

**Title: Expenses**

**Document Number: OD1700**

**Version 5**



## **1.0 Purpose**

This policy has been developed to confirm the British Academy of Audiology (BAA) payment of travel and associated expenses. The policy ensures all representatives of BAA have a clear and consistent understanding of the policy and process regarding business travel and expenses. It also provides travellers with a reasonable level of service and comfort at a reasonable cost.

It replaces all previous BAA policies and arrangements concerning the payment of travel and associated expenses.

While economy with expenses must always be a major consideration in incurring any expenditure, regard should also be given to convenience. For example, travel by bus might be the cheapest means of travel between two places, but the extra time taken may make use of a private car the preferred choice, given that members of the Academy on Academy business are giving their time for free. Anyone claiming expenses must be prepared to justify his/her claim, if required.

## **2.0 Scope**

It is important to ensure that the BAA maintains a high level of discipline in managing its finances and can assure itself that all expenditure is appropriate and can be accounted for.

All claims must be accompanied by receipts, except in situations where these cannot be obtained such as car parking at a meter, hospitality allowance, etc. Absence of a valid receipt must be explained on the claim form. Original receipts are required with the exception of bookings made in advance where duplicates may be sent with the claim form, where appropriate. In any case where the validity of a claim is in doubt, advice should be sought from the Treasurer, before the expense is claimed. The Treasurer retains the right to refuse to pay any claim which contravenes these rules.

As of 1 April 2007 you will need to obtain and keep valid VAT receipts for all journeys (including car mileage) and expenses for which you submit a claim. Following a recent EC Directive, the regulations relating to the recovery of VAT on mileage allowances paid to members on Academy business have been changed. A valid VAT receipt for fuel purchases needs to be sent to the Treasurer to support any claim for reimbursement of VAT by the Academy from the Inland Revenue. The fuel receipt may be obtained either before the start of the journey or on the

next occasion when you purchase fuel.

Under Inland Revenue rules expenses incurred and not covered by a proper receipt are considered 'benefits in kind' and, hence, taxable.

### **3.0 Responsibilities**

#### **BAA Treasurer**

To develop appropriate policies for the effective management of travel and associated expenses.

To ensure that members of the BAA board, chairs of BAA committees and staff contracted to undertake administrative duties on behalf of BAA have access to appropriate information and training to enable them to implement this policy effectively.

To take accountability for the final authorisation for payment of all BAA expense claims.

#### **BAA administration (Fitwise Management Ltd)**

To receive and manage all travel and expense claims and queries relating to expenses associated with BAA business.

To evaluate each claim they raise for authorisation to ensure it is appropriate.

To provide a high quality service ensuring claims are processed efficiently and effectively to meet claimant's expectations.

#### **Expense Claimants**

It is the claimant's responsibility in making any expense claim to complete the necessary paperwork as described in this policy document. Failure to fulfil any aspect of this requirement can result in expense claims being refused. Claims must be submitted within three months of the months being claimed. Claims submitted after this time will not be actioned.

Claims will generally be paid within 21 days of receipt of the completed claim form. A claimant who has not received payment within 21 days should notify the Treasurer.

To actively support the BAA in seeking to make best use of resources, endeavouring to remain frugal at all times

To act in an onerous manner in relation to claiming allowances.

### **4.0 Procedures**

All expenses must be claimed using the current version of the claim form, as approved by the BAA Board.

Claims not submitted within one month of the event can be refused payment. *No claim will be considered after three months.* All claims are to be submitted to BAA, c/o Blackburn House, Redhouse Road, Seafield, Bathgate EH47 7AQ

Where overseas expenses are involved, the conversion rate applicable on the date of making the claim will apply.

## **5.0 Allowances**

### **5.1 Accommodation**

When overnight stays are necessary to enable attendance at a morning meeting, or where the expected closure time of a meeting or event would prevent return home by a reasonable time i.e. by 22.00 hours or leaving home prior to 0630 hours, a representative is entitled to stay in a hotel of reasonable standard, in a single room with en suite services. Where possible an inclusive bed and breakfast rate should be used.

Representatives are encouraged to keep the costs to a minimum, by using the lowest cost hotel available, commensurate with appropriate standards.

- Overnight accommodation costs will be met if cheaper than the same day travel and dependant on time of start of meeting:
  - Outside London bed/breakfast up to a maximum of £90 (including VAT) subject to availability and approval by the Honorary Treasurer if the £90 rate is unavailable.
  - Inner London bed/breakfast up to maximum of £120 (including VAT).

\*Please note that only the amount actually paid for overnight accommodation can be claimed up to the limits stated.

Where attending a BAA organised event where BAA has organised accommodation, that representatives will normally be expected to use that facility. Where the choice is made to use alternative accommodation unless there are extenuating circumstances accommodation will be paid for at a rate not exceeding that incurred at the BAA organised venue.

Where an inclusive dinner rate cannot be obtained, an evening meal allowance may be claimed for the amount expended, up to the maximum dinner reimbursement rate. Receipts must support all claims.

As an alternative to using a hotel, a member may wish to stay with family or friends. A hospitality allowance of £25 (including VAT) per night may be claimed for each night, which can be used to reimburse those providing accommodation. This is in addition to the evening meal allowance of £15.00.

### **5.2 Subsistence**

- Evening meal allowance to a maximum value of £15.00 may be claimed, accompanied by a receipt (please see exclusions).
- Where a start before 07.00 hours is unavoidable and breakfast at home is missed, an additional meal allowance to a maximum value of £5.00 may be claimed, accompanied by a receipt.
- Where lunch is not provided there will be a claimable allowance to a maximum value of £3.50 may be claimed, accompanied by a receipt.

- When a finish after 19.00 hours is unavoidable, while a member is on Academy business, an evening meal allowance to a maximum value of £15.00 may be claimed, accompanied by a receipt.

### 5.3 Travel

It is expected that the most economical, efficient, effective and appropriate means of transport will be used - economy class or standard class for rail fares, taking advantage wherever possible of any reduced rates. First class travel will be paid only if this is cheaper or equivalent to standard or economy class. Evidence of the standard class fare must be provided when claiming first class travel. Owing to the commitment made by the president, first class rail fares will be reimbursed for domestic travel, economy class flights should still be sought. Travel costs can be reimbursed immediately a booking is made. This allows a claimant to make travel arrangements as early as possible and secure the best possible fares.

#### **Where possible travel tickets should be purchased in advance**

- Train travel will be paid at the most economic rate. Where possible, advanced booking should be used to reduce the cost of travel.
- To avoid being put to additional personal expense when booking in advance, claims for the cost of fare will be accepted in advance of the meeting if accompanied by the appropriate receipt.
- Taxis will be reimbursed when no other means of travel are available, particularly when arriving at a destination by train. Taxis should only be used for short, local journeys where alternatives such as local buses are unavailable.
- Congestion charges will also be paid should it be necessary to travel to a destination within a charging zone.
- Car parking will be paid when incurred (please see exclusions)
- When overseas travel is necessary, or there is a need to travel extensively within the UK, travel may be by aeroplane, at the cheapest rate available, providing reasonable rail alternatives have been ruled out.
- Vehicle hire: where possible, private vehicles should be used to reduce the cost to the Academy.
- Mileage allowance:

Where mileage expenses for individual journeys will exceed £50.00 consideration should be given to the use of public transport as a cheaper alternative.

Please note that the following recommendations are based on paying for mileage without members incurring any tax liability. These rates are the best available to members whether car drivers, motorcyclists or cyclists. When claiming mileage allowance please send in a petrol receipt as this allows BAA to claim back the VAT on 13p out of every 45p per mile paid to claimants.

- Cars & Vans            45p per mile for first 100 miles 35p per mile thereafter. An additional 5p per mile may be claimed for each passenger travelling in the same car or van on Academy business;
- Motorcycles            24p per mile;
- Bicycles                 20p per mile.

*The reimbursement rate at which there is no individual tax liability is determined by HM Revenue & Customs. Amounts claimed above these rates must be declared to HM Revenue & Customs by the individual claimant.*

The Academy will not accept liability for any injury or damage arising from the use of members' private vehicles, except where such injury or damage is the result of a negligent act or default by the Academy. It is the individual's responsibility to ensure that they have adequate and appropriate insurance cover for business activities conducted on behalf of the BAA.

#### **5.4 Travel Insurance**

When booking travel at home or abroad, adequate travel insurance should be sought by the individual to cover their visit. BAA holds no responsibility for individual travel insurance.

#### **5.5 Additional Expenses**

Additional expenses such as WiFi access will not routinely be paid but will be considered in exceptional circumstances by the treasurer.

The BAA reserve the right to support members of the board, committee members and individuals undertaking duties on behalf of BAA in meeting additional expenses incurred that would not have otherwise been incurred if not undertaking BAA duties. The decision to fund such expenses is entirely at the discretion of the BAA board. Such expenses must be prior agreed and authorised by the treasurer.

#### **Exclusions**

##### **Parking fines, fixed penalties etc**

The BAA accepts no responsibility for individual's failure to comply with local restrictions and law, as such any penalties or fines incurred whilst on BAA business will remain the responsibility of individuals and will under no circumstances be funded or subsidised by BAA.

Standard parking only will be paid no payment will be made for valet parking. At airports parking will only be reimbursed for the most economical, long-stay parking option. Consideration should be given to using public transport to access airports.

##### **Meals/ Subsistence**

Alcoholic beverages will not be reimbursed  
Subsistence allowances are daily allowances and cannot be accumulated

#### **6.0 References**

HM Revenue & Customs Allowances

RAC Motorcycle running costs

[SF1700 - Expense claim form](#)