

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

Definitions and introduction

Term	Definition
Agreement:	means the agreement between the Client and the Supplier for the provision of services, which incorporates these supplier expense guidelines.
Client:	means the person purchasing services under the Agreement.
Supplier:	means the person providing services to the Client under the Agreement.
Supplier Personnel:	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

In providing the services, the Supplier shall comply with the supplier expense guidelines set out below:

	1. Class of travel:	Supplier Personnel shall be entitled to reimbursement of flight tickets in the classes shown in the table below:
Air Travel:	Flight time:	Class of travel
Air Travei:	Below 8 hours	Economy Class ("Premium Economy" (or equivalent) is <i>not</i> reimbursed)
	8 hours and over	Business Class

(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.) 2. Lowest Logical Airfare 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 USD 200 (economy class) or USD 1,000 (business class). 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. 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. 3. Early booking Supplier personnel must book early (no later than 14 days prior to the flight, unless the Client instructs otherwise). 4. Restricted tickets 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. 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. "First Class" may be used when travelling by train. **Train Travel:** Supplier Personnel shall use public transport where appropriate (e.g. airport train/bus shuttle services from an airport to the relevant local office). Where it makes good business sense (for example, if there is no train service), Public the following may be used: **Transport &** taxis or equivalent (e.g. car rental); and Taxis: 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). **Hotel Rooms** 1. Preferred hotels **Accommodation:** The Client has negotiated significant discounts with selected hotels and hotel chains ("Preferred Hotels").

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:

- use Preferred Hotels where possible;
- make hotel reservations in conjunction with the Client so as to obtain the discounted rates;
- if the hotel is fully reserved, select another from the Preferred Hotels list;
 and
- be aware of the special rebooking/cancellation deadlines and conditions.

2. Maximum hotel rates

Supplier Personnel must not exceed the cap for hotel daily rates set out in the table in Part 2 below.

The default city cap for cities not included in the table is **USD 250**, unless otherwise specified in local policy.

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.

3. Staying with relatives or friends

The Supplier will not be reimbursed for room rent incurred when Supplier Personnel stay overnight with relatives or friends.

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.

4. Fitness centres/pools etc.

Charges for access to fitness centres and pools while travelling are not reimbursable.

5. Laundry and Valet Services

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.

The Client will reimburse the reasonable costs of meals and beverages if incurred in accordance with the following guidelines:

- meals and beverages must relate to time spent on business trips in the provision of services for the Client;
- the cost of meals should be appropriate to the nature of the business trip and consistent with a normal, reasonably modest, standard of living;
- lavish and extravagant meal expenses will not be reimbursed and meal tips should be consistent with local custom;
- the consumption of alcoholic beverages with meals and at other times must be reasonable and limited; and
- 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.

Telephone calls while travelling:

Meals:

The Client shall not reimburse any expense for telephone calls.

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

City	Country	Cap (USD)
Adelaide	Australia	200
Algiers	Algeria	250
Almaty	Kazakhstan	150
Amman	Jordan	300
Ankara	Turkey	100
Antwerp	Belgium	200
Astana	Kazakhstan	100
Athens	Greece	300
Barueri	Brazil	150
Beijing	China	250
Beirut	Lebanon	300
Belgrade	Serbia	150
Belo Horizonte	Brazil	100
Bergen Op Zoom	Netherlands	150
Berlin	Germany	250
Bogota	Colombia	150
Bologna	Italy	200
Brasilia	Brazil	100
Bratislava	Slovakia	150
Brisbane	Australia	250
Brussels	Belgium	300
Bucharest	Romania	200
Budapest	Hungary	200
Buenos Aires	Argentina	300
Burswood	Australia	200
Busan	Korea, Republic of	250
Cairo	Egypt	250
Calgary	Canada	150
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	300
Ekaterinburg	Russian Federation	150
Florence	Italy	250
Geneva	Switzerland	250

City	Country	Cap (USD)
Genoa	Italy	150
Guadalajara	Mexico	150
Hamburg	Germany	200
Ho Chi Minh City	Vietnam	300
Hong Kong	Hong Kong	350
Irkutsk	Russian Federation	100
Istanbul	Turkey	150
Izmir	Turkey	200
Jakarta	Indonesia	250
Johannesburg	South Africa	150
Karachi	Pakistan	200
Khabarovsk	Russian Federation	100
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	400
Madrid	Spain	250
Manila	Philippines	200
Medellin	Colombia	150
Melbourne	Australia	250
Mexico City	Mexico	300
Milan	Italy	250
Monterrey	Mexico	150
Moscow	Russian Federation	250
Mumbai	India	200
Munich	Germany	200
Neuchatel	Switzerland	300
New Delhi	India	250
New York	United States	400

City	Country	Cap (USD)
Nizhny Novgorod	Russian Federation	100
Novosibirsk	Russian Federation	150
Paris	France	300
Perth	Australia	250
Petaling Jaya	Malaysia	150
Porto Alegre	Brazil	150
Prague	Czech Republic	250
Pristina	Serbia	150
Pyatigorsk	Russian Federation	100
Quebec	Canada	200
Rio De Janeiro	Brazil	100
Riyadh	Saudi Arabia	300
Rome	Italy	250
Rostov-on-don	Russian Federation	100
Samara	Russian Federation	150
San Francisco	United States	400
San Jose	Costa Rica	250
Santa Cruz Do Sul	Brazil	100
Santo Domingo	Dominican Republic	250
Sao Paulo	Brazil	150
Sarajevo	Bosnia and Herzegovina	150
Saratov	Russian Federation	100
Seoul	Korea, Republic Of	300
Shanghai	China	200
Singapore	Singapore	350
Skopje	Macedonia	200

City	Country	Cap (USD)
Sofia	Bulgaria	150
St Petersburg	Russian Federation	150
Stockholm	Sweden	250
Surabaya	Indonesia	150
Sydney	Australia	250
Taipei City	Taiwan	300
Tampico	Mexico	100
Tbilisi	Georgia	200
Tel Aviv	Israel	350
Tirana	Albania	150
Tokyo	Japan	350
Toronto	Canada	250
Tyumen	Russian Federation	100
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	200
Zurich	Switzerland	350
Default (if city is not listed above)	Worldwide	250

Part 3: Standard expense tables

(a) Offices covered:

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

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

(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 conse	cutive days on site	
U U	≤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 + CHF 403		CHF 345	CHF 260
Eastern Europe Middle East	CHF 290 + 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			
U U	≤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

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

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

Table 5	per diem for services provided in Manila, Philippines			
Place of origin	Number of consecutive days on site			
	≤3 days	>3 days but ≤1 month	>1 month but ≤3 months	>3 months
Manila ≤ 70 km	None	None	None	None
Other Philippines	USD 150 + flight	USD 150	USD 125	USD 100
International	USD 15	50 + flight	USD 200	USD 150

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

EU + Canary Islands	EUR 215 + flight	EUR 275	EUR 245	EUR 210
EEMA	EUR 215 + flight	EUR 350	EUR 300	EUR 245
International (other than above)	EUR 215 -	+ flight	EUR 350	EUR 300

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

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

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

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

Table 11	per diem for services provided in Toronto / Quebec City, Canada			
	Number of consecutive days on site Toronto Quebec City		9	
Place of origin			Quebec City	
	≤3 days	>3 days but ≤1 month	≤3 days	>3 days but ≤1 month
Europe	USD 223 + flight	USD 240 + flight	USD 200 + flight	USD 219 + flight

International (other than above) USD 223 + flight	USD 240 +	USD 200 +	USD 219 +
	flight	flight	flight

Table 12	per diem for services provided in Medellin and Bogota, Colombia	
Place of origin	Number of consecutive days on site	
1 tace of origin	Bogota	Medellin
	>1 day but ≤1 month	>1 day but ≤1 month
International	USD 165+ flight or train (no taxis)	USD 120 + flight or train (no taxis)

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Table 30	per diem for services provided in Sankt Petersburg/ Kuban, Russia			
	Number of consecutiv		ıtive days on site	?
Place of origin	Sankt P	etersburg	K	uban
	≤3 days	>3 days but ≤1 month	≤3 days	>3 days but ≤1 month
Europe	USD 188 + flight	USD 304	USD 382	USD 309
International (other than above)	USD 188 + flight	USD 205 + flight	USD 157 + flight	USD 174 + flight

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

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

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

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

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

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

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

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

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