

SOUTH STAFFORDSHIRE LPC EXPENSES POLICY

PURPOSE

To provide a policy whereby LPC members will be reimbursed for actual expenditure incurred wholly, exclusively and necessarily in the course of LPC business activities, travel, meetings and entertainment provided that such expenses were approved in accordance with the requirements of the policy.

1. INTRODUCTION

This document sets out in detail the South Staffordshire LPC expense policy that is to be applied from the 1st of the month following its' introduction. The LPC will reimburse members and employees for reasonable business expenses incurred on the LPC's behalf whilst they are engaged in authorised business or training activities provided they fall within the limits set by this policy. It is our intention that members should neither gain nor lose financially as a result of incurring expenses on LPC business. LPC members are subject to Inland Revenue rules and guidelines as to what is allowable as a business expense. It is therefore important that all claims adhere strictly to the policy.

Expenses defined as 'reasonable' are those that are cost effective when weighed against the purpose of the business activity. Members are responsible for the settlement of any business expenses incurred and for reclaiming these costs through the process set out in this document. Any breach of this policy will be referred to the Committee for consideration under the LPC's Governance arrangements.

2. SUBMISSION OF CLAIMS FOR REIMBURSEMENT

2.1 Members are expected to:

- Submit claims within three months of the expenditure (unless otherwise agreed with the Treasurer). All claims in any one financial year should be submitted within one month of that year end.
- Provide original invoices, receipts or itemised bills, where possible, to support all expense claims.
- Submit claims on forms which are clear, understandable and auditable and in a format which is acceptable to the Treasurer.

2.2 Authorisation / limits:

- Single items of expenditure or activity exceeding £250 should be cleared with the Committee or Treasurer in advance.
- The Treasurer is required to question claims which fall outside of the policy and seek additional consideration from the LPC.
- Expense claims must be approved by the Treasurer.

2.3 Payment:

- Expenses will be paid via cheque
- Once the Treasurer has authorised the claim, expenses claim will normally be processed for payment within 28 days.

3. EXPENSES CLAIM ALLOWED

3.1 Locum Expenses:

- Locum expenses will be paid to provide backfill where meetings have been attended on behalf of the LPC during typical business hours (9am-6pm Mon – Fri, 9am-5.30pm Sat).
- If a practising pharmacist on day off, members are still entitled to claim those expenses as they could have been profitably employed as locum.
- Locum expenses will be paid for a maximum of 5 hours for half-day meetings and 9 hours for full-day.
- This claim should be claimed at the rate that had to be paid, to a maximum of £25/hour, backed up if possible by copy invoice.

3.2 Travel/ Transport:

- Private vehicle: mileage is paid at £0.40/mile disregarding the engine size of the vehicle.
- Any other travel should be by the most cost-efficient means.
- Members working from multiple sites / head office should only claim mileage from branch nearest to meeting venue.

3.3 Parking and Tolls:

- The LPC will reimburse you for the cost of parking and road tolls incurred on LPC business, but parking fines, towing away charges or fines for other traffic violations will not be reimbursed.

3.4 Accommodation:

- Accommodation may be claimed if members are required to attend a location on LPC business and this location is sufficiently far away from home or normal place of work to make a return journey unreasonable.
- Daily limits for overnight accommodation are up to £85 per room per night to include breakfast, without prior authorisation.
- If commitments require evening travel and/or accommodation then a meal up to the value of £30 may be claimed if required.

3.5 Business Calls:

- The cost of calls you make on LPC business can be reclaimed. You must provide details of the calls you have made by attaching an itemised bill with the business calls highlighted.

3.6 Miscellaneous:

- Other legitimate claims will be considered.

4. INLAND REVENUE

Failure to conform to these guidelines may give rise to personal tax charges on the individuals making the claim. The Inland Revenue requires under Self-Assessment that records of expenditure and mileage are kept for 6 years. Please ensure when completing expense claims that they are explicit as possible. The Inland Revenue may review them at any time.

Appendix A - Expense Claim form South Staffordshire LPC

Name

Address

Telephone Number or Email in case of query
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Sundry Expenses

Date	Description of Expense	Amount	Receipt?
		Total	
Cheque payable to:			

Locum Expenses

Date	Purpose, Hours and Hourly Rate	Amount
		Total
Cheque payable to:		

I declare that the expenses claimed have been incurred whilst on LPC business and are the responsibility of no other body.

Signature	Date
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Please submit completed forms together with any available receipts to the Treasurer.

<i>Policy on Expense Claims</i> <i>All claims must be made in accordance with the LPC's agreed policy.</i>
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