

Surrey Local Pharmaceutical Committee Expenses and Loss of Income Policy

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 Surrey 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 and employees 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 Management Committee for consideration under the LPC's Governance Statement.

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 i.e. the standard LPC expense form, available in appendix 1.

2.2 Authorisation/ limits:

- Expense claims must be approved by the Treasurer;
- Single items of expenditure or activity exceeding £350 should be cleared with the Treasurer in advance;
- The Treasurer is required to question claims which fall outside of the policy and seek additional consideration from the LPC;

2.3 Payment:

- Expenses will be paid by electronic bank transfer;
- Once the Treasurer has authorised the claim, expenses claim will normally be processed for payment within 28 days.

3. ALLOWABLE EXPENSES

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).

- A day or half-day allowance, against locum costs, may be claimed at a rate that will be determined by the Committee, currently set to £280 for a full day and £140 for half a day. If the locum day rate exceeds £280, locum costs will be paid up to £350 on provision of a copy of the locum invoice.
- If a practising pharmacist is on a day off, members are still entitled to claim those expenses as they could have been profitably employed as locum.
- If a Locum has not been necessary for the LPC member to attend a meeting, then it will be assumed that that individual could have been profitably employed as a Locum during normal business hours (9am-6pm Mon – Fri, 9am-5.30pm Sat). In this case, the maximum claim for attending a full day meeting (8 hours) would be £280 or £140 for half a day. The LPC will reimburse at the same rates for non-pharmacist members.
- The LPC will pay to the pharmacist or to the company the gross fee. If payable to the pharmacist, the responsibility rests with the pharmacist to declare this income on his/her personal tax return.
- The claim should be claimed at the agreed LPC rate or at the rate that had to be paid, backed up if possible by copy invoice.
- This is only claimable when you are present at a meeting undertaking LPC business. This includes pre-organised meetings via telepresence tools/video conferencing. All other calls undertaken are not chargeable.

3.2 Travel/ Transport:

- Private vehicle: As of April 2020 mileage is paid at £0.45/mile for the first 10,000 miles, then £0.25/mile thereafter.
- Any other travel should be by the most cost-efficient means.
- In exceptional circumstances staff and committee members may travel first class provided prior approval is obtained (e.g when accompanying guests). Approval should be sought from the Treasurer or Chief Executive Officer.
- Wherever possible, telepresence communications tools and video conferencing facilities should be used as an alternative to travelling.

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.
- All claims for accommodation must be accompanied by a receipt.

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.
- All calls should be by the cheapest means possible.

3.6 Miscellaneous:

- Other legitimate claims will be considered.

4. HMRC

Failure to conform to these guidelines may give rise to personal tax charges on the individuals making the claim. HMRC requires under Self-Assessment that records of expenditure and mileage are kept for 7 years. Please ensure when completing expense claims that they are explicit as possible.

5. VISIBILITY

Members expenses will be declared to contractors in the LPC Annual Report and a copy of this policy will be published on the LPC website.

6. CONTACT DETAILS

If you have any queries regarding an expenses claim please contact the Treasurer, Anish Prasad by email map13a@hotmail.com

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Review:	Annually as part of the business planning cycle – March 2022

Surrey Local Pharmaceutical Committee
Expenses/Loss of Earnings Claim Form

Appendix 1

Name	
Address	
Telephone no	
Email address	

Locum Expenses/Loss of Earnings

Date	Number of Hours	Rate	Total
		£210/day £105/half day	

Travel Expenses

(Car mileage 45p per mile)

Mileage	Total Claim

Sundry Expenses

Date	Details of Expenses	Amount	Total

Total Claim

£

Details for BACs Payment

Payee Name (as it appears on the bank account)	
Bank Sort Code	
Bank Account Number	

Declaration

These expenses have been incurred in accordance with the Surrey LPC Expenses Policy. I will declare any personal income to HMRC for tax purposes. I **do / do not** (*please delete as appropriate*) consent to Surrey LPC and/or Community Pharmacy Surrey & Sussex storing and processing my personal data, for the purposes of this expense claim. For information on how we handle and safeguard your data, along with our privacy practices, see <http://communitypharmacys.co.uk/cps-and-lpcs/cps-privacy-notice/>

Signature	Date
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Please submit completed forms, together with all available receipts to the Treasurer, with all available receipts within 1 month of the expenses occurring

For office use	Paid
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