

# **Council Members and Associates Expenses Policy 2020**

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| <b>Version number:</b> 1.0                                    | <b>Approved by:</b>    |
| <b>Effective from:</b> 23 March 2020                          | <b>Date of review:</b> |
| <b>Owner:</b> Samantha Bache, Head of Finance and Procurement |                        |

## Summary of policy

The General Dental Council (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.

In running the GDC we spend registrant money and as such we have a responsibility to do so wisely. This principle drives how we use our resources, including the way we use travel as outlined in this policy.

## Aim

This policy is designed to provide a framework within which to exercise appropriate judgement on the use of travel and hospitality arrangements, ensuring:

- all travel-related expenditure represents value for money and is valid and auditable.
- that Council Members and Associates are correctly reimbursed for their travel expenses.
- that we meet the requirements of HMRC.

## Scope

This policy applies to all Council Members and Associates. A separate policy is maintained for GDC employees.

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 set out in this policy so long as they account personally for any excess cost over and above the approved expenditure limits.

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.

## Further information

If you have any questions relating to this policy, please contact:

- Samantha Bache, Head of Finance and Procurement
- Gurvinder Soomal, Executive Director, Registration and Corporate Resources

## **Business travel**

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.

You must be prepared to justify your choice of travel arrangements if challenged.

### **Rail**

You should travel standard class between the nearest station to your home and the station nearest to the location of the meeting or event. You should always book the ticket which represents the best value ticket, taking advantage of any discounts available. 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.

#### **First class travel**

First class rail travel will only be reimbursed if you can demonstrate 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).

#### **Underground travel**

For underground travel, Oyster cards and contactless payment cards should be registered online at [tfl.gov.uk](https://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

### **Air**

For air travel within the UK, we will reimburse economy class or the equivalent fare, where appropriate. First class air travel can only be booked if it can be demonstrated that a first-class ticket is cheaper than standard class. The ticket comparison must show the exact same journey type and the two class type prices (i.e. screenshot of economy class ticket price at the time of booking the first-class ticket).

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.

### **Taxis**

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.

## Road

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

|                                | Description                               | Rate         |
|--------------------------------|---|--------------|
| Mileage allowance – Car        | Standard rate – up to 10,000 miles        | 45p per mile |
|                                | Reduced standard rate – over 10,000 miles | 25p per mile |
| Mileage allowance – Motorcycle | All motorcycles                           | 24p per mile |
| Mileage allowance – Cycle      | Pedal cycle                               | 20p per mile |

The rates above are linked to the approved amount for mileage allowance payments published by HM Revenue and Customs.

Any parking or road traffic fines or penalties incurred are your personal responsibility and will not be reimbursed by the GDC.

## Insurance

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.

## Car parking and congestion charges

Car parking costs and congestion charges incurred while on GDC business will be reimbursed.

## Hire cars

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.

# Accommodation, subsistence and miscellaneous expenses

## Hotel accommodation

The GDC will reimburse the cost of overnight accommodation when the stay is necessary from a business perspective in line with the rates below:

|                | Description                     | Rate (Inc. VAT) |
|----------------|---------------------------------|-----------------|
| Accommodation* | London                          | £180, per night |
|                | Other UK                        | £125, per night |
|                | Staying with friends and family | £25, per night  |

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.

Council Members in the Home Counties can claim expenses for staying overnight where there is a specific Council function within the policy limit.

## Royal Society of Medicine (RSM)

A corporate membership has been purchased at the RSM for use by the Chair, Council Members and nominated GDC employees. To get best value from our membership, the RSM is to be used by the Chair and Council members in preference to any other London accommodation.

The accommodation to be booked should, wherever possible, be a double room, single occupancy at the Domus Medica. Rooms charged above the maximum rate set out in this policy should not be booked.

## Staying with friends and family

Should you need to stay away from home on business travel and are able to stay with friends or relatives you may claim a fixed rate allowance as outlined in Appendix 2. This covers all costs including accommodation, evening meal and breakfast. No claim can be made by anyone staying in their own property.

## Exceeding the rates set out in this policy

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.

## Subsistence

Meal allowances as outlined below cover the cost of purchasing meals and non-alcoholic beverages whilst away from home on business travel. These rates include VAT, service charge and gratuities.

|       | Description | Rate (Inc. VAT) |
|-------|-------------|-----------------|
| Meals | Breakfast   | £10             |
|       | Lunch       | £10             |
|       | Dinner      | £30             |

All claims will be paid on the basis of actual expenditure on production of fully itemised receipts.

### **Breakfast**

Breakfast can only be claimed where there is no overnight stay involved and you leave home before 7.30 a.m. or breakfast was not included in your room rate.

### **Lunch**

Lunch can only be reimbursed where not lunch was provided.

### **Dinner**

Dinner-related expenses purchased should only be for that evening's consumption.

### **Alcohol**

Alcoholic beverages can not be claimed as an expense and should be deducted from your receipt total before submitting your claim.

## **Spouses and Civil Partners**

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.

### **Telephones**

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.

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.

### **Additional Allowances**

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.

# Entertaining

## Entertaining external parties

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.

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.

## Council dinners

Where the Council meet for a 'working dinner' in promotion of Board cohesiveness a small amount of alcohol may be served with the meal (equivalent of 1-2 small glasses of wine per person).

The 'free' to book private dining spaces at the RSM Wimpole Street premises should be used by the Chair and Council Members for entertaining in preference to any other London site.



# Appendix 1 – Expense Claims

## Claim forms

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 Team.

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.

There is an email inbox ([expenses@gdc-uk.org](mailto:expenses@gdc-uk.org)) dedicated to the receipt of expenses claim forms. If you submit your claim forms electronically, an automated receipt lets you know that your form has been received.

Claims made should clearly set out details of the meeting attended or visit undertaken and the reason why the expenditure was incurred.

## Receipts

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.

## Claimants responsibilities

If you are claiming expenses, you are responsible for ensuring that all expenditure incurred was within the scope of this guidance and:

- Receipts have been collated and submitted with your claim for reimbursement.
- All relevant sections of the claim form have been correctly completed.
- All the amounts claimed relate to duties performed on behalf of the GDC.

## Payment of claims

Claims will be paid directly into the Council Member's or Associates nominated bank account within two weeks of the claim being received by Finance.

## Appendix 2 – Travel expenses rates

All rates include the cost of VAT, service charge and gratuities.

|                                 | <b>Description</b>                        | <b>Rate (Inc. VAT)</b> |
|---------------------------------|---|------------------------|
| Accommodation*                  | London                                    | £180, per night        |
|                                 | Other UK                                  | £125, per night        |
|                                 | Staying with friends and family           | £25, per night         |
| Meals                           | Breakfast                                 | £10                    |
|                                 | Lunch                                     | £10                    |
|                                 | Dinner                                    | £30                    |
| Mileage allowance – Car         | Standard rate – up to 10,000 miles        | 45p per mile           |
|                                 | Reduced standard rate – over 10,000 miles | 25p per mile           |
| Mileage allowance – Motor Cycle | All motorcycles                           | 24p per mile           |
| Mileage allowance – Cycle       | Pedal cycle                               | 20p per mile           |

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