

**EXPENSES AND BENEFITS
FRAMEWORK**

**This Framework applies to the Mayor, Assembly Members and
Officers of the Greater London Authority**

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1. Introduction

- 1.1 This Framework sets out the procedures for dealing with expenses at the GLA. As a general rule you should only be claiming for travel and subsistence, and you should never use the expenses regime as a means of avoiding the official ordering procedures. Wherever possible accommodation and travel should be procured in advance through the Authority's purchase ordering system.
- 1.2 Whilst this Framework is primarily aimed at the Mayor, Assembly Members and officers of the GLA, for ease of reference it also includes sections on consultants and unpaid people (e.g. work placements). The underlying principle is value for money in terms of cost/time and proper accountability for public funds.
- 1.3 You will find some useful examples throughout the guide to assist you in deciding whether you can make a claim.
- 1.4 This guide will be regularly reviewed and updated. In the meantime please send any comments to Head of Financial Services – Telephone 020 7983 4204. The date of the next full review is **January 2011**.

Delegated Authority

- 1.5 The Executive Director of Resources has delegated authority, where appropriate, to:
 - Amend Expenses and Benefits rates on an annual basis, having regard to inflation rates.
 - Approve expenditure relating to Expenses and Benefits outside the guidance Framework, subject to expenses being reasonably incurred in carrying out the business of the Authority and to prepare an annual report on the use of this authority to the Mayor and the Assembly's Audit Panel.

2. Expenses Claims

Procedure for Claiming Expenses

2.1 There is now one form, as shown in Appendix A, which is also stored on the Intranet, for all claims. The access link is: [finance-forms](#). You should use the Excel electronic version so that the totals will be calculated for you. If you have difficulty accessing or using the form, please contact the Finance Manager, Systems and Exchequer, ext 4166.

2.2 The procedure is as follows:

- before incurring expenditure, obtain in principle approval from the Budget Holder;
- use the correct form;
- fill in all the relevant sections, and make sure you provide sufficient explanations and include the correct account codes;
- attach all relevant receipts including VAT receipts;
- get the form authorised by the Budget Holder, normally the Director, Head of Service or a Manager; (please be aware that different managers will have different authorisation limits; and
- send the form to the Financial Services (Finance Manager, Systems and Exchequer), for checking and payment.

Note that claims made by the Mayor should be authorised by the Chief Finance Officer, (the Executive Director of Resources). Claims made by the Chief Executive should be authorised by the Chief Finance Office, (the Executive Director of Resources). Claims made by the Executive Director of Resources should be authorised by the Chief Executive. Claims made by all other Directors, should be authorised by the Chief Executive, (shown in appendix B).

2.3 For travel you must show the starting point and the destination as well as the purpose of the visit. For business entertaining you must show the names of the recipients, their organisation, and the purpose of the entertaining must be clearly stated.

2.4 Claims must be made within **3 months** of incurring the expenditure. Claims beyond this date **will not** be reimbursed.

2.5 The GLA will not reimburse any credit card/bank charges resulting from a delay in submitting an expense claim.

2.6 Claims of **£10** and under will be paid from petty cash on a Thursday. Claims over **£10** will be made via the payroll as per the standard expenses reimbursement timetable. The link is: [guidance-notes](#)

2.7 The payroll deadline is usually the first Friday of each month. This can be checked on the Finance section of the Intranet: [guidance-notes](#) (Please be aware that owing to the Christmas holiday period, the deadline for December will be earlier than usual.)

If your form is incorrect in any way it will be returned to you for amendment.

Authorisation of Expense Claims

- 2.8 Where expense claims are authorised but the actual claim contravenes requirements of the Expenses and Benefits Framework, the Budget Holder should:
- ensure that details are recorded on the claim to show why they have not been able to comply with the Framework.; and
 - provide a written note demonstrating that value for money (VFM) has been achieved.

Reporting Of Expenses

- 2.9 Expenses paid to the Mayor and Assembly Members will be reported in public both as part of the final accounts and through regular reports to the Assembly's Audit Panel. The reports will include expenses paid via the payroll or by cheque/cash, taxi cards, domestic and foreign travel, mobile phones and subsistence.
- 2.10 Expenses paid to Staff will be reported in public to the Audit Panel. The report will include expenses paid via the payroll or by cheque/cash, taxi cards, domestic and foreign travel, mobile phones and subsistence.

Checklist

- 2.11 You should refer to the checklist at Appendix C, to ensure your form is correct, as any mistakes will delay payment.

3. Travel

General

Travel arrangements

- 3.1 All travel arrangements (trains, flights and accommodation) should be made in advance wherever possible. Each Directorate is responsible for making their own travel arrangements and must comply with the authority's purchasing procedures and procurement rules.
- 3.2 There is, at present, no preferred supplier for the procurement of travel services. Therefore, when sourcing travel services you will need to be able to demonstrate value for money and compliance with the [Contracts Code of Practice](#). This will entail obtaining written quotations. Approval is currently being sought to procure the services of a Travel Booking Agent and once in place, this guide will be updated to reflect the new procedures.
- 3.3 If invoices need to be paid in a foreign currency, the Senior Treasury Accountant, ext 4144, needs at least **3 working days** notice.

UK (Domestic)

- 3.4 The Mayor and Assembly are committed to the use of public transport. Everyone is expected to use public transport wherever possible, and **taxis and private cars** should only be used when public transport is **unavailable or impractical**.

Reclaiming Travel Expenses

- 3.5 Claims should be made using the Expenses Claim Form, (example at appendix A) and will be paid via payroll in the next available monthly payroll run.
- 3.6 Travel costs claimed must be incurred in the course of GLA business.
- 3.7 Claims must be made on the basis of actual expenditure incurred. The GLA will not normally reimburse you for travel to/from home and your permanent workplace. There are some exceptions to this general rule and these are covered in the "Home to Work Travel" (see 3.12).
- 3.8 For all journeys by **tube, bus, taxi** and **train** please ensure that you
- Agree the journey in advance with the Budget Holder (GLA Staff only)
 - Retain a receipt/ticket/oyster printout as proof of expenditure
 - Do not claim for any journey that is covered by your existing travel card or Oystercard

Additionally for **train** journeys, please note the following:

- Standard Class is the normal class of travel. Where this standard is not considered appropriate, prior written approval must be obtained from your Director/Head of Committee and Member Services as appropriate.

<p>Example - Travel You live in Zone 6 and you travel from home directly to a meeting near Marble Arch which is in Zone 1, and then on to City Hall</p>	<p><u>Scenario 1:</u> this is not substantially different from “ordinary commuting” and the entire journey is covered by your travel card, in which case you cannot make a claim</p> <p><u>Scenario 2:</u> your annual ticket only covers your daily journey on main line services to London Bridge, and you have to pay additional tube fares, in which case you can claim for the additional tube fares</p>
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Mileage Allowances

3.9 When you use your own vehicle for GLA business, please ensure that you:

- Agree the journey in advance with the Budget Holder (GLA Staff only)
- Only use a car where it is essential e.g. carrying heavy files, where no other public transport is unavailable or where the cost of public transport compared to the use of the car is prohibitive.
- Attach proof of business use insurance to your expense claim – if you do not have this you will not be reimbursed.

It is your responsibility and not the GLA’s to make appropriate insurance arrangements in such cases.

3.10 The table below contains the amount payable per mile for the Mayor, Assembly Members and directly appointed GLA staff.

Rates per Business Mile

Type of vehicle	First 10,000 miles	Above 10,000
Cars and vans	40p	25p
Motorcycles	24p	24p
Cycles	20p	20p

It should be noted that all mileage claimed will be monitored by Financial Services throughout the year.

Transferred Staff

- 3.11 For GLA staff that were formerly on LRC, LEU and LPAC terms and conditions, different mileage rates apply. Contact Head of Financial Services on ext 4204 to obtain the up to date rates.

Home to Work Travel

- 3.12 The GLA will not normally reimburse you for travel to and from home and work. There are, however, some exceptions to this general rule and these are covered below.

Late Night working

- 3.13 You can claim the cost of using a taxi/personal car to or from home and work where all the following conditions are met:
- you are occasionally required to work late, (after 9pm).
 - those occasions are neither frequent nor regular, (frequent means more than sixty times a year and regular means a predictable pattern), and
 - by the time you can go home public transport has stopped or it would not be reasonable to use public transport.

<p>Travel You go to a meeting in Croydon on behalf of the GLA at 7pm and this goes on until 9pm. To get there you take the train from London Bridge to Croydon, and then take a bus to the venue. After the meeting, you get a taxi to your home which is 5 miles away</p>	<p>Your existing annual ticket covered the main line journey. However, you had to pay extra for the bus and the taxi. You can claim for the bus and taxi fares. However, the taxi fare home is only allowable because it was late at night and not practical to use public transport. Under Inland Revenue guidelines this must not be a regular occurrence.</p>
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Heavy Equipment/Files

- 3.14 Where you have to use a taxi or a private car to carry files or equipment in relation to GLA business, travel to/from work to home will be reimbursed provided:
- the equipment/files are for GLA business
 - you do not usually drive to work in your own car
 - it is not feasible to use public transport
 - this only happens occasionally.

Travel to a Temporary Workplace

- 3.15 You can claim the cost of travel to/from home to a location other than your permanent workplace (i.e. City Hall/Brussels European Office) where your attendance is necessary in order to carry out your job and the journey is significantly different to your ordinary commuting journey.

- 3.16 Travel to a temporary workplace e.g. to an event, should be by public transport however, if you need to travel by taxi this must be agreed in advance with the Budget Holder.

Travel Allowances (Media and Monitoring Team Only)

- 3.17 Special provision has been made for these staff in the Media and Monitoring Team to receive a fixed annual allowance to meet the cost of early travel to work. This allowance was granted purely to cover the issue of early travel to work. Other claims by these staff members will be subject to the conditions of the Expenses and Benefits Framework.

Taxable Benefits/Dispensation

- 3.18 Broadly, employees are taxable on all income they receive from their employment including pay, benefits in kind and any expenses payments (including payments relating to business travel). There are, however, some types of benefits in kind or expenses payments that you do not need to include on a tax return to HMRC because they are either by law exempt from tax, e.g. cost of VDU eye tests or are covered by the GLA's dispensation. A dispensation means that HMRC have reviewed the GLA's internal arrangements surrounding the reimbursement of these costs to you and have deemed these payments non-taxable and for this reason you do not have to report these on your own tax return.

Dispensation

- 3.19 The GLA has a dispensation from the Inland Revenue, which covers:
- business travel (excluding ordinary commuting)
 - subsistence (excluding the cost of videos, newspapers, beverages not complementing an evening meal and private phone calls)
 - business entertaining
 - business phone calls made from a private home telephone or personal mobile telephone
 - reimbursement of the cost of equipment, materials and services necessarily incurred, including payments made by company credit card
 - professional subscriptions to organisations on the HMRC List 3
 - hire cars
- 3.20 Details of these dispensations are covered in the relevant sections of this guide.
- 3.21 Any expenses paid outside this dispensation may be taxable and if so they will be reported on Form P11D, (form P11D is a Her Majesty's Revenues and Customs requirement), after the end of the tax year. Each employee included on the P11D return will receive a copy of the relevant details for their own tax return.

Rates for Travel and Subsistence

- 3.22 See Appendix D for Quick Reference Guide to Expenses and Benefits.

Foreign Travel

Insurance

- 3.23 If you are to travel abroad on GLA business, the GLA has in place travel insurance to cover this activity. Prior to any such travel, you must contact the Senior Treasury Accountant: Telephone 020 7983 4144 who will provide you with an emergency contact number and policy details.
- 3.24 The following policies and underlying principles will be applied to all overseas travel undertaken in carrying out the functions of the GLA.

Approval for Foreign Travel

Prior authority to travel for the Mayor and all staff (excluding the officers appointed by the Mayor) must be obtained from the GLA's Chief Executive.

Prior authority to travel for the officers appointed by the Mayor must be obtained from the Mayor.

Prior authority for Assembly Members must be obtained from the Chair of the Assembly. (Any travel outside of the UK for the Mayor or an Assembly Member should be registered with the GLA monitoring officer).

See appendix E for Foreign Travel Form.

Foreign Travel Approval forms

- 3.25 Once completed and authorised, all Foreign Approval Forms must be forwarded to the Senior Treasury Accountant, telephone 020 79834144, Financial Services.

Class or mode of travel

- 3.26 **Economy/Economy Plus class**, unless there are exceptional reasons, will be the class of travel. The only exception to this rule is where there is a health-related issue. In this situation, the relevant Budget Holder must be satisfied that travel other than economy class is appropriate.
- 3.27 In making any decision, Budget Holders are expected to ensure that best value for money is obtained. Where travel arrangements are to be upgraded above economy class, prior approval should be obtained from the relevant Budget Holder; where prior approval cannot be obtained, the person travelling must accept the risk that any costs arising from the upgrade over and above the pre-approved levels may not be subsequently authorised, unless sound business or health reasons can be demonstrated. Upgrade must be booked in advance of the journey and not **at the station/airport** on the day of travel.
- 3.28 Assembly Members will **not** travel by air and will instead use more sustainable modes of transport, when travelling to Paris, Brussels or mainland Britain, in connection with Assembly business.

Membership of frequent flyer programmes

- 3.29 The GLA has no objection to any member of staff belonging to frequent flyer programmes operated by most airlines (commonly known as air miles). However, membership of any such scheme must not influence travel decisions or choice of airline.
- 3.30 If staff accrue points (or something similar) solely as a result of carrying out the functions of the Authority which entitles them to free flights at a later date, they are expected to use this benefit on behalf of the GLA whenever possible.

Other Travel Costs

- 3.31 Officers will be reimbursed for any reasonable business-related travel expenses incurred abroad, e.g. taxi, train, etc.

A receipt must support all expense claims.

4. Annual Travel Card – Mayor and Assembly Members only

- 4.1 The Mayor and Assembly Members are entitled up to a six-zone Fixed Fee (Annual) Oystercard. GLA staff can apply for a season ticket loan, details of which are outside the scope of this Framework. Please contact the Human Resources Team for details.

Income Tax and National Insurance position

- 4.2 The provision of an Oystercard is a taxable benefit. The Inland Revenue have advised that, as the card is likely to be used primarily for travel to and from home you will be taxed on the full value of the card. It is then up to you to demonstrate the extent of any business use to your tax office at year-end.
- 4.3 Where Oystercards have been issued via the GLA's account with Tfl:
- this is deemed to be a voucher by the Inland Revenue;
 - National Insurance contributions are payable on the value of the voucher when it is received;
 - Income tax is payable on the benefit, and the value of the benefit will be declared on Form P11D at the end of the tax year by the GLA. You can either seek to amend your tax code in the current tax year or pay the tax on demand after the end of the tax year;
 - the GLA will inform the payroll provider, and the necessary National Insurance deductions should be made in the month the ticket is issued; and
 - you can claim the business use element (to be agreed with your tax inspector) as allowable expenditure on your annual tax return.
- 4.4 However, if you have already purchased a Oystercard and are seeking reimbursement:
- this is deemed to be a cash benefit by the Inland Revenue;
 - National Insurance Contributions (NIC) and income tax must be paid on the benefit when it is received;
 - the GLA will inform the payroll provider, and the necessary tax and National Insurance deductions will be made in the same month as the reimbursement; and
 - you can claim the business use element (to be agreed with your tax inspector) as allowable expenditure on your annual tax return.

If you apply for a six-zone card and you are paying tax at 40%, then the tax and National Insurance contribution due will be approximately £600.

How to Apply

- 4.5 Oystercards should be arranged via the GLA's Tfl account.
- 4.6 Anyone requiring an Oystercard should contact the Finance Manager Systems and Exchequer, telephone 020 7983 4166.

- 4.7 If you do not currently hold an Oystercard, you will need to complete an Oystercard application form. A travel warrant will then be issued for the number of zones required. A travel card will be issued on presentation of your Oystercard or the application form along with the travel warrant, at London Bridge Station.

Replacement Cards

- 4.8 If your Oystercard is lost or stolen, or fails to operate the ticket barrier, you need to ring the Oystercard helpline on 0845 3309876 as TfL will need some details from you e.g. the last time the card was used.

5. TAXI CARDS

- 5.1 Cards are available to the Mayor, Assembly Members, Directors and some other senior officers.

Taxis should only be used when public transport is unavailable or impractical

- 5.2 It is expected that the majority of journeys will be undertaken by public transport, and the majority of Assembly Members have now taken up the option to have an Annual Oystercard. However, the ability to use taxis has been provided where the use of public transport is **impossible or inappropriate** e.g. when carrying large or heavy packages.

Taxis are to be used for official GLA business only

- 5.3 Taxi cards should only be used for GLA business. If they are used for travel from home to work (ordinary commuting) or private journeys the Authority must be reimbursed for the costs of those journeys. (See Travel, Section 3, for more details). A tolerance of up to 20 minutes' waiting time is permitted (noting that, for example, it is sometimes difficult to be absolutely precise as to when previous engagements will end) – with the Authority to be reimbursed by the individual concerned for any waiting time costs in excess of 20 minutes. The Chair and Deputy Chair of the London Assembly may, when undertaking consecutive engagements and carrying their badge of office, by exception incur reasonable waiting time costs in excess of 20 minutes.

Taxi cards should only be used by the Cardholder

- 5.4 You should **not** give your card to anyone else to use. You **must** quote the card number, cardholder name and PIN number when booking a taxi.
- 5.5 If there is consistent contravention by cardholders of the Taxi card guidance, then the card will be removed from the authorised user.
- 5.6 If you need to use a taxi and are not a card holder, a “central” corporate taxi card is held by the Head of Financial Services and can be used for exceptional journeys where urgency is required. Authorisation for the use of this card must be sought from the Head of Financial Services, telephone 020 7983 4204, prior to its use.

Account information

- 5.7 Each taxi card account is unique to the cardholder. A monthly invoice is received for each account, which identifies pick up location, drop location, time, the cost of the journey and waiting time.

Monitoring

- 5.8 This area is subject to close scrutiny by the Assembly's Audit Panel and all cardholders are required to complete a declaration each month.
- 5.9 The declaration must be signed. The completed form must be returned within 2 weeks of receipt of the statement (see Appendix F).

5.10 Cardholders will be invoiced for any private journeys taken.

Contact details

5.11 Anyone with queries about taxicards should contact the Finance Manager Systems and Exchequer, telephone 020 7983 4166.

6. Hotel Accommodation

Guiding principles

- 6.1 The GLA will pay for or reimburse the Mayor, Assembly Members and staff for hotel accommodation where:
- the stay is for **business purposes**;
 - the stay has been agreed **in advance** with the Budget Holder, however, where unforeseen situations arise and an appropriate Budget Holder cannot be contacted authorisation must be obtained at the earliest possible opportunity;
 - the principle of securing **value for money** and **best use of public funds** should always be observed and lower priced suitable accommodation should be used whenever possible;
 - In most circumstances, accommodation of a **3-star standard** is expected to be acceptable. Where this standard is not considered appropriate, prior written approval must be obtained from your Director/Head of Committee and Member Services, where appropriate the Mayor.
 - Higher costs may be incurred where it is necessary to accommodate the need of a member of staff with a disability or special needs or where it is essential for a member of staff to use a hotel nominated by an event organiser. In these circumstances such costs must be brought to the attention of, and approved by, the Budget Holder before a booking is made.

UK (Domestic)

Payment

- 6.2 Hotel accommodation should be booked in advance and wherever possible paid for directly by the GLA. This can be done either by the hotel invoicing the GLA once a purchase order has been raised or making a BACS/cheque payment on receipt of an approved cheque requisition form accompanied by a pro forma invoice.
- 6.3 If a credit card is required to hold a booking or the purchase is being made via the Internet, you need to contact the Head of Financial Services on ext. 4204 or in his absence Executive Office Manager, Directorate of Resources on ext 4435 to arrange this via the Resources credit card.

Useful Example

<p>Hotel Accommodation As part of your trip to Manchester you stay overnight in a B&B. You tried to book in advance but the B&B was not prepared to invoice the GLA, so you had to pay by credit card.</p>	<p>You can claim for the overnight stay, including breakfast. The GLA will not reimburse you for extras in hotels such as laundry, room service, videos, newspapers etc.</p>
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Foreign

- 6.4 When booking hotels abroad if it is not possible for the payment to be made by the GLA Corporate Credit Card you may pay with your personal credit card and seek reimbursement via an expense claim, (example, appendix A).
- 6.5 The principles (as set out above) in relation to hotel accommodation in the UK when on GLA business apply equally to business trips abroad. Before a trip is undertaken approval should be sought using the Foreign Travel Approval form.
- 6.6 Hotel accommodation must only be arranged where it is clearly necessary as a direct result of a member of staff's business activities on behalf of the GLA. The requirement for hotel accommodation must be agreed in advance with the Budget Holder, except where unforeseen situations arise and an appropriate Budget Holder cannot be contacted - in which case authorisation must be obtained at the earliest possible opportunity, based on a clear business case and with relevant supporting documentation. Accommodation of a 3 star standard is expected to be acceptable. Where this standard is not considered appropriate, prior approval to a different standard should be agreed both with the relevant Budget Holder and with the relevant Director (or Chief Executive or Mayor where appropriate).

Useful Example

Hotel You come into work on Friday and decide to stay overnight in a hotel as you are going to France early the next morning on Eurostar for a holiday.	The GLA will not pay for any accommodation that has been booked for private reasons, even if you go there straight from work or come to work directly from the hotel.
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7. Subsistence

UK (Domestic)

- 7.1 As a general rule, subsistence will only be paid for evening meals and, where applicable breakfast. As the Mayor, Assembly Members and officers have to provide their own lunches, time spent away from the office during the day should not result in any additional expenditure. Claims for breakfast will normally be associated with an overnight stay. Hotel extras such as drinks, snacks, newspapers etc will not be reimbursed. (Transferred staff should contact the Head of Financial Services ext. 4204)

Useful Example

Subsistence You go to a meeting in Harrow which lasts for 3 hours and on the way back you stop for lunch	Staff are expected to provide their own mid-day lunch, therefore you have not incurred any additional expense and you cannot claim for this.
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- 7.2 Claims should be made on the basis of actual expenditure incurred excluding alcohol, which is not recoverable. As a rule claims for breakfast should not exceed **£10** and claims for dinner should not exceed **£30**. The Executive Director of Resources should approve any costs in excess of these in advance. There is no guarantee that approval will be given and if costs have already been incurred then the excess may not be authorised for reimbursement if the circumstances were not exceptional. Please note that there is a separate section on business entertaining. Subsistence claims should be made where you are away from the office for a period of time and have to buy meals for yourself. Business entertaining involves taking someone from another organisation (i.e. not part of the GLA group) out for a meal and the rules are different, (see section 8).

All claims must exclude alcoholic drinks and be supported by VAT receipts. Alcohol is not permissible reclaimable expenditure for Subsistence. Alcohol is only a permissible reclaimable expenditure for Business Entertaining and Civic Hospitality (see section 8)

Useful Example

Subsistence You travel to Manchester as part of a research project and stay overnight. You have an evening meal in a restaurant.	You can claim for the meal, however, you should not spend more than £30 and your claim should not include any alcoholic drinks. You must obtain a proper VAT receipt.
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Foreign

- 7.3 No allowances will be paid in relation to undertaking any foreign travel. However, officers will be reimbursed for legitimate expenses incurred in the course of the travel e.g. breakfast, dinner and other incidental expenses. In normal circumstances expenses should not exceed the UK equivalent standard i.e. **£10** for breakfast and **£30** for dinner (excluding alcohol).

A VAT receipt must support all expense claims

Incidental expenses

- 7.4 Where the Mayor, an Assembly Member or officer is travelling abroad for more than 3 days, they can request a cash advance by completing Part 1 of the Petty Cash Advance Form (Appendix F). This is based on **£60** per day to cover incidental expenses such as pay for their own meals, taxi fares, etc. This should **not** be regarded as a daily allowance and full receipts will need to be provided to Financial Services on return. To receive a cash advance you must give Financial Services **5 working days** notice. Where the Mayor, Assembly Member or GLA officer is travelling outside of the European Union, all advances will be in the form of Travellers Cheques. Any cash advance remaining should be returned to Financial Services within 2 working days of return to the office. You will be required to complete Part 2 of the Petty Cash Advance Form, (form at appendix G).

GLA Code of Conduct

- 7.5 Under paragraph 25(i) of the GLA Code of Conduct for the Mayor and Members of the Authority the cost of any visit outside the UK for which the Authority has paid or will pay is an interest, which should be registered by any recipient subject to the Code. Details should be supplied to the GLA Monitoring Officer, ext 4130.

8. Entertaining and Hospitality

Business Entertaining

8.1 The Inland Revenue dispensation states that

- the cost of entertaining staff or colleagues in the same organisation is not considered to be bona fide business entertaining
- business entertaining **must involve representatives of outside organisations**, and must **not** be predominantly for social purposes

For these purposes, Functional Bodies are not classed as outside organisations. GLA employed contractors (external contractors contracted in) are subject to the same rules.

Business entertaining You have an informal meeting with an officer from the LDA and decide to go to a restaurant in the London area.	You cannot claim for this as the LDA does not count as an external organisation in this context and there is no clear benefit to the GLA from the meeting and there is no clear benefit to the GLA from the meeting.
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8.2 As a general rule, given that we have very limited resources available for entertaining, you should **not** take people out to lunch or dinner and expect to be reimbursed by the Authority. We have facilities at City Hall for hosting meetings and these should be used wherever possible. You should always bear in mind that we are dealing with taxpayer's money and must demonstrate public accountability.

8.3 However, an exception may be made where:

- Either you are the Mayor, an Assembly Member or are a senior member of staff (Director, Monitoring Officer, Mayoral Policy Adviser)
- or your role requires occasional business entertaining and you have obtained specific agreement from your Executive Director in advance
- or you are hosting a visit from overseas

In all exceptional cases the following conditions apply:

- There is good reason to use a restaurant or other facilities rather than GLA facilities;
- You can clearly demonstrate that the purpose of the meeting is GLA business and not social; and
- You have chosen a reasonably priced location.

8.4 You should spend no more than **£40** a head (for lunch) or **£50** a head (for dinner) including alcoholic drinks, which although permissible, should be kept to a minimum. This should be inclusive of **VAT**.

Useful Example

<p>Business entertaining</p> <p>You agree in advance with your Director that you should take a senior official from a leading Homelessness charity out for lunch to discuss the GLA's role in Housing. You cannot hold the meeting at GLA offices as s/he can only meet you in Camden for an hour at 12 noon. The purpose of the meeting is to ensure that the charity understands the GLA's role in this field, and to see if they are interested in participating in a working party.</p>	<p>You can claim for this lunch, and you can claim up to £40 a head subject to the presentation of a proper receipt. You must show the name and organisation of the recipient and the purpose of the meeting on the claim form. You should keep alcoholic drinks to a minimum.</p>
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- 8.5 Where the Mayor or Chair of the Assembly are meeting and entertaining a Government Minister, a foreign dignitary, a senior representative of a key GLA stakeholder or hosting an occasion of significant importance to the authority, then within reasonable limits, depending on the circumstances, a higher amount can be claimed, which although appropriate, should be kept to a minimum.
- 8.6 For all business entertaining claims you will be asked to supply:
- the name and organisation of the recipients
 - the purpose of the business entertaining
- 8.7 The provisions regarding Business Entertaining are also applicable to foreign trips where such entertaining is necessary. However, costs of such entertaining should reflect local economical conditions and should, as far as possible, reflect the limits applicable to the UK. If possible, all Business Entertaining should be booked prior to leaving the UK, or by utilising the services of foreign consultants/experts. All such entertaining must be met from within approved budgets.

Remember that VAT cannot be recovered on business entertaining and this therefore increases the cost to the Authority.

Civic Hospitality

- 8.8 Hospitality can be provided where:
- the guests are predominantly from outside organisations (you should not organise events that are for Assembly Members and Staff only);
 - the purpose is clearly GLA business and not political; and
 - there is sufficient budget available to meet the cost.
- 8.9 Where you need to organise a function at City Hall or elsewhere you should:
- seek agreement from your Executive Director in advance;
 - confirm the budget available;

- order and pay for hire of premises and refreshments in advance through the official procedures wherever possible; and
- make use of GLA accounts with suppliers where appropriate.
- may need to refer to the GLA decision-making process to ensure appropriate approval has been sought, this can be found on the (Finance and Performance) intranet section as follows: http://intranet.london.gov.uk/finance/core-finance/Decision-making/summary_of_levels_of_financial_delegation

8.10 Alcohol is permissible for Civic Hospitality, but should be kept to a minimum.

Ordering Light Refreshments

8.11 As a general rule, the Mayor, Assembly Members and officers should only order tea and coffee for meetings where there are outside visitors present. Similarly, lunch should **only** be ordered for long meetings that span the lunch period and **also** include outside visitors. Any lunch that is ordered must be ordered from the in house caterer (contact details can be obtained from the Facilities Management helpdesk and are advertised on the intranet under Hospitality in Resources Directorate) and they should be modest and at a reasonable cost e.g. sandwiches, fruit and soft drinks.

This should be ordered through the GLA's in-house caterers (contact details can be obtained from the Facilities Management Helpdesk and are advertised on the intranet under Hospitality in the Resources Directorate section, Facilities Management).

8.12 The provision of free or subsidised food for refreshments for Assembly Meetings (including invited guests) or Interview Panels is subject to a PAYE settlement agreement with Inland Revenue on which tax and N.I. is paid by the employer only.

Meetings

Assembly Meetings

8.13 If a buffet is provided on a regular basis for Assembly Meetings, this is a taxable benefit and will be declared to the Inland Revenue at the end of the year. The GLA will pay the tax on behalf of members under a PAYE settlement agreement.

8.14 As a guide the cost should be limited to a maximum of **£15** per head.

Committee meetings

Assembly Group meetings

8.15 The GLA will not pay for refreshments for Assembly Party Group meetings. However, Group Heads of Office may organise refreshments and arrange for Assembly Members to meet the cost privately.

Other meetings

8.16 The Mayor, Assembly Members and officers should only order refreshments for meetings where outside visitors are present.

Ordering procedure

- 8.17 The relevant Budget Holder should approve catering and refreshments orders in advance. All such orders should be made using the appropriate procedure, i.e. by using the internal hospitality form for ordering through the in-house provider. This form can be found on the intranet in the Facilities Management section: [Event Menus](#). If an external catering provider is to be used a purchase requisition order must be filled in, in advance of the event. **In all cases the relevant cost centre should be quoted.**
- 8.18 Any lunches should also be ordered from the recommended suppliers. If you wish to order food from other suppliers (e.g. organic suppliers) you must be able to demonstrate value for money in advance of making the order.

It is not appropriate to go out and buy food and drinks for official GLA-related meetings and events and claim this back on expenses, as this may not comply with the GLA's Contracts Code. Those wishing to do this must present a business case to the relevant Budget Holder in advance.

Alcohol (Mayor, Members and Senior Staff only)

- 8.19 Alcohol is permissible but should be kept to a minimum and should primarily be for events involving outside visitors (see Business Entertaining, Section **8.1**).

9. Party Conferences

- 9.1 Any claims for expenses related to party conference attendance must be consistent with the following guidelines.
- 9.2 Members of the London Assembly, recognising the party political aspect of attendance at conferences, have decided that the costs of their attendance will not fall on the GLA's budget.
- 9.3 The Mayor similarly recognises the party political aspect of attendance at conferences and has decided that the cost of attending the conference of his political party will not fall on the GLA's budget. However, expenses could be incurred and claimed for carrying out functions of the office of the Mayor of London when in attendance at other party conferences.
- 9.4 With regard to staff, whether appointed by the Mayor, the Chief Executive - in the capacity of the Head of Paid Service or the Mayor and Assembly jointly, , any claims for expenses related to party conference attendance must be consistent with the following guidelines. Attendance at party conferences, as at any other external event, is acceptable for the following purposes:
- explaining the role and operation of the GLA;
 - promoting the GLA and any aspect of its work; and
 - ascertaining information to enable the person concerned to better perform his or her role at the GLA.
- 9.5 A distinction has to be drawn between this and any promotion of or participation in political activity for its own sake, particularly activity unrelated to the role and functions of the GLA as any expenditure on this type of activity would be unlawful. Therefore, staff who attend party political conferences wholly as a party member and not representing the GLA in any respect, are not entitled to reclaim any of the expenditure incurred in attending the conference must follow the Authority's rules in relation to politically restricted activity (where relevant), must take annual leave as necessary and abide by the Authority's rules on the use of the GLA's resources.
- 9.6 However, attendance at a party conference may combine both GLA/official and political activities, e.g. GLA-related activity at a fringe meeting or exhibition as well as participation in the political debate of the conference. In this circumstance, an apportionment between these two activities would be appropriate, and that apportionment would be applied to the officer's costs (i.e. travel and subsistence). This would ensure that, if challenged, we could demonstrate no personal or party advantage was, or appeared to be, obtained from the Authority's budgets
- 9.7 Similarly, if non-GLA activity were conducted in what would normally be regarded as working hours, a proportional deduction of leave (or pay, if the person opted for unpaid leave) would be appropriate in order to demonstrate a clear and unequivocal separation of activities, for transparency both to the public and to the auditor. In this respect, staff who attend party political conferences as party members and not as GLA staff must book annual leave for the time incurred. However, some political activities are restricted at all times if the employee is in a politically restricted post (employees should seek HR or Legal Services guidance).

- 9.8 In summary, the proportion of time and claimable expenses should be as follows:
- If staff attendance is wholly for the purposes of the GLA, the whole cost of their travel and subsistence would be reimbursable by the Authority and their attendance would not require annual leave to be taken.
 - If attendance is in support of an elected Member at a conference (including any fringe meetings or other events) other than of that Member's party, OR if the members of staff are not members of the party whose conference they are attending, the whole cost of travel and subsistence shall be similarly reimbursable.
- 9.9 Where the member of staff is a member of the political party concerned, an abatement in respect of expenses to be claimed from the Authority is to apply.
- 9.10 The level of abatements that will be applied to any expenses claimed by any officer – whether appointed by the Mayor or the Chief Executive in the capacity of the Head of Paid Service or by the Mayor and Assembly jointly – in relation to party conferences are:
- For staff who attend purely in relation to GLA activities and who accrue no personal benefit (for example by being a member of the political party concerned) – no abatement will be applied
 - For staff who attend and who are members of the political party concerned and/or undertake non-GLA related activities at the conference – a 25% abatement will be applied to expenses claims (and annual leave should be taken as necessary, noting that certain activities are prohibited for politically restricted officers)
- 9.11 All relevant Budget Holders must ensure in advance that the levels of GLA expenditure incurred and resources applied (for example, the number of staff in attendance from any one team) in relation to party conference are reasonable, proportionate and can be fully justified in audit terms. All relevant line managers should seek to ensure, in advance, that there is clarity and agreement on the activities to be undertaken by any member of staff attending a party conference.

10. Training, Conferences and Awaydays

- 10.1 All short courses and conferences should be job related. Attendance must be agreed with your line manager in advance and it should be agreed that they would be of benefit to your work.
- 10.2 The standard ordering procedure should be followed when booking short courses and conferences and you should always check that there is sufficient budget provision before an order is completed.
- 10.3 The GLA has a training scheme for sponsoring longer courses and details are available on the Intranet in the following area: [Funding accredited qualifications](#) for managers and staff.
- 10.4 Expenses for an evening meal when you are attending a training course or conference that does not involve staying overnight will only be paid in exceptional circumstances. These will not cover alcohol and will be limited to a maximum of **£30** a head. Such expenses will only be paid where the following conditions apply.
- The approval of a Director has been obtained in advance.
 - Attendance is job related and will benefit your work.
 - The conference or course extends significantly beyond normal working hours, or ends at a normal time, but is in a location that significantly increases travelling time, so that you would not arrive home until late.

Useful Examples

Conference/training course	
<p><u>Scenario 1:</u> You attend a conference that does not end until 8.00 p.m.</p> <p><u>Scenario 2:</u> You attend a course that ends at 6.00 p.m. but the length of the journey means you will not get home until 9.00 p.m.</p>	<p>You can claim for a meal, however, you should not spend more than £30 and your claim should not include any alcoholic drinks. You must obtain a proper VAT receipt.</p>
<p><u>Scenario 3:</u> You attend a conference that ends at 6.00 p.m. and your journey home will take one hour.</p> <p><u>Scenario 4:</u> You attend a course and your journey home will take three hours, but the course ends 4.00 p.m.</p>	<p>You cannot claim for expenses for an evening meal.</p>

- 10.5 Away days and similar events for Members and staff must have a clearly defined purpose and be for work and not social reasons. All the arrangements should be made in advance where possible and this includes hire of premises and catering. As a guide you should spend no more than **£15** a head on lunch. The GLA will **not** reimburse staff for alcoholic drinks and if these are purchased they should be ordered and paid for separately by the individual.

THE COST OF ALCOHOL WILL NOT BE REIMBURSED.

11. Reimbursement for the Cost of Equipment

Blackberries and Mobile Phones

- 11.1 Blackberries are used to ensure that the Mayor, Assembly Members and key staff can access email/phone services out of working hours or while on the move. Alternatively, if email access during out of working hours or while on the move is not required, a range of standard mobile phones are available.
- 11.2 Both types of devices can be purchased for use at the discretion of their Budget Holder. The Budget Holder needs to satisfy him/herself that the person has a requirement to access email or phone services out of working hours or while on the move and that the benefit to the GLA is worth the cost of procuring and running the Blackberry or mobile phone.
- 11.3 Users are encouraged to only have one type of device. Therefore, if a Blackberry is provided, it is expected that there will be no need for that person to also have a mobile phone, unless there are particular work-related reasons that must be documented by the Budget Holder.
- 11.4 The principle of securing value for money and best use of public funds should always be observed and, for example, an upgrade to the latest product release is not acceptable

Blackberries

- 11.5 Information regarding Blackberries is available on the Technology Group section of the intranet at: [BlackBerry](#)
- 11.6 Orders for Blackberries have to be made through the Technology Group, via a [Purchase Request Form \(pdf\)](#).

Mobile phones

The Mayor and Assembly Members

- 11.7 To apply for a mobile phone, the Mayor and Assembly Members should contact the Facilities Management Officer ext 4832.
- 11.8 The Mayor and Assembly Members have three options, although Option 1 is preferred:

Option 1 – Request a new phone for GLA use

Facilities Management will order this through a contract with the GLA's mobile phone contractor. There is a choice of phones available. All bills will be addressed to the GLA and paid in full by the GLA on the understanding that the phone will **only be used for GLA business**.

Option 2 – Get a second line on an existing phone with bills sent to GLA direct

Some companies can provide this facility. There will then be two numbers and the two bills will be sent to separate addresses (home and work), but there will be only one handset. The second line should be for **business calls only**. You will need to contact Facilities Management to arrange this.

Option 3 – Use an existing phone for GLA business and continue to have bills sent to your home address

This option should only be used if the majority of calls are private. In this case you will be required to submit a copy of your phone bill, highlighting the business calls and submit this attached to an expense claim. You will not be entitled to claim for line rental.

In options 2 and 3 there must be fully itemised VAT bills.

Staff

- 11.9 GLA staff will only be issued with a mobile phone if they do not already have a Blackberry provided by the GLA and they can demonstrate that it is essential for their job. However, where it is essential, it is expected that they will be provided with a mobile phone, rather than claiming expenses for phone calls made on their own phone.
- 11.10 In the case of GLA staff, option 1 above is available. The Authority will pay all bills and the phone **must only be used for business calls**. Personal calls on a phone provided by the GLA should be avoided and only made in an emergency. Additionally, and only as an exception which must be authorised by line management, staff may reclaim costs for business calls as in option 3 using the expense claim process.
- 11.11 Under option 1, bills will be posted to Exchequer Services. Finance staff will photocopy the bill and send it to the phone holder along with a declaration form. The phone holder is required to go through the itemised bill and list all personal calls on the declaration and return it to Financial Services with a cheque for these calls.
- 11.12 To apply for a mobile phone, staff must complete a request form, which must be authorised by their budget holder. For more information, contact the Technology Group Helpdesk ext 4333, or go to the relevant page of the intranet: [BlackBerry](#)

Equipment at home

- 11.13 The Mayor, Chair of Assembly and Directors will be asked to complete a return at year-end showing any equipment provided to the Mayor, Assembly Members, Mayoral staff or officers for use at home. This includes computers, faxes, printers and pagers, but excludes mobile phones.
- 11.14 There is no tax charge arising if the equipment is provided for the sole purpose of enabling the Mayor, Assembly Member or officer to perform the duties of their employment, the equipment is use for work purposes and private use is not significant.

Return of equipment

- 11.15 The Mayor, Assembly Members and staff are responsible for returning all equipment supplied to them by the GLA when departing the GLA as per the arrangements relating to ICT Equipment for Departing Politicians and Staff. [Arrangements for ICT equipment for Departing Politicians and staff](#).

12. Staff Benefits

Flexible Benefits

- 12.1 Under the Authority's flexible benefits scheme, within the terms and conditions of service, staff are entitled to trade in up to two days annual leave for a choice of benefits.

Payment

- 12.2 Staff will be reimbursed for the value of either one or two days leave for one of the options described below. This payment will be subject to the normal PAYE deductions. Claims should be made directly to the Human Resources Team by producing a receipt or other proof of payment, together with an annual leave card for adjustment. Payment will be made in the next available salary run.
- 12.3 The value of leave is calculated as a standard rate for all employees and is upgraded each year in line with the cost of living award. Payments are subject to deductions for tax and national insurance. Following the 2008/09-pay award, the value of leave has been calculated as **£221** per day.
- 12.4 Only full days can be reimbursed (**£221** for one day, or **£442** for 2 days) and payment will not be made to cover the difference between the option being reimbursed and the one or two-day value if the amount being reimbursed is less. However, parts of options can be added to bring the value up to that of a whole one or two day/s.

Benefit Options - Payment towards all, or part of the following:

Subscription to a professional body*.
Additional voluntary contributions to pension.
Annual membership subscription for any health scheme, benefits or facilities, or fitness or sports facilities.
Medical treatment.
Personal training or development.
Annual season ticket loan.
Spectacles or contact lenses.
Private health insurance.
Personal student loan.
Childcare facilities.
Bicycle loan.
Bicycle or cycling equipment and accessories.

*This is over and above any subscription payable under sections 12.7 to 12.10 below.

Useful Examples

Scenario 1: Gym membership costs £400	Two days leave can be traded in to cover this, but only £400 will be paid, not the full two-day's value of £442.
Scenario 1: Gym membership costs £400 and the member of staff also purchases a £500 season ticket.	Two days leave can be traded in to cover the £400 gym membership and the additional £42 can be paid towards the value of the season ticket.

Eye Tests

- 12.5 The GLA will reimburse the full cost of eye tests up to the NHS standard eye test charge of **£19.32**, which should be claimed using the standard expense form and must be supported by proof of payment.

Glasses

- 12.6 The GLA will reimburse costs up to **£80** for glasses if they are only required for VDU use. Claims should be made using the standard expense form and must be supported by a letter from your optician verifying the VDU test and that the need for glasses is only for working on a VDU.

Payment of Professional Subscriptions

- 12.7 The GLA recognises the important work of professional associations, and will support membership where this will directly benefit the organisation, as well as the individual and the body is recognised by the HM Revenue and Customs (See: <http://www.hmrc.gov.uk/list3/list3.htm#1>).
- 12.8 The general principle will be that GLA will only pay for one subscription per person based on the criteria below.
- 12.9 For the GLA to reimburse the annual subscription, criteria 1 and 2 below must be met plus one or more of the additional criteria.

Criteria 1

The employee is a permanent member of staff who has successfully completed their probationary period (fees can be reimbursed to the individual if the association requires payment before the probation period ends). The employee can be full-time or part-time. No payments will be made for fixed term contract staff, secondees, consultants, or temporary members of staff.

Criteria 2

The body is recognised by the HM Revenue and Customs (see 12.7).

PLUS one or more of the following:

Criteria 3

Membership is a legal requirement of the job i.e. the person would not legally be allowed to practice if they were not members.

Criteria 4

Membership of the professional body is listed as an essential requirement in the recruitment criteria of the job profile.

Criteria 5

As part of the TUPE agreement, transferred staff will continue to have their subscriptions reimbursed if this was the case in their previous organisations.

Criteria 6

Payment is agreed at the point of recruitment. This includes the situation where the recruiters, on behalf of the GLA, choose to honour the employee's existing commitment to a course of study which they have partially completed and which requires student membership.

Criteria 7

The GLA agrees to fund a course of study for an employee and student membership is compulsory as part of this. The implications of the undertaking are described in the GLA's Training Agreement. The GLA will continue to pay full subscriptions once the employee 'graduates', providing they remain a permanent member of staff and can make a case for membership using the criteria above.

12.10 In order to claim staff must:

- Have agreement from their line Manager and Director for membership and payment;
- provide a copy of a certificate or membership card to Financial Services;
- complete the standard expense form, (appendix A) and attach it to the copy of the membership card and receipt or some other proof of payment.

The claim will be reimbursed through the payroll/or the organisation will be paid by cheque/BACS on submission of a Cheque Requisition Form/raising of a Purchase Order.

If a number of staff requires membership of the same professional body, there may be scope to buy corporate membership. Where this occurs, it is the responsibility of the Director to bring this to the attention of Financial Services.

13. Payments to External Persons

Expenses payments to external persons

- 13.1 Payments can be made to individuals, from outside bodies, for expenses they incur whilst working on a GLA project or event. The expenses should normally be for travel and subsistence and reimbursement will be on a cost basis and paid by cheque.
- 13.2 Claims must be made using the non-GLA personnel Expenses claim form, which can be found [finance-forms](#). VAT receipts should be attached to any claim. Reimbursement will not be made where receipts are missing.
- 13.3 Any approved ongoing allowances e.g. attendance allowances, may be subject to income tax and national insurance and would have to be paid via the payroll or the individual may need to invoice the GLA. Any such proposals must be discussed with the Head of Financial Services on ext 4204, before any agreement is entered into.

Payments to consultants

- 13.4 The section on Payments to Consultants can be found on the intranet using the following link: [Guidance-notes](#)

Payments to work experience placements

- 13.5 This section applies to people who come to work at the GLA for a short period of time to gain work experience and who are unpaid.
- 13.6 Work placements will be reimbursed for actual expenses incurred on travel but the reimbursement for subsistence is restricted to a maximum of **£4.50** per day. No rounded-up allowances will be paid.
- 13.7 Claims must be made using the Non GLA Personnel expenses claim form found at [finance-forms](#) Non GLA Personnel expenses claim form and will be paid by cheque. VAT receipts should be attached to any claim. Reimbursement will not be made where receipts are missing.

Payments to Independent Members of the Authority's Standards Committee

- 13.8 There is a statutory requirement upon the Authority to have a number of Independent Members on its Standards Committee. The Mayor and London Assembly jointly determine, from time to time, the level of payments to be made to those Independent Members to reflect their contribution to the work of that Committee on behalf of the GLA.
- 13.9 The level of agreed payments to the Independent Members will be made available on the Authority's web site (along with the level of salary paid to the GLA's elected members).
- 13.10 All Independent Members of the Standards Committee are also entitled to claim (in accordance with the provisions of this Framework) all reasonable expenses incurred in relation to activities undertaken in connection with their role on the Standards

Committee (to be approved in advance by the Executive Director of Secretariat, as the relevant Budget Holder).

- 13.11 The level of the annual payments made to the Independent Members of the Standards Committee will be kept under review over time by the Executive Director of Secretariat and the Authority's Monitoring Officer."

14. Corporate Credit Card

14.1 Where a GLA corporate credit card has been issued to a member of staff, the card:

- must only be used where it is not possible to use the Authority's standard purchasing and payment methods (i.e. raising an order, receiving an invoice from the supplier and paying by cheque, BACS or bank transfer);
- should not be used to avoid the Authority's purchase ordering processes. For example, where hotel accommodation cannot be booked in advance using conventional purchasing methods, the booking will be made by Financial Services using their corporate card. It should be noted that hotel accommodation should however be booked at least 10 working days in advance of any trip to ensure that there are no problems with payment. Normally, officers would have paid the bill themselves and then recovered the cost through the Expenses Framework;
- should not be used to avoid proper approval to expenses in line with the Authority's Expenses and Benefits Framework; and
- only be used for the purpose issued and should not be used as a general credit facility.

14.2 Corporate credit cards held outside Financial Services should in general be used only for:

- meals and incidental expenses for the cardholder or a group of GLA members or officers travelling overseas.
- purchases that cannot be made using any other method (e.g. certain books purchased by the Library).

14.3 Whilst corporate credit cards may be used for group expenses, this does not preclude individual members of a group travelling together from using their own funds to meet expenses and then reclaiming them through the approved Expenses and Benefits Framework.

Guidelines on the use of the Corporate credit card is shown in Appendix G.

14.4 Accounting for Expenditure and Providing Supporting Information:

- Each month the Finance Manager Systems and Exchequer will receive from the Credit Card Company a statement of card usage. Details of all purchases and expenses shown on the statement for the card must be recorded on the credit card transaction log sheet. Shown in Appendix H.
- All expenditure that is shown on the statement must be properly approved in accordance with the Expenses and Benefits Framework and supported by:
 - a transaction receipt (a receipt for VAT regulations) which shows what goods, materials or services have been received, and
 - a credit card receipt for the transaction (if the transaction receipt incorporates the credit card receipt then a separate credit card receipt will not be required).

15. Summary of Key Contacts

15.1 You should contact the following people if you have any queries or comments

Subject	Contact name	Contact number
Comments on the framework and procedures	Head of Financial Services Chief Accountant – Financial Services	4204 4255
Processing of expenses claims and Annual travel cards & Taxi account	Finance Officer Exchequer Services Finance Manager, Systems and Exchequer	4159
Insurance	Senior Treasury Accountant – Treasury Services	4144

Appendix A- Expenses Claim Form

GREATER LONDON AUTHORITY TRAVEL & SUBSISTENCE CLAIM FORM

Name: Tel:

Directorate Section

Claimant's Signature: _____ Payroll Number:

I claim the amount shown and confirm that I have incurred the expenses shown whilst on official GLA business. These expenses have not been previously claimed from the GLA or any other organisation
YOUR PAYROLL NUMBER MUST BE WRITTEN ABOVE.

Signature: _____ Date: _____

Authorising Officer's Signature:

I confirm that I have checked these expenses and that they are reasonable and relate to official GLA business and can be processed for payment.

Signature: _____ Print name: _____ Date: _____

Finance Approval:

Arithmetic Checked:

Signatories Checked:

Coding Checked:

Payment Type: Creditors / Payroll / Petty Cash (Delete as applicable)

Approved for Payment:

Payroll Claim: _____ Date passed to Payroll: / / Initials: _____

Transfer the column totals from overleaf:

Column	TOTALS CLAIMED	Account	Cost cen	Project	VAT
1	Mileage	0.00	200010		NOT
2	Taxis UK	0.00	200010		NOT
3	Taxis Abroad	0.00	200010		NOT
4	General Fares	0.00	200010		ISR
5	Meals	0.00	200070		ISR
6	Business Entertain	0.00	410020		NOT
7	Accommodation	0.00	200060		ISR
8	Other Expense	0.00	200080		ISR
9	VAT	0.00	990010		
TOTAL CLAIMED		0.00			

GLA PAYMENTS - CLAIMANT TO SIGN ON RECEIPT OF PAYMENT ONLY

I confirm that I have received cheque no. * _____ OR *Petty Cash
for the sum of: _____ (*Delete as applicable)
SIGNATURE: _____ Date: _____

Transaction Reference: _____
Open Accounts Journal Number: _____
Processed By: _____
Date Processed: _____

Guidance Notes:

For all Expenses & Benefits, please refer to the Framework:-
Intranet/Finance&Performance/CoreFinance/Finance Manual/
Expenses & Benefits Framework

Fill this form in on-line, it will calculate totals for you.

You must attach receipts OR give an explanation in writing

VAT (only applies to expenditure in Britain) must be analysed correctly. Restaurant and hotel bills are subject to VAT at 17.5% (we cannot reclaim VAT on business entertaining).

Details of all journeys must be shown - start point, finish point, plus the business reason the journey was taken.

Please refer to the E&B Framework on the use of taxis.

You may only claim the lesser of place of work to destination or home to destination. Travel from home to work is NOT claimable unless under exceptional circumstances agreed with your line manager

Expenses - payroll submission deadlines - please refer to:

Intranet/Finance&Performance/CoreFinance/PayrollDeadlines

Appendix B – Authorising Officers

Claimant	Authorising Officer
Mayor	Executive Director of Resources
Assembly Members*	Executive Director of Secretariat
Mayoral Advisors (10+2)	Mayor
Chief Executive	Executive Director of Resources)
Executive Directors	Chief Executive

For **all other staff**, authorisation will be based on the financial value of the claim as follows:

Authorisation of Expenses (subject to budget)	Authorising Officer
Over £5,000	Chief Executive
Up to £5,000	Executive Director for Resources
Up to £1,000	Head of Service or Director
Up to £500	Authorised Officer*

*This includes AMs whose expense claims relate to Mayoral activity/workstreams

**If the member of staff who is claiming is the budget holder the line manager should authorise the claim

Appendix C – Expenses form Checklist

- Have you used the right form?
- Is the arithmetic correct?
- Have you attached all the receipts?
- Do the receipts reconcile to the claim?
- If you are converting from a foreign currency have you shown the exchange rate clearly?
- Has all VAT been separately identified?
- Is the account/department code correct?
- Has the claim been signed by the Budget Holder?
- Have you supplied sufficient information?

For all travel please show start and end destination and purpose of visit.
For all business entertaining please show names and organisation of recipients, and purpose of meeting.

- Is the mileage rate correct?
- Is the claim for eligible expenditure that can be reimbursed by the Authority?

Appendix D

Quick Reference Guide to Expenses and Benefits

EXPENSE/BENEFIT	ALLOWANCE
Purchase of a six-zone annual travel card (Mayor /Assembly Members only)	The cost of the travel card. This is a taxable benefit.
Public transport (tube and bus)	Actual cost of ticket <ul style="list-style-type: none"> • Journey must be agreed in advance with an authorising officer (staff only) • Must retain a receipt as proof of expenditure • Cannot claim for any journey that is covered by your existing Oystercard
Rail fares	Actual cost of ticket <ul style="list-style-type: none"> • Journey must be agreed in advance with an authorising officer (staff only) • Must retain a receipt as proof of expenditure • Cannot claim for any journey that is covered by your existing Oystercard • Standard Class is the normal class of travel.
Air Travel	Wherever possible air travel should be booked in advance ensuring value for money is obtained. <ul style="list-style-type: none"> • <u>Economy/Standard Class</u> for flights. • Foreign Travel Approval form must be completed and authorised
Taxi Fares	Taxis should only be used where public transport is not available or not practical <ul style="list-style-type: none"> • The total cost of the taxi journey incurred from a pre-booked taxicab using the Authority's taxi account card issued to the Mayor and Elected Assembly Members. • The actual cost of the taxi fare incurred from a hailed taxicab. A receipt must be obtained.
Mileage	40 pence for the first 10,000 miles and 25 pence thereafter <ul style="list-style-type: none"> • Journey must be agreed in advance with an authorising officer • Must provide proof of business insurance when using your personal car • Cars must only be used where it is essential e.g. carrying heavy files and where no other public transport is unavailable or where the cost of public transport compared to the use of the car is prohibitive.
Subsistence	Actual cost of meal, not exceeding £10 for breakfast or £30 for dinner (limits quoted do not include VAT). All claims must exclude alcoholic drinks and be supported by VAT receipts. You are expected to provide your own lunch whether at City Hall or elsewhere. For overnight stays in hotels extras such as drinks, snacks, newspapers etc will not be reimbursed.

Appendix E – Foreign Travel Approval Form for the Mayor, Assembly Members and staff in the Assembly and Secretariat

Note

(Only the Chief Executive is authorised to approve foreign travel for the Mayor, see item 3.24, page 11). Under paragraph 25(i) of the GLA Code of Conduct for the Mayor and Members of the Authority, the cost of any visit outside the UK for which the Authority has paid or will pay is an interest which should be registered by any recipient subject to the Code. Details should be supplied (via a separate memorandum) to the GLA Monitoring Officer, telephone 020 7983 4129.

Travellers full name	Directorate
	Cost centre to be charged and cost
Reason for request	

Means of travel: Air/ Ferry/ Eurostar / Overseas Rail (delete as appropriate)

Departure			Arrival			Class of travel
Date	Time	From	Date	Time	To	

For ferry bookings please provide the following detail

Make of vehicle	Length of vehicle
Registration Number	Number of passengers

Certification and Authorisation

I certify that this request is in connection with official GLA business. If the cost is recoverable from another organisation I will arrange for the cost to be recovered as appropriate and notify the Core Finance Group.

Signature _____ Title _____
 Print name _____ Date _____

Countersigning officer 'Chair of Assembly' (for Assembly Members/Secretariat Staff), 'Chief Executive' (for the Mayor)

I approve this application and confirm that above details are correct.

Signature _____ Title ***Chair of Assembly/Chief Executive**
 Print name _____ Date _____

*** Delete as appropriate**

Appendix F – Use of the Greater London Hire Taxi Services

To:, Assembly Member

Taxi cab account: 2009

Please find attached the following documents regarding your taxi account:

1. A copy of the statement of your use for **2009**,
2. A journey form to enable you to verify the journeys made,
3. A Declaration form.

The journey form has been amended to include details for waiting time and to ask whether the journey was on Functional body business as opposed to only asking if the journey was on GLA business. The Functional body will be asked to reimburse the GLA for the cost of any such journey.

Where you have incurred waiting time in excess of 20 minutes for any 1 trip, you are required to provide a reason and may, ultimately, be required to reimburse the GLA for the excess waiting time.

You will also note that I am now required to approve the Declarations and associated detail. I will discuss any related matters with you as necessary.

Where you have declared any private taxi journey(s), please do not attach payment with the forms. An invoice for the value of the private journey(s) will be raised and sent to you under separate cover.

I must remind cardholders that they should not allow any other person to use their card and PIN number or use the taxi service for any other than that approved. If used in this way all journeys and costs will be recorded against the cardholder and be reported to the Audit Panel.

Please can you complete and return the journey form(s) and Declaration for my attention, 6th Floor East 7. Should there be any delay in returning please let me know.

Ed Williams
Head of Committee and Member Services

Use of the GLH taxi services – Journey form

USE OF GLH TAXI SERVICES

NAME: _____

Date	Time (hrs)	Job ref	Pick up point	Destination	Waiting time (mins) ④	Was the journey on official GLA business ? (see note ①)	Was the journey on Functional Body business? (see note ②)	Shared journeys and group bookings (see note ③)	PURPOSE (please give details of the meeting attended or place visited and in what capacity you made this attendance). If you have incurred waiting time of in excess of 20 minutes for any 1 trip, please provide reason. You may be required to reimburse the GLA for the excess waiting time costs.

① Party Political work, or attending private functions is **not** GLA business.

② The Functional Bodies will be asked to reimburse the GLA for the cost of the journey.

③ Some Members have asked that we record shared taxis and group bookings in more detail. If you have either (a) shared a taxi with the Mayor, another Member, the Chief Executive, an Executive Director or Mayoral Policy adviser OR (b) booked several taxis for a single journey in order to accommodate a large group you may choose to provide us with details so that we can allocate the cost to the relevant card holders. We cannot adjust the statements that are provided by GLH but we can make manual adjustments to the Authority’s internal monitoring information. Please note that the provision of this detail is **optional**.

④ Charges for waiting time. For the first 5 mins there is no charge. Once this time has elapsed the waiting charge is applied - for advance bookings, a charge applied from the 6th min after that time; for asap bookings, a charge applies from the 6th min following taxi’s arrival.

USE OF THE GLH TAXI SERVICES

DECLARATION FOR 2009

I confirm that the information given on the attached forms relating to journeys identified on GLH Taxi invoices is correct. I agree to reimburse the authority for any private journeys on receipt of an invoice.

Name _____

Signature _____

Date _____

I confirm that I have checked this Members taxi cab journey log form and I am satisfied that the journeys undertaken were on official GLA business and are within the terms and conditions of use of the taxi account card.

Authorising signature: _____

Date:

Print name: Ed Williams – Head Of Committee and
Member Services

Appendix G– Petty Cash Advance Form

PART 1

Name:	_____	Financial Services use only Cash Advance PCSH/ Open A/Cs Jnl: Input By: Date:	Financial Services use only Cash Balance/Repayment PCSH/ Open A/Cs Jnl: Input By: Date:
Directorate:	_____		
Group:	_____		
Room:	_____		
Extension:	_____		

Date	Full Details of Claim	Account	Cost C	Project	Activity	VAT	Amount
	CASH ADVANCE AMOUNT	200010				NOT	
		937010			TOTAL ADVANCED		

CLAIMANT: _____

I claim the amount of (total amount claimed in words): _____ for necessarily incurred purposes.

Claimant's Signature: _____ Date: _____

BUDGET HOLDER:

I authorise payment of the total claimed and confirm that I expect expenses will be reasonably and necessarily incurred and that appropriate receipts will be provided.

Budget Holder's Signature: _____ Date: _____

Budget Holder's Name (BLOCK CAPS): _____

PAYMENT

I confirm that I have received the total amount claimed being £ _____

Claimant's Signature: _____ Date: _____

Appendix H– Guidelines on the use of GLA Corporate Credit Card

The GLA has a limited number of corporate credit cards to facilitate the purchasing of goods and services in emergencies and when travelling abroad. All cardholders must adhere to the guidelines below and sign the terms and conditions on receipt of the card.

- Credit cards must only be used for GLA business, they should not be used for private expenditure
- Credit cards must only be used where no other means of purchasing is available
- Cardholders must comply with the GLA's contracts code of practice at all times
- Cardholders must comply with the GLA's Expenses and Benefits Framework at all times, particularly in relation to subsistence, hotel accommodation and business entertaining
- Cardholders must check the terms and conditions of suppliers when using their card, particularly in relation to cancellation arrangements
- When travelling abroad, every effort should be made to book travel and accommodation in advance (and if necessary hotels can be booked through Financial Services) and the card should only be used for incidental expenses such as meals
- The cardholder is responsible for ensuring that the GLA secures value for money at all times
- The cardholder must account for all expenditure on the card and provide receipts and supporting documentation
- The card should be used only by cardholder for their own expenses or the legitimate expenses of a group travelling together (for instance, a meal for a group of GLA staff on a trip abroad)
- If these Guidelines and the Terms and Conditions are not adhered to the card may be withdrawn

Appendix J- GLA Corporate Credit Card Log

GREATERLONDONAUTHORITY

NATWEST CORPORATE CARD LOG

MONTH: _____

NAME _____

PHONE No: EXT _____

CARD No. _____

EXPIRY DATE: _____

CARDHOLDER'S SIGNATURE: _____

Date: _____

I confirm that I have checked these expenses and that they relate to official GLA business conditions of use of the corporate credit card and the Expenses and Benefits framework.

Authorising signature: _____ Date: _____

Print name: _____

◆ The GLA cannot claim VAT on business entertainment

Ref No	Date Used	Supplier Name	Description of Goods/Services	Was the expense for business entertainment ? (Yes/No)◆	COST CENTRE CODE	ACCOUNT CODE	PROJECT CODE (if applicable)	Net Amount £
1								
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								
13								
14								
TOTAL								0.00