OPDC
OLD OAK AND
PARK ROYAL
DEVELOPMENT
CORPORATION

Expenses and Benefits Framework

Contents

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Changes from previous version (September 2023)	• Updating job titles to reflect current roles and positions • Amendment to OPDC address • Updated terminology and expanded explanations to ensure consistent interpretation across teams • Streamlined processes within the framework • Adjusted expense categories and limits to reflect current operational needs • Restructured content, simplified language and added examples to support staff understanding • Increase in remuneration for flu jab to £25.00 (noting been in effect since 9 October) • Increase in remuneration for eye test to £23.53
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Document owner	Corporate Performance and Governance Manager

Part A. Policy

1. Policy statement

1.1 The Old Oak and Park Royal Development Corporation's (OPDC) governance arrangements are designed to ensure:

- we conduct our business in line with the law and proper standards
- public money is safeguarded, properly accounted for and used economically, efficiently and effectively

1.2 All Board Members, senior management and staff must uphold the seven principles of public life: selflessness, integrity, objectivity, accountability, openness, honesty and leadership.

1.3 This framework sets clear rules and procedures for expenses and benefits to ensure transparency, robust and auditable processes; and value for money. It applies to all OPDC staff, Board and Committee Members where acting in their OPDC roles or otherwise representing OPDC.

1.4 Expenses must be reasonable, wholly incurred for OPDC business, and typically relate to travel or subsistence. Use judgment and ask: 'Could I justify this cost to the public?' Approval is always required to incur expenses before doing so, with all approvals given in the context of OPDC's budget and expenditure priorities.

1.5 Use the quick reference guide to expenses in the Appendix below and speak to the Finance and Governance teams if you have any queries or feedback.

Environmental considerations

1.6 It is generally less environmentally harmful and less expensive to use public transport rather than private forms. However, there may be instances where two forms of public transport are available, and the more environmentally harmful option (e.g. air) is cheaper than other (rail). Under those circumstances, it will be acceptable to use air travel.

2. Scope and definitions

Scope

2.1 Applies to all OPDC staff, Board Members, consultants and unpaid placements. This framework should be read in conjunction with other governance documents, including Financial Regulations, Gifts and Hospitality Policy, Code of Conduct and Anti-Fraud Framework, all of which can be found on the OPDC website page under 'Governance Documents'.

Definitions

2.2 Expenses are costs wholly incurred for OPDC business, typically travel or subsistence. Benefits covered include staff loans, salary sacrifice, and specific schemes (e.g. cycle to work, flu jabs and home working equipment[1]).

3. Core responsibilities

Agreeing and developing the framework

3.1 The Board is responsible for determining OPDC's expenses and benefits regime. Any fundamental changes must be approved by the Board, usually following consideration of changes by the Audit and Risk Committee.

3.2 Approval at this level reinforces OPDC's commitment to the principles aligned above.

3.3 Mayoral approval is required for changes relating to the rates and eligibility requirements for staff and Member travel and other allowances, in line with the OPDC Governance Direction.

3.4 This framework will be reviewed at least every two years.

Delegated authority

3.5 The Audit and Risk Committee may approve changes that do not alter the fundamental principles or significantly expand the scope or allowances.

3.6 The Executive Director, Corporate Operations/Chief Finance Officer is authorised to:

- make minor drafting or presentational changes
- adjust expenses and benefits rates annually in line with inflation
- update supporting processes and forms

[1] OPDC employees can make use of a £250 home working allowance every three years. This is available to staff directly employed on either a permanent and fixed term contract. This allowance can be used to purchase IT equipment or furniture to set up an appropriate workstation at home. Staff can reclaim the costs, via MyHR. To submit an expense claim, please follow section 4 in this guidance.

- approve exceptional expenses or benefits items outside standard, provided they are reasonable and incurred for OPDC business.

Implementation

3.7 The Executive Director, Corporate Operations/Chief Finance Officer, supported by the Finance and Governance team, is responsible for day-to-day implementation, communication and administration of expenses and benefits. They will ensure clear guidance, effective processes, with appropriate training and support.

3.8 Directors and managers must ensure compliance with their teams.

3.9 All OPDC staff and Members are responsible for applying and adhering to the framework.

Monitoring, reporting and assurance

3.10 The Executive Director, Corporate Operations/Chief Finance Officer will monitor implementation and report to the Audit and Risk Committee, including any material exceptions or breaches. All breaches of the regime will be escalated to the CEO and reported to the Audit and Risk Committee and referenced in the Annual Governance Statement.

3.11 The Executive Director, Corporate Operations/Chief Finance Officer will ensure transparency by reporting Board and staff expenses quarterly to the Audit and Risk Committee, including material exceptions and publishing in line with the Local Government Transparency Code and Accounts and Audit Regulations and making information available publicly via www.london.gov.uk/opdc.

3.12 Internal Audit has a role in assuring and testing the application of OPDC's expenses and benefits regime.

Authorising expenses and benefits

3.13 Pre- approval or in-principle approval must normally be sought in line with the rules and processes set out in this framework and as detailed in the approval table (see paragraph 5.4).

Part B. General approach to incurring and claiming expenses

4. Overarching principles

4.1 As Part A of this framework makes clear:

- the expenses regime must never be used as means of avoiding OPDC's ordering systems[2] i.e. via the SAP finance system, procedures or rules (for example, as set down in the Contracts and Funding Code and Financial Regulations)
- OPDC does not normally reimburse expenses that are not incurred wholly, exclusively and necessarily in the performance of OPDC business (and nor does it normally provide taxable benefits)
- approval must be sought, wherever possible in advance, for incurring expenses – and in line with this framework
- an automatic right to approval of expenses should not be assumed: approval will be given with reference not just to the principles in this document, but available budget and OPDC's expenditure priorities
- in all circumstances, the expenses regime is subject to the overall principle of securing value for money and ensuring proper, efficient and effective use of public money, and with consideration of environmental impacts where appropriate.

5. Procedure for incurring and claiming expenses through the MyHR system

5.1 The majority of expenses are claimed through the MyHR, OPDC's HR system. the exceptions being foreign travel and procuring travel and accommodation.

5.2 The steps to be followed when using the MyHR system are:

- before incurring expenditure, obtain pre-approval from the relevant authoriser (paragraph 5.4)
- having incurred the expense, retain any and all receipts and other documents providing proof of purchase

[2] So, for example, training courses, conferences, stationery, IT consumables and other such goods and services should not, as a general rule, be purchased on personal or corporate debit/credit cards. Such goods and services should be procured via SAP Ariba and the purchase order process. The cost for such goods will not normally be reimbursed to individuals as an expense.

- **submit your expense using the MyHR system[3] completing all sections of the relevant pages[4] and ensuring you attached the scanned receipts and proof of purchase – otherwise your claim will not be approved**
- the system will automatically request approval from your line manager and you will receive confirmation that it has been approved (or rejected)
- Expenses are reimbursed in fortnightly payment runs.

5.3 It is important you submit your expense claim promptly within a reasonable timeframe. OPDC will not reimburse any credit card or bank charges you incur for late or partial payment or for becoming overdrawn.

Authorising expense claims

5.4 Expenses that are being claimed through the HR system must be authorised as set out below, with an underlying principle being that no individual can sign off their own expenses. The approach to authorisation applies also at the pre-approval stage and for approving the claim itself (the latter being routed and processed via the HR system).

Claimant and amount	Authorising person
Board and Committee Members and anyone reporting to the CEO	Chief Executive Officer
Chief Executive Officer	Chair, with Executive Director of Corporate Operations/Chief Finance Officer informed
All other staff:	
£500 or over	Relevant Executive Director
Up to £500	Relevant line managers

5.5 Those in an authorising role should appoint someone to act in their place when out of the office, and in such circumstances that individual may provide approval. If there is no acting approver, then the Executive Director, Corporate Operations/Chief Finance Officer may provide approval.

6. Authorising exemptions to this framework

6.1 Claims that fall outside the normal rules and procedures set down in this framework may in certain circumstances be acceptable. Such claims must be supported by the relevant authoriser and then discussed with and approved by the Executive Director, Corporate Operations/Chief Finance Officer. In these circumstances, and wherever possible in advance, a note must be made and

[3] Refer to the detailed guidance available via the internet
[4] You must first indicate whether your claim is for up to and including £500 or for the greater than that sum. This is to ensure the correct approval process is followed. You must then fill in the page that applies to the type of expense incurred. The main categories are: travel, subsistence, business entertainment, and mileage. There is also a page for other types of expenses.

retained setting out how value for money is being / has been secured and / or why it is or was not possible to comply with the framework.

6.2 Material exemptions or material breaches will be reported to the Audit and Risk Committee.

7. Tax treatment of expenses

7.1 As a general rule, expenses incurred in the performance of OPDC Business are exempt from personal income tax, so you will not need to account for reimbursements on your tax return as they will not constitute additional income over and above your salary. Any areas deemed to generate taxable benefits are dealt with by OPDC by way of a P11D return.

8. Tipping/Gratuities

8.1 Service charges are permitted only on business entertaining and are limited to 12.5 per cent of the total bill within the UK and up to 20 per cent of the total bill overseas, depending on the convention within the country. The claimant must pay for any excess from their own funds and not seek reimbursement therefor.

8.2 Tips on subsistence and for taxis will not normally be reimbursed. It is recognised, however, there may be exceptions to this rule overseas – taking account of the cultural norms in the territory in question and providing the tip is proportionate. All costs including any tip paid must, however, be supported by a receipt.

Part C. Approach to specific types of expenses

9. General rules for travel

9.1 Rail travel (excluding within London), air travel and accommodation must be approved and booked in advance wherever possible. Staff members are responsible for organising their own travel arrangements, complying always with the Corporation’s purchasing procedures and procurement rules and securing value for money. Where rail transport is available, this will normally be the acceptable default with no comparison needed; where an air option also exists, a cost comparison should be obtained before proceeding. The choice of accommodation should be on a reasonable basis. There must be a clear business purpose to the travel for it to be a legitimate expense. **Travel between your home and your permanent place of work is not, as a general rule and subject to a few exceptions detailed below, an expense: you will not be reimbursed for the costs incurred.** Expenses will only be paid where you incur an actual cost.

9.2 If invoices need to be paid in a foreign currency, please notify the Finance team.

10. Travelling in the United Kingdom

Prioritising public transport

10.1 The Mayor and OPDC’s Board are committed to the use of public transport: everyone at OPDC is expected to use public transport for work purposes wherever possible. Taxis and private cars should only be used when public transport is unavailable or impractical – and these reasons must be made clear when the claim is submitted. Examples of potentially valid reasons include: time of day / early flights; that it would have taken three hours to get a local bus; conference location on the edge of city. A statement to the effect that ‘public transport was not available’ without more detailed reasons is not sufficient and will not be accepted. Personal safety should also be considered: if you feel safer in certain circumstances in a taxi e.g. travelling late at night and alone in an unknown area, then a taxi would be acceptable.

10.2 The requirement to use public transport extends to transport used by or booked for third parties such as consultants and guests. Again, if a taxi is booked the rationale must be explained.

Reclaiming expenses for travelling via TfL services to meetings and other wholly work-related events

10.3 Claims must be made on the basis of the actual additional cost you incurred for a specific journey. You cannot, for example, claim for a journey covered by your travelcard or that costs you no extra because you have already reached your daily, weekly or monthly cap (as applied by TfL).

10.4 Ensure you:

- get agreement for the journey, as per the table at paragraph 5.4.
- retain the receipt, ticket and/or print-out your TfL journey history (all that apply) as proof of expenditure and record the reason for the journey

London public transport (i.e. within the Oyster network)

10.5 Journeys on public transport within London will only be reimbursed up to the cost of the journey applicable when using an Oyster Card or contactless payment – i.e. the 'capped' aggregate cost or most cost-effective single journey payment – and where you incur an actual cost. If in doubt, refer to TfL's website for information on fares.

10.6 For journeys via cycle and e-scooter hire schemes, the total amount that will be reimbursed is limited to the equivalent cost of using public transport.

10.7 All claims must be supported by a statement showing the journeys undertaken. Oyster and, particularly, contactless cards should be registered via the TfL website to ensure you can use the journey history function.

Examples	Comments
You live in zone 6 and you travel from home directly to a meeting near Marble Arch (zone 1) and then on to North Acton. The entire journey is covered by your travelcard.	This is not substantially different from ordinary commuting and there is no additional cost incurred by you: you cannot make a claim.
You travel from home by train to London Bridge and then by tube to Marble Arch (zone 1) for a meeting. Subsequently you get the tube to North Acton. Your annual rail ticket only covers mainline services into London Bridge.	You have to pay additional fares, which you can claim for. But you can only claim for the tube fares to and from Marble Arch and not the part of the journey into London Bridge. You should use an Oyster Card or contactless payment to ensure the cost of the journey is kept to a minimum.

Trains

10.8 Board Members and staff are expected to travel standard class on trains, except where non-standard class is cheaper. Where an option other than the cheapest is selected, a reason has to be provided why this choice is made.

Other circumstances in which travel expenses may be claimed

10.9 There are some specific circumstances in which OPDC will pay for travel that is not by public transport and/or is to or from your home.

Travel expense for…	Criteria
Travelling from home to work by taxi late at night	OPDC will not normally reimburse you for travel to and from home and work. However, reimbursement may be made where you are required to work late. The following conditions must be met: • late means after 9pm • you only work late occasionally and irregularly: not more than 60 times a year and not to a predictable pattern (this relates to tax rules) • by the time you are heading home, public transport has stopped, it is in the circumstances not reasonable to expect you to use public transport, or you need a taxi as a reasonable adjustment for a disability • a taxi may also be used where required as a reasonable adjustment, in circumstances where staff feel unsafe or unwell and alternative transport is necessary.
Travelling by taxi to transport files or equipment related to OPDC business	Such expenses will be reimbursed provided: • the equipment or files are clearly for OPDC business • you do not usually drive to work in your own car • it is not practical to use public transport • this only happens occasionally or it is a reasonable adjustment
Travelling to a temporary workplace	You can claim the cost of travel to/from home to a location other than your permanent workplace (i.e. OPDC, First Floor, 6–8 Victoria Road, North Acton, Union Street or City Hall) where: • you must attend that place of work to undertake your OPDC duties • the journey is significantly different to your ordinary commute (so you cannot claim for a journey to City Hall if you normally work at OPDC, First Floor, 6–8 Victoria Road, North Acton assuming you did not have a travel card that covered this cost. You must travel by public transport unless it is not practical or reasonable to do so – and this must be agreed by the authorising officer.

Example	Comment
You go to a meeting in North Acton on behalf of OPDC at 7pm and this goes on until 9pm. To get there you take the Tube from Southwark, then a bus, followed by a walk. After the meeting, you get a taxi to your home, which is five miles away. Your existing travelcard covered the main line journey. However, you had to pay extra for the bus and the taxi.	You can claim for the tube and bus fares only if not covered by an existing travelcard and/or they represent an additional cost to you (i.e. not included within daily capping). You can claim for the taxi fare home because: o It was after 9pm; and o It was not practical or safe to use public transport at that time (e.g. late at night, or because you felt unsafe or unwell). Under HMRC guidelines, this must not be a regular occurrence.

Mileage allowances

10.10 If you are using your private vehicle rather than a taxi, you will be reimbursed as per the rates determined by HMRC. You must have and provide proof, when seeking approval, of business insurance – which you, not OPDC, are responsible for – and secure prior approval to use your own vehicle. Only use a car where it is essential, e.g. carrying heavy files, where no other public transport is available or where the cost of public transport compared to the use of the car is prohibitive. The rules at paragraph 10.9 apply, noting you may not claim expenses for home to work journeys.

11. Foreign travel

Approval process

11.1 At OPDC there is no separate process/approval form for foreign travel; any such travel will normally be approved as part of the overall activity within a Decision form. Please include the Decision form together with your expense claim.

5.4Environmental considerations

11.2 You should not take flights within the UK unless a practical train, ferry or bus route is unavailable. Train or ferry travel to mainland Europe should be the preferred option wherever possible, particularly when travelling to or via Paris or Brussels. However, where air travel is shown to be cheaper than other forms of travel available, this will be acceptable.

Class or mode of travel

11.3 The following rules apply to all Board Members and staff:

Flight duration	Class

Up to three hours	Economy
Between three and six hours	Premium economy or equivalent
Over six hours	Business class

11.4 The only exception is where there is a sound business or health-related reason. In this situation, the authorising officer must be satisfied a higher class is justified and represents value for money. Any upgrades should be booked in advance and prior authorisation must be sought as part of the approval process. Where it proves not possible to secure prior approval, the person travelling must accept the risk that she or he will need to bear any additional cost arising if the upgrade is deemed unjustified.

Frequent flyer schemes

11.5 Where you belong to a frequent flyer scheme or similar, this must not influence travel decisions or choice of airline: such decisions must be made in line with the Contracts and Funding Code and with a view to obtaining value for money.

11.6 If points (or similar) are accrued when travelling on OPDC business, then you should seek to apply those points to any future flights being undertaken for work purposes.

Other travel costs when abroad

11.7 Staff and Board members will be reimbursed for any reasonable business-related travel expenses incurred abroad. Again, public transport should be considered in the first instance and the principle of securing value for money must be applied. In considering what is ‘reasonable’, the Executive Director of Corporate Operations/Chief Finance Officer will be guided by the rules and examples elsewhere in this framework.

Travel insurance

11.8 OPDC has in place travel insurance to cover approved trips.

11.9 Prior to any such travel, you should consult the Governance SharePoint page which contains details of our travel insurance, including emergency contact number and policy details.

12. Hotel accommodation

12.1 OPDC will pay for or reimburse you for hotel accommodation where the stay is wholly to facilitate the conduct of OPDC business and the stay is approved as per this Framework.

Approval and value for money

12.2 As per the rule generally applicable for expenses, any hotel stay must be authorised in advance by the relevant officer. Where unforeseen situations arise and the authorising officer or their manager cannot be contacted to give approval in advance, approval must be obtained at the earliest possible opportunity.

12.3 There is no explicit upper limit to the star rating of hotel accommodation that can be used. The principles set out in the Contracts & Funding Code do, however, apply: you should use a hotel comparison site or similar, securing at least three quotes[5] and the imperative of securing value for money must be applied. Lower priced – but suitable – accommodation should be used whenever possible. Ask yourself if the cost could reasonably be justified to a member of the public.

12.4 Higher costs may be incurred where this is necessary to accommodate the needs 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 identified as part of the pre-approval process.

12.5 If accommodation costs have been incurred and there is no evidence value for money has been secured, costs may not be reimbursed. If the evidence is not compelling, then only part of the costs may be reimbursed.

12.6 OPDC will not reimburse hotel extras such as laundry, room service, use of the mini-bar and newspapers.

Payment

12.7 Hotel accommodation should be booked in advance and wherever possible paid for directly by OPDC. This can be done either by the hotel invoicing OPDC or by the use of a corporate credit card. You can contact the Executive Director of Corporate Operations/Chief Finance Officer to arrange for the corporate credit card to be used.

12.8 Where it is not possible to arrange for OPDC to pay directly, you may pay yourself and seek reimbursement via expense claim. If the hotel is based abroad, evidence of the applicable exchange rate must be attached to the claim; for example, a bank or bureau de change receipt.

Examples	Comments
You stay overnight in Manchester while on a work trip. You tried to book in advance but the bed and breakfast was not prepared to invoice OPDC, so you had to use your credit card on departure.	You can claim for the overnight stay, including breakfast. You should have still obtained prior approval from the authorising officer.

[5] These quotes must be retained to accompany claims for reimbursement.

You come into work on Friday and, knowing you have a long day, decide to stay overnight in a hotel as you are going to France early the next morning on Eurostar for a holiday.	OPDC 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.

13. Subsistence while in the UK

13.1 As a general rule, subsistence (food and drink) will only be paid to cover the cost of evening meals or breakfast (not lunch). Claims for dinner are only permitted when you have travelled away from home or the office and cannot return home in reasonable time for dinner. Claims for breakfast are only permitted where associated with an overnight stay. The limits are:

Meal	Limit
Breakfast	£15
Dinner	£40

13.2 Any costs in excess of these amounts require an exemption to this framework, agreed by the Executive Director, Corporate Operations/Chief Finance Officer. There is no guarantee that approval will be given and if costs are not justified, the excess may not be reimbursed.

13.3 Claims shall be made on the basis of actual expenditure incurred and exclude alcohol, which is not recoverable. Remember, itemised receipts must be sought, retained and submitted with all claims.

Example	Comment
You travel to Newcastle to visit a regeneration scheme and stay overnight. You have an evening meal in a restaurant.	There is no limit on how much of your own money you spend on the meal, but your reclaimable value is capped at £40. You must obtain a proper VAT receipt.

13.4 Lunch and snacks between meals and hotel extras such as drinks will not normally be reimbursed.

Example	Comment
You go to a meeting in Ealing from 9am to 12pm. On the way back to your workspace you stop and buy a sandwich.	Staff are expected to provide their own lunch. Therefore, you cannot claim for the cost of the sandwich.

13.5 Business entertaining is covered in a separate section of this framework. Different rules apply.

14. Subsistence while abroad

14.1 For overseas travel, you can claim reimbursement for legitimate expenses including breakfast, lunch, dinner and other incidental costs.

14.2 The spending limits applying to breakfast and dinner in the UK apply abroad also (applying the relevant exchange rate). It is permissible for claims of up to £20 to be made for lunch while on overseas travel.

Meal	Limit
Breakfast	£15
Lunch	£20
Dinner	£40

Incidental expenses

14.3 In exceptional circumstances, where you are on a foreign trip the Executive Director, Corporate Operations/Chief Finance Officer can make a sterling cash advance that can be converted into the relevant foreign currency where they are travelling abroad. Any such advance will need to be fully accounted for by the claimant in accordance with the principles in this framework. If the Executive Director of Corporate Operations/Chief Finance Officer agrees to the use of this exceptional provision, they will report the fact to the Audit and Risk Committee.

15. Business entertaining and the giving of hospitality

Business entertaining (taking non-OPDC staff out for lunch, dinner or for tea/coffee)

15.1 OPDC does not normally expect business entertaining. As a public sector organisation, we must safeguard taxpayers' money and demonstrate value for money. Hospitality should only occur for legitimate business purposes and must comply with the Bribery Act 2010 and the need to maintain impartiality: under the Act, hospitality (and gifts) must be proportionate and reasonable, and you need to be confident it could not reasonably be perceived as inducing improper performance or to secure illegitimate business advantage. The limits contained in this document are intended to prevent any staff member attracting any suspicion of corrupt behaviour.

15.2 Entertaining OPDC staff is not considered by business entertaining and is not a valid expense. Similarly, GLA, and its other functional bodies are not 'outside organisations'. Similarly, GLA Group contractors (external contractors contracted in) are not deemed to be from outside organisations.

Example	Comment
You have a meeting with an officer from MOPAC and decide to hold it at a restaurant near the office.	You cannot claim for this as MOPAC does not count as an external organisation.

15.3 You should not therefore take people out to lunch, dinner or for tea/coffee as an OPDC Board Member or employee and, it follows, you should not expect to be reimbursed for any costs incurred. Where catering facilities are available at OPDC, First Floor, 6–8 Victoria Road, North Acton, or other offices these should be used wherever possible.

15.4 Exceptions may be made in limited circumstances, however, be made:

- for Board members, Chief Executive Officer and Executive Director of Corporate Operations/Chief Finance Officer, when representing OPDC
- if your role requires occasional business entertaining and you have obtained specific agreement from the Chief Executive Officer in advance, noting this usually applies only to senior members of staff (please note that this approval must be attached to your expense claim)
- you are hosting a visit from overseas and have in advance approval from the Chief Executive Officer

15.5 In all such cases:

- there must be good reason to use a restaurant or other facilities instead of OPDC/GLA facilities
- you must clearly demonstrate that the purpose of the meeting is OPDC business – and is not simply for socialising – and that there is a benefit to OPDC
- you must choose a reasonably priced location, seek value for money and ask yourself if the business entertainment could reasonably be justified to a member of the public

15.6 The spending limits that apply are:

Meal	Limit
Lunch, including all alcoholic drinks	£40 per head inclusive of VAT
Dinner, including all alcoholic drinks	£50 per head inclusive of VAT

15.7 Alcoholic drinks, although permissible, should be kept to a minimum. As VAT is not recoverable on business entertaining, it is included in the above limits.

Example	Comment
You agree in advance with the Chief Executive Officer that you should meet a senior official from a leading charity to discuss OPDC's role in providing training and job brokerage in Park Royal. The purpose of the meeting is to ensure the charity understands OPDC's role in this field and to see if they are interested in participating in a related project on training. You cannot hold the meeting at OPDC offices as they can only meet you in Willesden for an hour from midday, so you agree with your line manager to take the official out to lunch.	You, as a senior member of staff, can claim up to £40 a head (including VAT) for the lunch, subject to submitting proper receipts. You must identify the organisation which the person you are lunching with works for and specify the purpose and circumstances of the meeting. The general expectation is no alcohol is claimed for.

15.8 The Chief Executive Officer – or someone acting expressly on their behalf – may in certain circumstances make a higher claim if hosting:

- a Government Minister
- a foreign dignitary
- a senior representative of an important stakeholder
- an occasion of significant importance to OPDC

15.9 The claim must still be within reasonable limits and kept to a minimum. Such claims will be flagged to the Audit & Risk Committee.

15.10 For all business entertaining claims you must:

- give the name and organisation of the recipients
- explain the purpose of the business entertaining
- provide a VAT receipt
- attach your line manager's written approval to your expense claim

15.11 The rules for business entertaining are also applicable to foreign trips on which such entertaining is necessary. Costs of business entertaining abroad, however, should be reflective of local prices and should, as far as practicable, not exceed the limits applicable to the UK. If possible, all business entertaining should be booked prior to leaving the UK. As with all entertaining, it must be met from within approved budgets.

16. Hospitality

16.1 Hospitality can be provided where:

- the guests are predominantly from outside organisations (you should not organise hospitality events that are for Board Members / staff only)

- the purpose is clearly OPDC business and not political
- there is sufficient budget available to meet the cost
- the hospitality represents value for money; again, ask yourself if it could be reasonably justified to a member of the public

16.2 Where you need to organise a function at City Hall, Union Street, OPDC, First Floor, 6–8 Victoria Road, North Acton, or elsewhere you should:

- confirm the budget available and that approval for spend has been given via OPDC's usual decision-making arrangements
- seek approval from the Chief Executive Officer for the specifics of the hospitality
- order and pay for the hire of premises and refreshments in advance through the official procedures wherever possible
- make use of pre-existing arrangements OPDC benefits from, including through the GLA with suppliers

Alcohol

16.3 Alcohol is permissible in certain circumstances and where culturally appropriate. Outside visitors must also be present and the volume of alcohol must be kept to a minimum.

Benefiting from business entertaining paid for by others

16.4 You may, in certain circumstances and subject to strict rules, accept gifts, benefits and hospitality. You must, however, at all times be, and be seen to be, fair, impartial and unbiased. You must adhere to and declare hospitality in line with OPDC's Gifts and Hospitality Policy.

17. Light refreshments and catering at meetings

17.1 As a general rule, you should only order tea and coffee for meetings at which outside visitors are present. Similarly, lunch should only be purchased for long meetings that span the lunch period and also include outside visitors. Lunches should be modest and be of reasonable cost for example, constrained to sandwiches, fruit and soft drinks.

17.2 Buffets and similar are not provided on a regular basis for Board and other meetings. This would be a taxable benefit and would need to be declared to HM Revenue & Customs at the end of the year. Where an evening meeting is required, the principles in the paragraph above apply.

17.3 Note that free or subsidised refreshments for meetings (including invited guests) and for interview panels are a taxable benefit. OPDC has a PAYE settlement agreement with HMRC and pays any tax on behalf of staff. Please therefore notify Financial Services of all catering expenditure as and when it is incurred, and by 31 March at the latest.

18. Training, conferences and awaydays

Short external courses and conferences

18.1 All courses and conferences must be job-related and of clear benefit to your work at OPDC. You must, in advance, agree you can attend with your line manager and HR. Always check with HR before booking to ensure there is sufficient budget.

18.2 The standard ordering procedure should be followed when booking short external courses and conferences. Requisitions/purchase orders should state the name of the staff member attending and provide a brief description of how the training/conference relates to the attendee's job.

18.3 The rules at section 13 above on subsistence, including meals, apply.

18.4 OPDC is on occasion, subject to budget and a business case, able to sponsor and fund (in part or in full) longer courses, ideally leading to an accredited qualification. Those interested should speak to their Line manager and OPDC's Head of People. Once agreed the relevant sponsorship request form will need to be completed, which will then will then be signed and approved by, Line manager, Director and the Head of People.

Example	Comment
You attend an in-person course that ends at 6pm. The length of the journey means you will not get home until 9pm.	You can pay and then be reimbursed for an evening meal. You should not, however, spend more than £40. Your claim should not include any alcoholic drinks. You must obtain a proper VAT receipt.
You attend an in-person conference that ends at 6pm and your journey home will take one hour.	You cannot claim for an evening meal.

Awaydays and other staff events

18.5 Corporate awaydays and similar events for Board members and staff must have a clearly defined purpose: they should have a clear benefit for the organisation and not be primarily for social reasons, although can be where the main purpose is team bonding or to mark a major milestone or achievement. The expectation is that such days/events occur infrequently, i.e. not more than a couple of times a year. At all times the principle of reasonableness must be considered, as well as ensuring any events do not cause a detriment to OPDC's reputation.

18.6 For directorate away days, there must be a clear benefit or practical reasons for having an away day rather than meeting at North Acton, Union Street or City Hall. All arrangements should be made in advance where possible. This includes hiring premises and catering. As a guide, expenditure should be no more than £15 a head on any meal.

18.7 Where the event is to mark a major achievement or similar, then:

- the limit of £25 per head applies
- prior approval must be sought from the CEO
- the most senior person(s) present should settle the bill and subsequently reclaim the expense
- all claims must be supported by full VAT receipts (where applicable)
- the claim must clearly identify the names of all participating individuals
- the claim must be recorded as a staff entertainment expense

18.8 Where only internal OPDC staff are present, the purchase of alcohol would not be deemed to be a reimbursable expense.

19. ICT equipment

ICT equipment for use in the office and mobile phones

19.1 ICT equipment for use in the office, or used in both the office and home, should be sourced only through the TfL. This should be in the form of the standard kit unless there is a clear business need for a different piece of equipment as part of Workplace Adjustments. This should be discussed and agreed with the Budget holder.

19.2 Mobile devices are provided to all permanent members of staff. Information about mobile devices is available via TfL Technology and Data.

19.3 These are not, therefore, 'expenses' or 'benefits'. There is no tax charge arising if the equipment is provided and used for work purposes and private use is not significant.

19.4 The mobile phone contract used by TfL provides for free UK calls and texts and a generous UK data use allowance. There are provisions for roaming when abroad although, broadly speaking, these are significantly less generous. You should seek to stay within these allowances and must not exceed the allowances through personal usage. Calls to non-UK numbers are not included within the allowances and so must be for business purposes only and where unavoidable. If in doubt, speak to TfL.

Asset register and returning equipment

19.5 TfL maintains an asset management register for OneLondon laptops and mobile phones

19.6 OPDC staff must return all TfL issued equipment to TfL when they leave.

Equipment for homeworking purchased by OPDC staff

19.7 OPDC staff are able to claim expenses for computer equipment and accessories to help them work comfortably from home. Employees can reclaim the cost of computer equipment (e.g. monitor, cables, keyboard/mouse, desk, chair) up to a total maximum value of £250 every three years (reimbursement will reflect the costs incurred). Staff should only claim for what is necessary, reasonable and reasonably priced. Whether claims are reasonable is at the discretion of budget authorisers and will be checked by Finance.

19.8 The current three-year window started on 1 April 2023 and will end on 31 March 2026. Staff can make as many claims as they need to (up to the £250 limit) at any point during that time period. If staff do not use all of the £250 available, they cannot carry over the remainder to the next three-year window. This will run from 1 April 2026 until 31 March 2029.

19.9 To reclaim the costs of the homeworking equipment, staff use the expenses claim system on the MyHR portal (SAP).

19.10 ICT equipment purchased in this regard should be to complement the standard kit provided (for example, a monitor, keyboard, mouse and associated cables). Before purchasing any ICT equipment, you should review the guidance provided on intranet to ensure compatibility with standard kit. Chairs and/or desks may also be purchased.

19.11 You must only claim for what is necessary, reasonable and reasonably priced.

19.12 The Executive Director, Corporate Operations/Chief Finance Officer is, subject to approval from the relevant line manager, able to authorise additional expenditure where ‘reasonable adjustments’ are required or there are other specific requirements required to support effective homeworking.

19.13 The equipment will belong to the staff member and the responsibility of maintaining or insuring all the equipment lies with each member of staff. All such equipment must be for work purposes and private use must not be significant.

19.14 This does not extend to home Wi-Fi equipment, which is assumed to be a standard part of homelife and so not attributable purely to working from home; nor would using part of your home or personal Wi-Fi data allowance for OPDC business or studying be considered reclaimable.

Part D. Corporate credit cards

20. Overarching principles

20.1 OPDC holds corporate credit cards for purchasing goods and services in certain circumstances. The overarching principles are that;

- credit cards must only be used for OPDC business. They should never be used for private expenditure
- the first course of action should always be to use OPDC's usual purchase ordering processes (i.e. raising a requisition, TfL issuing a purchase order, receiving an invoice from the supplier and paying by Bacs)
- when travelling abroad, the card should only be used for incidental expenses such as meals
- irrespective of whether a credit card is being used, the rules and approvals in this framework and the Contracts and Funding Code apply at all times (particularly in relation to subsistence, accommodation and business entertaining) the cardholder is responsible for securing value for money at all times

20.2 If at any time a corporate credit card is subject to improper use, such as for personal transactions, or there is a repeated failure to provide sufficient evidence (please see section 4), it may be withdrawn Where such improper use is material, deliberate, or repeated despite guidance, the card may be revoked.

21. Accounting for expenditure

21.1 All expenditure on corporate credit cards must be accounted for. This will be held by the Finance team and recorded on the credit card transaction log.

21.2 All expenditure that is shown on the statement must be properly approved in accordance with this 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
- 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)

Part E. Expense payments to external persons

22. Individuals from outside bodies

22.1 Payments can be made to individuals from outside bodies for expenses they incur while working on an OPDC project or event. The expenses should normally be for travel and subsistence and reimbursement should be on a cost basis.

22.2 Claims must be made using the non-OPDC personnel expense claim form. VAT receipts must be attached to all claims. Reimbursement will not be made where receipts are missing.

22.3 Any approved ongoing allowances – for example, attendance allowances – may be subject to income tax and national insurance and would have to be paid via payroll or the individual may need to invoice OPDC. Any such proposals must be discussed with the Executive Director of Corporate Operations/Chief Finance Officer before entering into an agreement.

23. Work-experience placements

23.1 Work placements may be reimbursed by BACS for actual expenses incurred on reasonable travel to and from work. Reimbursement for meals and other subsistence is restricted to a maximum of £9.50 per day.[6]

23.2 Claims must be made using the non-OPDC personnel expense claim form. VAT receipts must be attached to all claims. Reimbursement will not be made where receipts are missing.

[6] The rate will be kept under review and may be changed by the Executive Director of Corporate Operations/Chief Finance Officer under their delegated authority set out in Part A, Para 4.6.

Part F. Staff benefits

24. Staff loans

24.1 Staff can apply for a number of loans to help with specific costs, as listed below. All loans are interest free and deducted directly from staff salaries across an 11-month period. More information, including on how to apply, is available on the GLA intranet for:

- season ticket (i.e. annual travelcard)
- tenancy loan
- childcare deposit loan scheme
- fees in respect of an application for the right to live and work in the United Kingdom and any associated reasonable legal costs incurred in relation to such an application (which must be properly evidenced)
- purchase a bicycle to travel from home to work, or to purchase cycling equipment and accessories, or to cover bicycle servicing costs

24.2 The Cycle to Work scheme operates differently and more information is available from HR.

Annual limit and tax treatment

24.3 HMRC sets an annual limit on the value of tax-free loans that an employer may provide: £10,000 at the time of writing. The aggregate value of loans you are able to claim will not exceed this sum.

25. Leave trade-in

25.1 Under OPDC's flexible benefits scheme, within the terms and conditions of service, staff are entitled to trade in up to two days' annual leave towards to help with certain costs incurred.

Option	Detail
1	Repayment of annual season ticket loan
2	Repayment of bicycle loan
3	Repayment of other employee loan

4	Payment of additional voluntary contributions to pension
5	Reimbursement of day rate in next available pay run

25.2 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. You can find the value of a day's leave on the GLA intranet (at the time of writing it was £281). Payments are subject to deductions for tax and national insurance.

25.3 Only full days can be reimbursed and only up to the cost of the expenditure. You can, however, trade-in leave against more than one of the items listed above to bring the total value up to that of a whole day (or two). Once approved, you must notify HR so your annual leave details can be updated on the HR system.

26. Other staff benefits

26.1 Full details are available on the intranet or from HR, but note, OPDC staff do not have access to all the benefits listed on the GLA's intranet page. For any queries before purchasing anything on this list, please liaise with HR. Where you do make a claim, ensure the procedure explained at section 5 is followed

Eye tests

26.2 OPDC will reimburse the full cost of eye tests up to the NHS standard eye test charge, which at the time of writing was £23.53.

Glasses

26.3 OPDC will reimburse costs up to £80 for glasses if they are required only for VDU use. Claims must be supported by a letter from your optician verifying that you need glasses solely for VDU use.

Flu vaccine

26.4 OPDC will reimburse the full cost of the flu vaccine privately administered, up to a maximum value of £25.

Payment of professional subscriptions

26.5 OPDC will support membership of professional bodies where this directly benefits the organisation as well as the individual, and where budget allows. Generally, the OPDC will only pay for one subscription per person, based on the criteria below. Both criteria 1 and 2 below must be met, plus one or more of the other criteria.

Criterion	Detail
1	You are a permanent member of staff who has successfully completed your probationary period (fees can be reimbursed to you if the association requires payment before the probation period ends). You can be full-time or part-time. No payments will be made for those on a secondees, consultants or temporary members of staff.
2	The body is recognised by HMRC and so approved for tax-relief.
3	Membership is a legal requirement of your job; i.e. you cannot practice otherwise.
4	Membership of the professional body is listed as an essential requirement in the recruitment criteria of the job profile.

26.6 You must attach a copy of your certificate or membership card to your expense claim.

Appendix. Quick reference guide to expenses

All expense claims must be supported by itemised receipts which list what is purchased (a bank statement on its own is insufficient). Any spend connected with meetings, conference or training should include specific named details of the event.

Expense	Allowance/Criteria
Public transport in London (tube and bus)	• The cost of the journey to you using an Oyster Card or contactless payment. • The journey must be agreed in advance with an authorising officer (staff only). • You must retain a receipt or print your journey history from the TfL website as proof of expenditure. • You cannot claim for any journey that is covered by your existing travelcard or that does not incur a cost to you; for example, because it is above the relevant cap.
Rail fares	• The actual cost of the ticket, subject to the rules set out in section 10, plus any booking fees. • The journey must be agreed in advance with an authorising officer. • You cannot claim for any journey that is covered by your existing travelcard. • Standard is the normal class of travel.
Air travel	• Flights must be booked following the criteria set out in section 11. • Flights up to three hours: Economy Class; three to six hours: Premium Economy; over six hours: Business Class. • Wherever possible air travel should be booked well in advance ensuring value for money is obtained. •
Taxi fares	• The actual cost of the taxi fare incurred. • A receipt must be obtained. • Taxis should only be used where public transport is not available or not practical and specific reasons provided, e.g. time of day; health reasons; carrying equipment. • Journeys between home and work are not reclaimable with exception of taxis booked after 9.00pm for staff working late on OPDC office premises.
Mileage	• As per HMRC rates.

Expense	Allowance/Criteria
	• Journey must be agreed in advance with an authorising officer. • When using your personal car, you must have and provide proof of business insurance, which is your responsibility. • Cars must only be used where it is essential; e.g. carrying heavy files, there is no public transport or it is more costly.
Subsistence	• Actual cost of meal, not exceeding £15 for breakfast (if connected to overnight stay) or £40 for dinner. • All claims must exclude alcoholic drinks and be supported by VAT receipts. • Lunches cannot be claimed, except for staff on foreign travel, where a limit of up to £20 applies, or as part of an official away day. • If you go above the limit in pounds or foreign currency equivalent, the repayment amount will be reduced to the relevant limit. • For overnight stays, hotel extras such as drinks, snacks and newspapers will not be reimbursed. • Tips are generally not reimbursed although when abroad local custom can play a role.
Eye tests	• At the NHS standard rate currently £23.53. Please only claim up to the standard rate. • £80 contributions for glasses are only available if the glasses are confirmed in writing by the optician to be solely/specifically for VDU (computer/screen) use and does not apply to those who need prescriptions for other uses. • Category of ‘general prescription including VDU use’ cannot be accepted for repayment. Please check before purchase with Finance and Governance if you are uncertain.
Business entertainment	• When claiming, include all of: name of person; their organisation; any staff present; reason for business entertainment. A full list of attendees must be provided including all OPDC staff. • Alcohol is only permitted on business entertainment and VAT is not recoverable.