Tata Steel

Travel and Expense Policy
Document Owner: Human Resources

This document should be read in conjunction with Group Policy Document FP 3, Human Resources, BP 1, Delegated Limits and BP4/Appendix 2, Gifts & Hospitality Policy, part of the group Policy Framework last updated March 2013
TRAVEL AND EXPENSE POLICY

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1.0 Introduction

1.1 Purpose

1.1.1 To provide a consistent framework for managing the types and levels of expense which Tata Steel staff may legitimately incur whilst travelling on the Company's business.

1.1.2 To ensure that expenses incurred are appropriate, related to a clear business purpose, are modest and achieve value for money in the context of furthering the Company's business. This comprises a number of necessary controls and restrictions, but also caters for exceptions to be duly authorised where appropriate.

1.1.3 All expenses claims are subject to verification and authorisation by line managers. All expenditure related to third party gifts & hospitality are, in addition, subject to the Behavioural Policy 4 - Ensure Commercial Compliance and the Gifts & Hospitality Policy and must be authorised in accordance with Appendix 1 of the Group Policy Framework.

1.1.4 Fraudulent claims will be dealt with in accordance with the Company's disciplinary policy.

1.1.5 It is the responsibility of line managers to authorise expenses within the parameters of this policy and within the authorisation limits in place in each business / function. If an ambiguity is noted or an unusual circumstance occurs, managers should refer to their HR business partners for guidance.

In short, this policy is intending to:

- Ensure all items are at reasonable cost and for approved purposes
- Ensure tax compliance
- Prevent fraud

1.2 Scope

1.2.1 Applies to all employees of the Tata Steel Europe Group\(^1\) and encompasses both domestic and international business travel, approved by the Company. This includes accommodation and expense costs incurred outside the work location

1.2.2 Expenses incurred as a result of attendance on a training course are covered by guidelines issued by appropriate Training/HR Departments.

1.2.3 Third party expenditure on gifts and hospitality are covered by the Gifts & Hospitality Policy.

1.2.4 Special provisions apply for employees changing their work location within a country at the request of the Company and reference should be made to the local HR Function.

1.2.5 This policy does not apply to commuting (home-work) travel. Employees are expected to live in the vicinity of their agreed work location and may therefore not ask for reimbursement for

\(^1\) As defined by the Group Policy Framework
any accommodation and expense costs related to (overnight) staying in the region of this work location.

1.2.6 This policy does not apply to small expenses incurred by senior managers employed by Tata Steel Nederland Services BV to the extent these expenses are covered under the fixed allowance for expenses.

1.2.7 This policy does not apply to small expenses a/o mileage cost incurred by senior managers to the extent these expenses are covered by allowances fixed to a limit by national (Tax) law.

1.3 Definitions

1.3.1 “Business Travel Service Provider” means those agencies which provide a service to the Company.

1.3.2 “Business Travel Service Consultant” means either the appointed Business Travel Service Agent’s Consultant on duty or the Company Travel Co-ordinator at those sites which retain this facility.

1.3.3 “Authorising Official” means the responsible manager, including a manager with delegated authority (deputy a/o acting).

1.3.4 “Europe” is as defined by IATA – the International Air Transport Association.
2.0 Policy

2.1 General

2.1.1 Expenses incurred by any Tata Steel employee should be settled directly by the employee. Such expenses will then be reimbursed provided that:

i) they are reasonable, appropriate and incurred in pursuance of Tata Steel business and within the scope of this policy. When in doubt, the employee is expected to check with their line manager about the definition of this,

ii) reimbursement claims are properly documented and authorised in accordance with this policy,

iii) travel and accommodation arrangements are made in accordance with this policy and as such, expense claims should be accompanied by proof of booking from the Business Travel Service Provider e.g. itinerary or booking reference.

2.1.2 Compliance to this policy will be monitored on an on-going basis. Exception reporting will provide visibility to individual employee compliance levels. Employees declining to accept the lowest logical fare or rate without a satisfactory explanation will be expected to pay the difference between the lowest advised rate and the actual cost incurred.

2.1.3 Employees are expected to select the best value logical travel options and minimise costs when travelling. Specified policy limits e.g. class of air travel represent a maximum permissible level, not a recommendation.

2.2 Procedure: Bookings

2.2.1 Wherever available all business travel reservations must be obtained through the Business Travel Service Provider, utilising where appropriate the on-line booking tool\(^2\) in order to ensure, for health, safety and security reasons, the Company knows at any time where all employees are situated. This will also ensure consistent service, best rates, and maximise negotiating leverage with suppliers. For the avoidance of doubt, “business travel reservations” include;

- Air Travel
- Rail Travel
- Hotel Bookings
- Sea Travel
- Car Hire associated with air, rail and sea travel.

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\(^2\) Exceptions to this will only be made for complex travel requirements e.g multi sector journeys, large group bookings. The online booking tool can be accessed via the intranet (Tata Steel & Me >>>> Travel & Expenses>>>> Travel)
2.2.2 If the online booking tool is not available to the employee, he/she is expected to call the Business Travel Service Provider for advice and support in the booking process.

2.2.3 Employees take responsibility for ensuring that they are aware of all cancellation terms for any travel arrangement, and are responsible for minimising any cancellation costs to the Company. Unused Company paid travel tickets must be returned as soon as possible to the Business Travel Service Office and be accompanied by appropriate documentation.

2.2.4 The company reserves the right to refuse reimbursement of travel expenses booked through any other channels.

2.3 Authorisation

2.3.1 The authority to approve all forms of travel and expenditure will be in accordance with applicable delegated limits of authority (established within SAP where available or other equivalent systems) and will be based upon the financial cost of the travel being undertaken.

2.3.2 However all expenditure related to third party gifts & hospitality are, in addition, subject to the Behavioural Policy – Ensure Commercial Compliance and the Gifts & Hospitality Policy and must be authorised in accordance with Appendix 1 of the Group Policy Framework.

2.3.3 Home country arrangements will apply regarding any overtime entitlement connected with business travel.

2.3.4 In the course of authorised business, when two or more employees jointly incur expenses that cannot be readily apportioned, the senior employee will pay the total cost and account for such expenses. The names of accompanying individuals will be annotated on the expense form.

2.4 Air Travel

2.4.1 The traveller should arrange flight reservations as far in advance as possible in order to have the greatest opportunity to obtain lower fares (which are usually limited in number on each flight).

2.4.2 The traveller should accept the lowest logical fare at the time of booking as indicated by the travel consultant, unless exceptional business reasons apply. This includes low cost carriers where practicable, as they offer considerable savings compared with conventional carriers. Payments for these will usually need to be made by personal or corporate credit card in order to secure the booking.

2.4.3 The following restrictions apply to air travel.

Not more than two Executive Directors may travel on the same flight unless permission is granted by the CEO, which will only be given in exceptional circumstances.
<table>
<thead>
<tr>
<th>Level of Personnel</th>
<th>Area of Destination</th>
<th>Class of Travel</th>
</tr>
</thead>
<tbody>
<tr>
<td>All Employees</td>
<td>Europe</td>
<td>The least cost economy class fare available on the day. Low Cost Carriers to be utilised wherever possible and practicable.</td>
</tr>
<tr>
<td></td>
<td>Outside Europe: Inter-continental</td>
<td>For journeys of 6 hours or more, Business Class fare may be authorised subject to the approval of an Executive Committee Director.</td>
</tr>
<tr>
<td></td>
<td>Outside Europe: Intra-continental</td>
<td></td>
</tr>
</tbody>
</table>

2.4.4 The choice of the departure airport should have regard to cost, the home location of the employee and the time of journey commencement (i.e. the “whole journey” cost).

2.4.5 The traveller will indicate to the Business Travel Service Provider their requirements i.e. meeting date and times. The Business Travel Service Provider will offer the least cost routing based on a number of parameters: a window of two hours before departure and/or two hours after arrival for European travel; four hours for journeys to/from destinations outside Europe; and up to four hours for connections. If the least cost routing is refused for any reason, a reason for this refusal will be required and this information will be provided to budget owners. Employees should be flexible with regard to timings and use of alternative airports. Exception reporting will provide visibility to individual employee compliance levels.

2.4.6 The Business Travel Service Provider will offer restricted fares as the default fare type; fully flexible fares should be avoided.

2.4.7 If, exceptionally, a partner, a spouse and/or family members, or any other “non Employee” is required to travel at the Company’s expense, such travel and/or accommodation must be approved in advance by the relevant Authorising Director.

2.4.8 In exceptional circumstances and only with prior approval of an Authorising Director, a trip may include both business and personal travel but this should be discouraged. The expenses associated with the personal activities are the responsibility of the traveller. Travellers must also ensure that they have adequate personal insurance to cover any non-business element of their journey.

2.4.9 The upgrading of tickets issued or the purchase/acquisition of additional tickets from any source should not normally be necessary. However, if this is necessary, approval from the Authorising Director should be sought as soon as practicable and the Business Travel Service Provider advised. It is the travelling employee’s responsibility to ensure that all cancellations are validated by the original airline if flights are rescheduled.

2.4.10 Additional flight and other premiums, such as for issuing boarding passes, booking luggage etc will be borne by Tata Steel.

2.4.11 Travelling employees may keep the benefits of frequent flyer programmes for private use. However, the booking of flights with a particular airline purely to attract “loyalty” bonus/benefit points (e.g. air miles) will not be permitted. Flights will only be booked on the basis of suitability and cost.
2.5 Rail Travel (including Eurostar)

2.5.1 Advance fare rail tickets should be used wherever possible. These restricted tickets offer the best value for money, and allow seat reservations.

2.5.2 The following restrictions apply to rail travel:

<table>
<thead>
<tr>
<th>Level of Personnel</th>
<th>Class of Travel</th>
</tr>
</thead>
<tbody>
<tr>
<td>All Employees</td>
<td>Standard Class</td>
</tr>
</tbody>
</table>

Where appropriate special “saver” fares should be utilised in all classes. Refer to Business Travel Consultant for details.

2.6 Sea Travel

2.6.1 The Company will bear the cost of travel by sea providing it is within the cost of the air journey to the same destination unless authorisation by the Authorising Director is granted on medical grounds or other extenuating circumstances.
2.7 Road Travel

2.7.1 Employees driving on approved Company business must be in possession of a full and valid driving licence and must comply with the Health and Safety Standard: Driving on Company Business (HSS-20).

2.7.2 Whenever possible and practicable business journeys by road should be made in vehicles provided by the Company. When Company vehicles are not available, employees may be requested to use their own private vehicles. See 2.7.3 and further below.

Private Car

2.7.3 In circumstances where employees are permitted by the line manager to use their own private vehicle, reimbursement will be made at the least cost alternative mode of transport. However, in emergency situations, or at the Company’s request, reimbursement will be at the appropriate vehicle mileage rate.

2.7.4 Employees who use their own private vehicle on the business of the Company must ensure that the vehicle is roadworthy and adequately insured for personal business use by the employee. It is the approving line manager’s responsibility to ensure that this requirement is met.

2.7.5 In cases where an employee normally drives to work and for the purpose of claiming reimbursement of expenses for a private vehicle, business travel “claimable mileage” is the shortest practicable business distance travelled, less any mileage between home and normal work place not travelled that day. That represents the net additional mileage for that day.

2.7.6 Fuel purchased for a Company pool or hire vehicle will be reimbursed against the presentation of a valid tax receipt. Claims should be submitted and authorised in accordance with the procedures relating to other expense claims.

Company Car

2.7.7 Rates of reimbursement for business trips by Company car or by private car will be in accordance with published rates.

2.7.8 Drivers are personally liable for any speeding, parking or any other motoring offences whilst on the business of Tata Steel. For the avoidance of doubt, the Company will not accept liability for any fines or administration charges in connection with any motoring offence. However, an employee may claim for fees, tolls and charges which have been legitimately incurred on behalf of the Company.

Car Rental

2.7.9 The Company’s objective is to minimise the cost of transportation and travel time in and around the cities in which Tata Steel does business, but without imposing undue hardship on staff.

2.7.10 Car rentals must be booked through the Tata Steel approved car rental provider available from the Business Travel Service Provider. Car rental as part of a wider travel booking should be made through the Business Travel Service Provider.

2.7.11 Rental cars must be booked in line with the agreed Tata Steel standard vehicle offered by the car rental provider.

2.7.12 Pool and hire vehicles are intended for authorised business journeys only and not for private use. Failure to adhere to this rule could result in Tata Steel insurance cover being withheld and disciplinary action being taken.

2.7.13 The vehicle will be covered by the Company insurance within the national boundaries of the hirer. However, advice should be sought from the local Insurance Department/Manager, regarding cross border hires.
2.7.14 All hire vehicles should be returned with a full tank of fuel to avoid the premium rates charged by car hire companies.

2.8 Accommodation

2.8.1 The Company pays for overnight hotel accommodation and meals incurred by employees on business travel, including reasonable cost of drinks consumed with a meal. Any requirement to pay for third party accommodation or expenses should be dealt with under the Third Party Gifts & Hospitality Policy (see section 2.11 below).

2.8.2 All hotel bookings, without exception, must be booked via the Business Travel Service Provider. Proof of booking through the Business Travel Service Provider, such as an itinerary or booking reference, will be required for expense claims.

2.8.3 Staff is required to stay at hotels on the list maintained by the appointed Business Travel Service Provider.

2.8.4 All accommodation will be guaranteed against personal or corporate credit cards. The responsibility is with the traveller to minimise any cancellation costs to the company, and any no-shows may be charged back to the traveller.

2.8.5 All bills for personal hotel accommodation, meals and other associated expenditure must be settled by the individual before leaving the establishment at which the expenditure was incurred, and must not be billed back to the Company. The bills should, wherever possible, identify the name of the traveller and the Tata Steel Business name and be in a form recognised for tax purposes. Arrangements must not be made for the Company to be invoiced at a later date or for any payment to be made in cash from a local cash account unless the prior specific approval of the appropriate Finance Manager has been obtained, such as for conferences.

2.8.6 Hotel and associated expenditure must be restricted to a level commensurate with the individual circumstances and only reasonable expenditure will be authorised and reimbursed. Service charges added on by the claimant will only be reimbursed when identified as such on a receipted bill and in line with local custom, but in general they are to be discouraged. Authorising managers must satisfy themselves that the level of expenditure is reasonable before approving claims and that hotels have been booked through the Business Travel Service Provider.

2.9 Meals (Subsistence & Refreshments, Excluding Hospitality)

2.9.1 Food prices vary widely by city and location, so actual and reasonable meal expenses will be reimbursed within these guidelines, according to the Company’s normal expense claim procedures.

2.9.2 Use of Company catering facilities should be maximised wherever possible and practicable. Due regard of this should be taken by authorising managers.

2.10 Recreational Activities

2.10.1 Any additional costs incurred of a recreational nature (e.g. swimming, golf, sports, videos etc.) will not be reimbursed as expenses unless to further the business interests of the Company and as such should be dealt with under the Third Party Gifts & Hospitality Policy.
2.11 Third Party Gifts & Hospitality

2.11.1 The Company will reimburse expenditure on third party gifts & hospitality to the extent it is appropriate, that is related to a clear business purpose and modest and made in accordance with the Behavioural Policy - Commercial Compliance and the Gifts & Hospitality Policy. In addition all expenditure should be authorised in accordance with the delegated authority limits set out in Appendix 1 of the Group Policy Framework and registered in the relevant Hub/Business/Function Gifts & Hospitality Register.

2.11.2 In order to comply with potential taxation implications, only those expenses which fall strictly within the following definitions are to be classed as “hospitality”.

Customer/Employees of Other Organisations

The cost of entertaining anyone not employed by the Company, plus the costs of the Company employees, if their presence was essential to the main purpose of the entertainment of non-employees.

Company Employees

Other than the above, the expenses of employees should not be classified as hospitality but as “subsistence”.

2.11.3 Expenses in connection with hospitality must be settled by the senior employee present. Arrangements must not be made for hospitality expenses to be invoiced at a later date without the specific approval of the appropriate Finance Manager.

Business hospitality when travelling is not treated differently from any other Business hospitality expense and should be incurred and reclaimed within the Company’s guidelines for this activity as set out above.

2.12 Other Expenses

2.12.1 Cash/Foreign Currency

Cash advances are discouraged and not usually available in the Netherlands nor in the UK. Where for exceptional business reasons the facility is available, an advance may be given in anticipation of expenditure being incurred with the prior approval. This advance, once made, becomes the responsibility of the employee.

2.12.2 The advance authorisation form should be signed by the line Manager ultimately responsible for the approval of the related expense claim.

2.12.3 Each advance must be redeemed before the next advance can be made. At the very latest, redemption must be within four weeks from the date when it was issued.

2.12.4 Travellers Cheques/Foreign Currency³

i) The Company may provide a daily allowance in travellers cheques and/or foreign currency. Travellers will be accountable for this advance and should record all items of expenditure, obtaining receipts wherever possible. Any unused travellers cheques and/or currency

³ Cash advances are not available for domestic or overseas business travel for UK based employees
must be returned promptly to the issuing office and a receipt obtained. An expense form must be completed at the end of each journey.

ii) Foreign currency should be obtained by the traveller, unless there is a designated Business Travel Service Clerk who is able to provide it. It can be ordered through the Business Travel Service Consultant, but only against the individual’s charge/credit card (if held). It should generally be obtained from the cheapest practical source. All such foreign currency, as is used for expenses whilst travelling, may be reclaimed via the normal expenses procedure.

iii) If, exceptionally a daily allowance in travellers cheques and/or foreign currency is permitted, travellers will be accountable for this advance and should record all items of expenditure, obtaining receipts wherever possible. Any unused travellers cheques and/or currency must be returned promptly to the issuing office and a receipt obtained. An expense form must be completed at the end of each journey.

2.12.5 Taxis
Taxi fares may be claimed only in circumstances where public transport is not available or is inappropriate, giving consideration to the effectiveness of alternatives and the time available. A receipt must always be obtained.

2.12.6 Gratuities
Gratuities are usually to be discouraged and are paid at the discretion of the individual (and in accordance with local custom) and will not be reimbursed.

2.12.7 Visas
The cost of acquisition or renewal of a passport will not be borne by the Company. However, the cost of any visas or entry permits necessary for business visits is an allowable expense. It is the responsibility of the traveller to ensure that the passport held is valid for the country being visited.
2.13 Personal Security and Medical Provisions

2.13.1 From the Duty of Care responsibility, Tata Steel has a service contract with an international business service provider in the field of security and health risk management. Scope of this contract is emergency support, information and advice on health - and safety risks abroad. This provides 24 hour up-to-date information and support, regular health and security alerts, online information. Further details of this can be obtained at TS Online (homepage).

2.13.2 Certain countries constitute a potential security threat. An employee who is uncertain of the security situation in the country to which he/she is travelling, should contact their Business Security Officer who will give them advice and assistance. Further advice may also be obtained from the International Business Travel Security Provider, for general information on their website or personal information by phone.

2.13.3 Guidance in connection with medical provision when travelling on Company business is dealt with in the [Health & Safety Guidance Note (HSGN 05/2012).]

2.14 Travel Insurance

2.14.1 Tata Steel will bear the cost of any flight delays/cancellations and the loss of any Company owned equipment. Local Insurance Departments will advise on the extent of any cover for personal effects lost or stolen whilst on Company business.

2.14.2 Medical expenses incurred whilst on Company business are reimbursable to the employee in accordance with local, current practice.

2.15 Financial Arrangements/Reimbursement

2.15.1 Frequent travellers are advised to apply for a corporate credit card from their local Finance Department for the purpose of settling travel and subsistence expenses incurred on Corporate travel.

2.15.2 Employees must ensure that business expenditure is fully documented and accounted for. Reimbursement will be made in accordance with these instructions.

2.15.3 Taxation regulations require that staff give an account of expenses for which reimbursement is sought. Original and detailed receipts are required in order to justify the business nature of the expenditure and reclaim any relevant tax. Exceptions to this will be where it is impossible to obtain a receipt e.g. coin box, phone calls etc.

2.15.4 Discount/Privilege Cards
The Company will not reimburse the cost of any personal discount/privilege card.

2.15.5 Payment of Travel
Employees are advised that a lodged Corporate Card system or an account facility with our appointed Business Travel Service Provider is utilised to cover most expenses incurred through bookings made via the Business Travel Service Provider. However, in locations where a Corporate Credit Card has been made available as part of a Financial Shared Services arrangement, employees will be expected to pay for travel tickets up to a pre-defined limit, using their Corporate or Personal credit card. Reimbursement of such expenditure will be made in accordance with expense claim procedures.
2.15.6 Paying for “variable cost” items booked through the Business Travel Service Provider (such as accommodation, meals, etc.) will be the responsibility of the traveller and recoverable as expenses.

2.15.7 Expense Claims
   i) Claims for reimbursement of expenses incurred on the business of the Company must only be submitted on a Company Expense Claim Form. (electronic or paper, in accordance with local practice)
   ii) Claims must be submitted at least monthly but preferably following each major journey. The accumulation of unclaimed expenses is to be discouraged.
   iii) Separate expense claims must be completed for each of the following:
       - Domestic Travel and subsistence - on a monthly basis
       - Overseas Travel and subsistence - on a monthly basis
       - Training Courses
       - Change of work location
       - Emergency call-outs
   iv) Claims should be accompanied by a full itinerary giving details of all aspects of travel and subsistence incurred by any other means/sources whatsoever.
   v) Completed expense claims must not be altered, amended or changed in any way by the claimant. Where a paper based system is used, authorising Managers who amend or disallow items of expenditure and so alter expense claim forms, must initial each alteration. Cashiers are instructed to refuse payment of all amended expense claim forms not correctly initialled.
   vi) It is the responsibility of the claimant to obtain satisfactory proof of expenditure. All claims must be supported by original receipts or invoices. The Company must have original receipts so that VAT can be claimed from the authorities. Therefore, the receipt or invoice must detail:
       - Date of purchase
       - Name and address of supplier
       - Description of goods or services supplied
       - Total charge, including VAT
       - VAT registration number of the supplier.
       In the absence of sufficient VAT reclaim information, unrecovered VAT amounts are recharged against the cost center.
   vii) Receipts must not be altered, amended or changed in any way and must relate to the period for which the claim is being made. They must, at all times be clearly legible and wherever possible, be mechanically/electronically produced.
   viii) An authorising Manager must not have been a participant in any part of the claim. Where this is the case the claim must be authorised by a higher level.
   ix) Completed expense claims must first be seen and evidenced by the claimant’s immediate line manager. Thereafter the claim must be submitted to an authorising official of a higher level than the claimant (where different from the immediate manager) and within the same reporting line in accordance with local “Authority to Commit” limits. The authorising official must be satisfied as to the validity and accuracy of the claim.
   x) After authorisation, claims must be sent direct to the Cashier from the authorising official and not returned to the claimant.
2.15.8 Expense claims in respect of overseas travel:

iv) A separate expense claim should be submitted to cover expenses incurred or against any travellers’ cheques/foreign currency advanced. The claim form should be detailed as appropriate in the currency of the country visited converted into the domestic currency of the traveller, using the exchange rate applicable when any advance was purchased or at a rate provided by the local Cashier.

v) A separate expense claim should be submitted to cover expenses incurred through credit cards supplied by the Company. However, the credit card expenses should only be submitted after the receipt of the credit card account. The credit card expense return should be detailed in the domestic currency of the claimant’s base office and the rate of exchange is to be that shown against the items in the account. Different procedures will be in force for the coding and approval of credit card expenses at each location.

vi) Individuals travelling in foreign countries must record their expenses in the local currencies of the country being visited. Expenses will then be converted into the domestic currency of the base office of the traveller, using the rate at which the foreign currency was purchased. Foreign expenditure using a credit card should be claimed as per the credit card statement.