
OPERATING POLICIES AND PROCEDURES

Travel and Expense Reimbursement Policy and Procedures

Effective: 1 November 2018

Contents

1. Policy Statement	1
2. General Information	1
3. Authorisation of Expense Claims.....	2
4. Expense Reimbursement	2
5. General Travel Information	2
6. Business Related Food and Drink	3
7. Telephone Usage.....	4
8. Car Mileage Rates within the United Kingdom	4
9. Car Parking Charges	4
10. Flights.....	5
11. Hotels.....	5
12. Personal Incidental Expenses	6
13. Visa Requirements	6
14. Foreign Exchange Rates	6
15. Non-Reimbursable Expenses	7
Appendix A. Copy of Expense Claim Form	8
Appendix B. Frequently Asked Questions.....	10
Appendix C. Schedule of Hotel Rates	13
Appendix D. Glossary	19

1. Policy Statement

- 1.1 All PIDG Participants (excluding any third-party manager or developer or other main service provider for a PIDG Company) shall be required to adopt, as a minimum this travel and expense reimbursement policy and procedures.
- 1.2 This policy sets out [name of PIDG Company] (the “Company”)’s policy and procedures regarding the Company’s policy on travel and the reimbursement of expenses incurred by [employees and] Directors during the performance of their duties as [employees and] Directors.
- 1.3 This policy is intended to facilitate prompt reimbursement of reasonable and appropriate business expenditure incurred directly by a[n employee or] Director of the Company and that reimbursement will be made directly to the [employee’s or] Director’s personal bank account.
- 1.4 It is the employee’s or Director’s responsibility to ensure that travel and expenditure is both reasonable and necessary for the conduct of the Company’s business and complies with the provisions of this policy. All expenses must be modest, measured, defensible and clearly linked to the business operations of the Company, having regard to PIDG’s pro-poor mission and the nature of our public accountability.
- 1.5 Employees and Directors should familiarise themselves with this policy prior to incurring expenditure.
- 1.6 The submission of an expense claim containing fraudulent data will constitute gross misconduct.

2. General Information

- 2.1 It is the responsibility of each employee and Director to ensure that their claim is in accordance with this policy and that the correct procedures have been followed.
- 2.2 Expense claims should be made on the Company’s official expense claim form in accordance with the instructions set out in this policy. See Appendix A for a copy of the Company’s official expense claim form.

Every expense claim form must be fully completed to ensure the inclusion of sufficient information to justify the expense. This must include the classification of expense, the date of when the expense was incurred, the location of where the expense was incurred, the reason why the expense was incurred and justification for the class of travel if applicable. The currency in which the expense was incurred should be detailed, and as applicable the exchange rate and any transaction fee at which the expense was incurred must be detailed. All journeys must state the journey start and end location. Each expense claim will be given a unique reference number to establish an audit trail.

- 2.3 Where multiple expenses are detailed on one receipt (e.g. a hotel bill that covers accommodation and food as separate line items), the claim must detail each classification of expense separately. Details of classifications of expense are contained within Appendix A.
- 2.4 Detailed receipts must be provided for all items of expenditure.

- 2.5 Self-certification can only be used if exceptional circumstances exist which have been fully supported with appropriate evidence and have been independently agreed in line with the Authorisation Instructions noted in Section 3. This agreement of the exceptional circumstances should be documented and provided with the expense claim form.
- 2.6 Self-certification is not permitted for individual items of a value exceeding USD 50.
- 2.7 The employee or Director must ensure that the claim form is correctly completed before submitting it for authorisation. If a claim form is incorrectly completed and/or the relevant supporting documents are not attached, the form will be returned to the claimant.
- 2.8 Expense claims should be submitted to the Finance team.

3. Authorisation of Expense Claims

- 3.1 For employees, either the Company's head of Finance, the Company's COO or a member of the PIDG ExCo must check and counter-sign the claim before payment is authorised.
- 3.2 For Directors, either the PIDG CFO, the Chair of the Company Board, the Chair of the PIDG Board or the Chair of the PIDG Audit Committee must check and counter-sign the claim before payment is authorised.
- 3.3 For the Chair of the Company Board, either PIDG CFO, the Chair of the PIDG Board or the Chair of the PIDG Audit Committee must check and counter-sign the claim before payment is authorised.
- 3.4 If the claim is not in accordance with this policy or receipts/supporting documents are not attached the form must not be authorised. In such instances, the employee or Director must be asked to explain why the claim is not in accordance with the policy and why receipts/supporting documents are not available.

4. Expense Reimbursement

- 4.1 Employees and Directors should make copies of all expense claim forms and retain receipts before submitting them, and retain these copies for future reference. Expense claims can be submitted by e-mail using scanned copies of receipts. If flights are not booked through [insert name of the Company's travel agent/preferred supplier], boarding pass stubs must be submitted with evidence of flights taken along with proof of payment for this flight.
- 4.2 It is recommended that expenses claim forms are submitted monthly, if possible.
- 4.3 Expense claims which have been submitted after 3 months from the date they are incurred will not be reimbursed unless an exceptional circumstance has arisen which is approved by the Chair of the Company Board as sufficient to alleviate this deadline.

5. General Travel Information

- 5.1 All travel (airfare, lodging and ground transportation) should typically be booked through {Insert name of the company travel agent / preferred supplier}. However, if an employee or

Director can obtain the same travel at a cheaper cost through an alternative provider (including directly with the airline/transport operator), then the travel may be booked through the alternative provider. In such cases, evidence of the comparative costs of the two fares must be presented for pre-approval to a member of the PIDG ExCo.

- 5.2 When travelling employees or Directors should use the most cost-effective, safe and secure mode of ground transportation.
- 5.3 When travelling by rail, personnel are permitted to travel in first class where the journey time exceeds two hours.
- 5.4 For the purpose of travel paid for using a pay-as-you-go SmartCard (e.g. Oyster card, Gautrain card etc.), claims must be supported by a journey log (where available from the SmartCard provider) with relevant journeys highlighted.
- 5.5 Public transport should be used where available and safe to do so; although taxis can be used if it is impractical or not viable to use public transport. The rationale for using a taxi must be noted on the claim form for review and approval.
- 5.6 Vehicles should only be rented for business purposes where it is cost effective and when public transportation and taxis are impractical, more expensive or not available.
- 5.7 In exceptional circumstances where an employee or Director, working from their normal place of work, finishes work later than normal and after 9pm, and public transport is not available for the entirety of the journey, or is available but with an extended duration of travel, or is deemed to be unsafe, it is permissible to use, and claim the cost of, a taxi for the employee or Director's homeward journey. The rationale for using a taxi must be noted on the claim form for review and approval.

6. Business Related Food and Drink

- 6.1 The Company will reimburse business food and drink costs in accordance with the terms of this policy, capped at USD 20 for breakfast (where not already covered by a hotel room rate), USD 30 for lunch and USD 65 for an evening meal per employee or Director per night. These are maximums and it is not expected that staff will incur these amounts on a regular basis.
- 6.2 Where business meals are provided for third parties and Directors are present, authorising staff should ensure the primary purpose of the event is the hosting of the third party(s). If this is the case, the level of the expenditure per head should be appropriate and not typically exceed USD 30 for lunch and USD 65 for an evening meal. Claims above this level must be authorised by a member of the PIDG Executive as soon as practicable after the event.
- 6.3 Expense claims for business hospitality must include the names of those present, the names of their employers and identify the reasons for such hospitality, plus any related costs (e.g. taxis). Wherever possible, prior approval for entertaining third parties should be sought from a member of the PIDG Exco or the Chair of the Company Board. In the case of the Chair of the Company Board being involved in the entertainment, approval should be sought from either the PIDG CFO, the Chair of the PIDG Board or the Chair of the PIDG Audit Committee).
- 6.4 The Company suggests that gratuity of between 10% and 15% is reasonable and will reimburse for gratuity associated with business related food and drink, up to 15% of the value of the bill.

6.5 Where food and refreshments are required during Executive or Board Meetings, expenditure should be reasonable and approved by a member of PIDG ExCo, or a Company/PIDG Director.

7. Telephone Usage

7.1 The Company will reimburse the cost of the following business-related calls (whether domestic, international, or made whilst overseas/roaming), provided appropriate documentation is submitted with the claim:

- Calls made from an employee or Director's home (excluding any line rental fees);
- Calls made from an employee or Director's personal mobile phone (excluding line rental fees, except that an employee may seek reimbursement of line rental fees up to a maximum of [insert figure] for the use of bundled airtime (or equivalent) and where the Company has not provided the employee with a Company mobile phone); and
- Calls made from a mobile phone provided to a Director by an employer or other third party where the Director is required to reimburse the cost of personal calls.

8. Car Mileage Rates

8.1 When driving on PIDG business, provided it is further from your home to your temporary destination than it is from your home to your normal place of work, you can claim the lower of the distance:

- from your home to your temporary destination; or
- from your normal place of work to the temporary destination.

8.2 The amount claimed will be in line with UK HMRC (or equivalent tax collection agency) rates outlined. The table below outlines rates set by UK HMRC, applicable in the UK only:

Miles per tax year	Car	Motorcycle	Bicycle
Up to 10,000 miles (16,093 km)	45p	24p	20p
Over 10,000 miles (16,093 km)	25p	24p	

Please note the UK HMRC rates are subject to quarterly revision and this policy will be updated accordingly.

NB. The UK HMRC car mileage rates are included as an example only and should be replaced by the equivalent jurisdiction's car mileage rates as applicable.

9. Car Parking Charges

9.1 Employees and Directors can claim these expenses only if they are incurred in the course of a business journey.

9.2 The Company will not reimburse the cost of parking at, or near, the employee or Director's normal place of employment.

10. Flights

- 10.1 All flights should be booked through company travel agent / preferred supplier and should be the most cost-efficient flight available (taking into account all the Director's/employee's business and other relevant commitments).
- 10.2 Subject to the exception below, air travel to any destination requiring less than five hours flight-time may only be booked Economy Class.
- 10.3 Flights with a duration of five hours or more may be booked Business Class. Business Class flights with a duration of less than five hours are permitted if such flights are overnight and the Director/employee is expected to attend a meeting on the morning of arrival. Business Class flights are also permitted if the journey is multi-legged and the aggregate flight time is 5 hours or more, provided the time between flights is spent in transit at the airport and does not involve an overnight stay.
- 10.4 No fully flexible Business Class tickets are permitted unless agreed in advance by the Chair of the Company Board on an exceptional basis. If the Chair of the Company Board is proposing to purchase the fully flexible flight then such purchase must be approved by the Chair of the PIDG Board or the Chair of the PIDG Audit Committee.
- 10.5 Should a flight (or combination of flights for a journey) exceed USD 10,000, this requires the prior authorisation by the Chair of the PIDG Board or the Chair of the PIDG Audit Committee.

11. Hotels

- 11.1 The health and safety of staff is of paramount importance to the Company and notwithstanding the requirements set out in paragraphs 11.2 to 11.4 below, should be the overriding consideration when booking accommodation. Where travel advice from the FCO or commentary from a reputable third-party agency, such as Control Risks, highlights health or safety concerns which preclude compliance with the requirements set out in paragraphs 11.2 to 11.4, this should be drawn to the attention of a member of the PIDG Executive, who may pre-authorise a waiver of the requirements. Granting of such a waiver will not constitute a breach under the Travel and Expenses policy.
- 11.2 Employees and Directors' hotels should typically be booked through {Insert name of the company travel agent / preferred supplier}. However, if an employee or Director can obtain the same hotel room at a cheaper cost through an alternative provider (including directly with the hotel), then the hotel may be booked through the alternative provider. In such cases, evidence of the comparative costs of the two hotels must be presented for pre-approval to a member of the PIDG ExCo.
- 11.3 Room costs per night, exclusive of breakfast the following morning and local taxes, should not exceed the USD rate listed for the relevant country in the PIDG Schedule of Hotel Rates (attached as Appendix C). Where the room rate payable at a given hotel is inclusive of breakfast, the applicable room rate may be up to USD 20 higher than the rate set out in the schedule.
- 11.4 5 star rated hotels should not be booked.

- 11.5 Employees and Directors must attach their hotel bill to their expense claim form. If the hotel bill does not evidence payment, employees and Directors should also submit a credit-card record.
- 11.6 Employees and Directors shall submit a copy of their credit-card statement when a hotel payment is made in foreign currency so that the amount paid (in the currency of their credit card) can be determined and reimbursed. This will remove the possibility that the Director is reimbursed an amount greater or lower than the amount that they have had to pay to the credit card company (i.e. ensures that the appropriate exchange rate at the point of transaction is applied and any fees for overseas usage are reimbursed).

12. Personal Incidental Expenses

- 12.1 In addition to the items mentioned above, the Company will reimburse in the following categories:
- Inoculations required for business travel, based on travel advice from government health agencies or local regulations;
 - Telephone charges for reasonable calls;
 - Local pre-paid SIM cards;
 - Charges for Internet connections provided the main purpose of connecting to the Internet was related to Company business;
 - Meeting room hire and conference facilities for business purposes at hotels; and
 - Laundry services (for travel of five days or longer).
- 12.2 The Company may reimburse for the following:
- Printers and printer materials provided that the printer will be mainly used for Company business.

13. Visa Requirements

- 13.1 The Company will reimburse an employee or Director for any fees or charges arising from foreign national Visa requirements for travel on business of the Company.
- 13.2 The Company will not reimburse employees or Directors for the cost of a passport.

14. Foreign Exchange Rates

All expenses incurred overseas should be supported by bank and credit card statements to allow the accurate claim of the transaction and transaction fees incurred. Alternatively, the claim can be made using the prevailing exchange rate on the date the expense was incurred (not the date it is claimed) so that the individual makes no profit or loss on the exchange rate used. The source that should be used to determine the appropriate exchange rate is the historic mid-rate available on www.xe.com. All expenses incurred on credit and bank cards will be reimbursed in the currency of the relevant card.

14.1 Where cash transactions are being reclaimed, a copy of the receipt from the foreign exchange outlet which sold the currency should be provided to support the foreign exchange rate being claimed.

15. Non-Reimbursable Expenses

15.1 The following items are not reimbursable by the Company:

- Clothing or toiletries unless caused by airline delay or overbooking and such purchases are not covered under an insurance policy;
- Cost of a side-trip for personal convenience;
- Fines for traffic offences;
- Airline club memberships;
- Clothing – for example, normal work wear such as shoes, shirts or trousers (excluding uniformed employees);
- Personal credit card fees and interest charges;
- Personal recreation expenses (unless included as part of the incidentals allowance) such as pay-per-view entertainment in hotels; locker rentals at sports clubs; gym or health club subscriptions or entrance fees, etc.; hairdressing or beauty treatments; alcohol from mini bars in hotel rooms; travel for private purposes such as to or from the gym or health club; shampoo, hair conditioners, toothpaste or other toiletries; subscriptions to charge card reward (Amex Rewards, etc.);
- Alcohol except when hosting external third parties (NB: Staff from other PIDG companies and PIDG Owners are not considered to be external third parties);
- Any additional cost incurred for booking a smoking room, when a non-smoking room is available.

Appendix A – Example of an Expense Claim Form

Expense claims should detail the following information:

- Name of claimant
- Name of authoriser
- Date of claim submission
- Date of authoriser's endorsement of the claim
- Date of trip start
- Date of trip completion
- Reason for trip
- Location of trip

Expenses should be detailed on an as incurred basis specifying:

- Classification of expense
- Amount
- Currency incurred
- Exchange rate (if applicable)
- Transaction charges (if applicable)
- Date of expense/receipt

Where receipts have expenses of different classifications, these should be claimed as separate line items on the claim.

Classifications of Expenses

- Hotel Accommodation
- Telephone calls
- Hire cars
- Mileage (personal vehicles)
- Entertaining third parties
- Car Parking and Toll Roads
- Visas
- Printing and printer materials
- Meals
- Alcoholic beverages
- Travel – Taxis
- Travel – Train
- Travel – Flights
- Incidentals (please specify)
- Other (please specify)

Example Expenses Claim Form

Expense claim submitted by (Name of Claimant)		Bank Details Account Name: Bank Name: SWIFT: Sort Code: Account No :
Date of expense claim submission		
Expense claim authorised by		
Date of expense claim endorsement by authoriser		
Expense claim reference number - (PIDG Ltd to complete)		
Expense claim validated - (PIDG Ltd to complete)		
Date of expense claim validation - (PIDG Ltd to complete)		
Departure - The start date of the trip		
Return - The end date of the trip		
Reason - The reason for the trip		
Location - The location of the trip		

Travel Expense Classification	Receipt Number	Date of Receipt	Currency	Amount	Exchange Rate	Requested Currency	Transaction Charges	Amount To Be Reimbursed
General Expenses item								
Subtotal							-	-
Admin (Phone, Fax etc)								
Subtotal							-	-
Travel - Tickets (including details of start and end points of travel)								
Subtotal							-	-
Travel - Accommodation etc								
Subtotal							-	-
Other - Meals, etc								
Subtotal							-	-
TOTAL							-	-
Car Mileage journey start	Journey start and end points			Total Mileage				
TOTAL				-				
TOTAL TO BE REIMBURSED						GBP		-

Appendix B – Frequently Asked Questions

Q1. Can I submit an e-boarding pass?

A. Yes, this is acceptable.

Q2. Is there any restriction on the number of claims that I can submit?

A. No, although it is recommended that claims are submitted either monthly or quarterly in order to avoid a claim being rejected on the basis of having been claimed more than 120 days after the expense has been incurred.

Q3. I perform my role as a representative of my employer (e.g. a lender nominated Director) and my employer requires me to use its appointed travel agency. Is it acceptable for me to use my employer's travel agency instead of the one appointed by the PIDG?

A. The following principle should be followed; the policy and procedures of the organisation which is expected to reimburse the expenses should apply. Therefore, if the expense is expected to be reimbursed by the PIDG, the PIDG policies and procedures should apply.

For the avoidance of doubt, this includes instances where expenses are subject to being re-charged to the PIDG by an employer at a later date. For Directors travelling for multiple companies including PIDG, the relevant share of PIDG related expenses should be claimed. The Director should agree the principles underlying the bifurcation in advance with the Chair or CFO.

Q4. I pay for public transport using a smart card (e.g. Oyster, EZ-Link or Gautrain card), how do I provide evidence of the journeys that I have taken as I do not receive a receipt for each journey?

A. In this instance, a journey log (where available) from the Smartcard provider should be used with the relevant journeys highlighted. If a journey log is not available, a receipt for the 'top up' of the card should be provided and the cost of the journeys taken on PIDG business specified for the purpose of the claim.

Q5. What sorts of telephone calls can I claim?

A. Any calls which incur a cost, made for a company related business purpose, can be claimed. This includes international calls, calls from land lines, mobile telephones or Voice over Internet Protocol (VOIP) such as Skype.

Q6. The company provides me with a mobile phone; can I claim the cost of the line rental and calls?

A. Where a mobile phone is provided by the company for business purposes, the line rental can be claimed. Only the expense related to business calls can be claimed. The cost of any personal calls must not be claimed.

Q7. I live and work in a country other than the UK, how should I determine the correct rate to claim mileage?

A. You should seek advice from the local tax authority. Where no such advice is available, the UK rates should be applied. You should advise the company of this and ask that tax advice is provided to ensure that any tax liabilities as a result of this re-imbusement are appropriately addressed.

Q8. I hired a car for business purposes, am I entitled to claim the mileage rates as detailed in paragraph 8 of this policy?

A. No, you should claim for fuel by submitting receipts for fuel purchased. The mileage rates assume an amount for wear and tear of the claimant's vehicle, which isn't applicable when a hired car is used.

Q9. I am travelling by air and need to take two flights. Both are 3 hours in duration and the transit time between flights is 2 hours. Can I travel business class?

A. Yes, the policy permits business class for flights of five hours or more. As the total flight time is 6 hours and the transit period is spent at the airport, business class is permitted. However, if the layover is overnight and accommodation has been booked for an overnight stay, the two legs of the journey should be considered as discrete flights and business class travel is not permitted for any leg which is below 5 hours in duration.

Q10. I have incurred an expense in an overseas country and paid cash using some currency that I had left over from a family holiday. I do not have the receipt from the foreign exchange outlet, how should I determine the amount of my home currency that I should claim?

A. In such an instance, the exchange rate from the day of the claim should be used. The source that should be used to determine the appropriate exchange rate is the historic mid-rate available on www.xe.com.

Q11. When I am travelling on business, is there any restriction on using room service?

A. No, the same limits on what will be reimbursed apply wherever food or drink is consumed.

Q12. Am I able to claim for credit card charges related to using my card overseas and for purchases in a foreign currency?

A. Where the expense relates to a business purpose, this is acceptable.

Q13. I wish to travel in Business Class on a flight that is less than five hours; can I do this if I pay for the difference in fare myself?

A. This is acceptable but proof of the flight's actual cost (via a receipt) and the boarding card should be provided with the claim, accompanied with evidence of the cost of the economy ticket (at the time of booking). This will ensure that the correct amount is being claimed and reimbursed.

Q14. Why do I need to provide the Boarding Pass as well as receipt for expenses claims relating to flights?

- A. By providing both the receipt and the Boarding Pass we are able to confirm that a) the correct class of flight was booked (from the receipt), b) the price paid for the flight, and that c) this flight was the one taken by the traveller (as evidenced by the Boarding Pass).

Q16. If I find myself having to travel at short notice, or an unable to access the Travel Agent, will my expenses be reimbursed?

- A. It is expected that these instances will be infrequent, however, it is acknowledged that such circumstances can arise. In such instances the expense will be reimbursed on evidence of expenditure and satisfactory explanation as to why it was not possible to pre-book and / or use the travel agency service.

Appendix C – Schedule of Hotel Rates

Country	Hotel Rate (USD) ⁱ
Afghanistan	223
Albania	148
Algeria	291
American Samoa	146
Andorra	145
Angola	406
Anguilla	403
Antigua and Barbuda	209
Argentina	168
Armenia	128
Aruba	250
Australia	239
Austria	193
Azerbaijan	232
Bahamas	215
Bahrain	228
Bangladesh	241
Barbados	280
Belarus	150
Belgium	231
Belize	235
Benin	217
Bermuda	368
Bhutan	403
Bolivia	144
Bosnia and Herzegovina	95
Botswana	178
Brazil	131
British Virgin Islands	325
Brunei	128
Bulgaria	164
Burkina Faso	206
Burundi	129
Cambodia	215
Cameroon	227
Canada	195
Canary Islands	113
Cape Verde	185
Central African Republic	169
Chad	206
Chile	207
China	206

Country	Hotel Rate (USD) ⁱ
China, Hong Kong	228
China, Macau	150
Colombia	158
Comoros	177
Congo	273
Congo, Dem. Rep.	213
Cook Islands	169
Costa Rica	184
Cote d Ivoire	245
Croatia, Republic of	150
Cuba	142
Curacao	187
Cyprus	206
Czech Republic	199
Denmark	217
Djibouti	274
Dominica	206
Dominican Republic	189
Ecuador	275
Egypt	174
El Salvador	147
Equatorial Guinea	285
Eritrea	100
Estonia	151
Ethiopia	225
Fiji	241
Finland	206
France	252
French Guyana	200
Gabon	348
Gambia	152
Georgia, Republic of	234
Germany	217
Ghana	240
Gibraltar	289
Greece	219
Grenada	193
Guam	253
Guatemala	169
Guinea	227
Guinea Bissau	160
Guyana	205
Haiti	182

Country	Hotel Rate (USD) ⁱ
Honduras	167
Hungary	177
Iceland	249
India	250
Indonesia	242
Iran	143
Iraq	286
Ireland	202
Israel	288
Palestinian National Authority	225
Italy	239
Jamaica	234
Japan	362
Jordan	203
Kazakhstan	339
Kenya	251
Kiribati	93
Korea, Republic of	220
Kosovo	155
Kuwait	321
Kyrgyzstan	319
Laos	142
Latvia	134
Lebanon	245
Lesotho	193
Liberia	183
Libya	269
Liechtenstein	110
Lithuania	146
Luxembourg	227
Macedonia	113
Madagascar	251
Malawi	153
Malaysia	135
Maldives	416
Mali	225
Malta	188
Marshall Islands	125
Mauritania	174
Mauritius	161
Mexico	181
Micronesia	154
Moldova	117

Country	Hotel Rate (USD) ⁱ
Monaco	259
Mongolia	125
Montenegro	198
Montserrat	120
Morocco	264
Mozambique	213
Myanmar	230
Namibia	243
Nauru	123
Nepal	159
Netherlands	199
New Caledonia	142
New Zealand	193
Nicaragua	129
Niger	127
Nigeria	259
Niue	118
North Korea	143
Norway	207
Oman	265
Pakistan	228
Palau	184
Panama	174
Papua New Guinea	268
Paraguay	170
Peru	176
Philippines	172
Poland	183
Portugal	240
Puerto Rico	287
Qatar	294
Romania	176
Russia	294
Rwanda	302
Saint Maarten	174
Samoa	245
San Marino	175
Sao Tome and Principe	244
Saudi Arabia	231
Senegal	221
Serbia	124
Seychelles	274
Sierra Leone	177

Country	Hotel Rate (USD) ⁱ
Singapore	271
Slovak Republic	191
Slovenia	162
Solomon Islands	324
Somalia	351
South Africa	245
South Sudan	200
Spain	221
Sri Lanka	155
St. Kitts and Nevis	230
St. Lucia	261
St. Vincent-Grenadines	155
Sudan	190
Suriname	123
Swaziland	161
Sweden	286
Switzerland	234
Syria	280
Taiwan	215
Tajikistan	182
Tanzania	287
Thailand	199
Timor-Leste	132
Togo	166
Tokelau	55
Tonga	150
Trinidad and Tobago	192
Tunisia	102
Turkey	152
Turkmenistan	126
Turks & Caicos Islands	378
Tuvalu	160
U.S.A.	355
Uganda	291
Ukraine	211
United Arab Emirates	242
United Kingdom	315
Uruguay	266
Uzbekistan	119
Vanuatu	220
Venezuela	272
Vietnam	153
Virgin Islands	371

Country	Hotel Rate (USD) ⁱ
Western Sahara	53
Yemen	179
Zambia	220
Zimbabwe	185

¹ Calculated with reference to relevant rates including UNDP daily subsistence amounts

Appendix E - Glossary

“PIDG Executive” is comprised of the PIDG CEO, CFO, CRO, Head of Partner Relations, COO, Head of Development Impact and HSES Director

“PIDG Exco” is comprised of the PIDG Executive, InfraCo Africa Executive Director, InfraCo Asia CEO, EAIF Executive Director, GuarantCo CEO and TAF Technical Adviser