

# FY15 U.S. India Consulting Billing Rates and Expense Policy for Canadian Engagements

## A. Fees for Canadian Projects

Offshore Rate Per Hour (RPH) – Non-discountable (in USD)					
Level	Technology and HC - Human Resource Transformation	Technology, Strategy & Architecture	Human Capital – Org. & Transformation	Work Day	Human Capital – ARA , Strategy & Operation
Principal/Director	117	234	98	131	168
Senior Manager/Specialist Leader	77	154	79	91	168
Manager/Specialist Master	47	94	54	65	134
Senior Consultant/Specialist Senior	30	60	48	48	74
Consultant	24	48	41	42	59
Analyst	17	34	36	33	44

Onsite Rate Per Hour (RPH) – Non-discountable (in USD)		
Level	Technology, HC - Human Resource Transformation, Org. & Transformation, Workday	Human Capital - ARA , Strategy & Operation and TS&A
Principal/Director	133	144
Senior Manager	133	144
Manager	112	124
Senior Consultant	98	109
Consultant	81	93
Business Technology Analyst/ Business Analyst	72	78

### Additional notes:

1. Onsite deployment for a resource should be examined and approved by U.S. India Consulting leadership in advance, as there could be additional tax or legal consequences.
2. Technology rates are for Implementation and AMS work.
3. Workday onsite rates will be the same as Technology or Human Capital, depending on practitioner's service area
4. TPR stands for Talent Performance & Rewards. ARA stands for Actuarial Rewards Analytics
5. "US Rates" needs to be selected for WBS setup.
6. USI resource working in Canada on a Canadian project can't work in the US at all. USI resources can't even charge time to GAA, PRD, CED or any other non-Canadian client chargeable code.
7. Business visa travel is applicable only for non-client work.
8. All resources below the level of Senior Manager will be assigned full-time to projects. Billing will be based on actual productive hours as entered in DTE and not less than 45 hours per week.
9. Billing will not be based on hours expended on "specific objects" nor will it be discounted for "wait time" while clarifications are awaited.
10. In accordance with prevailing U.S. firm practices,

- a. Billing rates may be adjusted in January and June each year, Projects will need to absorb possible rate increases
  - b. Projects should also plan on absorbing financial variances due to promotions, which typically go into effect from P4 onwards.
11. US. India Consulting payments are not to be delayed while awaiting payments from the client.
12. Engaging Firm Partner is responsible for
  - a. Defining work activities, deliverables, roles and responsibilities
  - b. Overseeing timelines & deliverables
  - c. Supervising work to ensure it is of appropriate quality
  - d. Managing budgets, client billing and collection
13. Unpaid invoices older than 30 days may result in stoppage of work.

## B. U.S. India Consulting Baseline Expenses for Canadian Projects

A summary of the U.S. India Consulting – Short and Medium Term – expense policy elements that will be charged to the client WBS are listed below. This policy will apply to all onsite resources and should be included in the contract terms for all engagements using US India practitioners.

Expense Item	Short Tern		Medium term
Typical Duration	Up to 4 months		More than 4 months
Round-trip coach airfare	At cost		At cost
Accommodation	At cost for the entire duration		At cost for the first 30 days
Local Transportation	Actual, up to USD 40 per day or Max. USD 1200/month		
Per Diem	CAD 68 per day for the first 30 days		
Tax return filling assistance	USI resources would get their yearly Tax return filling assistance done by the Canadian GES team.		
Communication	USD 100 towards instrument and Business calls for project and client work will be charged at actual		
Excess Baggage	Up to USD 100 each way	Up to USD 100 each way for employee and each family member	

### Additional notes:

1. Extensions of any initially committed project term will be treated as follows :
  - a. Any short term assignment that is extended for total duration exceeding 6 months, must be converted to a medium term assignment.
  - b. Medium term assignments will remain on medium term, in the event of an extension.
2. The project will be charged for round-trip coach travel for professionals below U.S. India Sr. Manager. For projects that are more than four months in duration, round-trip coach travel for the family (spouse and dependent children) will also be charged. Reimbursements for family travel will be subject to the Member firm country income tax and will be grossed up accordingly.

3. On a medium term assignment, in case of non accompaniment of the spouse and dependent children, the practitioner is eligible for a fly back after every 4 months; This is subject to approval of the vacation and duration by the U.S. India Consulting Leadership and Project Partner.
4. US India Senior Manager and above will be entitled to business class international travel, when required to travel for a client engagement.
5. Car transportation to and from the airport and client location during the initial trip and fly backs will be billed at actual cost.
6. In the event a lease is terminated because of changes in project requirements, the early lease termination penalty will be reimbursed to the employee and the cost will be charged to the project.
7. Car rental should be only through preferred vendors to ensure appropriate insurance coverage.
8. Long Term Travel (LTT) is applicable as per country's tax rules.
9. Excess baggage is applicable only if the stay is 8 weeks or more.
10. During project shut down, the onsite expenses of the practitioner will continue to be charged to the project as given in the policy.

### **C. Expense add-ons, as applicable (for offshore work on Global projects)**

#### **1. Connectivity**

The billing rate includes the following:

- a) Connectivity to Spring Valley/Hermitage.
- b) Connectivity to the internet (at office and at home, for business continuity)
- c) The total bandwidth for the center will be the decision of the center and will be adjusted from time to time, based on the utilization. However no bandwidth will be specifically allocated to the project, unless stated in the engagement letter.

#### **2. Hardware**

- a) Laptops will be provided to all the employees on the engagement. The default configuration will be based on the prevailing firm standard at the time of asset purchase.
- b) Laptops will be provided for onsite travel for all employees.
- c) Project-specific requirements, that require upgrades to the default configuration, could result in an additional cost to the project.

#### **3. Software**

- d) Software, that is part of the standard Deloitte image for the U.S. firm, is included in the billing rate.
- e) Any project-specific software required, will be procured and billed for at cost.

#### **4. Telecommunication**

- f) Projects will have access to the shared pool of VOIP phones with U.S. numbers, in the center.
- g) These phones will not be dedicated to the project, unless explicitly agreed upon.
- h) Project cellular phones, if required, will be procured and billed for at cost.
- i) Monthly service charges on these will also be billed, based on actual usage by the employees, through DTE.

**5. Shift Allowance**

- a) Our normal Projects which require employees to work in shifts, outside the hours of 9 AM to 12 AM IST, will be considered eligible for shift allowance.
- b) For such projects, a shift allowance of \$20 per resource per day will be applicable.

**6. On call allowance**

- a) Practitioners required to be on call during weekends will be considered eligible for shift/on call allowance.  
For such projects, an allowance of \$10 per resource per day will be applicable

**7. Offshore Transportation**

- a) The center provides transportation, based on fixed timings and routes, for the prevailing shift schedules. These are included as a part of the rate.
- b) If a project requires additional transport facilities outside of the standard shift schedules, these will be arranged and billed for at cost.

8. Expenses for travel between USI offices for project work will be determined by the APR 520.

[https://deloitte.net.deloitte.com/About/Policies/Admin/Pages/520\\_Expense\\_Reimbursement\\_India.aspx](https://deloitte.net.deloitte.com/About/Policies/Admin/Pages/520_Expense_Reimbursement_India.aspx)