Associates expenses policy

Introduction

1 Our expenses policy has the following broad aims:

   a To ensure that individuals travelling on GMC or MPTS 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 that is consistent with sound accounting practice and the requirements of HM Revenue and Customs.

2 This policy is founded on the principle that associates will restrict both the level and nature of their expenditure to that necessary for the fulfilment of their GMC or MPTS activities. Where possible, associates should try to book their travel arrangements in advance so as to obtain the best available prices.

3 Where an associate has a disability, we will make exceptions to the expenses policy to meet specific needs. If this is the case, please contact the Associate Services 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: 0161-923-6228, email: GMCassociatefees@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 as necessary.

5 All expenditure must be supported by itemised receipts (not credit/debit card vouchers).
All bookings for hotels, rail and air travel should be made through CTM our travel management provider.

The following guidance outlines the details of the policy and supporting procedures for the reimbursement of expenses incurred by associates undertaking business on behalf of the GMC or MPTS.

**Business travel**

All associates are expected to make arrangements for travel that are in the best interests of the GMC or MPTS. Generally this should be the most economic mode of transport, except where this would involve unreasonable journey times.

If the start or end point of your journey is not your main residence, then we 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**

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.

In some circumstances first class rail travel may be booked if the first class ticket cost is no more expensive than a - standard class ticket for the same journey. You should provide a screen-shot of the CTM booking screen or other documentation to verify the price comparison; we will be unable to reimburse any costs without this.

If you choose to travel first class and the ticket price is higher than a 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 CTM booking screen or other documentation to verify the price comparison; we will be unable to reimburse any costs without this.

**Air travel**

Air travel may be used where it is the most cost effective means of travel. For GMC business events within the UK we will only reimburse economy class travel from other parts of the UK; we will not cover the cost of travel from overseas to the UK.

Where the GMC requires an associate to travel from the UK to an event overseas then economy class should 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.

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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

15 A mileage allowance will be paid for associates using a private vehicle on GMC or MPTS 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

<table>
<thead>
<tr>
<th></th>
<th>Motor car or Van</th>
<th>Motor cycle</th>
<th>Cycle</th>
</tr>
</thead>
<tbody>
<tr>
<td>First 10,000 business miles in a tax year</td>
<td>45 pence per mile</td>
<td>24 pence per mile</td>
<td>20 pence per mile</td>
</tr>
<tr>
<td>Over 10,000 business miles</td>
<td>25 pence per mile</td>
<td>24 pence per mile</td>
<td>20 pence per mile</td>
</tr>
</tbody>
</table>

The above rates are linked to the *Approved amount for mileage allowance payments* (AMAPs) published by the HM Revenue and Customs.

Associates 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 or MPTS business. You must ensure that the vehicle is insured for business use prior to making the journey. Any additional insurance premium is not a claimable expense.

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 or MPTS 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 a taxi receipt. Taxi fares to restaurants and other locations that are not an essential part of GMC or MPTS 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. £175 per night for London and overseas.

ii. £106 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 in the UK should be booked through CTM.

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 via CTM.

25 £25 may be claimed when you are required to stay away from home on GMC or MPTS 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 or MPTS 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 for more than seven hours and lunch has not been provided.

c 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 Associates 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.

28 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.

Fees

29 Associates are entitled to fees for the work they perform on behalf of the GMC. The level of fees is determined by the Performance and Resources Board.

30 You are responsible for declaring your fee income to HM Revenue and Customs.

Procedure for claiming expenses

31 All claims for reimbursement of travel and subsistence expenditure must be submitted on an Associates fees and expenses claim form. Claims can be emailed to GMCAssociatefees@gmc-uk.org. Please also attach scanned, photocopies or photographed receipts along with any email booking confirmations. Claims should be
submitted within one month of the event. The GMC will only pay claims made later than 90 days in exceptional circumstances.

32 Claims should clearly set out the title and dates of the meeting or event, the location and the name of the organiser.

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 Associates will only be reimbursed for their own personal expenditure. Any costs incurred paying for staff, fellow associates or other individuals will not be reimbursed.

36 It is important to recognise that the expenses policy cannot cover every eventuality. The GMC and MPTS will exercise reasonable discretion on exceptional items, within the spirit of the approved policy and subject to HM Revenue and Customs requirements.

Effective from 14 July 2020.