



**BRITISH ACADEMY  
OF AUDIOLOGY**

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# EXPENSES POLICY

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**Prepared by: BAA Treasurer**

**Approved by: BAA Board**

**Current version: 8, November 2024**

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### 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 and how to reclaim them. 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.

Representatives of BAA submitting travel and subsistence claims are reminded that they must be able to demonstrate clearly that the expenditure incurred was necessary, reasonable and in the interest of the BAA.

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 BAA, on BAA business, are giving their time for free. Anyone claiming expenses must be prepared to justify his/her claim, if required.

### 2.0 SCOPE

This policy applies to all representatives of the BAA who incur expenses as a result of BAA business only.

### 3.0 RATIONALE

As custodians of members' money, BAA must ensure that it 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 expenditure on travelling and other allowances should be capable of justification by reference to this policy and irregular payments challenged via audit.

### 4.0 RESPONSIBILITIES

#### 4.1 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 individuals contracted to undertake 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.

#### 4.2 BAA administration (CJ Association Management)

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

To evaluate each claim 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.

#### **4.3 Expense Claimants**

To complete the necessary paperwork as described in this policy document.

To actively support the BAA in seeking to make best use of resources, endeavouring to always remain frugal.

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

### **5.0 PROCEDURES**

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 except for 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 BAA 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 BAA 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.

All expenses must be claimed using the current version of the claim form (Appendix 1), as approved by the BAA Board.

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

### **6.0 ALLOWANCES**

#### **6.1 TRAVEL**

##### *Public Transport*

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 advanced rates. For travel costing £100 or more, written authorisation should be sought, for example in the form of an email from the Treasurer, prior to the booking being made. Travel costs can be reimbursed immediately when a booking is made. This allows a claimant to make travel arrangements as early as possible and secure the best possible fares.

The minimum or cheapest costs option (i.e. standard / second class travel by rail and economy class travel by air) must be selected, subject to:

If the employee wishes to pay the difference between first/business class and standard class themselves (the difference in cost must be evidenced)

First/Business class travel is cheaper or equivalent to standard or economy class. Evidence of the standard class fare must be provided when claiming first class travel.

*Own Vehicles:*

Representatives of BAA who use their own vehicle or pedal cycle to make journeys in the performance of their duties are eligible for reimbursement of costs. When claiming mileage allowance the claimant must include a fuel receipt.

When using their vehicles in the performance of their duties, representatives must ensure they possess a valid driving licence, MOT certificate and motor insurance, that he or she is fit to drive and drives safely and that they obey the relevant laws e.g. speed limits. The mileage rates reimbursed by BAA are:

Cars and vans (all types of fuel)	45p per mile up to 10,000 miles and 25p per mile thereafter. An additional 5p per mile may be claimed for each passenger travelling in the same care or van on BAA business
Motorcycle	24p per mile
Pedal cycle	20p per mile

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

Subject to the production of receipts, representatives of BAA using their own vehicle when representing BAA shall be refunded reasonable:

- Car parking
- Toll
- Congestion/ULEZ charges
- Ferry charges

No reimbursement will be authorised in respect of any penalty imposed under the Road Traffic Acts or any associated expense arising from traffic accident or offence. Parking fines will not be reimbursed. All road traffic accidents involving collisions and damages to other road users' property and health will be the responsibility of the driver. BAA 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 BAA. 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.

*Taxi's*

Taxi fares 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. Any gratuity/tip paid will not be reimbursed by BAA.

### *Vehicle Hire*

Reimbursement of costs for hire vehicles will not be approved by the BAA unless explicitly agreed by the Treasurer prior to booking.

## **6.2 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.

## **6.3 ACCOMMODATION**

An overnight stay may be necessary when:

- Attending a meeting requires leaving home prior to 06:30
- Attending a meeting prevents arriving home before 22:00
- When the cost of travel exceeds the cost of accommodation (see below)

A representative of BAA is entitled to stay in a hotel of reasonable standard, in a single room with ensuite services. The accommodation will include standard breakfast and exclude any other services, such as mini bar use and leisure activities. Accommodation and breakfast will be reimbursed up to a value of £120 (including VAT). Exceptions to this rule will be when the individual wishes to cover the additional cost. Where it is not possible to book standard accommodation within the aforementioned maximum allowances approval should be sought from the BAA Treasurer prior to booking. 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, representatives will normally be expected to use that facility. Where the choice is made to use alternative accommodation costs will not be reimbursed unless agreed in advance by the Treasurer and will not exceed the above the limits stated.

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.

## **6.4 SUBSISTENCE**

### *No overnight stay*

When representing BAA requires leaving home before 06:30 hours and breakfast at home is missed, a breakfast meal allowance to a maximum value of £5.00 may be claimed, accompanied by a receipt.

When representing BAA and lunch is not provided, a lunch meal allowance to a maximum value of £10.00 may be claimed, accompanied by a receipt.

When representing BAA requires arriving home after 20:00 hours is unavoidable, an evening meal allowance to a maximum value of £15.00 may be claimed, accompanied by a receipt.

### *With overnight stay*

Where overnight accommodation is required, rates including breakfast and ideally dinner should be sought. Where an inclusive dinner rate cannot be obtained, an evening meal allowance may be

claimed for the amount expended, up to the above listed maximum evening meal allowance. Receipts must support all claims.

#### *Exclusions*

Alcoholic beverages will not be reimbursed.

Subsistence allowances are daily allowances and cannot be accumulated.

### **6.5 ADDITIONAL EXPENSES**

Additional expenses such as Wi-Fi access and telephone calls 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.

Any expense claims not covered by the policy will be reviewed on a case-by-case basis by the Treasurer.

If claiming the Higher Training Scheme consultancy fee, it is the individual's responsibility to check if this needs to be declared as income with HMRC.

### **7.0 APPROVAL AND PAYMENTS**

All expenses claims will be checked, and approval of expenses will follow the procedure and responsibilities of those within 4.1 to 4.3 above.

All payments will be made via BACS within 21 days of receipt of the completed claim form. A claimant who has not received payment within 21 days should notify the Treasurer.

Claims submitted by the Treasurer must be approved by the President.

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, Peershaws, Berewyk Hall Court, Bures Road, White Colne, Essex. CO6 2QB or [admin@baaudiology.org](mailto:admin@baaudiology.org) and [finance@baaudiology.org](mailto:finance@baaudiology.org)

**APPENDIX 1: BAA EXPENSES CLAIM FORM (please submit separate claim form SF1700)**

**Expenses claim form**

**To allow us to process your expense claim, you should complete and return this form to [admin@baaudiology.org](mailto:admin@baaudiology.org) and [finance@baaudiology.org](mailto:finance@baaudiology.org) at CJ Association Management Ltd (CJAM).**

*CJ Association Management Ltd are the Association Management Company for the British Academy of Audiology.*

- Once payment is processed CJAM will only hold onto your details for financial purposes. Your details will not be used or stored for any other purpose.
- We can confirm that your data will not be transferred outside the EEA.
- I am happy for CJ Association Management Ltd to process my personal data for the purposes of processing this expense form.

*(For HTS examination please complete the sections in red)*

Date(s): .....

Candidate/Student: .....

Carried out at:.....

**Please tick one of the following expenses boxes**

Date of meeting/s: - .....

Venue/s: - .....

- |   |  |
|---|--|
| <input type="checkbox"/> 7130 Board Meeting                 | <input type="checkbox"/> 7110 Training Course (attending)        |
| <input type="checkbox"/> 7200 Publicity & comms Committee   | <input type="checkbox"/> 7201 Regional Groups                    |
| <input type="checkbox"/> 7202 Early Professionals Committee | <input type="checkbox"/> 7210 Service Quality Committee          |
| <input type="checkbox"/> 7215 Prof Development Committee    | <input type="checkbox"/> 7216 Edu, Accred & Reg. (EAR) Committee |
| <input type="checkbox"/> 7221 HTS Committee                 | <input type="checkbox"/> 6961 Conference                         |
| <input type="checkbox"/> 7220 EDIA Committee                | <input type="checkbox"/> <b>6300 HTS Accreditation Visit</b>     |
| <input type="checkbox"/> <b>6301 HTS Examiners Meeting</b>  | <input type="checkbox"/> <b>6302 HTS Examination/Assessment</b>  |

Other Specify: - .....

	Item/Description	Amount
1		
2		
3		
4		
5		
Total Amount Claimed		£



Name: - .....

Signed: - .....  
(Please print)

Address: - .....  
..... Postcode: - .....

Tel:- .....

Email (needed if you want remittance advice): - .....

Date expenses submitted: - .....

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### Trust Re-Imbursement

Amount Claimed (£65 per day): .....

Cheque made payable to (third party): .....

Name of Hospital/Trust: .....

Address: .....

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Payments are made by BACS, please provide the following information:

Bank Name:	
Bank Address:	
Account name:	
Account number:	
Sort Code:	

### Notes on Expenses

- Receipts must be submitted for all claims
- Claim forms should be completed in full
- Where mileage expenses for individual journeys will exceed £50.00 consideration should be given to the use of public transport as a cheaper alternative.
- The Treasurer will deny payment for incomplete claims
- Claims not submitted within one month of the event can be refused payment. Any claims submitted over 3 months old will not be considered for payment
- BAA financial year end is the 31<sup>st</sup> March each year. Please ensure claims are submitted promptly at year end.

- The trust re-imbusement part of the form allows you to claim a fee for every day that you are out of work on HTS business. If you have taken your own time and are claiming a Consultancy Fee (£195 per day) we must receive a letter from your manager stating that you were on annual leave
- If you are claiming the HTS consultancy fee, it is your responsibility to check if this needs to be declared as income with HMRC

**Expenses can be claimed for the following items: -**

- Second class return rail / bus fare.
- Mileage from home to place of meeting / examination where a petrol receipt is provided as per the Expenses Policy.
- Incidental local travel / parking fees.
- Overnight accommodation - maximum of £90 per night B & B and maximum £120 per night B & B London. Budget hotels such as Premier Inn and Travelodge should be used where possible.
- An allowance of £15 (max) will be made for evening meals on production of receipts.
- A reimbursement of up to £10 will be paid for lunch expenses
- No alcoholic beverages will be reimbursed.
- Subsistence allowances are daily allowances and cannot be accumulated

BAA, Peershaws, Berewyk Hall Court, Bures Road, White Colne, Essex, CO6 2QB

Email: [admin@baaudiology.org](mailto:admin@baaudiology.org) and [finance@baaudiology.org](mailto:finance@baaudiology.org)