

A) Discretionary Costs (Excluding Travel)

Transaction Definition	Limits	Country CEO	Country CFO	Country CTO	Brand CEO	Brand CFO
Recruitment Costs – Brands Recruitment Costs – Practices/Central Functions <i>[All recruitment services must be pre aligned with SSC Procurement]</i>			X	X X		X
Consultancy Costs (whether booked in Consultancy or Client Unbillable or any other expense line)						X
License , Data Subscriptions, R&D Costs <i>[Approvers should evaluate that there are no cost duplications across other Brands]</i>	<10 Lacs per item >10 Lacs per item	X			X X	X X
Conferences, Information, Seminar Costs <i>[The limits should be calculated after including the cost of venue, travel, training and all other incidental costs]</i>	<10 Lacs per C/I/S >10 Lacs per C/I/S	X	X		X X	X X
Training Costs	<5 Lacs per initiative >5 Lacs per initiative			X	X X	X X
Award Entry Fees <i>[Additional approvals from Country / Region may be required for specific cases, basis guidance from time to time]</i>					X	X
Staff Welfare Expenses					X	X
Employee R&R Programs – Any gift or voucher or reward to which a monetary consideration can be attached <i>[Should have robust documentation in respect of – a) Policy & Selection process b) Actual selection c) Proof of receipt of reward by employee d) Compliance to Janus]</i>				X	X	X
Legal costs <i>[Must be pre aligned with SSC Legal]</i>	Brand specific Central Groupe level		X			X
IT related expenses – Non Capex <i>[Must be pre aligned with SSC IT]</i>						X
CSR Expenses		X	X			

B) Discretionary Costs - Travel

Travel is one of the largest Discretionary G&A Costs. The intent is clearly to control & reduce travel costs in a prudent manner. This is a synopsis of the detailed Travel policy issued by the Groupe. You are requested to read the said policy in details to ensure compliance.

Guiding Principles:

1	General	Teleconferencing and videoconferencing should be considered as the first option for meetings and discussions. Travel is encouraged only where necessary, eg, client facing meetings.
2	General	The use of AMEX GBT (American Express Global Business Travel) is mandated for all business travel bookings for all services that are provided by them (including air, hotel, car and rail).
3	General	Exceptions to Point 2 above must be approved by Groupe Secretary General (for ongoing exceptions) or Global Travel team (for one-off exceptions) in order to be reimbursed.
4	General	Bookings should be made as far as in advance to take advantage of lower fares, preferably atleast 7 days before.
5	General	Travel Advances and Per diems are not allowed.
6	Airfare	Least expensive fare that meets the requirement should be booked, without compromising on safety.
7	Airfare	All Domestic Travel to be booked in Economy class only. For International Travel, Economy Class to be booked unless flights are for more than 4 hours. First Class travel is strictly prohibited.
8	Hotels	Hotels must be booked through AMEX GBT and below the Publicis Groupe city cap, a list of which are available from the Global Procurement Travel Team.
9	Hotel	If cheaper hotel option is available which is not currently registered with AMEX, the same should be onboarded through AMEX and then booked.
10	Hotels	Overnight stay should be restricted to the night of and / or the night prior to the schedule(s). An additional night stay is permissible only to obtain a less expensive airfare that will offset the additional lodging costs.
11	Car Rental	Compact or Intermediate sized vehicles to be selected. Rental of luxury or sports cars is prohibited.
12	Car Rental	Larger vehicles (for sharing of more than 3 employees or for equipment) will need documented approval of Manager.

Travel Reimbursements :

	What can be reimbursed	What cannot be Reimbursed
Airfare	<ol style="list-style-type: none"> 1. In India , airfare is directly paid by AMEX. Hence a situation for reimbursement should not arise. 2. Excess baggage (if associated with equipment needed to perform duties for which the trip was intended) 3. Urgent business use of Wi-Fi on aircraft 	<ol style="list-style-type: none"> 1. Frequent traveler program fees 2. Access to airport lounges 3. Class of travel upgrades 4. Advanced seat selection (unless for medical reasons) 5. Excess baggage (not related to equipment needed to perform duties for which the trip was intended) 6. In-flight purchases
Hotel	<ol style="list-style-type: none"> 1. Nightly room charge and applicable taxes (Itemized hotel invoice and AMEX booking confirmation to be submitted) 2. Internet connectivity (if not included in nightly rate) 3. Parking (not valet) 4. Room service (for meals only) 5. Reasonable laundry costs on trips of more than 7 days in duration (item by item receipts required) 	<ol style="list-style-type: none"> 1. Newspapers, in-room entertainment, e.g., films, mini bar consumption 2. Use of hotel or other spa/fitness facilities 3. Frequent traveler program fees 4. Laundry costs on trips of fewer than 7 days in duration 5. No show fees due to non-cancellation

Approval Matrix for Travel:

Type of Travel	Approval where Travel norms are in compliance with Publicis Groupe Travel Policy	Exceptional Approvals if Travel norms are not in compliance to Publicis Groupe Travel Policy *
Domestic Travel for Agency / Brand Staff	Brands to decide, document and circulate the approval matrix for their units. It is desirable that the approvals are entrusted with managers who are senior (Eg, Office Heads) and hold P&L responsibilities.	Brand CEO Brand CFO
Domestic Travel for Practices Staff	Practice Head and Practice CFO	Country CEO Country CFO
Domestic Travel for Country Central Function staff	Respective HOD-s	Country CEO Country CFO
Domestic Travel for Brand CEO-s & Practice Heads	Country CEO and Brand CFO / Practice CFO	Country CEO Country CFO
Domestic Travel for Brand CFO-s & Practice CFO-s	Country CFO and Brand CEO / Practice Head	Country CEO Country CFO
International Travel (All)	<ul style="list-style-type: none"> - Brand CEO and Brand CFO / Practice Head and Practice CFO - Country CEO - Regional Approval 	Country CEO Country CFO

*Exceptions that specifically require additional approvals from Country / Region/ Groupe / Global Travel Desk as mentioned in the Groupe Travel Policy will need to be taken over and above for the cost to be incurred.