



## **PAYMENT & EXPENSE POLICY**

### **SECTION 1**

#### **1.1 Scope of this policy**

- This policy applies to:

|                      |                                     |
|----------------------|-------------------------------------|
| All MANEPO employees | <input checked="" type="checkbox"/> |
| Contractors          | <input checked="" type="checkbox"/> |
| Suppliers            | <input checked="" type="checkbox"/> |
| Consultants          | <input checked="" type="checkbox"/> |
| Volunteers           | <input checked="" type="checkbox"/> |
| Trustees             | <input checked="" type="checkbox"/> |

- Breaching this policy may result in disciplinary action.
- Unless stated otherwise, this policy is non-contractual and does not form part of the contract of employment and it may be adapted or amended at any time. MANEPO may also (acting reasonably and depending on the circumstances of each case) adapt, vary or depart from the application or implementation of this policy and procedure, including any time limits, to reflect the circumstances of each case and reflect general principles

#### **1.2 Policy statement**

As employees of MANEPO, we are responsible for using time and money as effectively as possible for delivering MANEPO's mission. We are accountable to our donors and stakeholders for our spending decisions. MANEPO is committed to managing its costs responsibly and using its resources well to deliver maximum benefit for older persons.

#### **1.3 Policy principles**

- 1.3.1 MANEPO relies on its staff to make responsible decisions about spending money. All expenditure should be moderate, appropriate, justifiable and consistent with our charitable status.

**MAKING EVERY KWACHA COUNT**

- 1.3.2 All expenditure should be approved by the relevant Budget Holder, prior to incurring any costs.
- 1.3.3 Anyone incurring expenses must follow relevant MANEPO policies and procedures.
- 1.3.4 Agency workers, contractors and consultants should add any expense claims to their invoice for services if they are VAT registered they should exclude VAT on individual items and add VAT to the total of the invoices
- 1.3.5 All volunteer expenses should be claimed using the expense form
- 1.3.6 Some items will not normally be paid or reimbursed by MANEPO, but may exceptionally be covered with the authorization of the Executive Director.
- Where possible, MANEPO staff hold meetings and training events in MANEPO offices. Where it is necessary to hold meetings offsite, particularly if overnight accommodation's is required, staff must ensure that costs incurred are modest and appropriate. Staff arranging such events should follow the procurement policy.
  - MANEPO will not normally meet costs for lunch or other food or snacks for staff meetings. Occasionally provision of a modest sandwich-style lunch may be justified, for example as part of offsite meetings where it is not feasible for staff to buy their own lunch.
  - MANEPO will not normally meets costs for entertaining external contacts. Occasionally, meeting an external contact over a working lunch or similar hospitality may be very helpful for an important objective. Any hospitality should be modest and appropriate. Any claims made should include details of the amount spent, the nature of entertainment, the people entertained, and the reason for the entertainment.
- 1.3.7 Staff must obtain prior approval from their Line Manager and the Head of Finance for any expenditure where they are seeking an exception to the policy.
- 1.3.8 MANEPOS reserves the right to refuse reimbursement for any claim which does not conform to the Expenses policy, procedures and guidelines.
- 1.3.9 Expense claim will be reviewed on a regular basis to ensure compliance and the best practice is being followed. Spend reports on travel and other sensitive costs will be reviewed periodically by the Executive Director and Trustees.

## 1.4 Incident Reporting

- If you would like to report an incident or think this policy is being breached in any way please contact the **Finance Manager** and/or follow the latest **Whistleblowing Policy** guidelines as appropriate.
- If you have more general queries about this policy please contact the the Executive Director.

## SECTION 2

### 2.1 Expenses Procedures

#### 2.1.1 How do I make an expense claim?

- a) Ensure you have agreement from the budget holder prior to incurring expenditure. If the Budget Holder is not your Line Manager, you must have email approval from the Budget Holder.
- b) Ensure you have images of all receipts in support of the claim.
- c) Attach receipts, proof of Budget Holder email approval if not your Line Manager) and proof of exchange rates as applicable.
- d) For mileage claims you must set out where each journey was from and to and a reason for the claim with sufficient information to demonstrate that it is a work-related expense.
- e) Submit claim for Line Manager approval, processing and payment.

### 2.2 Expenses Guidelines

#### 2.2.1 Mileage allowances

- Any member of staff who has a MANEPO vehicle is entitled to claim for fuel costs.
- All claims for mileage expenses must include details of the reason for the claim, making clear that it is business related, e.g. where travelled to, who **was visited and for what business reason.**

#### 2.2.2 Taxis

**MANEPO** does not normally consider travel by taxi as appropriate reimbursable expenditure. Good Time keeping is essential. It is important not to incur extra charges by keeping taxis waiting.

The use of taxis when on MANEPO is only permitted in the following circumstances:

- **For health and safety reasons**

Where a staff member does not have access to a car but needs to transport materials or to travel to an area that would be too dangerous to access by walking or public transport, or (by prior agreement with their Line Manager) health or incapacity requires it.

- **For reasons of economy**

Where it is cheaper for several staff members to share a taxi than pay individually for public transport.

- **Where it is the only viable means of transport**

When travelling to an external venue by public transport is impractical, or when the nearest bus stop is beyond a reasonable walking distance from the venue. This may vary depending upon whether materials or luggage are being transported.

- **In time of severe disruption to transport systems**

In these circumstances there are potentially situations when a group of staff coming from a particular area can share a taxi to work.

- **For travel to/from airports**

Taxis should only be used for journeys to and from airports if approved by the Budget Holder, where:

- There are no reasonable public transport alternatives because of journey timings or because of the location of the start/end point of the journey.
- There are public transport accessibility issues for the staff member in question.

- **Late Working**

Exceptionally, where staff are required to work beyond 8 pm (or before 6 am), a taxi may be claimed as public transport becomes either unavailable or impractical

due to safety concerns. As far as possible, this requirement should be signed off in advance by the Line Manager.

**2.2.3 Travel –General**

- We must be cost-conscious in all our travel arrangements – using modestly priced accommodation and meals.
- It is sometimes possible for MANEPO staff travelling on business to stay with other MANEPO staff, relatives or friends. Where this is possible and acceptable to both parties, this is appreciated as it helps MANEPO keeps costs down.

**2.2.4 Accommodation and Subsistence**

- **Meals**

The actual cost of meals and accommodation associated with travel/overnight accommodation on MANEPO Business is as follows:

| <b>Accommodation</b> | <b>Lunch</b> | <b>Dinner</b> |
|----------------------|--------------|---------------|
| MK25,000             | MK5,000      | MK 5,000      |