**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 SEFTON 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 Finance 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 CEO/Chair/Vice Chair) and present those cheques for payment within three months.
* provide original invoices, receipts or itemised bills, where possible, to support all expense claims.
* submit all claims on the LPC approved expenses claim form. A meeting attendance form must also be completed when appropriate within 72 hours to provide feedback from the meeting to establish cost effectiveness of attending future meetings.

### 2.2 Authorisation/ limits:

* expense claims must be authorised and signed by the CEO/Chair/Vice Chair;
* single items of expenditure or activity exceeding £250 should be cleared with the CEO/Chair/Vice Chair in advance;
* the CEO/Chair/Vice Chair are required to question claims which fall outside of the policy and seek additional consideration from the LPC;

### 2.3 Payment:

* expenses will be paid via cheque
* Once the CEO/Chair/Vice Chair has authorised the claim, it will follow that the expenses claim will normally be processed for payment within 28 days.

**3. EXPENSES CLAIM ALLOWED**

3.1 Pharmacist 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).
* If a practising pharmacist is on a day off or attending an evening meeting, those members are still entitled to claim those expenses as they could have been profitably employed as locum.
* The standard claims are: £120 for half a day cover, £240 for a full day cover, £90 for evening meetings.
* 3.2 Travel/ Transport:
* Private vehicle: mileage is paid at £0.45/mile disregarding the engine size of the vehicle.
* Any other travel should be by the most cost-efficient means, members can travel by other means but will only be reimbursed for the most cost-efficient means and the member must pay the remaining balance themselves

### 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 £180 per room per night (£210 within London) 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.

3.5 Business Calls:

* The cost of calls you make on LPC business can be reclaimed. Total phone call minutes @10p per minute
* You must provide details of the calls you have made by attaching an itemised bill with the business calls highlighted.

3.6 Miscellaneous:

* Other legitimate claims will be considered.

**4. INLAND REVENUE**

Failure to conform to these guidelines may give rise to personal tax charges on the individuals making the claim. The Inland Revenue requires under Self-Assessment that records of expenditure and mileage are kept for 6 years. Please ensure when completing expense claims that they are explicit as possible. The Inland Revenue may review them at any time.

**5 Contact Details**

If you have any queries regarding an expenses claim please contact the CEO Dr Lisa Manning [lisa@sefton-lpc.org.uk](mailto:lisa@sefton-lpc.org.uk) 07912043872

This policy document was formally approved by Sefton LPC on 1st April 2020 and it was resolved for the policy to be implemented with immediate effect.