

## **INSTRUCTIONS FOR FULFILLING THE CUENTA JUSTIFICATIVA (CJ)**

The employee is responsible for the justification in time and form.

As specified in the Procedure, it is necessary to present this justification within seven days after the end of the trip.

### **1) Where and who signs:**

In the lower part of the CJ, the employee signs that he/she has made the trip under the agreed conditions and accepting the liquidation of the justifying account.

The employee will provide the corresponding information and the corresponding supporting documents to the Area or Unit Secretary.

### **2) The “Cuenta Justificativa”:**

- a) Expenses incurred in transport (ticket) displacement, lodging and maintenance. Medical insurance expenses and other expenses.
- b) Subsidies received from other institutions, if applicable.
- c) Advances received, if applicable. The amounts of AIRCRAFT and HOTEL BONUS processed by the area or unit secretariat are considered advance. These amounts are exactly those that appear on the invoice of the Travel Agency and are placed both in the "EXPENSES" column and in the "ANTICIPO" column. These amounts will be provided by the Area Secretary who made the reservation. The employee can pay the transport expenses (plane) and the accommodation directly to the agency, being reimbursed of the expenses once the trip is justified. **IN THESE CASES THE JUSTIFYER OF HAVING PAYED MUST BE SUPPLIED TO THE CORRESPONDING SECRETARIAT OF AREA OR UNIT TO START THE TRAVEL OF THE TRIP AND ALWAYS ON BEHALF OF THE EMPLOYEE.**

### **3) How to deliver the supporting documents**

The employee will submit electronically the List of Documents, according to the Model that appears as Annex IV to the Travel procedure.

The employee will submit electronically the Report and documents.

The employee will deliver the original supporting documents electronically. In the case of paper originals, the small ones will be stapled separately in a DIN4 sheet and with the amount at sight to avoid misplacements, as detailed in the example included in the Document Relationship Model. (Annex IV to the Travel Procedure)

The supporting documentation must be ordered by dates relating the activity and the amount of each of the documents provided. The supporting documents do not admit changes, deletions or explanatory notes.

## **EXPLANATION OF THE CUENTA JUSTIFICATIVA**

### **a) Transportation expenses (ticket)**

The employee must provide the ITR (electronic ticket)

If the ticket has been purchased by the employee, he must provide an original invoice IN HIS NAME (NOT in the name of the IAC)

If the ticket has been authorized by the Secretariat under the IAC to any collaborating travel agency, the invoice must be submitted with the voucher or email as a document proving the commitment to pay by the IAC.

In case of paper tickets, the employee must provide the ticket covers.

In any case, the employee will provide the boarding passes, both on and off.

In case of loss of boarding cards, you must complete an express declaration of that circumstance.

### **b) Vehicle expenses:**

The use of taxis will be limited to journeys between airports or stations and the place of destination or residence, except for this limitation the use of taxis in those countries that for reasons of safety, is justified, as well as exceptionally in those other circumstances that are require and always previous authorization in the corresponding Service Commission Order. (section 5 g Resolution of February 9, 2018)

You must download the price of metro tickets from the web <http://www.amadeus.net/home/subwaymaps/es/>

In case of rental car use, once duly justified and authorized in the SOD, parking tickets are accepted as expenses derived from their use (Article 18.2 of Royal Decree 462/2002, of May 24).

With the rental car, you can reimburse the amounts of motorway toll tickets and fuel receipts.

The mileage is NOT reimbursed.

In case of use of a private vehicle or own cigar, attach a copy of the vehicle's Circulation Permit if it is of the employee. If it is a car provided or borrowed by someone, provide

the Circulation Permit of the owner of the vehicle, in addition to the authorization of the latter for its use.

The compensation for the use of a private vehicle is € 0.19 per kilometre.

With the private vehicle or own car, you can reimburse the amounts of toll tolls of motorways, parking tickets (according to details of the following point)

Fuel is NOT refunded.

Regarding the parking of private vehicle or own car, only parking tickets will be admitted when the OD is equal to or less than 24hrs and the expense produced is at airports, railways, port or bus stations or airports ... (Article 18.3 of Royal Decree 462/2002, of May 24).

Exceptionally, the use of the car parks for the private vehicle in railway stations, buses, ports or airports will be authorized, allowing the parking in such car parks for a period exceeding 24 hours, provided that its cost is justified. less than the round trip taxi from these places to the point where the commission starts or ends. (Item 5 paragraph h) Resolution of February 14, 2018 on instructions service commissions with the right to compensation) (paragraph 5 h Resolution of February 9, 2018)

### **c) Accommodation expenses:**

The employee must provide the ORIGINAL invoice IN HIS/HER NAME of the hotel establishment.

In case of a hotel voucher processed through a travel agency, the employee must provide a copy of the voucher stamped by the hotel (to verify the use of the voucher)

This sealed copy will not be necessary if the employee has personally paid the hotel voucher, then attaching the ORIGINAL BILL IN YOUR NAME of the bond issue.

When reservation of accommodation and purchase is made online, for the correct justification of the expense it is necessary not only to provide the reservation, but also to invoice the stay, the days of accommodation and the amount.

Any commission entitled to compensation, except in exceptional cases, will not last more than one month in the national territory and three abroad.

Possible Residence is the Service Commission that exceeds the month of duration in national territory and the three abroad. This Service Commission will not require documentary justification.

For stays longer than 30 days, the employee and his Project Manager must previously agree on the total amount of nights that will be covered by the project, being able to receive 100% of the diet per accommodation, and making it appear in the DO.

In case of presentation of the invoice corresponding to double rooms, the amount of the invoice paid will be justified, with the limit established for a diet, if it is used by a single employee, who must, nevertheless, have previously requested the reduction that was established. . If it is used by two employees, the amount of the invoice will be justified, paid in two equal parts, that is, they can share the room and then justify each one exactly half, always within the established limit. In the latter case, the original of the accommodation invoice will be included in the file of one of the two employees, providing a copy of the same in the file of the other official.

#### **d) Maintenance Expenses:**

##### **1. Commissions of duration equal to or less than 1 calendar day**

a) 50% of the diet will be charged when the commission is of a minimum duration of 5 hours, it starts before 2:00 pm and ends after 4:00 pm.

##### **2. Comissions of duration equal or less than 24: 00hrs., But include part of 2 calendar days**

a) Compensation may be reimbursed for maintenance expenses under the same conditions set according to the days of departure and return.

b) Compensation may be received for accommodation expenses corresponding to a single day (Article 12 point 2 of Royal Decree 462/2002, of May 24)

##### **3 Commissions lasting longer than 24: 00hrs.**

On the day of departure the diet of the country of destination is applied. On the return day the diet of the country of destination is applied, in this case, the national diet (Spain)

##### First day:

The settlement of the trip will be adjusted to the initial and final dates that appear in the O.D. as the duration of the event (congress, meeting, observations, collaborations, seminars and work).

Any expense before or after these dates will not be covered by the Service Commission and will be charged to the employee. (See instructions for completing the Displacement Order)

a) If the employee begins his trip before 2:00 p.m., 100% of the destination diet corresponds to him, whatever his itinerary and intermediate stopovers.

b) If the employee begins his trip after 2:00 p.m. and before 10:00 p.m. on the same day, 50% of the destination diet.

Day of return:

a) If the employee returns before 2:00 p.m., there is no corresponding diet.

b) If the employee returns after 2:00 p.m., 50% of the national diet corresponds (€ 18.70).

c) If the employee returns after 22:00 hrs, and for that reason obliges to make the dinner outside the habitual residence, 50% of the national diet will be additionally paid, after justification with invoice or receipt of the corresponding establishment.

d) If the employee returns from a long journey and arrives in the national territory the day after departure, the full foreign diet corresponds to the day of departure, from the country of origin. Also, you will be entitled to 50% of the national diet or 100%, if applicable, depending on the time of return. (See points 3, 4 and 5)

e) For long stays over 30 days abroad, the employee is entitled to 100% of the maintenance diet, or previously agreed with their Project Manager, and that is recorded in the SOD.

f) For stays longer than one month in the national territory and three or more months abroad, they will be considered as Eventual Residency. See arts. 6 and 16, BOE No. 129, May 30, 2002.

The amount of the indemnity for eventual residence will be set by the Director / Coordinator / Administrator within the limit of 80 percent of the amount of the entire allowances, and it would not be necessary to present documentary proof (lodging bill for example).

The percentage to be applied must be expressly included in the SOD

g) If during the trip to the final destination or to the first destination duly indicated in the SOD or during the return to Tenerife it is necessary to spend the night at a different point to the final destination of the SOD or Tenerife, the maintenance diet corresponding to the place will be applied of overnight stay and not the diet of the final destination of the SOD.

h) When traveling to the Observatories (ORM and OT), maintenance allowances will not be considered, even if the Residences of the same are abandoned without justified cause previously in the SOD that originates the compensation of the corresponding maintenance.

### **e) Medical Insurance Travel Expenses:**

- Travel medical insurance is understood to necessary in case the country of destination is not a European one, since the Spanish Social Security does not "work" outside Europe.
- The issuance or reimbursement of travel insurance that is not of a medical nature is not contemplated (eg travel insurance for loss of baggage or aircraft delays)

### **f) Compensation for other expenses:**

a) The exact amount spent and justified of expenses for washing and / or ironing personal clothing will be compensated in commissions of more than 4 days duration, when authorized by the authority that orders the commission.

b) The exact amount of telephone calls of an official nature that the employee must complete, regardless of the duration of the commission that are necessary for the best performance of the service, will be compensated by means of the due documentary justification of the same and with the approval of the authority that ordered the commission.

Phone calls received during the commission will NOT be reimbursed, even if they are of an official nature.

c) Baggage consignment expenses will be compensated when the commissioner is obliged to remain "in transit" in any city or at the airport or station.

d) Reservations for flight seats will always be compensated in economic tourist class by means of an invoice in the name of the employee. Reservations of preferential or emergency seats are not accepted.

e) In case of extra-community foreign currency, provide the proof of currency exchange, where the exchange rate used in the conversion of euros appears during the dates of the trip. You can also obtain this proof of exchange rate on the Web ([www.oanda.com](http://www.oanda.com)), searching the "historical" date of the trip.

2.g) Non-refundable expenses in any case within the framework of the Service Commission:

- The registration fees for congresses, workshops, meetings or colloquia.
- Visa expenses.
- Expenses for the renewal of passports, DNI, NIE ...
- The costs of sending documentation by courier.
- The costs of printing posters.
- Expenses derived from fees applied to the exchange of currency abroad.
- Expenses derived from fees applied for withdrawing cash in ATMs or through a bank teller window.

- Expenses derived by LATE CHECK-OUT or departure from the hotel / accommodation establishment after the one indicated therein.
- Cleaning expenses for renting flats, apartments.
- Parking tickets for private vehicles, private cars or rental cars in hotel establishments.
- Seat reservations in preferential class or in emergency.

Regarding the Accrual Principle contemplated in the Resolution of February 9, 2018 with instructions on the Service Commissions with the right to compensation, example of expenses to be reimbursed in case of combining dates / official reasons with dates / personal reasons (holidays / matters own) of the absence of the employee:

If the employee travels to an intercontinental or long-haul destination combining dates and official reasons with dates and personal reasons, the employee will be entitled to reimbursement of the expenses generated from the trip corresponding to two days before and two days after the official work reason.

If, for example, a congress starts in the US on the 27th and ends on the 30th, the employee has the right to receive reimbursements and the IAC pays child support / stay / hotel vouchers / medical insurance two days prior to the event (day 25) and two days after the day it ends (day 2).

The employee will not be entitled to reimbursements and bill payments for days exceeding two days before and two days after the event, with which these extraordinary expenses will be borne by him.