

## **East Sussex 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 East Sussex LPC expense and loss of income 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 HMRC 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 by the Chief Executive Officer (if already in budget) or in advance by a full meeting of the committee for non-budgeted spend. If the schedule of meetings does not allow for this, applications must be approved by the Chief Executive Officer.. 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:**

1. Submit claims within one month of the expenditure (unless otherwise agreed with the Committee). All claims in any one financial year should be submitted within one month of that year end.
2. Provide original invoices, receipts or itemised bills to support all expense claims.
3. Submit claims on the expenses/loss of earnings claim form (appendix 1).

#### **3.2 Authorisation/ limits:**

1. Expense claims must be approved by the Treasurer.
2. Single items of expenditure or activity exceeding £350 should be cleared with the Committee in advance.

#### **3.3 Payment:**

1. Expenses will be paid via electronic bank transfer or cheque
2. Expenses claim 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 expense claim to the Treasurer.

Locum claims are set to a rate of £28p.h and £280 per day. There will be no personal tax implications for situations such as these. If the locum day rate exceeds £280, locum costs will be paid up to £350 on provision of a copy of the locum invoice.

Where no locum costs have been incurred (e.g. a field manager) the cost to the employing company can be claimed at a rate of £28p.h up to a maximum of £280 per day.

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 reimbursement from the LPC at a rate of £28p.h up to a maximum of £280. However any such payments will be deemed as income and regarded as work done for the LPC. As such, the LPC member must submit a claim using the expense form.

For the avoidance of doubt concerning employment status and tax implications the LPC will normally only make payments to registered companies. In exceptional circumstances the LPC will pay to the pharmacist the gross amount; the responsibility then rests with the pharmacist to declare this income on his/her personal tax return.

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.

#### 4.2 Travel/ Transport:

Private vehicle: mileage is paid at the rates allowed by HMRC. As at 1 April 2020 that rate is £0.45/mile for the first 10,000 miles irrespective of engine size. 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:

1. 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.
2. Daily limits for overnight accommodation are up to £85 per room per night to include breakfast, without prior authorisation.
3. If commitments require evening travel and/or accommodation then a meal up to the value of £30 may be claimed if required.

#### 4.5 Business Calls:

The cost of calls you make on LPC business can be reclaimed. You may be required to 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. 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, Paul Antenen, on 07812 367270 or paul.antenen@nhs.net.

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|-------------------------|-------------------------|
| <b>Version Control:</b> | V3.0                    |
| <b>Distribution:</b>    | East Sussex LPC Members |

|                          |   |
|--------------------------|---|
| Written and reviewed by: | Reviewed by East Sussex LPC July 2018, updated by Julia Powell, Chief Executive Officer |
| Approved by:             | East Sussex LPC, July 2021  |
| Date of Preparation:     | July 2018, updated July 2020 and updated July 2021                                      |
| Review:                  | Annually as part of the business planning cycle – March 2022                            |

East Sussex 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 | Hourly Rate | Total |
|------|-----------------|-------------|-------|
|      |                 |             |       |

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<br>(as it appears on the bank account) |  |
| Bank Sort Code                                    |  |
| Bank Account Number                               |  |

Declaration

These expenses have been incurred in accordance with the East Sussex LPC Expenses Policy. I will declare any personal income to HMRC for tax purposes. I **do / do not** (*please delete as appropriate*) consent to East Sussex 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 |
|-----------|------|

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 |
|----------------|------|

