COTEC
Council of Occupational Therapists for the European Countries

Guideline for claiming expenses

The purpose of this document is to guide individuals (for example Experts, members of the Executive Committee) in completing their claims for any arising expenses during their official business for COTEC.

1. General information

Claims can be made up to six weeks after the last day of the event. Decisive is the date on which the information regarding your claims reaches the Vice President Finance.

Incomplete or unclear forms will not be reimbursed. You will be contacted by the Vice President Finance to clear any issues that may arise. In general, all claims will be paid as soon as possible but transactions should be made no longer than two weeks after the "Expenses Claim" form reached the Vice President Finance.

You will receive an email from the Vice President Finance acknowledging the receipt of your "Expenses Claim" form and the confirmation of the transaction.

2. Filing the "Expenses Claim" form

The "Expenses Claim" form is provided digitally as a Word or Excel file. You may choose to work with either of these files. Note that the Excel file will automatically calculate the total amount of your claims whereas you will need to calculate the total amount of your claims yourself when using the Word file. Figure 1 illustrates the workflow for filing the "Expenses Claim" form and the following describes the necessary steps:

a) General information
   i. Representative: The name of the COTEC representative attending the event,
   ii. Beneficiary: The name of the person who will receive the refund (for example the person registered on the bank account provided below). You only need to state this information if this is a different name than the representative attending the event,
   iii. Reason for expenses: Refers to the reason for the representative's official business (for example interim meetings, conference attendance, etc.)
   iv. Date of expenses: Day(s) the official business took place,
   v. IBAN: International Bank Account Number, which consists of two letters indicating the country, followed by 32 numbers,
   vi. SWIFT (BIC): The Business Identifier Code (BIC) consists of 8-11 characters and is required for international banking transactions.
   vii. Name of Bank: Spell out the name of the bank for the claims refund transaction,
   viii. Country of Bank: The country in which the bank is registered,
   ix. Number of items: Indicate the number of receipts you are claiming. You might want to fill out this information after filing the expenses.

Note that some costs may be reimbursed previously to the event, which might include invoices for flights or accommodation. You can choose to file an "Expenses Claim" form before the event ended with the receipts you already have. If in doubt, please contact the Vice President Finance to discuss any options and the procedures.

Please ensure you use separate "Expenses Claim" forms for different events. Make sure all the details (especially IBAN and BIC) are correct and check for any typos.

b) Filing the expenses
   i. Description of expense: Describe briefly what this expense covered. For example, flight tickets, accommodation, lunch, etc.,
   ii. Additional information: Please note any additional relevant information, For example, the names of people you covered the expense for,
   iii. E/HC: Please indicate whether this receipt was an electronic receipt (E) or a hard copy receipt (HC)
      - Electronic receipts should be attached to the email when sending the "Expenses Claim" form.
      - Hard copy receipts should be scanned and attached to the email when sending the "Expenses Claim" form. You do not need to scan every receipt separately, as long as the information is clearly readable.
   iv. Costs (foreign currency): If the expense was paid for in a foreign currency, please document the original amount and the type of currency (e.g. £, DKK, etc.) here – make sure you convert this amount into Euro according to the exchange rate on the day you file the "Expenses Claim" form. Reimbursements are made in Euros by default.
   v. Costs (Euro): If the expense was paid for in Euros, please document the amount here. See above for expenses paid for in foreign currencies,
   vi. Add any received pre-payments: If you have received any pre-payments (i.e. money you received to cover an estimated expense), please indicate the date when you received the pre-payment and the total amount. If you have not received any pre-payment, please indicate "€ 0". Calculate the costs that you want to claim accordingly by subtracting the amount of the pre-payment from the expenses you claimed.

Note that every receipt needs to be numbered!

- Hard copy receipts: You need to write the correct number on the receipt. Use the number from the column "Receipt #" on the left side of the table.
- Electronic receipts: Please save the electronic receipts using the following format: "Receipt #_Description of Expense_Surname of Beneficiary". For example: "6_Hotel_Wetzlmair"

Please list all receipts separately. Please do not sum up expenses that cover similar items such as food expenses or transportation costs.

If you have more than 20 items, additional rows can be added to the table accordingly.

According to German law, the receipts eligible for reimbursement need at least the following information (minimum requirements):

- Name of the company
- Item(s) paid for
- Individual amount of item(s)
- total amount of payment
- Declaration of tax paid

Please note that credit card slips without the sales receipt attached cannot be reimbursed. Similarly, lost receipts cannot be reimbursed.

c) Sign the form

Please ensure that you sign the form at the bottom of the document. You can choose to either print the form, sign and scan it or sign the form digitally.
Indicate the location from where you are signing the document and the completion date of the document.

d) Send the form

Email the signed form to the Vice President Finance to finance@coteceurope.eu
The form can be sent as a Word-, Excel-, or PDF-file.
Make sure you attach all receipts (scanned hard copies and electronic copies) to the email.
Members of the Executive Committee can choose to upload their signed forms and all receipts on OneDrive choosing the folder with their name. The folders can be found under "Financial Matters" – "Claims" – "EC"

3. Additional relevant information

For tax purposes and required by German law, all receipts must be kept for 10 years. The law requires COTEC to collect all documents for any expenses made from the COTEC bank account. Therefore, the Vice President Finance will need the hard copies of all your receipts latest by the 31st of December of the year the event took place.

You can choose to post the hard copies after each event, collect them and post them at the end of the year, or hand them over when meeting the Vice President Finance in person (for example at the General Assembly).

- Post the hard copies after each event: Ensure that you have all the receipts collected. Please do not staple them together but rather use paper clips. We do not want any important information to be covered or lost due to stapling.
- Post the hard copies once a year: See above. Additionally, please ensure that you clearly indicate the event the receipts were claimed for. You might want to combine them with paper clips or put them in separate little envelopes.
- Hand the hard copies over in person: See above.

The following costs can be reimbursed:

- Travel costs
  - Receipts of flights, train or bus tickets or taxi receipts
  - Mileage (according to German law)
    - If you travel with your own car, you can claim 0,30 € per km you drove.
    - You need to state your home address as well as the address of the venue visited. You can do this under the column "Additional information" in the "Expenses Claim" form.
    - Please also include the exact kilometers travelled (you may use Google Maps to look this up)
- Accommodation costs
- Meals (if not paid for at the meeting)
- Registration fees

All costs need to be purposeful and relevant to the official COTEC business. Other costs (for example for gifts) need to be agreed upon with the Executive Committee. Therefore, please contact the Vice President Finance in advance.

Please do not hesitate to contact the Vice President Finance with any queries, questions, or uncertainties!