**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.

1. **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) and present those cheques received for clearance within 3 months. 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 £250 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 transfe or by cheque ;
* Once the Treasurer has authorised the claim, expenses claim will normally be processed for payment within 28 days.

1. **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 £210 for a full day and £105 for half a day.
* 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.
* 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.

3.2 Travel/ Transport:

* Private vehicle: 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.

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.

1. **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.

1. **VISABILITY**

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

1. **CONTACT DETAILS**

If you have any queries regarding an expenses claim please contact the Treasurer, Anish Prasad by email [map13a@hotmail.com](mailto:map13a@hotmail.com)

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| --- | --- |
| **Version Control:** | V1.0 |
| **Distribution:** | Surrey LPC Members |
| **Written and reviewed by:** | Reviewed Surrey LPC July 2018, updated by James Wood, Chief Executive Officer |
| **Approved by:** | Surrey LPC, October 2018 |
| **Date of Preparation:** | Updated July 2018 |
| **Review:** | Annually as part of the business planning cycle – January 2018 |

**Surrey Local Pharmaceutical Committee Appendix 1**

**Expenses/Loss of Earnings Claim Form**

|  |  |
| --- | --- |
| **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://communitypharmacyss.co.uk/cpss-and-lpcs/cpss-privacy-notice/>

|  |  |
| --- | --- |
| **Signature** | **Date** |

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

|  |  |
| --- | --- |
| **For office use** | **Paid** |