

Policy Supplement 0063 Time and Expense Reporting: Spain

Please note that in the event of a conflict between a supplement to this policy and the policy itself, the supplement shall govern unless this policy notes otherwise. Please check avanade.sharepoint.com/sites/policies/ for current policies and supplements (together “Policies”), and comply with the posted versions since they may change without prior notification.

If you have any questions regarding this Global Time and Expense Policy, please contact your local Avanade Finance team or your local Human Resources (HR) representative.

Policy Number:	0063AVA_C43_expense	Effective Date of this Version:	1 May 2019
Sponsoring Organization:	Finance	Supersedes the Version Dated:	1 March 2017
Applies to:	All employees with tax homes in Spain	Original Effective Date:	29 Oct 2004

NATURE OF REVISIONS FROM LAST VERSION

September 1 2014: Update self-certification to 200 USD (Section II.C.1) March 01, 2017 : Updated receipt requirements. (section II.C.1)

Table of Contents

Purpose	2
employees.....	2
I. Overview	2
II. Time and Expense Reporting	2
A. Reimbursable Expenses	2
1. Local Transport	2
2. Exchange Rate Fees	2
3. Excess Baggage	3
4. Hotel Accommodations	3
5. Per Diem	3
6. Training Time	3
7. Training Expenses	3
8. Overtime	4
9. Gifts	4
B. On Line Booking Tool (OBT)	4
C. Reimbursement Support Requirements	4
1. Receipt Submission Process	4
2. Receipt Submission Deadlines	5
3. Reporting, Reconciliation of Balances, and Enforcement	5
III. Time/Expense Report Submission	6

A. Submission Process	6
B. Submission Deadlines	6
Supporting Documentation	7
Supplements.....	7
Contact Information	7
Background/Rational	7

Purpose

The purpose of this supplement is to provide additional information that is specific to Spain regarding the reporting of time and expenses. Where no country-specific clarification is required, the provisions stated in the global Time and Expense Reporting policy (0063) apply. See Global Policy 0063AVA for guidelines governing all employees.

Policy

I. Overview

This country supplement only contains information specific to employees based in Spain. Please consult [Global Policy 0063AVA](#) Time and & Expense for provisions which apply to all employees regardless of geography.

II. Time and Expense Reporting

A. Reimbursable Expenses

1. Local Transport

If an employee has to use public local transport, e.g. the center of your work project is located outside of a provincial capital, you will receive a lump sum in amount of 4.00 Euros per day. Any other local transportation expense has to be approved by the Project Manager and the Finance Manager.

2. Exchange Rate Fees

Employees will receive reimbursement for reasonable currency exchange transaction or commission fees. ATM fees or credit card fees accrued to obtain local currency will be reimbursed at a maximum of one fee per week. Receipts may be required, in accordance with home country time and expense reporting procedures.

3. Excess Baggage

For a continuous business travel which is lasting one month or more and has no return flight to the home location scheduled occasionally, employees will receive reimbursement for two additional bags to and from the project/engagement location up to USD 150.00. Receipts are required.

4. Hotel Accommodations

Employees are required to use the [American Express Card](#) to pay hotel bills. Hotel accommodation charges have to be claimed through myTE and must be supported by the hotel receipt which shall be attached to the expense report. The invoice should be issued to the correct company name and the VAT number should be shown clearly on the invoice (refer to fiscal information section). Please note that it is the employee's responsibility to pay for any personal incidental expenses such as minibar, laundry, telephone calls, or other, which should not be claimed via the time and expense report.

5. Per Diem

[Per diem allowances](#) are country specific, in local currency and hard coded into myTE. There are two allowance types for Per Diems: Local Per Diems and International Per Diems:

Local Per Diems

All Spanish employees traveling or working in Spain can claim the following amounts:

- Full Per Diem - 45.00 €/day (traveling or working in Spain with an overnight stay)
- Transit Per Diem - 26.03 €/day (traveling or working in Spain without an overnight stay)

International Per Diems

All Spanish employees traveling or working outside Spain can claim the following amounts, which are defined minimum per diems:

- Lodging with kitchen or without kitchen - € 52/ day with an overnight stay •
Without an overnight stay - € 26.03/ day

Employees will receive the minimum per diem or the global per diem identified as appropriate for the host location, whichever is higher.

For further information, refer to [Policy 710: Cross Boarder Assignments](#)

6. Training Time

Actual hours spent on training may be claimed. However, employees will not receive extra time off as compensation for time spent training on weekends or holidays.

7. Training Expenses

If travel is required, travel expenses are reimbursable training expenses.

8. Overtime

To compensate any overtime that has been previously agreed with the client, the employee has to record the amount of hours worked in myTE using the normal project WBS. In addition the Delivery Lead Project must inform to Human Resources Team.

To enjoy this time, the employee has to record the hours in “Overtime Taken” code.

Each hour generated as Overtime is equivalent to 1,75 hours of free time.

9. Gifts

Providing any [Gift or Entertainment to Public Officials](#) or any of their family members as well as commercial clients, business partners or other third parties requires prior approval pursuant to [Policy 0150AVA Gift and Entertainment](#) and its procedures [0150AVA.100](#).

Providing Gifts or Entertainment must be reasonable and proportionate to the bona fide and [legitimate business purpose](#).

To make sure any Gifts or Entertainment you provide comply with our Avanade policies use the [decision tree](#) which will assist you to decide properly by answering eight simple questions. In addition, you may also contact your local Avanade Legal Group representative.

B. On Line Booking Tool (OBT)

The OBT for selecting airfare travels, rental cars and hotels has been implemented for Avanade Spain. Still, train travels will be selected via CWT, not with the OBT. **The airfare travels and train travels** will be paid with the Company EBTA card, and **cannot be charged in myTE anymore**. Rental cars and hotels will be selected with the OBT but they will be paid with the employee card and then recorded in myTE to recover the amount.

The link to access is <https://travelservicesonline.accenture.com/>

C. Reimbursement Support Requirements

1. Receipt Submission Process

Original receipts are required for appropriate business expenses, with the exception of mileage and per diems. Employees should retain copies of all receipts. If a receipt is lost the company permits the occasional and exception-based use of self-certification. In the absence of an expense receipt (and if a copy cannot be obtained and a credit card was not used) an employee may self-certify that the expense incurred. The link to the Self-Certification form is attached to this policy as supporting documentation. The self-certification must be approved by the

employee's Primary Reviewer of his/her time report, and the amount may not exceed USD200.00 per occurrence. This option is not available more than 4 times a year, 1 time per quarter. Utilizing the self-certification over of USD 200.00 per occurrence will be considered as noncompliance.

Hotel accommodations, car rental and airfare may not, under any circumstances, be self-certified; the employee is required to obtain a copy of the bill from the hotel, car rental agency or airline.

Expenses must be claimed within 45 days of the date they were incurred. Employees are responsible for timely submission of expenses and all expenses should be submitted in the preprinted time and expense envelopes. Each expense receipt envelope should contain receipts for only one pay period. All receipts submitted must correspond to a specific pay period.

Employees must provide the myTE report taken from the myTE tool inside of the orange envelope, and the employee ID must be included on the outside of the orange envelope.

Please note that mileage and per diem claims do not require receipts.

The Time and Expense team will follow up with the employee at least once to request a missing expense envelope. However, if the expense receipts are over 45 days late, the Time and Expense team will stop or block reimbursement to the employee of the claimed expenses until they are provided. If after six months no expense justification is provided, the amount will be reversed and collected from the employee.

2. Receipt Submission Deadlines

Original receipts are required for all expenses, with the exception of mileage and per diems.

Receipts for expenses must be received no later than one (1) month after the myTE submission date to which they relate.

All expenses need to be accompanied by an original receipt from the vendor and for single expense claims over USD \$1,000, proof of payment (in addition to the receipt) by the employee is required, such as a credit card statement.

3. Reporting, Reconciliation of Balances, and Enforcement

Employees are responsible for the accuracy and management of their vacation and balances and Expense accounts and must therefore reconcile any debits and credits on a timely basis. Discrepancies must be referred to the T&E team on

discovery.

The Company regards non timely submission of Time Reports as a serious matter. Persistent offenders will be monitored and will be accountable to the Operating Group leads or HR People Advisors, depending on the circumstances. Misreporting of Time and/or Expenses is a disciplinary offence and may lead to disciplinary action.

III. Time/Expense Report Submission

Any time or expense associated with a specific project should be reported with the appropriate charge number. Charge numbers for projects are established and maintained by the Regional Finance team.

A. Submission Process

All time/expense reports must be submitted via the myTE application <https://myte.accenture.com>. Since myTimeandExpenses is a web-based tool, users must be online to submit their time report. In the event the user is unable to submit their time report, they should contact their local HR representative.

myTE will automatically copy Career Managers on each myTE submission. Project Managers should be added as a "Reviewer" in myTE to also receive copies of each myTE submitted (every pay period). Finance will review and refer to any discrepancies to the respective GM/department lead for resolution.

B. Submission Deadlines

Each Avanade employee must report accurately, timely and thorough for the following reasons:

- To obtain accurate invoicing to our clients
- To ensure that employees are paid on a timely basis, and
- To avoid time consuming corrections.

The myTE submission deadline is always the last working day of the period at noon CST (US Central Time).

Example: If the 15th of the month falls on a Saturday, the myTE deadline is Friday the 14th at Noon CST

Be aware, in an effort to make sure that we achieve full compliance the following policy will apply:

- If an employee provides his/her T&E return belated, or even fails to submit in its entirety, more than 1 time in any 2 month period, further disciplinary action applies. This may lead to an ineligibility for STI bonus or promotion for that fiscal year up to termination.

Supporting Documentation

[0029 Global Time and Expense Corrections](#)

[0063AVA Global Time and Expense Reporting](#)

[1396AVA_C43_Travel](#) for Spain COBE

[Code of Business Ethics](#)

[Self-Certification Form](#) is found on the Avanade Time and Expense Policy Page

Supplements

[Spain Extended Benefits Supplement](#)

Contact Information

Questions related to this policy can be sent to your local Finance team or local HR representative team.

Background/Rational