



## 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:



- 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



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- 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.*



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## 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.