

**gesci**  
Founded by UN ICT Task Force



## **GESCI TRAVEL & EXPENSES POLICY**

**Revised 2012**

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## 1 Purpose

To provide clear guidelines on the company's business travel and expenses policies and the requirement for all employees to be cost-conscious while expending funds provided by Donors to GESCI.

It is an evolving document, and as such, will be periodically updated to cover new areas and procedures.

## 2 GESCI Travel Policy

### *In General*

- The nature of GESCI's mission and organization means that its staff members may be asked to travel in the normal course of operations for programme workshops, meetings, presenters at relevant conferences, and for other business reasons. It is the policy of GESCI to pay for costs incurred by staff members in the course of business-related travel, provided that the expenses are authorized in advance, actually incurred and consistent with GESCI's mission.
- It is important that all employees have a clear and consistent understanding of policies and procedures when travelling on business for GESCI. The employee and their Senior Manager are directly responsible for complying with the travel policy, accurately reporting expenses and ensuring that they are made in the best interests of GESCI.
- GESCI encourages a cost-conscious mind-set and, prior to making travel arrangements, employees should consider if an internet call, telephone/video conference call might generate outcomes equal to those expected of an on-site visit.
- All business travel plans and proposed costs must be pre-approved by a Senior Manager as appropriate before the trip commences. There will be no exceptions.
- It is company policy that all business travel be undertaken in **economy** class.
- Where possible, travel authorization should be approved as far in advance as possible, preferably at least twenty eight working (28) days prior to travel in order to maximize reduced fare opportunities and accommodation costs and to take advantage of any discounts available due to advance booking.
- Ticket purchases at the last minute should be the exception, not the rule.

## ***2.1 Approval to travel***

Travel for staff members should always be planned and initiated by a project or programme manager within the operational objectives of their project or programme. Individual travel proposals are formulated in conjunction with project/ programme managers and costed travel proposals are finally submitted to the senior manager and/or CEO for approval. In the preparation of costed travel proposals, project or programme managers should consult the Finance and Administration team for cost estimates. Costed proposals should reach the CEO and/or Senior Manager not less **than a month prior** to the proposed travel.

The costed travel proposal should include:

- a) The name of the person(s) travelling
- b) Itinerary with times and dates of departure and return
- c) Expected cost of flight, per diem allowance and other costs
- d) Programme to which the travel assignment relates (and where it is budgeted)
- e) Specific activity or task in the Programme's Work Plan to which the travel contributes
- f) Approved reason for travel

## ***2.2 Travel Arrangements/Procedure***

Employees must obtain Senior Manager and /CEO's Authorization for all air travel, hotel accommodations, car rentals and/or any related travel costs..

### Step 1. Preliminary Budget Approval

- Employee obtains verbal sign off from their Senior Manager as appropriate prior to making travel arrangements.

### Step 2. Itinerary Planning

- Employee obtains details of times, availability and cost for the planned trip, including estimated costs for employee per diem.
- For transatlantic flights employees should request 'back to back' tickets since this allows reduced ticket costs.

### Step 3. Budget Approval

- Written budgetary approval (travel authorization form to be used) via e-mail must be obtained for all travel with no exceptions. The employee forwards email with travel details and costs to their Senior Manager as appropriate. The Senior Manager confirms approval via reply e-mail to the employee.

### Step 4. Flights & Ticket Issuance

- All flights must be booked by and through the Finance and Administration office who will source the best value from three travel companies. All travel must be economy class.
- Once the booking has been made and confirmed by Finance and Administration, changes and cancellations must also be approved. Only changes due to legitimate business reasons will be considered.
- It is the responsibility of the traveller to ensure that they have all the correct documentation prior to travel, including valid passport, tickets, visas, accommodation booking references etc
- Tickets can only be confirmed and issued after written approval from the Senior Manager. The approval for the travel authorization form will be sufficient.
- Airlines generally charge for changes to tickets once issued, employees are therefore encouraged to validate travel dates as thoroughly as possible prior to ticket issuance to avoid additional charges and increased travel costs.
- The approval by the Senior Manager on the travel authorization forms (including all the incidental costs) must be sent to the GESCI Finance department.

### **2.3 Advances**

- In cases where a staff member requires a travel advance and have been approved for same, the staff member shall account for the advance within seven (7) days, following the date of return from the trip, by submitting all the travel expenditure receipts/vouchers and the required documentation for approval.
- The approved expense claim shall then be submitted to the Finance and Administration office to determine how much should be returned by or refunded to the travelling staff. The travel reconciliation documents must be approved before any recoveries/refunds are made. All outstanding un-reconciled travel advances for more than 30 days will be recovered through the payroll system.

### **2.4 Local Travel**

- Employees must determine the most economical and convenient means of transportation at the location visited. In most instances this will only be a choice between taxis or car rental. If taxis are used, a receipt is required.
- **All travel must be business related; costs in relation to personal related trips are specifically excluded.**
- If traveling by train, economy or standard fare should be booked.

- Local travel will be reimbursed based on actual receipts through the staff member expense claim system

## **2.5 Per Diem System**

GESCI currently applies the UN per diem rate prevailing from time to time for all operational travel. The UN per diem rates currently used are made up of a portion for accommodation and a portion for meals and other incidentals. The portions are usually expressed as a percentage of the per diem rate and the percentage allocated to accommodation and meals varies from city to city.

The Finance and Administration team use the flight itinerary or e-ticket to calculate the actual total per diem to be advanced. The per diem is based on the departure time from the staff member's home airport and the arrival time back. Where travel does not require a flight, the Finance and Administration need some other evidence of the trip.

The Finance and Administration team will also clearly identify to staff travelling what proportion of the per diem is for accommodation and what proportion is for meals and incidentals.

If full-board accommodation is paid by GESCI (for example during a team meeting) or a meeting or conference organizer provides accommodation and/or meals, then no corresponding per diem is payable.

The per diem will normally be advanced to the staff before travel except for exceptional circumstances (e.g. emergency travel) where the staff member may claim back all legitimate business expenses after travel.

## **2.6 Accommodation costs**

Lodging or hotel expenses are covered **at cost subject to the maximum provided for in the per diem rate** in the town or city where the staff member is staying on business. This means that the portion of the per diem for accommodation (i.e. Bed and Breakfast) requires proof of incurred expenditure i.e. original receipts. If accommodation is not available within the maximum provided for in the per diem rate, a special approval must be obtained in advance for the higher costs. Any difference between actual accommodation costs incurred and the maximum provided for in the per diem rate must be returned to the Finance and Administration Manager within 7 days of end of travel.

## **2.7 Meals**

The portion of the per diem for meals as calculated from the prevailing UN per diem rate requires no proof of expenditure or return to GESCI

- **Business meals** taken with other company employees are reimbursable if such meals are related to the company business and are pre-approved by your Senior Manager as

appropriate. The client name and attendees at the stated meal must be included on the expenses form.

- All expenditure on meals must be included on an approved expense form signed by a Senior Manager as appropriate.

### ***2.8 Other expenses***

Staff members are allowed to claim all other approved travel and business-related expenses through their expense claim or travel cost statement. This includes visas, taxi fares, and specific business-related medical expenses. **All expense claims must be supported by original receipts.**

Only in very exceptional circumstances where it was not possible to obtain a receipt, a staff member may issue a “self-receipt” clearly detailing the expenses incurred, when and where the expenses were incurred and the nature of the expense. Any such receipt should be forwarded to the Finance and Administration office as part of the total expenses claim.

Staff members are responsible for fully completing their own expense claims, securing its validation by the senior manager and forwarding it to the Finance and Administration Office.

#### **Specific expenses not reimbursable**

- Sundry expenses covering personal effects such as razors, soap, toothpaste, souvenirs, health club facilities etc. are not reimbursable.
- Alcoholic drinks, mini-bar refreshments, video rentals or pay TV are not reimbursable.
- Laundry expenses for trips less than one week are not reimbursable

### ***2.9 Reimbursement of approved expenses***

All expenses are reimbursed on a monthly basis together with the staff member’s regular salary payment unless otherwise agreed by a Senior Manager.

### ***2.10 Entertainment***

- Entertainment is rarely permitted and strictly only when necessary and approved in advance for the furtherance of company business. It must always be kept on a modest scale.
- Senior management will be reimbursed for reasonable expenses incurred for entertainment of established or prospective customers, clients that are directly related to or closely associated with the company business.
- A Senior Manager, as appropriate, must approve all legitimate entertainment expenditure in advance. The client name and attendees at the stated dinner must be included on the expenses form.

## ***2.11 Travel Insurance***

- GESCI have a Business Travel Insurance policy in place to cover all employees while traveling out from their duty station on business. Employees must make sure to retrieve their medical insurance card and procedures in case of medical emergency prior to their departure from the HR/Finance department.

## **3 GESCI Expenses Policy**

### ***3.1 General***

- Individuals who have incurred costs that are reimbursable by the Company should prepare and submit an expense report upon completion of travel.
- All expense reports and must be supported by proof of payment such as receipts (itemised receipts are required).
- Expense reports are to be completed in Euros / Kenya Shillings, foreign currency amounts should be translated at the rate of exchange on the day of the transaction using [www.oanda.com](http://www.oanda.com) . For significant amounts a copy of a credit card bill will suffice as support for a particular exchange rate.
- All expense reports must be approved and signed by a Senior Manager before submission to the Finance department for reimbursement.
- Approved expense reports for a particular month are to be forwarded to the Finance department by the end of business on the 10th of the following month.
- Failure to file an expense report in relation to an advance or company credit card transaction will result in the recovery of the total amount through a payroll deduction.

### ***3.2 Receipts***

- Each expense item must be supported by a receipt attached to the expense form. Actual receipts as opposed to credit card sales vouchers should be attached.
- A hand written receipt written by the employee is not a valid receipt. These expenses will be deducted from the expense report if no receipts are submitted.
- The nature of expenses should be clarified in the Details column of the expense form. In the case of taxi expenses, a description of the journey should be provided e.g. “from JKIA airport to UN Complex Gigiri”.



Other

- Membership or access fees paid by employees to professional associations, networks and content providers may be reimbursed when specifically approved by a Senior Manager and where a direct service –related benefit accrues to GESCI for that membership or paid fee. Such expenses must go through the Purchase Order Requisition procedure.
- Expenses for special seminars, luncheon meetings and other similar functions may be reimbursed when specifically approved by a Senior Manager as appropriate.

### **3.3 Reimbursements**

All expenses are reimbursed on a monthly basis together with the employee's regular salary payment.

All expense reports should be submitted to Finance department by the 10th of the month to ensure payment by month end.

## ***Annex 1. Extract from GESCI's Human Resource, Policy and Procedures Manual - GESCI TRAVEL POLICY (P. 36-39)***

### **6.1 Statement of Policy**

The nature of GESCI's mission and organisation means that its staff members may be asked to travel in the normal course of operations for meetings, conferences, and for other business reasons. It is the policy of GESCI to pay for costs incurred by staff members in the course of business-

related travel, provided that the expenses are authorised, incurred and consistent with GESCI's mission.

## **6.2 Finance and administration arrangements**

### **6.2.1 Approval to travel**

Staff members are expected to plan their travel assignments as far in advance as possible in order to minimise flight costs.

Travel for staff members should be initiated by a project or programme manager within the objectives of their project or programme. Individual travel proposals are formulated in conjunction with project/ programme managers and costed travel proposals are submitted to the CEO for approval. In the preparation of costed travel proposals, project or programme managers should consult the Finance and Administration team for cost estimates. Costed proposals should reach the CEO not less than a month prior to the proposed travel.

The costed travel proposal should include:

- a) The name of the person(s) travelling
- b) Itinerary with times and dates of departure and return
- c) Expected cost of flight, per diem allowance and other costs
- d) Programme to which the travel assignment relates (and where it is budgeted)
- e) Specific activity or task in the Programme's Work Plan to which the travel contributes
- f) Reason for travel

If the proposed travel dates / location / purpose / expected costs change then the travel proposal must be updated and major changes approved again. The final costed travel proposal should match the final itinerary as much as possible.

### **Advanced funds**

In cases where a staff member requires a travel advance and have been approved for same, the staff member shall account for the advance within seven (7) days, following the date of return from the trip, by submitting all the travel expenditure receipts/vouchers and the required documentation for approval.

The approved expense claim shall then be submitted to the Finance and Administration office to determine how much should be returned by or refunded to the travelling staff. The travel reconciliation documents must be approved before any recoveries/refunds are made. All outstanding un-reconciled travel advances for more than 30 days will be recovered through the payroll system.

### **6.2.2 Flights**

All flights must be booked by and through the Finance and Administration office. All travel must be economy class.

Once the booking has been made and confirmed by Finance and Administration, changes and cancellations must also be approved. Only changes due to legitimate business reasons will be considered.

It is the responsibility of the traveller to ensure that they have all the correct documentation prior to travel, including valid passport, tickets, visas, accommodation booking references etc.

### **6.2.3 Per Diem System**

GESCI currently applies the UN per diem rate prevailing from time to time for all operational travel. The UN per diem rates currently used are made up of a portion for accommodation and a portion for meals and other incidentals. The portions are usually expressed as a percentage of the per diem rate and the percentage allocated to accommodation and meals varies from city to city.

The Finance and Administration team use the flight itinerary or e-ticket to calculate the actual total per diem to be advanced. The per diem is based on the departure time from the staff member's home airport and the arrival time back. Where travel does not require a flight, the Finance and Administration need some other evidence of the trip. The Finance and Administration team will also clearly identify to staff travelling what proportion of the per diem is for accommodation and what proportion is for meals and incidentals.

If full-board accommodation is paid by GESCI (for example during a team meeting) or a meeting or conference organizer provides accommodation and/or meals, then no corresponding per diem is payable.

The per diem will normally be advanced to the staff before travel except for exceptional circumstances (e.g. emergency travel) where the staff member may claim back all legitimate business expenses after travel.

#### **Accommodation costs**

Lodging or hotel expenses are covered **at cost subject to the maximum provided for in the per diem rate** in the town or city where the staff member is staying on business. This means that the portion of the per diem for accommodation (i.e. Bed and Breakfast) requires proof of incurred expenditure i.e. original receipts. If accommodation is not available within the maximum provided for in the per diem rate, a special approval must be obtained in advance for the higher costs. Any difference between actual accommodation costs incurred and the maximum provided for in the per diem rate must be returned to the Finance and Administration Manager within 7 days of end of travel.

#### **Meals**

The portion of the per diem for meals as calculated from the prevailing UN per diem rate requires no proof of expenditure or return to GESCI.

### **Taxes on per diem**

Tax rules differ from country to country and in some countries (such as Kenya) the per diem or part of the per diem may be taxable. All staff members are responsible for ensuring that they are tax compliant in their own country of residence. Staff members resident in countries where a portion of the per diem is taxable are advised to keep receipts for their own tax compliance purposes.

### **6.2.4 Other expenses**

Staff members are allowed to claim all other approved travel and business-related expenses through their expense claim or travel cost statement. This includes visas, taxi fares, and specific business-related medical expenses. All expense claims must be supported by original receipts. In very exceptional circumstances where it was not possible to obtain a receipt, a staff member may issue a “self-receipt” clearly detailing the expenses incurred, when and where the expenses were incurred and the nature of the expense. Any such receipt should be forwarded to the Finance and Administration office as part of the total expenses claim.

Staff members are responsible for fully completing their own expense claims, securing its validation by the project or programme manager and forwarding it to the Finance and Administration Office.

#### **Specific expenses not reimbursable**

- Sundry expenses covering personal effects such as razors, soap, toothpaste, souvenirs, health club facilities etc. are not reimbursable.
- Alcoholic drinks, mini-bar refreshments, video rentals or pay TV are not reimbursable.
- Laundry expenses for trips less than one week are not reimbursable

### **Reimbursement of approved expenses**

All expenses are reimbursed on a monthly basis together with the staff member’s regular salary payment unless otherwise agreed by a Senior Manager.

### **6.2.5 Local travel**

Local travel is normally reimbursed based on actual receipts through the staff member expense claim system.

## **6.3 Other related policies and issues**

### **6.3.1 Safety, health and welfare while travelling**

This is covered under Section 8 of the Manual.

### **6.3.2 Extended Stays**

Staff may, subject to prior written approval by the line Manager, take personal time out of their annual leave entitlement and subject to the leave policy at the start and/or end of a business trip provided that this does not give rise to additional costs for GESCI or cause any disruption to GESCI business. Per Diem allowances will not be paid for this personal time. Staff should also note that the GESCI travel insurance policy referred to in section 6.3.3 below may not cover an extended stay.

### **6.3.3 Travel Insurance**

GESCI provides travel insurance for all staff in all offices on authorized GESCI business. All staff should ensure that they have received a copy or proof of travel insurance from the Finance and Administration office.

### **6.3.4 Vaccinations**

It is the responsibility of all staff members to ensure that they are up to-date with all appropriate vaccinations for travel. All vaccination costs related to official business travel shall be borne by GESCI.