



Community Pharmacy North Yorkshire

EXPENSES POLICY July 2017

PURPOSE

To provide a policy whereby LPC members will be reimbursed for 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 North Yorkshire LPC expenses policy that is to be applied from the 20th July 2017. 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 not 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.

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

Members' requests to attend training/conferences/meeting on behalf of the LPC must be approved in advance by a full meeting of the Committee. If the schedule of meetings does not allow for this, applications must be approved by a panel comprising the Chair, Treasurer and Chief Executive Officer (the Executive Sub Committee). That approval must be reported back to the next meeting to be minuted.

3. SUBMISSION OF CLAIMS FOR REIMBURSEMENT

3.1 Members are expected to:

- Submit claims at the next LPC meeting attended after costs are incurred (unless otherwise agreed with the Committee or Executive Sub Committee). All claims in any one financial year should be submitted within two months of that year end.
- Provide original invoices, receipts or itemised bills to support all expense claims.
- Submit claims on the official North Yorkshire LPC Electronic Expense Invoice.

3.2 Delegated Authorisation/ limits:

- Single Expense claims over £1000 must be approved by the Committee.
- Single items of expenditure or activity of up to £500 should be cleared by two members of the Executive Sub Committee, and up to £1000 should be cleared by all three members of the Executive Sub Committee in advance.

3.3 Payment:

- Expenses will be paid by cheque or by bank transfer
- Expenses claims will be processed wherever possible at the meeting when they are presented.

3.4 Timeframe

- All claims must be submitted within 6 months of the date of the expenses
- Late claims will not be processed post 6 months
- Appeals against late claims will heard by the Chair, Vice Chair and CEO and their decision is subject to approval by the committee

4. EXPENSES CLAIM ALLOWED

4.1 Locum Expenses:

If a locum has been employed to cover for a LPC member whilst he/she is attending an event on behalf of the LPC, or if the LPC member is attending an event on behalf of the LPC on his/her day off or works for a Company in a capacity where a Locum is not required for them to attend then he/she is entitled to claim from the LPC £250 per day or £25 per hour for periods of less than a day. This rate is to be reviewed by the committee annually. The same rates also apply if a member undertakes work on behalf of the committee.

Any such payments will be deemed 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 will be paid to the company who employs the member or who the member is a Director of or to the Member if they are self employed. The LPC will pay to the Company the gross fee, the responsibility rests with the Company or self-employed Member to make the appropriate Tax Payments.

When members cannot attend the full day LPC meeting, locum expenses can be claimed only for a full day if over four hours are attended or a half day will be paid for less than four hours of the meeting attended.

If a member employ's a locum that costs in excess of £250 a day then the cost will be paid upon receipt of a copy of the Locum Invoice for the day.

4.2 Travel/ Transport:

- Private vehicle: mileage is paid at the rates allowed by the revenue. As at 1 April 2013 that rate is £0.45/mile for the first 10,000 miles irrespective of engine size. Plus 5p per mile for each and any other LPC member car sharing with the claiming member. Any other travel should be by the most cost-efficient means e.g. public transport. 1st class train travel will be permitted if the ticket is no more than £30 of a 2nd class ticket and includes breakfast and/or

evening meal, or if staying overnight the day before works out cheaper than traveling the same day.

4.3 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.

4.4 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 £210 inside London and £180 outside London per room per night to include breakfast, without prior authorisation. Costs over this are to be approved by the Executive Sub Committee
- If commitments require evening travel and/or accommodation then a meal up to the value of £30 may be claimed if required.

4.5 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.

4.6 Miscellaneous:

- Other legitimate claims will be considered by the Committee.

5. Reporting

- Member's expenses will be declared to contractors in the LPC Annual Report.

6. CONTACT DETAILS

If you have any queries regarding an expenses claim please contact the Treasurer, Chris Kendall on 07464 986842 or chris.kendall@boots.co.uk