

Applicability: All Employees

Reviewed By Corporate HR

Recommended By CHRO

Approved By CEO

1.0 Overview

This policy provides guidelines and procedures to assist employees in the process of overseas travel.

2.0 Objective

These guidelines have been formulated to ensure:

- Uniformity of disbursement of allowances for expenses for overseas travel.
- Adequate compensation to employees for all expenses incurred by them during official visits.
- Normalization of deferring cost of living in various countries and regions.
- Optimum and effective utilization of company's travel related budgets.
- Compliance with the applicable laws including income tax

3.0 Scope

3.1 Duly approved travel expenses are only covered:

3.1.1 All overseas travel requires written approval of the Sanctioning Authority i.e. LOS Heads only.

The delegation of such authority shall be through a minute of the board.

3.1.2 The travel of the members of the Management Board shall have to be approved by Managing Director or Chairman.

3.1.3 In case of non-availability of these authorities and on emergencies, the travel shall require approval of their respective higher authority.

3.2 Coverage

3.2.1 This policy is applicable to India employees for their overseas travel and shall not be applicable for employees working on work Permit (country specific work permit).

3.2.2 This policy also covers consultants deployed on fulltime basis and travelling unless special terms have been agreed to with him. However rules regarding supporting and the expenses without supporting being taxed shall be strictly followed in consultants' cases also.

3.3 Expenses reimbursable are as per the following rules:

3.3.1 Air travel and ground transportation charges to the extent of actually incurred.

3.3.2 Allowances in appropriate foreign currency (per diem) to cover expenses related to meals, tips, cartage, trolley etc. While applying per diem rate, the time spent on the flight is excluded while calculating number of days.

3.3.3 In case a person is in transit and the wait-time is long, the expenses incurred at the airport should be claimed based on supporting (for 3-6 hours wait-time 25%, 7-12 hours wait-time 50% and more than 12 hours wait-time 100% applicable per diem rates).

3.3.4 Grade-wise table for expenses: Note: Class A shall include Capital & tourist Centric Cities.

FOREIGN TRAVEL TA/DA (PER DAY ALLOWANCE)						
Continent	EUROPE					
	Class Of city	Up to M06	M07-M08	M09-M10	M11 & above	Directors
Lodging Expense	A	€ 90	€ 90	€ 120	€ 120	€ 150
Lodging Expense	Others	€ 70	€ 70	€ 100	€ 110	€ 140
Per Diem		€ 40	€ 45	€ 50	€ 55	€ 60
Country	UK					
	Class Of city	Up to M06	M07-M08	M09-M10	M11 & above	Directors
Lodging Expense	London City	£90	£90	£120	£120	£150
Lodging Expense	Heathrow & Others	£70	£70	£100	£100	£150
Per Diem		£32	£35	£39	£42	£45
Country	USA					
	Class Of city	Up to M06	M07-M08	M09-M10	M11 & above	Directors
Lodging Expense	LAX/SFO/BOS/CHI/NYS/WAS	\$130	\$130	\$150	\$150	\$170
Lodging Expense	A	\$100	\$100	\$130	\$130	\$150
Lodging Expense	B	\$70	\$70	\$90	\$90	\$110
Per Diem		\$45	\$50	\$60	\$60	\$70
Country	SWITZERLAND					
	Class Of city	Up to M06	M07-M08	M09-M10	M11 & above	Directors
Lodging Expense	A	CHF 150	CHF 150	CHF 190	CHF 190	CHF 230
Per Diem		CHF 70	CHF 70	CHF 70	CHF 80	CHF 90
Country	AUSTRALIA					
	Class Of city	Up to M06	M07-M08	M09-M10	M11 & above	Directors
Lodging Expense	A	A \$ 120	A \$ 120	A \$ 140	A \$ 140	A \$ 160
Lodging Expense	Others	A \$ 100	A \$ 100	A \$ 120	A \$ 120	A \$ 140
Per Diem		A \$ 45	A \$ 50	A \$ 60	A \$ 60	A \$ 70
Country	UAE					
	Class Of city	Up to M06	M07-M08	M09-M10	M11 & above	Directors
Lodging Expense	A	AED 450	AED 450	AED 550	AED 550	AED 700
Per Diem		AED 150	AED 175	AED 200	AED 225	AED 250

Country	SWEDEN					
	Class Of city	Up to M06	M07-M08	M09-M10	M11 & above	Directors
Lodging Expense	A	SEK 800	SEK 800	SEK 1000	SEK 1000	SEK 1200
	B	SEK 650	SEK 650	SEK 800	SEK 800	SEK 1000
Per Diem		SEK 400	SEK 450	SEK 500	SEK 550	SEK 600
Country	OTHER COUNTRIES					
	Class Of city	Up to M06	M07-M08	M09-M10	M11 & above	Directors
Lodging Expense	A	US \$100	US \$100	US \$120	US \$120	US \$140
Per Diem		US \$36	US \$40	US \$48	US \$52	US \$56

3.3.5 The table below given classification of cities:

USA						
Category A						
Baltimore	Dallas	Detroit	Miami	San Diego	Washington	San Francisco
Category B						
Albany	Atlanta	Charlotte	Cincinnati	Dayton	Gulfport	Indianapolis
Kansas	Memphis	Minneapolis	New Orleans	Philadelphia	Phoenix	San Jose
Seattle	Tampa	Buffalo	Rockville			
Category A						
Guttenberg	Helsinki	Colombo	Dusseldorf	Jakarta	Hong Kong	Kula Lumpur
Manila	Melbourne	Nice	Osaka	Singapore	Sydney	Taipei
Bahrain	Bangkok	Dubai	Muscat	Perth	Riyadh	Jeddah
Mauritius						
Europe						
Country	Capital City	Tourist centric cities				
Austria	Vienna	Vienna, Salzburg, Linz, Innsbruck, Graz, Bregenz, Klagenfurt				
Belgium	Brussels	Antwerp, Bruges, Ghent				
Denmark	Copenhagen	Arhus, Odense				
France	Paris	Reims, Strasbourg, Lille, Lyon, Marseilles, Cannes				
Germany	Berlin	Cologne, Dresden, Frankfurt, Hamburg, Munich				
Ireland	Dublin	Belfast				
Italy	Rome	Milan, Venice, Florence, Sienna,				
Luxembourg	Luxembourg	Luxembourg city				
Monaco	Monaco	Monte-Carlo				
Netherlands	Amsterdam	Rotterdam, The Hague, Utrecht,				

Norway	Oslo	Bergen, Stavanger, Rogaland		
Portugal	Lisbon	Porto, Beiras, Coimbra		
Spain	Madrid	Barcelona, Granada, Santiago, Valencia, Malaga		
Sweden	Stockholm	Gothenburg, Malmo		
Switzerland	Bern	Basel, Geneva, Lauzanne, Fribourg, Baden, Zurich (the entire country should treated as a tourist destination)		

Note:

The above classification is based on the data available currently with the travel department. Any new place requiring classification be referred to Global Head-Corporate HRD/CFO & their decision shall be final in the matter.
US: NY city - Prior approval is required for staying in NY city. In case of special exigencies where employee cannot get accommodation within limit, a decision can be made to stay at marginally higher rate subject to prior approval from business chief (should it save substantial travel time & cost)

3.3.6 If the flight reaches after 2 p.m. (local time) then per diem should be claimed at half the applicable rate and if flight reaches before 2 p.m. the full day rate shall be claimable.

3.3.7 Since local conveyance is being reimbursed at actual, no extra claim shall be allowed on flight.

3.3.8 All entertainment claims should be supported with bills and the name(s) and number of people of the client entertained should be mentioned.

3.3.9 In case 2 or more persons are travelling together, common expenses if any, such as taxi-fare can be claimed by senior person and approved by his/her reporting Manager.

3.3.10 All used Air/Train tickets, whether purchased in India or abroad should be attached with the expense statement.

3.3.11 Per diem allowance is meant to be used to meet actual expenses on Eats, Meals, Trolley, Tips, normal OTC medicines, Toiletries, bottled water, etc. Expenses incurred against per diem should be itemized & supported by proper evidences. If supporting are not available, an appropriate remark for such non availability should be stated against each item unless they are of self explanatory nature like tips, trolley, cartage etc. In no case expenses without supporting can exceed 30% of per diem entitlement. Unspent Foreign exchange portion of per diem entitlement shall have to be surrendered. Equivalent rupee value of such foreign currency so surrendered shall be added to employee's taxable salary & net of tax amount shall be paid to him along with the monthly salary.

3.4 Examples of expenses not covered:

3.4.1 Expenses incurred outside the business context.

3.4.2 Gas mileage or gas for personal use.

3.4.3 Use of phone for personal calls.

3.5 Travel arrangements:

3.5.1 The overseas travel arrangements shall be made and/or its business partners/customers. Employees could indicate bookings by specific airlines, provided such requests do not entail any extra expenditure for the company.

3.5.2 Travel and administration department of the Company shall seek most cost effective travel routing. An itinerary shall be prepared and presented to the employee together with checklist by the concerned Manager.

3.5.3 Employees should return unused or partially used tickets well before due date(s) to enable travel department of the Company to obtain the requisite refunds due to the Company.

3.5.4 Whenever possible hotel reservations shall be arranged by the travel department.

3.6 Taxi Rules/Rental Cars/Ground Transportation:

3.6.1 In many cities, use of public transportation results in efficient use of time and money and all employees up to grade S08/C08/M08 are advised to use ONLY this mode instead of taxi. However, employees in the grades S09/C09/M09 and above are permitted to use taxis, and such claims are to be supported by receipts/vouchers wherever possible. Whereas in UK employees across all grades are advised to use public transport preferably.

3.6.2 Authorization for usage of rental cars is to be obtained prior to departure from the concerned Board Member and in his/her absence such sanctions may be accorded by the Chairman or Managing Director. An international credit card and a valid international driving permit are normally the prerequisites for availing this facility. Whilst granting the above facility, only the use of compact cars would be permitted. Cost of all upgrades shall be borne by concerned employee.

3.6.3 All business miles shall be reimbursed whilst excessive discretionary personal travel shall be the responsibility and at the expense of the employee. All employees are advised to check availability of transportation facilities at the airports/hotels on arrival.

3.6.4 Employees should check their entitlement prior to their overseas departure, the settlement of transportation expenses would be done as follows:

- Rental Cars – On actuals for week days against supporting vouchers
- Taxis/Limo services – Claims are to be supported by receipts/vouchers wherever possible. Employees on business visa can avail taxi service for maximum period of one week at one location and reimbursement should be claimed with supporting bills. For any exception LOS head & HR Head approval is required.
- Gas/Fuel/Tool and Parking Expenses on actual to be supported by receipts/vouchers.

3.6.5 Employees should charge the cost of rental cars to their credit cards as most of the credit cards also provide primary insurance coverage. The credit limit against the credit card for each tour would be individually specified. All employees are advised to check up from the travel dept. on such limits.

3.7 Lodging:

3.7.1 All expenses on lodging & boarding should be fully supported by bills. If two or more persons stay together in a room, then any one of them can claim the bill in full since the same is paid on actual (Mention in the expense report should be made that the bill has been claimed by Mr/Ms...).

3.7.2 Hotel bills should be based on the number of nights spent. While claiming accommodation by own self it should be based on the number of nights stay.

3.7.3 If Client pays for the accommodation, then the same should be stated in the expense statement as "paid by client".

3.7.4 All employees shall be reimbursed lodging expenses on actual or entitlement whichever is lower. Such expenses would include the basic tariff and all applicable taxes. Bills should be raised as per the nights spent in the hotel/country.

3.7.5 On prior intimation to travel department of the Company, employees can make their own arrangements for other than hotel accommodation, and 50% of entitlement shall be allowed. In such situations, no vouchers would be required. It should be noted that reimbursement of 50% entitlement shall be taxable in the hands of employee as by its very nature, it shall not be supported by bills. It is, however, to be ensured that such arrangement do not impair or affect the overall convenience or efficiency of an employee and that the employees must have a contact telephone number at all times.

3.8 On safe arrival, one phone call to the employee's home and a maximum of US\$6 or its respective foreign currency equivalent would be paid / reimbursed towards safe arrival calls.

3.9 Should any unusual situation arise, like adverse medical condition of a family member, emergency situation or travel interrupted due to circumstances beyond their control etc. then the above policy of entitlement may be relaxed as a special case. Employees are advised to speak to their manager prior to such emergency trips or afterwards for requisite sanctions.

3.10 All employees should keep their managers fully informed of their contact telephone and fax numbers at all times. Expenses incurred by employees for such intimation would be reimbursed on actual.

3.11 All marketing personnel should ensure that they submit reports on their activities every alternate day by e-mail/fax/phone. Copies should also be marked to office of President – Business Development. Expenses incurred by the employees on such expenses would be reimbursed on actual.

3.12 Since calls made from hotels are costly, it is strongly recommended that employees make telephone calls only from other sources whenever possible, e.g. calling cards.

3.13 Company shall not pay for any excess baggage by the employee unless it was required for company's business purpose.

3.14 Reimbursement of expenses incurred by employees for entertainment would normally be allowed only with prior sanction.

3.15 Guidelines for Credit Cards:

3.15.1 Expenses incurred against credit cards should normally be for meeting the entitled expenses as per these regulations. In special cases, the use of credit card may be permitted for making official purchases of stationery etc.

3.15.2 The total expenses incurred by an employee i.e. cash plus credit card expenses should not exceed the total allowances permitted to an employee for particular tour.

3.16 Amendments:

Any deviation/ modifications in this policy require written approval by HR Head/CEO.
