



Human Resource Policy- Expenses Reimbursement

Effective Date: 01 Aug 2025

Policy Owner: Human Resources Department

Reviewed By: Vivian Heng

Next Review Date: 31 Jul 2026

1. Purpose

This policy outlines the framework for employee reimbursement claims arising from work-related expenses incurred in the course of duty. It ensures transparency, accountability, and consistency across all reimbursement practices.

2. General Guidelines

- Claims must be work-related, necessary, and pre-approved where applicable.
- All claims must be supported by original receipts, invoices, and a completed claim form.
- Submission Deadline: 23rd of each month, unless otherwise communicated.
- Claims must be submitted to Human Resources for verification and processing.
- Reimbursements are not CPF-payable, unless determined to be taxable benefits under IRAS guidelines.

3. Reimbursable Items

3.1 Business Travel & Transport

Employees may claim for reasonable transport costs incurred while performing official duties outside regular office premises.

Eligible costs include:

- Taxi fares
- Ride-hailing services
- Public transport charges

Note: Private vehicle mileage is not reimbursable unless covered under a specific allowance agreement.

3.2 Transport Allowance – Overtime Extension

For employees not covered under overtime pay, DG Packaging provides a transport allowance claim for extended working hours under the following conditions:

Eligibility:

- Work must exceed 2 hours beyond stipulated working time
- Employee is not claiming hourly OT compensation

Claim Conditions:



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- Submit receipt together with standard monthly claim form
 - Submit by the 23rd of each month
 - Applies only to work-related stays

Exclusions: This transport allowance does not apply to personnel who:

1. Are already receiving a fixed transport allowance from the Company
2. Use a Company vehicle for daily commuting
3. Use a personal vehicle
4. Remain in office premises for non-work-related purposes

3.3 Private & Company Vehicle Usage

DG Packaging does not reimburse mileage for personal vehicle use unless covered by a formal allowance agreement. However, employees using company-assigned vehicles or traveling for work-related purposes may claim certain expenses.

Fuel Cards Provided:

- Sales and managerial staff may be issued company fuel cards (e.g. Shell card) for approved travel
- Fuel costs charged to these cards are considered covered and not reimbursed separately

Exception Clause — Fuel Claim (Without Allowance):

- Under specific circumstances, if an employee without transport allowance or fuel card is required to use their personal vehicle for approved work-related travel, they may submit a claim for fuel expenses
- Prior manager approval is required before travel
- Fuel allowance is capped at SGD \$30 per trip
- Must include itemized fuel receipt, date, destination, and purpose of travel
- This exception only applies when no other transport arrangement is available or practical

Other Reimbursable Charges:

- Parking fees, ERP charges, and tolls incurred during work-related travel are reimbursable
- Applies to company vehicles and approved personal vehicle usage

3.4 Telephone Reimbursement

Confirmed employees may submit monthly claims for personal mobile phone usage, subject to the following conditions:

- A reimbursement cap of \$50/month applies to confirmed employees who are not issued a company phone
- Managers and executives may claim higher amounts, subject to management approval



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- All claims must be supported by:
 - Itemized monthly bills or invoices
 - Documentation showing the employee's personal mobile number
 - A completed claim form submitted to HR

Note: Reimbursements are not CPF-payable if supported by valid receipts and used for business-related usage, in accordance with IRAS guidelines.

3.5 Client Engagement (For client-facing employees)

3.5A Client Entertainment Meals (In & Out of Office)

DG Packaging allows employees to claim reasonable expenses for refreshments and meals provided to host or entertain clients, either on-site or off-site, subject to manager approval.

Eligible Scenarios:

- Scheduled client visits at the office
- Business meals conducted at restaurants or cafes

Conditions:

- Must be business-related and approved
- Itemized receipts required
- Include meeting purpose, client name, date, and attending staff
- Budget cap: SGD \$80 per meal
- Alcohol is not claimable

3.5B Customer Gift Tokens (Snacks or Small Items)

Employees may present small, thoughtful gifts to selected clients as a gesture of goodwill during visits. This is optional and applicable only in meaningful business contexts.

Applicable Scenarios:

- Client hasn't visited in over 6 months
- Client generates significant revenue
- First-time meetings with potential high-value prospects

Gift Guidelines:

- Suitable items: local snacks, seasonal tea sets, DG Packaging merchandise
- Budget cap: SGD \$50 per visit
- Manager approval required prior to purchase
- Submit itemized receipts and brief justification (e.g. "Client's first visit this year")



3.6 Minor Office Expenditures

Employees may submit claims for essential, low-cost items procured for immediate operational needs (e.g. stationery, printing materials, batteries) when:

- Standard purchasing procedures are unavailable or impractical
- The purchase is urgent, necessary, and directly work-related
- Items are not covered under bulk supply or central inventory

Claim Conditions:

- All claims must be supported by original receipts and a completed claim form
- HR may request justification if items fall outside typical office use
- Not applicable for personal or non-urgent supplies

4. Overseas Reimbursement

Employees traveling overseas at DG Packaging's request are eligible to claim approved business expenses, including airfare, accommodation, local transport and meals.

4.1 Eligibility & Submission Process

- Reimbursements are available only for authorized travel
- Submit by the 23rd of each month
- All expenses must be supported by itemized receipts and a clear purpose description
- Reimbursements may be processed based on either:
 - Actual receipts (with proof of payment), or
 - Pre-approved per diem rates, subject to manager approval

4.2 Meal Claim Limits by Destination

Destination Group	Daily Meal Limit
Indonesia, Malaysia, Philippines, Thailand	SGD \$50/day
Australia, Taiwan, China, Hong Kong, Japan, New Zealand	SGD \$80/day
United Kingdom (UK)	SGD \$150/day

*Higher amounts may be claimed with written justification and pre-approval.

4.3 Airfare & Cabin Class

- Standard class is economy, unless otherwise approved in advance
- Upgrades initiated by the employee (e.g. business class, premium economy) are not reimbursable
- Mileage redemption or personal top-ups for upgrades are not claimable



- Claims are assessed based on the original approved fare class, regardless of travel arrangement

4.4 Accommodation Guidelines

- Maximum accommodation reimbursement is capped at SGD \$300 per night
- Hotel selections should balance cost-efficiency and business suitability
- If actual lodging costs exceed the \$300 cap, employees must obtain managerial approval prior to booking
- Receipts must indicate payment amount and lodging dates

Foreign Currency Receipts:

- If payment is made in foreign currency, employees must attach a credit card payment snapshot showing:
 - Final amount charged in SGD
 - Exchange rate applied

If payment proof is unavailable, Finance will apply DG Packaging's standard monthly exchange rate to process claims.

4.5 Travel Insurance

As part of DG Packaging's commitment to workplace safety and responsible travel, employees traveling overseas for work-related assignments are required to arrange their own travel insurance for the duration of the trip.

- Travel insurance must cover emergency medical assistance, evacuation, trip delays, and lost baggage
- Coverage should align with the nature of the destination and duration of travel
- Staff must ensure the insurance is purchased prior to departure and submit proof of coverage upon return

Claim Conditions:

- Employees may claim the travel insurance cost as part of their trip expenses
- Reimbursement is on a per-trip basis, subject to submission of:
 - Payment receipt
 - Insurance policy summary (showing coverage and effective dates)
- Claims must be submitted by the 23rd of the month and comply with standard reimbursement formats

Note: The Company does not currently maintain a corporate travel insurance programme. Individual purchase and timely claim submission are the employee's responsibility.



5. Non-Reimbursable Items

The following expenses will not be reimbursed:

- Personal purchases or gifts
- Entertainment unrelated to work
- Late submissions without valid reasons
- Items lacking proper documentation or receipts
- Travel upgrades not pre-approved

6. Review & Approvals

All claims are subject to review by Human Resources and approval by respective department heads.
DG Packaging reserves the right to reject incomplete or non-compliant claims.