



Global
Green Growth
Institute

Travel Expense Policy

April 9, 2012

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This policy shall enter into effect as of APR 9, 2012

1. OVERVIEW

1.1 Objective

A Mission trip is fundamental to performing the official functions of GGGI and achieving its mission. However, GGGI shall seek to balance the time of GGGI employees devoted to mission trips and personal or family circumstances.

GGGI's policy strives for the appropriate balance between the following goals:

- Ensure our policies and tools support employees in performing at their best in the office and while traveling on business.
- Mitigate the impact of travel on our employees, and support them in integrating and managing their work and personal lives.
- Ensure that our policies are appropriate relative to the sectors in which we work, including grantees, other international Organizations, and nonprofit organizations.

1.2 General Guidelines

Where indicated, pre-approval of expenses is required. Failure to obtain pre-approval by the appropriate approver may result in expenses not being reimbursed, becoming the personal liability of the employee.

- GGGI will reimburse reasonable business-related out-of-pocket expenses incurred by employees.
- GGGI will not reimburse expenses extending beyond what is required for business purposes.
- In order to ensure compliance with the local tax regulations, we must ensure that qualified “business related deductions” such as travel related expenses are “ordinary and necessary” and directly related to or associated” with the active conduct of business.
- This policy is intended to assist in determining reimbursable expenses. For items including, but not limited to, unusual expenses, interpretation and situations not specified in this policy, please contact your expense approver prior to incurring expenses, or such expenses not be reimbursed.
- Submit expenses on timely basis. Expenses over 60 days old may require detailed explanation.
- All outstanding claims for expenses should be submitted as soon as possible, but no later than four weeks after the employee's termination date. Claims for expenses submitted more than four weeks after the employee's termination date may not be reimbursed.
- Policy exceptions are subject to final approval by the Chief Administrative Officer.

2. Definition

- 2.1 Any Employee traveling on duty on behalf of the Organization under a travel order outside the duty station to a domestic or international destination shall be entitled to reimbursement of travel expenditures incurred for this purpose (hereinafter referred to as “mission(s)”), unless the expenses actually occurred are reimbursed by a Government or by any other authority, or if such expenses can be met by virtue of a right acquired by the appointment.
- 2.2 For the purposes of this article, the term “travel expenditures” means “travel expenses, work expenses, accommodation expenses and meal expenses” for GGGI Employees and non-GGGI Employee defined in *Rule 11.1* in this Article during the period of a mission.
- 2.3 All Employees undertaking mission trip shall strictly abide by this policy and conduct themselves in a manner appropriate to their status.

3. Mission Travel Request

- 3.1 Mission trip is undertaken only with approval of the relevant Director in charge. Any Employee expected to take a mission shall submit a MissionRequest for approval to the Director concerned. In exceptional cases, Employees may be authorized to travel on oral orders, but such oral authorization shall require written confirmation. The Employee shall be responsible for ascertaining that he or she has the proper authorization before commencing travel.
- 3.2 Mission Request shall contain information of the travelling person, location, duration, purpose, itinerary, and calculation of total expenses.

4. Mission Travel Report

- 4.1 The Employee returned from a mission shall submit, within seven (7) calendar days of completion of the journey:
 - (i) a mission report;
 - (ii) the counterfoils of the tickets used (e.g. boarding pass) showing that the authorized journey has been made;
 - (iii) accommodation receipts or equivalent supporting voucher for the proof of stay; and
 - (iv) Purchase Approval Forms with receipts where additional reimbursement is necessary as set forth in this Article.

5. Calculation of Travel Expenditures

- 5.1 Travel expenditures shall be calculated based on the customary direct route and usual mode of transport, taking into account cost-effectiveness, safety, time and convenience for the Employee concerned. Travel expenditures may, however, be calculated based on the actual route, provided that it is difficult to calculate the expenditures based on the customary direct route and usual mode of transport due to various unavoidable factors such as the nature of a task, budgetary circumstances or force of nature.

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- 5.2 Travel expenditures shall be deemed to cover all the expenses liable to be incurred by an Employee traveling on duty, except expenses of the nature mentioned hereunder, for which additional reimbursement may be claimed;
- (i) Postal, telegraphic, internet and long-distance telephone expenses incurred for official purpose. (Refer to GGGI Telecommunication Policy)
 - (ii) Exceptional and unforeseen expenses incurred under force majeure in the interest of the Organization and resulting in disbursement out of reasonable proportion to the allowance provided.
- 5.3 Transportation or additional stopover costs to locations Employee may wish to visit for personal reasons in conjunction with a mission are at the expense of the Employee concerned.

6. Accommodation Expenses

- 6.1 Accommodation expenses shall be calculated based on the number of nights of lodging during the period of mission.
- 6.2 Accommodation expenses shall not be provided by the Organization while on airplane, overnight ship or train journey; or for number of nights the accommodation is provided by the Government, conference/workshop/meeting host Organization, any other authorities or other official sources.

7. Terminal Allowance

- 7.1 For all official travel, terminal allowance of up to USD 70.00 shall be reimbursed per Mission country (per cities where applicable) in addition to the Daily Allowance regardless of the destination upon submission of the relevant receipts. In any case where taxi receipts are not issued, signed written explanation shall be sufficient for reimbursements. Terminal expenses shall be deemed to cover all expenditures for transportation and incidental change between the airport and other point of arrival or departure.

8. International Mission trips

- 8.1 Wherever possible, the air ticket issued shall be at a price less than the full economy/business/first class fare for the customary direct route. The Organization shall bear the cost of any fare increase resulting from a change in travel dates, duly justified by the official and on grounds duly approved by the Director concerned.
- 8.2 Business class may be authorized for International flights more than seven (7) hours actual airtime.
For any more than two mission trips within thirty (30) day period, from the second mission trip for flights over five (5) hours, business class may be authorized.(Senior Program Managers only).
- 8.3 Changes to approved itineraries may require re-approval, please submit and process changes by updating the existing request form.

 **International Air travel classification**

Staff Category	Airline class
Chairman of the Board of Directors	First class
Members of the Board of Directors	First class/Business Class
ED/DED/Directors	Business Class
Senior Program Managers (Senior Fellows)	Business class for flights over 7 hours AND Business class for two or more Mission trips within 30day period for flights over 5 hours (from second trip)
Program Managers Program Officers Intern/ PA	Economy class

9. Daily Subsistence Allowance (DSA)

- 9.1 Any Employee on an international Mission shall receive work and meal expenses (collectively referred to as “Daily subsistence Allowance”) in accordance with the rates based on the location as set out in Annex I. For Mission destination not covered by Annex I, the mid-rate between highest and lowest rates for the destination concerned shall be applicable.
- 9.2 The full rate of Daily Allowance shall be paid from the first day at the Mission destination, until the day before Employee’s return trip.
- 9.3 The Daily Allowance shall not be paid for the day of return, or for the time spent travelling back to duty station. However, when the Employee’s return flight is scheduled to depart after four o’clock on the afternoon (4:00pm), the applicable daily allowance will be paid in full.

10. Domestic Mission Trips

- 10.1 The total amount of travel expenditures granted to Employees on a domestic mission trip shall be calculated in accordance with Annex II and be paid to the Employee in a fixed amount prior to departure.
- 10.2 When an Employee’s car is used for domestic business trips, Employee shall be entitled to travel expenses tantamount to those of bus or train calculated in accordance with the table below. Employee shall be responsible for making arrangements regarding insurance and may not claim against the Institute in respect of any damage caused to their vehicles.

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- 10.3 Domestic airfares may be reimbursed, if using airplanes is unavoidable due to the urgency of a task or distance to the destination.
- 10.4 Travel expenditures for a domestic business trip within forty (40) kilometers or within a place to which the round trip can be made in one (1) day shall be calculated excluding accommodation expenses, unless an overnight stay is unavoidable due to the nature of a task.
- 10.5 Travel expenditures for a domestic business trip within twelve (12) kilometers in the vicinity of the workplace shall be calculated on the basis of actual costs.

 **Domestic travel classification (Daily Allowances in KRW)**

Staff Category	Mode of Transportation				Work & Meal Expenses	Lodging Expenses
	Rail	Air	Ship	Car		
Chairman of the Board of Directors	Special class	1 st class	1 st class	Actual Amount	Actual Expense	Actual Expense
Members of the Board of Directors ED, DED, CAO, CFO, Directors	Special class	Business class	2nd class		45,000	Actual Expense
Managers (SPM, PM)	Standard class	Economy class	3rd class		40,000	Actual Expense
Staff (PO, PA, Intern)	Standard class	Economy class	3rd class		40,000	Actual Expense

11. Limitation of Travel Expenditures

- 11.1 The Chief Administrative Officer/Chief Finance Officer may make an increase of up to ten (10) percent of the total amount of travel expenditures granted to staff members, if they will be on an international business trip for longer than fifteen (15) days.

12. Payment and Reimbursement of Travel Expenditures

- 12.1 Daily Allowance shall be paid to the Employee in a fixed amount before his/her departure on a Mission trip.
- 12.2 The cost of air, train and ship tickets shall be remitted directly to the operating company or travel agency, unless purchase at site is unavoidable due to force of nature, nature of a task, or unexpected circumstances.
- 12.3 Accommodation expenses shall in principle be paid to the accommodation or to the travel agency. When accommodation expenses are paid by corporate cards, the Employee shall retain the receipts and submit to the Finance Department via established procedure at the time. If the accommodations expenses are paid from the Employee's own expense, he/she shall request for reimbursement according to correct procedures for reimbursement at the time.
- 12.4 The Organization shall insure all Employees against personal property losses and illness or accident while on Mission trip.
- 12.5 Provided that the period of the mission is extended or reduced due to unavoidable reasons, the travel expenditures for the extended/reduced period may be reimbursed to the Employee or be returned to the Organization after the mission and upon a report to the relevant Director and the Chief Finance Officer.
- 12.6 Reimbursement of travel expenditures incurred during the extended period of the Mission trip shall be made on the basis of credit card receipts evidencing payment of travel expenditures. In exceptional cases, however, the credit card receipts may be replaced by other documents evidencing payment of travel expenditures.

13. Travel Expenditures for Non-GGGI Personnel

- 13.1 Travel expenditures for non-standing Directors, external advisors, secondees and any non-GGGI personnel invited by GGGI to go on a mission shall be paid partly or fully by GGGI in accordance with Annex I, provided that they have been paid partly or not been paid by their employing Organizations. In case that they have been fully paid by their employing Organizations, travel expenditures shall not be provided by GGGI.

13.2 In case that the person does not have a designated job position in the Organization, calculation of travel expenditure shall be based on the interpretation of his position at current employer to GGGI system, authorized by the relevant director and the Chief Administrative Officer.

14. Travel Expenditures for a Staff Member on Leave or Retired

14.1 When an Employee who is on leave or has retired is requested by the Organization to go on a mission for the Organization's operations, travel expenditures of the mission shall be calculated on the basis of his/her current or previous position at the Organization.

15. Miscellaneous Reimbursable Expenses

15.1 Employees are urged to exercise at all times the same care in incurring reimbursable expenses that a prudent person would exercise in travelling at his/her own expense.

15.2 In addition to expenses covered by the travel expenses, the Organization may reimburse for other legitimate and reasonable expenses that they incur. The Employee shall submit the required supporting documents and receipts for the miscellaneous expenses set out below;

- (i) Vaccination required or recommended for the country of destination;
- (ii) Visas required for the country of destination;
- (iii) Travel insurance expenses;
- (iv) Excess luggage for the transport of documents or equipment required for official purposes.
- (v) Photocopying and reproduction of official documents;
- (vi) Excess luggage for personal items in case of travel over extended periods of time;
- (vii) Significant foreign currency commissions;
- (viii) Such other item of expenditure which is directly related to the mission.

ANNEX I Travel Per Diem Rates

➤ **Travel Per Diem Rates – Effective from Apr 09, 2012(USD)**

Country Code	Country	2012
AF	Afghanistan	85.00
AL	Albania	105.00
DZ	Algeria	144.00
AO	Angola	118.00
AR	Argentina	101.00
AM	Armenia	86.00
AW	Aruba	113.00
AU	Australia	164.00
AT	Austria	176.00
BH	Bahrain	117.00
BD	Bangladeshi	76.00
BB	Barbados	109.00
BE	Belgium	175.00
BM	Bermuda	170.00
BT	Bhutan	42.00
BO	Bolivia	55.00
BR	Brazil	102.00
BG	Bulgaria	58.00
BI	Burundi	81.00
KH	Cambodia	92.00
CM	Cameroon	120.00
CA	Canada	146.00
CL	Chile	88.00
CN	China	133.00
CO	Colombia	86.00
CR	Costa Rica	96.00
HR	Croatia	115.00
CU	Cuba	79.00
CY	Cyprus	134.00
DK	Denmark	157.00
EC	Ecuador	89.00
EG	Egypt	94.00
EE	Estonia	120.00

➤ **Travel Per Diem Rates**

Country Code	Country	2012
ET	Ethiopia	83.00
FJ	Fiji	89.00
FI	Finland	129.00
FR	France	159.00
GM	Gambia	88.00
DE	Germany	161.00
GH	Ghana	81.00
GR	Greece	157.00
GT	Guatemala	92.00
HN	Honduras	72.00
HK	Hong Kong	144.00
HU	Hungary	115.00
IN	India	109.00
ID	Indonesia	95.00
IR	Iran	126.00
IE	Ireland	157.00
IL	Israel	123.00
IT	Italy	177.00
JM	Jamaica	84.00
JP	Japan	218.00
KZ	Kazakhstan	130.00
KE	Kenya	95.00
LA	Laos	111.00
LU	Luxembourg	118.00
MO	Macau	108.00
MK	Macedonia	89.00
MG	Madagascar	92.00
MY	Malaysia	78.00
MX	Mexico	111.00
MN	Mongolia	65.00
MZ	Mozambique	97.00
NP	Nepal	68.00
NL	Netherlands	166.00
NZ	New Zealand	124.00

➤ **Travel Per Diem Rates**

Country Code	Country	2012
NG	Nigeria	116.00
NO	Norway	153.00
OM	Oman	143.00
PK	Pakistan	62.00
PE	Peru	97.00
PH	Philippines	90.00
PL	Poland	101.00
PT	Portugal	117.00
QA	Qatar	111.00
RO	Romania	126.00
RU	Russian Fed.	105.00
KGL	Rwanda	71.00
SA	Saudi Arabia	104.00
SG	Singapore	162.00
SK	Slovakia	108.00
ZA	South Africa	109.00
KR	South Korea	129.00
ES	Spain	166.00
LK	Sri Lanka	81.00
CH	Switzerland	203.00
TW	Taiwan	140.00
TH	Thailand	89.00
TN	Tunisia	94.00
TR	Turkey	83.00
GB	United Kingdom	128.00
US	USA	115.00
AE	United Arab. Emir	145.00
UZ	Uzbekistan	61.00
VN	Vietnam	72.00