

Policy

P046 A16

TfL business expenses

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1 Purpose

The purpose of this policy is to allow employees, members of the TfL Board and the Independent Investment Programme Advisory Group (IIPAG) to claim expenses for business related expenditure incurred in the course of their duties and within the boundaries described in this document.

2 Scope

This policy applies to Employees of TfL, Docklands Light Railway Limited, Rail for London Limited, London Bus Services Limited, London Buses Limited, Victoria Coach Station Limited who are on TfL employment contracts (Paybands 1-5 and Directors) and those staff on predecessor organisation employment contracts where the individual has transferred to the employment of TfL.

This policy also applies to members of the TfL Board and the Independent Investment Programme Advisory Group (IIPAG) and forms part of the induction programme for Board and IIPAG members.

Note: This Business Expenses Policy supersedes all other guidance on business expenses and expenditure which might be incurred through expenses or via procurement card.

3 Policy statement

As a public body organisation, TfL is aware of the necessity to control and monitor its expenditure to ensure the business achieves value for money. TfL will deal with financial matters consistently, fairly, objectively and in a transparent manner appropriate to its public sector status.

4 Requirements

The requirements within this policy are based on the following framework of principles:

- Before arranging business travel or incurring any business expenses, employees must ensure that approval has been obtained from the manager of the cost centre to which the costs are to be charged, normally their line manager, or the next most senior manager with the appropriate approvals level
- Any booking through the Capita process for non-budget air travel or hotel accommodation will require a formal approval by a Band 5 manager or Director via the system. TfL will maintain control over Band 5 or director self-authorisation through detailed review of periodic management information
- TfL will pay for all reasonable expenses incurred by employees wholly, necessarily and exclusively in the performance of their duties
- TfL must comply with HM Revenue and Customs regulations. TfL procedures must demonstrate this compliance. Employees will, so far as practicable, be made aware of regulations which could lead to personal tax liabilities if certain types of expenses are paid for by the organisation or are to be included in the employee's P11D form
- TfL will provide appropriate insurance against risks, e.g. accidents involving employees travelling on business. Travel arranged via Capita would



automatically be covered. Local journeys within London for which tickets are not booked through Capita will also be automatically covered. Directors, managers and employees should give careful consideration when on business to the selection of transport mode used by ensuring that it is compatible with

TfL's objectives (particularly in respect of the use of more sustainable transport modes as outlined in the Travel at Work Policy at [TfL's HR policies](#) on Working at TfL) - the most economically efficient, and the purpose of the journey is justifiable. Cars should be avoided where a reasonable public transport option is available.

- Managers are responsible for authorising all business expenses incurred by their employees promptly, to ensure that the expense being claimed falls within the boundaries of this policy and that maximum value for money is achieved
- Managers must approve itineraries in advance for all modes of transport wherever practical. Approvers are outlined in the [Business Travel Delegated Authorities document](#) document.
- The restrictions and guidance within this policy are necessarily prescriptive. TfL will reimburse through the Business Expenses mechanism those costs incurred by staff in fulfilling their duties as employees, but will not reimburse via this mechanism operational costs of materials and services which form part of the costs of our operations: please see the Commissioning Expenditure policy document. Where an employee submits an expense which is outside the formal prescriptive requirements of this policy, the employee will be advised and it will be escalated to the relevant Finance Director for a decision on reimbursement.
- All out-of-policy claims and reimbursements will be reported by the Financial Services team on a periodic basis as part of the standard management information provided to Senior Management. Executive Committee expenses are reported monthly to the Commissioner and made available to the Board. In light of this level of scrutiny, expenses incurred by Executive Committee members fall outside of the scope of this policy: the policy recognises the unique requirements of Executive Committee directors in performing their roles, and that discipline will be enforced by the additional visibility applied to these costs.
- Emergency expenditure – defined as being expenditure which falls outside of the provisions of this policy, or which falls within the provisions of the policy but was required under circumstances where formal approval procedures could not be followed – will be reimbursed if the expense submission is accompanied by written director approval.
- If there is any query on interpreting this policy contact expenses@tfl.gov.uk

The expenses system is not the appropriate route for cost reimbursement for which other TfL processes exist, and TfL will be robust with those staff who submit expenses outside of process, and the managers who approve those expenses. For example, a published process exists for the reimbursement of season ticket loans, and therefore it is clearly inappropriate for staff to submit their season tickets for reimbursement as an expense. Likewise, the business expenses mechanism is not the appropriate route for the settlement of costs of materials and services incurred



for operational purposes: guidance on this is provided in the Commissioning Expenditure policy document.

5 Guiding principles

The requirements within this Policy are based on the following framework of principles:

5.1 The nature of business expenses

TfL will reimburse all reasonable and Policy-compliant expenses from employees incurred wholly, necessarily and exclusively in the performance of their duties, as pre-agreed with their line manager / the budget holder responsible for the budget to which the expenses are to be charged. Reasonableness is at the discretion of the authorising manager and the manager who approves the claim. Judgement as to whether a claim complies with the published Policy is the responsibility of the Head of the Financial Services Centre and the relevant Finance Director.

TfL will reimburse within the confines of the Policy expenses which are the direct result of activity carried out in the course of TfL business rather than being as a consequence of that activity.

5.2 Pre-approval

Before arranging business travel or incurring any business expenses, employees must ensure that written approval has been obtained from their line manager, or the next most senior manager with the appropriate approval level. This approval must extend to the itinerary and the nature of each cost to be incurred. Approval levels are shown in the Appendix to this document. Evidence of this pre-approval must be submitted with documentation supporting the expense claim.

5.3 Mode of travel

Directors, managers and employees should give careful consideration when on business to the selection of transport mode used by ensuring that it is compatible with TfL's objectives, particularly in respect of the use of more sustainable transport modes as outlined in the [Travel at Work Policy](#). Travel by car is not permitted where a reasonable, practical public transport option is available.

5.4 Value for money

TfL will demonstrate value for money in its expenditure through business expenses. This Policy has been benchmarked against other Public Sector organisations, including the Department of Health, HM Treasury and the BBC which has resulted in revisions to the thresholds for expenses. This benchmarking will be updated as the Policy evolves.

5.5 The “Senior Employee Pays” rule

No employee may approve an expense claim which represents costs for expenses where they themselves have seen the benefit. When a group of TfL employees engage in business activity which will result in an expense, the senior employee present must incur the cost and then submit the expense claim for approval by a more senior manager.



5.6 Supporting receipts

No employee may profit from a business expense claim. The value of an expense claim must not exceed the value of the supporting receipts.

5.7 Time limit for submission

Expenses must be submitted for approval for reimbursement within 60 days of being incurred.

5.8 Insurance and duty of care

TfL will provide appropriate insurance against risks, e.g. accidents involving employees travelling on business. All domestic, rail and air travel arranged via Capita will automatically be covered.

5.9 Taxation liability

TfL must comply with HM Revenue and Customs regulations. TfL policies and procedures must demonstrate this compliance, and the Business Expenses policy will be regularly refreshed as part of our commitment to that standard of continuous improvement. Employees will, so far as practicable, be made aware of regulations which could lead to personal tax liabilities if certain types of expenses are paid for by the organisation or are to be included in the employee's P11D form. This Policy will be regularly updated to reflect latest personal taxation guidance.

5.10 Approvals

Approvers are outlined in the [Business Travel Delegated Authorities document](#). Approving an expense claim which is outside the bounds of Policy may be grounds for disciplinary action.

5.11 Queries and support

Employees that submit a claim outside of Policy may be grounds for disciplinary action. Given the importance of ensuring that expenditure is appropriately challenged and that employees are given appropriate guidance as to avoiding personal taxation liabilities on claims outside of Policy, TfL will provide support and guidance in respect of business expense claims. Employees may seek guidance from expenses@tfl.gov.uk as to the permissibility of an expense prior to incurring any costs.

5.12 Emergency expenditure

Expenditure incurred in an emergency may not, due to circumstance or timing, be pre-approved by an appropriate authority, and therefore will be non-compliant with Policy. All non-compliant Expenses will be escalated to the relevant Finance Director for review and approval, and will be reported to the Executive Committee on a periodic basis.

6 Non-travel expenses

6.1 Alcohol

TfL does not reimburse the costs of alcohol consumed by employees in the course of their duties or while travelling on TfL business. This relates to both alcohol consumed by TfL employees and by any guests as part of business entertainment.



Alcohol may still be consumed at retirement functions, where the £300 limit set out on the [retirement page](#) of Working at TfL still applies and will be enforced as part of this Policy, and as part of the [TfL Long Service Award](#) evenings.

Employees who incur costs related to the consumption of alcohol as part of a reimbursable expense must identify the costs of alcohol on the receipt which supports their claim and deduct these costs from the total value of the receipt to give the value of the allowable claim.

6.2 Books/periodicals

Expenditure on books, magazines, newspapers and trade journals are permitted for research, reference purposes, training and professional updates but must be applicable to the department for which the claimant works. Director approval is required for subscriptions to newspapers and periodicals. For the purchase of relevant books and for trade journals, a purchase order is required.

6.3 Business entertainment

Business entertainment expenses are defined as all expenditure incurred with third party business associates. Clear justification must be given as to why these expenses are to be incurred and this must be submitted with the expense claim, along with written pre-authorisation. Names of all the attendees as well as the name of their organisation must be provided in order to allow reimbursement.

Please see Meals at Meetings for lunchtime meetings with external guests.

For approval level, see index in section 14.

6.4 Employee award schemes, recognition and benefit

Gifts or payments may be made to an employee as outlined on the [Recognition section](#) of Working at TfL and include:

- Long Service Awards e.g. 25 years or 40 years
- Local Awards Schemes that have been set up in consultation with Reward & Recognition i.e. Make a Difference, TfL's recognition scheme will recognise staff who go above and beyond their role and who consistently demonstrate the organisation's behaviours.

Please see the Working at TfL, [recognition section](#) for more details.

Costs relating to events to mark recognition of employees outside of those above are outside the Policy and will not be reimbursed by TfL.

Any other gifts paid for by TfL will result in employees being liable for Income Tax and National Insurance. Therefore, no other gifts are permitted under the Policy and claims containing these costs will not be reimbursed.

6.5 Employee events

Formal structured team building or training events will be paid for by TfL provided they meet all of the following requirements:

- Are formally pre-authorised by a Director
- Use internal services where possible

- Use TfL facilities for accommodation of the event, since external room hire for internal events is now outside of Expenses Policy and actively discouraged by the Executive Committee.

Training provided by external parties is currently suspended at Executive Committee directive. Incurring training costs via the Expenses process is outside the scope of Policy and these costs will not be reimbursed.

The majority of the costs relating to employee events should be incurred via a purchase order.

Costs relating to events celebrating Christmas or other religious events by TfL employees will not be reimbursed by TfL.

Staff entertaining outside of team building events, for example, breakfasts, lunches or other food and drink, is not reimbursable as a business expense.

6.6 Equipment

Equipment purchased for company use (e.g. microwaves, fridges and televisions) must be made through the normal purchasing channels and NOT through the Expenses Policy. If an emergency situation arises or there is a specific reason that the normal procurement channels could not be used, written pre-authorisation from a Director and receipts will always be required and detailed reasons must be provided in support of any Expense Claim.

PC equipment and software unobtainable through normal T&D Procurement channels may only be purchased in exceptional circumstances after consultation with T&D. The Chief Technology Officer's written approval must be obtained ahead of committing to the expenditure. These purchases should be obtained via purchase order and not through the Expenses process.

6.7 Eye tests and glasses

For the DSE eye test and glasses, an optician's declaration form must be completed and must be specific to DSE work. For operational staff, an Occupational Health letter must be provided. Staff are allowed to claim a maximum of £87.50 once every 2 years. Claims will be reimbursed when they comprise both:

- The supporting declaration form, or the Occupational Health letter when relevant
- The supporting receipt for the cost of the eye test.

Where a requirement for Reasonable Adjustment to fulfil their day to day workplace role has been established through the TfL process, staff must ensure that when making a claim for reimbursement, details of Reasonable Adjustment are stated on the SAP Expense Claim form as recorded on their HR record, to enable Business Services to allow exceptional payment.

6.8 Flowers

Flowers must be purchased through the catalogue.

Flowers bought for staff on maternity leave or getting married are not considered a business expense and are not reimbursable under the Policy.

6.9 Meals at meetings

Supplying lunch or similar catering for internal TfL meetings is not appropriate. Meetings should not normally be scheduled over the entire lunchtime period in order to enable people to have a break, at which point they can make their own arrangements.

The exception to this will be where meals are in respect of presentations or award ceremonies, functions or lunches in relation to retirements, Long Service Awards or similar. Names of all the attendees, both internal and external, plus the name of their organisation must be provided in support of the expense claim.

Occasionally, internal meetings involving external guests may occur over the lunchtime period. In these circumstances an appropriate catering service may be offered. External guests are defined as anyone outside of the GLA Group, which includes the Greater London Authority Group i.e. the Greater London Authority; Transport for London, the Metropolitan Police Authority and LFEPA.

Lunch must not be supplied for TfL attendees of training programmes or collaborative working groups or meetings. Arrangements should be made to ensure that attendees can purchase their own lunch.

6.10 Postage

For postage from areas that do not have access to usual post room facilities, second class postage must always be used. First Class Postage costs and other items such as use of late post and Special Delivery should only be used when essential. Customer invoices must always be sent First Class.

6.11 Professional subscriptions

Employees can only claim for one professional subscription per calendar year, and this can be claimed through the TfL Expenses Policy or via Purchase Order. Further professional subscriptions are the responsibility of the individual employee, who can claim for the costs against their personal tax as an allowable expense. Guidance on this is available on the HMRC website.

When claiming for Professional Subscriptions, receipts must be provided to support each claim. Please state on your reimbursement application, the year for which you are claiming subscription fees. Direct debit notifications and renewal reminders are not acceptable.

Expenditure on professional sponsorship and training is currently suspended at Executive Committee directive.

6.12 Stationery and office sundries

Stationery and office sundries and computer consumables may only be claimed as expenses where the items sought are unavailable through the normal procurement routes. For Non-catalogue items, Local Director approval as well as a full description and justification are required. GM/Band 5 approval is needed for purchases of any computer consumables.



6.13 Employee refreshments

Tea, coffee, milk and water are provided via the procurement system for main offices. Where these items are not provided, reimbursement can be claimed. Items for individual consumption are not claimable through the Business Expenses policy.

7 Travel Expenses

7.1 General principles

Before making travel arrangements, employees must read the Travel at Work Policy. The Employee Relations page at http://source.tfl/PeopleAndDevelopment/2844.aspx#Industrial_Actions covers travel when there is industrial action or public sector strikes.

7.2 Ground transportation and airline travel

TfL's Travel at Work policy gives further details on the mechanics of Policy and how to book air and ground transportation.

7.2.1 Air travel

Employees can book budget airline travel online themselves (e.g. EasyJet) via the Capita web portal, providing they have email evidence of pre-approval from the owner of the cost centre to which the costs are going to be charged. Booking budget airline travel without evidence of pre-approval ahead of travel is a disciplinary offence.

Scheduled air travel must be booked via the Capita web portal only according to the following restrictions:

- Standard class for all flights
- Any requests for premium economy and business class for flights are booked by exception only and managed by a 3 tier approval process by way of the traveller's line manager, the relevant Band 5 and the Finance Director.
- All economy class scheduled flights will be managed by a 2 tier approval process based on a spend threshold e.g. Band 5 approval and then Director approval
- An email will be sent to the relevant approver to authorise the booking. Once this is confirmed, the booking can be processed.

Air miles or similar benefits must not be used for private purposes. Seat allocations are not authorised. Hold baggage can be added even if additional costs are incurred.

Staff should book their air travel as early as possible, and as a minimum, at least fifteen (15) working days in advance of the date of travel. Staff should book the most cost effective option offered by Capita which meets the needs of their itinerary. Travel booked outside of these restrictions will be reported as an 'out of policy' expense as part of the periodic management information provided to senior management.

7.2.2 Rail travel

Employees can book travel online themselves via the Capita web portal, providing they have email evidence of pre-approval from the owner of the cost centre to which the costs are going to be charged, and a Band 5 manager or director. Booking rail travel without evidence of pre-approval ahead of travel is a disciplinary offence. Rail tickets booked outside of the formal Capita booking process will not be reimbursed via the business expenses mechanism.

The booking will be processed and invoiced to TfL immediately and a notification email sent to the relevant Band 5 or Director that the charge has been made to their cost centre.

Rail travel must be booked as standard class.:

All rail travel should be booked as early as possible, and a minimum of 8 days in advance of travel.

Where possible, the purchase of Anytime tickets should be avoided. If the Anytime ticket option is the cheapest option, this should then be chosen.

Sleeper tickets can be booked with cabins. The most cost effective option is always the default choice. A standard ticket can be booked with a sole occupancy cabin. Any booking outside of this policy will require line manager, Band 5 and FD approval.

7.2.3 Eurostar

Eurostar bookings for the purposes of business travel should be made through the online form [F1194](#) and not via Capita. The completed and approved form should be submitted to travelbookingqueries@tfl.gov.uk. The booker or traveller will require formal Band 5 approval before making this booking and formal approval from the budget holder to which the costs are to be charged.

TfL staff travellers at Band 4 and above on Eurostar are permitted to travel in Standard Premier class.

7.2.4 Taxis

Use of a taxi is not an entitlement and must be pre-authorised by the owner of the cost centre to which the costs are to be charged. Where journeys are in the morning (before 6.30am) or late at night (after 10pm), taxis may be used on the grounds of welfare or safety.

7.2.5 Rental cars

Hire cars are only permitted where there is a demonstrable saving over other alternative transportation and will be reimbursed only when this explanation is submitted with the expense claim and evidence of supporting pre-authorisation. Booking of rental cars must be done through Capita on an offline basis.

7.2.6 Private vehicles

Private vehicles are only permitted as a transportation option where there is a demonstrable saving over other alternative transportation and will be reimbursed

only when this explanation is submitted with the expense claim and evidence of supporting pre-authorisation. Mileage rates are:

- 45 pence per mile up to the first 10,000 miles for motor cars; 25 pence per mile thereafter
- 24 pence per mile for motorcycles.

TfL expects all employees who drive their own vehicle for business purposes within the Congestion Charge Zone, to ensure their vehicles comply with the new central London Ultra Low Emission Zone (ULEZ) standards which is in operation 24 hours a day, everyday. Employees will be liable for a daily charge to drive within the ULEZ area if their vehicle does not meet the tighter emission standards. You can check your vehicle's compliance with ULEZ emission standards using the [online checking tool](#).

If your vehicle does not meet the ULEZ standards you will have to pay a daily charge of £12.50 for cars, vans and motorcycles and £100 for buses, coaches and lorries, to travel within the zone. TfL employees will not be able to reclaim the ULEZ charges if their vehicle does not conform to the ULEZ standards. TfL will continue to cover the cost of mileage and Congestion Charge for staff travelling for business purposes.

7.2.7 Ferries

Ferry bookings must be made through Capita, but are not an online option. Approval must be by a Band 5 manager or director ultimately responsible for the cost centre where the cost is to be booked, and in advance of the booking.

7.3 Hotel accommodation

7.3.1 Hotel bookings and pre-approval

Hotel accommodation bookings must be approved in advance by a Band 5 manager or director who is accountable for the cost centre to which the costs are to be charged. Restrictions on hotel accommodation are by cost rather than star rating. A cap of £150 per night (inclusive of VAT) will apply to hotels booked in London and £85 (inclusive of VAT) outside of London. There is an increment of 20% on the London rate for overseas stays.

Rates outside of these caps can be booked by exception and will be managed on a case-by-case basis and approved by directors on an exception basis.

Hotel accommodation must only be arranged where it is clearly necessary as a result of employee business activities on behalf of TfL. Normal shift working does not give entitlement to hotel accommodation.

7.3.2 Hotel accommodation in London

Hotel accommodation in London will only be arranged and paid for by TfL to support the execution of operational or business critical activities where staff are required to be available on TfL sites at extremely short notice in the early mornings or late at night. Where employees are required to support the business on an exceptional basis and where accommodation would mitigate any risk of non-delivery, Directors may approve accommodation in London hotels for staff working on critical deliveries



to support the business. The written justification and pre-approval must be included with any related expense claim.

It is inappropriate for employees to incur expenses for hotels in London as a result of other activities, such as:

- Attending dedicated training events with evening activities
- Attending evening functions on behalf of TfL which include a late finish
- Adverse weather conditions.

Any claims for accommodation for these reasons fall outside of Policy and will not be re-imbursed. Expense claims must clearly demonstrate that London accommodation was the direct result of a requirement for the employee to be available for TfL out of hours rather than as a result of the employee living some distance outside London.

7.3.3 Cost thresholds

Hotel bookings must normally be made through Capita. The principle of securing value for money and best use of public funds must always be observed and lower priced suitable accommodation must be used whenever possible. If there is a cheaper alternative in the limited vicinity, the tool will suggest this option. You will be required to supply a reason if this option is not selected. In exceptional circumstances where Capita cannot be used, for bookings other than budget hotels Director pre-approval must still be obtained.

The maximum value which should be incurred in respect of hotel bookings is:

- £150 per night in London inclusive of VAT
- £85 per night outside London inclusive of VAT.

Where it is essential for employees to use a hotel nominated by an event organiser, this must be explained on the relevant expense claim and line manager approval should be sought.

Accommodation for spouses and partners will only be paid for by TfL if the spouse or partner has been invited by TfL as part of a residential programme. TfL will also pay for the spouse or partner if their attendance is regarded as essential by the employing Managing Director or, in the case of a Managing Director, by the Commissioner.

Actual personal incidental expense claims for items such as newspapers, laundry, telephone calls home while staying overnight are normally allowed up to the value of £5 per night including VAT (£10 inclusive for overseas travel). If the total exceeds this and is approved, the whole amount is liable to be classed as a benefit in kind leaving the employee liable to Income Tax and National Insurance and will be included in the employee's P11D form. In all cases, receipts must be provided.

Where courses or team building events are being held in hotels or other external accommodation, no reimbursement of expenses in relation to alcohol will be made to staff. The requirements of the TfL [Safety and Wellbeing Policy](#) still apply at these events.

7.3.4 Subsistence while travelling

7.3.4.1 Breakfast

Breakfast can be claimed as part of travel expenses if an employee leaves the house before 6am, to a maximum of £6.

Breakfast at hotels and restaurants can only be claimed when employees are staying away from home on business and where breakfast is not included in the hotel rate.

A maximum value of £20 inclusive of VAT can be claimed for breakfast costs incurred as part of staying at a hotel where breakfast is not included in the hotel rate.

7.3.4.2 Lunch

Cost of lunch will only be reimbursed where employees are away on TfL business abroad. A maximum value of £20 per person including VAT will be allowed with prior approval of a director. Expenses incurred on alcohol will not be reimbursed.

7.3.4.3 Dinner

A limit of £25 per person maximum per night is allowed for subsistence whilst staying away from home on TfL business or training and will not cover alcohol.

A 20% uplift should be applied for overseas expenses.

Expenses for an evening meal when you are attending a training course or conference that does not involve staying overnight will only be reimbursed in exceptional circumstances. These will not cover alcohol and will be limited to a maximum of £25 a head. Such expenses will only be paid where the following conditions have been met:

- The approval of an Executive Director has been obtained in advance
- Attendance is job-related and will benefit your work
- The conference or course extends significantly beyond normal working hours or ends at a normal time but is in a location that significantly increases travelling time, so that you would not arrive home until late.

Dinner will not be reimbursed for employees who are simply working late.

7.3.4.4 Service charges

Service charges included on the meal receipt will be reimbursed. Any form of tip or charge, not printed on the receipt will not be reimbursed.

8 Reclaiming business expenses

All legitimately and properly incurred expenses should be claimed through SAP. Claims are work-flowed to the Line Manager for approval. For Corporate and Surface, claims are subject to prior Director approval via weekly reports. For London Rail, claims are subject to periodic Director review.

Employees who do not have access to SAP should complete the relevant Claim Form and get their local administrator to input the details on SAP.



Help and guidance on claiming expenses can be found on the [SAP education knowledge warehouse](#).

Where a company allocated purchasing card is used, i.e. HSBC Purchasing cards, expenditure incurred must be authorised in line with the principles of business expenses.

Appropriate VAT receipts/invoices addressed to TfL must support all expenses (a receipt showing the appropriate amount of VAT). Failure to obtain a VAT receipt loses TfL money. If expenses are not accompanied by a valid receipt, TfL reserves the right not to reimburse those expenses. Credit card vouchers alone do not detail expenses and are not adequate for the purpose of tax regulations or to support expense claims. All out of pocket expenses must be claimed through SAP via the above link with appropriate VAT receipts backing the claim. Where a claim is made to support reimbursement for meals, a detailed receipt should be submitted, along with a full list of those attending the meal and for whom reimbursement is sought.

In cases where the company is not VAT registered, a receipt of purchase is acceptable.

9 Support and Advice

Support and advice can be obtained through speaking to your manager or by contacting Capita Travel Services on 0333 220 0084 or expenses@tfl.gov.uk.

If you need advice before you seek approval from your manager or advice before you submit an expense claim, then you can speak to someone from the Expenses

Team at the Financial Services Centre at expenses@tfl.gov.uk. Alternatively, if you can see an example of an expense that you don't see covered by the policy and you can illustrate that this would be a repetitive problem for you, then you can email us at expenses@tfl.gov.uk and we'll evaluate whether there is a case for modifying the policy

10 Person accountable for this document

Name	Job title
Brian Davey	Head of FSC

11 Abbreviations

Term	Meaning
VCS	Victoria Coach Station
FSC	Finance Service Centre
IIPAG	Independent Programme Advisory Group

12 References

Document no.	Title or URL
F1194	VIP Concessionary & Educational Travel Request
P078	TfL Code of conduct
P088	Business Ethics policy
P090	Discipline at work policy

P047	Travel at work policy
P101	Safety and wellbeing policy
R2689	Business Travel Delegated authorities
F5800	DSE eye test form
Working at TfL	HR policies
Working at TfL	Attendance
Working at TfL	Business travel and accommodation
Working at TfL	Recognition, rewards and benefits

13 Document history

Issue no.	Date	Changes	Author
A1	18/05/2007		
A2	07/12/2012	New links & updated authority levels	ER &HR policy /FSC
A3	18/06/2014	SAP update	ER &HR policy /FSC
A4	16/02/2015	Procurement Update	ER &HR policy /FSC
A5	21/08/2015	TfL change control 04087 for new approval route for air travel, revise and update links	Jo Page
A6	09/12/2015	Amended contact details for VCS	Jo Page
A7	07/01/2016	Changes to travel booking and air travel delegated authorities. TfL change 04419	Sheela Gajjar, Continuous Improvements Manager, R&U Finance
A8	07/08/2017	Transfer of accountability from HR to Finance	Jo Page
A9	03/04/2018	Reflection of changes to travel services supplier; changes to policy on training costs, London hotels; subscriptions; purchase orders.	Brian Davey
A10	18/09/2018	Airline booking in advance; booking budget hotels; recovering costs of materials and services; escalation of out-of-policy items; reporting of out-of-policy items; treatment and reporting of Executive Committee expenses. Change request No. CR-10951.	Brian Davey
A11	05/12/2018	“calendar” inserted between “per” and “year” in Section 6.11. Change request No. CR-11045.	Bertha Donkor
A12	21/01/2019	CR-11134 additional text in sections 6.7 and 6.11	Bertha Donkor
A13	08/04/2019	CR-11340 additional text in section 7.2.6.	Bertha Donkor
A14	22/05/2019	CR-11459 Expansion of purpose and scope to include members of	Bertha Donkor



		the TfL Board and IIPAG	
A15	02/07/2019	CR- 11580 changes to 7.3.4.2 to cover lunch when on TfL business abroad	Bertha Donkor
A16	11/03/2020	CR-12416 changes to 7.2.1 and 7.2.2 re 3 tier approval.	Frederick Poku



14 Appendix index of approval levels

Expense Type	Page	London Rail	Surface Transport	Specialist Services
Accommodation-Hotels (via Capita)	Page 3	Local Director	Local Director	Local Director
Conferences (Accommodation link) (via Capita)	Page 3	GM/Band 5 (if accommodation is also needed still Local Director)	GM/Band 5 (if accommodation is also needed still Local Director)	GM/Band 5 (if accommodation is also needed still Local Director)
Breakfast	Page 4	Line Manager	Line Manager	Line Manager
Dinner	Page 4	Line Manager	Line Manager	Line Manager
Books	Page 5	Line Manager	Line Manager	Line Manager
Lunches	Page 4	GM/Band 5	Band 5	Local Director
Business Entertainment	Page 5	R& U Board Member	Local Director	Managing Director
Employee Refreshments	Page 5	Line Manager	Line Manager	Line Manager
Newspapers	Page 5	Local Director	Local Director	Local Director
Employee Events	Page 6	Local Director	Local Director	Local Director
Equipment	Page 6	Line Manager	Line Manager	Line Manager
Equipment (Computer)	Page 6	CIO	CIO	CIO
Computer Consumables	Page 7	GM/Band 5	GM/Band 5	GM/Band 5
Eye test and Glasses	Page 7	Line Manager	Line Manager	Line Manager
Flowers	Page 7	Local Director	Local Director	Local Director
Mobile Phones	Page 7	GM/Band 5	Band 5	Local Director
Exam Fees	Page 8	Line Manager	Line Manager	Line Manager
Parking	Page 8	Line Manager	Line Manager	Line Manager
Parking/Motor Fines	Page 8	Local Director	Local Director	Local Director
Postage (1 st class)	Page 8	Line Manager	Line Manager	Line Manager
Professional Subscriptions	Page 8	Line Manager	Line Manager	Line Manager
Rail Travel-UK (via Capita)	Page 9	GM/Band 5	Band 5	Band 5
Taxi	Page 9	Line Manager	Line Manager	Line Manager
Tolls (including Congestion Charges)	Page 10	Line Manager	Line Manager	Line Manager
Car/cycle/motorcycle mileage	Page 11	Line Manager	Line Manager	Line Manager