

Council Members and Associates Expenses Policy & Procedures

Owner	<i>Finance</i>
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Review Date	<i>October 2018</i>

1. Policy Statement

The GDC will reimburse any reasonable costs that have been incurred wholly, exclusively and necessarily on GDC business with the aim of providing a reasonable standard of travel, accommodation and subsistence, consistent with sound accounting practice and the requirements of HM Revenue & Customs.

2. Definitions Clause

Below is a list of definitions referred to in this policy.

Word	Definition
Associate	<i>Member of GDC committees, working groups, panels, volunteers to the Dental Complaints Service and/or others co-opted to give up their time to assist with the work of GDC.</i>
Civil Partner	<i>Someone who has an official relationship with another person so that he or she has the same rights in law as a husband or wife in a marriage.</i>
Spouse	<i>Husband or Wife of the person claiming expenses.</i>
Dependant Relative	<i>A relative who requires long-term personal care, due to age, illness or disability, which is usually provided for by the person claiming expenses.</i>
Dependent Child	<i>A child under the age of 16 for whom the person claiming expenses is the primary carer.</i>

3. Purpose

This policy sets out guidelines in relation to the procedures for reimbursing expenses incurred, to ensure that we are both fair and transparent.

4. Scope

- a) *This policy applies to Council members and Associates.*
- b) *It is expected that Council members and Associates will make their travel and accommodation arrangements via the most economical means possible. However, Council members and Associates may, if they wish, exceed the expenditure limits as set out in this policy, so long as they account personally for any excess cost over and above the approved expenditure limits.*
- c) *The submission of fraudulent claims is a serious breach of the Code of Conduct and will lead to a complaint against you being considered under the relevant policy.*

5. Policy Detail

General

1. *All claims for reimbursement of travel, accommodation and subsistence must be submitted on the relevant expenses claim form, copies of which are available on the extranet, intranet, from Committee Secretaries and from the Finance Department.*
2. *There is an email inbox, expenses@gdc-uk.org, dedicated to the receipt of expenses claim forms. If you are able to submit your claim forms electronically, an automated receipt lets you know that your form has been received.*
3. *Claims made should clearly set out details of the meeting attended or visit undertaken, and the reason why the expenditure was incurred.*
4. ***Itemised original receipts must support all claims*** [credit or debit card receipts are not acceptable]. *Receipts should be securely attached to the relevant claim form. Claims without appropriate supporting documents will be invalid and unreceipted expenditure maybe deducted from the claim payable.*
5. *All claims, except those from DCS volunteers, will be reimbursed fortnightly in accordance with the timetable issued at the beginning of each year.*
6. *DCS volunteers will have expenses reimbursed within 21 days of the claim being received by the Finance Department.*
7. *Payments will be made direct to the claimant's bank account.*
8. *Claims should be submitted within one month of the meeting taking place to ensure the GDC's accounts accurately reflect all expenses incurred in the year to date. Unless agreement has been made with the Executive Director, Registration and Corporate Resources before the claim is submitted, the GDC will not pay expense claims that are more than 3 months old.*

Business Travel

9. *You are expected to make arrangements for travel that are in the best interests of the GDC. In most circumstances, this should be the most economic mode of transport, except where this would involve unreasonable journey times.*
10. *For rail travel, you should travel standard class between the nearest station to your home and the station nearest to the location of the meeting or event. First class rail travel can be booked if it can be demonstrated that a first-class ticket is cheaper than standard class. This evidence will need to be submitted with your claim. **The ticket comparison must show the exact same journey type and the two class type prices** (i.e. screenshot of standard class ticket price at the time of booking the first-class ticket). Where possible, 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. *For air travel within the UK, we will reimburse economy class or the equivalent fare, where appropriate.*
12. *International air travel should be booked at economy class. With the prior agreement of the Executive Director, Registration and Corporate Resources, business class travel may be booked if there are exceptional circumstances that justify it.*
13. *For underground travel, Oyster cards and contactless payment cards should be registered online at tfl.gov.uk. A journey statement must be printed with annotations added that specify GDC expenses. Alternatively, if an individual ticket has been purchased, the ticket can be provided in place of a receipt.*
14. *Taxis, should only be used in exceptional circumstances and an explanation should be provided with the claim, such as reduced mobility or when travelling with heavy luggage. Where possible, taxis should be shared with others. Costs may not be reimbursed should the explanation not be in-line with this policy. If in doubt, please obtain prior approval from committee secretary for the use of taxis to avoid non reimbursement.*
15. *You must be prepared to justify your choice of travel arrangements if challenged.*

Road Travel

16. *Mileage allowance will be paid for individuals using a private car on GDC business at a rate specified below:*

	Up to 10,000 Miles	Over 10,000 Miles
Motor Car	45p	25p
Motor Cycle	24p	24p
Cycles	20p	20p

17. *The rates above are linked to the approved amount for mileage allowance payments published by HM Revenue and Customs.*
18. *The GDC will not accept liability for loss or damage to belongings on GDC business. Anyone claiming the 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.*
19. *Car parking costs and congestion charges incurred while on GDC business will be reimbursed. Parking, speeding and other fines relating to motoring offences will not be reimbursed.*
20. *Hire cars may 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, impractical or the total cost of hiring a car is less than the cost of using public transport or a taxi.*

Overnight Accommodation

21. HRG UK provides a specialised hotel booking service for the GDC. Through HRG UK, the GDC and its travellers benefit from:

- Access to GDC, Government and HRG negotiated hotel rates (where applicable)
- Access to a 24 Hour emergency service – 365 days a year – 01252 881010
- Management information detailing expenditure and travel trends

Council Members and Associates will need to pay for the hotel on checkout, and then claim back the cost in the usual way via the expenses claim process.

There are user guides available on the extranet or intranet that will provide you with information on how to use the service.

22. The GDC will reimburse the cost of overnight accommodation when the stay is necessary from a business perspective. However, overnight stays for London-based meetings are not deemed necessary for anyone whose journey time from home to a London main line station is less than 2 hours, except where the timing of GDC meetings make it necessary.

24. Reimbursement of the cost of accommodation (including breakfast) will be up to a limit of:

London £180 per night, including VAT

Other UK £125 per night, including VAT

The above limits should not be seen as expected rates, where possible you should seek accommodation at lower rates, to minimise costs to the GDC

25. If you are unable to secure appropriate accommodation at a cost within the guide prices provided, you should seek agreement from the Executive Director, Registration and Corporate Resources prior to making any booking, and note the reasons on the expenses claim form.

26. A £25 'friends and family' overnight allowance will be reimbursed if you are required to stay away from home on GDC business, and choose to stay with friends or family instead of using a hotel. This covers all costs including accommodation, evening meal and breakfast. No claim can be made by anyone staying in their own property.

Food and Drink

27. **Fully itemised food and drink expenses will be reimbursed up to the following amounts, including VAT and service charge and gratuity:**

Breakfast £10 [only when no overnight stay involved and you had to leave home before 07.30]

Lunch £10 [only when no lunch provided]

Dinner £30 [alcoholic beverages can no longer be claimed as an expense, and should be deducted from your receipt total before submitting your claim. Please note that any dinner-related purchases should only be for that evening's consumption. An itemised bill will be required.]

Entertaining

28. Proposed entertaining of external parties on behalf of the GDC should be authorised in writing in advance (email is acceptable) by the Chair of the Council.
29. Claims will be reimbursed, subject to the following information being provided on the claim form:
- Name(s) of person
 - Organisation they represent
 - Purpose of entertainment
 - A copy of the written consent of the Chair should also be provided.

Telephones

30. The GDC will reimburse the cost of any business calls made on a home or other private phone, provided that the calls were necessary for the GDC's business. Claims must be supported by itemised bills annotated with the nature of the call.
31. This reimbursement is for the cost of calls only, and not for any element of line rental, as this would result in an additional 'benefit in kind' tax liability.

Spouses and Civil Partners

32. The GDC will only reimburse the costs incurred by a spouse or civil partner either if the GDC specifically requested that the spouse / civil partner attend an event, or the spouse/civil partner is performing a clear business function for the GDC.

Additional Allowances

33. *Additional allowances and expenses necessarily and reasonably incurred, may be claimed as follows:*

- **Childcare or baby-sitting expenses**

*When, as a direct result of GDC business, it is necessary for you to employ a childcare provider, when you would not normally need to, claims will be limited to reimbursing the actual cost of a registered childcare provider or a baby-sitter. **Please note that the reimbursement of such expenses will need agreement by the committee secretary in advance of the meeting**, and an invoice showing the dates worked and amount paid will be needed as evidence of this expense.*

- **Care arrangements for an elderly or dependent relative**

These costs may be refunded in similar circumstances to childcare costs. Claims will be limited to reimbursing the actual amount paid out to arrange the care that you would have provided during your period of absence.

- **Members with a special need**

To enable a Council member or Associate to communicate more effectively, for example, or to otherwise take part in the work of the GDC, we will make appropriate reasonable adjustments to accommodate any special needs. Please contact the Executive Director, Registration and Corporate Resources for assistance with this matter.

Should a Council member or Associate wish to use their own equipment, then claims will be limited to reimbursing the actual cost of, for example, provision of a signer, audiotapes, Braille documentation, or travelling and subsistence for a person providing support.

Queries

34. *Any queries about this policy should be addressed to the Executive Director, Registration and Corporate Resources.*

6. Review

- The next review is scheduled for December 2019 to coincide with the Council review of all GDC policies as per the Governance department*
- The Finance and Planning Committee will consider the policy prior to recommending to Council for approval.*
- The Head of Finance and Procurement Executive Director, Registration and Corporate Resources will review the policy.*

7. Annexes

- None*

