



## Supplier expense guidelines, maximum hotel rates, and standard expense tables

### Definitions and introduction

Term	Definition
<b>Agreement:</b>	means the agreement between the Client and the Supplier for the provision of services, which incorporates these supplier expense guidelines.
<b>Client:</b>	means the person purchasing services under the Agreement.
<b>Supplier:</b>	means the person providing services to the Client under the Agreement.
<b>Supplier Personnel:</b>	means employees, agents and officers of: (a) the Supplier; and (b) the Supplier's subcontractors, who are engaged from time to time in the provision of services.

1. The Agreement governs whether the Client will reimburse expenses to the Supplier, and, if so, the basis on which the Client will do so. Accordingly: (a) this document applies to the extent set out in the Agreement; and (b) the Agreement takes precedence over, and may supplement, this document.
2. Part 1 of this document sets out the expense guidelines. They determine whether expenses for travel, accommodation and meals are reasonable.
3. Part 2 of this document sets out maximum hotel daily rates for certain cities round the world. See also point 2 of "Accommodation" in the "Point 1: Expense guidelines" below for the default maximum daily rate, where a city does not have a maximum rate attributable to it.
4. Part 3 of this document sets out standard expense tables. They show fixed sums for all expenses incurred by the Supplier in respect of each member of Supplier Personnel providing services.

### Part 1: Expense guidelines

Virtual meetings are strongly preferred to physical travel, which should be considered only if absolutely necessary for providing the contracted services. The Supplier must discuss and agree with the Client travel plans before engaging any costs. In the event travel is deemed necessary, the Supplier shall comply with the supplier expense guidelines set out below:

<b>Air Travel:</b>	<b>1. Class of travel:</b> Supplier Personnel shall be entitled to reimbursement of flight tickets in the classes shown in the table below:	
	<b>Flight time:</b>	<b>Class of travel</b>
	Below 5 hours	Economy Class

		("Premium Economy" (or equivalent) is <b>not</b> reimbursed)
	5 hours and over	Business Class
	<i>(Flight time is the total scheduled time spent in the air between departure point and final destination. Thus, flight times can be cumulated but the transit time is excluded. For return trip, consider the duration of only the longer leg.)</i>	
	<p><b>2. Lowest Logical Airfare</b></p> <p>Supplier personnel must choose the lowest logical airfare proposed by the travel agency or online booking tool for the chosen itinerary, within a tolerance of <b>USD 200</b> (economy class) or <b>USD 1,000</b> (business class).</p> <p>The lowest logical airfare is defined as being the lowest airfare available leaving within +/- 3h of the desired departure times (bearing in mind the business need), with no more than one connection, and no more than 6 hours connection time.</p> <p><i>Taking a typical example for randomly chosen dates, Geneva – New York direct costs \$6300 (Business class) while a 2-hour connection via Madrid or London costs \$2500 (also in Business class). Policy dictates choosing the lower cost option, unless business imperatives justify the \$3800 difference.</i></p> <p><b>3. Early booking</b></p> <p>Supplier personnel must book early (no later than 14 days prior to the flight, unless the Client instructs otherwise).</p> <p><b>4. Restricted tickets</b></p> <p>When purchasing restricted tickets there will be occasions when trips are changed or cancelled. In this case Supplier Personnel should check the options with the travel agent/department by either paying to revise the ticket or to use it at a later date versus buying a new ticket. These combined costs can be lower than a flexible ticket. In the unlikely event that a higher class is cheaper than the authorized class on a routing, then the higher class may be used subject to indisputable evidence that all lower class options were more expensive.</p> <p>The Client will reimburse amounts only actually paid by the Supplier. Any refund received by the Supplier (or by Supplier Personnel) for down grading, re-routing or any other reason must be returned to the Client.</p>	
<b>Train Travel:</b>	"First Class" may be used when travelling by train.	
<b>Public Transport &amp; Taxis:</b>	<p>Supplier Personnel shall use public transport where appropriate (e.g. airport train/bus shuttle services from an airport to the relevant local office).</p> <p>Where it makes good business sense (for example, if there is no train service), the following may be used:</p> <ul style="list-style-type: none"> <li>• taxis or equivalent (e.g. car rental); and</li> <li>• cars owned by Supplier Personnel, which use the Client will reimburse at its standard rates for such (although it is presumed that this will not make good business sense except within the same country).</li> </ul>	
<b>Accommodation:</b>	<p><b>Hotel Rooms</b></p> <p><b>1. Preferred hotels</b></p> <p>The Client has negotiated significant discounts with selected hotels and hotel chains ("<b>Preferred Hotels</b>").</p>	

	<p>The Supplier shall do its best to coordinate with the Client to determine whether the Supplier is eligible to benefit from any better hotel rates that the Client may have negotiated and, if so:</p> <ul style="list-style-type: none"> <li>• use Preferred Hotels where possible;</li> <li>• make hotel reservations in conjunction with the Client so as to obtain the discounted rates;</li> <li>• if the hotel is fully reserved, select another from the Preferred Hotels list; and</li> <li>• be aware of the special rebooking/cancellation deadlines and conditions.</li> </ul> <p><b>2. Maximum hotel rates</b> Supplier Personnel must not exceed the cap for hotel daily rates set out in the table in Part 2 below.</p> <p>The default city cap for cities not included in the table is <b>USD 250</b>, unless otherwise specified in local policy.</p> <p>Hotel prices may vary at certain periods and exceeding the recommended rates is tolerated for good business reasons and with the Client’s written (including by e-mail) approval.</p> <p><b>3. Staying with relatives or friends</b> The Supplier will not be reimbursed for room rent incurred when Supplier Personnel stay overnight with relatives or friends.</p> <p>The Supplier is responsible for cancelling Supplier Personnel reservations either through the appointed travel agent or to the hotel directly. “No shows” will be reimbursable only with the written authorization of the Client representative.</p> <p><b>4. Fitness centres/pools etc.</b> Charges for access to fitness centres and pools while travelling are not reimbursable.</p> <p><b>5. Laundry and Valet Services</b> Reasonable expenditure for valet (ironing and pressing of clothes) and laundry services is reimbursable when a member of Supplier Personnel is away from home for more than eight nights.</p>
<b>Meals:</b>	<p>The Client will reimburse the reasonable costs of meals and beverages if incurred in accordance with the following guidelines:</p> <ul style="list-style-type: none"> <li>• meals and beverages must relate to time spent on business trips in the provision of services for the Client;</li> <li>• the cost of meals should be appropriate to the nature of the business trip and consistent with a normal, reasonably modest, standard of living;</li> <li>• lavish and extravagant meal expenses will not be reimbursed and meal tips should be consistent with local custom;</li> <li>• the consumption of alcoholic beverages with meals and at other times must be reasonable and limited; and</li> <li>• when one person pays a group expense (meal or bar), the names, a reference to the services being provided to the Client, the name of the Client representative responsible for the services, and the business reason must be noted.</li> </ul>
<b>Telephone calls while travelling:</b>	<p>The Client shall not reimburse any expense for telephone calls.</p>

**Part 2: Table giving maximum hotel daily rates (rates INCLUDE breakfast and all VAT/sales and local taxes)**

City	Country	Cap (USD)
<b>Default (if city is not listed below)</b>	<b>worldwide</b>	250
Adelaide	Australia	200
Algiers	Algeria	250
Almaty	Kazakhstan	150
Amman	Jordan	300
Ankara	Turkey	100
Antwerp	Belgium	200
Athens	Greece	250
Auckland	New Zealand	250
Bangkok	Thailand	200
Barranquilla	Colombia	100
Barueri	Brazil	100
Beijing	China	250
Beirut	Lebanon	300
Belgrade	Serbia	150
Belo Horizonte	Brazil	100
Bergen Op Zoom	Netherlands	150
Berlin	Germany	200
Bogota	Colombia	150
Bologna	Italy	200
Brasilia	Brazil	150
Bratislava	Slovakia	150
Brisbane	Australia	200
Brussels	Belgium	250
Bucharest	Romania	200
Budapest	Hungary	200
Buenos Aires	Argentina	300
Burswood	Australia	200
Busan	Korea, Republic of	200
Cairo	Egypt	250
Calgary	Canada	200
Campinas	Brazil	100
Canberra	Australia	250
Cape Town	South Africa	200
Casablanca	Morocco	250
Constantine	Algeria	200
Curitiba	Brazil	100
Dakar	Senegal	200
Davao City	Philippines	150
Dresden	Germany	150
Dubai	United Arab Emirates	250

City	Country	Cap (USD)
Ekaterinburg	Russian Federation	150
Florence	Italy	250
Geneva	Switzerland	250
Genoa	Italy	200
Guadalajara	Mexico	150
Guatemala City	Guatemala	150
Hamburg	Germany	200
Ho Chi Minh City	Vietnam	200
Hong Kong	Hong Kong	300
Irkutsk	Russian Federation	100
Istanbul	Turkey	150
Izmir	Turkey	150
Jakarta	Indonesia	200
Jinan	China	150
Johannesburg	South Africa	150
Karachi	Pakistan	200
Khabarovsk	Russian Federation	150
Kharkiv	Ukraine	150
Kiev	Ukraine	250
Klaipeda	Lithuania	150
Krakow	Poland	150
Krasnodar	Russian Federation	150
Kuala Lumpur	Malaysia	200
Kutna Hora	Czech Republic	100
Kuwait City	Kuwait	300
Lagos	Nigeria	200
Lahore	Pakistan	250
Las Palmas	Spain	150
Lausanne	Switzerland	300
Lisbon	Portugal	250
London	United Kingdom	300
Madrid	Spain	250
Managua	Nicaragua	200
Manila	Philippines	200
Medellin	Colombia	150
Melbourne	Australia	250
Mexico City	Mexico	250
Milan	Italy	250
Monterrey	Mexico	150

City	Country	Cap (USD)
Moscow	Russian Federation	200
Mumbai	India	200
Munich	Germany	200
Neuchatel	Switzerland	300
New Delhi	India	150
New York	United States	350
Nicosia	Cyprus	250
Nis	Serbia	100
Nizhny Novgorod	Russian Federation	100
Novosibirsk	Russian Federation	150
Nur-Sultan	Kazakhstan	100
Panama City	Panama	200
Paris	France	300
Perth	Australia	250
Petaling Jaya	Malaysia	150
Porto Alegre	Brazil	100
Prague	Czech Republic	250
Quebec	Canada	200
Richmond	USA	150
Rio De Janeiro	Brazil	100
Riyadh	Saudi Arabia	300
Rome	Italy	250
Rostov-on-Don	Russian Federation	150
Saint Petersburg	Russian Federation	150
Samara	Russian Federation	150
San Jose	Costa Rica	200
San Salvador	El Salvador	200
Santa Cruz Do Sul	Brazil	100
Santo Domingo	Dominican Republic	250
Sao Paulo	Brazil	150

City	Country	Cap (USD)
Sarajevo	Bosnia and Herzegovina	250
Saratov	Russian Federation	100
Seoul	Korea, Republic Of	250
Shanghai	China	200
Singapore	Singapore	250
Skopje	Macedonia	200
Sofia	Bulgaria	150
Surabaya	Indonesia	100
Sydney	Australia	200
Taipei	Taiwan	300
Tampico	Mexico	100
Tbilisi	Georgia	200
Tel Aviv	Israel	350
Thessaloniki	Greece	150
Tirana	Albania	150
Tokyo	Japan	400
Toronto	Canada	250
Tunis	Tunisia	200
Tyumen	Russian Federation	150
Ufa	Russian Federation	100
Vienna	Austria	200
Vilnius	Lithuania	150
Vladivostok	Russian Federation	100
Volgograd	Russian Federation	100
Voronezh	Russian Federation	100
Warsaw	Poland	200
Washington	United States	300
Xian	China	200
Yaroslavl	Russian Federation	100
Zagreb	Croatia	150
Zurich	Switzerland	350

### Part 3: Standard expense tables

(a) Offices covered:

Some offices have prepared a standard expense table for their location. They are:

Lausanne & Neuchâtel, Switzerland: <i>Table 1</i>	Bologna, Italy <i>Table 21</i>
Kraków, Poland <i>Table 2</i>	Jal El Dib, Lebanon <i>Table 22</i>
Buenos Aires, Argentina <i>Table 3</i>	Klaipeda, Lithuania <i>Table 23</i>
Jakarta & Surabaya, Indonesia <i>Table 4</i>	Almaty, Kazakhstan <i>Table 24</i>
Manila, Philippines <i>Table 5</i>	Kuala Lumpur, Malaysia <i>Table 25</i>
Madrid, Spain <i>Table 6</i>	Mexico City, Mexico <i>Table 26</i>
Melbourne, Australia <i>Table 7</i>	Bergen Op Zoom, Netherlands <i>Table 27</i>
Antwerp, Belgium <i>Table 8</i>	Lisbon, Portugal <i>Table 28</i>
Curitiba, Brazil <i>Table 9</i>	Bucharest, Romania <i>Table 29</i>
Sofia, Bulgaria <i>Table 10</i>	Sankt Petersburg/Kuban, Russia <i>Table 30</i>
Toronto/ Quebec City, Canada <i>Table 11</i>	Nis, Serbia <i>Table 31</i>
Medellin and Bogota, Columbia <i>Table 12</i>	Bratislava, Slovakia <i>Table 32</i>
Zagreb, Croatia <i>Table 13</i>	Port Elizabeth, South Africa <i>Table 33</i>
La Défense, France <i>Table 14</i>	Yangsan City, South Korea <i>Table 34</i>
Mumbai, India <i>Table 15</i>	Taipei, Taiwan <i>Table 35</i>
Berlin, Germany <i>Table 16</i>	London, United Kingdom <i>Table 36</i>
Kutna Hora, Czech Republic <i>Table 17</i>	Izmir, Turkey <i>Table 37</i>
Aspropyrgo, Greece <i>Table 18</i>	Kharkiv, Ukraine <i>Table 38</i>
Tel Aviv, Israel <i>Table 19</i>	New York, USA <i>Table 39</i>
Kuwait City, Kuwait <i>Table 20</i>	

(b) How the standard expense tables operate

- (i) The “*per diem*” is the sum that the Client pays the Supplier to reimburse it all its expenses in respect of travel, accommodation and meals for each Site Workday at a given location. A “**Site Workday**” is a day on which a member of Supplier Personnel provides the services in the location and that is chargeable as a full workday. The expense table may indicate that the *per diem* is to be paid in addition to the cost of a flight or a train journey; if so, the Client will reimburse the Supplier for the flight or the train journey at cost, and in accordance with the expense guidelines in Part 1 above.
- (ii) 3 criteria define which *per diem* applies:
- A. **Place where the Supplier provides the services**
  - B. **Place of origin:** this is the place where the member of the Supplier Personnel providing the services normally lives and works.
  - C. **Number of consecutive days on site:** this is the number of consecutive (not counting weekends or bank holidays) Site Workday.

For example:

- a member of Supplier Personnel is assigned to a mission of 20 man-days, comprising one visit (each of only 2 full workdays at the location) per week over a period of ten weeks.
- The *per diem* will be in the column “Number of consecutive days on site ≤3 days”.

Table 1	per diem for services provided in Lausanne/Neuchâtel, Switzerland			
Place of origin ↓	Number of consecutive days on site			
	≤3 days	>3 days but ≤1 month	>1 month but ≤3 months	>3 months
Suisse Romande	None	None	None	None
Other Switzerland and nearby EU cities (e.g. Milan and Lyon)	CHF 305		CHF 260	CHF 230
European Union (except locations in the line above)	CHF 290 + flight	CHF 403	CHF 345	CHF 260
Eastern Europe Middle East	CHF 290 + flight	CHF 460	CHF 403	CHF 316
Other Countries	CHF 290 + flight		CHF 460	CHF 345

Table 2	per diem for services provided in Kraków, Poland			
Place of origin ↓	Number of consecutive days on site			
	≤3 days	>3 days but ≤1 month	>1 month but ≤3 months	>3 months
Poland, Krakow	None	None	None	None
Other Poland	PLN 600 + flight or train	PLN 600	PLN 540	PLN 420
European Union Eastern Europe	PLN 600 + flight	PLN 840	PLN 720	PLN 540
Middle East	PLN 600 + flight	PLN 960	PLN 840	PLN 660
International	PLN 600 + flight		PLN 960	PLN 720

<i>Table 3</i>	<b>per diem for services provided in Buenos Aires, Argentina</b>			
<b>Place of origin</b> ↓	<i>Number of consecutive days on site</i>			
	<b>≤3 days</b>	<b>&gt;3 days but ≤1 month</b>	<b>&gt;1 month but ≤3 months</b>	<b>&gt;3 months</b>
<b>Buenos Aires ≤ 70 km</b>	None	None	None	None
<b>Argentina Provinces (rest of the country)</b>	USD 225 + flight or train	\$225	\$170	\$135
<b>International</b>	USD 225 + flight		\$270	\$200

<i>Table 4</i>	<b>per diem for services provided in Jakarta/Surabaya, Indonesia</b>			
<b>Place of origin</b> ↓	<i>Number of consecutive days on site</i>			
	<b>≤3 days</b>	<b>&gt;3 days but ≤1 month</b>	<b>&gt;1 month but ≤3 months</b>	<b>&gt;3 months</b>
<b>Jakarta ≤ 70 km or Surabaya ≤ 70 km</b>	None	None	None	None
<b>Indonesian Provinces (rest of the country)</b>	USD 150 + flight	USD 150	USD 125	USD 100
<b>International</b>	USD 150 + flight		USD 200	USD 150

<i>Table 5</i>	<b>per diem for services provided in Manila, Philippines</b>			
<b>Place of origin</b> ↓	<i>Number of consecutive days on site</i>			
	<b>≤3 days</b>	<b>&gt;3 days but ≤1 month</b>	<b>&gt;1 month but ≤3 months</b>	<b>&gt;3 months</b>
<b>Manila ≤ 70 km</b>	None	None	None	None
<b>Other Philippines</b>	USD 150 + flight	USD 150	USD 125	USD 100
<b>International</b>	USD 150 + flight		USD 200	USD 150

<i>Table 6</i>	<b>per diem for services provided in Madrid, Spain</b>			
<b>Place of origin</b> ↓	<i>Number of consecutive days on site</i>			
	<b>≤3 days</b>	<b>&gt;3 days but ≤1 month</b>	<b>&gt;1 month but ≤3 months</b>	<b>&gt;3 months</b>
<b>Madrid ≤ 70 km</b>	None	None	None	None
<b>Spain</b>	EUR 215 + flight or train	EUR 215	EUR 210	EUR 140

<b>EU + Canary Islands</b>	EUR 215 + flight	EUR 275	EUR 245	EUR 210
<b>EEMA</b>	EUR 215 + flight	EUR 350	EUR 300	EUR 245
<b>International (other than above)</b>	EUR 215 + flight		EUR 350	EUR 300

<i>Table 7</i>	<b>per diem for services provided in Melbourne, Australia</b>			
<b>Place of origin</b> ↓	<i>Number of consecutive days on site</i>			
	<b>&gt;1 day but ≤1 month</b>			
<b>International</b>	USD 204 + flight or train (no taxis)			

<i>Table 8</i>	<b>per diem for services provided in Antwerp, Belgium</b>			
<b>Place of origin</b> ↓	<i>Number of consecutive days on site</i>			
	<b>&gt;1 day but ≤1 month</b>			
<b>International</b>	USD 264+ flight or train (no taxis)			

<i>Table 9</i>	<b>per diem for services provided in Curitiba, Brazil</b>			
<b>Place of origin</b> ↓	<i>Number of consecutive days on site</i>			
	<b>&gt;1 day but ≤1 month</b>			
<b>International</b>	USD 92+ flight or train (no taxis)			

<i>Table 10</i>	<b>per diem for services provided in Sofia, Bulgaria</b>			
<b>Place of origin</b> ↓	<i>Number of consecutive days on site</i>			
	<b>≤3 days</b>		<b>&gt;3 days but ≤1 month</b>	
<b>European Union</b>	USD 233 + flight or train		USD 261	
<b>International</b>	USD 233+ flight or train (no taxis)		USD 233+ flight or train (no taxis)	

<i>Table 11</i>	<b>per diem for services provided in Toronto / Quebec City, Canada</b>			
<b>Place of origin</b> ↓	<i>Number of consecutive days on site</i>			
	<b>Toronto</b>		<b>Quebec City</b>	
	<b>≤3 days</b>	<b>&gt;3 days but ≤1 month</b>	<b>≤3 days</b>	<b>&gt;3 days but ≤1 month</b>
<b>Europe</b>	USD 223 + flight	USD 240 + flight	USD 200 + flight	USD 219 + flight

<b>International (other than above)</b>	USD 223 + flight	USD 240 + flight	USD 200 + flight	USD 219 + flight
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<i>Table 12</i>	<b>per diem for services provided in Medellin and Bogota, Colombia</b>		
<b>Place of origin</b> ↓	<i>Number of consecutive days on site</i>		
	<i>Bogota</i>	<i>Medellin</i>	
	<b>&gt;1 day but ≤1 month</b>	<b>&gt;1 day but ≤1 month</b>	
<b>International</b>	USD 165+ flight or train (no taxis)	USD 120 + flight or train (no taxis)	

<i>Table 13</i>	<b>per diem for services provided in Zagreb, Croatia</b>	
<b>Place of origin</b> ↓	<i>Number of consecutive days on site</i>	
	<b>&gt;1 day but ≤1 month</b>	
<b>International</b>	USD 203 + flight or train (no taxis)	

<i>Table 14</i>	<b>per diem for services provided in La Défense, France</b>	
<b>Place of origin</b> ↓	<i>Number of consecutive days on site</i>	
	<b>&gt;1 day but ≤1 month</b>	
<b>International</b>	EUR 233 + flight or train (no taxis)	

<i>Table 15</i>	<b>per diem for services provided in Mumbai, India</b>	
<b>Place of origin</b> ↓	<i>Number of consecutive days on site</i>	
	<b>&gt;1 day but ≤1 month</b>	
<b>International</b>	USD 172 + flight or train (no taxis)	

<i>Table 16</i>	<b>per diem for services provided in Berlin, Germany</b>	
<b>Place of origin</b> ↓	<i>Number of consecutive days on site</i>	
	<b>≤3 days</b>	<b>&gt;3 days but ≤1 month</b>
<b>Europe</b>	EUR 165 + flight	EUR 285
<b>International (other than above)</b>	EUR 165 + flight	EUR 175 + flight

<i>Table 17</i>	<b>per diem for services provided in Kutná Hora, Czech Republic</b>	
<b>Place of origin</b> ↓	<i>Number of consecutive days on site</i>	
	<b>≤3 days</b>	<b>&gt;3 days but ≤1 month</b>
<b>Poland</b>	USD 189 + flight	USD 278
<b>Europe (except Poland)</b>	USD 189 + flight	USD 149 + flight
<b>International (other than above)</b>	USD 189 + flight	USD 149 + flight

<i>Table 18</i>	<b>per diem for services provided in Aspropyrgo, Greece</b>	
<b>Place of origin</b> ↓	<i>Number of consecutive days on site</i>	
	<b>≤3 days</b>	<b>&gt;3 days but ≤1 month</b>
<b>Europe</b>	EUR 211 + flight	EUR 343
<b>International (other than above)</b>	EUR 211 + flight	EUR 224 + flight

<i>Table 19</i>	<b>per diem for services provided in Tel Aviv, Israel</b>	
<b>Place of origin</b> ↓	<i>Number of consecutive days on site</i>	
	<b>&gt;1 day but ≤1 month</b>	
<b>International</b>	USD 212 + flight or train (no taxis)	

<i>Table 20</i>	<b>per diem for services provided in Kuwait City, Kuwait</b>	
<b>Place of origin</b> ↓	<i>Number of consecutive days on site</i>	
	<b>&gt;1 day but ≤1 month</b>	
<b>International</b>	USD 204 + flight or train (no taxis)	

<i>Table 21</i>	<b>per diem for services provided in Bologna, Italy</b>	
<b>Place of origin</b> ↓	<i>Number of consecutive days on site</i>	
	<b>≤ 3 days</b>	<b>&gt;3 days but ≤1 month</b>
<b>Poland</b>	EUR 350	EUR 284
<b>International (except Poland)</b>	EUR 182 + flight (no taxis)	EUR 180 + flight (no taxis)

<i>Table 22</i>	<b>per diem for services provided in Jal El Dib, Lebanon</b>	
<b>Place of origin</b> ↓	<i>Number of consecutive days on site</i>	
	<b>&gt;1 day but ≤1 month</b>	
<b>International</b>	USD 168 + flight or train (no taxis)	

<i>Table 23</i>	<b>per diem for services provided in Klaipeda, Lithuania</b>	
<b>Place of origin</b> ↓	<i>Number of consecutive days on site</i>	
	<b>≤3 days</b>	<b>&gt;3 days but ≤1 month</b>
<b>Europe</b>	USD 142 + flight	USD 293
<b>International (other than above)</b>	USD 142 + flight	USD 146 + flight

<i>Table 24</i>	<b>per diem for services provided in Almaty, Kazakhstan</b>	
<b>Place of origin</b> ↓	<i>Number of consecutive days on site</i>	
	<b>≤3 days</b>	<b>&gt;3 days but ≤1 month</b>
<b>Europe</b>	USD 305 + flight	USD 340 + flight
<b>India</b>	USD 698	USD 576
<b>International (other than above)</b>	USD 317 + flight	USD 348 + flight

<i>Table 25</i>	<b>per diem for services provided in Kuala Lumpur, Malaysia</b>	
<b>Place of origin</b> ↓	<i>Number of consecutive days on site</i>	
	<b>≤ 3 days</b>	<b>&gt;3 days but ≤1 month</b>
<b>Europe</b>	USD 203 + flight	USD 625
<b>International (other than above)</b>	USD 203+ flight	USD 625

<i>Table 26</i>	<b>per diem for services provided in Mexico City, Mexico</b>	
<b>Place of origin</b> ↓	<i>Number of consecutive days on site</i>	
	<b>&gt;1 day but ≤1 month</b>	
<b>International</b>	USD 225 + flight or train (no taxis)	

<i>Table 27</i>		<b>per diem for services provided in Bergen Op Zoom, Netherlands</b>	
<b>Place of origin</b> ↓	<i>Number of consecutive days on site</i>		
	<b>≤3 days</b>	<b>&gt;3 days but ≤1 month</b>	
<b>Europe</b>	EUR 160 + flight	EUR 280	
<b>International (other than above)</b>	EUR 160 + flight	EUR 180 + flight	

<i>Table 28</i>		<b>per diem for services provided in Lisbon, Portugal</b>	
<b>Place of origin</b> ↓	<i>Number of consecutive days on site</i>		
	<b>≤3 days</b>	<b>&gt;3 days but ≤1 month</b>	
<b>Europe</b>	EUR 129 + flight	EUR 244	
<b>International (other than above)</b>	EUR 129 + flight	EUR 136 + flight	

<i>Table 29</i>		<b>per diem for services provided in Bucarest, Romania</b>	
<b>Place of origin</b> ↓	<i>Number of consecutive days on site</i>		
	<b>≤3 days</b>	<b>&gt;3 days but ≤1 month</b>	
<b>Europe</b>	USD 177 + flight	USD 305	
<b>International (other than above)</b>	USD 177 + flight	USD 197 + flight	

<i>Table 30</i>		<b>per diem for services provided in Sankt Petersburg/ Kuban, Russia</b>			
<b>Place of origin</b> ↓	<i>Number of consecutive days on site</i>				
	<b>Sankt Petersburg</b>		<b>Kuban</b>		
	<b>≤3 days</b>	<b>&gt;3 days but ≤1 month</b>	<b>≤3 days</b>	<b>&gt;3 days but ≤1 month</b>	
<b>Europe</b>	USD 188 + flight	USD 304	USD 382	USD 309	
<b>International (other than above)</b>	USD 188 + flight	USD 205 + flight	USD 157 + flight	USD 174 + flight	

<i>Table 31</i>		<b>per diem for services provided in Nis, Serbia</b>	
<b>Place of origin</b> ↓	<i>Number of consecutive days on site</i>		
	<b>≤3 days</b>	<b>&gt;3 days but ≤1 month</b>	
<b>Europe</b>	USD 184	USD 298	
<b>International (other than above)</b>	USD 184 + flight	USD 163 + flight	

<i>Table 32</i>	<b>per diem for services provided in Bratislava, Slovakia</b>	
<b>Place of origin</b> ↓	<i>Number of consecutive days on site</i>	
	<b>&gt;1 day but ≤1 month</b>	
<b>International</b>	USD 264 + flight or train (no taxis)	

<i>Table 33</i>	<b>per diem for services provided in Port Elizabeth, South Africa</b>	
<b>Place of origin</b> ↓	<i>Number of consecutive days on site</i>	
	<b>&gt;1 day but ≤1 month</b>	
<b>International</b>	USD 97 + Flight or train (no taxis)	

<i>Table 34</i>	<b>per diem for services provided in Yangsan City, South Korea</b>	
<b>Place of origin</b> ↓	<i>Number of consecutive days on site</i>	
	<b>≤3 days</b>	<b>&gt;3 days but ≤1 month</b>
<b>Europe</b>	USD 275 + flight	USD 710
<b>India</b>	USD 541	USD 462
<b>International (other than above)</b>	USD 275 + flight	USD 302 + flight

<i>Table 35</i>	<b>per diem for services provided in Taipei, Taiwan</b>	
<b>Place of origin</b> ↓	<i>Number of consecutive days on site</i>	
	<b>&gt;1 day but ≤1 month</b>	
<b>International</b>	USD 168+ flight or train (no taxis)	

<i>Table 36</i>	<b>per diem for services provided in London, United Kingdom</b>	
<b>Place of origin</b> ↓	<i>Number of consecutive days on site</i>	
	<b>&gt;1 day but ≤1 month</b>	
<b>International</b>	USD 360 + flight or train (no taxis)	

<i>Table 37</i>	<b>per diem for services provided in Izmir, Turkey</b>	
<b>Place of origin</b> ↓	<i>Number of consecutive days on site</i>	
	<b>≤3 days</b>	<b>&gt;3 days but ≤1 month</b>
<b>Europe</b>	USD 223 + flight	USD 393
<b>International (other than above)</b>	USD 223 + flight	USD 147 + flight

<i>Table 38</i>	<b>per diem for services provided in Kharkiv, Ukraine</b>		
<b>Place of origin</b> ↓	<i>Number of consecutive days on site</i>		
	<b>≤3 days</b>	<b>&gt;3 days but ≤1 month</b>	<b>&gt;1 month but ≤ 3 months</b>
<b>Europe</b>	USD 128 + flight (no taxis)	USD 324	USD 243
<b>International (other than above)</b>	USD 128 + flight (no taxis)	USD 135 + flight (no taxis)	USD 196 + flight

<i>Table 39</i>	<b>per diem for services provided in New York, USA</b>	
<b>Place of origin</b> ↓	<i>Number of consecutive days on site</i>	
	<b>&gt;1 day but ≤1 month</b>	
<b>International</b>	USD 352 + flight or train (no taxis)	