HR DEPARTMENT		REVISION 00	DATE EFFECTIVE 12 July	PROCEDURE No. HR-016
OVERSEAS TRAVEL & LIVING EXPENSE ALLOWANCE			WRITTEN BY	APPROVED BY

1. OBJECTIVE

The company fully supports any overseas travel which will benefit both the company and employees themselves in terms of business development, and development. Therefore, this policy is to provide general guidelines and to formulate standard procedures for all staff traveling overseas.

2. DEFINITION

2.1 Overseas Travel: includes business assignments, training, seminars, and business conferences.

2.2 Living Expenses: includes meals, personal ground transportation, telephone, postage and courier services.

2.3 Accommodation: includes staying in hotel, training center, or other provided living facilities.

3. ADMINISTRATION

3.1 It is the joint responsibility of Accounting and Human Resources Department for the interpretation and implementation of this policy.
3.2 Direct supervisor is responsible for informing his/her staff in advance regarding the types of expense reimbursable and limits of dollar amount on any trip.
3.3 It is the responsibility of the staff while on overseas travel to achieve trip objectives at a minimal cost and at the same time maintain standard of living.
3.4 An Overseas travel form must be authorized by General Manager prior to travel arrangement is made.
3.5 An Overseas Travel Requisition must be submitted to Executive Secretary for proper arrangement on air ticket and accommodation, (if required).

4. TRANSPORTATION

The following classes of transportation and amount of allowances are considered and based on the important of assignments, the appropriateness to traveling staff, and the effectiveness of staff to carry out the assignment when arrive destination. When an up-grade of class of transportation is required, such request must be concurred by concerning director, and must be approved by General Manager.

4.1 Transportation

4.1.1 Air Transportation

Classifications of Staff	Airfares	
	Exceed 6 hrs (one way most direct flight)	Less than 6 hrs. (one way most direct flight)
Executive Committee	Business	Business
Management Staff (JG 8-10)	Business	Economy
Other Staff	Economy	Economy

4.1.2 Preferred Travel Agency. All ticketing will be made through the following Travel Agencies only.

a) Global Holiday Service
b) Service

4.1.3 Ground and Local Transportation

The company will reimburse employee for actual ground and local transportation between home/hotel and airport or one place to another, which incurred on behalf of company business. Ground and local transportation includes bus, taxi, Limousine, hotel or rented car, ship and plane receipt (if any) should be kept for reimbursement.

4.2 Daily Living Expenses Allowance (Per diem)

4.2.1 Per diem Allowance for Business Travel

Actual daily living expenses, including meal and business related expenses, will be reimbursed upon receipt (if any) or expense report which must be approved by concerning Director, or General Manager.

When Overseas travel covers period of more than 30 calendar days, a lump sum living expense allowance is applied instead of actual daily living expenses reimbursement.

** The Human Resources Department and the General Manager will consider the amount of lump sum pay on destined country's cost of living on case-by-case basis.

4.2.2 Calculation of living Expenses Allowance.

The number of days employee entitled for daily allowances will be calculated by the difference of the calendar days from which he/she starts and ends his/her trip at the originating work place.

5. ACCOMMODATION AND OTHER EXPENSES

5.1 Accommodation

The traveling staff will be reimbursed the actual expenses on accommodation/lodging, which provided or arranged by the company.

If an employee prefers to arrange accommodation for him/herself, approval from Human Resources Manager is required.

5.2 Laundry Expenses

The employees are entitled to one (1) laundry expense for every four (4) days overseas stay. The company will reimburse him/her the laundry expense only when original receipt is attached to the request.

5.3 Other Expenses

The company will reimburse an employee other expenses that proved to be business related and deemed appropriated. A support document or receipt must be attached to the request for reimbursement.