

Meal Allowances

Travel and Expenses

Overview

This section describes the policy and conditions for claiming meal allowances. Staff must claim all meal allowances through SAP. Staff not linked to FABS must use the Travel and Other Expenses Claim form. The following meal allowances apply:

- breakfast allowance
- lunch allowance
- dinner allowance
- late dinner allowance (UK only).

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

- Meal allowances are paid at flat rates without the need for receipts.
- Rates are based on Employment Conditions Abroad (ECA) data.
- The rates must be reviewed annually and any changes implemented on 1 April each year, or another appropriate anniversary.
- Meal allowances may be claimed only if a meal has had to be bought while travelling on British Council business, and the distance from home or the normal workplace is too far away (at least five miles) to eat meals in either of these places.
- Detached duty staff who visit their home location for two or more days, and work in the British Council office, may not claim meal allowances. See Detached Duty Postings.
- Meal allowances may not be claimed during flight journeys.

Guidance

Breakfast Allowance

If breakfast is not included in the hotel bill and it has been necessary to buy this meal separately, breakfast allowance is payable. It is also payable when it has been necessary to set out before 0630 in the morning. In countries where it is custom and practice for hotels to charge a combined price for bed and breakfast, as in the UK, staff should make bed and breakfast bookings, and not bed only bookings with the intention of claiming breakfast allowance separately.

Lunch Allowance in the UK

Lunch allowance is payable when staff have to buy their own lunch in or near a temporary workplace.

Staff from London and Manchester who visit the other British Council office

Lunch allowance is not payable because of Inland Revenue rules which do not permit tax-free payments where similar or identical canteen facilities are available. However, there is flexibility in this case for claiming a late dinner allowance (see Late dinner allowance below).

Staff from London and Manchester who visit the other location on business but not the British Council office

Lunch allowance may be claimed, where necessary, as there are no tax restrictions.

Lunch Allowance Overseas

Day subsistence rates are no longer payable. Lunch allowance is payable as a flat rate for the meal only. In countries where it is difficult to obtain receipts for local business travel, country directors have discretion to add an element for local travel to the lunch allowance to make administration simpler.

Dinner Allowance

Dinner allowance is payable when staff stay at a guest house or hotel, and it has been necessary to eat in a restaurant, cafe or other eating place.

Late Dinner Allowance (UK only)

Late dinner allowance is payable to staff:

- required to do late duties away from the office and, as a result, have to buy a late dinner before returning home. This includes, for example, staff in the Performing Arts Department who have to attend evening concerts; it does not include staff working overtime in their normal workplace
- returning late home (after 2130 hours) on business travel, and who have had to buy an evening meal
- from London and Manchester who visit the other location on a day visit, and who return home before 2130 hours, provided absence from home has been at least ten hours. The allowance may also be claimed on the day of return for visits involving at least one overnight stay.