

Introduction

Travel and Expenses

Overview

The Travel and Expenses documents describe the policy and procedures for the payment of travel and expenses to British Council members of staff. It covers:

- Travel
- Accommodation
- Meal Allowances
- Personal Incidental Expenses
- Frequent Traveller Allowance
- Exceptional Reimbursement of Childcare Costs
- Insurance

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:

- all staff
- all line managers

Policy

The underlying principle is to ensure that staff are reimbursed for expenditure which they incur when travelling necessarily on British Council business and that they are not left out of pocket. Business travel is undertaken only when there is an operational need.

The following principles are also important, and have helped set the standards for the policy:

- there is no UK tax liability on expenses
- all staff are entitled to the same level of expenses
- staff are expected to stay in hotels of reasonable standard
- when booking hotels maximum use of discounted hotel rates should be made
- staff are reimbursed for actual expenditure (for hotel accommodation and for travel)
- flat rates apply for reimbursement for meals and personal incidental expenses
- flat rates apply when staying with friends, relatives or colleagues
- administration of expenses must be simple and straightforward
- claiming expenses must be simple and straightforward.

Flat rates for meals are calculated using information from ECA (Employment Conditions Abroad - an organisation which produces data on 180 countries, including the UK).

Guidelines/Procedures

- The information and guidance given in this section represents the normal process to be followed by managers and staff. Some flexibility is acceptable so that managers and staff can reach agreement on what is appropriate in each case.
- All staff within the same department or work area should be treated equally.
- Where further guidance is required, managers should consult Human Resources (HR).
- Local law takes precedence where there is a conflict between these guidelines and local law and the contract of employment is governed by local law.

- Tax advantages which affect travel reimbursements in the UK may not apply overseas, and overseas offices are encouraged to seek similar tax concessions in their countries.
- A special allowance is payable to staff who travel frequently on British Council business, see Frequent Traveller Allowance.
- In exceptional circumstances staff may be reimbursed for childcare costs incurred as a result of travelling on British Council business, see Exceptional Reimbursement of Childcare Costs.
- Staff on detached duty may not claim hotel, meal and PIE when on business travel to their permanent workplace or home location. This is because they are expected to stay in their own home. See Detached Duty Postings.
- Staff may not claim travel expenses when they stay in their own home.