

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 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 Staff Expenses Team via StaffExpenses@gmc-uk.org 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 Staff Expenses Team via StaffExpenses@gmc-uk.org before incurring any expenditure that falls outside this policy, unless exceptional circumstances prevail. The Finance team may consult with the relevant GMC Director as necessary.
- 5** All expenditure must be supported by itemised receipts. Credit/debit card receipts do not show sufficient detail and so are not accepted in support of claims.
- 6** All bookings for hotels, rail and air travel should be made through 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. Where staff use delegates to make travel bookings and/or process their expenses, it is still the responsibility of the claimant to ensure all claims are in line with the policy.

Business travel

- 8** All members of staff are expected to make travel arrangements 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.
- 9** If the start or end 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 exceptional circumstances first class rail travel may be booked if there is a clear business requirement to do so. Prior approval must be obtained from a GMC Director and must be attached to the expense claim when submitted. When seeking prior approval, please indicate the reason for travelling first class and provide a screenshot of the online booking screen or other documentation to show the comparative standard class fare.

If you choose to travel first class for other reasons, prior approval from a GMC Director is still required, together with a standard like for like price comparison including any rail card discount. Subject to an approval being given we will fund an amount equal to the standard class ticket for the same journey and you must fund any difference personally. First class travel not supported by prior approval and a price comparison will not be funded and you will be personally liable for the full journey cost. If you use a railcard to buy tickets at a lower price, we will reimburse the cost of the card provided you use it when booking rail for GMC business travel. As you can also use a railcard for personal travel, HMRC treat it as a taxable benefit and so we will reimburse you through payroll and you will pay tax on the amount reimbursed. Upgrades to first class via the rail operator or a third party will not be reimbursed.

- 12** Our travel provider supports most railcards, so you can provide your railcard details when booking your travel and the discount will be applied automatically. Don't forget to take your card with you when you travel, as train managers will need to see it when checking your ticket.

Railcards cannot be purchased through our travel provider or paid for using your GMC credit card. You should pay for them out of your own pocket and then email payroll@gmc-uk.org with details of the cost of the railcard, a copy of your receipt, and a copy of a recent/upcoming booking confirmation showing the railcard has been used for GMC travel. You should not submit an expense claim through our finance system because we won't be able to deal with the tax that way. Once we have all the relevant information we will reimburse you through the next available payroll.

We won't reimburse the cost of railcards used solely for normal commuting to work, or cards for 'Friends and Family' or 'Two Together'.

Air travel

13 Air travel may be used where it is the most cost effective means of travel. Economy class must be used where the flight duration is less than five hours. Premium economy may be used where the flight duration is longer than five hours but less than eight hours. If premium economy is not available, then economy class should be used. Business class may only be used where the flight duration is longer than eight hours. If business class is not available, then premium economy may be used. Where overnight travel is unavoidable and/or little recovery time is possible between the flight ending and the business meeting/event starting, then premium economy or business class travel may be considered for shorter flights, subject to prior approval by a GMC Director.

Road travel

14 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 (including electric vehicles)

	Motor car or van	Motorcycle	Cycle (including e-bikes)
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 to claim accurately.			

- 15** 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. Prior to making your first claim, and annually thereafter, you must send a copy of your driving licence, insurance certificate and MOT certificate to StaffExpenses@gmc-uk.org. Mileage expenses will not be paid without these documents.
- 16** Car parking for your vehicle when on GMC business will be reimbursed.
- 17** 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.
- 18** Payment for hire of an E-scooter will be reimbursed in line with government [guidance](#). We will not accept liability for loss and damage to the vehicle and any additional insurance premium is not a claimable expense.

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** 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:
- a** £225 per night for London and overseas (**£229 from 1st January 2025**)
 - b** £106 per night for Manchester (excluding Manchester tourist tax, which will be reimbursed)
 - c** £130 per night for the rest of the UK
- (The London rate will also apply to Edinburgh hotels from 1st January 2025)**
- 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 our travel management provider.
- 24** Hotels on the shortlist of GMC preferred hotels should be used primarily in London and Manchester. In exceptional circumstances, where there is no availability at our preferred hotels, alternative hotels can be booked through our travel management provider.
- 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 are 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. When supported by itemised receipts we will reimburse:

- a** 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** Up to £10 for lunch, if you are away from home or your contractual place of work for more than seven hours and lunch has not been provided.
- c** Up to £30 for an evening meal taken in a food establishment, including gratuities. We will not reimburse the cost of alcoholic drinks. Where staff choose to purchase food from a supermarket, we will reimburse the actual cost of food purchased up to a maximum of £15.
- d** 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. Food and drink provided as part of any rail service upgrade charges will not be honoured.

Hospitality

28 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.

29 For routine operational subsistence expenses, we do not reimburse the cost of alcoholic drinks. However, in certain circumstances involving organised functions where there is an aim of encouraging wider engagement between the participants, we may fund a modest level of alcoholic drinks. It is important to note that these events do not include organised team away days or team meals.

Claims procedure

- 30** All claims for reimbursement of travel and subsistence expenditure must be submitted through our finance system. Claims should be submitted within one month of the event.
- 31** Claims should clearly set out the reason for the business trip and the nature of expenditure incurred.
- 32** Receipts can be scanned or photographed and should be attached to the relevant claim form in a readable manner.
- 33** 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.
- 34** If claims need to be costed to another cost centre than your own, you will need to obtain an email approval from that cost centres budget holder on the authorised signatory list and attach this to your claim.
- 35** Failure to comply with this policy may be treated as a conduct issue under the GMC's disciplinary policy.

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. To reimburse valid expense claims within 10 working days.

Effective from September 2024