

Committee Expense Claims Policy

Version Control

Adopted: 01 May 2014

Updated: 23 Dec 2020 (Addition of hourly rate)

Updated: 19 Feb 2021 (Removal of day rate)

This Version: 22 Mar 2021 (clarification of evidence of expenditure)

Principles

- 1. All expense claims must be prearranged, wholly for the LPC and be LPC business, necessary and exclusively for the LPC benefit.**
- 2. Committee members and employees should not be out of pocket whilst acting for or on behalf of the Local Pharmaceutical Committee.**

Policy and Procedures

1. Introduction

This Business and Expense Claims Policy and Procedures document is issued on 22nd March 2021. It supersedes all other policies, procedures and manuals relating to committee or employee business expenses currently in issue.

This Policy and Procedures document is applicable to all employees and committee members of the Local Pharmaceutical Committee.

In the event that an expense claim is contemplated in respect of an item not included, or an employee or committee member has a query relating to the payment of expenses under this policy, the matter should be referred in the first instance to the Treasurer, who may thereafter refer to the full Committee and then PSNC for guidance if required.

2. Policy

The LPC will reimburse to committee members and employees the actual cost of allowable, business expenses incurred wholly, exclusively and necessarily in the performance of the duties.

For the purposes of business expense reimbursement, allowable expenses are as described in section 7 of this document. Business travel is as described in section 6.

“Putting Community Pharmacy on the local healthcare map!”

Executive Chair Kath Gulson MRPharmS, Vice-Chair Mike Ball MRPharmS
“Community Pharmacy Lancashire” is the name adopted by Lancashire LPC”

When incurring business expenses, committee members and employees are expected to

- i) minimise costs without impairing the efficiency of the LPC; and
- ii) avoid unnecessary cost

In general, reimbursement of allowable business expenses will only be made on the production of receipts or invoices.

3. Procedure

Allowable business expenses incurred on behalf of the LPC by committee members and employees should be recorded in detail on an LPC expense claim form or other agreed method. Wherever possible original receipts, invoices or other appropriate evidence of expenditure must be attached to the claim form for all individual items claimed. Claims can be made as an hourly rate of £32; meeting lengths to be claimed can be found in the minutes or by asking the note-taker (usually the administrator). Please note that as per HMRC guidance, travel time should not be included in claims however travel costs may be claimed as per section 7. If a cost incurred exceeds that of the hourly rate then direct costs (i.e. locum costs) may be claimed for by exception instead; a receipt or invoice will be required to evidence this.

Expense claims passed for payment will be paid by BACS. Committee members and employees must, when requested, provide appropriate bank account details to the administrator or Treasurer to allow claims to be processed.

Any attempt to submit a false expense claim will be treated as a serious offence and will be dealt with in accordance with the LPC's Disciplinary Procedures and Rules for the Conduct of Committee members and employees.

4. Authorisation

Once complete the claimant must submit the expense claim form to the administrator (paper copies should be signed).

5. Deadlines

Expense claim forms should be submitted regularly, ideally following a main committee meeting to ensure prompt payment. Expenses not claimed within three months will not be reimbursed*.

6. Business Travel

Business travel occurs when a committee member or employee is required to travel in the performance of LPC duties.

7. Other Allowable Business Expenses

Allowable business expenses, for the purposes of committee or employee business expenses claims are as described below.

Rail Travel

- Unless prior approval is given all committee members and employees will travel by the most cost-effective method.
- In exceptional circumstances staff and committee members may travel first class provided prior approval is obtained (e.g. when accompanying guests).

Taxis

- Travelling committee members and employees should avoid the use of taxis unless alternatives are not available or are impractical. The use of cost effective public transport or hotel courtesy buses is encouraged whenever possible. Where alternatives are not available, the cost of taxis may be claimed on an expenses claim. Claims must be supported by receipts.

Hotel Accommodation

- Accommodation should be limited to single standard rooms with en-suite facilities.
- 'no show' charges are not reimbursable except in exceptional circumstances

Travel by car

- Committee members and employees who use their own car on LPC business must ensure that they hold a valid licence for the vehicle driven, the vehicle is licensed and that their insurance cover extends to business use. The insurer must be asked to endorse the certificate to confirm that driving in the performance of the LPC business is covered by the insurance policy. The LPC reserves the right to inspect the employee's insurance documentation.

In addition committee members and employees who use their own car on LPC business must ensure that it is regularly maintained and undertake a basic safety check of the vehicle (tyres, windscreen etc.) before undertaking each business journey.

In relation to business travel (see section 6) committee members and employees may claim the distance actually travelled

Subject to the above, business travel will be reimbursed at the following rates:

Mileage Allowance

- Employee and committee members' cars 45p (HMRC approved mileage rate)

Toll Charges

- Toll charges incurred in relation to business travel may be claimed when supported by a receipt.

Car Parking

- The LPC will reimburse parking costs for business travel away from home and the employee's and committee members' normal place of work when supported by a receipt/ticket. The LPC will not reimburse any type of parking penalty notice or similar penalty

Subsistence/meals

- Committee members and employees may claim the reasonable costs of meals taken in the course of business travel

Subject to the above, committee members and employees may claim either:

- The reasonable cost of food and drink (supported by receipts); or

- Subsistence allowances may not be claimed in respect of conferences or visits where meals are provided as part of the conference or visit.

Home and personal mobile telephone calls

- Committee members and employees who regularly make business calls from their home telephone, personal mobile phone, subject to agreement with the LPC Auditors, may reach an agreement with the Committee for a £10 monthly reimbursement allowance without the need for individual monthly claims and/or copy statements (however these may be requested if required for audit purposes); or
- Committee members and employees required to make business calls using their home telephone or personal mobile phone should claim reimbursement of such call costs by entering the amount to be claimed on their expenses claim form.
- Supporting documentation, such as a copy statement with the claimed calls highlighted, must be attached.

Fax, photocopying, postage and email/internet charges

- Committee members and employees who regularly use personal office equipment and consumables or internet connections may reach an agreement with the Committee for a monthly reimbursement allowance without the need for individual monthly claims and/or copy statements (however these may be requested if required for audit purposes); or
- Fax, photocopying, postage and internet/email charges, for business purposes only, may be reclaimed when supported by receipts.

8. Non-allowable expenditure

Non-allowable expenditure as detailed below may not be claimed, charged to the LPC or reimbursed to committee members and employees in any circumstances* or by any method. This includes by purchase order, direct invoice, expenses claim or petty cash.

- Travel club membership – giving access to lounges, complimentary drinks etc.
- Alcoholic drinks – other than when part of the reasonable cost of food and drink detailed above
- Leisure club treatments
- Miscellaneous hotel charges
 - Mini bar alcoholic drinks and snacks
 - Video / TV charges
 - 'no show' costs
- Spouses' / Partners' / Childrens' travel costs
- Parking fines
- Floral gifts – other than on the death or serious illness of an employee and committee members and employee's partner or child*
- Confectionery
- Gifts of a personal nature
- Retirement / leaving gifts*
- Personal subscriptions to Professional Bodies
- Personal items – including toiletries, clothing, luggage, books, videos, CDs, magazines etc.

* except by prior approval of the Committee