passport Renewal / Processing Fee;
- Personal Entertainment;
- Traffic & parking fines, vehicle insurance and towing.



TRANSPORTATION

Car rental

- car rental agreement
- car to be used for official business
- car to be used for official business

Services

- last transport for official business
- last transport for official business
- last transport for official business

Travel Window

- mileage calculated based on the actual from EPPS table;
- mileage calculated based on the actual from EPPS table;
- mileage calculated based on the actual from EPPS table;

Distance	Rate
0 - 100	0.15
100 - 200	0.20
200 - 300	0.25
300 - 400	0.30
400 - 500	0.35
500 - 600	0.40
600 - 700	0.45
700 - 800	0.50
800 - 900	0.55
900 - 1000	0.60

Ethics and Internal Controls: A Case of Entertainment Expenses





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OPEN AIR ENTRY

reimbursement PROCESS



Financial

- please note that the reimbursement amount shown in OA is approximate; the accountant re-evaluates all the expenses based on the NBP rates;
- if you paid for the expense with a CC please provide the receipt to ensure the real change is reimbursed;
- for meals per diem paid in advance the exchange rate from the date of value is used.

BUSINESS TRAVEL



BASIC EXPENSES:

- meals per diem;
- transportation;
- phone calls;
- insurance.

Lost receipt:
Please notify a coworker.

Insurance:
You need to buy a travel insurance on your own in two cases:
1/ if you are at Infusion less than 3 months;
2/ if you do not have a Lux Med health coverage.

Phone calls:
• over \$400 per day
• statement based on the bill

TRANSPORTATION

Car rental

- car rental agreement to readout;
- car should be driven home - you will need a GC;
- already insured.

Services

- hotel/motel for travel & dinner;
- ground transportation (taxi, limo, car, etc.);
- personal insurance and baggage.

Travel Wrocław - Kraków

- mileage calculated based on the road form (EPPS);
- tolls;
- fuel gas expenses.

POLSKA BUS

- please provide a ticket, not a reservation.

From	To	Distance (km)	Rate (PLN/km)	Amount (PLN)
Wrocław	Kraków	270	0.15	40.50
Kraków	Warsaw	260	0.15	39.00
Warsaw	Łódź	140	0.15	21.00
Łódź	Warsaw	140	0.15	21.00
Warsaw	Kraków	260	0.15	39.00
Kraków	Wrocław	270	0.15	40.50

MEALS PER DIEM

Financial

meals per diem can be paid in advance for trips ≥ 2 weeks.

- project travel: approval request from your RM;
- internal travel: approval request:

Eric Allen, Bartek Wasielek, Lukasz Czaplak, cc: Sophie Merieut, Aga Stypula, Basia Adamiak
• travel data

information

1/ **travel data** : dates and hours of your arrival & departure;

2/ **meals provided**



calculation

- full per diem rate for 24 h travel period;
- ≤ 8 h - 1/3 of a full rate;
- 8 - 12 h - 1/2 of a full rate;
- ≥ 12 h - full rate.

calculation

travel = 24 h
• 1 meal per diem rate
• 8 - 12 h - 1/2 per diem rate
• ≥ 12 h - full per diem rate
travel = 48 h
• 2 meals per diem rate
• 8 - 12 h - 1/2 per diem rate
• ≥ 12 h - full per diem rate

UNACCEPTABLE EXPENSES

- Airfare (Exceptions require approval from Travel Coordinator);
- Airplane Phone Charges (except in an emergency);
- Briefcases;
- Car Rental Insurance;
- Clothing;
- Computer Hardware and Software (must be purchased through IT);
- Dry Cleaning for travel less than 10 days;
- Expenses without a receipt (in PC - a statement provided);
- Flight Upgrades;
- Hotel Mini-Bar Fees;
- Life Insurance;
- Passport Renewal / Processing Fee;
- Personal Entertainment;
- Traffic & parking fines, vehicle insurance and towing.

Billable?

Please make sure with your PM which of your expenses are billable to a client.

If per diem is billable make sure you know how much.

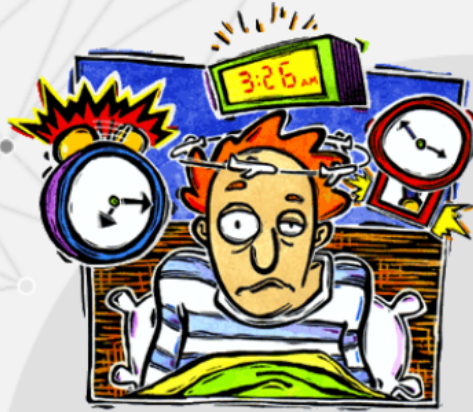
For e.g. per diem in US is 59 USD, usually clients pays for 55 USD.



Ethics and Internal Controls: A Case of Entertainment Expenses



BUSINESS TRAVEL



BASIC EXPENSES:

- meals per diem;
- transportation;
- phone calls;
- insurance.

Lo
Please w

SECTION

Observe please!

Observe, do please

experience with you

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wait for the reimbursement
- **separate wire**
at the end of the month

DEADLINES:

- **16th-18th** each month (check the reminder) to submit expenses;
- **20th-25th**: make sure the expense is approved.



Financial

meals per diem can be paid **in advance** for trips ≥ 2 weeks.

- **project travel**: approval request from your RM;
- **Internal travel**: approval request:



Eric Allen, Bartek Wasielak, Łukasz Czapla; cc: Sophie Meneut, Aga Stypuła, Basia Adamiak

- travel data

MEALS PER DIEM

information

1/ **travel data** : dates and hours of your arrival & departure;

2/ **meals provided**

meals provided

DISTRACTIONS:

- for a breakfast: -15%
- for a lunch: -30%
- for a dinner: -35%

meals provided

DISTRACTIONS:

- for a breakfast: -25%
- for a lunch: -50%
- for a dinner: -55%

RATES:

Canada: 71 CAD
USA: 59 USD
UK: 35 GBP + 5 GBP (Poland Travel Subsidy)
POLAND: 30 PLN + 70 PLN (Poland Travel Subsidy)

calculation

- **full per diem** rate for 24 h travel period;
- ≤ 8 h - 1/3 of a full rate;
- **8 - 12 h** - 1/2 of a full rate;
- ≥ 12 h - full rate.

calculation

travel < 24 h:

- ≤ 8 h : **NO PER DIEM**;
- **8 - 12 h**: 1/2 per diem rate;
- ≥ 12 h: full per diem rate.

travel > 24 h:

- full rate for 24 h;
- ≤ 8 h : 1/2 per diem rate;
- ≥ 8 h: full per diem rate

Lost receipt

Please write a statement:



Insurance

You **need to buy** a travel insurance on your own in two cases:

- 1/ if you are at Infusion **less than 3 months**;
- 2/ if you do not have a **Lux Med** health coverage.

UNACCEPTABLE EXPENSES

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