

Exceptional Reimbursement of Childcare Costs

Travel and Expenses

Overview

This section describes the policy and procedures for reimbursing costs in circumstances where staff are required to travel exceptionally on British Council business and incur childcare costs as a result.

Note: Childcare expenses are normally deemed to be the individual's and not the employer's responsibility and costs incurred during normal and agreed patterns of work are regarded as part of normal family costs.

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 procedures are carried out by:

- line managers
- staff.

Policy

- The British Council does not believe that staff who incur unavoidable childcare costs should be financially disadvantaged as a result of working outside normal and agreed patterns of work. Exceptional reimbursement of childcare costs is therefore based on the assumption that there will be occasions where reimbursement may be appropriate.
- Reimbursement will only be paid where specific and rigorous criteria are met, as described in Criteria for reimbursement below.

Guidelines/Procedures

Criteria for Reimbursement

It is essential that the member of staff can demonstrate that the following criteria are met:

- they have sole responsibility for the care of the child/children at the time they are required on duty/ at the time of the assignment
- there is no reimbursement from any other source, for example, a partner claiming reimbursement for the same childcare from their employer or other benefit sources
- the cost of additional care expenses appears reasonable and not excessive
- the line manager is satisfied that all operational and personal criteria have been met and additional expenses have been agreed in advance, see Operational criteria and Personal criteria below
- expenses are supported by receipts in all cases.

For further advice and guidance on criteria, consult:

- in the UK, HR Services
- overseas, the appropriate HR Overseas Consultant.

Operational Criteria

Before seeking approval from the appropriate senior manager, it is important for the line manager to clearly demonstrate that, from an operational viewpoint, there were unavoidable circumstances which caused the additional costs to be incurred.

This demonstration should show that all options were explored with the member of staff to avoid incurring any additional costs. The demonstration might include, but not be limited to, the possibility of making alternative arrangements in terms of:

- **Necessity** - is there an overriding operational requirement for the member of staff to undertake the assignment?
- **Timing** - could the assignment be moved to a date where the member of staff could make alternative childcare arrangements?
- **Duration** - could the assignment be reduced in length to accommodate the childcare arrangements of the member of staff?

Personal Criteria

Exceptional reimbursement of childcare costs applies if the member of staff is not normally required to travel or undertake any duty outside normal patterns of work, as defined in their job description, but for operational reasons is expected to either:

- travel or undertake an assignment which their normal childcare arrangements cannot cover
- travel or undertake an assignment at such short notice that insufficient time is left to make arrangements that would avoid incurring additional costs

Staff who are normally expected to travel will not be eligible for this exceptional reimbursement unless either:

- the assignment is outside normal patterns of work, for example, a requirement to attend a training course outside normal and agreed duty (after working hours or at weekends) or a requirement to travel outside normal and agreed travel patterns
- usual childcare arrangements have fallen through and all the operational criteria above have been exhausted. In this case, the British Council will reimburse the difference between the normal costs of childcare and any increased costs because of the circumstances, for example, a premium of £20 a day because of the short notice.

Paying Tax on the Allowance

Tax liability depends on the local law. If there is a tax liability on the payment, the British Council will bear the cost and reimburse the claim as a gross amount.

Submitting Claims

1. The line manager submits the claim to the appropriate budget manager.
2. The budget manager forwards the claim to Human Resources Management and Information Services (HRMIS) with a signed note of approval.

Budget managers should note that all costs related to the exceptional reimbursement of childcare expenses are charged to departmental travel budgets.