



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 Cambridgeshire and Peterborough 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.

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

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 schedule of meetings does not allow for this, applications must be approved by a majority decision of the Strategy Group members. 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:

- 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. 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 expense claims.
- Submit claims on forms which are clear, understandable and auditable and in a format which is acceptable to the Treasurer.

3.2 Authorisation/ limits:

- expense claims must be approved by the Committee or sub committee comprising the Strategy Group.
- single items of expenditure or activity exceeding £250 should be cleared with the Committee.

3.3 Payment:

- expenses will be paid via cheque or BACS
- expenses 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 on his/her day off then he/she is entitled to claim a days pay from the LPC up to a maximum of £250 (a day being 8 hours) or £30 per hour for attendance less than 8 hours. However any such payments will be deemed as work done for the LPC. As such, the LPC member's Employer must provide an invoice for these services. The invoice must contain the pharmacist's full name and address and the fee paid.
- 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 work then the employer should be paid for the locum needed to cover that time and should submit an invoice.

4.2 Travel/ Transport:

- Private vehicle: mileage is paid at the rates allowed by the revenue. As at 1st April 2007 that rate is £0.40/mile for the first 10,000 miles irrespective of engine size and £0.45/mile if carrying a passenger or passengers also on LPC business. Any other travel should be by the most cost-efficient means e.g. second class rail fares.

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, to include dinner, bed & breakfast, are up to £180 without prior authorisation. Receipts are required for claims. Any claims for amounts over £180 must be accompanied by a full explanation of the expenditure.

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. CONTACT DETAILS

If you have any queries regarding an expenses claim please contact the Treasurer, Tim Richards, on 01480 214355 or timric@aol.com