

# TCG Expenditure Policy and Guideline

S. N.	Entity Name	Expense Category	Expense Description	Execution Policy Details	Person In Charge (who)	Mode of Payment (How)	Amount (How Much)
1.	CBH	Administrative & Indirect Expenses	Audit & Accounting Fees	The requestor should fill up the required payment release form, submit to BCM for review and obtain signature from the GMD and submit to finance for payment release	TL FIN	Cheque/Bank Transfer	As per bill
2.	CBH	Administrative & Indirect Expenses	Bad Debts	N/A	N/A	N/A	N/A
3.	CBH	Administrative & Indirect Expenses	Bank Charges	N/A	N/A	N/A	N/A
4.	CBH	Administrative & Indirect Expenses	Charity & Donation	OA to purchase from petty cash and submit to finance with BCM approved stamp and signature	OA	Cash	As per bill
5.	CBH	Administrative & Indirect Expenses	Discount Allowed	N/A	N/A	N/A	N/A
6.	CBH	Administrative & Indirect Expenses	Electricity & Water	The requestor should fill up the required payment release form and submit first to BCM along with bills for approval and obtain signature from BCM and (GMD) before submitting the form to finance for payment release	FA	Company Credit Card	As per bill
7.	CBH	Administrative & Indirect Expenses	Foreign Exchange Gain/Loss	N/A	N/A	N/A	N/A
8.	CBH	Administrative & Indirect Expenses	Interest-Vehicle	N/A	N/A	N/A	N/A
9.	CBH	Administrative & Indirect Expenses	Local Travel	Petty expenses need BCM/SBCE approval over the bill	FDS	Petty Cash	As per bill
10.	CBH	Administrative & Indirect Expenses	Miscellaneous Expenses	Petty expenses need BCM/SBCE approval over the bill	FDS	Petty Cash	As per bill
11.	CBH	Administrative & Indirect Expenses	Office Insurance	The SBCE should fill up the required payment release form and obtain signature from the approver (GMD) and submit to finance for payment release	SBCE	Bank Transfer	As per bill
12.	CBH	Administrative & Indirect Expenses	Office Rent	The OA should fill up the required payment release form, obtain signature from BCM and GMD and submit to finance for payment release	OA	Cheque	As per contract

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13.	CBH	Administrative & Indirect Expenses	Office/Pantry Expenses	The OA should fill up the required inventory sheet and obtain signature from the approver (BCM/SBCE) and submit to finance for payment release	OA	Petty Cash	As per bill
14.	CBH	Administrative & Indirect Expenses	Postage & Courier	Petty expenses need BCM/SBCE approval over the bill	OA	N/A	As per bill
15.	CBH	Administrative & Indirect Expenses	Printing & Stationery	The OA should fill up the required inventory sheet and obtain signature from the approver (BCM) and submit to finance for payment release	OA	Petty Cash	As per bill
16.	CBH	Administrative & Indirect Expenses	Repairs & Maintenance	Petty expenses need BCM approval over the bill	OA	Petty Cash	As per bill
17.	CBH	Administrative & Indirect Expenses	Telephone & Communication	The requestor should fill up the required payment release form and submit first to BCM along with bills for approval and obtain signature from BCM and GMD before submitting the form to finance for payment release	FA	Company Credit Card	As per bill
18.	CBH	Administrative & Indirect Expenses	Zakat	N/A	-	Bank Transfer	As per bill
19.	CBH	HR & Payroll	Internship Allowance	HR Specialist should fill up Interns payroll supported with Interns agreement/contracts then submit to BCM and GMD for approval	HR Specialist	Bank Transfer/Cash	As per timesheet/log sheet
20.	CBH	HR & Payroll	Leave Salaries	HR Specialist should deliver CRM report against release of leave salaries and submit for TL FIN review and GMD approval	HR Specialist	Bank Transfer/Cash	As per CRM report
21.	CBH	HR & Payroll	Medical Expense - Staff	HR Specialist should approved medical bills according to HR policy for such practice	HR Specialist	Cash	As per bill
22.	CBH	HR & Payroll	Salaries A/c	HR Specialist should fill up payroll and submit for TL FIN review and GMD approval for release	HR Specialist	Bank Transfer/Cheque /Cash	As per payroll sheet
23.	CBH	HR & Payroll	Staff Accommodation & Rent	N/A	HR Specialist	N/A	
24.	CBH	HR & Payroll	Staff Allowances	HR Specialist should fill up a required template behind such HR policy and get GMD approval	HR Specialist	Company Credit Card	As per bill

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S. N.	Entity Name	Expense Category	Expense Description	Execution Policy Details	Person In Charge (who)	Mode of Payment (How)	Amount (How Much)
25.	CBH	HR & Payroll	Staff Bonus	HR Specialist should fill up staff bonus release form and get it reviewed by TL FIN and GMD approval	HR Specialist	Bank Transfer/Cash	As per release form
26.	CBH	HR & Payroll	Staff Commission (Business Development)	CBH member should fill up commission form and get it reviewed by BCM and GMD final approval for TL FIN to release payment	HR Specialist	Bank Transfer	As per commission form
27.	CBH	HR & Payroll	Staff Entertainment	Refer to HR policy and Scope	HR Specialist	Bank Transfer/Credit Card/Cash	As per bill
28.	CBH	HR & Payroll	Staff Gratuity	HR Specialist should fill up End of service benefit form, submit to TL Fin for review and obtain GMD approval for release payment	HR Specialist	Bank Transfer/Cash	As per calculations
29.	CBH	HR & Payroll	Staff Medical Insurance	HR Specialist should fill up payment release form, submit to TL Fin for review and get GMD approval for release payment	HR Specialist	Bank Transfer/Cheque	As per bill
31.	CBH	HR & Payroll	Staff Ticket	HR Specialist should fill up payment release form, submit to TL Fin for review and get GMD approval for release payment	HR Specialist	Bank Transfer	As per company policy
32.	CBH	HR & Payroll	Staff Uniforms	HR Specialist should fill up payment release form, submit to BCM for review and get GMD to release payment	HR Specialist	Bank Transfer/Cheque	As per bill
33.	CBH	HR & Payroll	Staff Training	HR Specialist should fill up payment release form and submit Finance department to release payment	HR Specialist	Bank Transfer/Credit card	As per bill
34.	CBH	Company Fleet	Salik Expenses	N/A	Office Supervisor	Credit card/Bank Transfer	AED 5,000
35.	CBH	Company Fleet	Vehicle Insurance	N/A	Office Supervisor	Bank Transfer	As per bill
36.	CBH	Company Fleet	Vehicle Miscellaneous	N/A	Office Supervisor	Petty Cash	As per bill
37.	CBH	Company Fleet	Vehicle Parking	N/A	Office Supervisor	Petty Cash	As per bill
38.	CBH	Company Fleet	Vehicle Registration & Inspection	N/A	Office Supervisor	Petty Cash	As per bill

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S. N.	Entity Name	Expense Category	Expense Description	Execution Policy Details	Person In Charge (who)	Mode of Payment (How)	Amount (How Much)
39.	CBH	Company Fleet	Vehicle Rent	N/A	Office Supervisor	Bank Transfer/Petty Cash	As per bill
40.	CBH	Fuel Expenses	Fuel Honda Bike-49732	N/A	Office Supervisor	Petty cash	AED 1,000
41.	CBH	Fuel Expenses	Fuel Hundayi N-10260	N/A	Office Supervisor	Petty cash	AED 1,000
42.	CBH	Fuel Expenses	Fuel Nissan Abbas K – 98945	N/A	Office Supervisor	Petty cash	AED 1,000
43.	CBH	Fuel Expenses	Fuel Nissan AK Q-53923	N/A	Office Supervisor	Petty cash	AED 1,000
44.	CBH	Fuel Expenses	Fuel Nissan HS (FF) I-81965	N/A	Office Supervisor	Petty cash	AED 1,000
45.	CBH	Fuel Expenses	Fuel Nissian Hussain H – 34191	N/A	Office Supervisor	Petty cash	AED 1,000
46.	CBH	Auto Maintenance	Maintenance Honda Bike-49732	N/A	Office Supervisor	Petty Cash	As per bill
47.	CBH	Auto Maintenance	Maintanance Hyundai G-10260 (N-34361)	N/A	Office Supervisor	Petty Cash	As per bill
48.	CBH	Auto Maintenance	Maintanance Nissan (B - 91670) H 34191	N/A	Office Supervisor	Petty Cash	As per bill
49.	CBH	Auto Maintenance	Maintanance Nissan Abbas AK Q-53923	N/A	Office Supervisor	Petty Cash	As per bill
50.	CBH	Auto Maintenance	Maintanance Nissan Abbas K – 98945	N/A	Office Supervisor	Petty Cash	As per bill

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51.	CBH	Auto Maintenance	Maintenance Nissan HS-(FF) I-81965	N/A	Office Supervisor	Petty Cash	As per bill
52.	CBH	Business Development	Business Counsils & Clubs	N/A	Marketing Executive	Bank Transfer/Credit Card	As per bill
53.	CBH	Business Development	Government Agencies	N/A	Marketing Executive	Bank Transfer	As per bill
54.	CBH	Business Development	Awards	N/A	Marketing Executive	Bank Transfer/Credit Card	As per bill
55.	CBH	Business Development	Corporate Social Responsibility	N/A	Marketing Executive	Petty Cash/Credit Card	As per bill
56.	CBH	Business Development	Event Sponsorship	N/A	Marketing Executive	Bank Transfer/Cheque	As per bill
57.	CBH	Business Development	Event visits	Petty expenses need line manager approval over the bill and submit finance department to pay	BCM	Petty cash/Credit Card	As per bill
58.	CBH	Business Development	Exhibiting Participations	CBH Member should fill up payment release form and get it reviewed by BD Manager and GMD final approval for TL FIN to release payment	FDS	Bank Transfer/Credit Card	As per bill
59.	CBH	Business Development	Organizing Events	N/A	Marketing Executive	Bank Transfer/Credit Card	As per bill
60.	CBH	Business Development	Artwork & Design	Marketing Executive should fill up payment release form and get it reviewed by BCM, BD Manager and GMD final approval for TL FIN to release payment	Marketing Executive	Bank Transfer/Cheque	As per bill
61.	CBH	Business Development	Digital Marketing and Social Media	Marketing Executive should fill up payment release form and get it reviewed by BCM, BD Manager and GMD final approval for TL FIN to release payment	Marketing Executive	Bank Transfer/Credit Card	As per bill
62.	CBH	Business Development	Gift & Giveaway	Marketing Executive should fill up payment release form and get it reviewed by BCM, BD Manager and GMD final approval for TL FIN to release payment	Marketing Executive	Bank Transfer/Cheque	As per bill

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S. N.	Entity Name	Expense Category	Expense Description	Execution Policy Details	Person In Charge (who)	Mode of Payment (How)	Amount (How Much)
63.	CBH	Business Development	Printed Advertising and Promotions	Marketing Executive should fill up payment release form and get it reviewed by BCM, BD Manager and GMD final approval for TL FIN to release payment	Marketing Executive	Bank Transfer/Cheque	As per bill
64.	CBH	Business Development	Sales & Marketing Miscellaneous	Marketing Executive/BD member should fill up payment release form and get it reviewed by BCM, BD Manager and GMD final approval for TL FIN to release payment	Marketing Executive	Petty Cash	As per bill
65.	CBH	Business Development	Business Partner Referral	The business partner should fill up the business partner referral claim form and send to BCM/SBCE for verification and approval, Business partner to send invoice and OA to submit to Finance for checking and final approval from GMD for payment release	OA	Bank Transfer/Cheque	As per form
66.	CBH	Business Development	BD Sales Commission	The BD member should fill up the sales commission form and send to BD Manager for verification and submit to Finance for checking and final approval from GMD for payment release	BD Members	Bank Transfer	As per form
67.	CBH	Business Development	Entertainment	Petty expenses need line manager approval over the bill and submit to finance department to pay	BCM/SBCE	Petty Cash	As per bill
68.	CBH	Business Development	Research & Consultancy	N/A	Department Heads	Bank Transfer/Cheque	As per bill
69.	CBH	Business Development	Staff Referrals Commission	Any staff member should fill up the sales commission form and send to BD Manager for verification and submit to Finance for checking and final approval from GMD for payment release	BD Members	Bank Transfer	As per form
70.	CBH	Business Development	Business Travel	N/A	Executive Coordinator	Bank Transfer	As per form
71.	CBH	CBS Government Fees	DED Fees	As per Job order	Contracts Member	Online payments	As per bill
72.	CBH	CBS Government Fees	DNRD Fees	As per Job order	Contracts Member	Online payments	As per bill
73.	CBH	CBS Government Fees	MOE Fees	As per Job order	Contracts Member	Online payments	As per bill
74.	CBH	CBS Government Fees	MOHRE Fees	As per Job order	Contracts Member	Online payments	As per bill

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75.	CBH	CBS Government Fees	Other Govt Charges (CBS)	As per Job order	Contracts Member	Online payments	As per bill
76.	CBH	IT Expenses	Hardware Purchases	OA should send IT incident thru salesforce and IT Team will fill up payment release form and get BCM and GMD approval and submit to Finance for payment release	OA	Bank Transfer/Cheque	As per bill
77.	CBH	IT Expenses	Software & Hardware Renewals	IT Team will fill up payment release form and send to BCM and GMD for approval and submit to Finance for payment release	IT	Bank Transfer/Cheque	As per bill
78.	CBH	IT Expenses	Software Purchase	IT Team will fill up payment release form and send to BCM and GMD for approval and submit to Finance for payment release	IT	Bank Transfer/Cheque	As per bill

## **LEGEND AND NOTES TO CONSIDER:**

The purpose of this policy and guidelines is to give the staff the information about the nature of that specific expense account and guidance of the usage accordingly. "An expense is a cost that occurs as part of a company's operating activities during a specified accounting period", hence it's very important to have knowledge of its classes.

## **OBJECTIVES:**

To give TCG staffs a proper information on how to deal with the particular expenses and necessary process in order to proceed for the payment release.

## **Expenses Category:**

- Administrative & Indirect Expenses: It means expenses related to Admin transactions e.g. Utilities, Rents, R&M & Office Exp.
- HR & Payroll: It means expenses related to Employee Salaries and related benefits.
- Company Fleet: It means expenses related to all vehicles e.g. Salik top ups, registration, rents, miscellaneous etc.
- Fuel Expenses: It means expenses related to fuel top ups
- Auto Maintenance: It means expenses related to vehicle maintenance
- Business Development: It means expenses related to Marketing & Advertisements transactions
- CBS Government Fees: It means expenses related to all Government payments
- IT Expenses: It means expenses related to IT Hardware & software transactions

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## Person In Charge:

- FC: Finance Controller
- OA: Office Assistant
- FA: Finance Assistant
- BCM: Business Centre Manager
- SBCE: Senior Business Center Executive
- FDS: Front Desk Team
- ME: Marketing Executive
- IT: Information Technology

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