



Supplier expense guidelines 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 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:

Air Travel:	Class of travel: Supplier Personnel shall be entitled to reimbursement of flight tickets in the classes shown in the table below:	
	Flight Time: (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.)	Class of travel
	Below 5 hours	Economy Class
	5 hours and over	Business Class

	<p>Every effort must be made to achieve the lowest cost ticket with preferred carriers (as the Client shall communicate to the Supplier), (“Preferred Carriers”) or low cost carriers (such as: easyJet, wizzair, and Jet2), (“Low Cost Carriers”). This will include:</p> <ul style="list-style-type: none"> • flying on both outward and inward flights with the same company; • early booking (no less than 14 days prior to the flight, unless the Client requests otherwise); • being flexible with take off times, while not disrupting the business need; and • restricted tickets with Preferred Carriers or Low Cost Carriers may be the best cost option. If this is the case, they must be used where ever possible, especially where the dates/times are almost certain. This will be the case for many business trips. <p>Low Cost Carriers can be booked under the following conditions:</p> <ul style="list-style-type: none"> • the Low Cost Carrier has a direct flight whereas the Preferred Carrier does not; • the destination is not serviced by a Preferred Carrier; • the Preferred Carrier offers only limited fare options in comparison to the Low Cost Carrier, bearing in mind the restrictions linked to the fare level selected; or • the total cost of the journey (time and money) does not exceed the fare levels set by Preferred Carriers. <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.</p> <p>The Client will only reimburse amounts actually paid by the Supplier Personnel. Any refund received by Supplier Personnel for down grading, re-routing or any other reason must be returned to the Client.</p>
Train Travel:	“First Class” may be used when travelling by train.
Public Transport & Taxis:	<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"> • taxis or equivalent (e.g. car rental); and • 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).
Accommodation:	<p>Hotel Rooms</p> <p>The Client has negotiated significant discounts with selected hotels and hotel chains (“Preferred Hotels”). The Preferred Hotels offer adequate locations near the Client’s (or its affiliates’) offices/plants and a high level services, quality and safety.</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"> • 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. <p>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>Charges for access to fitness centres and pools while travelling are not reimbursable.</p> <p>Laundry and Valet Services</p> <p>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>
Meals:	<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"> • 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:	<p>The Client shall not reimburse any expense for telephone calls.</p>

Part 2: 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	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	Bucarest, 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
Aspropyrigo, 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”.*

<i>Table 1</i>	per diem for services provided in Lausanne/Neuchâtel, Switzerland			
Place of origin ↓	<i>Number of consecutive days on site</i>			
	≤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

<i>Table 2</i>	per diem for services provided in Kraków, Poland			
Place of origin ↓	<i>Number of consecutive days on site</i>			
	≤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>	per diem for services provided in Buenos Aires, Argentina			
Place of origin ↓	<i>Number of consecutive days on site</i>			
	≤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

<i>Table 4</i>	per diem for services provided in Jakarta/Surabaya, Indonesia			
Place of origin ↓	<i>Number of consecutive days on site</i>			
	≤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

<i>Table 5</i>	per diem for services provided in Manila, Philippines			
Place of origin ↓	<i>Number of consecutive days on site</i>			
	≤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 150 + flight		USD 200	USD 150

<i>Table 6</i>	per diem for services provided in Madrid, Spain			
Place of origin ↓	<i>Number of consecutive days on site</i>			
	≤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

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

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

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

<i>Table 10</i>	per diem for services provided in Sofia, Bulgaria		
Place of origin ↓	<i>Number of consecutive days on site</i>		
		≤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)	

<i>Table 11</i>	per diem for services provided in Toronto / Quebec City, Canada				
Place of origin ↓	<i>Number of consecutive days on site</i>				
		<i>Toronto</i>		<i>Quebec City</i>	
		≤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 + flight	USD 200 + flight	USD 219 + flight	

<i>Table 12</i>	per diem for services provided in Medellin and Bogota, Colombia	
Place of origin ↓	<i>Number of consecutive days on site</i>	
	<i>Bogota</i>	<i>Medellin</i>
	>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)

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

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

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

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

<i>Table 17</i>	per diem for services provided in Kutná Hora, Czech Republic	
Place of origin ↓	<i>Number of consecutive days on site</i>	
	≤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

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

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

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

<i>Table 21</i>	per diem for services provided in Bologna, Italy	
Place of origin ↓	<i>Number of consecutive days on site</i>	
	≤ 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)

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

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

<i>Table 24</i>	per diem for services provided in Almaty, Kazakhstan	
Place of origin ↓	<i>Number of consecutive days on site</i>	
	≤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

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

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

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

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

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

<i>Table 30</i>	per diem for services provided in Sankt Petersburg/ Kuban, Russia			
Place of origin ↓	<i>Number of consecutive days on site</i>			
	<i>Sankt Petersburg</i>		<i>Kuban</i>	
	≤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

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

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

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

<i>Table 34</i>		per diem for services provided in Yangsan City, South Korea	
Place of origin ↓	<i>Number of consecutive days on site</i>		
	≤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	

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

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

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

<i>Table 38</i>		per diem for services provided in Kharkiv, Ukraine		
Place of origin ↓	<i>Number of consecutive days on site</i>			
	≤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	

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