

EXPENSES POLICY – 2012

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 Cambridgeshire and Peterborough LPC expense policy that is to be applied from the 1st of the month following itsq 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 compared against the purpose of the business activity. Members who do not hold an authorised LPC credit card are responsible for the settlement of any business expenses incurred and for re-claiming these costs through the process set out in this document. Any breach of this policy will be referred to the Committee for consideration.

2. ATTENDANCE AT CONFERENCES/TRAINING ON BEHALF OF THE LPC

Any members requests to attend training/conferences on behalf of the LPC must be approved in advance by a full meeting of the committee. If the meeting schedule does not allow for this, applications must be approved by a majority decision of the Strategy Group members. That approval must be reported to the next meeting of the committee and be noted in the minutes of the meeting.

3. SUBMISSION OF CLAIMS FOR REIMBURSEMENT

3.1 Members are expected to:

- obtain bills /invoices from the contractor as they must not come from the member personally. The contractor issues an invoice to the LPC for the locum costs incurred for sending that member to the meeting. It is not a personal claim for time.
- submit claims within one month of the expenditure. Any claims received three months or more after the expenditure will only be paid at Chair and Treasurer's discretion and approval. All claims in any one financial year should be submitted within one month of that year end.

- provide original invoices, receipts or itemised bills to support all claims.
- Submit claims on forms which are clear, understandable, auditable and in a format which is acceptable to the Treasurer.

3.2 Authorisation/ limits: the limit for all claims must be reviewed by the Committee via the Strategy Group on an annual basis

- single items of expenditure or activity exceeding the maximum £250 limit must be authorised by the Committee.

3.3 Payment:

- will be paid via cheque or BACS.
- claims will normally be processed for payment within 28 days.

4. EXPENSES CLAIM ALLOWED

4.1 Locum Expenses:

- If a locum has been employed to cover for an LPC member whilst he/she is attending an event on behalf of the LPC, the fee for employing this locum can be reclaimed from the LPC upon the submission of an invoice to the Treasurer. There will be no personal tax implications for situations such as these.
- If the LPC member is attending an event on behalf of the LPC in their own time then they are entitled to claim payment from the LPC for that day - up to a maximum of £250 a day (a day being 8 hours) or up to a maximum of £27.50 per hour if the attendance is less than 8 hours. All such payments must be made payable to the employers. However, any such payments will be classed as income and regarded as work done for the LPC. As such, the LPC member must provide an invoice for these services. The invoice must contain the pharmacist's full name and address and the fee claimed.
- The LPC will pay to the pharmacist the gross fee; it is the individual responsibility of the pharmacist to declare this income on his/her personal tax return forms.
- In relation to remuneration for time spent on LPC work other than meetings and events, for example determination of contract application responses. If the time spent on LPC activity takes members away from their normal work then the employer should be paid for the locum needed to cover the time and should submit an invoice.
- If a meeting that a Committee member was due to attend on behalf of the LPC (either internal or external) is cancelled, then that member (or their

company/employer) will not be entitled to claim for the cost of the locum, providing a notice period of at least 7 days has been given.

4.2 Travel/ Transport:

- Private vehicle: mileage is paid at the rates allowed by the revenue. With effect from 1st April 2011 the rate is £0.45/mile for the first 10,000 miles, irrespective of engine size (£0.50/mile if carrying a passenger/s also on LPC business). Any other travel should utilise the most cost-efficient means available e.g. second class rail fares.

4.3 Parking and Tolls:

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

4.4 Accommodation:

- Accommodation may be claimed if members are required to attend any event on LPC business where the location is sufficiently far away from their home or normal place of work to make a return journey unreasonable.
- all requests for overnight accommodation must be made to the LPC Secretary for authorisation. Once authorised the booking will then be made by the LPC Secretary. A maximum of £180 per night dinner, bed and breakfast can be claimed

4.5 Business Calls:

- Telephone calls made on LPC business can be reclaimed. You will need to provide details of the call/s made by attaching an itemised bill with the business calls highlighted.

4.6 Miscellaneous:

- Other legitimate expense claims will be considered by the Committee.

5. CONTACT DETAILS

If you have any queries regarding any expense item/ claim please contact the Treasurer, Andrew Jones, on 07500918372(daytime)/01480 812037(after 18.00) or by email at andrewjones1962@gmail.com