

## Expenses and Benefits Framework

Paragraph Reference		Old Version. (Version currently on the Intranet)	Updated Version
old	new		
<b>Introduction</b>			
1	1		Shorter and clearer. No major changes.
<b>Expenses Claims</b>			
<b>Procedure for Claiming Expenses</b>			
13.1	2.1		Updated but no significant change
13.2	2.2	<p>Authorisation of expenses.                      Mayor = CE, and in CE's absence then Executive Director of F&amp;P.                      CE = Executive Director F&amp;P, and in absence of the Executive Director of F&amp;P then Mayor                      Executive Director of F&amp;P = CE, and in CE absence then Mayor                      Other Directors = Executive Director of F&amp;P, and in absence Executive Director of F&amp;P then CE.</p>	<p>Explains the need to obtain approval from Budget Holder before incurring expenses.                      Authorisation of expenses has changed.                      Mayor = Chief Finance Officer                      CE = Chief Finance Officer                      Executive Director of Resources = CE                      Other Directors = CE</p>
13.3	2.3		No change
13.4	2.4	Claims to be made within <b>2</b> months.	Claims to be made within <b>3</b> months.
13.5	2.5	GLA will not reimburse credit card charges resulting from delay in submitting form.	The GLA will not reimburse any credit card/bank charges.
13.6	2.6		No change
13.7	2.7		No change
<b>Authorising of Expense Claims</b>			
13.8	2.8		No change
<b>Reporting of Expenses</b>			
13.9	2.9		Includes Oystercards
13.10	2.10		Includes Oystercards

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	2.11		Refers to checklist provided at Appendix C
<b>Travel</b>			
		<b>General Travel Arrangements</b>	
2.1	3.1	Travel company included	Travel company removed. Individuals are responsible for making own arrangements but must comply with the Authority's purchasing procedures and procurement rules.
2.2	3.2		No preferred supplier. Once new travel booking agency procured framework will be updated.
2.3	3.3	<b>5 working days</b> if invoices need to be paid in foreign currency.	<b>3 working days</b> if invoices need to be paid in foreign currency.
2.4		Was Insurance. Insurance is now 3.22 and 3.23	
		<b>UK (Domestic)</b>	
2.5	3.4		Word change. Taxi and Private car hire should only be used when public transport is unavailable or impractical
2.6		Refers to mileage.	Now 3.9 and 3.10
		<b>Reclaiming Travel Expenses</b>	
	3.5		How to claim
	3.6		New wording. "Travel costs claimed must be incurred in the course of GLA business".
2.7	3.7		Sight wording amendment
2.8	3.13	All exceptions included in this section.	Exceptions are separated out. Late night working Heavy equipment/files Travel to a temporary workplace Travel allowances (MM)
		<b>Mileage Allowances</b>	
2.9	3.11		Transferred staff to contact Head of Financial Services for information

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2.10	3.10		Table inserted to show amount payable per mile for the Mayor, Assembly Members and directly appointed staff.
		<b>Travel Allowances (Media and Marketing Team Only)</b>	
2.11	3.17		No change
		<b>Taxable Benefits/Dispensation</b>	
2.12 to 2.20	3.18 to 3.21	This section is broadly the same in the new version.	Updated.
		<b>Rates for Travel and Subsistence</b>	
			Reference to Appendix D for Quick Reference Guide to Expenses and Benefits.
		<b>Foreign Travel Insurance</b>	
2.4	3.22 to 3.23		Updated
		<b>Approval for Foreign Travel Foreign Travel Approval Forms</b>	
	3.24		Updated.
		<b>Class or mode of Travel</b>	
2.23	3.26	Less than 6 hours = Economy Class More than 6 hours = Business Class	No Business Class unless exceptional circumstances. No upgrades on the day at station/airport.
	3.28		New section to reflect Assembly policy. 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.
		<b>Membership of frequent flyer programmes</b>	
2.24	3.29 to 3.30		No change

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		<b>Other Travel Costs</b>	
2.26	3.31		No change
			Wording in text box at bottom of page 12 has been changed. VAT has been removed.
<b>Annual Travel Cards (Oystercards): Mayor and Assembly Members only</b>			
3.1	4.1		Wording updated
		<b>Income Tax and National Insurance position</b>	
3.2	4.2		No change
3.3	4.3		No change
3.4	4.4		No change
		<b>How to Apply</b>	
3.5	4.5	Oystercards should be arranged via GLA's account.	Oystercards should be arranged via GLA's TfL account.
3.6	4.6		Contact information updated.
3.7	4.7		Updated
		<b>Replacement Cards</b>	
3.8	4.8		Updated
<b>Taxi Cards</b>			
4.1	5.1		No change
4.2	5.2		No change
4.3	5.3		20 minute waiting time introduced.
4.4	5.6		No change
4.5	5.4		No change
4.6	5.5		No change
		<b>Account Information</b>	
4.7	5.7		No change
		<b>Exception Reports</b>	
4.8 & 4.9		Deleted	

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		<b>Monitoring</b>	
4.10	5.8		No change
4.11	5.9		No change Form now included in the appendices
4.12	5.10		No change
		<b>Contact Details</b>	
4.13	5.11		Contact details updated
		<b>Hotel Accommodation (Was Accommodation in old version)</b>	
			<b>Guiding principles – New section</b>
	6.1		Principle of Value for Money and best use of public funds included. 3 star is expected to be an acceptable standard.
		<b>UK (Domestic)</b>	
			<b>Payment</b>
5.1	6.2		Guidance that relates to ensuring that value for money is obtained.
		<b>Foreign</b>	
5.3	6.3	Included in 6.1 of new version	
		Section has been restructured. The structure now makes the information easier to follow.	
			Explains how to claim back expenses via expenses form (Appendix A) if a GLA corporate credit card is not used.
5.4	6.4	Deleted	Approval form for Foreign Travel to be completed before trip commences
5.5	6.5	Deleted	What to do if there are unforeseen circumstances for booking accommodation
5.6		Deleted	
		<b>Subsistence</b>	
		<b>UK (Domestic)</b>	
6.1	7.1	No change	No change

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6.2	7.2		No increase in amount that can be claimed for subsistence. Still £10 for breakfast and £30 for dinner. Slightly amended. Now says "The Executive Director of Resources should approve any costs in excess of these in advance".
		<b>Foreign</b>	
6.3	7.3		No increase in amount that can be claimed for subsistence. Still £10 for breakfast and £30 for dinner.
		<b>Incidental expenses</b>	
6.4	7.4		No increase in the about that can be claimed. Still £60.
		<b>GLA Code of Conduct</b>	
6.5	7.5		No change but details of monitoring officer updated
<b>Entertaining and Hospitality</b>			
		<b>Business Entertaining</b>	
7.1	8.1		No change
7.2	8.2		No change
7.3	8.3		No change
7.4	8.4	Maximum spend £60.	No change lunch still £40 dinner still £60, maximum spend £60 deleted
7.5	8.6		No change
7.6	8.7		No change
		<b>Civic Hospitality</b>	
7.7	8.8		No change
7.8	8.9		No change
7.9	8.10		No change
		<b>Ordering Light Refreshments</b>	
7.10	8.11		No change

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7.11	8.12		No change
		<b>Meetings</b>	
		<b>Assembly Meetings</b>	
7.12	8.13		No change
7.13	8.14		No change Maximum £15 per head
		<b>Committee Meetings</b>	
7.14		Deleted	
		<b>Assembly Group meetings</b>	
7.15	8.15		New wording "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".
		<b>Other Meetings</b>	
7.16	8.16		No change
		<b>Ordering procedure</b>	
7.17	8.17		New wording "relevant budget holder should approve catering and refreshment orders in advance".
7.18	8.18		New wording "demonstrate value for money in advance of making order".
		<b>Alcohol (Mayor and Members only)</b>	<b>Alcohol (Mayor, Members and Senior Staff only)</b>
			Senior Staff is an addition to this section.
7.19	8.19	Section 7.1	Section 8.1
<b>Party Conferences</b>			
8.1	9.1		No change
8.2	9.2		No change
	9.3		Now clear that expenses could be incurred by Mayor and claimed for carrying out functions of the office of the Mayor of London when in attendance at party conferences other than own political party

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8.3	9.4		Revised wording to make it clear applies to staff appointed by the Mayor, by the Chief Executive in the capacity of the Head of Paid Service or the Mayor and Assembly jointly.
8.4	9.5		Additional wording. "Must follow the Authority's rules in relation to politically restricted activity (where relevant) and the use of the GLA's resources".
8.5	9.6		No change
8.6	9.7		Updated
8.7	9.8	Wording was very detailed.	Simplified wording.
8.8	9.10	Deleted	New wording to clarify 25% abatement rules
	9.11	Wasn't in original version	New wording to seek approval in advance on party conference matters
<b>Training, Conferences and Awaydays</b>			
9.1	10.1	Deleted	New wording "Short courses and conferences must be job related. Attendance agreed with line manager".
9.2	10.2	Deleted	How to book short courses and conferences.
9.3	10.3		No change in amount paid for evening meal expenses £30.00
9.4		deleted	
	10.4		Explains that the maximum that can be claimed for evening meal expenses is £30. This can only be claimed in exceptional circumstances.
9.5	10.5	Deleted	£15 per head for awaydays is now stated in this section
9.6		Deleted	
9.7		Deleted	

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<b>Reimbursement for the cost of Equipment</b>			
			Blackberries have been introduced to this section.
		<b>Blackberries and Mobile Phones</b>	
10.1	11.1	Deleted	New wording
10.2	11.2	Now 11.8	New section. Process to go through to get a Blackberry or Mobile phone.
10.3	11.3	Deleted	New wording. Encouraging staff to only have one type of device.
10.4 & 10.5	11.4	Now included in 11.13 and 11.14	New wording relating to Value for Money
		<b>Blackberries</b>	
	11.5	Not included	Where to get information regarding Blackberries
	11.6	Not included	How to order a Blackberry
		<b>Mobile Phones, Mayor and Assembly Members</b>	
	11.7		How to apply for a Mobile phone
10.2	11.8		Options for phone.
		<b>Staff</b>	
	11.9		Who will be issued with a Mobile phone
	11.10		Options for phone
	11.11		How to claim phone bill reimbursement
	11.12		How to apply for a Mobile phone.
		<b>Equipment at home</b>	
10.4	11.13	No change	No change
10.5	11.14	Explains that this is a Taxable benefit	Explains that there is no taxable charge

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		<b>Return of Equipment</b>	
	11.15		New section. How to return equipment that is no longer required.
<b>Staff Benefits</b>			
		<b>Flexible working</b>	
11.1	12.1	Table of options for trading in Annual Leave deleted	Examples of what payment will be paid towards now follows 12.4
			<b>Payment</b>
11.2	12.2	Explains value of 2 days Annual Leave = £410 (all officers)	Explains reimbursement for Annual Leave
11.3	12.3	Deleted	Explains value of Annual Leave £221 per day
	12.4		Explains that only full days are reimbursed
		<b>Eye Tests</b>	
11.4	12.5		Explains that maximum fee paid for eye tests £19.32
		<b>Glasses</b>	
11.5	12.6	No change	No change. Reimbursement of glasses is still up to £80.00
		<b>Payment of Professional Subscriptions</b>	
11.6	12.7	No change	No change
11.7	12.8	Deleted	One subscription per person
11.8	12.9	Deleted	Criteria for payment of annual subscriptions
11.9	12.10	Deleted	How to claim
<b>Payments to External Persons</b>			
		<b>Expense payments to external persons</b>	
	13.1 – 13.3		How external persons claim expenses

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		<b>Consultants</b>	<b>Payments to consultants</b>
12.1 12.2 12.3 & 12.4	13.4	Deleted.	Refers staff to the website guidance
		<b>Payments to work experience placements</b>	
12.7 12.8 & 12.9	13.5	Subsistence cost was £3.50	Subsistence cost is now £4.50
		<b>Payments to Committee Members from outside bodies</b>	<b>Payments to Independent Members of the Authority's Standards Committee</b>
12.5 & 12.6	13.8 13.9 13.10 & 13.11	Deleted	Revised wording. Level of agreed payments will be made available on the website. Explains Independent Standard Committee members are also eligible to claim. Levels of payment to Independent Standard Committee members will be kept under review by the Director of the Secretariat and the Authority's Monitoring Officer.
<b>Corporate Credit Card</b>			
14.1	14.1	No change	No change to wording. Additional bullet point (iv). Says "should only be used for the purpose issued and should not be used as a general credit facility".
14.2	14.2	No change	No change
14.3	14.3	No change	No change
14.4	14.4	No change	No change Bullet point (i) has been updated with correct contact details

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		<b>Checklist</b>	
14.5		Deleted	
<b>Summary of Key Contacts</b>			
15.1	15.1		Updated information
<b>Appendices</b>			
A	A	Rates of travel and subsistence for the Mayor and Assembly Members	Expenses claim form
B	B	Rates of travel and subsistence for Staff (& Transferred Staff)	Authorising Officers
C	C	Daily rates and Expenses for Consultants	Checklist for completion of an expenses form
D	D	Use of the computer Cab Taxi Services – (Journey Form)	Quick Reference Guide to Expenses and Benefits
E	E	Foreign Travel Approval form for staff (excluding Assembly and Secretariat) Foreign Travel Approval Form for the Mayor, Assembly Members and Staff in the Assembly and Secretariat	Foreign Travel Approval Form for the Mayor, Assembly Members and Staff in the Assembly and Secretariat.
F	F	Expenses Claim form	Use of the Greater London Taxi Services form Journey form Declaration for 2009.
G	G	Expenses Claim for Checklist	Petty Cash Advance Form
H	H	Petty Cash Advance form	Guidelines on the use of the GLA Corporate Credit Card
J	J	Guidelines on the use of GLA Corporate Credit Cards	Corporate Credit Card Log
K		GLA Corporate Credit Card Log	