

Expenses and Benefits Framework

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Contents

Part A. Policy	4
1. Policy statement	4
2. Outcomes	5
3. Scope and definitions	5
4. Core responsibilities	6
Part B. General approach to incurring and claiming expenses	8
1. Overarching principles	8
2. Procedure for incurring and claiming expenses through the HR system	8
3. Authorising exemptions to this framework	10
4. Tax treatment of expenses	10
5. Tipping	10
Part C. Approach to specific types of expenses	11
1. General rules for travel and the travel management service	11
2. Travelling in the United Kingdom	11
3. Foreign travel	14
4. Hotel accommodation	16
5. Subsistence while in the UK	17
6. Subsistence while abroad	18
7. Business entertaining and the giving of hospitality	19
8. Light refreshments and catering at meetings	22
9. Training, conferences and away-days	23
10. Party conferences	24
11. ICT equipment	24
Part D. Corporate credit cards	27
1. Overarching principles	27
2. Accounting for expenditure	27
Part E. Expense payments to external persons	28
1. Individuals from outside bodies	28
2. Work experience placements	28
3. Payments to Independent Persons	28
Part F. Member and staff benefits	29
1. Annual travelcards for the Mayor and Assembly Members	29
2. Staff loans	30
3. Leave trade-in	30
4. Other staff benefits	31
Appendix. Quick reference guide to expenses	34

Part A. Policy

1. Policy statement

1.1 The Greater London Authority's (GLA) 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

They also set clear expectations for the Mayor, Assembly Members and staff – and in particular that all of us uphold the seven principles of public life: selflessness, integrity, objectivity, accountability, openness, honesty and leadership.

1.2 To that end it is important we have clear rules and procedures for expenses and benefits: so there is clarity about what can and cannot be claimed; so we have robust and auditable processes; and ultimately so we get value for money from and account for how we use public funds. That is the purpose of this framework. It applies to everyone at the GLA: the Mayor, Assembly Members and staff.

1.3 The primary principle underpinning the GLA's approach is that you may only claim for expenses that have been reasonably and wholly incurred in carrying out the business of the GLA. In most circumstances such expenses will be for travel or subsistence.

1.4 In addition to the guidelines in this document, there may be occasions when you need to exercise your judgement. At all times you must remember we are a public authority that spends taxpayers' money. Ask yourself: 'Could I reasonably justify the cost I'm incurring to a member of the public?'

1.5 Generally speaking you will need to get approval to incur expenses before doing so. The expenses regime must not be used for the express purpose of circumventing spending and approval processes set out, in particular, in our Financial Regulations.

1.6 There is a quick reference guide to expenses in the Appendix. Speak to the [Technical Accounting](#) team if you have any queries or feedback. Contact details, as well as supporting information and relevant forms, are available via the team's [intranet page](#).

Environmental considerations

1.7 Elected Members and staff must consider using the least environmentally damaging mode of transport for necessary travel. This includes using the train or bus, rather than planes, cars and/or taxis, due to lower per passenger emissions associated with the former modes. Where reasonable alternatives exist, the GLA does not support flying, particularly within the UK or to the near continent. The Mayor and Assembly are committed to the use of public transport:

everyone at the GLA is expected to use walking, cycling and public transport for work purposes wherever possible.

2. Outcomes

2.1 The outcomes sought from this framework are to:

- establish, communicate and embed the GLA's commitment to managing expenses in a way that is robust, transparent, promotes high standards of behaviour and ensures value for money
- bring clarity to the rules and procedures for expenses and benefits and give practical guidance to Members and staff
- ensure the expenses and benefits regime at the GLA is effective and efficient.

3. Scope and definitions

Scope

3.1 This framework applies to the Mayor, Assembly Members and all GLA staff – whatever their contractual status – and at all times. There are rules too for consultants and those, such as individuals on a work placement at the GLA.

3.2 The framework is part of a wider set of mutually supporting arrangements for corporate governance at the GLA. In particular this document should be read in conjunction with:

- GLA Group Corporate Governance Framework Agreement
- Contracts and Funding Code
- Financial Regulations
- Mayoral Decision-Making in the GLA
- Gifts and Hospitality Policy
- Codes of Conduct for Members and of Ethics and Standards for Staff
- Use of Resources Policy
- the GLA's policy on registering and declaring interests and supporting guidance
- Anti-Fraud and Corruption Framework
- the GLA's published transparency commitment and reporting arrangements, including to comply with the Local Government Transparency Code.

Definitions

3.3 This framework is not based on a strict, all-encompassing definition of an 'expense' or a 'benefit'. Rather it is simplest to review the contents of this document to get a sense of what is meant by those terms.

3.4 In broad terms, however, an expense is a necessary cost incurred wholly in conducting GLA business either by an individual directly (i.e. it is paid for in the first instance by the staff member rather than by the GLA) or outside of the GLA's usual purchase ordering process (for example, by using a corporate credit card or through the travel and accommodation booking system). Often there are particular tax implications or rules.

3.5 This framework does not cover the full range of benefits available to staff. For example, the staff pension scheme and non-monetary benefits are outside of its scope. Rather its focus is the annual travelcard available to Members, staff loans and the salary sacrifice scheme. It also has something to say on the GLA's broad approach to benefits, which is that the GLA does not normally provide benefits – or indeed expenses – that are taxable. There are some notable exceptions: the Cycle to Work Scheme, flu jabs and the annual travelcard (available to the Mayor and Assembly Members only). There was also a scheme to support home working during the pandemic, which at the time of writing was under review.

4. Core responsibilities

Agreeing and developing the framework

4.1 The framework and any substantive changes to it are agreed formally by the Mayor and the Assembly (so as to apply it to themselves, the statutory officers and officers appointed by the Mayor under section 67(1) of the GLA Act) and it must also have approval from the Chief Officer acting as the Head of Paid Service (so as to apply to other GLA staff). Approving the document at the highest level serves to underpin and communicate the GLA's commitment to giving effect to the policy statement and outcomes at, respectively, sections 1 and 2 above.

4.2 Updates to this document will be undertaken periodically, subject to at least biennial review.

Delegated authority

4.3 The Executive Director of Resources, noting all substantive changes must be formally agreed as per paragraph 4.1, has delegated authority to:

- make minor drafting, presentational and other non-substantive changes to this document
- amend expense and benefits rates on an annual basis, having regard to inflation
- adapt processes and forms supporting this framework
- approve exceptional items of expenditure relating to expenses and benefits outside of the procedures and criteria set down in this framework, subject to expenses being reasonably incurred in carrying out GLA business (noting the reporting and other requirements below) and noting the reporting requirements below.

4.4 For practical purposes, the Executive Director of Resources has further delegated their responsibilities under this framework to the Assistant Director, Financial Services. References to

the Executive Director of Resources therefore include also the Assistant Director, Financial Services.

Implementation

4.5 The responsibility for day-to-day implementation rests with the Assistant Director, Financial Services and their team. This includes communicating, advising on and administering GLA expenses and benefits rules and procedures. To this end they will ensure the Expenses and Benefits Framework is supported by clear supplementary guidance and well-understood and effective processes, with appropriate reinforcement, training and support.

4.6 At the directorate and team level, directors and managers have a responsibility to ensure the framework is implemented by staff working to them.

4.7 Everyone at the GLA is responsible for applying and adhering to the framework.

Monitoring, reporting and assurance

4.8 The Assistant Director, Financial Services will, on behalf of the Executive Director of Resources, monitor the implementation of this framework. They will report to the Audit Panel, which is responsible for scrutinising the framework and its application, including in particular on any exemptions given to the rules set down within it. They will further ensure any significant issues are reported to the Panel and reflected also within the Annual Governance Statement.

4.9 The Assistant Director, Financial Services will ensure the GLA meets its transparency commitments pertaining to expenses and benefits. This includes reporting the expenses of the Mayor, Assembly Members and Senior Officers to the Audit Panel at each of its meetings. It means also meeting the broader requirements of the Local Government Transparency Code and Accounts and Audit Regulations and making information available publicly via london.gov.uk.

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

Authorising expenses and benefits

4.11 Pre and in-principle approval must normally be sought as per the table in Part B, paragraph 2.3. Some particular classes of expense have specific rules. In particular, foreign travel has its own authorisation process, while arrangements for booking foreign and domestic accommodation and non-London travel are made via a procured travel management system and are subject to separate procedures. It is therefore important you refer to the relevant section of this framework in advance.

Part B. General approach to incurring and claiming expenses

1. Overarching principles

1.1 As Part A of this framework makes clear:

- the expenses regime must never be used as means of avoiding GLA ordering systems¹ (i.e. via the SAP finance system or the Travel Management system (see Part C)), procedures or rules (for example, as set down in the Contracts and Funding Code and Financial Regulations)
- the GLA does not normally reimburse expenses that are not incurred wholly, exclusively and necessarily in the performance of GLA 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
- in all circumstances, the principles of securing value for money and ensuring proper, efficient and effective use of public money must apply.

2. Procedure for incurring and claiming expenses through the HR system

2.1 The majority of expenses are claimed through the HR system, the exceptions being foreign travel and procuring travel and accommodation covered by the travel management system, which have different authorisations and processes which are covered in Part C, sections 1-4. The steps to be followed when using the HR system are:

- before incurring expenditure, obtain in principle approval (see paragraph 2.3 below for authorising officers)
- having incurred the expense, retain any and all receipts and other documents providing proof of purchase

¹ 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 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 [HR system](#)² completing all sections of the relevant pages³ and ensuring you attach 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)
- the claim will be sent to Financial Services for review and approval and, again, you will get an email confirming it has been processed (or rejected)
- the expense will be reimbursed to you in the next payroll round.

2.2 It is important you submit your expense claim promptly. The GLA will not reimburse any credit card or bank charges you incur for late or partial payment or for becoming overdrawn. The deadlines for submissions in order for the payment to be made in the next payroll round are available [via the intranet](#).

2.3 Expenses that are being claimed through the HR system must be authorised as set out below, with the Chief of Staff acting as the Executive Director for the Mayor's Office and the underlying principle being that no individual can sign off their own expenses. The approach to authorisation applies both at the in-principle pre-approval stage and for approving the claim itself (the latter being routed and processed via the HR system).

Claimant	Authorising person
The Mayor, the Statutory Deputy Mayor and Executive Directors	Chief Officer
Chief of Staff	The Mayor
Assembly Members, excluding the Statutory Deputy Mayor	Executive Director of Secretariat
Staff appointed by the Mayor, excluding the Chief of Staff	Chief of Staff
Chief Officer	Executive Director of Resources
All other staff:	
£500 or over	Relevant Executive Director
Up to £500	Relevant line manager

² Refer to the detailed guidance available via the intranet.

³ You must first indicate whether your claim is for up to and including £500 or for 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.

3. Authorising exemptions to this framework

3.1 Claims that fall outside the normal rules and procedures set down in this framework may in certain circumstances be acceptable, but must be supported by the authorising person and then discussed with and approved by the Assistant Director, Financial Services (who will refer the most significant exemptions to the Executive Director of Resources). In such circumstances, and wherever possible in advance, a note must be made and 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.

3.2 Such exemptions will be reported to the Audit Panel.

4. Tax treatment of expenses

4.1 On 6 April 2016 dispensations for expenses were replaced by legislation that exempts from tax expenses incurred wholly, exclusively and necessarily in the performance of GLA business. This includes travel and subsistence expenses, business entertainment and professional fees and subscriptions to organisations on the [HMRC List 3](#). Staff will not be taxed on the reimbursement of these expenses and there is no requirement to report them to HMRC on the P11D form.

4.2 The GLA does not normally reimburse expenses that are not incurred wholly, exclusively and necessarily in the performance of GLA business. Nor does it normally provide taxable benefits. The main exceptions are travelcards to Members and the transfer of bicycles to staff at the end of the Cycle to Work agreement. These are taxable benefits and so are reported by the GLA to HMRC on P11D after the end of each tax year. Employees in receipt of such benefits will receive a copy of the P11D form for their own tax returns.

5. Tipping

5.1 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.

5.2 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

1. General rules for travel and the travel management service

1.1 Rail travel (excluding within London), air travel and accommodation must be booked in advance via the GLA's procured travel management system.

1.2 There must be a clear business purpose to the travel for it to be a legitimate expense. **Travel to and from your permanent place of work is not, as general rule and subject to a few exceptions detailed below, an expense: you will not be reimbursed for the costs incurred.** This rule applies regardless of which GLA office you are based at, and including if this changes.

1.3 The GLA has a contract with a third party to provide a fully managed travel management service for booking work-related travel and accommodation. This online system should be used for booking all rail travel outside of London and for flights and accommodation. Staff should not pay for travel and accommodation themselves and claim the cost through the expenses system, or use a corporate credit card. Approval is normally at Assistant Director level and above, with a list of approvers maintained by Financial Services, to whom any requests to add or amend approvers should be sent. The guidance in this framework over pre-approvals must still be followed. Further information on using the travel management system is available on the intranet.

2. Travelling in the United Kingdom

Prioritising public transport

2.1 The Mayor and Assembly are committed to the use of public transport: everyone at the GLA 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: for example: the time of day, that it would have taken three hours to get a local bus, early flight, 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.

2.2 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

2.3 Claims must be made on the basis of the actual cost you incur. 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).

2.4 Ensure you:

- get agreement for the journey, as per the table at paragraph 2.3 of Part B
- 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)

2.5 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. You should avoid paper tickets for travel, which are often more expensive. If in doubt, refer to TfL’s website for [information on fares](#).

2.6 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.

2.7 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 Union Street. 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 Union Street. 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

2.8 Members and staff are expected to travel standard class on trains, except where non-standard class is cheaper. The travel management system must be used when booking train tickets outside London and this will show the cheapest options available. 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

2.9 There are some specific circumstances in which the GLA 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	<p>The GLA will not normally reimburse you for travel to and from home and work. There is, however, an exception to this general rule when you are working late at night. The following conditions must be met:</p> <ul style="list-style-type: none"> 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.
Travelling by taxi to transport files or equipment related to GLA business	<p>Such expenses will be reimbursed provided:</p> <ul style="list-style-type: none"> the equipment or files are clearly for GLA 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. <p>Note: using a taxi to carry files or equipment is a taxable benefit.</p>
Travelling to a temporary workplace	<p>You can claim the cost of travel to/from home to a location other than your permanent workplace (e.g. City Hall or Union Street) where:</p> <ul style="list-style-type: none"> you must attend that place of work to undertake your GLA duties the journey is significantly different to your ordinary commute (so you can claim for a journey to Union Street if you normally work at City Hall, assuming you did not have a travel card that covered this cost). <p>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.</p>
Example	Comments
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 a bus to the venue. After the	You can claim for the bus and taxi fares. However, the taxi fare home is only allowable because it was late at night and it was not practical to use

meeting, you get a taxi to your home, which is five miles away.

Your existing annual travelcard covered the main line journey. However, you had to pay extra for the bus and the taxi.

public transport. Under HMRC guidelines, this must not be a regular occurrence.

Travel between Union Street and City Hall

2.10 Staff travel from your permanent workplace (e.g. Union Street) to a temporary work place (e.g. City Hall) is not taxable unless you spend 40 per cent of your time in the temporary workplace (City Hall in this example) for more than 24 months, at which point HMRC will deem the workplace (City Hall) a permanent place of work and travel between Union Street and City Hall will then be taxable.

Mileage allowances

2.11 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 of business insurance – which you, not the GLA, are responsible for – and secure prior approval to use your own vehicle. The rules at paragraph 2.9 apply, noting you may not claim expenses for home to work journeys.

3. Foreign travel

Approval process

3.1 You must complete and submit to Financial Services a signed foreign travel approval form well in advance of your trip, setting out the details of your journey and the reasons for the trip. On receipt of the fully signed form, Financial Services will issue an FTA number which you should keep for your records. Your form must be approved in line with the table below, with the Chief of Staff acting as the Executive Director for the Mayor's Office and with the underlying principle being that no individual can sign off their own foreign travel:

Claimant	Authorising officer
The Mayor, the Statutory Deputy Mayor and Executive Directors	Chief Officer
Chief of Staff	The Mayor
Chief Officer	Executive Director of Resources
Staff appointed by the Mayor, excluding the Chief of Staff	Chief of Staff
All other staff	Relevant Executive Director
Assembly Members, excluding the Statutory Deputy Mayor and the Chair of the Assembly	Chair of the Assembly

Environmental considerations

3.2 Elected Members and staff 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.

3.3 Assembly Members have agreed they will not travel by air to Paris, Brussels and destinations in mainland Britain where alternative modes of transport with a lower environmental impact are available and practical.

Class or mode of travel

3.4 The following rules apply to all staff and Members:

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

3.5 All flights should be booked using the travel management system. This will show available flights in order of cost, with the cheapest first. If a flight that is a higher class than those indicated in paragraph 3.4 is available at a lower cost than the authorised class, this can be booked. The system will show the authoriser all the flights that were offered and they will be able to see that the lower cost flight was selected. The only other 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

3.6 Where Members or staff 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.

3.7 If staff do accrue points (or something similar) when travelling on GLA business, then where applicable they should seek to apply those points to any future flights being undertaken for work purposes, and they should discuss this with the third-party operators of the GLA's travel management system.

Other travel costs when abroad

3.8 Members and staff 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 Resources will be guided by the rules and examples elsewhere in this framework.

4. Hotel accommodation

4.1 All hotel accommodation bookings should be made on the travel management system. Staff should not pay for travel and accommodation themselves and claim the cost through the expenses system, nor use a corporate credit card. The system should only be used to book

accommodation where the stay is wholly for GLA related business. It should never be used for personal bookings, even if it is intended to pay the cost of the booking back to the GLA.

Approval and value for money

4.2 As per the rule generally applicable for expenses, any hotel stay must be authorised in advance by the relevant officer (as per Part B). 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.

4.3 There is no explicit upper limit to the star rating of hotel accommodation that can be used. The travel management system will show a range of available accommodation. Where accommodation other than the cheapest available is selected, a reason for not selecting the cheapest must be given. The authoriser will then see this reason when they are asked to authorise the booking. The imperative of securing value for money must be applied and 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.

4.4 Higher costs may be incurred where it 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, and the reason should be provided on the travel management system.

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

5. Subsistence while in the UK

5.1 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

5.2 Any costs in excess of these amounts require an exemption to this framework, agreed by the Assistant Director, Financial Services. There is no guarantee that approval will be given and if costs are not justified the excess may not be reimbursed.

5.3 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	Comments
You travel to Newcastle as part of a research project and stay overnight. You have an evening meal in a restaurant.	You can claim for the meal. You should not, however, spend more than £40. Your claim should not include any alcoholic drinks. You must obtain a proper VAT receipt.

5.4 As Members and staff have to provide their own lunch in the usual course of events, time spent away from the office during the day should not lead to an expense claim.⁴

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

5.5 Snacks between meals and hotel extras such as drinks, snacks and newspaper will not be reimbursed.

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

6. Subsistence while abroad

6.1 No allowances will be paid to those undertaking any foreign travel on behalf of the GLA. Officers and Members will, however, be reimbursed for legitimate expenses incurred in the course of the travel. These include breakfast, dinner and other incidental expenses.

6.2 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 by staff.

Meal	Limit
Breakfast	£15
Lunch	£20
Dinner	£40

Incidental expenses

6.3 In exceptional circumstances, the Executive Director of Resources can make a sterling cash advance that can be converted into the relevant foreign currency by the Mayor, an Assembly Member or senior GLA officer 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

⁴ Lunches are similarly not claimable in Belgium for those staff based in Brussels.

framework. If the Executive Director of Resources agrees to the use of this exceptional provision, they will report the fact to the Audit Panel.

7. Business entertaining and the giving of hospitality

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

7.1 The cost of entertaining other GLA staff is not ‘business entertaining’ and so is not a valid expense: business entertaining must involve representatives of outside organisations. Such entertaining is, in addition and by definition, for business purposes only: it must not be predominantly social in nature.

7.2 Functional bodies are not ‘outside organisations’. Similarly, GLA-engaged contractors (external contractors contracted in) are not deemed to be from outside organisations.

Example	Comments
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.

7.3 The GLA does not as a general rule make resources available for entertaining. You should not therefore take people out to lunch, dinner or for tea/coffee as a GLA employee or Member and, it follows, you should not expect to be reimbursed for any costs incurred. Where catering facilities are available at a GLA building, these should be used wherever possible. You should always bear in mind that we spend and safeguard taxpayers’ money and need to demonstrate value for money. You must also be aware of the rules flowing from the Bribery Act 2010 and the need to maintain impartiality.

7.4 Exceptions may, however, be made:

- for the Mayor, Assembly Members, the Statutory Deputy Mayor and certain senior members of staff (those appointed by the Mayor, the Chief Officer and Executive Directors) when representing the GLA
- if your role requires occasional business entertaining and you have obtained specific written agreement from your Executive Director in advance (please note that this approval must be attached to your expense claim)
- you are hosting a visit from overseas.

7.5 In all such cases:

- there must be good reason to use a restaurant or other facilities instead of GLA facilities (where available)
- you must clearly demonstrate that the purpose of the meeting is GLA business – and is not simply for socialising – and that there is a benefit to the GLA

- 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.

7.6 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

7.7 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	Comments
You agree in advance with your Executive Director that you should meet a senior official from a leading homelessness charity to discuss the GLA's role in housing. The purpose of the meeting is to ensure the charity understands the GLA's role in this field and to see if they are interested in participating in a project to reduce homelessness. You cannot hold the meeting at GLA offices as they can only meet you in Camden for an hour from midday, so you agree with your Executive Director to take the official out to lunch.	You 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. This is a lunch for which the general expectation would be that no alcohol is claimed for.

7.8 The Mayor or Chair of the Assembly – or someone acting expressly on their behalf, such as the Statutory Deputy Mayor or Deputy Chair of the Assembly – 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 the GLA.

The claim must still be within reasonable limits and kept to a minimum.

7.9 For all business entertaining claims you must:

- give the name and organisation of the recipients
- explain the purpose of the business entertaining
- attach your Executive Director's written approval to your online expense claim.

7.10 The rules for business entertaining are also applicable to foreign trips on which such entertaining may be 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.

Civic hospitality

7.11 Civic hospitality can be provided where:

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

- the purpose is clearly GLA 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.

7.12 Where you need to organise a function at City Hall, Union Street or elsewhere you should:

- confirm the budget available and that approval for spend has been given via the GLA's usual decision making arrangements
- seek approval from your Executive Director 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 the GLA has with suppliers.

Alcohol

7.13 Alcohol is permissible in certain circumstances and for gatherings involving the Mayor, Assembly Members or certain senior officers (the Mayor's senior team and Executive Directors). 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

7.14 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 the GLA's Gifts and Hospitality Policy.

8. Light refreshments and catering at meetings

8.1 As a general rule, Members and staff should only order tea and coffee for meetings at which outside visitors are present. Similarly, lunch should only be ordered 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.

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

Assembly committee meetings

8.3 Buffets and similar provided on a regular basis for Assembly committee meetings are a taxable benefit and as such will be declared to HMRC at year-end. The GLA will pay the tax on behalf of Members. As a guide, the cost should be limited to £15 per head.

8.4 The GLA will not pay for refreshments for Assembly party group meetings. Group Managers may, however, organise refreshments and arrange for Assembly Members to meet the cost privately.

Ordering procedure

8.5 Where there is an internal caterer on a GLA site⁵ this must be used for all food and drink, except in exceptional circumstances that the Executive Director of Resources, in consultation with the Head of Facilities Management, may approve. Orders should be paid for in advance via SAP, otherwise please ensure value for money in the selection of external caterers.

8.6 Where there is no internal caterer, staff may purchase themselves and claim back the cost, up to an appropriate limit. Those needing to do so must present a written business case to the relevant budget holder in advance and attach the budget holder's written approval to the online expense claim.

9. Training, conferences and away-days

Short external courses and conferences

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

9.2 The standard ordering procedure should be followed when booking short external courses and conferences. Shopping carts should state the names of the staff member attending and provide a brief description of how the training/conference relates to the attendee's job.

9.3 The rules at section 5 above on subsistence, including meals, apply.

9.4 The GLA has a scheme for sponsoring and funding longer courses leading to an accredited qualification. Details are available on the [intranet](#).

Examples	Comments
You attend a 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 a conference that ends at 6pm and your journey home will take one hour.	You cannot claim for an evening meal.

⁵ City Hall has an in-house catering service which should be used. At the time of writing Union Street did not and therefore the provisions at 8.6 apply. Future changes will be approved by the Executive Director Resources under their delegated powers in this Framework.

Away days

9.5 Away days and similar events for Members and staff must have a clearly defined purpose: they must be for work and not social reasons. There must similarly be a clear benefit or practical reasons for having an away day rather than meeting in the workplace. All arrangements should be made in advance where possible. This includes hiring premises and catering. As a guide, you should spend no more than £15 a head on lunch.

10. Party conferences

The Mayor and Assembly Members

10.1 Members of the London Assembly, recognising the party-political aspect of attending conferences, have decided the costs of their attendance will not fall on the GLA's budget.

10.2 The Mayor similarly recognises the party-political aspect of attending conferences and has decided the cost of attending the conference of his own 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 attending other party conferences.

Staff (whether appointed by the Mayor, by the Chief Officer acting as the Head of Paid Service or by the Mayor and Assembly jointly)

10.3 Attendance at party conferences, as at any other external event, is acceptable for the following purposes:

- explaining the role of the GLA and how we work
- promoting the GLA's work
- gathering information to enable you to perform your job better
- supporting the GLA-related activities of an elected Member or member of staff.

10.4 A distinction has to be drawn between these purposes and any promotion of or participation in political activity for its own sake; particularly activity unrelated to the role and functions of the GLA. Any expenditure on this type of activity would be unlawful. Therefore, staff that 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 addition, they must follow the GLA's rules on politically restricted activity, must take annual leave as necessary and abide by the Authority's rules on the use of GLA resources.

10.5 Attendance at a party conference may combine both official GLA and political activities; for example, 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 will ensure that, if challenged, we could demonstrate no personal or party advantage was, or appeared to be, obtained from the GLA's budgets.

10.6 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 to demonstrate transparently a clear and unequivocal separation of activities. In this respect, staff that attend party political conferences as party members and not as GLA staff must book annual leave for the time incurred. Some political activities, however, are restricted at all times if the employee is in a politically restricted post (employees should seek guidance from HR&OD).

10.7 In summary, the proportion of time and claimable expenses for staff should be as follows:

- if your attendance is wholly for the purposes of the GLA, the whole cost of your travel and subsistence would be reimbursable by the Authority and you would not need to take annual leave to attend
- if you attended 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 you are not a member of the party whose conference you are attending, the whole cost of travel and subsistence shall be similarly reimbursable.

10.8 Where you are a member of the political party concerned and attend a party conference in a GLA capacity (you are required to attend by your line manager in order to fulfil GLA responsibilities), an abatement in respect of expenses to be claimed from the GLA may apply, as below.

- a 25 per cent abatement will be applied to any total, valid expense claim made by any Mayoral appointee (i.e. only 75 per cent of the total amount claimed will be paid)
- no abatement will be applied to expense claims made by officers appointed by the Chief Officer, or by the Mayor and Assembly acting jointly, who, within working hours, undertake only GLA-related business, even where they are a member of the political party in question
- a 25 per cent abatement will be applied to any total, valid expense claim made by any officer appointed by the Chief Officer, or by the Mayor and Assembly acting jointly, who undertakes non-GLA party-related activities in working hours alongside agreed GLA responsibilities. Annual leave should be taken reflecting the proportion of working hours spent on non-GLA business.

10.9 Budget holders must ensure, in advance, that the levels of GLA expenditure incurred and resources applied (for example, the number of staff from any one team attending) are reasonable, proportionate and can be fully justified. 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.

10.10 Staff will be notified of any costs that need to be recovered from them relating to party conferences and this will be deducted from the next available pay round, unless they advise Financial Services otherwise.

11. ICT equipment

Mobile devices

11.1 Mobile devices are provided to all GLA staff and elected Members. Information about mobile devices is available on the Technology Group section of the intranet. TG can also be contacted to discuss requirements.

11.2 Mobile devices can be purchased for non-GLA staff (e.g. agency staff, contractors, suppliers) – for clear GLA business purposes – at the budget holder’s discretion. The principle of securing value for money and best use of public funds should always be observed. For example, an upgrade to the latest product release is unlikely to be acceptable, unless it facilitates new and more productive ways of working or communicating commensurate to the cost.

Equipment at home

11.3 TG maintains an asset management system that records equipment provided to Members and staff for use at home. This includes laptops and mobile phones, which are issued as standard to all staff, and printers.

11.4 There is no tax charge arising if the equipment is provided and used for work purposes and private use is not significant.

Returning equipment

11.5 You are responsible for returning all equipment supplied to you by the GLA when you leave.

Part D. Corporate credit cards

1. Overarching principles

1.1 The GLA has a limited number of corporate credit cards for purchasing goods and services in certain circumstances. The overarching principles are that:

- credit cards must only be used for GLA business. They should never be used for private expenditure
- the credit card should only be used for the express purpose for which it was issued and should not be used as a general credit facility
- the first course of action should always be to use the GLA's usual purchase ordering processes
- 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.

1.2 While 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 as per the rules and processes described in this framework.

1.3 When travelling abroad, the card should only be used for incidental expenses such as meals.

1.4 If at any time a corporate credit card is subject to improper use, such as for personal transactions, it will be withdrawn.

2. Accounting for expenditure

2.1 The cardholder must account to the Technical Accountancy team for all expenditure on the card and provide receipts and supporting documentation monthly. A form will have been provided to this end. Both transaction receipts (for VAT purposes and listing purchased items) and credit card receipts must be requested and retained (the credit card receipt may be part of the transaction receipt).

Part E. Expense payments to external persons

1. Individuals from outside bodies

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

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

1.3 Any approved ongoing allowances – for example, attendance allowances – may be subject to income tax and national insurance and would have to be paid via the payroll or the individual may need to invoice the GLA. Any such proposals must be discussed with the Assistant Director, Financial Services before entering into an agreement.

2. Work experience placements

2.1 Work placements may be reimbursed by Bacs for actual expenses incurred on travel. Reimbursement for meals and other subsistence is restricted to a maximum of £7.50 per day.⁶

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

3. Payments to Independent Persons

3.1 Under the Localism Act 2011, the GLA has appointed a number of Independent Persons who are consulted on matters referred to them by the Monitoring Officer. Independent Persons may be paid an allowance for reviewing formal complaints referred to them by the Monitoring Officer. The employment status of the Independent Person must be assessed prior to engagement as allowances may be subject to tax and NI deductions. The level of the allowance will be determined from time to time by the Mayor and Assembly acting jointly. Independent Persons may also claim for actual travel and subsistence costs incurred as per paragraph 1.2 above.

⁶ The rate will be kept under review and may be changed by the Executive Director of Resources under their delegated authority set out in Part A, Para 4.3

Part F. Member and staff benefits

1. Annual travelcards for the Mayor and Assembly Members

1.1 Members can on request be provided with an annual, up to zone six, fixed fee travelcard.

1.2 The process that applies is:

- the designated travelcard application form is completed in full and submitted to Financial Services
- the GLA makes a payment equal to the cost of the travelcard to the Member's bank account using CHAPS transfer
- Members buy a travelcard from TfL in the usual way; for example, using a personal bank card
- Members then provide proof of purchase to Financial Services (either a receipt or a bank statement or similar showing the transaction).

Replacement of lost travelcards

1.3 Members should ensure their Oyster Card is registered with TfL and if lost the Member should apply to TfL for a replacement via its website.

Tax rules

1.4 Travelcards are a taxable benefit, which is reported on Members' P11D form. HMRC has advised that, as the card is likely to be used primarily for travel to and from home, Members will be taxed on the full value of the card⁷. It is then up to each Member to demonstrate the extent of any business use to their tax office at year-end.

1.5 If a Member has already purchased a travelcard and is seeking reimbursement (i.e. the process at 1.2 has not been followed):

- this is deemed a cash benefit by HMRC
- the GLA will inform payroll and the necessary tax deductions will be made in the same month as the reimbursement
- the Member can claim the business use element (to be agreed between the Member and the tax inspector) as allowable expenditure on their annual tax return.

⁷ So if you apply for a zone six travelcard and you are paying tax at 40 per cent, then the tax and National Insurance contribution due will be approximately £1,137.

2. Staff loans

2.1 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 [intranet](#) for:

- season ticket (i.e. annual travelcard)
- tenancy loan
- bike loan
- annual gym membership
- childcare (to help cover fees paid in advance to set-up childcare arrangements)
- 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)
- a loan to help transition to the new payroll cycle, which will be made available for a limited period once the GLA moves from a monthly to a four-weekly pay cycle.

2.2 The Cycle to Work scheme operates differently and more information is available from HR&OD.

Annual limit and tax treatment

2.3 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.

3. Leave trade-in

3.1 Under the GLA's flexible benefits scheme, within the terms and conditions of service, staff are entitled to trade in one day's or two days' annual leave towards to help with certain costs incurred. At the time of writing, leave could be traded-in towards:

- annual subscription to a professional body
- personal training or development
- additional voluntary contributions to pension
- membership of any health scheme, benefits or facilities, or fitness or sports facilities
- medical treatment
- private health insurance
- spectacles or contact lenses
- a laptop, tablet or desktop PC

- a bicycle or cycling equipment and accessories
- a bicycle loan
- an annual season ticket loan
- a personal student loan
- a childcare loan
- a tenancy deposit or loan
- a gym membership loan
- a loan in relation to the application fee for applying for the right to live and work in the United Kingdom and any associated reasonable legal costs incurred in relation to making such an application (which must be properly evidenced).

3.2 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 [intranet](#) (at the time of writing it was £238.79). Payments are subject to deductions for tax and national insurance.

3.3 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).

Examples	Comments
Your annual gym membership costs £400 and you have organised an interest free loan from the GLA to cover the cost.	Two days leave can be traded-in to cover the cost. But only £400 will be paid – not the full two-day's value of just over £450.
Your annual gym membership costs £400 and you have organised an interest free loan from the GLA to cover the cost. You have also organised a loan to cover the cost of a £500 annual travelcard.	Two days leave can be traded-in to cover the £400 gym membership. The additional sum of just over £50 can be paid towards the value of the season ticket.

4. Other staff benefits

4.1 Full details are available on the [intranet](#) or from HR&OD. You can claim for the below using the usual process: via the HR system and ensuring your claim is supported by proof of purchase.

Eye tests

4.2 The GLA will reimburse the full cost of eye tests up to the NHS standard eye test charge which is currently £21.31.

Glasses

4.3 The GLA 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.

Payment of professional subscriptions

4.4 The GLA will support membership of professional bodies where this directly benefits the organisation as well as the individual. Generally, the GLA 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 fixed-term contract or who are secondees, consultants or temporary members of staff.
2	The body is <u>recognised by HMRC</u> 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.
5	You have been transferred by TUPE and your subscription was paid by your previous employer.
6	Payment is agreed at the point of recruitment. This includes where the GLA chooses to honour your existing commitment to a course of study you have partially completed and which requires student membership.
7	The GLA agrees to fund a course of study for you. You must have student membership. The implications of the undertaking will be described in the GLA's Training Agreement. The GLA will continue to pay full subscriptions once you graduate, providing you remain a permanent member of staff and can make a case for membership using the criteria above.

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

Flu jabs

4.6 The GLA will reimburse up to £15 for the cost of a flu jab. The receipt must be attached to your expense claim. This is a taxable benefit and the GLA will bear the tax and NI.

Appendix. Quick reference guide to expenses

All expense claims must be supported by itemised receipts which list what is purchased (the card receipt total or your bank statement on its own are 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)	<ul style="list-style-type: none"> 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	<ul style="list-style-type: none"> The actual cost of the ticket. Tickets should be purchased on the GLA's travel management system. The expenses system cannot be used for reimbursing tickets bought directly. The journey must be agreed in advance with an authorising officer (staff only). You cannot claim for any journey that is covered by your existing travelcard. Standard is the normal class of travel.
Air travel	<ul style="list-style-type: none"> Flights must be booked on the GLA's travel management system. Flights up to three hours: Economy Class; three to six hours: Premium Economy; over six hours: Business Class. (Unless the travel management system offers higher class tickets at a cheaper price). Wherever possible air travel should be booked well in advance ensuring value for money is obtained. A <u>foreign travel approval (FTA) form</u> must be completed and authorised in advance.
Taxi fares	<ul style="list-style-type: none"> The actual cost of the taxi fare incurred. A receipt must be obtained.

	<ul style="list-style-type: none">• 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 not reclaimable with exception of taxis booked after 9.00pm for staff working late on authority premises.
Mileage	<ul style="list-style-type: none">• As per HMRC rates.• 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, and secure prior approval from Financial Services.• 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	<ul style="list-style-type: none">• 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 not reimbursed although when abroad local custom can play a role.
Eye tests	<ul style="list-style-type: none">• Eye tests are reimbursed at the NHS standard rate, currently £21.31. If your eye test costs more it will be reduced to that amount. 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 with Financial Services if you are uncertain.
Business entertainment	<ul style="list-style-type: none">• 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 GLA staff.• Alcohol is only permitted on business entertainment and VAT is not recoverable.
