

Travel Expenses Policy

Objective:

For travel on official duty, the Company provides its Managers and Office Associates with facilities such as transit accommodation, travel reimbursements and a daily allowance in order to defray expenses incurred on such trips. With a number of Company transit flats/guest houses now operational in all ITC locations, Managers and Office Associates are encouraged to stay in these facilities and to use hotels only when these accommodations are not available.

Eligibility:

1. This policy is applicable to Managers in Level 7 and above and Office Associates.
2. For Specialists and employees on special terms and conditions, the entitlements would be as communicated to them individually.
3. Travel must be for official purpose only.

Class of Travel on Duty:

1. **Travel within India:**
Managers/Office Associates travelling on official work are eligible for the following class of travel as per the levels specified below:

Level	Class of Travel
1 / 2	Executive Class Air
3 / 4 / 5	Economy Class Air
6	1st Class/AC Sleeper Train
7	2nd AC Sleeper Train
OA	2nd AC Sleeper Train

In cases where Managers/Office Associates are not eligible to travel by air, the concerned HOD may, depending on the urgency of the situation, sanction the request.

2. Overseas

Travel:

Managers/Office Associates traveling overseas on official work or training will be eligible for the following class of travel as per the levels specified below:

Level	Class of Travel
1	First Class (if more than 4 hours) else Business Class
2 / 3	Business Class
4 / 5 / 6 / 7	Full Fare Economy Class

3. Travel

by

Road:

As advised in the road safety guidelines, it is advised that employees use the service of ITC approved transport provider at all times.

Travel Expenses (TE):

1. TE

Rates

(Fixed):

In case Managers/Office Associates (OA) on official work stay in Company Transit Flats/Guest Houses or make their own stay arrangements

on such trips, they may claim the following amounts as per the levels specified below:

Fixed TE: Company Transit House / Guest House / Self Arrangement

2. TE Rates (Actuals) for Stay in Non-ITC Hotels:

In case Managers/Office Associates on official work, stay in Non-ITC Hotels, they may claim reimbursement towards food, laundry and incidental expenses based on actuals, subject to the following limits on the levels specified below:

TE (Actuals): Non-ITC Hotels - Food, Laundry and incidental

*All inclusive: room tariff, food, laundry and incidentals.

(Note: Incidentals subject to a maximum of Rs. 150/- per day).

Metro cities for this purpose include Delhi, Mumbai, Chennai, Kolkata, Bengaluru and Hyderabad.

3. TE Rates (Actuals) for Stay in ITC Hotels:

Managers in level 5 and above on official work are eligible for stay in

ITC Hotels as per the Hotels Matrix. In case such Managers stay in ITC Hotels, they may claim reimbursement towards food, laundry and incidental expenses based on actuals, subject to a limit of Rs. 3,000/- per day.

1. Limits specified for reimbursement of food, laundry and incidental expenses should not be construed as an entitlement; it is reimbursement of actual expenses incurred.
2. In case of Hotel Stay, incidental expenses are reimbursable subject to a maximum of Rs. 250/- per day.
3. If a Manager claims Fixed TE for any day, no food or laundry expense reimbursement claims will be permitted for that day. However, if he/she declares that the laundry/minibar/food expenses pertained to the previous day and that the expenses were billed during check-out time, then he/she will be entitled to such reimbursements as per the specified limits.
4. If a Manager is on own accommodation and incurs expenses on food on the day of return, he/she is entitled to either actuals (food + incidentals) or Fixed TE.

TE (Actuals): ITC Hotels - Food, Laundry and incidental
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4. TE Rates (Overseas Travel):

For overseas travel on official / Company work, the following TE rates will be applicable as per the levels specified below:

Grade	Forex per day (US\$)
A	US \$ 500
B+	US \$ 450
B	US \$ 400
C/C+	US \$ 375
D/D+	US \$ 350
E/F/G/G+	US \$ 300

- a. For all grades, Course TE for residential training programmes will be US\$ 100 per day subject to a maximum of 15 days.
- b. For study/training visits overseas, TE payable will not exceed US\$

c. For a specific trip if there is a separate note on entitlements that is approved the same will supersede the above entitlements.

Where the course fee covers accommodation and food, etc. a flat Course TE of Rs. 300/- per day to cover laundry, personal long-distance calls and incidentals will be reimbursed.

- Fixed TE (Residence Course TE - Training)**

1. A Manager may claim TE when he/she leaves or arrives his/her place of posting as follows:

Grades	A/B	C	D	E/F	G	H	OA
Arrival at headquarters (Place of posting)							
Before 9 am	No FTE						
From 9am - 12 pm	Full TE		1/2 TE				
After 12 pm	Full TE						
Departure by air (from HQ)							
Anytime of the day	Full TE						

Grades	A/B	C	D	E/F	G	H	OA
Departure by train (from HQ) (Air/Night travel by train)							
Before 12 pm	Full TE						
Between 12pm - 9 pm	Full TE			1/2 TE			
After 9 pm	No FTE						
FTE is inclusive of stay, food & incidentals							

2. If a Manager visits a nearby town (situated more than 50 kms away from his/her place of posting) and returns the same day, he/she is eligible for the following TE:

Time between Departure and Arrival	TE Claim Amount
Before 9 AM	Full TE
Between 9AM and noon	Half TE
After Noon	NIL TE

3. Managers in Level 3 and upwards shall receive the entire day's TE and not a fraction of TE, irrespective of arrival and departure timings.
No TE is paid for departure after 9 pm and for arrival before 9 am.

4. If a Manager in Level 7 visits a nearby town and returns the same day, he/she may claim an additional Rs. 100/- towards expense incurred for on conveyance.

Administrative Aspects:

1. Travel bookings for official travel must be made through the Company's recognised Travel Agents to the extent possible. Only during exceptional occasions may other modes be used.
2. Managers must submit the original flight ticket, boarding pass/train ticket along with the TE reimbursement claim form. Evidence of payment

made for purchase of ticket must also be attached alongside the TE claim if such purchase has been made directly by any individual Manager.

3. Along with the TE reimbursement claim form, Managers must attach evidence of payments made for expenses sought to be reimbursed. All on-line purchases should be supported by the proof of payment and any cash back received from the credit card / On-line Payment Portal and such amount if any should be reduced while arriving at the amount of claim.
4. Expenses incurred on account of business/entertainment for official work during a travel must be claimed separately and approved as business expenses.
5. In case the departmental HOD is not available to approve TE claims, another Manager will be authorised by the HOD to approve such claims.

Hotels:

1. The maximum rate specified in the Hotels Matrix is applicable only for a room on single occupancy and includes all the taxes applicable on the room rate.
2. Wherever possible, Managers/Office Associates travelling on official work will stay in Company Guest Houses/Transit Flats. Thereafter, preference must be given to ITC- Welcomgroup hotels as per the Matrix.
In case of non-availability of rooms as per the Matrix, he/she may consider any other hotel category within the specified rates.
3. Managers/Office Associates travelling on official work and staying in ITC hotels (except ITC Kakatiya, Hyderabad) should not make direct payments to the hotel, but must sign off the bill so that the amount may be debited to the respective cost centre.