

## Members expenses policy

### Introduction

- 1 The GMC's expenses policy has the following broad aims:
  - a To ensure that members travelling on GMC business are reimbursed appropriately for those expenses wholly, exclusively and necessarily incurred and that claims are promptly paid.
  - b To provide a reasonable standard of travel, accommodation and subsistence.
  - c To have a claims process which is consistent with sound accounting practice and the requirements of HM Revenue and Customs.
- 2 This policy is founded on the principle that members will restrict both the level and nature of their expenditure to that necessary for the fulfilment of their duties as Council members and trustees.
- 3 Where a member has a disability we will make exceptions to the expenses policy to meet specific needs. If this is the case, please contact the Finance Team for further guidance.
- 4 The guidance set out in this document will be appropriate for most situations, but there may be occasions when this is not so. Such cases will be considered individually, adhering to the principle that no one should be out of pocket over reasonable costs incurred. You should seek prior agreement with the Assistant Director - Finance and Procurement (telephone: 0161-923-6228, email: [GMCMemberExpenses@gmc-uk.org](mailto:GMCMemberExpenses@gmc-uk.org)) before incurring expenditure that exceeds normal limits, unless exceptional circumstances prevail. Where expenditure exceeds normal limits, you must provide a full description of the circumstances along with the claim form.
- 5 All bookings for hotels, rail and air travel should be made through Capita our travel management provider.

- 6 Alternative arrangements may apply when members travel in groups on organised events.
- 7 All expenditure must be supported by itemised receipts (not credit/debit card vouchers).
- 8 The following guidance outlines the details of the policy and supporting procedures for the reimbursement of expenses incurred by members undertaking business on behalf of the GMC.

## **Business travel**

- 9 All members are expected to make arrangements for travel that are in the best interests of the GMC. Generally this should be the most economic mode of transport, except where this would involve unreasonable journey times.
- 10 If the start or end point of your journey is not your main residence then the GMC will reimburse actual costs involved, subject to a maximum that is equivalent to the cost of the journey from/to your main residence. Please provide full details on your claim if this applies.

## **Rail travel**

- 11 For rail travel, you should normally travel standard class. We will reimburse standard class rail fare between the nearest station to your home and the location of the meeting or event. Where possible advance tickets should be pre-booked for specific journey times. Fully flexible tickets are more expensive and should only be purchased where there is a demonstrable need.
- 12 In some circumstances first class rail travel can be booked if the journey is over 100 miles each way and there is a clear business requirement for you to work while travelling.
- 13 If you choose to travel first class for other reasons and the ticket price is higher than a fully flexible standard class ticket for the same journey, then we will reimburse an amount equal to the standard class ticket price. You should provide a screen-shot of the Capita booking screen or other documentation to verify the price comparison; we will be unable to reimburse any costs without this.
- 14 It would be helpful if you could consider using any concessionary railcards that you have when booking rail travel. The GMC will not reimburse the cost of obtaining concessionary railcards.

## Air travel

- 15 For short haul air travel we will reimburse economy class or the equivalent fare. Air travel should only be used where the total door to door cost is cheaper than rail travel, or where there are other overriding considerations.
- 16 Long haul air travel should be booked at economy class unless there are exceptional circumstances that justify business class travel. Prior approval must be obtained either from the Chair or the Chief Executive for business class travel. In the case of the Chair of Council, prior approval should be sought from the Chair of the Audit and Risk Committee.

## Road travel

- 17 A mileage allowance will be paid for members using a private vehicle on GMC business, at the rates set out in Table 1. You are required to use the shortest or fastest practicable route. Travel by private vehicle should only be used when public transport is either not available or the total door to door cost is less than public transport. For audit purposes the start and finish points of the journey must be shown on the claim form.

**Table 1 - Standard mileage rates for business travel**

	Motor car or van	Motor cycle	Cycle
First 10,000 business miles in a tax year	45 pence per mile	24 pence per mile	20 pence per mile
Over 10,000 business miles	25 pence per mile	24 pence per mile	20 pence per mile
The above rates are linked to the "approved amount for mileage allowance payments" (AMAPs) published by HM Revenue and Customs.  Members claiming mileage allowance should keep a cumulative record of mileage in order to claim accurately.			

- 18 We will not accept liability for loss or damage to private cars used on GMC business. You should ensure that the car used is insured for business use prior to making the journey. Any additional insurance premium is not a claimable expense.
- 19 Car parking for your vehicle when on GMC business will be reimbursed.
- 20 Payment for hire of a car and associated costs for fuel and insurance will be made only when public transport is either not available or the door to door cost is less than public transport or taxi.

## Taxis

- 21** Taxi fares will be reimbursed when you are travelling on GMC business and:
- a** Carrying bulky files, equipment or luggage.
  - b** It is an awkward route by public transport.
  - c** It is essential, or is otherwise cost effective, to go by taxi.
  - d** Travelling late at night (after 20:00).
- 22** You must specify the start and finish points and the purpose of the journey on each taxi receipt. Taxi fares to restaurants and other locations that are not an essential part of GMC business will not be reimbursed.

## Overnight accommodation

- 23** When it is necessary to stay away from home overnight, the actual cost of hotel accommodation and breakfast will be reimbursed up to a maximum of:
- £165 per night for London and overseas
  - £100 per night for Manchester
  - £130 per night for the rest of the UK.
- 24** These rates are amended from time to time to reflect the prices that we negotiate with our preferred hotels and are inclusive of VAT.
- 25** All hotel accommodation in the UK should be booked through Capita. You should write the Capita booking reference number clearly on your expense claim form.
- 26** £25 may be claimed when you are required to stay away from home on GMC business and choose to stay in non-commercial accommodation (i.e. with friends and relatives). This amount covers all costs including accommodation, evening meal and breakfast. No claim can be made by anyone staying in their own property.
- 27** We will reimburse the cost of overnight accommodation in the following circumstances:
- a** For the night preceding your engagement if the start time means that you would have to leave home before 07:00.
  - b** For the night following your engagement if the finish time means you would arrive home after 20:00.

- c** For engagements taking place over consecutive days where the cost of overnight accommodation is broadly similar to the cost of travel.
- d** For the night(s) between successive engagements where the accommodation cost is broadly similar to the cost of travel. The cost of overnight accommodation and meals on Saturdays will not normally be reimbursed.

## Subsistence

- 28** When you undertake GMC business away from either your home or your normal place of work, subsistence expenses may be claimed as follows:
- a** We will reimburse up to £10 against receipts for breakfast when no overnight stay is involved, provided that the start time for your engagement means that you would have to leave home before 07:00.
  - b** We will reimburse up to £10 against receipts for lunch, provided that you are away for more than seven hours and lunch has not been provided.
  - c** We will reimburse up to £30 against receipts for an evening meal, including gratuities. We will not reimburse the cost of alcoholic drinks. Where Members choose to purchase food from a supermarket, take-away or other fast food outlet, we will reimburse the actual cost of food purchased up to a maximum of £15.
- 29** Claims for evening meals will only be reimbursed when an overnight stay is involved or you would qualify for an overnight stay but choose to travel home.

## Hospitality

- 30** All hospitality expenses must be approved in advance either by the Chair or the Chief Executive. Each approved claim must show the business reason for the hospitality and the names of all parties. Hospitality cannot include the families of employees or office holders.

## Child care costs

- 31** When as a direct result of GMC business, it is necessary for you to employ a child minder, the actual cost may be reclaimed against receipts up to a maximum of £50 per day. Please be aware that HM Revenue and Customs treats childcare costs as a taxable benefit.

## Disability

- 32** Where a member has a disability we will meet the costs of any adjustments required to enable them to undertake their role. Such costs could include, for example:

- a** The use of taxis for a member with a mobility problem when taxis would not normally be reimbursed.
- b** The cost of travel and accommodation for a support worker, should one be required.
- c** Where public transport is not practical and personal car use is the most appropriate transport method.
- d** In these circumstances the usual allowances and expenses rates will apply. These will also apply to any support worker.

## Claims procedure

- 33** All claims for reimbursement of travel and subsistence expenditure must be submitted on a GMC expenses claim form, available by emailing [GMCMemberExpenses@gmc-uk.org](mailto:GMCMemberExpenses@gmc-uk.org). Claims should be submitted as soon as practicable, preferably within one month of the engagement.
- 34** Claims should clearly set out the reason for the business trip and the nature of the expenditure incurred.
- 35** Itemised original receipts are required for all expenditure and should be attached to the relevant claim form in a secure but readable manner. It is particularly important that detailed restaurant receipts are provided.
- 36** Credit and debit card vouchers are not acceptable in place of itemised receipts. Please note that unreceipted expenditure may be deducted from your claim.
- 37** It is important to recognise that the expenses policy cannot cover every eventuality. The Assistant Director - Finance and Procurement is authorised to exercise reasonable discretion on exceptional items, within the spirit of the approved policy and subject to HM Revenue and Customs requirements.

Effective from 1 January 2018.