

Staff Expenses Policy

Introduction

- 1 Our Expenses Policy has the following broad aims:
 - a To ensure that staff travelling on GMC business are reimbursed appropriately for 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 staff will restrict both the level and nature of their expenditure to that necessary for the fulfilment of their GMC activities. Where possible, staff should try to book their travel arrangements in advance so as to obtain the best available prices.
- 3 Where a member of staff 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 Finance Team (telephone: 0161-923-6222, email: financeexpense@gmc-uk.org) before incurring any expenditure that falls outside this policy, unless exceptional circumstances prevail. The Finance team will consult with the relevant GMC Director or the MPTS Tribunal Clerk as necessary.

- 5 All expenditure must be supported by itemised receipts (not credit/debit card vouchers).
- 6 All bookings for hotels, rail and air travel should be made through Capita, our travel management provider.
- 7 The following guidance outlines the details of the policy and supporting procedures for the reimbursement of expenses incurred by staff undertaking business on behalf of the GMC.

Business travel

- 8 All members of staff 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. In planning your business travel you should seek prior authorisation for the journey from your line manager.
- 9 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

- 10 For rail travel, you should normally travel standard class. We will reimburse the 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.
- 11 In some circumstances first class rail travel may be booked if there is a clear business requirement for you to work while travelling. Prior approval must be obtained from a GMC Director or the MPTS Tribunal Clerk for first class rail travel.
- 12 If you choose to travel first class for other reasons, then we will fund an amount equal to the price of a fully flexible standard class ticket for the same journey and you must fund the difference personally. You should provide a screen-shot of the Capita booking screen or other documentation to verify the price comparison; we will be unable to fund any costs without this, and you will be personally liable for the full journey cost.

Air travel

- 13 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.
- 14 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 from a GMC Director or the MPTS Tribunal Clerk for business class travel.

Road travel

- 15 A mileage allowance will be paid for staff 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 miles

	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 GMC mileage rates are linked to the "approved amount for mileage allowance payments" (AMAPs) published by the HM Revenue and Customs.

Staff claiming mileage allowance should keep a cumulative record of mileage in order to claim accurately.

- 16 We will not accept liability for loss or damage to private vehicles used on GMC business. You must ensure that the vehicle used is insured for business use prior to making the journey. Any additional insurance premium is not a claimable expense. You will need to provide original copies of your driving licence, MOT certificate and a valid insurance document for the vehicle to the HR team before you use it for business purposes. Mileage expenses will not be paid without these documents.
- 17 Car parking for your vehicle when on GMC business will be reimbursed.

- 18** 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 total door to door cost is less than public transport or taxi.

Taxis

- 19** 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 otherwise cost effective, to go by taxi.
 - d** Travelling late at night (after 20:00).
- 20** You must specify the start and finish points and the justification for your taxi journey on your claim and attach the taxi receipt. Taxi fares to restaurants and other locations that are not an essential part of GMC business will not be reimbursed.

Overnight Accommodation

- 21** 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:
- i** £157 per night for London and overseas,
 - ii** £100 per night for Manchester,
 - iii** £130 per night for the rest of the UK
- 22** These rates are amended from time to time to reflect the prices that we negotiate with our preferred hotels and are inclusive of VAT.
- 23** All hotel accommodation should be booked through Capita.
- 24** Only those hotels on the list of GMC preferred hotels should be used in London Manchester. In exceptional circumstances, where there is no availability at our preferred hotels, Capita will arrange alternative hotel accommodation of a comparable standard.
- 25** £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.

- 26** 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, or where the duration of travel is significant and so likely to impact on your ability to work effectively throughout the engagement.
 - d** For the night(s) between successive engagements where the accommodation costs is broadly similar to the cost of travel. The cost of overnight accommodation and meals on Saturdays will not normally be reimbursed.

Subsistence

- 27** When you undertake GMC business away from home, subsistence expenses may be claimed as follows:
- a** We will reimburse up to £10 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 for lunch, provided that you are away from GMC offices for more than seven hours and lunch has not been provided. We will not reimburse lunch when staff are working at other GMC offices.
- 28** We will reimburse up to £30 for an evening meal taken in a restaurant, including gratuities. We will not reimburse the cost of alcoholic drinks. Where staff 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 by the Chief Executive (or by the Chair in the case of hospitality involving the Chief Executive). Each approved claim must show the business reason for the hospitality and the names of all parties. Hospitality should not include the families of employees or office holders. The level of expenses reimbursed is at the discretion of the Chair or Chief Executive as appropriate.

Claims procedure

- 31** All claims for reimbursement of travel and subsistence expenditure must be submitted on a GMC expenses claim form. Claims should be submitted within one month of the event.
- 32** Claims should clearly set out the reason for the business trip and the nature of expenditure incurred.
- 33** 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.
- 34** Credit and debit card vouchers are not acceptable in place of itemised receipts. Please note that un-receipted expenditure may be deducted from your claim.
- 35** Failure to comply with this policy may be treated as a conduct issue under the GMC's disciplinary policy.
- 36** 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 October 2015.