

Accommodation

Travel and Expenses

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Overview

This section describes the policy and procedures for claiming accommodation expenses.

Audience

This section applies to all staff worldwide, unless otherwise stated in contracts. Consultants, visitors and others with whom the British Council has connections should use this policy as a benchmark, wherever possible.

Responsibilities

These guidelines are to be read by all UK-based staff and line managers.

Policy

- Actual expenditure for hotel and guest house accommodation is reimbursed against full valid VAT invoices and receipts.
- Hotels in the UK are booked through the British Council Reservation Service and, overseas, through the appropriate British Council office.
- Where staff pay for hotel and guest house accommodation themselves in the UK, actual expenditure is reimbursed against a valid full valid VAT invoice.
- A flat rate allowance is payable when staff stay with colleagues or relatives.
- Staff on detached duty may not claim accommodation expenses when on business travel but staying in their home location. See Detached Duty Postings.
- Hotel costs must not be reimbursed to staff who stay in a hotel at or near the normal workplace because their home is far away.

Guidelines/Procedures

Hotel Standards

Hotels will be of a minimum three star rating or equivalent and will conform to the following, where possible:

- be near the office or place of business and in a safe part of the city. Where these are mutually exclusive, security takes precedence
- have clean and comfortable rooms with a standard range of facilities such as telephone, TV, tea and coffee making facilities, hairdryer, en-suite bathroom, space to work
- offer a full range of meals or be within safe walking distance of reasonable restaurants and/or cafes
- have easy access to public transport and/or to a reliable taxi or mini bus service.

Decisions on which hotel to be used must take cost into account. When several hotels meet the above criteria, the least expensive hotel should be used.

Review of Hotel Prices

- In the UK, maximum hotel prices for London and elsewhere are reviewed each April by Human Resources (HR) in consultation with both Manager Travel and Reception Services. Any increases are implemented on 1 April. Staff should book hotels within

these limits.

- Overseas, hotel prices are set by local British Council offices.
- Where accommodation is not available within the maximum rates, authority should be obtained from the appropriate senior manager for staying in a hotel at higher rates.\

Booking Hotel Accommodation

So that full advantage can be taken of any discounts that are specially negotiated between the British Council and hotels:

- hotels in the UK should normally be booked through the British Council Reservation Service.
- hotels overseas should normally be booked through local British Council offices.

If the corporate service is not used, departments should provide justification in each case.

HR may agree different arrangements for staff who, because of the nature of their work, do not use British Council offices overseas for their accommodation arrangements.

Hotel Bills

- The bed and breakfast elements of hotel bills, including any local taxes, will be reimbursed against receipts. However, bills will only be reimbursed up to the ceilings specified for hotel bookings.
- When using the British Council Reservation Service for hotel bookings, it is simplest to arrange for the bill for bed and breakfast to be sent direct to the British Council. This reduces administrative costs as the member of staff does not need to produce the hotel bill.
- Where staff pay for hotel and guest house accommodation themselves in the UK, they must obtain a full valid VAT invoice for the accommodation, showing net and VAT amounts separately.
- It is vital that a full VAT invoice must include the British Council's name and give the name and address of the relevant British Council office. Without this, the British Council is unable to reclaim the VAT.
- Staff are reminded that other elements of the bill, such as personal telephone calls, drinks and other personal expenditure, will not be reimbursed because a personal incidental allowance (PIE) is payable - see Personal Incidental Expenses.
- The full cost of all business telephone calls, including VAT, is reimbursed. When staff stay in a UK hotel, charges for hotel telephones will normally be included in the full valid tax invoice for accommodation. In circumstances where private telephones, including private mobile telephones, are used, a copy of the relevant telephone bill, with the cost of the appropriate call(s) highlighted, should be presented in support of claims.
- The cost of a hotel in or near the normal workplace cannot be reimbursed unless the member of staff is staying there because of attendance on a residential course. If the member of staff stays in a hotel because his or her home is far away, hotel costs cannot be reimbursed.

Staying with Friends or Colleagues

- Staff may choose to stay with friends, relatives or colleagues, instead of in a hotel or guest house, when away from home on British Council business.

- In the UK:
 - A flat rate tax-free allowance is payable. It is intended to cover any contributions staff may wish to make towards hosts' expenses as well as any personal incidental expenses. (It is common practice when staying with a British Council colleague to contribute towards their expenses.) Breakfast allowance may be claimed if departure in the morning is before 0630 and breakfast has not been eaten before departure. Dinner allowance and PIE may not be claimed.
 - The flat rate allowance for staying with friends, relatives and colleagues is based on a dispensation granted to the British Council by the Inland Revenue which permits tax-free reimbursement. The dispensation does not allow tax-free reimbursement of this allowance if PIE and/or dinner allowance is paid in addition.

- Overseas, country directors should set their own allowance rate for staying with colleagues. This will normally be around one third of the guide price rates for hotel bed and breakfast, unless it is inappropriate.

Staying in Free Accommodation

Where accommodation is provided free of charge, for example, an empty flat, meal allowances and PIE only may be claimed. See Meal Allowances and Personal Incidental Expenses.