

Course: Business English

Level 3

Day №26



Unit 13 Finance

13.2 Expense claims

What business expenses do you have?

What expenses can you submit in your company? Do you think this is fair?

Are there expenses you think you should be able to submit?

Read the guidelines about submitting expenses from an Australian company.

Day-to-day expenses

Expense statements are to be completed by the 25th day of each month. You must submit this statement along with all original receipts. We can then pay back the expenses with your salary tax-free.

Expenses which can be claimed on **monthly expense statements** are: work-related software, postage, computer magazines, overtime meals, interstate travel – daily allowance (call our office for daily rates), parking, car rentals, railroad/airplane tickets, etc. Purchase of assets costing less than \$300 individually such as electronic organizers, typewriters, computer parts, desks, bookshelves, etc.

Look at the receipts. Which expenses can be submitted in the Australian company? Which can be submitted in your company?

Is the procedure for submitting expenses in your company similar? If the procedure is different, how is it different?

Taxi

AS 16.85

MARYLEBONE HOTEL

LUNCH AS\$48.41
Time: 13:52:54
Payment: Cash AS\$48.41

NEWSWORLD
NEWSPAPERS • MAGAZINES • STAMPS
STATIONERY

Macworld 4.50
The Economist 6.75
TOTAL AS\$11.25

OUT AND ABOUT TRAVEL

Sydney – Woolongong
Woolongong – Sydney
AS\$84.50

ZAPF ELECTRONICS

DESCRIPTION	QTY	AMOUNT
Palm Pilot	1	AS\$480
TOTAL		AS\$480

Sonthida Nonchana lives and works in Bangkok, Thailand. Last month, she went on a two-day business trip to Ho Chi Minh City in Vietnam. Look at the items below. Circle the items you think she should submit. Why?



taxi in HCMC	taxi in Bangkok	bus in HCMC	bus in Bangkok
airport tax	airplane ticket	dinner with clients	lunch with colleagues
cellular phone rental	car rental	hotel bill	daily food allowance
International telephone calls to husband	drinks in hotel bar	Internet café bill	



Unit 13 Finance

13.3 Expense reports

What procedure do you follow when submitting expense reports in your company?

What information do you include in your report?

TEACHER: Look at the information on page 80.
 STUDENT: Look at the information below.

You have the receipts from Vietnam for Sonthida's trip. Take turns asking Teacher what expenses Sonthida had in Thailand for her trip and answering Teacher's questions. Make notes.

Taxi
 Date April 20
 VND 60,000

Taxi
 Date April 21
 VND 35,000

No.	Description	Qty	Amount
	BUFFET LUNCH	6	1,253,000
	SOFT DRINKS	4	67,000

VND 60,000

Date APRIL 21
 Tax Invoice Receipt: 100-76580
 Cashier: BINH
 Payment: Visa Card VND1,320,000
 Chk # 70013

Taxi
 Date April 22
 VND 60,000

Date: April 22
 Standard room
 Tax Invoice Receipt: 190-5984
 Payment: Visa Card VND2,600,000

SAIGON CENTRAL HOTEL

SOUTHERN AIRPORTS AUTHORITY (SAA)
 No 055849
 (PASSENGER SERVICE CHARGE FOR PASSENGER ABOVE 12 YEARS OLD)
 DATE April 22
 AMOUNT VND180,000

AIRPORTS AUTHORITY OF THAILAND
 Indicated the sum of Free baggage limit for the PASSENGER SERVICE CHARGE AND WHEEL BAGGAGE TAX, stated by the Airports Authority of Thailand in 2014 in the provision of the Air Navigation Act, No.10 B.E.2525.
 Valid for one departing passenger only.
 These relate and show in detail:
 82-193206 April 20 THB500

Taxi
 Date April 20
 Expressway charge included
 THB 380

DRINKS 180
 PAYMENT CHANGE DUE 500 320
 DATE APRIL 22
BANGKOK AIRPORT

Taxi
 Date April 22
 Expressway charge included
 THB 410

On the move
International call charges
 Summary charges for month
 20/06 21:34 +66 1 70439139 24.6 mins THB1,364
 21/06 20:17 +66 2 22551789 17.1 mins THB893

MEAL 250
 PAYMENT CHANGE DUE 500 250
 DATE APRIL 20
BANGKOK AIRPORT

Now fill in Sonthida's expense report form. List the items by date and convert VND (Vietnamese dong) to THB (Thai baht). (The exchange rate at the time of her trip was THB1 = VND340.)

	A	B	C	D
	Date	Description	Actual cost	Cost in THB
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				TOTAL:

***Thank you for
today!***

***I'm looking forward to
seeing you again!***