

# **Travel**

## **Travel and Expenses**

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## Overview

This section covers staff travel while on British Council business on trips of one month or less to other countries and while on business in the UK. For information on postings or leave journeys for UK-appointed staff travelling under the terms of the overseas package, see *Overseas Postings and Temporary Postings Overseas*.

## 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 staff and line managers.

## Policy

- All staff should use the same class of travel.
- Reimbursement of travel expenses is based on actuals.
- Business travel is undertaken only when there is an operational need.
- Claims must be supported by receipts or other evidence, such as a credit card bill or used ticket.
- claimed for overnight flights.

## Guidance

### Claiming Travel and Other Expenses

Staff must claim travel and expenses through SAP. Staff not linked to FABS must use the Travel and Other Expenses Claim form. For overseas use, this form can be adapted as necessary.

### Travel expenses incurred in working overtime

Staff are reimbursed for additional travel expenses between home and the office incurred during a weekend or public holiday as a result of essential overtime. In the UK, you must make claims for home to office travel on the Overtime form, available on the GTI desktop. This is because reimbursable home to office travel is subject to tax, and must be processed through payroll.

### Travelling time

Time spent travelling on British Council business outside normal working hours may be claimed as time off in lieu (TOIL). For the purposes of UK and EC legislation, such time is treated as working hours. TOIL must be agreed in advance with line managers.  
Note: Travelling time does not include normal daily travel to and from work. No more than one day's TOIL may be claimed for each 24 hour period spent travelling.

### Means and class of travel

- In the UK, travel is by standard class rail or other public transport; travel by car can be used when more appropriate.
- Overseas, travel is by public transport, using the appropriate class, or by car, taking into account safety considerations.
- Staff are encouraged to use public transport in preference to private vehicles in conformity with the UK government environmental policy on using environmentally friendly means of transport.

- Travel from one country to another is normally by air, although rail or private car may be an option when travelling to nearby countries.
- For air journeys, economy class should be used where the travelling time is under five hours and business class where the travelling time is five hours or more. The travelling time should be the total time spent travelling, including any stopovers on the way.
- The same status system for all staff is particularly important with regard to class of travel. For example, when travelling by air on flights of five hours and over, business class should be used wherever possible. If budget constraints prevent all staff covered by a particular budget from travelling business class on such flights, any restrictions should apply to staff at all levels. The opportunity to travel business class should not be given only to more senior members of staff.

#### **Exceptions to travelling business class**

It is expected that an exception would only occur where there was a clear benefit, that is:

- where budget constraints might mean specific development opportunities would be available only if economy class travel was used
- if a particular business activity would take place only if economy class travel was used.

In this case, as stated above, any exceptions to business class travel where the travelling time is five hours or more should apply to all staff, regardless of seniority.

#### **Exceptions to travelling economy class**

The appropriate senior management team (SMT) member (or colleague, not below pay band 10, to whom authority is delegated) has discretion to allow staff to fly business class on flights of less than five hours or travel first class by rail in reasonable circumstances. For example, when:

- a day return visit is made overseas, necessitating a very early start and late arrival home
- two or more overseas locations are visited in the same week on a tight schedule
- a late night flight is necessary due to other work commitments, followed by a tight work schedule the next day
- delay is not possible and there are no cheaper tickets available
- a member of staff has to accompany a VIP visitor travelling on a higher class ticket
- work has to be done while travelling in order to meet a deadline on arrival, for example on train journeys between London and Manchester
- the standard class seats are sold out, leaving standing room only, and the journey is a long one (two hours or more).

There may be other circumstances when discretion should be used. Authorising managers should be guided by what is reasonable, and may seek guidance from Human Resources (HR) if in doubt.

The Director General (DG) and the Chair travel first class rail and first or business class air; air travel for SMT members is normally business class.

## Factors to Consider when Planning Travel

### Safety

Safety should always be taken into consideration as the more important factor, with cost following on as the other main factor. Staff with disabilities must be given special consideration with regard to means of travel and suitability of route.

### Cost

Staff should obtain the most economical fares when travelling. This includes, wherever possible and if timing allows, the purchase of saver and other reduced tickets.

If journeys include several elements, the total cost of the trip should be taken into account - a better deal may be obtained by paying more than usual for one of the elements.

### Other factors

Occasionally, the benefits of taking a more expensive route may outweigh the extra cost. For example, by:

- avoiding a long rail journey by travelling by air in-country
- avoiding a journey involving connections by travelling on a direct air route
- saving time when it is crucial because of a tight work schedule
- avoiding the otherwise additional costs of an overnight stay and further travelling expenses.

## Car Hire and Car Parking

- If it is essential to make a journey by car and it is necessary to hire one, the British Council will reimburse the full cost of hiring and insuring a car up to group D. Petrol/diesel and short-term parking fees will also be reimbursed. Staff should obtain prior agreement from authorising managers.
- If a member of staff has been taken to the airport as detailed in Use of private car and mileage rates below, car parking costs may be reimbursed. The British Council does not reimburse parking costs for long term stays (one night or more) at airports.
- Car parking at other times will not normally be reimbursed, but where the expense has been reasonably and necessarily incurred when travelling on British Council business, line managers may approve it.

## Obtaining VAT receipts

These procedures enable the British Council to reclaim the appropriate VAT from Customs and Excise. A full valid VAT invoice shows the net and VAT amounts separately. The VAT invoice must include the British Council's name and the address of the relevant British Council office. Receipts must be sent to Accounting Services to support claims made through SAP.

- Staff travelling in the UK must ask for, and obtain:
  - a full valid VAT receipt or invoice for car hire
  - a valid VAT invoice for business car parking costs where the total expenditure, including VAT, on each occasion the car is parked is in excess of £25.00.
- For parking costs of £25.00 or less, ordinary receipts are acceptable for VAT refund purposes.
- These rules do not apply to the use of on-street parking meters because they are not subject to VAT.

**Taxis**

- Public transport should be used wherever possible while travelling. However, taxi fares can be reimbursed:
  - when public transport is not available
  - when public transport is known to be unreliable or infrequent and taxis are a recognised alternative (not applicable in London)
  - when luggage is heavy, for example, a suitcase, heavy briefcase and laptop
  - for reasons of safety, either because the location is not considered safe or, particularly on dark evenings, the journey is not considered safe.
  
- If a member of staff is asked to work late and finishes after 2100 hours, a taxi fare home may be reimbursed provided public transport is considered unreliable or unsafe. This should only occur on an infrequent or irregular basis.
  
- All claims must be supported by receipts.
  
- All claims for taxis which are not detailed in the original commitment must be fully explained when claiming through SAP. Staff not linked to FABS must have the claim initialled by the line manager when the Travel and Other Expenses Claim form is completed.

**Use of Private Car and Mileage Rates**

Staff should normally travel by public transport. The British Council supports the UK Government's policies on environmentally effective travel. However, there may be times when it is more appropriate for staff to travel in their own private car; such travel must be approved by the line manager. The following rules apply.

**Insurance**

The car must be appropriately insured for business purposes when used on British Council business. This can usually be arranged at little or no extra cost to existing personal car insurance.

**Reimbursement**

Staff in the UK are reimbursed within the Inland Revenue's rates for tax-free reimbursement. Country directors set their own rates.

Reimbursement of business travel using the Inland Revenue's rates is free of tax. The rates are calculated by Inland Revenue on the basis that all standing costs (road licence, insurance, and so on) are paid for within the first ten thousand business miles, and thereafter the excess mileage rate is reduced accordingly. This means that mileage payable for the first ten thousand business miles within any one financial year is higher than mileage payable after this threshold has been exceeded. Any amendments to the mileage rates will be made after reviewing any changes made by the Inland Revenue.

Staff who use their private car on British Council business, even though public transport could have been used quite easily, will be reimbursed mileage up to the maximum amount payable by public transport. These maximum amounts include any economy tickets, such as saver returns, but only if it would have been possible to purchase such tickets had the journey been undertaken by public transport. Staff who travel between London and Manchester may not claim mileage allowance exceeding the cost of Charity line tickets.

**Private transport to airports**

Mileage will normally be reimbursed in full to staff who have used their private car because it was a requirement for business travel or because public transport would have been difficult.

Mileage may be claimed if a member of staff with heavy luggage is taken to the airport by a family member or friend, and if the airport is "local" (for example, Heathrow for London staff). Mileage can be claimed for both the outward and return journey. Short-term car parking costs may also be claimed against receipts, see Obtaining VAT receipts above.

**Bicycle and Motorcycle Mileage Rates**

Staff who use their bicycles or motorcycles for business travel may claim the bicycle or motorcycle mileage rate. The rate in the UK is free of tax as it has been set within Inland Revenue allowances. The bicycle mileage rate is intended to help towards the cost of normal wear and tear. Country directors may set their own rates, if appropriate, and post them on their pages on the intranet Global Travel Rates.

**Baggage Claims**

Claims for excess baggage (for example because of heavy laptops and other business equipment) should be reasonable and supported by receipts, with the weight of the baggage stated.

Staff should obtain prior agreement from authorising managers.