# Norfolk Local Pharmaceutical Committee EXPENSES POLICY for EMPLOYED STAFF

## PURPOSE

To provide a policy whereby LPC staff 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.

## INTRODUCTION

This document sets out in detail the Norfolk LPC staff expenses policy that is to be applied from the 1st of the month following its’ introduction. The LPC will reimburse 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 staff should neither gain nor lose financially as a result of incurring expenses on LPC business. LPC staff 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. Staff 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 line management or the wider Committee for consideration under the LPC’s Governance Statement.

## SUBMISSION OF CLAIMS FOR REIMBURSEMENT

### Staff are expected to:

•submit claims on a bi-monthly basis, within 3 months of the expenditure (unless otherwise agreed with the Treasurer). 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 the standard LPC form, copies of which are available from the Executives.

### Authorisation/ limits:

·Expense claims must be approved by the Treasurer, who may consult the line manager to validate claims.

·Single items of expenditure or activity exceeding £500 should be cleared with the 2 of the 3 Executives: Chair, Treasurer and Chief Officer in advance.

·the Treasurer is required to question claims which fall outside of the policy and seek additional consideration from the LPC.

### Payment:

·Expenses will be paid via BACs

·Once the Treasurer has authorised the claim, expenses claim will normally be processed for payment within 28 days.

## EXPENSES CLAIM ALLOWED

### Travel/ Transport:

·Private vehicle: mileage is paid at £0.45/mile disregarding the engine size of the vehicle, for the first 10,000 miles. After 10,000 miles, mileage is paid at £0.25/mile. As per HMRC guidance, motorcycle use will be paid at £0.24/mile. Any other travel should be by the most cost-efficient means

### 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.

### Accommodation:

·Accommodation may be claimed if staff 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. This should be with the prior agreement of line management or the Treasurer.

·Daily limits for overnight accommodation are up to £120 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.

### Business Calls:

Each employee will be reimbursed for a functional mobile phone contract, which should be discussed on renewal with line management.

### Miscellaneous:

·Other legitimate claims will be considered by the Treasurer.

## 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.

## REVIEW

This policy will be reviewed annually by the Executive and any significant changes will be considered by the whole Committee.

Date Policy Adopted: 24/03/2022

Review Date: March 2023

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