

MRC TRAVEL, SUBSISTENCE, HOSPITALITY AND EXPENSES POLICY

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MRC TRAVEL, SUBSISTENCE, HOSPITALITY AND EXPENSES POLICY

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Policy statement

The Medical Research Council (MRC) will reimburse claimants for the costs of travelling on official business. Travel and subsistence claims, as all MRC expenditure, are met from public funds, and attract public attention therefore it is imperative that there is full compliance with this policy and that claims are processed in a consistent and effective manner. All those travelling on MRC business, and making claims under this policy are expected to recognise their obligations to consider whether the trip is necessary, to consider alternative, cheaper options, and to make claims only in respect of costs properly incurred. Claimants should be aware that travel and expenses claims are disclosable under the Freedom of Information Act (see section 17).

In line with the MRC's commitment to environmental sustainability, claimants are encouraged to consider and try to minimise environmental impact of journeys made on behalf of the MRC (see section 4.3)

This document incorporates the policy for travel on MRC business, including related aspects such as overnight accommodation. The purpose is to achieve travellers' service requirements in the most convenient and cost-effective manner. The MRC will reimburse the actual additional costs necessarily incurred by claimants when they are away from home or their normal place of work on MRC business.

This policy also covers the principles with respect to the giving and receiving of hospitality and gifts.

This policy applies to all MRC employees of a fixed term and permanent nature, and non-MRC employees as defined in section 3.2 of this policy.

The Travel, Subsistence, Hospitality and Expenses policy has been agreed with the National Trade Union Side and complies with statutory legislation and HM Revenue & Customs requirements. In addition, the MRC's policies are assessed for language accessibility and equality impact. The MRC's operational activities are regularly reviewed with key stakeholders and Trade Unions, who in turn contribute to the further development of the MRC's policies.

1. Principles

1.1 The objectives of the MRC Travel, Subsistence, Hospitality and Expenses policy are:

- To reimburse claimants promptly for expenses properly incurred on MRC business;
- To obtain maximum value for money from the MRC's expenditure on travel, subsistence and hospitality;
- To ensure that the MRC's expenditure on travel and subsistence represents only the necessary and reasonable costs incurred by or on behalf of those who are properly engaged on MRC business;
- To minimise the cost of administering this expenditure, especially indirect costs represented by the time spent by claimants on making travel arrangements and submitting claims for reimbursement of expenses;

1.2 All expenses processed through the MRC accounts will be treated as if they were paid for by public funds irrespective of the actual source of funds.

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- 1.3 The reimbursement of expenses is on a receipted actual basis.
- 1.4 Reimbursement of expenses is regulated by the rules set out by HM Revenue & Customs (HMRC) and therefore this policy complies with those requirements.
- 1.5 Some of the provisions detailed within this policy are subject to tax in line with HMRC rules. Expenses paid to employees that are considered taxable will be reimbursed with the monthly salary payment and will be subject to Income Tax and National Insurance contributions. If an expense is reimbursed to a non-MRC employee that is considered taxable, the MRC will notify the HMRC and the tax due will need to be paid to HMRC by the claimant. Separate rules apply to the reimbursement of taxable expenses for Board and Committee members as outlined in section 12.
- 1.6 Expenses will only be reimbursed if they are claimed in line with this policy.
- 1.7 The cost of travel between home and the normal place of work is the responsibility of the claimant, and will not normally be reimbursed. See section 4.14 for further information.
- 1.8 Expense claims are not to be used to purchase equipment, materials or services that should be bought through the normal procurement process e.g. computers, phones.
- 1.9 The MRC recognises that in exceptional circumstances (e.g. emergency situations) a claimant may have to deviate from the MRC's policy. Such exceptional claims must be accompanied by an explanatory note and must be signed by the Director, see section 9.2.
- 1.10 MRC Personal GPCs may be used for travel, subsistence, and hospitality expenses claims. MRC Unit GPCs must not be used for individual expenses purposes.
- 1.11 Monitoring of compliance with the requirements of this policy will be carried out on a regular and appropriate basis.
- 1.12 Localised policies that override the MRC Travel, Subsistence, Hospitality and Expenses policy are not permissible.

2. Definition of terms

2.1 Travel

- 2.1.1 The terms of this policy cover short visits away from the vicinity of the employee's usual place of work for up to a maximum of 30 working days on MRC business. For visits lasting for more than 30 working days, please refer to section 9.1.
- 2.1.2 The policy does not include travel between an employee's home and his or her normal place of work except as provided for in section 4.14.
- 2.1.3 Also excluded is daily travel to and from an establishment at which the employee is working on secondment, or home visits at weekends. For information on travel costs whilst on secondment please see the secondment section of the Special Leave policy.

2.2 Subsistence

- 2.2.1 The actual necessary and reasonable cost of meals and/or accommodation incurred by those engaged on official MRC business, whilst away from the employee's normal

place of work or other establishment where it has been agreed they will work for a fixed period.

2.3 Hospitality

2.3.1 A necessary and reasonable cost incurred in entertaining third parties for an approved purpose, which is consistent with the achievement of the MRC's objectives.

2.4 Claimant

2.4.1 A person making a claim within the provisions of this policy.

2.5 Authorising manager

2.5.1 An individual appointed by the Director or his/her nominee that will authorise claims where policy limits have been exceeded or where the claim is not of the normal type made.

3. Scope of policy

3.1 MRC employees

3.1.1 The Travel, Subsistence, Hospitality and Expenses policy applies to all MRC employees, this includes those employed on fixed term contracts.

3.1.2 MRC Employees should submit their expenses via Employee Self Service on Oracle, using the "[MRC iExpenses User](#)" responsibility.

3.2 Non-MRC employees

3.2.1 The Travel, Subsistence, Hospitality and Expenses policy also applies to the categories of non-MRC employees as defined within the Non-MRC Employees policy. These categories are:

- Honorary contract
- External secondment arrangement
- Reimbursed (in)
- Visiting worker arrangement
- Visiting student
- MRC students
- Agency staff
- Interims
- External consultants
- Any remaining non-MRC employee

3.2.2 Application of this policy does not in any way confer employment rights on any such category of person where the same do not exist under statute.

3.2.3 Non-MRC employees must submit their expenses claims on a **Non Employee Expenses Claim Form** which can be found on the RCUK Shared Services Centre Ltd KnowledgeBase or accessed through regional/Unit HR or Finance teams.

3.2.4 Interims/Consultants who operate as a company or are engaged via an interim agency should make (and pay for) their own travel arrangements and seek reimbursement through their invoice. If the company is registered for VAT the invoice must include VAT.

3.3 Board and Committee expenses

3.3.1 Board and Committee members should claim expenses for travel and subsistence in line with the principles of this policy.

3.3.2 Board and Committee members should claim expenses on the Board and Committee members expenses form.

3.4 Interview expenses

3.4.1 The MRC may offer to pay applicants' expenses to travel by the most economic route to the interview venue at the manager/units discretion. Interview related expenses should be claimed in line with this policy.

3.4.2 Applicants must submit their expenses claims on a **Non Employee Expenses Claim Form**.

3.5 Payments to volunteers

3.5.1 Where payments and/or travel expenses are paid to volunteers taking part in research studies these can be reimbursed through petty cash, if the sums are small. Units should discuss their requirements with the RCUK Shared Services Centre Ltd finance team. Larger payments should be made using the **Non Employee Expenses Claim Form**. Payments to volunteers are made without any deductions for tax.

3.6 MRC GPCs

3.6.1 The MRC has a GPC Policy which can be found at Appendix 5. GPCs must not be used for individual expense purposes. They are to be used for specific business expenditure and not for individual expense purposes. Misuse of the GPC, in line with the policy will may result in disciplinary action, up to and including dismissal/termination of contract. For further information see the MRC Disciplinary Policy and Procedure on the RCUK Knowledgebase.

4 Travel claims

4.1 Travel approval

4.1.1 All travel must be approved by the authorising manager prior to being booked and undertaken.

4.1.2 Establishments will have their own local arrangements for giving permission to travel on official MRC business but in each case approval needs to be given by the authorising manager in accordance with the provisions of this policy.

4.2 Mode of official travel

4.2.1 Claimants should contact their Unit Administrator (or equivalent), who will be able to provide information on which travel provider the unit uses to book travel.

4.2.2 Claimants must use the recommended service for booking travel unless other providers offer greater value for money in a particular case.

4.2.3 Claimants may choose their own form of transport subject to the overriding consideration of value for money. The forms of transport claimants may use in order of MRC preference are:

- public transport by rail, tube, coach, bus, aircraft, or ferry;
- self-drive hire cars (where these are better value for money than private travel)
- privately owned vehicles, i.e. motor cars, motor cycles and bicycles (see section 4.6 on insurance requirements)
- MRC owned vehicles;
- taxis.

4.3 Environmental impact of travel

4.3.1 Before booking travel claimants should consider whether the trip is necessary or whether teleconferencing or videoconferencing offer a viable alternative.

4.3.2 When arranging travel, the MRC encourages claimants to use the mode of travel that results in the least environmental impact, as carbon dioxide from transport, particularly from air and road travel, is a key contributor to climate change.

4.3.3 Government advice on reducing the environmental impact of business travel can be found on the Business Link website, see section 18.

4.3.4 Where choosing a more environmentally friendly mode of travel results in an increase in costs, the employee must raise this in advance of making any bookings, with their authorising manager.

4.4 Public transport - Class of travel

4.4.1 Claimants are normally expected to travel standard class by train, and economy class by air. All claimants should actively seek value for money where it is practical and feasible.

4.4.2 Claimants should refer to section 4.5 below regarding first class travel.

4.4.3 All air travel must be booked through the MRC's preferred travel agency.

4.4.4 All rail travel should be booked through MRC's preferred travel agency.

4.4.5 It is recognised that this may not be possible at short notice or when the claimant is away from the office. In these circumstances the claimant may purchase the ticket and recharge the cost.

4.5 Exclusion of first class travel

4.5.1 In line with Government announcements of 24th May 2010, MRC employees and other claimants are not permitted to travel by first class on any form of transport including air and rail.

4.5.2 This exclusion also applies to business class air travel.

4.5.3 Alternatives to first class travel must be sought in all circumstances.

4.5.4 The only exception to this is where a claimant with a disability requires first class rail travel. The claimant must seek authorisation from their Director prior to booking this.

4.5.5 Travellers are welcome to upgrade from standard to premium economy, business or first class at their own expense (or use of personal reward miles) but the MRC can only cover the cost of the standard fare (or premium economy where justified above)

4.6 Privately owned vehicles

4.6.1 When undertaking a journey on MRC business, the driver is responsible for ensuring the vehicle is in a roadworthy condition.

4.6.2 Claimants must ensure they comply with the provisions of the ["Driving and the use of vehicles at work"](#) Health and Safety policy which provides an effective system of controlling the risk to employees who drive on MRC business.

4.6.3 When using their own vehicle, claimants must ensure that it is licensed, appropriately insured (see section 4.6 and Appendix 1) and has a valid MOT certificate. Provided the insurance and ownership requirements are satisfied, claimants may use privately owned motor vehicles and claim the appropriate mileage allowance rate (see Appendix 2) except when:

- there is suitable MRC provided transport readily available; or
- there is room for another passenger in another vehicle which is to be used for an official journey over the same route at about the same time;
- public transport is better value for money.

4.6.4 For journeys exceeding 120 miles in any one day, prior approval must be obtained and the advantage of private vehicle use over other means of travel must be stated within the claim.

4.7 Insurance and ownership requirements

4.7.1 Claimants who use their own vehicles on MRC business are required to take out insurance cover for business use of the vehicle. It is a legal requirement that any vehicle user must be insured against liability in respect of any third party. It is the individual's personal responsibility to ensure that he/she fulfils the insurance and ownership requirements for using a private motor vehicle on official business. These are set out in Appendix 1.

4.7.2 Claimants are reminded that failure to follow the procedures is a disciplinary offence.

4.7.3 The formal undertaking (Appendix 1a) must be completed and handed to the designated person at the permanent place of work before any claimant first uses his/her private motor vehicle on official business.

4.8 Mileage allowances

4.8.1 Payment for using a privately owned vehicle(s) on official business will be by one of the ways set out below:

- a) The HMRC's approved rates for payment of mileage allowances will be made for journeys when it is of benefit to the MRC for an individual's private car/motorcycle to be used;

- b) Payment of a bicycle allowance for journeys when an individual uses a privately owned bicycle.

4.8.2 The allowances above are not subject to income tax or National Insurance contributions.

4.8.3 Details of the current rates of the allowances are set out at Appendix 2.

4.8.4 MRC will only pay the HMRC approved mileage rate for the appropriate journey. These rates are subject to change by HMRC and such changes will be actioned by MRC at the time they are made.

4.9 Travelling from home to somewhere other than the permanent workplace

4.9.1 Claimants should not benefit financially from travelling to a temporary place of work rather than to attend their permanent workplace.

4.9.2 A journey that is, for practical purposes, substantially the same as the claimant's ordinary commuting journey is treated as if it were also ordinary commuting and so no reimbursement for expenses is allowable.

4.9.3 Mileage allowances are paid for the actual distance necessarily travelled, in excess of the costs of the claimant's normal home to work journey e.g.:

- If an individual's normal journey to and from the office is 10 miles each way, when he/she is required to travel to an alternative place of work, he/she can claim the total mileage less 20 miles.
- If an individual does not use a car to get to work the costs of the travel to work are nil or negligible then the mileage allowance can be claimed for the entire journey.

4.10 Passenger supplement

4.10.1 A passenger supplement per passenger per business mile, may be claimed in conjunction with the mileage allowances in 4.8 in respect of each official passenger carried whose fare would otherwise be payable from MRC funds.

4.10.2 The current passenger supplement rate is listed in Appendix 2 of this document.

4.11 Parking, congestion charges, tolls, ferries and other driving-related penalties

4.11.1 Reasonable expenses incurred on parking, congestion charges, tolls and ferries may be claimed in respect of journeys which qualify for the mileage allowances in section 4.8 above. Receipts or other documentary evidence should be submitted as part of the claim.

4.11.2 Charges for overnight parking will be paid only when subsistence expenses are payable for the night(s) in question.

4.11.3 Should an employee be liable for clamping or other parking / congestion charge penalty (e.g. because a meeting over runs or due to non-payment of a congestion charge) then reimbursement will not be made.

4.12 Use of mobile telephones or similar devices when driving on MRC business

- 4.12.1 Anyone using a vehicle for MRC business is required to refrain from using a mobile telephone whilst driving. This applies even if a hands free kit or Bluetooth is installed and includes making or receiving phone calls, sending texts / picture messages or accessing the internet.
- 4.12.2 The same rule applies to any similar device such as a hand held computer, MP3 player/iPod, Dictaphone.
- 4.12.3 The definition of driving is that the engine is running, regardless of whether the vehicle is moving or not. Such devices may only be used when the vehicle is stopped and parked in a safe place with the engine turned off.
- 4.12.4 If it is essential that claimants are contacted whilst driving on MRC business, it is advisable that voicemail message services or call diversion are used. Messages may therefore be received, but must only be checked and responded to when the vehicle is stopped and parked in a safe place with the engine turned off.
- 4.12.5 Reimbursements will not be made to anyone on MRC business who receives a fine for driving whilst using a hand held mobile phone or similar device and any such event will render the individual liable for disciplinary action.

4.13 Taxis and self-drive car hire

- 4.13.1 It is recognised that the use of taxis can be in the interest of the MRC (e.g. when the journey by public transport would be considerably longer and more difficult or if an employee has very heavy luggage, etc).
- 4.13.2 Claimants who would find public transport impractical or inconvenient (e.g. claimants with disabilities, or those who would perceive themselves to be at higher risk) should be reimbursed the cost of taxis. A receipt must be provided which must include journey details and dates.
- 4.13.3 Claimants may claim for the costs incurred in hiring a self-drive car for a specific MRC purpose including the cost of the petrol for that specific journey when it is in the interests of the MRC (e.g. when there is more than one claimant making the same journey, when the destination is in a remote area or where savings are generated over alternative vehicle use). Claimants must ensure all the insurance requirements stated under section 4.6 and Appendix 1 are met.

4.14 Concessionary travel for additional or late attendances at work

- 4.14.1 The cost of travel between home and the normal place of work is the responsibility of the employee, and will not normally be reimbursed.
- 4.14.2 However, the cost of any extra (i.e. above that normally occurred in a working day) travelling expenses will be reimbursed if an employee is, for MRC work reasons, obliged to:
 - a) return to the place of work at the weekend, for MRC work reasons;
 - b) return to the place of work again in the evening after already having travelled home from work earlier in the day;
 - c) exceptionally remain late in the evening;
 - d) return to the place of work on a public or privilege holiday.
- 4.14.3 When a day off is taken in lieu of having worked at the weekend, or on a public or privilege holiday, the normal daily travelling cost will not be reimbursed for the time at work since travelling costs will not have been incurred on the day off. If an

employee wishes to take a day off in lieu, this must firstly be approved by the authorising manager.

4.14.4 Claimants are not eligible for payment if:

a) they are attending as part of a regular rostered commitment (this excludes the agreed arrangements already in place for Animal Technicians);

or

b) they are in receipt of shift allowance which takes account of irregular attendance or hours.

4.14.5 Payment for such extra travel between home and place of work is normally subject to income tax (exception - see section 4.14.6 and 4.14.7). Claims must therefore be kept separate from those for other travelling expenses and marked "TAXABLE".

4.14.6 However, claimants obliged to finish work after 2100 hours on an infrequent and irregular basis will be reimbursed necessary additional expenses, e.g. for taxi or hire car, of travel home tax free under the terms of the HMRC's Extra Statutory Concession s248 ITEPA 2003. Detailed advice as to whether or not the concession can be applied can be obtained from the Payroll Manager at the RCUK Shared Services Centre Ltd.

4.14.7 For the purposes of this concession, the requirements which should be met are:

a) late working is regarded by the HMRC as frequent if it occurs on more than 60 occasions in a tax year;

b) late working is regarded by the HMRC as regular if there is a predictable pattern.

4.15 During a public transport emergency

4.15.1 During a public transport emergency, claimants who are required to attend work and who thereby incur extra unavoidable travelling expenses will be reimbursed tax free under the terms of the HMRC's Extra Statutory Concession s245 ITEPA 2003. Detailed advice as to whether or not the concession can be applied can be obtained from the Payroll Manager at the regional/Unit finance teams.

4.16 Air Miles awarded by airlines

4.16.1 Claimants may not specify a particular carrier solely to gain Air Miles or any other loyalty points.

4.16.2 Air Miles or Loyalty Points which are accrued to an individual as a result of official travel on behalf of the MRC must only be used to offset the costs of future official journeys.

4.16.3 Air Miles accrued from MRC official travel should not be used for personal use.

4.16.4 The MRC will not reimburse claims where private Air Miles have been used for MRC travel and the cash equivalent is sought upon redemption.

4.16.5 Where use of a personal credit card for payment attracts benefits associated with the card these are not covered by this section, but the overriding factor in choice of travel remains value for money.

5 Accommodation

5.1 Overnight accommodation – standards

- 5.1.1 When overnight accommodation is required it is normally expected that claimants at all levels will obtain accommodation which meets the standards set out in Appendix 3 at the most economical rate available.
- 5.1.2 Appendix 2 provides the maximum normal limits for accommodation rates in the UK. Where, in exceptional circumstances, these rates need to be exceeded this should be approved by the authorising manager prior to booking.
- 5.1.3 A guide for overseas accommodation rates is available from the Foreign and Commonwealth Office via the following link and these rates should be taken into account when booking accommodation:

www.hmrc.gov.uk/employers/wwsr-oct10.pdf

5.2 Overnight accommodation - choice of hotels

- 5.2.1 The MRC expects claimants to use hotels at which discounts have been negotiated or to use centralised booking arrangements where these are available.
- 5.2.2 However, the preference of individual claimants in their choice of hotel will be respected subject to the overriding consideration of value for money.
- 5.2.3 Where such "discounted" accommodation is known to be available, reimbursement for bed and breakfast will be restricted to the amount that would have been spent if that accommodation had been used.
- 5.2.4 Flexibility may be applied in certain circumstances and claimants should discuss this with their authorising manager in advance, for example when:
- discounted accommodation is not available
 - claimants have disabilities
 - there are other practical needs e.g. where an employee travelling alone may incur extra accommodation costs through safety and security need.

5.3 Overnight accommodation - hotel costs

- 5.3.1 Subject to the restrictions set out in section 5.2 the actual costs incurred will be reimbursed.

6 Other subsistence

6.1 Day subsistence (meals and beverages)

- 6.1.1 Claimants may claim the reasonable costs of meals taken in the course of business travel provided that they are:
- a) Absent from their normal place of work or other agreed place of work for a fixed period (e.g. if on secondment for a fixed period) for more than five hours;
or
 - b) Exceptionally, are required to work until 20.00 hours or later in addition to normal day duty (but are not staying away from home overnight). However, in

these circumstances payment will be liable to income tax which will be deducted through the PAYE system.

- 6.1.2 Meals should be of a reasonable cost and standard. Appendix 2 provides the maximum normal limits for meals expenses in the UK. This limit is inclusive of additional extras including tips. Where, in exceptional circumstances, these rates need to be exceeded this should be approved by the authorising manager.
- 6.1.3 Reimbursement will not be made to claimants:
- a) Who do night duty instead of day duty;
 - b) whose conditions of service require them to work at night, or to be on call at night, in addition to normal day duty;
 - c) who are in receipt of an accommodation allowance (see section 9.1) unless eligible because of absence from the place of work at which they are on an extended visit;
 - d) who are in receipt of an on-call or standby allowance;
 - e) where the place visited is five miles or less by the most direct route from their normal place of work or other agreed place of work for a fixed period.
- 6.1.4 On the occasions where it is necessary for claimants to stay overnight in a hotel, the MRC will reimburse the cost of a reasonable evening meal within the limits listed in Appendix 2.
- 6.1.5 Reimbursement will not be made where a suitable meal is provided e.g. full board is provided.
- 6.1.6 Authorising managers may not authorise a claim for a meal (or similar) covering several people if they themselves were one of the party.
- 6.1.7 Employees responsible for booking private dinners for committee and board members should not exceed a limit of £50 per head.

6.2 Tips and alcoholic beverages

- 6.2.1 Tips not exceeding 10% of the total bill will be reimbursed where such payment is included in the receipt, and are included in the limits of Appendix 2.
- 6.2.2 Expenditure on alcoholic beverages will only be reimbursed when drinks are taken with a meal, and are included in the limits of Appendix 2.
- 6.2.3 There may be occasions of official hospitality when the provision of alcohol would be appropriate, see section 10.

6.3 Personal Incidental Expenses (PIE)

- 6.3.1 Claimants required to stay overnight on MRC business may claim subsistence expenses under the rules provided for in this policy.
- 6.3.2 When full board is included in the cost of the overnight stay, no subsistence will be reimbursed but a limited Personal Incidental Expenses will be payable to cover incidental out of pocket expenses.
- 6.3.3 The current Personal Incidental Expenses limit is listed in Appendix 2.

7 Specific provisions for overseas travel

7.1 Visa fees for overseas travel

7.1.1 Claimants required to travel overseas on MRC business will be reimbursed the cost of visa fees when necessary for the travel on production of a receipt.

7.2 Exchange rates

7.2.1 Where expenditure has been incurred in a foreign currency the claimant should use the exchange rate prevailing at the time that they purchased the currency, or incurred the expenditure to calculate the cost in British pounds. This calculation must be accompanied by supporting paperwork e.g. a receipt for changing currency, credit card statement.

7.2.2 Where there is no evidence of the specific exchange rate (as in paragraph 7.2.1) then the expense claim should be made in the currency of the receipt. RCUK Shared Services Centre Ltd will calculate the exchange rate, based on that advised by the General Ledger team on the 1st of each month.

7.2.3 Where an expense claim includes receipts in both local currency and pounds sterling, these should be totalled separately.

7.3 Currency exchange commission

7.3.1 Claimants required to travel overseas on MRC business will be reimbursed the cost of currency exchange commission when accompanied by a receipt/documentary evidence.

7.4 Immunisation and inoculations for overseas travel

7.4.1 Claimants required to travel overseas on MRC business will be reimbursed the cost of any immunisation treatments required for the travel on production of receipts provided that the travel has been approved and the employee does not foresee any reason why they would not be able to travel overseas at the required time.

7.4.2 If the appointed MRC Occupational Health Service is able to provide the immunisation treatment, claimants can be treated by the Service at no cost to the individual.

7.5 Support from other bodies

7.5.1 An employee may, subject to the approval of his/her Director, or their nominee, apply to another body for expenses for attendance at overseas conferences.

7.5.2 Where such approval has been obtained, this may be stated in the application to the other body.

7.5.3 Claimants may not claim the same expenses from the MRC and another body.

7.5.4 There are occasions where the MRC buys a ticket for travel for a claimant and/or reimburses the claimant for the expenses, pending payment to the claimant by a third party. In these circumstances the claimant is obligated to repay the MRC at the earliest opportunity. Failure to repay expenses which have been met by the MRC and are then reimbursed by a third party may constitute fraud in line with section 13.3 of this policy.

7.6 Overseas travel insurance

- 7.6.1 Claimants (including non-MRC employees) travelling overseas on approved MRC business are usually covered by the MRC Group Travel Insurance Scheme (administered through AON). If employees have any reason to suspect that they may not be covered by the Scheme, please contact the Finance team at the RCUK Shared Services Centre Ltd.
- 7.6.2 The scheme covers personal accident, disablement and medical expenses as well as personal baggage, loss of money, cancellation, travel delays, passport indemnity, personal liability and legal expenses up to certain limits. All claimants must keep receipts if they want to claim any of these costs back.
- 7.6.3 Claimants will be given details of the policy and a card with all the contact details before they travel (this will be issued by local administration).
- 7.6.4 The MRC will not reimburse the cost of any additional insurance cover claimants wish to take out, for personal travel/holiday before or after their MRC business trip.
- 7.6.5 The insurance policy only covers claimants on authorised MRC business. Full details of the insurance scheme are available at General Ledger section in the RCUK Shared Services Centre Ltd area of the portal.

7.7 Health & safety whilst travelling overseas

- 7.7.1 Whilst travelling overseas on approved MRC business claimants are required to be aware of and comply with the requirements of the MRC Guidance for Travelling Abroad available at:
<http://www.mrc.ac.uk/Utilities/Documentrecord/index.htm?d=MRC005803>

8 Attendance at scientific meetings and conferences in the UK and Overseas

- 8.1 Attendance at scientific meetings and conferences is an integral part of the research process, and some employees will be required to attend such events as part of the duties of their employment as directed by their Director from time to time.
- 8.2 Claimants attending a scientific meeting or taking part in a Conference either in the UK or overseas, may receive travelling expenses and subsistence allowance subject to the usual rules set out in this policy, if their Director (or nominee) agrees in writing that it is necessary for the advancement of the research work of the MRC (this is an HMRC requirement).
- 8.3 Conference fees (including registration fees) and similar expenses may be paid if authorised by the claimant's Director (or nominee).
- 8.4 Claimants will be expected to take advantage of any discount accommodation offered by the conference organisers, unless it would be more cost-effective to make other arrangements.
- 8.5 When a Director considers that the attendance of an employee/visiting worker at such a scientific meeting or conference is not necessary for the advancement of the research work of the MRC, but would nevertheless be useful to their work, attendance may be allowed but no travelling expenses or subsistence allowances will be paid.
- 8.6 Claimants involved in non scientific activities, such as administration, may also be required to attend conferences and seminars as part of the duties of their employment. The rules outlined in paragraphs 8.1 to 8.5 inclusive will also apply to them, except that they will not be subject to the rule that it be necessary for the advancement of research work at the MRC.

9 Other expenses

9.1 Visits lasting more than 30 working days

- 9.1.1 When a visit from the normal place of work extends beyond 30 working days the arrangements described above will be replaced by a specially determined package.
- 9.1.2 The Director will determine this package in consultation with the regional/Unit HR lead and the Finance team at the RCUK Shared Services Centre Ltd. Packages must be authorised by the local Senior Unit Administrator.
- 9.1.3 The Director (or nominee), with the RCUK Shared Services Centre Ltd, will also determine the arrangements for the reimbursement of living costs, accommodation and other related costs. Normally, the employee will be expected to move into self-catering accommodation.

9.2 Other non-travel related expenditure

- 9.2.1 In line with the principles of this policy expense claims are not to be used to purchase equipment, materials or services that should be bought through the normal procurement process e.g. computers, phones.
- 9.2.2 In exceptional circumstances (e.g. emergency situations) a claimant may, in the interests of research, need to purchase equipment and reclaim this via the expenses claim process. Such exceptional claims must be accompanied by an explanatory note from the Director or nominee.
- 9.2.3 Reimbursement will be permitted if the explanation is accepted and the claim approved by the Director.

9.3 Extension of business trip for personal reasons (including personal research)

- 9.3.1 An employee must use the normal holiday application process using Oracle Employee Self-Service when applying for an extension of a business trip for personal reasons.
- 9.3.2 Incremental costs relating to extension must be paid for personally. It must be clearly demonstrated that MRC business was the primary purpose of the visit. Leave records should be appropriately completed.
- 9.3.3 MRC insurance does not cover claimants for the additional days of any extension of a business trip for personal reasons.
- 9.3.4 Should the time spent on personal business in any one trip exceed seven days the claimant must contact the Payroll team at the RCUK Shared Services Centre Ltd for guidance on the taxation position of any reimbursement made by MRC.

9.4 Family travel

- 9.4.1 The MRC will not meet any costs relating to the accompanying spouse/partner or family member of an employee travelling on MRC business.
- 9.4.2 Where spouses or companions accompany MRC employees, the costs must be separated appropriately e.g. if a single room costs £70 and a twin/double £100, the £30 difference must be deducted from the claim (or refunded to the MRC, if paid initially via the MRC's travel agent).

10 Gifts and hospitality

10.1 Introduction

- 10.1.1 This section sets out the rules for employees with respect to the giving and receiving of gifts and hospitality in the pursuance of business.
- 10.1.2 It should be read in conjunction with the MRC Code of Conduct which sets out employees' obligations regarding financial regularity and propriety and the disciplinary action that may be taken against employees in the event of a breach of these rules.
- 10.1.3 When receiving gifts or hospitality employees need to bear in mind the cost, frequency and circumstances of the hospitality or gifts and the resulting risk of possible allegations of fraud or bribery (under the Bribery Act 2010) that may arise from acceptance. If there is any doubt about the integrity of accepting a gift or hospitality then it should be refused.
- 10.1.4 Further guidance on what is and is not permitted can be sought from regional/Unit HR.

10.2 The giving of gifts

- 10.2.1 It is not the policy of the MRC to purchase gifts for external organisations or individuals. However, small value gifts of a promotional nature and those under the current limit, for instance, diaries or mugs can be given to promote the interests of the MRC.
- 10.2.2 The current limit for small value gifts is listed in Appendix 4 of this document.

10.3 Providing hospitality

- 10.3.1 Hospitality for visitors or work contacts may be provided e.g. for the purpose of discussing specific projects, or developing external connections.
- 10.3.2 Detailed receipts should be retained as proof of payment. Credit card receipts alone will not be accepted. Hospitality above the current limit must be authorised by the relevant Director prior to the event. The claim should indicate the number of MRC employees and outside guests.
- 10.3.3 The current limit for providing hospitality is listed in Appendix 4 of this document.
- 10.3.4 It is important to remember that excessive hospitality could should bear be construed as offering a bribe under the Bribery Act 2010 if in any doubt plans must be checked with the Director or Head Office

10.4 Accepting gifts

- 10.4.1 It is the responsibility of the Director to keep and maintain a register of gifts & Hospitality.
- 10.4.2 Employees may accept promotional or inexpensive gifts. Any gift worth more than the current accepting gifts limit must be declared on the register of gifts held by the Director or on his/her behalf.
- 10.4.3 The current limit for accepting gifts is listed in Appendix 4 of this document. If you are given an accumulation of gifts from one source, which together come to more

than the current limit at any one time or you are given gifts routinely, you should raise this with regional/Unit HR without unreasonable delay.

10.4.4 Employees should bear in mind that acceptance of gifts in the course of business can be construed as accepting a bribe under the Bribery Act 2010.

10.5 Accepting hospitality

10.5.1 Hospitality, such as an evening meal after a meeting, can be accepted providing it is work related and within the current limit that the MRC sets for entertaining external organisations.

10.5.2 Accepting hospitality requires advance approval from the Director or nominee.

10.5.3 The current limit for accepting hospitality is listed in Appendix 4 of this document.

10.5.4 Employees in the position of selecting tenders, placing orders or contracts should take particular care not to accept gifts and hospitality if it could be construed as an attempt to influence or bribe them.

10.5.5 The occasional acceptance of meals, tickets to various events, etc. may be tolerable only if attendance is justifiable in the interests of the MRC.

10.5.6 Employees should always seek approval in advance if there could be the potential for conflict of interest or inappropriate personal benefit.

10.5.7 All hospitality must be recorded in the gifts & hospitalities register.

10.5.8 Employees should bear in mind that acceptance of hospitality in the course of business can be construed as accepting a bribe under the Bribery Act 2010

10.6 Parties or hospitality for MRC employees

10.6.1 Catering and light refreshments can be offered to other MRC employees, for example, at meetings attended by colleagues from other parts of the country.

10.6.2 Special occasions or celebrations, may be paid for out of Unit or departmental budgets up to the specified limit. An annual total limit per employee is also in place which must not be exceeded.

IMPORTANT – PLEASE NOTE - Seasonal celebrations:

The MRC has been instructed by BIS that over the festive period we are not allowed to meet the costs of seasonal celebrations or drinks from the MRC budget.

The MRC budget includes any external income received into MRC books of account.

This restriction applies until this box is removed.

10.6.3 The current limit for MRC parties/hospitality is listed in Appendix 4 of this document.

10.7 Gifts for MRC employees

10.7.1 In exceptional circumstances it is permissible to buy employees flowers or inexpensive gifts as a token of appreciation or in recognition of a special event, up to the current limit per employee. Receipts must be kept.

10.7.2 The current limit for gifts for MRC Employees is listed in Appendix 4 of this document.

10.8 Scientific/Unit retreats

10.8.1 Scientific or Unit retreats may be funded where there is a clear business reason for the employee/s to go.

10.8.2 Employees requested to attend such events will be carrying out the duties of their employment in attending such an event.

10.8.3 The above provision also applies to team building events.

10.9 Retirement gifts

10.9.1 When an employee with over 20 years MRC service retires a contribution towards a retirement gift may be made from the Unit budget at the discretion of the Director. A straightforward payment, in cash or by cheque, to the individual is not permitted. For an employee with 20 years service or more the amount of the contribution can be usually up to £15 for each year of service, but must not exceed the maximum limit for retirement gifts.

10.9.2 The current limit for retirement gifts is listed in Appendix 4 of this document.

11 Payment of membership & subscriptions to professional associations

11.1 It is MRC policy that the cost of membership to professional bodies should be borne by the individual.

11.2 There are some circumstances where the MRC may reimburse these costs. This is limited to one membership/subscription per person. In addition the professional association must be relevant to the claimant's role in the MRC.

11.3 In deciding whether or not to pay for subscriptions to professional bodies, Directors should look for tangible benefits for the MRC or Unit from, for instance:

- Cost savings for attendance at seminars, etc;
- Improved links with the scientific or professional community which will assist the organisation;
- Provision of up to date information which is essential for effective working.

11.4 In some cases it may be that corporate membership would be more beneficial than individual membership and Directors should consult with other Units to ensure that subscriptions are not duplicated.

11.5 Claimants/authorising managers should seek advice from the Payroll Manager at the RCUK Shared Services Centre Ltd as to whether a membership or subscription is classed as a taxable benefit.

11.6 Subscriptions should be reviewed annually and records should be kept of approvals and the criteria for decisions to subscribe to ensure consistency.

11.7 Employees who have the full value of a professional subscription reimbursed by MRC should not attempt to claim tax relief on the subscription, as no expense has ultimately been borne by the employee.

12 Board and Committee members

- 12.1 Under Income Tax Law, travelling and subsistence expenses incurred in connection with the duties of the appointment are normally taxable as part of income. However, under a special arrangement with the HMRC, it has been agreed that claims for expenses may be paid in accordance with this policy with no deduction of income tax provided receipts are enclosed with claims.
- 12.2 Board, Panel and Subcommittee members must complete a statutory declaration, sent to them after attending their first meeting, which indicates their acceptance of the arrangement.
- 12.3 The MRC will then meet any income tax liability arising on the payment. Expenses will not be taken into account as part of the member's income tax purposes and should not be included in personal tax returns.
- 12.4 However failure to complete the statutory declaration will mean that the scheme cannot be operated and income tax and National Insurance contributions will be deducted from claims for which no further reimbursement will be provided by MRC
- 12.5 Board and Committee members should claim expenses using the Board and Committee Members Expenses Claim Form and send to their Head Office contact.

13 How to claim reimbursement

13.1 Claiming expenses and receipts

- 13.1.1 Claims for the reimbursement of expenses from MRC employees must be submitted via Employee Self Service on Oracle, using the "[MRC iExpenses User](#)" responsibility.
- 13.1.2 Following submission of the claim on Oracle the receipts must be sent to RCUK Shared Services Centre Ltd Ltd
- 13.1.3 Small items of incidental expenditure, up to £5 total per day, can be claimed without a receipt if not available.
- 13.1.4 All expenditure over £5 must be accounted for with receipts. Reimbursement for items over £5 without receipts will only be met in exceptional circumstances. In each case the claimant should contact the Payroll Manager at the RCUK Shared Services Centre Ltd to establish whether any tax liability will apply.
- 13.1.5 Any claims without receipts should be supported by evidence, if available. Claims should not be approved unless the Director is satisfied that the expenditure was incurred wholly, exclusively and necessarily in the performance of the duties of the claimant's role in the MRC.
- 13.1.6 Such claims will be referred to the Payroll team at the RCUK Shared Services Centre Ltd, to adjudicate on the taxation position and to determine how reimbursement should be made. These claims may be deemed taxable through the PAYE system and tax will therefore be deducted from the claim.
- 13.1.7 Receipts should be individually attached to the claim form or put into an envelope marked with claimant's name and vendor number (if known) and attached to the claim form.

- 13.1.8 Expense claims against transactions on credit card statements must be supported by individual original receipts.
- 13.1.9 Claimants are advised to keep a scanned copy or photocopy of the receipts submitted.
- 13.1.10 Where a claimant incurs expenses when working at a MRC Unit that is different from the Unit they are employed at, the claimant should claim expenses from their employing Unit.

13.2 Time limit for reimbursement

- 13.2.1 Expenses claims should be submitted for payment within three months of the expense being incurred.
- 13.2.2 If, exceptionally, this proves to be impossible, the claim form should be accompanied by a brief note explaining the circumstances.

13.3 False/Fraudulent claims

- 13.3.1 All claimants are responsible for completing claims accurately.
- 13.3.2 Any attempt to claim expenses in breach of the MRC Travel, Subsistence, Hospitality and Expenses policy or to assist another work colleague to breach the MRC Travel, Subsistence, Hospitality and Expenses policy will be considered a serious disciplinary offence and will be dealt with under the MRC Disciplinary policy.

13.4 Travel/subsistence advances

- 13.4.1 In exceptional circumstances claimants can make an application for a travel and subsistence advance payment prior to travel, provided they have no reason to believe they will not be able to carry out such travel.
- 13.4.2 As the turnaround of expenses payments is extremely quick, claimants should not apply for travel advances because of concerns over length of time for reimbursement of claims.
- 13.4.3 There is a limit of 80% on the amount of subsistence costs that can be advanced.
- 13.4.4 Applications can be made on the ["Request for Travel Funds in advance" form](#). The form is available on the RCUK Shared Services Centre Ltd through the following path:
 - KnowledgeBase > Finance > Purchase to Pay > Expenses > Forms
- 13.4.5 Advances should be ordered in time for the trip but not significantly prior to the trip.
- 13.4.6 The authorised advance will be paid into the claimant's bank account
- 13.4.7 After returning from travel the claimant should submit an expense claim and their receipts via the normal process, specifying the amount that they had already been advanced.
- 13.4.8 Any overpayment should be returned to the RCUK Shared Services Centre Ltd by cheque. Under the exceptional circumstance when a claimant does not have a cheque book, they should contact the Accounts Payable team at RCUK Shared Services Centre Ltd to arrange to transfer the overpayment into the MRC bank account. The Accounts Payable team will provide the claimant details of the account

Field Code Changed

to transfer the money into and a reference to quote on the transaction, so that the Accounts Payable can identify the payment when received.

13.5 Reimbursement of cancellation charges

- 13.5.1 Where a claimant has unavoidably to cancel travel/accommodation plans and cancellation charges are incurred these will be reimbursed by the MRC if the following conditions are met: 1) claims are accompanied by supporting documentation, and 2) the authorising manager is satisfied that cancelling the travel/accommodation was unavoidable.
- 13.5.2 The claimant is expected to assist the MRC in recovering costs from the MRC Group Travel Insurance scheme.

13.6 Claimants leaving the MRC

- 13.6.1 All expenses claims must be authorised and submitted to the RCUK Shared Services Centre Ltd prior to the claimants last working day with the MRC. Claims received after this date will not be processed.

14 Claimants with disabilities

- 14.1 It is recognised that claimants with disabilities may have extra needs when travelling and staying in hotel accommodation. Therefore, as part of the MRC's Equal Opportunities policy, claimants with disabilities who incur extra cost for facilities for the disabled will be reimbursed; these costs must be stated within the claim.
- 14.2 Claimants with disabilities should not suffer inconvenience resulting from the failure to apply discretion and flexibility. Where a claimant with a disability requires a mode of travel or accommodation which, although is more expensive for the MRC, they consider to be a more practical and convenient method of transport for them, the claimant should raise this with their authorising manager for discussion in advance of making any bookings. Once the authorising manager has given their approval, the employee can make arrangements and will be reimbursed for the cost for the agreed mode of transport and accommodation.
- 14.3 The insurance and ownership requirements in Appendix 1 must be met when using a private vehicle.

15 Application of the procedures

- 15.1 The aim of this policy is for fair and effective application of the procedures. All reasonable expenditure will be reimbursed and it is therefore important that all those who authorise claims share a consistent interpretation of what constitutes "reasonable".

16 Appeals

- 16.1 MRC employees who consider that their claim or circumstances have not been considered or authorised fairly may follow the MRC grievance procedure as a method of appeal against decisions taken.
- 16.2 Non-MRC employees who consider that their claim or circumstances have not been considered or authorised fairly may follow the MRC Complaints procedure as a method of appeal against decisions taken.

16.3 However, all claimants are encouraged, in the first instance, to seek advice and guidance on their concerns from their regional/Unit HR team, Head Office contact or accountable manager as defined by the MRC Non-MRC Employees Policy.

17 Disclosure of information relating to expenses claimed

- 17.1 From time to time the MRC may be required to publish information relating to expenses claimed by employees and non-MRC employees, for instance in response to a Freedom of Information request.
- 17.2 In such cases the MRC would normally release information at an aggregate or summary level.
- 17.3 Where a request involves the expenses of Executive Managers, or other sufficiently senior employees, including Unit, Centre and Institute Directors those involved will, wherever possible, be given the opportunity to comment in advance on the information likely to be released.
- 17.4 In any other instances where the public interest may favour disclosure the individuals affected would, wherever possible, be given the opportunity to comment on any information likely to be released.
- 17.5 Where copies of receipts or invoices are requested these will be made available as appropriate, taking into account any issues relating to personal data.

18 Links

- [MRC Disciplinary policy and procedure](#)
- [MRC Grievance policy and procedure](#)
- [MRC Health and Safety guidance](#)
- [MRC Complaints procedure](#)
- [MRC Code of Conduct](#)
- Business Link "How to cut carbon missions from business travel"
<http://www.businesslink.gov.uk/bdotg/action/detail?type=RESOURCES&itemId=1080445605>

Field Code Changed

Field Code Changed

19 Amendment history

Version	Date	Comments/Changes
1.0	1 st September 2009	New policy, adapted from Staff Code.
2.0	4 th January 2010	Additional paragraphs added.
3.0	12 th April 2010	Appendix 1 amended to ensure clearer arrangements for private vehicle insurance.
4.0	2 nd August 2010	Changes made to reflect Government announcements of 24 th May 2010 regarding first class travel.
4.1	Feb 2012	Changes made as a result of migration to Oracle and Bribery Act. Reference made to the GPC Policy HMRC limits updated

Appendix 1 – INSURANCE AND OWNERSHIP REQUIREMENTS TO BE FULFILLED BY CLAIMANTS USING THEIR PRIVATE MOTOR VEHICLES ON MRC BUSINESS

1. Principles

Whilst using his or her private vehicle on MRC business (or travelling as an official passenger in another claimant's vehicle) an employee is deemed to be in the course of his or her duty for the purpose of the injury benefit provisions of the MRC Injury Benefits Scheme. Details of this scheme can be found in the MRC Pension Scheme Rule Book.

They are also covered by the Social Security Act 1975, subject to the decision of the Statutory Authorities in a particular case.

In other respects provision for injury or death due to accident while using a private motor vehicle on official business is the claimant's own responsibility.

2. Insurance

All claimants using their private motor vehicles on MRC business must satisfy the following insurance conditions:

- a) they must have a valid motor insurance policy for the vehicle which insures the holder against liability in respect of any third party;
- b) the insurance policy must include a clause permitting the owner to use the vehicle for business purposes. If the vehicle is not owned by the claimant, the insurance policy should specifically cover the use of the vehicle on MRC business

3. Ownership

To qualify for motor mileage allowance(s) the following will be regarded as the employee's private vehicle:

- a) a vehicle owned or being bought on hire purchase and registered in the claimant's name;
- b) a vehicle hired by the claimant under a long term contract i.e. for at least a year:
- c) a vehicle registered in the name of the employee's partner provided that:
 - the normal insurance requirements (see 2 above) are fulfilled and the insurance specifically covers the use of the vehicle by the claimant on MRC business
 - the vehicle is available for use by the claimant on MRC business whenever required and, for cars only, to carry official passengers.

4. Formal undertaking

Before first using a private motor vehicle on official business every claimant must give a written undertaking by signing the declaration at Appendix 1a that he or she knows and understands the insurance requirements; that he or she is covered accordingly; and that he or she will immediately notify his or her Director (or nominee) of any change in insurance cover which results in less than the rules require.

Appendix 1a - Formal undertaking letter

To: The Medical Research Council

I have received and read a copy of the 'Insurance and ownership requirements to be fulfilled by claimants using their private motor vehicles on MRC business' section of the MRC's Travel and Subsistence Policy (Appendix 1).

I understand and accept these requirements as governing the use of my motor vehicle(s) on official MRC business and, in agreeing to comply with them, undertake to ensure that I am adequately insured and to advise my Director (or nominee) immediately of any change which means that the insurance falls short of what is required, under the MRC Travel, Subsistence, Hospitality and Expenses Policy.

Signed.....

Date.....

Unit / Centre.....

Appendix 2 - Expenses allowances with effect from 6th April 2011

1. Mileage allowances for the use of privately owned vehicles (section 4.8)

HM Revenue & Custom Mileage rates effective from 6 April 2011 onwards

	First 10,000 business miles in tax year	Each business mile over 10,000 in the tax year
Cars and vans	45p	25p
Motorcycles	24p	24p
Bicycles	20p	20p

2. Passenger Supplement – cars and vans (section 4.10)

Per passenger per business mile for carrying fellow employees in a car or van on journeys which are also work journeys for them.	5p
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3. Maximum accommodation rates in the UK (section 5.1)

London (including breakfast)	Maximum £170 inc VAT per night
Elsewhere in the UK (including breakfast)	Maximum £120 inc VAT per night

4. Maximum meals expenses in the UK (section 6.1)

Total per day for lunch and evening meal	£40 inc VAT
Lunch limit	£15 inc VAT
Evening meal limit	£25 inc VAT

5. Personal Incidental Expenses (section 6.3)

Per 24 hour period	£5 inc VAT
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Appendix 3 –Overnight accommodation standards

STANDARDS OF OVERNIGHT ACCOMMODATION NORMALLY EXPECTED BY MRC CLAIMANTS ON SHORT VISITS

1. Single rooms with:
 - en suite facilities (shower or bath)
 - TV
 - tea/coffee making facilities
 - a telephone in the room
 - internet access in the room is desirable
2. There should be adequate space and where it is necessary to work in the room, facilities (light, writing surface, telephone, etc.) for doing this.
3. The accommodation should have satisfactory personal security arrangements and adequate emergency procedures.
4. Restaurant facilities should be available either on the premises or locally, offering full breakfast and a reasonably priced menu for lunch and dinner.
5. Extra's such as newspapers, room service, mini-bar, film/DVD hire should be met by the claimant - please note this list is not exhaustive.

Please note:

Claimants with special requirements, e.g. for managing a disability or complying with a religious obligation, are asked to ensure that these needs will be able to be met before any overnight accommodation is booked. In case of difficulty please contact your regional/Unit Human Resources team. Any personal information provided in these circumstances would, of course, be treated as confidential.

Appendix 4 – Gifts and Hospitality limits

1. Gifts to external organisations or individuals (section 10.2)

Gifts of a promotional nature	£5.00
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2. Providing Hospitality (section 10.3)

Providing hospitality for visitors or work contacts	£40.00
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3. Accepting gifts (section 10.4)

Accepting promotional or inexpensive gifts*	£30.00
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* Any gift worth more than this limit must be declared on the register of gifts by the Director.

4. Accepting hospitality (section 10.5)

Hospitality provided by external organisations	£30.00
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5. Parties or Hospitality for MRC Employees (section 10.6)

Special occasions from departmental budget per employee	£25.00
(Annual total limit per employee)	£75.00

6. Gifts for MRC Employees (section 10.7)

Token of appreciation or in recognition of a special occasion	£25.00
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7. Retirement Gifts (section 10.9)

Contribution to retirement gifts for employees with 20 years service or more (up to £300 per person)	£15.00 per year
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Appendix 5

MRC GPC Policy - General Principles and Guidance Note

1. Policy

A limited number of GPCs ('Unit credit card') will be issued to units by HO Finance for specific business expenditure, payment for which will be made centrally by the MRC. MRC Unit GPCs must not be used for individual expense purposes.

1.1 Use of Cards

The use of the GPC will be restricted to those expense types listed below, so as to ensure the effectiveness of corporate procurement initiatives. Use of GPCs will be monitored centrally and misuse, including subvention of Oracle processes, may result in withdrawal of facilities. Users should be aware that from time to time they may be asked to justify the reason for the use of the card against specific purchases.

1.2 Specific Business Expenditure

Payment made in respect of the following and where the use of a Purchase Order is not a facility accepted by the supplier:

- Registration and conference fees
- Group travel (more than 3 individuals travelling together)
- Reprints/journal
- Open access fees (the publication of papers where the publisher insists on payments terms other than by PO/invoice)
- Any other expenditure that has been formally agreed with Head Office Finance and where there are no other suitable payment options.

1.3 Local Management

It is recognised that the request to be issued with a GPC rests with local management (to be authorised by Head Office Finance) and with the following caveats:

- Staff authorising payment on the GPC should have the relevant delegated authority (refer to delegated authority policy) and ensure the GPC purchase voucher (page 4 of this policy) is completed for all transactions.
- The use of the GPC remains the responsibility of the Unit Director/SUA and the Unit Director/SUA should ensure that appropriate local controls are in place to monitor and manage the use of the card, taken any relevant action as appropriate to protect MRC funds.

- That the GPC is only utilised when the purchase represents value for money and supporting documentation can be provided if requested.
- The GPC should only be used where an alternative means of payment for the goods / services is not available (not to circumvent Oracle);
- The GPC must only be used for single transactions and should not be used more than a single time for each transaction.
- The use of the GPC does not negate the need for collection and submission of receipts for expenditure and payment (the credit card statement is not sufficient).

2. Documentation and Timings

Users of GPCs are obliged to provide relevant documentation to support transactions in accordance with the GPC Policy and to complete the payment and accounting process as defined on the RCUK SSC Knowledge Base

2.1 Supporting Documentation - Process

Supporting documentation must be provided for expenditure made on behalf of MRC to evidence use and this must be presented in a timely manner. All GPC transactions are loaded into Oracle on a Friday morning by the SSC and a notification sent to the cardholder.

The card holder should complete the GPC template under the GPC Expenses tab on Oracle inserting the correct project or cost code.

The card holder must send the receipts to the SSC in the expenses envelope by the end of the week in which the return was made

Further information regarding this process can be found on the SSC Knowledge Base.

3. Transaction limits

A single transaction limit will be applied to each GPC issued. The GPCs will be issued with a limit of £500. As there may be occasions when the use of a GPC is required for a higher transactional value a small number of cards will be issued to the Senior Finance Manager in a region (or equivalent) with a limit of £5000 so as not to negatively impact on local operations. These higher limit GPCs are to be used in exceptional cases only and where the standard purchase order route is not suitable.

Where there is a requirement to utilise the GPC , the GPC purchase voucher should be completed and authorised at the time of the request and retained by local unit administration for audit purposes. Where the higher limit GPC is to be utilised the Senior Finance Manager (or equivalent) has the authority to process the transaction as requested or decline the request where the transaction should be processed via Oracle. The Senior Finance Manger should retain the purchase voucher authorisation requests for audit purposes.

4. Failure to comply with policy, principles and practice

Non compliance with the policies, principles and practices specified in this Guidance Note will lead to sanctions:

- Suspension of GPC (pending remedial behaviour, provision of information)
- Removal as card holder
- Other disciplinary actions

5. Effective date

This policy applies with immediate effect.

If further clarification is required regarding this policy or associated processes reference should be made to your local Senior Finance Manager or the Finance Director.

Hugh Dunlop
November 2011

MRC TRAVEL, SUBSISTENCE, HOSPITALITY AND EXPENSES POLICY

GPC Purchase Voucher



Unit: _____ Voucher No if applicable: _____

Request from:

Name: _____ Signature: -----

Vendor details:

Name: _____ Tel: _____

Web site: _____

Provide a reason why Oracle cannot be used for this transaction

Description of items/services to be purchased	Estimated amount	Actual amount (£)* VAT	Actual VAT amount (£)
Total			

* To be completed when GPC is used

Charge to cost centre or project/task: _____

Charge to G/I account code/cost element: _____

Authorised by (budget holder):

Name: _____

Signature: _____ Date: _____

To be completed when card used:

Cardholder: _____ Signature: -----

Vendor ref: _____ Date card used: _____

This document to be retained by the local Regional Unit Finance team v 1.0 November 2011