

Expense Policy for Council and Committee members

Deleted: for attendance at Council and committee meetings

1. INTRODUCTION

Council and Committee Members are expected to act honorably and sensibly within the spirit of this policy. Further advice and guidance is available from the HPC Secretariat Department and also from the Finance Department.

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1.1 This revised policy came into effect from 1 July 2009.

1.2 The rates quoted in this policy document will change time to time. Changes will be approved by the Finance & Resources Committee and notified to Council and Committee Members.

1.3 The HPC shall reimburse members, on the production of receipts satisfactory to the HPC, for all reasonable expenses actually and necessarily incurred by members in relation to their attendance at Council or Committee meetings.

1.4 Expenses will only be paid if approved by the HPC. If members are uncertain as to whether an expense will be reimbursed they should seek clarification from the Secretariat Department before the expense is incurred.

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1.5 The HPC's prior approval is required for significant expenses, including international travel and related airfares and international accommodation.

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1.6 Members should, whenever possible, arrange all travel and hotel reservations through the HPC's nominated travel agent. However if this becomes impractical the HPC will reimburse travel costs on the production of valid receipts. See paragraph 6 for claimable rates.

1.7 Members can not claim expenses for casual attendance at the HPC's premises. However, if their attendance constitutes one of the six events or conferences that Council members are permitted to attend each year as part of their ongoing development, authorisation for which is required in advance.

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2. SUBMITTING EXPENSE CLAIMS

2.1 When attending Council or Committee meetings, members should complete and submit the HPC's expense claim form, accompanied by the original supporting receipts, to the Council or Committee Secretary at the

conclusion of the meeting. If this is not practicable, expense claims should be submitted to the HPC Finance Department within four calendar weeks of the meeting. Late submission will delay repayment.

3. ATTENDANCE ALLOWANCE

3.1 A daily rate of £310 is payable for attendance at Council Meetings or Committee Meetings, or those meetings attended on behalf of HPC or those 6 annual conferences or events which form part of the member development programme. Where a Council or Committee Member undertakes a role which otherwise would be undertaken by a Partner they will not be paid at the £310 rate, but at the current rate paid to a Partner. If in doubt please discuss with the Partner Manager or the Finance Department.

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<#>If a Registrant Council member arranges for an alternate to attend meetings in their place, the alternate should submit their expense claims to the HPC as if they were the actual member on whose behalf they were alternating or deputising, provided that only the alternate submits an expense claim in these circumstances. The claim should not be duplicated nor should a member submit a claim in their own name on behalf of the alternate.¶

4. REPAYMENT OF EXPENSES

4.1 Full details of the claim must be set out on the expenses claim form provided for the purpose.

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4.2 Payments will be made by two methods, direct into a bank account or by cheque depending on the tax category to which members belong. All Category 1 Council and Committee Members will be paid direct into a bank account. Category 2 & 3 members have the option of either cheque or bank transfer. The HPC strongly recommends bank transfer.

4.3 All claims submitted must be accompanied by supporting receipts, except for mileage & purchases under £5 where obtaining receipts is not required. Unless the receipts are attached the claim will not be processed and reimbursed.

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4.4 On appointment Council and Committee Members must choose a tax category, which will determine their tax status at the HPC. No payment will be made, unless this selection has been confirmed to the HPC's Finance Department. Categories are as follows:

Category	Contents	Ruling	Process
1	PAYE Council or Committee Member	HPC will deduct PAYE ¹ & NIEE ² and will pay NIER ³ & PAYE to Her	Member to submit expense claim

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¹ Pay As You Earn (PAYE)

² National Insurance employee contributions (NIEE)

³ National Insurance employer contributions (NIER)

		<u>Majesty's Revenue and Customs (HMRC)</u>	
2	Non – PAYE Council or Committee Member	HPC will pay allowance gross (no tax deducted) direct to the Council / Committee member's nominated employer	Employer to submit invoice
3	Non – PAYE Council or Committee Member	HPC will pay allowance gross (no tax deducted) if Council / Committee member declares themselves self – employed and provides <u>written</u> HMRC evidence to HPC	Member to submit expense claim

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- 4.5 It is the duty and responsibility of the Council and Committee Members to ensure at all times the correct status is applied and the correct expense forms are used. The HPC takes no responsibility for the actions of Council and Committee Members when submitting claims or the category they declare.

5. TRAVEL AND SUBSISTENCE

- 5.1 All expense and subsistence will be paid to Council and Committee Members at face value (meaning gross). The HPC will pay the PAYE and NI liability for travel and subsistence payments on behalf of the member.
(Category 1 only)

- 5.2 Reasonable rates are payable for travelling and subsistence cost to reimburse the out of pocket expenses of Council and Committee Members. If only a proportion of the expense is HPC-related, only the relevant pro-rata share of the expense should be claimed.

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- 5.3 The following expenses will normally be paid:

5.3.1 Travel

Rail fares: As a matter of course, standard class fares will be reimbursed.

However, first class travel will be reimbursed provided that:-

- The cheapest available rates are secured using the HPC nominated travel agent wherever practical;
- The rail journey time exceeds one and a half hours; and
- The ticket has been purchased as far in advance as possible but no later than one day prior to the journey being taken.

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Air fares:

All air travel undertaken must be in standard class with the exception of journeys exceeding 5 hours, where the cost of a premium economy ticket (or equivalent for those carriers that do not have premium economy) will be reimbursed.

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Tube, coach and bus fares:

Will be reimbursed as incurred. Those members travelling within London are advised to purchase an Oyster Card. HPC will refund the cost of the original purchase. An online statement is required when submitting claims for reimbursement for journeys travelled on behalf of HPC.

Mileage allowance:

Mileage allowance is payable for the use of Council and Committee Members' own cars. These are in accordance with HMRC rates, which are subject to change from time to time. The rates in force with effect from 1st May 2002 until any further notification of change is made are as follows:

1 st 10,000 miles	Additional miles
40p	25p

Rates for rental cars, motorcycles & pedal cycles are available upon request

Taxi fares:

Will be reimbursed where public transport is not available or where a taxi journey is considered more convenient or more economical.

Other travelling expenses:

Expenses incurred in respect of tolls, parking & ferries may be claimed.

5.3.2 Hotel Accommodation

Inner London: This covers Central London between London Transport Travel zones 1 and 4. Bed and breakfast arrangements up to a daily maximum of £160 (VAT inclusive) will be reimbursed. The amount excludes the £30 per day subsistence allowance.

Other large cities This covers Aberdeen, Birmingham, Edinburgh, Glasgow, Belfast, Cardiff, Manchester or London between London Transport Travel zones 4 and 6. Bed and breakfast arrangements up to a daily maximum of £140 (VAT inclusive) will be reimbursed. The amount excludes the £30 per day subsistence allowance.

All other areas: This covers anywhere in the United Kingdom. Bed and breakfast arrangements up to the daily maximum of £120 (VAT inclusive) will be reimbursed. The amount excludes the £30 per day subsistence allowance. Subsistence and accommodation costs outside UK will be considered on a case by case basis.

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Other accommodation: Members staying with friends or relatives may claim £30 towards subsistence.

5.3.3 Meals

A daily allowance of £30 (VAT inclusive) will be reimbursed: this is inclusive of any evening meal and snacks taken during travel. However where a meal is provided by the HPC claims for alternative food purchased will not be paid.

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5.3.4 Care Allowance (e.g. for children or elderly dependents)

Care Allowance: A maximum daily allowance of up to £65 will be paid in respect of children or elderly dependents.

Where the allowance is claimed in respect of a child, the member must be the parent of, or have daily parental responsibility for, the child in respect of whom the allowance is claimed.

Where the allowance is claimed in respect of an elderly dependent, that dependent must permanently reside with the member.

If a member claims this care allowance they may be asked to provide evidence to the HPC of their entitlement. Payment will only be made if the relevant childminder or carer is registered with the appropriate government agency (e.g.Ofsted) and only against a valid invoice addressed to the member. Members should contact the Finance department on what constitutes a valid invoice.