

Travel and Expense Reimbursement Policy

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Scope

This Policy Document is applicable to Capgemini employees on Capgemini India Pvt. Ltd and IGATE.

Purpose

Purpose of this policy document is to provide guidelines on reimbursement and accounting for all travel and expenses incurred by the employees as part of their assigned responsibilities. Since the policy cannot cover all possible situations, our goal is to provide a clear set of criteria to act as a guide toward travel and expenses, obtaining approvals and utilizing cost effective travel modes.

This policy will be effective 1 May 2016 and includes 2016 Group policy guidelines.

Compliance

All employees are responsible for understanding and complying with the Company's policy regarding incurring expenses, expense reimbursement and approval process. Non-compliance will lead to rejections in expense reimbursements and repeated non-compliance by employees will lead to disciplinary action.

Expense Control Procedure

The expense control procedures consist of a minimum of two stages:

1. A hierarchical control to validate the relevance of the expense, the necessity of the expense and its conformity to the employees function and the interests of the company
2. A financial control, handled by the Accounting / Finance department, to verify the existence of the documentation, respect for procedures and conformity with the prescribed rates and regulations in the policy

Exceptions

Any exception will be reviewed on a case-to-case basis and will have to be sanctioned by the BU head in case of billable expenditure and CFO for non-billable expenditure.

Section I – Travel Expenses

1 International & Domestic Travel

SAFETY – SECURITY for International Travel

In order to ensure employees' safety Capgemini has set up specific rules to be applied before and during each travel in a foreign country.

Before traveling:

- Immigration / Visas: it is the responsibility of the individual to make sure he / she holds a valid passport with an expiry date at least six months past the date of return to country of origin. Immigration requirements should be organized by Capgemini. When Client provides the service, International Assignment Services (IAS) should be at least consulted and validated
- Safety training: employees need to perform a Safety - Security training. The training varies as per risk level of the country. Health advice is also provided during the training
- Snapshot process: if the country is rated “medium” or “high” employees are requested to initiate a “snapshot” in the Group application. Provided certain documents are supplied and the situation in- country allows it, approbation will be granted through a workflow

The security process can be found on Talent at Safety and Mobility Pages <http://capgemini.elearninglms.international.com/>

Use of Credit Card

Employees are encouraged to use American Express (AMEX) Corporate Credit card to meet all official expenses. During travel, in case, AMEX card is not accepted by an establishment, employees may use their personal card (Master / Visa) for incurring official expenses. Please refer 6, Section I for more details on the application process for AMEX.

1.1 Per diems & Advances

'Per Diem' or 'daily allowance for expenses' are given to employees to cover the expenses while traveling on short-term client or internal business travel (domestic and internationally) as mentioned in this section. Short-term travel refers to any travel that is less than 30 days and traveling on Business Visa

1.1.1 Per Diem for International Travel

The limit for each country / location is given in the Annexure I (as per the global travel policy). To ensure uniform benefits for all employees, only Capgemini defined per diem limits will be applicable and not Client / Contract defined per diem rates.

1.1.1.1 Eligibility for Per Diem for International Travel

- Employees designated **in Level 10 and below** for travel up to and less than 30 days and traveling on Business Visa will be paid per diem

- Employee **in Level 11 and above** and above, need to claim expenses at actuals, within limits prescribed as per details mentioned in the Group Global Travel Policy.

1.1.1.2 Inclusions / Exclusions of Per Diem for International Travel

- Per diem is given to employees to cover expenses such as local conveyance, food, telephone / mobile expenses (pre-paid card / calling card / similar type), internet or WIFI charges (at hotel or any other premises) and laundry expenses
- Bills / receipts are not required to claim the per diem expenses as listed above. Though receipts are not required for claiming per diem, it's imperative that employees maintain the receipts so that they can produce the receipts if required by law or demanded during tax audits
- Per diem does not include the following:
 - Hotel accommodation costs at actual (which has to be booked through the travel desk only)
 - To and from Airport transfers at actual (residence-international airport, international airport-destination hotel) with the support of a receipt
 - Conveyance cost at actual for client meetings provided the following conditions are met
 - Employee has to be on a different location for meetings or events (other than the base client office or assigned Capgemini Office)
 - Approval from the project manager / BU head stating the following
 - Date, purpose of travel, conveyance mode, conveyance expenses and the supporting receipt for the travel

1.1.2 Per Diem Limits for Domestic Travel

- Minimum four working hours are required to claim per diem for that day
- Per diem for domestic travel will be paid based on city clusters and levels as mentioned below

Levels	Chennai, Mumbai, Kolkata, Hyderabad, Pune, Bangalore, Delhi	Other Cities (incl. Salem & Trichy)
Level 11 and above*	At actual	At actual
Level 8 to Level 10	INR 1200	INR 1000
Level 1 to Level 7	INR 1000	INR 750

* Subject to a cap of INR 2500

To ensure uniform benefits for all employees, only Capgemini defined per diem limits will be applicable and not Client / Contract defined per diem rates.

1.1.2.1 Per Diem Inclusions / Exclusions for Domestic Travel

- For domestic travel, per diem will cover expenses such food, telephone / mobile expenses (pre-paid card / calling card / similar type) and laundry expenses.

- Receipts are not required to claim the above expenses. Though receipts are not required for claiming per diem, it's imperative that employees maintain the receipts so that they can produce the receipts if required by law or demanded during tax audits

However, receipts are required to claim the below mentioned expenses, which are excluded from per Diem

- Accommodation costs at actual (which has to be booked through the travel desk only) – refer Hotel Accommodation and Guest House Section for more details on the policy
- To and fro same city Airport transfers at actual (residence-domestic airport, domestic airport-destination hotel) with the support of a receipt. Please note that for all same city airport transfers (from Residence to Airport, Airport to Office / hotel, hotel / office to Airport, Airport to residence) employees are required to use only metered taxis available at the respective airports / cities. Exceptions (if any) have to be approved by the BU head.
- Local conveyance during tour, in addition to official local travel, includes travel from residence to Railway Station / Airport, and Railway Station / Airport to place of stay at the destination and back. Traveling employees will make their own arrangements of local transport to reach their destination. However employees in levels **Level 11 and above** can request for drop and pickup from the Airport / Railway Station to home / office.

LEVEL	Transport Mode
Level 11 and above	Day Car / Taxi (Bills required)
Level 1 to Level 10	Auto* / Taxi (Bills required)

* Bills are not required to be produced for Auto. However, expenses will be reimbursed, provided the claimed distance/expenses by the employees clear the sanity checks (distance, fare etc) performed by the reimbursement team.

Exception will be in case of female employees traveling at late / early hours of a day. This is defined as the time between 9.00 p.m. at night to 6.00 a.m. in the morning. In such an event, the employee can request the Admin. Department for a pick-up arrangement, provided it has the prior approval of the concerned Delivery Unit Head / Support Function Head.

1.2 Per Diem Advances

Per Diem would be issued in advance for maximum stay of 30 days at a time, in line with International Assignment Services policy designed by Mobility (Deployment) Team. To avail any advance finance team should be approached. Finance holds the right to reject advances if reasons found are not appropriate.

Employees designated at **Level 11 and above** travel on actuals. Sufficient amount required for conveyance should be taken in advance and same will be adjusted against expenses claimed.

Expenses like accommodation, meals etc. has to be paid through Amex card and get reimbursed against actual original receipt through Expense Application.

Forex is available in three currencies GBP, EUR & USD, for any other currency, two working days prior request should be sent to Forex Disbursement team, currency will be provided as per availability in market. Finance team will give 200 Foreign Currency to all eligible employees in cash and rest will be loaded on the Forex card.

Finance holds the right to make changes in the amount to be disbursed in cash and on card depending upon the availability of Forex in market.

Note-: Requests for Foreign Exchange should reach Finance Department one day in advance to arrange the requirement. All the foreign exchange has to be collected in person and will not be handed over to colleagues or admin assistants.

Settlement & Recovery

On return from any official travel, it is mandatory to settle advance taken / claim all official expense incurred / refund excess per diem paid with Finance Department Ideally this needs to be settled within 14 days of return or prior to availing of new advance whichever is earlier. In case any prior advance is outstanding new request for Forex disbursement will not be processed.

In case advance is not settled within 30 days after return to India advance amount will be recovered from salary.

It's the responsibility of the individual to ensure that the unused Foreign Currency is returned in person to the Forex team. Handing over un-used foreign currency to admin assistants or colleagues to return to the Forex Team would not be considered equivalent to returning.

2 Travel

2.1 Air Travel

2.1.1 Booking Tickets

All employees will have to use the travel desk for booking both domestic and international flights. The Group / Procurement have negotiated contracts with preferred airline carriers. The travel desk is responsible for proposing the best available air fare through these preferred carriers.

Self-Booking of tickets (through portals or other means) is not acceptable and will not become eligible for reimbursement. However, only in exceptional circumstances, employees can opt for this, with a justification and an approval from the SBU / LFD head (e.g. personal emergency or inability to reach the travel desk because of one's remote location or significant time difference because of employee's work location).

In circumstances, where employees are using their own AMEX card (due to tagging issues and online travel request is not possible), while claiming it's mandatory that invoice issued by BCD and the boarding pass have to be attached with expense claim. Also, such expense claims can be claimed only after travel is completed.

2.1.2 Booking class (for Air Travel)

“Economy” fares for all flights, regardless of the flight duration or carrier preference (low cost included). Non-direct itineraries will be proposed.

2.1.3 Type of Ticket – Air Travel Guidelines

Employees must **make every effort to accept the lowest logical fare option**. Some guidelines are given below:

- For domestic flights, if there is a different non-stop flight within 1 hour of your desired departure time, the cheapest option will be offered
- For Regional flights, if there is a different non-stop flight within 2 hours of your desired departure time, the cheapest option will be offered
- For Intercontinental flights, if there is a different non-stop flight within 8 hours of your desired departure time, the cheapest option will be offered
- One stop or indirect routes should be considered when cheaper for flights of more than 6 hours.
- **Restricted air tickets are mandatory when they have the Lowest Logical Fare.** These tickets are cheaper than flexible fares. Flexible tickets may only be requested in exceptional circumstances
- Requests to book specific airline or route will not be entertained
- Same airline will be booked for both outbound and inbound unless a cheaper option is available
- Billability of expenses, either to client or onsite BU, is not a justified reason for higher fares

Any exceptions to Lowest Logical Fare will be tracked and reported during the booking process.

2.1.4 Early Booking

It's important that employees plan their travel as early as possible to leverage cost effective options. Based on our experience, the price difference can be up to 60% lower compared to last minute bookings. Some guidelines for early booking are given below:

- **Domestic:** At least 1 week in advance
- **International:** At least 2 weeks or more in advance

The company recognizes that when booking restricted tickets (with exchange / refund restrictions) a proportion of these may need to be cancelled or in some cases change fees may be incurred. However, this has proven to be more cost effective than last minute bookings.

2.1.5 Exceptions

- Higher fare will be allowed only on express preapproval of India SBU head / LFD with justification (billable assignments will not be accepted as a justification for higher fare)

- Premium Economy is considered as exception to economy class and requires formal approval.

2.1.6 Guidelines for VPs

- Employees at VP level and above may at their discretion choose to fly business for transcontinental flights and flights exceeding 6 hours
- One stop business class flight with up to 2 hours stop-over must be accepted in order to reduce fares for trip above 3 days long; this can reduce business class prices by up to 50%.
- For trips less than 3 business days, direct flight could be requested upon approval from the BU head
- Travel by First class under any circumstances is not permitted
- Due consideration should be given to cost, particularly for internal meetings

2.1.7 Client fares

Where these are available and cheaper than Capgemini fares, you may take advantage of the Client's preferred rates providing the travel managers have checked the safety requirements. The Capgemini travel policy will still apply.

2.1.8 Air Travel for Training

Lowest available "Economy" fare tickets must be selected for training - without any exception.

2.1.9 Cancellation

If you wish to cancel a flight you will have to immediately contact the travel desk as soon as possible.

2.1.10 Risk management:

Employees traveling in a group will have to follow the below mentioned guidelines strictly

- No more than fifteen (15) employees are permitted to travel together
- No more than five (5) VPs from the same BU / SBU / Group shall travel together

2.1.11 Air Ticketing Tips:

- Restricted tickets (non-changeable, non-refundable) - saving between -20% to -60%
- Some low cost carriers allow a change with a small administrative fee (e.g. Easyjet, Southwest, Spice etc.)
- Fully flexible tickets shall only be booked when the journey has a high risk of being cancelled or changed several times.

- Choice of airport- Using a suitable alternative airport (departure or destination) can be significantly more cost effective
- Early booking is really more cost effective:
- 40% to 60% off the ticket price if booked 1 month in advance or more
- 20% to 40% off the ticket price if booked 15 days in advance or more

2.2 Train Travel

2.2.1 International

- Booking class recommended is - Standard (economy) travel. This includes international trains like Eurostar, Thalys, etc. for all employees
- Business / First class travel - may be used in certain exceptional circumstances where it is actually more cost effective than Air. The following conditions must be met:
 - It must be restricted to long-distance national rail routes (typically more than 3 hours) and to frequent (twice a month or more) international travelers
 - It should also not generate a requirement for an additional hotel night
 - All exceptions must be pre-approved by your manager

2.2.2 India (Domestic)

II AC train travel is recommended **up to Level 7**, if

- Travel time between destinations less than 8 hours
- Travel sectors – Mumbai-Pune, Chennai-Bangalore
- Journey date is known in advance and rail tickets are available for those travel sectors

3 Guest House & Hotels

3.1 Booking

All Guest houses and hotel bookings (domestic and international) will have to be processed through company's hotel or Travel Desk only. National and international hotel contracts have been negotiated to optimize rates and services. Employees are not permitted to book the hotels or guest houses through any other modes (own / internet) and expenses incurred in non-approved hotels/guest houses will not be reimbursed.

We have ensured hygiene, safety, comfort and proximity aspects are top priorities in all the guest houses/hotels. We have taken care that all hotels will have internet and breakfast included in the hotel rates (at the minimum) itself.

The hotel desk has mapped all the negotiated hotels/guest houses according to the levels. Based on the levels, Hotel Desk will allocate hotels/guest houses to all the requests received from employees. Request for change of hotels/guest houses by employees will not be permitted. We have ensured that all the hotels/guest houses satisfy the hygiene and safety requirements as mandated by the Group.

3.2 Domestic Accommodation - Guest houses

Travel desk will ensure optimal usage of guest houses before suggesting a hotel option **till Level 10**. For **Level 11 and above**, the use of executive guest houses is optional. For long stays (more than 30 days), employees are expected to look at corporate apartments instead of hotels without any exception (through hotel desk).

Guest houses may charge a nominal fee for the stay which can be claimed as per the process mentioned in this document

For **employees in Level 10 and below**, all food expenses incurred for self (breakfast, lunch/dinner) will be included in the per diem and hence no separate claim can be made. In cases, where employees (**till Level 10**) are accompanied by clients, then the limits for meal invites as specified in the Annexure IV will apply.

For Level 11 and above, all food expenses can be claimed at actual. In cases, where employees are accompanied by clients, then the limits for meal invites as specified in the Annexure IV will apply. If accommodation bills includes mini bar expenses, nature of expense should be specified clearly e.g.: mineral water, snacks etc.

3.3 Domestic Accommodation – Hotels

Travel desk will book the rooms only with Capgemini preferred hotels at all times, except if cheaper is found or in exceptional cases of rooms not being available

For **Level 10 and below**, all food expenses incurred for self (breakfast, lunch/dinner) will be included in the per diem and hence no separate claim can be made. In cases, where employees (**till Level 10**) are accompanied by clients, then the limits for meal invites as specified in the Annexure IV will apply.

For Level 11 and above, all food expenses can be claimed at actual. In cases, where employees are accompanied by clients, then the limits for meal invites as specified in the Annexure IV will apply. If accommodation bills includes mini bar expenses nature of expense should be specified clearly e.g.: mineral water, snacks etc.

3.4 International Accommodation

Hotel invoice (with Capgemini name and address + VAT amount and percentage), a copy of the American Express card statement, travel agency (or Self Booking Tool) invoice should be provided. Expenses related to your stay are reimbursed at their real value, with a ceiling as indicated in the Annexure III. Meals (**for Level 11 and above**) are reimbursed at their real value, with a ceiling as indicated in the Annexure III

3.5 Important Notes

- Hotel Rates - Where client rates are cheaper than Capgemini rate, employees are encouraged to book through the client's contract. However, Capgemini travel policy still applies including safety requirements (to be checked by the travel managers)
- Hotel cancellation: All rooms will be guaranteed for late arrival. If Employees are not travelling or cannot make it to the hotel, they must cancel or inform the room reservation to avoid a "no-show" charge. Cancellations may be made by calling your travel agency or hotel reservation desk. If cancellation is made directly with the hotel, employees are advised to request and retain a "cancellation number" as documentation of the transaction.
- "No-show" charges will not be reimbursed
- Hotel invoice should mention Capgemini name and address + VAT amount and percentage wherever applicable.

4 Meetings & Events

4.1 Guidelines for meetings and events are listed below:

- Internal meetings within country / SBU- the number of attendees for non-client related meetings should be reduced to a minimum.
- Videoconferencing should be used as an alternative whenever possible
- Internal meetings outside CG premises, number of attendees for non-client related meetings should be reduced to a minimum.
- Capgemini referenced suppliers (airlines, hotels, etc.) to be used.
- Option of holding meeting within a Capgemini building should be fully evaluated before incurring cost of an external facility.
- Organization of meetings and events should be managed through procurement process and Capgemini referenced suppliers (airlines, hotels, etc.) should be used.
- For Paris area, when available, Les Fontaines (Capgemini owned meeting facility) usage is mandatory

4.2 Approval Process

4.2.1 Domestic Meetings

Internal off-site meetings involving more than one night overstay will have to be approved by:

- Up to 50 employees by respective India SBU head / Functional Head
- More than 50 employees by India CEO

4.2.2 International Meetings

For international meetings, the approval process is as below:

- International internal meetings < 20 attendees must be authorized by a Corporate Vice President
- International internal meetings > 20 attendees but <50 must be authorized by GEC member
- International internal meetings > 50 attendees must be authorized by Group CEO

5 Other Travel Related Expenditure

5.1 Work Permit / Visa Expenses

Visa for most countries are arranged through Capgemini appointed through Travel Desk and billed directly to company. Related expenses like medical expenses, courier charges, photos for visa, etc., can be claimed through expense application. Cost of visas for countries not supported by company travel agent will be reimbursed through expense application. While claiming such expenses receipts and credit card statement (if incurred overseas) should be attached. However, expenses related to new passport issuance or renewals are not eligible for reimbursement.

5.2 Work Related Taxis (Car Rentals)

5.2.1 Domestic

Employees are eligible for claiming the local conveyance expenses as per the table below:

Global levels	All Domestic Cities
Level 11 and above	Day Car / Auto* / Taxi at actual
Level 1 to Level 10	Auto* / Taxi

* Bills are not required to be produced for Auto. However, such expenses will be reimbursed, provided the claimed distance/expenses by the employees clear the sanity checks (distance, fare etc) performed by the reimbursement team.

Claims pertaining to metered taxis/day car will have to be supported with receipts. Please note that for all same city airport transfers (from Residence to Airport, Airport to Office / hotel, hotel / office to Airport, Airport to residence) employees are required to use only metered taxis available at the respective airport. Exceptions (if any) have to be approved by the BU head. Use of Private Car to travel between cities (e.g., Mumbai-Pune, Bangalore-Chennai) for business purposes is not encouraged and if undertaken will be at employees risk and insurance.

Intercity Transfers

For all intercity transfers (Mumbai-Pune, Bangalore-Chennai, Bangalore-Salem and other applicable cities), employees are required to use travel desk or use bus services from the company if available.

In case of local taxis and autos where bills / receipts are not provided it is mandatory to mention origin & destination details while claiming the same.

5.2.2 International

Employees travelling overseas need to follow LOA issued to them prior to travel and abide by the terms mentioned there in.

The Group has selected preferred car rental companies in all major geographical locations (with the exception of Asia-Pacific). These agreements should be used whenever possible

The preferred suppliers are:

- Europcar for rentals in Europe including Germany IS
- Avis / Budget for rentals in NAR
- Avis Chauffeur drive in India

Booking class: Economy class is the standard and should be used as much as possible

5.3 Travel Kit Allowance

5.3.1 Eligibility Criteria:

Travel kit allowance is applicable from for **Level 1 to Level 7**, who are on India payroll and are travelling on for on-site assignment. This can be claimed once in a three year block period.

The maximum entitlement is up to INR 10,000 and will be reimbursed only if the following conditions are:

- Once in a three year block period
- Eligible items include winter clothing (sweaters, overcoat, thermal inner wear, Winter Boots, Business Suit Managers, Baggage and International driving permit processing cost)

Exceptions to Claim Process:

- If for some reason the employee is unable to claim prior to travel, the same could be claimed once they are back in India within five working days subject to approval from the Mobility Head and Finance.

Important Notes:

- Regular clothing (office wear), utensils, groceries will not qualify for the travel kit allowance
- All reimbursement claims need to be routed through "Expense Application" along with expense receipts. Reimbursement will be made in Indian rupees only.
- In case employee leaves the services of the Company within a period of 12 months from the date of payment of kit allowance, entire amount claimed as kit allowance will be recovered as part of his / her final settlement.

5.4 Meal Reimbursement

For **Levels till L10**, all food expenses incurred for self (breakfast, lunch/dinner) will not be reimbursed separately as these are included in the per diem. In cases, where employees are accompanied by clients, then the limits for meal invites as specified in the Annexure IV will apply.

For **Level 11 and above**, all food expenses can be claimed at actual. In cases, where employees are accompanied by clients, then the limits for meal invites as specified in the Annexure IV will apply. If accommodation bills include mini bar expenses, the nature of expense should be specified clearly e.g.: mineral water, snacks etc.

In cases, where visiting Indian employees are required to take the onsite team for meals, then the local country meal limits as per Annexure-I will apply. As per the group rule, employees at the highest level (during that meeting/event) will have to claim the reimbursement.

5.5 Tips Reimbursement

In countries where tips is a practice, tips need to be restricted to a maximum of 10% of the actual invoice amount. In many countries (France as an example), service is included in the invoice and tips are entirely discretionary (2 to 5% of invoices)

In countries where there is an additional pre-applied gratuity (auto-gratuity) same will be reimbursed provided appearing on face of the invoice. Under no circumstances meal expenses to exceed limits mentioned in the policy document. Amount claimed as tips need to be mentioned on face of the invoice.

5.6 Telephone Expenses

All employees either working at Capgemini or client offices are required to use fixed line or GIMS / Lync (this applies to incoming calls also if working abroad). As a general principle, when travelling abroad use of India mobile phone number needs to be avoided

- Employees are asked to deactivate data while travelling internationally and instead use Wi-Fi
- Telephone expenses incurred during international travel (**for Levels till L10**) are eligible for reimbursement provided it has been approved by the BU head

5.7 Internet Access

- Internet expenses cannot be claimed separately and is included in the per diem
- As a general principle when travelling abroad try to avoid using a paid WIFI spot. You should always try to use either free or client / office internet connection.
- Most Capgemini preferred hotels have internet access included in our negotiated rates.
- In any case, always prefer Wi-Fi connection for data usage to data roaming, which is much more expensive

5.8 Excess Baggage

Excess baggage is not applicable for business travel less than 30 days and traveling on Business Visa. However, this rule may be relaxed in case the airline charges a separate fee for taking even one baggage for check-in. Excess baggage expenses incurred as a result of carrying business materials (brochures, posters etc.) will be reimbursed at actual provided the following are provided:

- Approval from the manager
- Declaration that the expenses incurred are for business purposes
- Original receipt issued by the airline

5.9 Lease Breakage / Brokerage

This is not applicable for business travel less than 30 days. However, in the case of long travel (more than 30 days) should an instance arise (on account of early project closure etc.) the following will be adopted

- 2 months breakage fee
- 2 months brokerage

The above will be reimbursed based on original receipts and satisfactory justification of early return.

6 American Express Corporate Card (AMEX)

- Group has mandated use of corporate credit card for all official international travel related requirements
- Credit card is available to all Capgemini employees free of cost, must be used by all travellers
- All employees are responsible for making payment directly to AMEX, irrespective of whether the amount in question is reimbursed to the employee
- All late payment fees charged on individual cards will NOT be reimbursed under any circumstances
- Only official expenses are permitted to be incurred on Amex card
- To assist you with your expenses claims, you can view your AMEX statements
 - Online: <http://home.americanexpress.com> (enter your login and password, select “card check & pay bill” option).
 - Employees can apply for AMEX card by following the below link [www.americanexpress.co.in / corporateapplications](http://www.americanexpress.co.in/corporateapplications)
- In cases any employee resigns from Capgemini and defaults on payment, Capgemini reserves the right to check outstanding position of the employee, and take appropriate measures.

- On resignation from Capgemini, employee needs to approach Procurement SPOC” and obtain
- Amex card clearance. SPOC will cancel the card and update card cancellation status.
- Expense claims pertaining to expenditure incurred through Amex card need to be accompanied with monthly Amex card statement if expense incurred in foreign currency along with original receipts.
- Exchange rate incorporated in the expense statement should be as per rate mentioned in the Amex statement.

7 Exception for Persons with Disabilities

Important Notes:

- In case of locations mandated to be travelled by train, an employee having difficulty in traveling by train due to her / his disability can travel by air.
- In case hotel room is not available which is accessible, within the amount designated for a given position, then, as a reasonable adjustment, the amount can be increased to the next level.
- Reasonable adjustment required due to disability will be initiated and informed to Guesthouses and Hotels e.g. accessible room, housekeeping assistance or any specific request based on individual needs
- If a person with disability requires an escort or assistance while traveling, the same could be provided as reasonable adjustment.
- In case the attendee / participant of the meeting / event has a disability, care should be taken to ensure that accessibility concerns are taken into account and provided for so that the person can participate on an equal basis with others.
- Every meeting / event announcement should include the following line, which would help in preparing for the event / meeting. "In case a person with disability is attending the meeting / event and needs any reasonable adjustment, such as accessible venue, sign language interpreter, information in accessible format, wheelchair or any other assistance, writes to individual HOD or India Travel Manager before (date).
- Special assistance required due to disability can be added in Travel Application remarks column. Travel desk will inform concerned airline / hotel / guesthouse accordingly.

Section II – Non Travel Expenses

Non travel related expenses of following nature can be claimed by employees through “Expense Application”.

1 Mobile & Data Card Reimbursement

Handsets & Data cards

The cost of the handsets/data cards will not be reimbursed

Data Card Expenses

Employees at all levels can claim up to INR 1000, provided the following conditions are met:

- The data card is required and used for business / client purposes
- Employee has a company issued lap top and a safe token in his / her name

Mobile Expenses

Mobile expenses will be reimbursed to employees as per the following conditions:

- Employees are required to take out of office client calls or international calls outside office hours or during domestic travel
- Expenses are incurred only for business purposes (employees are strongly encouraged to use office phones for all official calls when not traveling)
- The eligibility or the extent of claim for each level is given below

Levels	Permissible Limits
Level 1 to Level 7	INR 1000
Level 8 to Level 10	INR 2500
Level 11 and above	INR 4000

2 Internet Access

- Internet expenses cannot be claimed separately and is included in the per diem (if traveling)
- As a general principal when travelling abroad try to avoid using a paid WIFI spot. You should always try to use either free or client / office internet connection.
- Most Capgemini preferred hotels have internet access included in our negotiated rates.
- In any case, always prefer Wi-Fi connection for data usage to data roaming, which is much more expensive

3 Weekend Work

People may occasionally need to work over Holidays / Saturday / Sunday to complete projects / assignments. In case of such work subject to not less than 6 hours of work, following can be claimed

FOOD EXPENSES

- Employees can claim INR 150, without bills or up to INR 300 with bills

CONVEYANCE

- Whenever company transport is available within reasonable time frames, such facility should be availed and the reimbursement shall not apply.
- In other cases, metered taxi (with bills) or auto fare will be reimbursed. Bills are not required to be produced for Auto. However, such expenses will be reimbursed, provided the claimed distance/expenses by the employees clear the sanity checks (distance, fare etc) performed by the reimbursement team

4 Entertainment Expenses

Main purpose of incurring entertainment expenses should be only for enhancement of business. Entertainment expenses can be incurred for **Level L11 and above** with prior approval of India SBU head. All expenses incurred under this category needs to be documented, along with details of purpose, names of individuals present for the event both from Capgemini and client.

Bills have to be taken by the Capgemini most senior employee in the highest level (in the event/team) to be eligible for claim.

Entertainment expenses will include all activities generally considered to provide entertainment, amusement or recreation.

Prior e-mail approval need to be obtained from India SBU head along with cc marked to India, General Counsel-Ethics & Compliance Officer and the same needs to be enclosed along with expense voucher.

Important Notes:

- All Entertainment Expenses incurred for team size exceeding 20 people needs to be routed through Procurement process.

Thresholds provided in **Annexure III**, for capping meal reimbursement / meal invitation should be used as a reference.

5 Relocation Expenses

Relocation expenses will be processed and paid as per “Relocation Policy” and will be routed through HR department

6 Team Events (Lunch / Dinners / Team get together / Farewell)

- These expenses can be claimed by Managers and above only after obtaining prior written approval from India SBU head
- Frequency for team lunch or dinner needs to be restricted to twice a year with capping of INR 1000 per person/per event.
- If it is exceeding 50 people, then this should be routed through procurement process, provided total cost exceeds INR 3,000
- For claiming expenses towards Team meals list of attendees should be provided along with the supporting Bills have to be taken by the Capgemini most senior employee in the highest level (in the event/team) to be eligible for claim.

7 Repairs to laptop

Repair expenses will be reimbursement only if an approval e-mail from ITICS department is enclosed

8 Project Incentive

Project incentive needs to be routed through payroll after obtaining approvals as mentioned in the authorization matrix

9 Awards & Rewards

Awards like meals with family visiting amusement parks / theatre or any other award which needs to be reimbursed has to be routed through Payroll and not expense application. Please note that the amount received through this will be taxed as per the Indian Income Tax rules

10 Training Seminars Conferences & Workshops

Training, Workshops, Seminars, Conferences & Programmed (not including certified courses) up to INR 10,000 per person will be reimbursed through Expense application, subject to BU head approval above INR 10,000 should follow procurement process.

11 In House Lunch

Special lunch can only be requested for client visits (not allowed for employees from other Capgemini offices visiting India). Managers and above can request the same with prior approval of the BU head.

11.1 Lunch organized through cafeteria vendor

Lunch ordered for up to 10 guests, payment will have to be made in cash and claimed through expense claim process attaching the original invoice / receipt received from the caterer.

Lunch ordered for above 10 guests, a Purchase Order (PO) should be submitted to the vendor 24 hours in advance, in absence of a PO by the requestor, project team will have to pay cash for food to be purchased and claim the same through expense application. Any quantity / cost increase above the PO value will have to be settled in cash and claimed through expense application.

11.2 Lunch organized through outside vendor

Food ordered for above 5 guests from outside vendor (other than caterers appointed in our cafeteria), food request will have to be routed thorough procurement team. Payment for the same will have to be made by Credit Card / Cash and claimed through expense application

Section III – Expenses Routed Through Procurement Process

The following expenses will have to be routed through the procurement team.

1 Other Items

- Flowers / bouquet / arrangements
- Rangoli & floral decoration during client visit or festive occasions
- Chocolate / sweet boxes
- Purchase of ITICS related products e.g. connectors, adaptors, batteries, head phones
- Printing items e.g. posters, danglers, brochure leaflets, visiting cards
- Special stationery items e.g. pens, rubber stamps etc.
- Certification fees

Important Notes:

Expenses on above items incurred outside India in foreign currency need to be claimed through expense application against original receipt

Section IV - Expenses Routed Through L&D

1 External Certification

Employees can get reimbursement for external certification (undertaken after joining Capgemini) which is in line with his / her skills, subject to pre-approval of an Associate Director or above. In such a case, the original invoice along with a copy of certificate / mark sheet is required to be submitted to L&D after signed approval of the N+1 / Manager. An employee can avail reimbursement for a maximum of two certifications in a calendar year.

Service Agreement for Training / Certification

This section is applicable for levels Associate Consultant to Manager undergoing training / certification, both technical and non-technical, where the cost of training / certification is Rs. 50,000 / - (Rupees fifty thousand) or more.

This does not apply for University programs that run in India. For more details follow below link <http://talent.capgemini.com/in/pages/learning/>

For claiming expenses towards External certification write to IN, ReachLnd

Section V – Non Reimbursable Expenses / Exclusions.

1. Capgemini reserves the right to deny reimbursement of expenses of personal nature and would not be limited to items mentioned below:
 - Employees claiming expenses pertaining to another team member or expenses pertaining to approver (N+1) will not be reimbursed
 - Relocation expenses need to be claimed separately and forwarded to HR department, in the format as mentioned in relocation policy, they would not form part of Expenses Application
 - Baby-sitters or child day care fees.
 - Briefcases and planners - allowed only if forming a part of kit allowance
 - Clothing - allowed only if forming a part of kit allowance
 - Car washing
 - Corporate card “rewards” membership fees
 - Club membership fees
 - Entertainment (which is not client related)
 - Adult Entertainment Venues
 - Expenses related to vacation or personal days while on a business trip
 - Golf fees (when not part of customer entertainment)
 - Gum, candy, cigarettes, cigars
 - Gift vouchers purchases for any reason whatsoever
 - Haircuts or shoe shines
 - Health club facilities, saunas, massages
 - Loss or theft of personal funds or property
 - Souvenirs and personal gifts
 - Movies (In-room or theater)
 - No show charges for hotel, rental cars, car service etc.
 - Non-compulsory insurance coverage (annual fee)
 - Personal accident insurance

- Personal entertainment, including sporting events
- Personal property insurance
- Personal telegrams
- Personal toiletries
- Pet kennels or pet storage fees
- Repairs due to accidents
- Routine vehicle maintenance and tune-ups
- Traffic, parking, towing, or other tickets, fees, or fines.
- Transportation to and from office
- Videos, CDs, cassette tapes
- Any expense deemed excessive or unusual unless prior written approval has been obtained from India SBU head
- Airline, or hotel upgrades
- Additional insurance purchased by employee for specific business trip
- Loss of baggage during business travel
- Insurance premiums for self and spouse
- Taxes of personal nature
- Purchase of White goods. (all types of electronic items)
- Shift Allowance should not be claimed

2. Discontinued Reimbursements

Data Card / Handset Reimbursements

There will be no reimbursement for mobile hand set cost and employees are encouraged to buy their own handsets. Reimbursements of mobile / data card usage is governed by Section 5.6.1 of this policy

Passport Issue / Renewal Expenses

There will no reimbursements for expenses related to passport issue (application fee / other charges) and passport renewals. However, work permit charges and visa charges will be reimbursed at actual

Section VI- Steps for claiming expense reimbursement

Task	Responsibility
Travel Approval	
<ul style="list-style-type: none"> Create a travel request using the following path: Peoplesoft HCM-Self Service-Gems-Movement Request-Self 	Traveling Employee
During The Trip	
<ul style="list-style-type: none"> Maintain a log and vouchers of business expenses incurred during travel In case of any emergency, contact your Manager In case of change in travel plans, obtain approval (if possible on e-mail) from authorized officials 	Traveling Employee
Overseas Medical Insurance <ul style="list-style-type: none"> Employee should carry overseas medical insurance during his/her travel, which takes care of expenses for any illness, accidents, loss of baggage or delay at abroad Insurance card is provided along with policy Claim will be settled directly through Insurance authorities In case of trip getting extended, please notify TC to renew the insurance 	
Complete Settlement on Arrival	
<ul style="list-style-type: none"> On return from any official travel, it is mandatory to settle advance taken / claim all official expense incurred / refund excess per diem paid with Finance Department Ideally this needs to be settled within 14 days of return or prior to availing of new advance whichever is earlier. In case any prior advance is outstanding new request for Forex disbursement will not be processed. In case advance is not settled within 30 days after return to India advance amount will be recovered from salary. 	Traveling Employee

Annexure

ANNEXURE I- International Travel Per Diem Limits

Per Diem (**Level 1 to Level 10**) is defined below. Additional countries will be added

Country	Currency	Per Diem (Level 1 to Level 10)
Australia (Dollar)	AUD	75
Argentina	USD	50
Austria (Euro)	EUR	50
Belgium (Euro)	EUR	50
Brazil	USD	55
Canada	CAD	50
China	USD	40
Czech Republic	EUR	50
Denmark	EUR	50
Finland	EUR	50
France	EUR	50
Germany	EUR	50
Guatemala	USD	50
Hong Kong	USD	45
Ireland	EUR	40
Italy	EUR	50
Japan (Yen)	YEN	5200
Malaysia (Ringgit)	MYR	170
Netherlands	EUR	50
New Zealand	USD	50
Norway	EUR	60
Philippines	USD	40
Poland	EUR	40
Romania	EUR	50
Russia	EUR	50
Singapore	SGD	60
Slovakia	EUR	40
Spain	EUR	50
Sweden	EUR	50
Switzerland	EUR	50
Taiwan	USD	40
UK	GBP	40

United Arab Emirates	AED	155
USA	USD	50
Vietnam	USD	40

ANNEXURE II- International Meal Limits (for Level 11 and above)

Meal invitation (in case we are inviting clients) is applicable for all levels. The same limits will apply if an Indian employee (for Level 11 and above) is traveling onsite and taking the team out for meals. This requires BU head approval

Country	Currency	Meals (Per person)	Meal Invitation (per person)
Australia	AUD	50	135
Argentina	USD	25	50
Austria	EUR	25	75
Bahrain	BHD	15	38
Belgium (Brussels & Brussels Airport)	EUR	30	90
Belgium (Other Cities)	EUR	30	90
Brazil (Brasilia/Campinas/Barueri/Sao Paulo)	BRL	80	200
Brazil (Rio de Janeiro)	BRL	80	200
Brazil (Other cities)	BRL	80	200
Canada (Calgary/Montreal/Toronto/Vancouver)	CAD	48	144
Canada (Other Cities)	CAD	48	144
Chile	CLP	18000	30 000
China (Beijing)	CNY	250	450
Czech Republic	CZK	600	1900
Denmark	DKK	300	810
Finland	EUR	50	90
France (Province)	EUR	25	75
France (Paris & "Paris area")	EUR	30	90
France (Toulouse)	EUR	25	75
Germany (Frankfurt(Main))	EUR	30	90
Germany (Munich)	EUR	30	90
Germany (Berlin)	EUR	30	90
Germany (Stuttgart/Wolfsburg)	EUR	30	90
Germany (Other cities)	EUR	30	90
Hong Kong	HKD	250	600
India (Rupee)	INR	Refer Annexure IV	
Ireland	EUR	37	110
Italy (Rome, Milan, Turin)	EUR	30	90
Italy (Other cities)	EUR	30	90
Japan	YEN	4000	12000

Malaysia	MYR	70	150
Morocco	MAD	300	300
Netherlands (Amsterdam)	EUR	30	90
Netherlands (Utrecht/Eindhoven/Hague/Rotterdam)	EUR	30	90
Netherlands (Others)	EUR	30	90
New Zealand	NZD	45	135
Norway (Stavanger)	NOK	445	900
Norway (Oslo/other cities)	NOK	445	900
Philippines	PHP	700	1500
Poland (Warsaw/Krakow)	PLN	70	150
Poland (Katowice/Wroclaw)	PLN	70	150
Poland (Others)	PLN	70	150
Portugal	EUR	15	40
Romania	EUR	30	75
Russia	RUB	1100	2700
Saudi Arabia	SAR	240	600
Singapore	SGD	40	90
Slovakia	EUR	25	75
Spain (Madrid/Barcelona)	EUR	26	75
Spain (Other Cities)	EUR	26	75
Sweden	SEK	350	1050
Switzerland	CHF	50	150
Taiwan	TWD	700	1425
UK (Heathrow/Birmingham/Warwick/Cardiff/New Castle)	GBP	30	75
UK (Brighton/Swindon/Croydon/Leeds/Manchester (City))	GBP	30	75
UK (London)	GBP	30	75
UK (Milton Keynes/Portsmouth/Southampton/Edinburgh/Worthing)	GBP	30	75
UK (Taunton/Telford)	GBP	30	75
UK (Woking)	GBP	30	75
UK (Other cities)	GBP	30	60
United Arab Emirates	AED	160	400
USA (Austin)	USD	50	100
USA (Burbank)	USD	50	100
USA (Chicago (excludes May to July))	USD	50	100
USA (Chicago (May to June))	USD	50	100

USA (Houston)	USD	50	100
USA (Jersey City (Jan to Aug))	USD	50	100
USA (Jersey City (Sep to Dec))	USD	50	100
USA (Los Angeles/Universal City)	USD	50	100
USA (New York (Jan to Aug))	USD	50	100
USA (New York (Sep to Dec))	USD	50	100
USA (San Francisco Bay Area/Airport)	USD	50	100
USA (San Francisco Downtown)	USD	50	100
USA (Seattle/Bellevue)	USD	50	100
USA (Others)	USD	50	100
Vietnam	USD	20	35
Others countries	EUR	30	75

ANNEXURE III- International Hotel Accommodation Limits (for all levels)

Country	Currency	Hotel incl. Breakfast
Australia	AUD	250
Argentina	USD	150
Austria	EUR	125
Bahrain	BHD	800
Belgium (Brussels & Brussels Airport)	EUR	150
Belgium (Others)	EUR	135
Brazil (Brasilia/Campinas/Barueri/Sao Paulo)	BRL	400
Brazil (Rio de Janeiro)	BRL	450
Brazil (Other cities)	BRL	300
Canada (Calgary/Montreal/Toronto/Vancouver)	CAD	195
Canada (Other Cities)	CAD	155
Chile	CLP	92500
China (Beijing)	CNY	800
China (Others)	CNY	700
Czech Republic	CZK	3900
Denmark	DKK	1100
Finland	EUR	180
France (Province)	EUR	130
France (Paris & "Paris area")	EUR	160
France (Toulouse)	EUR	125
Germany (Frankfurt(Main))	EUR	130
Germany (Munich)	EUR	155
Germany (Berlin)	EUR	120
Germany (Stuttgart/Wolfsburg)	EUR	140
Germany (Other cities)	EUR	130
Guatemala	USD	120
Hong Kong	HKD	1500
India	INR	As per Hotel Desk Recommendations
Ireland	EUR	150
Italy (Rome, Milan, Turin)	EUR	135
Italy (Other cities)	EUR	100
Japan	YEN	38000
Malaysia	MYR	500
Morocco	MAD	12000

Netherlands (Amsterdam)	EUR	135
Netherlands (Utrecht/Eindhoven/Hague/Rotterdam)	EUR	130
Netherlands (Other Cities)	EUR	120
New Zealand	NZD	225
Norway (Stavanger)	NOK	1600
Norway (Oslo/other cities)	NOK	1400
Philippines	PHP	7000
Poland (Warsaw/Krakow)	PLN	450
Poland (Katowice/Wroclaw)	PLN	390
Poland (Others)	PLN	300
Portugal	EUR	100
Romania	EUR	140
Russia	RUB	11000
Saudi Arabia	SAR	900
Singapore	SGD	170
Slovakia	EUR	130
Spain (Madrid/Barcelona)	EUR	130
Spain (Other Cities)	EUR	100
Sweden	SEK	1400
Switzerland	CHF	275
Taiwan	TWD	5000
UK (Heathrow/Birmingham/Warwick/Cardiff/New Castle)	GBP	85
UK (Brighton/Swindon/Croydon/Leeds/Manchester (City))	GBP	90
UK (London)	GBP	150
UK (Milton Keynes/Portsmouth/Southampton/Edinburgh/Worthing)	GBP	100
UK (Taunton/Telford)	GBP	95
UK Woking)	GBP	130
UK (Other cities)	GBP	90
United Arab Emirates	AED	850
USA (Austin)	USD	200
USA (Burbank)	USD	180
USA (Chicago (excludes May to July))	USD	215
USA (Chicago (May to June))	USD	245
USA (Houston)	USD	205
USA (Jersey City (Jan to Aug))	USD	340
USA (Jersey City (Sep to Dec))	USD	370

USA (Los Angeles/Universal City)	USD	220
USA (New York (Jan to Aug))	USD	400
USA (New York (Sep to Dec))	USD	450
USA (San Francisco Bay Area/Airport)	USD	220
USA (San Francisco Downtown)	USD	340
USA (Seattle/Bellevue)	USD	225
USA (Others Cities)	USD	165
Vietnam	USD	140
Others countries	EUR	150

ANNEXURE IV - Meal Reimbursement Domestic Travel

Ceilings inclusive of taxes and tips, applicable for Level 11 and above and for invitees (per invite)

Levels	Mumbai/Delhi/Bangalore/Kolkata/Chennai	Other Cities
Level 11 and above	INR 1500	INR 1000