



TRAVEL & EXPENSE PROCEDURES

VERSION: 3.0

DOCUMENT NUMBER: CORP-PRO-007

Effective: 24 February 2022 (approval date)

Document Summary

Background	This procedure complements the Travel & Expense Policy by providing detail around various processes in support of the overriding principles that govern FSD Africa's policy relating to travel and to reimbursement of reasonable expenses incurred by Board Directors, staff and consultants in the course of their duties.	
Related policies	<ul style="list-style-type: none"> • Travel & Expense Policy • Credit Card Policy • Finance Manual • HR Manual • Code of Conduct 	
Procedure Reviewers	Operations Manager	Yes
	ExCo	Yes
	FCDO	Yes
Procedure Approvers	DCS	Yes
	CEO	Yes
	FARC	Yes

Document Control

Ownership

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Storage location:	OneDrive: 11. Programme management -P&P- Final P&Ps-
Distribution:	External

Approval History

Version:	3.0
Approved date:	February 2022
Previous version approved:	June 2017 (as part of the former Travel Policy)
Next review date:	February 2023 (normally three years but in light of the changes proposed we intend to review after one year)
Approver:	CEO
Description of changes from previous version:	This is a new document providing procedural detail in support of the Travel & Expense Policy, with due reference to the Credit Card Policy and the Finance Manual.

Table of Contents

1.	Introduction	1
2.	Purpose	1
3.	Expense Claims Authorisation.....	1
4.	Expense Claims Reimbursement	1
5.	Business Related Food and Drink	3
6.	Telephone Usage	3
7.	Car Mileage	3
8.	Car Parking Charges.....	3
9.	Non-Reimbursable Expenses	4
10.	Support & Advice	4
	Annex 1: Specimen Travel Expense Claim Forms.....	5
	Annex 2: Frequently Asked Questions	7
	Annex 3: Guidance for business travel during the Covid-19 pandemic.....	8
	Annex 4: Carbon Footprint Statement.....	10

1. INTRODUCTION

The Travel & Expenses procedures document provides detailed information about processes to be followed by all FSD Africa staff, Board and Committee members of FSD Africa and FSD Africa (Investments) Ltd, including contractors and consultants (together, “all personnel”).

It is the responsibility of all personnel to ensure that travel and expenses are both reasonable and necessary for the conduct of FSD Africa’s business and to comply with the provisions of the related Travel & Expenses policy. All expenses must be appropriate in the context of FSD Africa’s pro-poor mission and being mindful that FSD Africa invests and spends taxpayers’ money. All personnel are expected to seek the best value wherever they can and to avoid extravagance. However, FSD Africa strives to ensure the proper welfare and security of its staff.

2. PURPOSE

This document provides guidance on the process for authorisation and reimbursement of expenses relating to accommodation and travel in support of the Travel & Expenses Policy. The Annexes include Expense Claim Forms, FAQs, Covid-19 travel guidance, and information relating to FSD Africa’s carbon footprint.

3. EXPENSE CLAIMS AUTHORISATION

For employees, his/her direct line manager must check and countersign the claim before payment is authorised.

For Board members, including the Chairman of the Board and the FSD Africa CEO, the claim must be counter-signed by the CFO or DCS after being checked by the Finance and Compliance team before payment is authorised.

If the claim is not in accordance with both the Travel & Expense policy and the Credit Card policy, or detailed receipts/supporting documents are not attached the form must not be authorised. In such instances, the Board Director, staff or consultant will be required to explain why the claim is not in accordance with the policy and why receipts/supporting documents are not available.

4. EXPENSE CLAIMS REIMBURSEMENT

Staff and consultants should make copies of all expense claim forms and receipts before submitting them and retain these copies for future reference. Proof of payment for a flight must be submitted as evidence of a flight taken.

Staff expense claims must be made promptly. Claims submitted more than 10 working days after return from the travel will not be reimbursed unless an exceptional circumstance has arisen which is approved by the DCS or CFO as sufficient grounds for the delay.

If the staff or consultant has a company credit card, business and travel expenditure should, to the fullest extent possible, be paid for using this card.

4.1. Travel advances

In cases of travel advances, if all the funds advanced have not been accounted for, the balance is deposited back to the bank and the deposit slip presented to the finance department while accounting for the advance. If an employee does not fully account for the travel advance, then the excess is recovered from the staff via payroll deduction in the subsequent month payroll. Any extra amounts spent over and above the travel advance are reimbursed to employee.

Travel advances may be granted in some cases for international travel where for instance credit card usage is not viable. These advances must be requested at least a week before the travel date and approved by the line manager. The accounting for the travel advance should be within 10 working days of travel. Every employee must reconcile an outstanding travel advance before he/she may be

issued any additional advance. The company reserves the right to deduct outstanding travel advances from amounts due to the employee in the event of excessive reporting delays by the employee or the employee's termination, whether voluntary or involuntary.

4.2. Claim forms

Claims for reimbursement of expenses incurred using cash or personal credit card should be made on the Company's official expense claim form in accordance with the instructions set out in this policy. See Annex 1 for a copy of the Company's official expense claim form.

Reimbursement of expenses will be in KES, USD or GBP at the option of the Board Director, staff or consultant. The exchange rate to be used for calculating claims for reimbursement of expenses incurred in other currencies will be the rate as per oanda.com or xe.com on the date on which the expense claim is prepared (please check with Finance for the appropriate rate while making the claim).

Hotel bills need not be split out into separate line items but expenses such as alcohol or expenditure on food in excess of the maximum permitted amount (see Section 6 below) must be itemised separately on the claim form. For accommodation and meals, original invoices for amounts charged to the company card must be provided. Board Director, staff and consultants should also indicate on the invoices/receipts for meals and accommodation the number of nights in the case of accommodation; whether the accommodation is bed only or bed and breakfast; and the number of people catered for in the case of meals if this is not obvious from the invoice.

Alcoholic beverages should always be listed separately, e.g. an expense claim for a meal should list food and non-alcoholic beverages separately from alcoholic beverages.

Receipts must be provided for all items of expenditure. Photocopies or scans of original receipts are acceptable. If a receipt is missing, a personal credit card statement showing the expense may be submitted in lieu of a receipt but should be accompanied by a written statement from the claimant explaining the circumstances in which the expenditure was incurred. Reimbursement of expenditure in these circumstances will be at the discretion of the CFO or line manager as appropriate.

The Board Director, staff or consultant must keep accurate records of expenses incurred. Original receipts must be kept for six years to facilitate an audit. Original receipts presented to FSD Africa to support an expense claim will be filed by FSD Africa.

Self-certification can only be used in exceptional circumstances, although it is recognised that it is not always possible to obtain receipts for certain types of expenditure. The reason why self-certification is necessary should be documented and provided with the expense claim form.

Self-certification is not permitted for individual items of a value exceeding GBP 50.

All expenses should be modest, measured, defensible and clearly linked to the business operations of the Company.

The Board Director, staff or consultant 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.

Expense claims should be submitted online on the system and the usual workflow for review and approval will then apply.

5. BUSINESS RELATED FOOD AND DRINK

5.1. Meal limits

FSD Africa will reimburse reasonable costs incurred for business food and drink costs where the expenditure is reasonable up to the following caps per person per day/night:

- Breakfast (where not already covered by the hotel room rate) - £20
- Lunch - £30
- Evening meal - £40

These are caps, not a flat rate for reimbursement. Reimbursement will only be made against actual expenditure which should be appropriate.

Incidental teas, coffees etc. do not need to be counted against the above totals but may be claimed separately. Expense claims for business hospitality must include the names of those present, the names of their employers and identify the reasons for such hospitality.

FSD Africa will reimburse tips of up to 10% of the value of a meal.

Where food and refreshments are required during Board Meetings or other business meetings (e.g. workshops), expenditure should be reasonable and approved by the CEO or member of the Executive Committee.

5.2. Alcohol

No alcohol shall be reimbursed, save as described below.

Where business meals are provided for third parties, Board Directors, staff and consultants should ensure the primary purpose of the event is the hosting of third parties for the benefit of FSD Africa's business. Expenditure on alcohol is permissible in these circumstances where this is considered helpful for developing relationships with those third parties. At Board and director level, expenditure on alcohol is permissible if approved by the senior person present. In all cases, it is emphasised that such expenditure should be modest, measured and defensible.

Where alcohol is offered as part of a larger function held for the purposes of 3rd party stakeholder relationship development, this may be paid for by the Company. As above such expenditure should be appropriate.

6. TELEPHONE USAGE

The Company will reimburse the cost of calls made from/to a Board Director, staff or consultant's mobile phone up to the higher of:

- The costs shown on an itemised bill
- GBP30 per journey

Data roaming costs should be avoided. The Company will reimburse the cost of data usage within the GBP30 limit for telephone usage per country visit; or higher if there are exceptional reasons why it was necessary to incur this cost.

7. CAR MILEAGE

FSD Africa does not reimburse car mileage where personal cars are used for business travel.

In general, where a vehicle is needed for a field trip or other journey, FSD Africa prefers that a driver is hired unless this is prohibitively expensive. Where there is no viable alternative to the use of a personal vehicle, the DCS should be consulted in advance.

8. CAR PARKING CHARGES

Board Directors, staff and consultants may claim these expenses only if they are incurred in the course of a business journey.

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

9. NON-REIMBURSABLE EXPENSES

For the avoidance of doubt, the following items are not reimbursable by the Company:

- Personal credit card fees and interest charges
- Cash advances on company credit card
- Pay-per-view entertainment in hotels, hairdressing, spa or beauty treatments
- Hotel room upgrades
- Hotel room mini-bar items except water or soft drinks
- 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
- Fees or dues for airline VIP clubs and hotel loyalty or frequent-stayer programmes
- Airline upgrades outside FSD Africa policy
- Non-business travel expenses
- Costs for personal guests
- Costs for items already made available by FSD Africa (such as stationery).

10. SUPPORT & ADVICE

Any concern that a member of staff might have should be discussed in the first instance with their line manager or with the DCS or CFO.

ANNEX 1: SPECIMEN TRAVEL EXPENSE CLAIM FORMS

Company credit card claims

Name: _____
 Title: _____
 Pillar: _____
 Card No ending: *****1234

Detail of expenses
 Ref *

Attach copies of receipts (or memo explaining why no receipt is available)
 Mark the actual receipt with a number (1,2,3) to allow for easy tracking of receipt
 Cite exchange rate source or attach exchange rate verification (if applicable).

Ref *	Date	Description	Project as per pillar business plan	Currency	Amount	X-rate	Airfare KES	Transfers KES	Hotel KES	Meals/drinks KES	Others KES	Personal expenses KES	Comments	
1	01/04/2019	Example	WWB	GBP	115.00	130.435			15,000.00				Eko Hotel, Lagos	
2						#DIV/0!								
Totals							-	-	15,000.00	-		-		
Grand total									15,000.00					

I certify that the above expenses to be charged to FSD budget lines have wholly and necessarily been incurred for the purposes of the FSD Africa programme. I attach relevant receipts except where unavailable (which should be clearly explained above). Any expenses that include alcohol have not been included. I confirm that I will repay the amounts indicated as personal.

Prepared by Cardholder: _____

Date: _____

Checked by Office Administrator: _____

Date: _____

Approved by Line Manager: _____

Date: _____

- **Type of expenses**
 Accommodation
 Airfare
 Ground transfers
 Airport transfer
 Visa
 Meals and drinks
 Other: insurance, tips etc
 Note: add more columns as required.

Personal claims

Name:
 Title:
 Pillar:
 Card No ending: *****1234

Detail of expenses
 Ref *

Attach copies of receipts (or memo explaining why no receipt is available)
 Mark the actual receipt with a number (1,2,3) to allow for easy tracking of receipt
 Cite exchange rate source or attach exchange rate verification (if applicable).

Ref *	Date	Description	Project as per pillar business plan	Cur	Amount	X-rate	Airfare KES	Transfers KES	Hotel KES	Meals/drinks KES	Others KES	Comments
1	01/04/2019	Example	WWB	GBP	115.00	130.435			15,000.00			Eko Hotel, Lagos
2						#DIV/0!						
Totals							-	-	15,000.00	-		
Grand total							15,000.00					

Please find my bank details listed below.

Account name: ABC
 Bank: XYZ
 Account number *****1234

Sort code: DEF
 IBAN: 123
 Swift code: GHI

I certify that the above expenses to be charged to FSD budget lines have wholly and necessarily been incurred for the purposes of the FSD Africa programme. I attach relevant receipts except where unavailable (which should be clearly explained above). Any expenses that include alcohol have not been included. I confirm that I will repay the amounts indicated as personal.

**Type of expenses

- Accommodation
- Airfare
- Ground transfers
- Airport transfer
- Visa
- Meals and drinks
- Other: insurance, tips etc
- Note: add more columns as required.

Prepared by Cardholder: _____

Date: _____

Checked by Office Administrator: _____

Date: _____

Approved by Line Manager: _____

Date: _____

ANNEX 2: FREQUENTLY ASKED QUESTIONS

Q1. Can I submit an e-boarding pass as proof of travel?

A. Yes, this is acceptable. But what matters more to FSD Africa is proof of payment that the flight was bought.

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

A. No, although it is essential that claims should be submitted promptly, in line with the Credit Card policy. Formerly 45 days, the period for validation and approval of claims has been reduced to the 14th day of the ensuing month following receipt of the statement.

Q3. 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. FSD Africa will compensate you with a flat rate reimbursement of GBP20 for each country visit. That should give you enough credit on your card for the likely duration of your stay. Or, if you think you are going to need more than this, you should register online and once you have downloaded the relevant statement you can claim the full cost of all the business journeys incurred

Q4. What sorts of telephone calls can I claim?

A. Be reasonable about this, having regard to roaming costs, and try using IP-enabled voice and audio applications. But basically, FSD Africa will reimburse the cost of legitimate business calls. The simplest thing is for you to claim for the flat rate GBP30 that we are prepared to pay for each country visit over 3 days in length. But if you want to be reimbursed for the actual cost of a conference call, say, then please claim using an itemised phone bill.

Q5. I am travelling by air and need to take two flights. One is four hours, and the other is three hours in duration, the layover between flights is 2 hours. Can I travel premium economy / business class?

A. It should be clearly understood that premium economy / business class is the *maximum* permitted class of travel - it is not the default. Broadly, if the flights are into or out of Africa and in aggregate amount to more than five hours duration, then a higher class can be requested and, depending on the time of flights and activities that will be undertaken upon arrival, may be approved. It is unlikely that approval will be given for daytime flights or for attending a conference.

Q6. When I am travelling on business, is there any restriction on using room service?

A. If it's a meal you are ordering, you will be capped at the amounts indicated for lunch, evening meal etc. in the Travel & Expense procedures. Incidental teas and coffees can be claimed separately.

Q7. Am I able to claim for credit card charges related to using my card overseas and for purchases in a foreign currency?

A. No.

Q8. 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.

Q9. Do I need to provide the Boarding Pass as well as receipt for expenses claims relating to flights?

No, not strictly. But providing the Boarding Pass would be good practice and helpful.

ANNEX 3: GUIDANCE FOR BUSINESS TRAVEL DURING THE COVID-19 PANDEMIC

Preamble

Although the period since March 2020 has shown that organisations can still operate effectively through virtual meetings, using technology tools such as Teams and Zoom, there is no doubt that in-person, face-to-face meetings are preferred. It is more difficult for FSD Africa to initiate projects or to measure impact in other countries without having people on the ground to make introductions, assess opportunities and evaluate results.

With vaccinations becoming increasingly available and travel restrictions lifting in some parts of the world, it is natural that people will want to start travelling again, especially given the requirement to focus on countries where FSD Africa's exposure has been limited in the past and to start off programmes that have a high priority for FCDO and for FSD Africa.

This Annex provides guidance on FSD Africa's approach to travel for its employees and partners (together, 'all personnel') with FAQs provided below. While restrictions are likely to continue to lift, ***the overriding principle must be to ensure the safety and protection of people at all times***. All prospective travellers are strongly advised to exercise Caution (you should be fully-vaccinated), Common sense (don't put yourself at unnecessary risk) and Consideration (do not expose other people to unnecessary risk).

Vaccinations

Please read the guidance given here by CDC (the Centers for Disease Control & Prevention) relating to vaccinations and travel.

Note that individuals are considered fully vaccinated:

Two weeks after receiving their second dose in a two-dose series such as Pfizer or Moderna vaccines

Or

Two weeks after receiving a single dose vaccine such as Johnson & Johnson's Janssen vaccine

All personnel must be fully vaccinated before travelling for business and we strongly advise that everyone should be fully vaccinated before travelling for personal reasons. All staff and partners should adhere to the regulations issued by the Ministry of Health in Kenya and from the relevant government authorities in other countries, and travellers should acquaint themselves with any rules relating to vaccinations, quarantine or self-isolating requirements in the country of departure and destination. These rules may change from time to time and it is incumbent upon prospective travellers to research and understand them fully. In any event, members of staff should not visit the office for a period of at least 10 days after returning from any form of travel.

Positive Test Results or Developing Symptoms During Business Travel

If staff or partners test positive for, or develop symptoms of, Covid-19 before, during or directly after travel, they should self-isolate and follow Ministry of Health recommendations of the country in which they are. In such an instance, staff or partners should not travel and must immediately inform their manager and/or HR to seek further guidance. Note that any employee isolating after testing positive for Covid-19 or recovering from Covid-19 symptoms will be paid according to FSD Africa policies.

Summary: Q&A

Q1. Am I obliged to travel if my work with FSD Africa requires it?

No. You may travel if you wish to and have been fully vaccinated, but you are under no obligation to do so if you are in any way uncomfortable about travelling for work purposes.

Q2. May I travel for personal reasons?

While you should always follow whatever rules or strictures laid down by the government of the country (or county) in which you live, the decision is otherwise up to you. We recommend only that you exercise caution, apply common sense and always be mindful of the risk you may present to others.

Q3. I am not yet vaccinated. Can I travel?

Refer again to the guidance given [here](#) by CDC - which strongly recommends that you should not travel without being fully vaccinated. Always be conscious that there are many variants of the virus and you should exercise caution before putting yourself and others at unnecessary risk.

Q4. I am fully vaccinated. Now can I travel?

If the laws of the countries from and to which you are travelling allow, then it is at your discretion whether or not to travel. However, remember that a vaccinated person can still carry and spread the virus, so you should consider at all times the implications of your journey upon the people with whom you will engage and come into contact.

Q5. What about our partners?

The same applies. We should not oblige any of our partners to travel if they are reluctant to do so - if they are willing, then the same conditions apply: they should be fully vaccinated, exercise caution and common sense, and consider the risks they may be posing to others.

Q6. If I decide to travel for work is our insurance policy still valid?

Yes - but always check with the Operations Manager before you travel that appropriate travel insurance is in place.

Q7. What precautions should I take before and after my trip?

Always maintain a high state of vigilance and cleanliness; check for travel alerts and Ministry of Health guidelines before you leave; wear a mask whenever you're in the company of others, wash your hands carefully and regularly; observe social distancing protocols by maintaining separation of at least 1 metre from others at all times.

On your return, you are advised to self-isolate at much as possible. Avoid coming to the office for at least 10 days after returning from a trip and limit your exposure to others.

23 July 2021

ANNEX 4: CARBON FOOTPRINT STATEMENT

FSD Africa aims to reduce and offset its carbon footprint¹ wherever it can. All personnel are advised always to consider if their flight is strictly necessary and should aim to conduct meetings, wherever possible, using online meeting applications, rather than through increasing carbon emissions.

With an increasing return to normality, there will be a requirement for some meetings to be held in person. Justifications for travel will need to be sound, and it is incumbent upon travellers to offset their carbon footprint wherever they can.

FSD Africa will monitor all travel requests and partner with organisations to offset CO₂ emissions incurred from business travel. The table below summarises the carbon footprint of typical round-trip destinations from Nairobi. All personnel should consider their journey in light of this table and should aim for an individual carbon footprint of less than 0.5t per month.

Destination, rtn	Kms	Air miles	Economy CO ₂ tonnes	Business CO ₂ tonnes
Abidjan	9,200	5,717	1.5	
Accra	8,400	5,220	1.4	
Addis	2,300	1,429	0.5	
Amsterdam	13,400	8,326	2.2	4.1
Arusha	500	311	0.2	
Bangkok	14,500	9,010	2.3	4.5
Beirut	7,800	4,847	1.3	
Cairo	7,100	4,412	1.2	
Cape Town	8,200	5,095	1.4	
Dakar	12,400	7,705	2.0	
Dallas	29,200	18,144	4.7	9.1
Dar es Salaam	1,300	808	0.3	
Doha	6,700	4,163	1.1	
Douala	6,200	3,853	1.1	
Entebbe	1,000	621	0.3	
Frankfurt	12,600	7,829	2.0	3.9
Freetown	11,300	7,021	1.8	3.5
Harare	3,900	2,423	0.7	
Johannesburg	5,800	3,604	1.0	
Kigali	1,500	932	0.3	
Kinshasa	4,800	2,983	0.9	
Lagos	7,700	4,785	1.3	
Livingstone	4,400	2,734	0.8	
London	13,700	8,513	2.2	4.2
Lusaka	3,600	2,237	0.7	
Maputo	5,600	3,480	1.0	
Mauritius	6,200	3,853	1.1	
Seattle	29,000	18,020	5.0	9.6
Zanzibar	1,200	746	0.3	

It is envisaged that FSD Africa will offset approximately GBP10 per tonne of CO₂ in support of credible, auditable partners working on nature climate solutions.

¹ In the five quarters preceding the Covid pandemic lockdown in March 2020, Board directors, management and partners flew an average of 75 return trips per quarter, amounting to some 340,000 air miles, mostly flown in Economy class. This amounted to a carbon footprint of 30.8 tonnes of CO₂ emissions per month.