



Native Teams

Montenegro Expense Reimbursement Procedure

This guide outlines the rules for reimbursing expenses in Montenegro. All expenses must be directly related to business activity, supported by valid documentation, and comply with Montenegrin tax regulations and Native Teams' internal policies.

Eligible expenses

The following business-related expenses are eligible for reimbursement:

- ◆ **Travel expenses** – transportation from origin to destination, accommodation.
- ◆ **Private car use** – reimbursed based on fuel receipts and kilometres travelled.
- ◆ **Rental cars** – rental invoice (limited to business trip duration) and fuel receipts.
- ◆ **Public transport & tolls** – bus, train, metro, taxi, and toll receipts.
- ◆ **Per diem** – mandatory for all business trips; covers food and incidental expenses

Note: Not reimbursable: Meals, gifts, business lunches, or entertainment – these are considered bonuses or taxable income and should not be submitted.

Reimbursement conditions

Expenses may be reimbursed only if they are directly related to business activity and adequately documented. The following categories are typically non-taxable:



1. Travel expenses

- Reimbursement applies only to business trips that exceed 30 km from the employee's regular workplace.



2. Per diem

- Daily allowances are mandatory and based on the destination country.
- Non-taxable daily allowance rates are listed in the official business trip form.
- Per diem covers meals and small personal expenses; these cannot be reimbursed separately.



3. Accommodation & transportation

- Reimbursable in addition to per diem.
- Accommodation invoices should be issued in the company's name when possible.
- Transport receipts (such as tolls, taxis, and public transport) may be anonymous or in the employee's name and still qualify as non-taxable.



4. Private car use

- Reimbursement calculation: distance (km) × 1L fuel price × 25%
- The trip distance must be documented (e.g., using Google Maps).
- Fuel receipts are required and must match the trip route and date.



5. Currency conversion

- Expenses in foreign currency must be converted to EUR using the exchange rate from the preceding day.

! Documentation requirements

Valid receipts

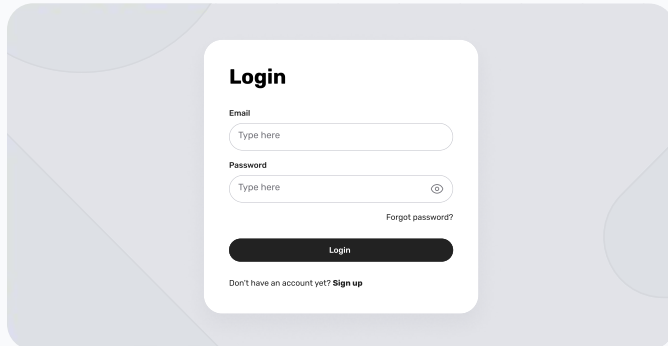
- Booking confirmations, emails, or bank statements are not accepted as proof of payment.
- Only itemised receipts or invoices are valid.
- Invoices must include Native Teams' company details to qualify for non-taxable reimbursement.

Documentation required for reimbursement

- Business travel order (Putni nalog) – must be issued before the trip and include the purpose, destination, duration, distance, and per diem calculation.
- Receipts/invoices – must show amount, date, service, and preferably include Native Teams' name.
- Supporting documents – valid receipts for accommodation, transport, fuel, etc.
- Calculation support – if using a private car, provide distance proof (e.g., map) and fuel cost breakdown

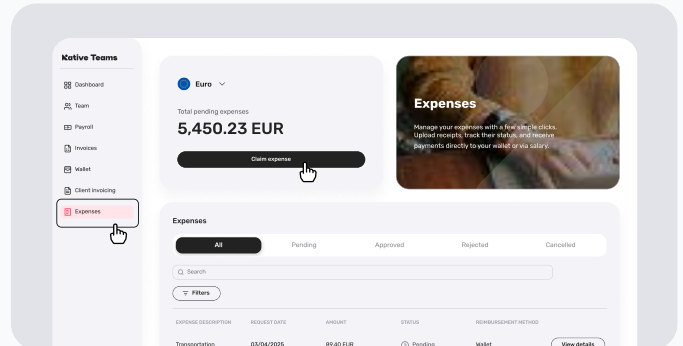
Expense Submission Process

Submitting via **Native Teams** Platform



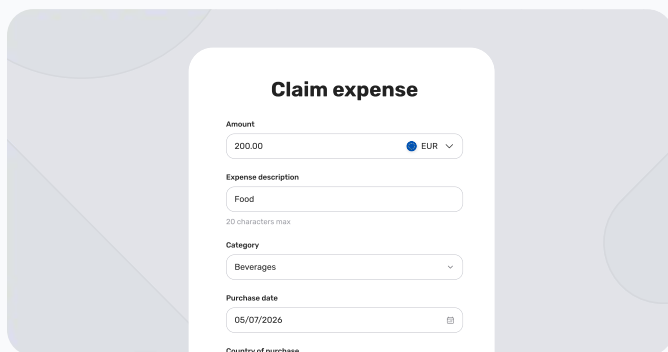
STEP 1

Log in to your Native Teams account.



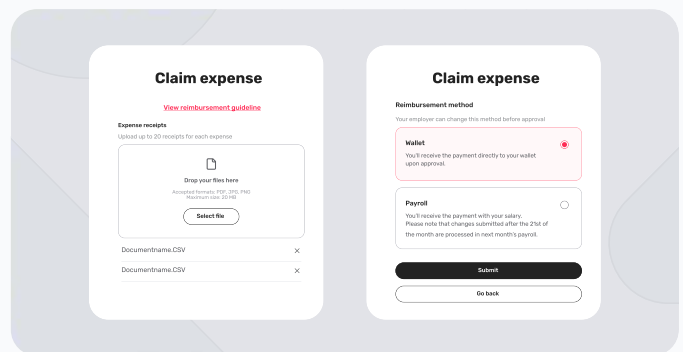
STEP 2

Click on the **Expenses** section on the left side menu and then on the **Claim expense** button.



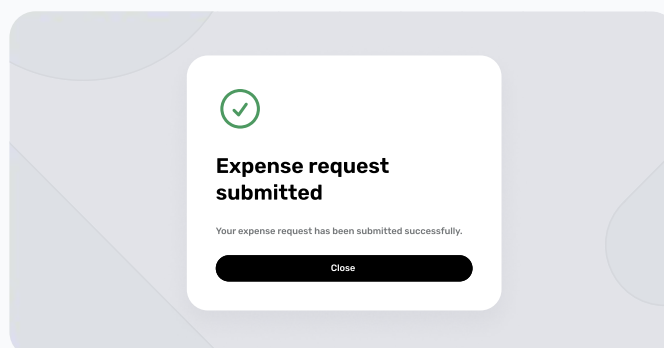
STEP 3

Fill in the required fields for the amount, expense description, category, purchase date, and country of purchase.



STEP 4

Attach a proof and select your reimbursement method: wallet or payroll.



STEP 5

Submit the claim and wait for your employer's approval of the reimbursement.

! Submission deadlines

- All expense claims must be submitted by the **10th of the month** to be processed in the same payroll cycle.
- Claims submitted after the 10th will be included in the following month's payroll.
- If the 10th falls on a weekend or public holiday, the deadline will be brought forward to the previous working day.



Native Teams legal entity - Montenegro

◆ **Entity name:** Native Teams doo

◆ **Registration number:** 51047693

◆ **Registered address:** Bulevar Džordža Vasiingtona 108/A36, The Capital Plaza, Podgorica

Native Teams

For any questions regarding expense reimbursements, please
contact customersuccess@nteam.com