

Expenses policy

Policy number POL-003

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Reviewed: March 2025

Next review: March 2027

Purpose

To set out when CPGM committee members will be reimbursed for actual expenditure incurred wholly, exclusively, and necessarily in the course of CPGM business activities, travel, meetings and entertainment. Reimbursement will be made provided expenses are incurred and submitted in accordance with the policy. The policy is applicable to all committee members and to any other designated person appointed by the committee to represent it.

Introduction

This document sets out the CPGM expenses policy and replaces all previous arrangements and policies. CPGM will reimburse members for reasonable business expenses incurred whilst they are engaged in authorised business or training activities, provided they fall within the limits set by this policy. Members should neither gain nor lose financially as a result of incurring expenses on CPGM business. Members are subject to Inland Revenue (HMRC) rules and guidelines as to what is allowable as a business expense.

Reasonable expenses are those that are cost effective for 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. Breaches of this policy will be referred to the Governance Subcommittee for consideration.

Members are expected to:

- i) minimise costs without impairing the efficiency of CPGM, and
- ii) avoid unnecessary cost.

Reimbursement of allowable business expenses will normally only be made on the production of receipts or invoices.

Any queries relating to items which can be claimed, or payment should be referred to Treasurer who will refer to the Finance, Audit & HR Subcommittee or Community Pharmacy England for guidance.

Submission of Claims for Reimbursement

Members are expected to:

- submit claims within 3 months of the expenditure (unless otherwise agreed with the Finance Subcommittee). All claims must be submitted within 4 weeks of the financial year end to enable the end of year accounts to be prepared.
- provide original invoices, receipts, or itemised bills to support all expense claims.
- submit clear, understandable and auditable claims on the CPGM expenses form
- complete a CPGM expenses form to accompany any invoice produced by a corporate head office/ business to assist with approval and reconciliation. The expense form should be clearly marked "Do not pay. Invoice to follow from {Company Name}"

Authorisation/ limits:

- Once complete the claimant must sign the declaration on the expenses claim form.

- Expenses received by email will be accepted without the claimant's signature provided they are received from the applicants registered email address with the CPGM Expense Template.

Payment:

- Claims will be paid either directly to the contractor who has appointed/nominated the member OR to the member as a self-employed individual. The member is then responsible for completing a self-assessment tax return on an annual basis and paying the relevant tax and National Insurance to HMRC. For the avoidance of doubt, payment will not be made to any incorporated business being used to provide consulting / professional services.
- Payments will be made by BACS. Members must, when requested, include bank account details on the Invoice /Claim Form to allow payments to be processed.
- Claim will normally be processed for payment within 30 days.
- No expenses will be paid unless the procedures in this document have been followed.
- Payment may be withheld for meetings attended on CPGM's behalf until a completed meeting report has been submitted. Meeting reports must be submitted within 10 working days of the meeting.

Expense Claims Allowed

Travel/ Transport:

- Members who use their own car on CPGM 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 CPGM business is covered by the insurance policy or no restriction is in place. CPGM reserves the right to request insurance documentation.

- Members must ensure the vehicle is regularly maintained and undertake a basic safety check of tyres, windscreen etc before undertaking each business journey. This is in addition to the DVLA MOT.
- CPGM will not be held responsible for any damage caused to any motor vehicles used whilst on its business.
- Private vehicle: mileage is paid at the rates allowed by HMRC. As of April 2023 that rate is £0.45/mile for the first 10,000 miles and £0.25/mile thereafter irrespective of engine size.
- Mileage will be calculated from the members "base" pharmacy location. The "base" pharmacy location
 - must be a community pharmacy location within the CPGM boundary
 - will be the members' normal place of work OR
 - will be the community pharmacy location the member has used as part of their nomination/appointment to the committee.
- Unless prior approval is given all members will travel by the most cost-effective method e.g. second-class rail fare or first-class where that is cheaper
- In exceptional circumstances members may travel first class provided prior approval is obtained from the Finance, Audit & HR subcommittee.

Parking and Tolls:

- Parking and toll costs will be reimbursed for business travel away from home and the members' normal place of work when supported by a receipt/ticket.
- CPGM will not pay any type of parking penalty notice or similar penalty.

Subsistence

- Claims cannot be made for any CPGM meeting where members are expected to bring their own lunch.
- Payments will not be made in respect of conferences etc where meals are provided as part of event.

- Payment for refreshments can be claimed if a meeting is held with guests at an external location and no provision has been made.

Accommodation:

- Can be claimed if the location the member is required to attend 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 £130.00 per room outside London and £210.00 in London per night to include breakfast, without prior authorisation.
- Accommodation should be limited to standard room with ensuite facilities.
- 'No show' charges are not reimbursable except in exceptional circumstances.
- A meal up to the value of £25.00 may be claimed if commitments require evening travel and/or accommodation.
- Original receipts must be submitted with the expenses claim

Miscellaneous:

- Members who regularly use office consumables e.g. ink may claim a reasonable amount with the permission of the Treasurer.
- Photocopying and postage charges for business purposes may be reclaimed when supported by receipts. Wherever possible printing facilities within the office should be used.
- Other legitimate claims agreed in advance with the Chair or Treasurer will be considered.

Attendance at meetings

- The daily rate of £300 (10 hours), half day rate of £150. (5 hours) or hourly rate of £30 has been agreed. These rates cannot be exceeded without the prior agreement of CPGM.

- For a meeting of less than 2 hours or evening meetings (after 6pm) the hourly rate of £35 per hour will apply.
- Claims cannot be made for travel time or for hours beyond the length of a meeting.
- Attendance at meetings or other activity undertaken on behalf of the CPGM must be confirmed with the Chair/Treasurer beforehand so that expenses can be agreed; otherwise the claim may be void.

Work on behalf of the LPC (e.g. project delivery, service development)

- The daily rate of £350 (10 hours), half day rate of £175 (5 hours) or hourly rate of £35.
- All work must be agreed with the Chair/Treasurer/Finance, Audit & HR subcommittee prior to commencement. This includes additional work undertaken to support CPGM subcommittees.

Attendance at Conferences/Training

Committee members' requests to attend training/conferences on behalf of CPGM must be approved in advance by the Treasurer or Chair who will refer to the Finance & Audit subcommittee where necessary.

Attendees should provide a report of the event to the appropriate members of the Office team/board.

Non-allowable Expenditure

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

- Travel club membership e.g. access to lounges
- Alcoholic drinks
- Leisure club treatments
- Miscellaneous hotel charges including mini bar alcoholic drinks and snacks, video/TV charges, 'no show' costs
- Spouses/partners/children travel costs
- Parking fines
- Floral gifts, other than on the death or serious illness of an employee or committee member or employees' 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 and magazines.

*except by prior approval of the Chair/Treasurer/Finance, HR & Audit subcommittee

Expense claims will **not be paid** if expenditure is incurred before approval has been received.

HMRC Tax and National insurance

Members are solely responsible for any income tax and national insurance due on work carried out on behalf of CPGM and claimed personally by them. CPGM will not pay any personal income tax liability.

The approved CPGM claim form must be used and members will need to confirm that they accept responsibility for the above.

Members' expenses will be declared in the Annual Report.

Contact Details of Treasurer

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Version control

Version and date	Author	Changes made
1:		n/a
2: 29 th October 2019	Judith Goodwin	n/a
3: 24 th January 2024	Janice Perkins	Updated to CPGM Minor amendments to wording Rates updated
4: 8 th February 2024	Elaine Hand-Griffiths	Rebranded
5. March 2025	Janice Perkins	Minor wording changes