



TRAVEL, SUBSISTENCE AND EXPENSES POLICY

Version 1.0 11/07/2019

Purpose

This document provides guidelines and principles on expenditure incurred on behalf of MAMA.

Principles

All expenditure must be **reasonable**, demonstrate **value for money** where possible and **be incurred wholly in the course of legitimate business**. Supporting documentation, e.g. invoice / receipt, must be provided for expenditure.

If you are uncertain whether a cost is allowable or not, it is your responsibility to seek further clarification from the Trustees.

Please read these guidelines carefully as MAMA will not reimburse disallowable expenditure.

Disallowable Expenditure

Please note that for costs deemed disallowable MAMA will seek repayment from the employee through a reduction from an expense claim or through a payroll deduction.

These include, but are not limited to:

- Any non-business related purchase i.e. personal expenses;
- Gifts are only allowable if pre-approved by the Chairperson;
- Fines;
- Any travel costs not related to business activity;
- Computer equipment: software is allowable but a computer and surrounding equipment are not since it cannot be proven to be wholly for business use;
- MAMA will not reimburse alcohol costs. In some circumstances e.g. staff conference / fundraising events, a limited provision of alcohol may be allowable after approval by the Chairperson;
- Cards / presents for team members;
- Condolence gifts fall under the HR budget and must be pre-authorized with HR in the first instance;
- Organisation social functions e.g. Christmas party. MAMA can only spend less than £150 / person / year in total, otherwise tax & NI will become payable on the whole amount.



Allowable Expenditure

The following are typically allowable expenses:

- Business telephone costs;
- Donor events / entertainment costs;
- Professional subscriptions (employees);
- Employee travel;
- Training.

Other costs incurred wholly and exclusively for business use, may also be allowable. Please check with Finance if uncertain.

The Board of Trustees, under certain circumstances, might agree specific volunteer expenses, which are not normally allowable:

- Travel;
- Accommodation;
- Subsistence (up £80 per week, which is the cost charged to volunteers of accommodation and subsistence staying in the MAMA Volunteers' House).

Travel

As standard, volunteer and Trustee travel will be self-funded.

Employees' travel costs will be reimbursed.

Employees travel, or where the Board agrees to fund travel for volunteers or trustees, this needs to be booked in line with the following principles:

1. All international travel must be booked with mindfulness to cost, balanced with time efficiency. It is expected that robust online searches be performed prior to the booking of any international travel, to ensure that all the options are explored appropriately, to minimise cost to the charity.
2. Travel incurred in the course of business is allowable (NB travel from home to your usual place of work is not allowable).
3. Only standard / economy class fares will be reimbursed. High-speed / premium train travel such as the Heathrow / Gatwick Express is not allowable.
4. Vehicles: the use of a car should be kept at a minimum and public transport should be used wherever possible. The following table shows the reimbursement rates per mile for car travel in the UK. Rates include the cost of insurance and fuel and these may not be claimed separately. Employees are responsible for ensuring they have adequate insurance when driving on MAMA business.

Type of vehicle	First 10,000 miles	Above 10,000 miles
Cars and vans	45p	25p
Motorcycles	24p	24p
Bikes	20p	20p



5. When travelling within Uganda on MAMA business, employees' travel costs will be covered.
6. Volunteers and employees are allowed to use the MAMA vehicle for MAMA business use. Fuel and vehicle maintenance costs will be covered by the charity.
7. For outreach clinics, the charity will hire a minibus and driver to transport staff and volunteers. The costs of this will be borne by MAMA.

Date approved by MAMA Board of Trustees: 30/07/2019

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