

Expenses Policy & Procedures

Revised January 2009

Policy

1. This policy applies to Members and Employees. In setting the rates for expenses, the Council takes into consideration the rates payable by other regulatory bodies.
2. For ease of use the word 'members' is used throughout this document but this document applies to members of the Council, its Committees, working groups, panels, volunteers to the Dental Complaints Service and others co-opted to give up their time to assist the work of Council.
3. The General Dental Council will reimburse any reasonable costs that have been incurred wholly, exclusively and necessarily by Members and employees on General Dental Council business. The rates for expenses reimbursement are as specified by the Finance and Human Resources Committee.
4. The submission of fraudulent claims is a matter of gross misconduct and will lead to disciplinary action.

Procedure

1. All claims for reimbursement of travel, accommodation and subsistence must be submitted on the expenses claim form.
2. Claims made should clearly set out the nature of the business trip and the reason the expenditure was incurred.
3. Itemised original receipts must support all claims except for practical reasons it is recognised that receipts are not always available for bus, tube fares and congestion charges, particularly in central London. Receipts should be attached to each relevant claim form in a secure manner. Please note that un-receipted expenditure may be deducted from the claim and the claimant advised accordingly.
4. All claims will be reimbursed within twenty one working days directly into the individual's bank account.
5. To assist the year end accounting, all claims for November and December expenses must be submitted by the end of January.
6. The Council does not intend to pay expenses claims that are older than 3 months from the date of the meeting to which the claim relates. Where there were reasons why a claim cannot be made within these periods, the member should approach the Registrar in advance and seek his agreement to a late claim. Any appeals relating to this should be made in writing to the Chairman of the Finance and HR Committee and the President.

Staff Expenses

7. The expenses claim form is available from the electronic library under the Finance Forms section. All claims will be reviewed by the finance department to determine that they are consistent with these procedures.
8. Staff expenses claim forms must be signed by a manager to authorise payment prior to submission to the Finance Team. The Chief Executive's expenses will require the authorisation of the President or Director of Planning and Resources. The line manager's approval confirms that the expenses were incurred conducting legitimate General Dental Council business. All managers are asked to consider whether any costs can be reclaimed from third party organisations when approving claim forms. No mileage claim can be made for normal daily commuting i.e. from home to the normal daily place of work.

Member Expenses

9. Claim forms will be available at Council and Committee meetings and are also available from the Finance Department.
10. Any fees offered to members for attending an event on behalf of the Council, should be paid direct to the Council.

Travel

11. When making travel arrangements the most economical cost proportionate to the length of journey should be used having regard for:
- the time of day
 - amount of luggage being carried
 - any requirement to work on Council business during the journey
 - the need to arrive refreshed and ready to undertake your duties
 - the time of day for the return journey
 - the certainty of the timing of the return journey.
12. You must be prepared to justify your choice of travel arrangements if challenged.

Road Travel

13. Mileage allowance will be paid for individuals using a private car on General Dental Council business at a rate specified below.

	To 10,000 Miles	Over 10,000 Miles
Motor Car	40p	25p
Motor Cycle	24p	24p
Cycles	20p	20p
Passengers	5p	5p

14. The above rates are linked to the approved amount for mileage allowance payments published by the HM Revenue and Customs.
15. The General Dental Council will not accept liability for loss or damage to belongings on General Dental Council business. Anyone claiming mileage allowance should ensure that the car used is insured for business use prior to making the journey. Any additional premium paid to the insurance company is not a claimable expense.
16. Car parking costs and congestion charges incurred while on business will be reimbursed. Parking, speeding and other fines relating to motoring offences will not be reimbursed.
17. Taxis: You are required to specify the start and finish points and purpose of the journey on each individual taxi receipt.
18. Hire Cars: Should only be used in exceptional circumstances. The payment for hire of a car and associated costs for petrol and insurance will be made only when public transport is either not available, practical or the total cost of hiring a car is less than the cost of using public transport or a taxi.

Rail & Air travel

19. Individuals should take advantage of any special saver fares where possible. First class rail travel or business class air travel may be used where this is in line with the guidance at paragraph 11 above.

Overnight Accommodation

20. The General Dental Council will reimburse the cost of overnight accommodation when the stay is necessary from a business point of view.

21. A guide to prices is as follows:

London	£160
Other UK	£100

These prices exclude breakfast, lunch and dinner costs which are shown below.

22. For staff the Council has arrangements with Expotel to book rooms at beneficial rates. Wherever practical individuals must use this system when making accommodation arrangements. It is acknowledged that in some circumstances it is not possible to source suitable accommodation at these guide prices. If that is the case and Expotel have been unable to find a room within the guide price then for staff the budget holder may authorise an appropriate overspend.
23. Members who find themselves unable to secure appropriate accommodation within the guide prices should note the reasons on the Claim Form to avoid any delay in settlement of their claim.
24. In the event of financial hardship it is possible to make arrangements through an agency for hotel bookings to be made so that the bill for accommodation and food is sent directly to the General Dental Council for settlement. Please contact the Director of Resources and Planning in confidence to access these arrangements.
25. A £25 friends and family overnight allowance will be reimbursed if you are required to stay away from home on General Dental Council business in addition to the limits for claiming reimbursement for meals.

Food and Drink

26. Expenses will be reimbursed up to the following for Members and for those employees who are required to take a meal away from their normal place of work where they are travelling during mealtimes.

Breakfast £13

When staying in a hotel on GDC business it is recognised that breakfast will be taken in the hotel at the prevailing hotel rate which may exceed the monetary limit stated here.

Lunch £16

Dinner	£37	The cost of an evening meal can include alcoholic or soft drinks taken with the meal.
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Entertaining

27. Potential entertainment costs should be authorised in advance by the President for Members and the Chief Executive or the Director of Planning and Resources for employees.
28. Before entertaining external contacts, the prior approval of the Chief Executive and Registrar or a nominated deputy must be obtained. Claims for entertaining external contacts on behalf of the Council will be reimbursed, subject to the following information being provided on the claim form:
 - Name(s) of person
 - Organisation they represent
 - Purpose of entertainment

Advances for expenses

29. In exceptional circumstances an advance against expenses will be provided if a member or employee is expected by the General Dental Council to make a lengthy or expensive business trip. The advance must be authorised by the Chief Executive or Director of Planning and Resources.
30. An expense claim relating to the trip in question should be submitted as soon as possible after the trip is over, in order to avoid any potential tax liability as an interest free loan for which the limit is £5,000.

Telephones

31. The General Dental Council will reimburse the cost of any business calls made on home or other private phone, provided that the calls were necessary for the Council's business. Claims must be supported by itemised bills annotated with the nature of the call.
32. This reimbursement is for the cost of calls only, and not for any element of line rental, as this would result in an additional tax liability as a benefit in kind.
33. Where an employee needs to make regular calls whilst not in the Council's offices the Director of Resources and Planning will consider making available a Council mobile telephone to the employee concerned.

Spouses and Partners

34. The general rule is that the General Dental Council will only reimburse the costs of a spouse or partner if it can be shown that the General Dental Council specifically requested that the spouse/partner attends or the spouse/partner is performing a definite business function for the General Dental Council.

Additional Allowances for Members

35. Additional allowances and expenses necessarily and reasonably incurred for which a Member may claim comprise the following:

Consumables

36. It is recognised that Members are sent some papers by email and these need to be printed at home. To contribute towards the costs for this Members may claim 4 pence per sheet printed.

Child care or baby sitting expenses

37. Provided a Member does not already receive a care allowance, where a member does not have a spouse, partner or other responsible adult to care for a child/ren during a period of absence, in which that member attends meetings of the Council, its Committees or in otherwise representing the organisation; claims will be limited to reimbursing the actual cost paid to a registered child minder or the cost of a baby sitter.

Care arrangements for an elderly or dependent relative

38. Member's costs may be refunded in similar circumstances to childcare. Claims will be limited to reimbursing the actual amount paid to a person providing the care that the member would have provided during the period of their absence.

Members with a special need

39. To enable a member for example to communicate or otherwise take part in the work of Council we will make appropriate reasonable adjustments to accommodate the special need, please contact the Director of Resources and Planning for assistance with this. Should a Member wish to use their own equipment then claims will be limited to reimbursing the cost of, for example, provision of a signer, audiotapes, Braille documentation, or travelling and subsistence for a person providing support, as the case may be.

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