

# **Expenses, Travel and Subsistence Policy**

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## Changes from last version

<b>Section</b>	<b>Change</b>
1.7	Financial regulation 20 reproduced in part
2.17	Clarification on ownership of items
3.2	Update to requirement if expense outside of policy
5.2.4	Clarification on evidence required for travel in exceptional circumstances
5.4.1	Updated link for Expense Advance request form
5.4.4	Update on the return of unspent expense advance
5.16.1	Clarification on subsistence rates
6.5	Addition of software subscriptions
8.3	Update on hospitality for internal meetings
11.1.2	Clarification on book purchases
11.7	Updates to and clarification on Student Projects
Appendix D annex 1 & 2	Removed, food safety policy should be covered elsewhere under health and Safety policy.
Various	Numerous changes primarily to improve clarity based practical use of the expenses process

## Department: Finance

**Date Approved: February 2023**

This policy provides detailed guidance for the payment of Goldsmiths expenses.

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## 1 Introduction

**1.1** We are the stewards of money given to us by students (who are often in significant debt as a result), the taxpayer and research bodies. It is incumbent on us to ensure that we spend this money efficiently, effectively, and transparently. In writing this policy we acknowledge that it is impossible to foresee every possible circumstance and so we accept that there may be times when an issue arises which is not explicitly covered within it. In such circumstances the arbiters of the policy will be the Chief Financial Officer, deputy Director of Finance and the Head of Procurement. There are four key principles which should apply to all claims under this policy which are as follows:

- Expenses must be pre-approved by a line manager or as otherwise directed in this policy.
- Expenses must be reasonable and mitigated where possible.
- Expenses must be evidenced.
- Expenses must be for the direct benefit of Goldsmiths

**1.2** This Expenses, Travel and Subsistence Policy (the policy) must be adhered to by all individuals claiming reasonable expenses incurred in connection with Goldsmiths business including from research grants, discretionary accounts and department codes.

**1.3** The policy is applicable to all individuals incurring expenses in connection with Goldsmiths including staff, students, visitors, visiting speakers, job candidates etc. Goldsmiths staff approving non-staff expense claims are responsible for ensuring that any non-staff claimants who may wish to make claims are aware of this policy.

**1.4** Implicit throughout this document is the obligation that individuals will obtain value for money when incurring expenditure on behalf of Goldsmiths in line with internal regulations.

**1.5** This policy has been prepared in accordance with Income Tax and National Insurance Contribution regulations and Her Majesty's Revenue and Customs (HMRC) regulations.

**1.6** For further help or guidance contact [payroll@gold.ac.uk](mailto:payroll@gold.ac.uk)

**1.7** This policy should be read in conjunction with Financial Regulation 20, part of which is listed below.

## 20.5 Travel, Subsistence and other Allowances

All claims for payment of subsistence allowances, travelling and incidental expenses shall be completed in a form approved by the Chief Financial Officer and in accordance with the College Expenses Policy. Claims by members of staff must be authorised by their Head of Department or by members of SMT for members of staff line-managed directly by them. The certification by the Head of Department or authorised signatory shall be taken to mean that:

- the journeys were authorised;
- the expenses were properly and necessarily incurred;
- the allowances are properly payable by the College;
- consideration has been given to value for money in choosing the mode of transport.

Arrangements for travel by the Warden or members of Council shall be approved by the Chair of Council. Arrangements for travel by the Chair of Council shall be approved by the Finance and Resources Committee.

## **20.6 Overseas Travel**

All arrangements for overseas travel must be in accordance with the appropriate scheme approved by Council. Any approvals required must be obtained in advance of committing the College to those arrangements or confirmation of any travel bookings. Where spouses, partners or other persons unconnected with the College intend to participate in a trip, separate arrangements must be made unless there are exceptional circumstances and there is approval by the Head of Department in advance. The extra cost of travel for persons unconnected with the College must be reimbursed in advance of travel. The expenses of the persons unconnected with the College must be excluded from all subsequent claims for reimbursement of the cost of the journey by the member of staff.

## **20.7 Allowances for Members of Council**

Claims for members of Council will be authorised by the Chief Operating Officer. Reasonable expenses will be reimbursed, in accordance with rates in the College Expenses Policy.

## **2 General Principles**

**2.1** All employees must adhere to the Expenses, Travel and Subsistence Policy & Procedures when incurring expenditure on behalf of Goldsmiths.

**2.2** Before spending money or committing to any expenditure, the relevant approval must be gained. In the event an approver is not available then a suitable equivalent or more senior post holder should be sought. Under no circumstances is self-approval allowed.

**2.3** Employees will be reimbursed for expenses incurred wholly, exclusively, solely and necessarily in the performance of their duties in line with the thresholds set out in this policy. Expenditure should be kept to the minimum consistent with the effective performance of work on behalf of Goldsmiths.

**2.4** The expense claim should always be prepared honestly, legally, and responsibly. Any breach of the policy could lead to disciplinary action.

**2.5** Staff should only travel when there is no viable business alternative. Staff should consider whether it is necessary, or whether there are practical alternatives by which Goldsmiths' objectives could be achieved without the need to travel. These could

include video-, audio-, or web-conferencing, or where only one member of a team attends.

**2.6** Authorised Signatories have no authority to override or vary this policy.

**2.7** When making a claim for a group, the most senior person present should pay for the expenditure and make the claim.

**2.8** Subject to the College's needs, travel reservations should be booked through the corporate Travel Management Company and made in time to take advantage of cheaper fares or accommodation. See section 5 for more details and exceptions.

**2.9** The mode of travel should be the most cost-effective consistent with the business needs of Goldsmiths (see 5.13 for further details).

**2.10** Employees should travel and be accommodated in safety and reasonable comfort.

**2.11** Claims for reimbursement should be made as soon as possible and in any case not later than twelve weeks after the expenditure has been incurred. Claims older than 12 weeks will need to be approved by the Head of Payroll & Pensions. Therefore, a written explanation detailing the reason for the delay needs to be provided with the expense claim for consideration.

**2.12** It costs a fixed amount to process any claim, so claimants should endeavor, where possible to group smaller expenses under one claim rather than submitting them individually.

**2.13** Reimbursement for travel from your home to your normal place of work is not allowable. For the avoidance of doubt, home includes any personal place of residence, whether permanent or temporary, for example it will include a hotel, family member or friend's residence that you are staying at.

**2.14** Employees should neither gain nor lose financially in relation to expenditure and reimbursement on business travel arrangements unless thresholds outlined in this policy are breached.

**2.15** The purchasing decision shall not be influenced by any promotional incentives such as airline mileage credits or personal cash credit card discounts or rebates. Employees should not benefit personally from these incentives but should use them to offset the cost of the current or future business journeys.

**2.16** Where a dispute exists in respect of either: the interpretation of this policy; or an individual expense claim, the Chief Finance Officer or Deputy Chief Financial Officer shall make the ultimate decision on approval (acting within the parameters set by Council). These decisions will be made on a case-by-case basis, dependent on the specific facts. Any such exceptional decisions do not create a general precedent.

**2.17** Any assets (for example books, equipment or software) claimed through expenses are the property of Goldsmiths and it is the responsibility of the claimant and the department to ensure that the items are returned to the University. Where purchases are for licences, subscriptions or other right to use based services they should be taken in the name of Goldsmiths rather than in the name of an individual.

### **3 Scope**

**3.1** This policy applies to all expense claims regardless of the source of funding.



**3.2** This policy addresses all of the most common categories of claimable expenditure. However, no policy can ever capture every possible expenses related event. If you encounter a set of circumstances that require you to submit, or authorise, an expense claim and they are not covered by this policy, please contact the Payroll team for advice in the first instance. Any claim for expenses not covered in this policy that have not had prior approval will require a written explanation to be provided with the claim form for consideration and authorisation by the Deputy Chief Financial Officer or Head of Payroll & Pensions.

This policy covers the following areas of expenditure:

- Travel;
- Overnight accommodation and subsistence allowances
- Relocation Expenses
- Entertainment and hospitality
- Training
- Telephone and internet costs
- Advances for expenses
- Research Grants and Contracts

**3.3** For the expenses claim procedure please refer to the system guidelines.

**3.4** If you are unsure which procurement rules to follow please reach out to a member of the Procurement team.

**3.5** The following may not be paid for using a purchasing card or claimed through the expense system. They should be funded by personally by the employee's own funds:

- Personal expenditure
- Fines or penalty charges related to personal vehicles
- Gifts; e.g. for birthdays or leaving
- IT hardware and software; this should be ordered through IT&IS
- Furniture or office equipment; this should be ordered through Procurement
- Stationery; this should be ordered through Goldsmiths stationary agreement
- Reprographics; this should be ordered through print services or through a purchase order
- Mobile phones; this should be ordered through IT&IS
- Legal services; this should be ordered through a purchase order to ensure approval by Legal and Governance
- Petty cash must not be used under any circumstances to reimburse an employee's expenses claim, or for items that would normally be covered by an expenses claim

Refer to Appendix C for further information about exclusions.

**3.6** Goldsmiths is required to demonstrate to HM Revenue & Customs that adequate controls are in place to ensure compliance with the rules and requirements for personal tax dispensations. Provided they are followed, the rules and guidance

contained within this policy will ensure that no taxable benefit in kind will be associated with the employee.

## **4 Authorisation of Expenditure**

**4.1** Claims should be authorised by your budget holder or their delegated substitute. Claims must not be authorised by someone more junior than the claimant, for example; Heads of Department should be authorised by a Pro-Warden, a Deputy Head of Department by the Head of Department etc.

In instances where a budget holder or delegated substitute is authorising expenditure for an individual who is not a member of staff, they are responsible for ensuring that all expenditure is in line with the Policy.

**4.2** The authoriser confirms that:

- The expenses were necessarily incurred in the performance of duties
- The expenses claimed are not payable from another source
- Due consideration has been given to achieving value for money
- The expenses are allowable as per this policy

**4.3** Under no circumstances will self-authorised claims, or those authorised by an approver who is a close relative or partner be paid. In these circumstances alternative authorisation must be obtained.

**4.4** Claims may only be for actual expenditure, with the exception of mileage. Reimbursement will only be made where claims are supported by original fully itemised valid receipts. Where a receipt cannot be obtained written justification should be sent to payroll with the claim along with a lost receipts form which is available from the Payroll and Pensions team.

**4.5** Credit card transaction slips are not accepted as receipts. Individuals should make every attempt to get some form of documentation. Where it is not possible, so long as full details of the expenditure and a legitimate reason for why it was not possible to obtain a receipt are given, reimbursement will be made.

**4.6** Claims are checked by Goldsmiths staff and any deemed to be fraudulent will be investigated and referred to Goldsmiths' Internal Auditors. If a claimant is found to have submitted a fraudulent claim they may face disciplinary and criminal proceedings. Refer to the Goldsmiths [Disciplinary Policy, Fraud and Criminal Finance Act policies](#) on Goldmine for further information.

**4.7** All claims are checked by finance before final payment and if they are found to not be compliant with this policy they may be rejected even if line manager approvals have been provided.

**4.8** Although claims are checked by Finance staff, ultimate responsibility for compliance is the claimant's, and these checks cannot be relied on as a defence in the event of non-compliance with this policy.

## 5 Travel

### 5.1 Travel and Risk Assessment

Completion of a travel risk assessment form and notification to [insurance@gold.ac.uk](mailto:insurance@gold.ac.uk) for insurance purposes is required in advance for all international travel. Please download forms from Goldmine or request a form using the email address above.

### 5.2 Travel Bookings

5.2.1 All travel bookings (flights, rail and Accommodation) should be made through Goldsmiths' appointed Travel Management Company (TMC). The TMC has been selected through a competitive process to enable Goldsmiths to obtain the most favourable terms and conditions.

5.2.2 Benefits of using a Travel Management Company (TMC):-

- A single process for booking travel
- Access to specialist Academic fares
- Holding fares for longer while arrangements are being finalised
- A consolidated source of travel Management Information that can be used for making informed decisions and reporting carbon emissions
- Reducing other back office costs (e.g. time taken processing expense claims etc.)
- The availability of professional travel advice
- Reduces expenditure and the administration on the individual who is required to travel.

5.2.3 While it may be possible to find a cheaper price elsewhere without booking fees please remember the word "cheaper" can mean just that (both in terms of flexibility and cancellation costs) and you should also consider the cost of a university staff member's time in searching the internet for that "better deal".

5.2.4 Exceptionally, where an individual can demonstrate that travel expenditure to a specific destination through an online internet purchase, for example, Easyjet or Ryanair, is cheaper, reimbursement will be made on receipt of a certified claim for payment and the quote from the TMC illustrating the cost. Before spending money or committing to any expenditure, the relevant approval must be gained from the budget holder or their delegated substitute.

5.2.5 In terms of Duty of Care Goldsmiths cannot ensure facilities are in place to inform exactly where employees are at any given time if travel arrangements are made off contract. The TMC monitors world events on our behalf and can put measures in place to alert Goldsmiths to security events ASAP so that employees can be alerted if they are potentially at risk.

### **5.3 Travel Costs – Direct Payment by Goldsmiths**

5.3.1 All travel bookings must be supported by a Purchase Order. The Corporate TMC will present invoices for all business travel bookings made through them and Goldsmiths will pay these directly.

5.3.2 Where a Purchase Order cannot be used then employees should pay for pre-approved travel themselves and reclaim the costs via expenses in accordance with this policy.

5.3.3 Purchase Cards are not to be used for travel and subsistence costs except as allowed in appendix E.

5.3.4 In the event that it is not possible to use the TMC or if doing so would create unreasonable extra difficulty or cost then exceptional approval to deviate from this may be sought from the Deputy Chief Financial Officer or the Head of Procurement. Such approval requests must be made before making any bookings and only after reasonable efforts to resolve the issue with the TMC have been made.

## 5.4 Travel Costs – Advance Payments

5.4.1 In some circumstances advance payments against expenses can be requested using an [Expenses Advance Form \(P004\)](#), which can be found on Goldmine. Whenever possible, arrangements should be made for the payment of fares, car hire, hotel expenses, etc. in advance, thus leaving the minimum amount to be met during the business trip.

5.4.2 Requests for advances over £300 must be authorised by the Director or Deputy Chief Financial Officer.

5.4.3 In all cases where an advance has been given an Expenses Claim Form, showing the amount of the advance in the appropriate place, must be submitted within 2 weeks of completing the business trip.

**5.4.4** Any unspent cash advanced is to be returned to Goldsmiths either as a deduction through the payroll or via bank transfer (details can be provided by the Payroll department) within 2 weeks of the completion of the trip. **Cash will not be accepted.**

5.4.5 The advance must be authorised by the relevant Budget Holder, or in the case of a Budget Holder their line manager or delegated substitute.

## 5.5 Mileage

5.5.1 Goldsmiths is committed to operating in an environmentally responsible manner and as such would strongly support use of public transport over private motor vehicles. Further information about Greening at Goldsmiths can be found on Goldmine.

5.5.2 Private cars should only be used under the following conditions:

- Where two or more University people travel together, so that the combined cost of their journey by public transport would exceed that calculated using the mileage rates.
- Where the traveller is disabled or is assisting a disabled person.
- Where other options are not available due to strikes (this does not cover the costs of getting to or from your regular place of work)
- Where bulky equipment is being carried.
- Where the destination is not accessible, or requires an excessively long or complex journey by public transport.
- Where other than for the reasons above it can be shown to be cost effective.
- Where “Drivers Hours: Rules and Guidance” can be adhered to: <https://www.gov.uk/government/collections/drivers-hours-rules-and-guidance>

5.5.3 Mileage allowance rates are detailed in Appendix B.

5.5.4 All claims for reimbursement of mileage must specify the following

- Details of and reasons for the journey undertaken,
- The postcodes for the start and finish points of each journey and the places visited on the way, if any. A route planner may be used to calculate mileage for example the AA route planner: <http://www.theaa.com/route-planner/index.jsp>
- The dates of travel
- Where unusual circumstances occur that result in a higher than expected mileage being incurred, an explanation must be provided.

## **5.6 Private Vehicle Insurance**

5.6.1 Goldsmiths' motor policy does not provide cover for employees driving their own vehicles on University business. Where an employee uses his or her own car or motorcycle he/she must ensure that the vehicle insurance policy includes cover for business use. Your insurer should provide this additional cover and the onus is on the vehicle owner to ensure they are covered.

## **5.7 Roadworthiness**

Where employees use their own vehicles on University business, it is a requirement that the vehicle must meet the minimum standards required for road worthiness under the current Road Traffic Act. Including where necessary a current MOT Certificate, insurance (covering business use) and Road Fund Licence.

## **5.8 Car Hire**

For road journeys in excess of 125 business miles per day, individuals should consider the use of a hired vehicle rather than a private vehicle. Hire and fuel costs can be claimed. Goldsmiths' motor policy provides comprehensive cover for employees driving University or hired/leased vehicles on University business.

## **5.9 Car Parking**

5.9.1 Goldsmiths will reimburse all expenses for car parking costs incurred whilst travelling on University business away from the employee's normal place of work. Claims should be supported by receipts, where possible. Where a parking meter was used and no receipt is available a note to that effect should be included with the claim.

## **5.10 Toll Charge**

5.10.1 Toll charges paid for in the course of a business journey can be claimed. Toll bridges or roads rarely give receipts; therefore, the name of the toll bridge or road should be included on the expense claim.

## **5.11 Congestion Charges**

5.11.1 Goldsmiths is committed to reducing its carbon footprint and expects employees to travel by public transport within zones where congestion charges apply. Where driving in a congestion zone is the only practical option and where such journeys are required to conduct College business, congestion charges may be claimed under this policy.

## **5.12 Taxis**

5.12.1 Where no other form of transport is available, short journeys by taxi will be reimbursed subject to the provision of receipts.

5.12.2 Taxis are only to be used in the following circumstances:

- Travel home if you are required to work outside of your normal working hours and it is considered necessary for safety reasons.
- Essential travel whilst carrying heavy or bulky Goldsmiths materials and equipment.
- Journeys to and from airports on Goldsmiths business if the luggage to be carried makes travel by public transport impractical, or if the journey is outside public transport operating hours.
- Taxi journeys to, from or between meetings are not allowed unless public transport is not an option (e.g. strike action or the destination is no close to any station)
- Travelers should always consider their personal safety when selecting a means of transport. In some parts of the world the use of hotel cars that come with a driver may make sense and prebooked taxis are likely to be safer than taking taxis directly from the street.
- When making a claim for a taxi journey a receipt showing the date of the journey, the cost and the name of the taxi company must be submitted.

5.12.3 Taxis are not to be used for long journeys when alternative methods of travel are available.

## **5.13 Air, Rail Travel and Local Public Transport Expenses**

5.13.1 Individuals should ensure that the most cost effective travel arrangements are made through the Goldsmiths Corporate Travel Management Company.

5.13.2 A risk assessment is required for all journeys to foreign countries using the appropriate form (available from [insurance@gold.ac.uk](mailto:insurance@gold.ac.uk)). Travellers who have not completed the form will not be covered by Goldsmiths' Travel Insurance Policy.

5.13.3 Individuals must travel economy class unless their flight time is more than 5 hours, and they are expected to work within 11 hours of landing. In these circumstances individuals may opt to fly premium economy class unless a cheaper business class fare is available through Goldsmiths' corporate travel agreement.

5.13.4 Rail travel must be in standard class and the cheapest route should be selected, where feasible. When booking travel users should consider whether off-peak travel would be practical or whether fixed tickets rather than open ended tickets would make sense.

5.13.5 Local bus, tram and underground train fares for business journeys (not home-to-office) can be claimed. Claims should be supported by receipts or Oyster journey reports, where possible. It should be noted that Oyster cards are capable of being registered on the Transport for London website such that reports confirming journeys can be produced as evidence of travel.

5.13.6 Pay-as-you-go Oyster Card: Oyster card journeys may be claimed if it can be demonstrated that this is the most economical payment method. The journeys made should be listed on the expense claim. Claims must not be made (and will not be reimbursed) where the Oyster top up journey covers some or part of the member of staff's journey from home to work and vice versa.

## **5.14 Hotel Accommodation**

5.14.1 Hotel accommodation should be booked through the Goldsmiths Corporate Travel Management Company.

5.14.2 Maximum rates for accommodation and subsistence are detailed in Appendix A.

5.14.3 The College does not recommend that staff book accommodation with private landlords or through intermediaries like Airbnb. Doing so can create additional safety risks for travelers and restrict the College's ability to provide help and support in emergency situations.

## **5.15 Subsistence**

5.15.1 Any claims for subsistence will only be paid up to the limits specified in Appendix A.

5.15.2 When employees are away from their normal place of work on Goldsmiths business they can claim subsistence, within the rules and limits in Appendix A. Claims must be supported by receipts.

5.15.3 The purchase of alcohol will not be reimbursed as part of a subsistence claim.

5.15.4 Where an employee is attending a conference whilst performing their role they may claim for additional childcare costs incurred as a result up to a maximum of £100 per day, such costs must be



- Preapproved by the employee's line manager in advance
- Actual costs incurred above those which may already be committed (e.g. if 10 hours is needed to cover the event but 8 hours is usually booked anyway then 2 hours would be claimable)
- Paid to a registered childminder, nursery or similar institution. Payments to family members and friends are not allowable
- Evidenced with a receipt

## **5.17 Travel Insurance**

5.17.1 For insurance cover to be valid when travelling overseas a *Travel Risk Assessment* form must be completed and submitted to [insurance@gold.ac.uk](mailto:insurance@gold.ac.uk) in advance of travel.

5.17.2 Expenses arising from a medical emergency while travelling on college business should be notified as part of a travel insurance claim.

5.17.3 A copy of Goldsmiths' travel insurance policy and schedule of cover is available from [insurance@gold.ac.uk](mailto:insurance@gold.ac.uk)

## **5.18 Passports and Visas**

5.18.1 Employees are responsible for ensuring that they have valid passports. The return journey must be within 10 years of the issue date of the passport, there must be at least 6 months validity left after the planned return date and there should be 6 consecutive pages for stamps.

5.18.2 Goldsmiths will not reimburse expenses for passports and is not responsible for the cost of replacing lost or stolen passports.

5.18.3 Employees may claim expenses for the cost of visas required to travel overseas on Goldsmiths business.

## **6 Telephone/Internet Usage Costs/Subscriptions**

The College uses Microsoft Teams as its primary communications tool. It is expected that all users make this their first choice for all calls. Where users need to make calls away from MS Teams and where there is an overwhelming work reason, an application may be made for a College mobile, which will be reviewed solely based on need.

### **6.1 Own mobile phone users**

Line rental cannot be claimed. Only the cost of business calls on a call-by-call basis can be claimed, and an itemised VAT invoice with the relevant calls highlighted must be provided as a receipt and submitted with the claim. The cost of purchasing a mobile phone cannot be claimed in any circumstance. Refer to the Guidelines for the Acquisition and Use of Mobile Phones and other Mobile Devices for further information.

### **6.2 Home personal land line**

Only the cost of business calls on a call-by-call basis can be claimed, and an itemised VAT invoice with the relevant calls highlighted must be provided as a receipt and attached to the claim.

Line rental costs will not normally be reimbursed and if they are, they will be taxable.

## 6.3 Wi-Fi

Short Wi-Fi internet session fees e.g. at airports and hotels while on Goldsmiths business can be claimed, a receipt must be provided.

## 6.4 Broadband/Internet Provision

Home internet connection cannot be claimed for in any circumstances.

## 6.5 Software subscriptions

Payroll will be unable to consider any claims for software or data storage services subscriptions that fall outside of the following points:

6.5.1 In line with the [software licencing policy](#), all purchases of software for use in conducting college business must be made via College required procurement processes and given technical approval by IT&IS. Wherever possible enterprise, campus or site licenses should be procured.

6.5.2 Data may only be stored in locations and services (including cloud storage and SaaS services) that have been approved by the College as set out in the [Acceptable use of IT Services policy](#).

6.5.3 All software subscriptions that involve the processing or storage of personal data must have a contract in place that include specific minimum terms as set out in the General Data Protection Regulation (GDPR). It is Goldsmith's policy and process to use its own GDPR compliant standard contract clauses in the first instance. This ensures that Goldsmiths is able to meet its obligations as a Data Controller under the Data Protection Act by having adequate and appropriate organisational and technical controls in place to protect privacy. Any requirements that cannot be met by existing systems must be supported by a sound business case and where appropriate an agreed Data Protection Impact Assessment. Under no circumstances should any Goldsmiths business be carried out from personal accounts. Nor should solutions be procured locally without an appropriate GDPR compliant contract / data sharing agreement in place.

## 7 Relocation Expenses

7.1 Staff wishing to claim relocation expenses should refer to the separate relocation policy available from People and Organisational Development Department ([Recruitment/Relocation guidance](#)). Staff should note that tax relief is only available on the first £8,000 of qualifying expenditure and claims must be supported with the appropriate receipts. Any amount reimbursed above this will be subject to deduction of tax and national insurance.

## 8 Entertainment and Hospitality

8.1 This section of the policy provides information about what can be claimed when

entertaining visitors, students or staff including entertainment, food and drink. Please

note that the College has a contract with Baxter Storey to provide catering for all events costing in excess of £100 on Goldsmiths campus. Please see Appendix D for conditions in relation to self-catering events.

In some cases, Baxter Storey will be more expensive than a “self-catered” event where a Department wishes to buy its own products externally. One reason for this is that the College requires Baxter Storey to pay its employees the London Living Wage – this is an important ethical consideration that the College community has collectively decided to adhere to. To the extent you wish to source externally (or are able to in light of this policy), please bear this point in mind. Please also note that there are significant hidden costs associated with self-catering, particularly staff time, and the Health and Safety Policy must be followed.

Events up to a value of £350 can also be held on the Student Union premises (1<sup>st</sup> floor of the Student Union building only) catered by the Student Union. These bookings must be supported by a Purchase Order.

8.2 Internal Meetings: typically, a meeting between 2 or more internal staff members, for example: departmental, school, board and committee meetings or away days. Hospitality such as hot & cold drinks or food is permitted for internal meetings, but only where such meetings are of sufficient length/timing as to make it likely that attendees miss regular tea breaks or meal times.

8.3 Refreshments may be provided if the meeting involves visitors from outside Goldsmiths.

8.4 If the meeting is held on campus then refreshments must be ordered through the Goldsmiths’ Catering Provider. The process for doing this can be found on Goldmine or you can call conferences services in estates for guidance. Please See Appendix D for exclusions

8.5 Business entertaining: an event is considered as business entertainment when its primary purpose is to provide hospitality to external visitors. Claims for Business Entertaining are allowable subject to sections 8.6 to 8.9 of this policy.

8.6 Business entertaining expenditure must be pre-approved. Claims by members of staff must be authorised by their Head of Department or by members of SMT for members of staff line-managed directly by them. In all cases approval cannot be granted by a person who will be attending the event. Events with a total planned spend of £1000 or more or where the cost per head is over £100 must also be approved by the Chief Operating Officer or Chief Financial Officer.

8.7 The most senior person present should pay the bill for any business entertaining and submit the claim.

8.8 Tips and gratuities cannot be claimed unless they are compulsorily added to the bill or a receipt clearly showing the money has been paid is provided.

8.9. A record of the purpose of the event and all attendees and their organisation names must be kept and submitted with the claim; this must include the names of all

Goldsmiths staff or students attending.

8.10 Staff and Student Entertaining: the function is primarily to provide hospitality to Goldsmiths staff and students.

8.10.1 All formal events should take place on the campus and catering must be provided by Goldsmiths' Catering Provider (as defined in 8.1) except where 8.10.4 applies. Please See Appendix D for exclusions

8.10.2 Goldsmiths funds should not be used to fund staff functions, such as leaving parties except where the event is centrally organised, open to all members of the College community and approved in advance by the Chief Financial Officer.

8.10.3 In all instances the maximum spend for staff and student entertainment should not exceed £15 per head.

8.10.4 Each department may hold one annual event (e.g. a Christmas lunch) which is open to all members of the Department and which is linked to an approved staff development activity (e.g. training session or Departmental meeting) held on the same day. The College will provide funding of £20 per head for catering such events, with any additional cost incurred over and above this sum met by participants. In this instance, the £20 may be used to cover the cost of alcohol if considered appropriate for the event and its participants. Such events may be held off-campus but should be located within a 1-mile radius of the College to ensure that local businesses benefit. All such events and budgets must be sponsored as by the department head and Chief Financial Officer.

## **9 Training**

**9.1** People and Organisational Development provides a range of training courses to enable staff to improve their effectiveness at work. The cost of these courses is covered centrally by Goldsmiths. In the first instance staff should approach People and Organisational Development for their training needs.

**9.2** If suitable training is not available through People and Organisational Development, Goldsmiths may agree to meet the cost of courses where the training leads to the acquisition or improvement of knowledge, skills or personal qualities which are likely to prove useful in carrying out the duties of the employment, or which better qualify you to undertake the duties of another employment with Goldsmiths in due course. Such courses should be procured using a purchase order or purchase card.

## **10 Research Grants and Contracts**

**10.1** Goldsmiths has a well-established tradition of assigning budgets to members of academic staff to pursue their research interests. It should be noted however that expenditure against funds or externally funded research grants and contracts must conform to the rules outlined in this policy. Items purchased remain the property of Goldsmiths and must be added to departmental/faculty inventories as appropriate.

**10.2** Where funds are obtained from Government or a recognised research body the rules of the external body relating to expense claims will take precedence over guidance

within this policy is it is expressly stated in those rules that they must do so. Where there is discretion, however, individuals should be guided by this policy when making an application for funding and submitting claims.

**10.3** Reimbursements for child-care costs to undertake grant funded research outside of normal working hours is a reimbursable expense if it is funded by the research sponsor. Such costs are not otherwise reimbursable.

**10.4** Once completed and authorised, expense claims charged to Research grants and contracts should send copies of original receipts to Research Finance.

**10.5** Depending on the location and duration of international research fieldwork assignments, we appreciate that it may not always be feasible to obtain receipts. For any receipts not obtained during the assignment, an itemised record should be kept of all expense items to be claimed stating the nature of the item, reason for purchase, amount and reason for a missing receipt.

**10.6** At the end of the assignment (or periodically during the assignment if electronic exchange of documentation is feasible), an expense claim form should be submitted with the itemised record and available receipts.

**10.7** Payroll will check the itemised record and receipts to ensure that they are in accordance with Goldsmiths expenses policy. They will notify the claimant and the authorised signatory of any non-compliant items and these will be struck out.

**10.8** If the claimant has received an expense advance and it has been fully utilised, any excess of authorised and compliant expenditure will be paid directly to the claimant. Any shortfall of authorised and compliant expenditure compared to the advance will be deducted from the claimant's next monthly salary payment.

## **11 Other**

### **11.1 Books, journals and magazines/periodicals**

11.1.1 Most books and journals should be purchased from a supplier using a purchase order.

11.1.2 Books should only be purchased directly by individuals up to a value of £50.00 when the vendor does not accept purchase orders and an explanation will need to be provided with the expense claim form.

11.1.3 Corporate Gifts up to a value of £50 per person are allowable but the gift must carry a conspicuous advertisement for Goldsmiths in order to avoid being classified as an entertainment expense which would not be allowable. For the avoidance of doubt gifts of a personal nature cannot be expensed and must be paid for by employees own contributions. See Appendix C for more details.



## 11.2 Artistic Teaching and Design Materials

11.2.1 Wherever feasible materials should be procured from a supplier using a purchase order. However, for low value, one-off items when it would not be practical to set up a supplier account expenses claims are permissible.

## 11.3 Gift cards

11.3.1 Gift cards for business use should be purchased using a Purchase Order or by Purchase Card where a Supplier does not accept PO's. A description of the purpose and list of recipients should be provided for audit purposes. Expense claims for gift cards are not allowed.

## 11.4 Bank charges on ATM withdrawals

11.4 Bank Charges on ATM withdrawals for business expenses abroad – While business travellers should endeavour to book as much of their trip in advance it is acknowledged that cash may be needed for small purchases like taxis where cards are not accepted. If cash needs to be taken from an ATM to cover business expenses, then the charges will be reimbursed on production of the ATM receipt.

## 11.5 Payments for services

11.5 Payments for Services (typically acts performed by people including things like cleaning, repairs, supply advice, performance or public speaking etc.) are not claimable. Payments to third parties and individuals for the provision of services should be processed through the College Finance system via a purchase order as the College is required to establish the tax status (IR35) of off payroll contractors before making payments. See the [Engaging Off Payroll contractors](#) section on Goldmine for more details.

## 11.6 Student projects

11.6.1 Student projects – In some cases, departments grant funds to students to allow them to complete their academic projects. It is recognised that the needs of such projects may extend to the acquisition of **goods** that fall outside of the scope of this expenses policy. Such exceptions will be approved provided the Departmental Business Manager or equivalent provides the Payroll department and Deputy Chief Financial Officer with an overarching justification in advance of the spend, together with a list of the relevant students and the amounts granted to each of them (to allow ease of processing claims). Any expense claims made in connection with these grants should make reference to the pre-approval received in order to expedite the claim or a copy attached to the claim.

11.6.2 Students should be made aware of the point about **services** in 11.6 (e.g. engaging a director to produce an end of year performance, hiring an external camera

crew etc.) as HMRC may deem this to be an employment relationship between

Goldsmiths and the individual(s) so engaged – in such cases, the College should engage the individuals directly in line with the requirements of 11.6 above. Under no circumstances can claims for services be processed via expenses.

11.6.3 Where Goldsmiths already have a supplier agreement in place (e.g. certain Participant Payment companies), a Purchase Order should be created to order the goods/services and an invoice should be given to the department in order for them to be paid via Accounts Payable rather than the student pay this cost directly.

## **12 Freedom of Information/Data Protection**

In the event of a request under the Freedom of Information Act relating to expenses the College may be required to disclose some or all of the information relating to a claim. Information that would identify the claimant would not normally be disclosed, however, the rules are complex and there may be situations, particularly for senior staff, where the obligation to disclose information outweighs the right to privacy. Therefore, staff are advised not to claim for expenses they would not wish to later be made public, even if they are allowable under this policy.

In the interests of transparency, the expenses of the SMT and other senior leaders may, from time to time, be published on the College website.

## **13 Associated Documents**

Please refer to:

- Purchase Card Rules and Procedures
- Procurement Handbook
- Powers of Council and Finances and Resources Committee and financial limits
- IT Equipment Policy
- Guidelines for the Acquisition and Use of Mobile Phones and other Mobile Devices
- Freedom of Information Policy
- Relocation Policy

## Appendix A - Subsistence Rates & Personal Incidental Expenses

When employees are away from their normal place of work and incur expenses on subsistence and (if away overnight) accommodation the following rules apply: -

- “Overnight” subsistence is for a period (or successive periods) of 24 hours and is intended to cover accommodation and breakfast for that period.
- No subsistence is payable for any periods when meals and/or accommodation are included in the fare (e.g. for air travel or rail sleeper).
- All claims for subsistence must be for actual expenditure incurred and must be supported with receipts. The maximum subsistence rates include taxes (e.g. VAT) and gratuities. Gratuities must not be excessive: the claimant must write the amount on the receipt if it does not already appear there.

Subsistence purchased whilst on business overseas should be of an equivalent standard and, where possible, should not exceed the maximum rate per day equivalent in GBP. Before you travel you must confirm with the department whether there are specific daily allowances in place dependent on the area of travel to ensure that you are aware of the amount that you will be allowed to reclaim.

Claims must be within the maximum subsistence rates Shown in the table below:

### Maximum Subsistence Rates

Period	Place (away from normal workplace or home)	Up to (Maximum) Rate per Day (to be agreed in advance with Department)
Breakfast (if it is not included in accommodation rate)	All places	£5.00
Lunch	All places	£10.00
Dinner	All places	£30.00
Overnight (B&B up to 24 hours)	Within London	£140
Overnight (B&B up to 24 hours)	Outside London	£100
Overnight (B&B up to 24 hours)	Overseas	<a href="https://www.gov.uk/government/publications/scale-rate-expenses-payments-employee-travelling-outside-the-uk">https://www.gov.uk/government/publications/scale-rate-expenses-payments-employee-travelling-outside-the-uk</a>

## Appendix B - Mileage Rates

Employees using their own vehicles on University business, including electric vehicles, can claim mileage allowance not exceeding the rates provided by HMRC, as shown on their website: <https://www.gov.uk/expenses-and-benefits-business-travel-mileage/rules-for-tax>.

Current rates:

<b>Mode of transport</b>	<b>First 10,000 business miles in the tax year</b>	<b>Each business mile over 10,000 in the tax year</b>
Cars and vans	45p	25p
Motor cycles	24p	24p
Bicycles	20p	20p

Please check the latest rates under [HMRC useful links on Goldmine](#).

### Additional Passengers

For each employee who travels on business as a passenger an additional 5p per mile can be claimed. Passenger details should be recorded in the claim.

### Lower Rate in Certain Circumstances

A lower rate than the HMRC mileage rates may be paid in certain circumstances, for example:

Where the employee decides to use his or her private vehicle even though the budget holder would have expected an alternative mode of transport to be used (e.g. inter-city train, local public transport). In this case a lower rate of 25p per mile for the total journey by private car can be claimed, even though the threshold of 10,000 miles has not been reached.

Where the employee decides to use his or her car and the budget holder would have expected the employee to use a hired car for a round trip journey of over 125 miles. In this case the HMRC rate can be claimed for the first 100 miles (provided the threshold of 10,000 has not been reached), and the lower rate of 25p for miles in excess of 100 for the round trip.

### Petrol, Except for Hire Cars

The cost of driving for business is reimbursed by claiming mileage, please see the "Mileage" section of the policy.

## **Appendix C – Exclusions**

Unless it is explicitly included in this policy, it should be assumed that any other expense type will not be reimbursed. If you have any queries, you should seek guidance from payroll before making a purchase.

Below are specific examples of types of expenses that are excluded; note this list is not exhaustive. In exceptional circumstances claims for some of these items may be allowed, prior approval should be obtained from the Chief Financial Officer or Deputy Chief Financial Officer. If prior approval is not obtained there is no guarantee that expenditure will be reimbursed.

### **Personal Expenditure**

Employees should neither gain nor lose financially in relation to expenditure and reimbursement on business travel arrangements.

Any personal expenditure whilst working away on business should not be claimed on expenses, this includes, but is not limited to, alcoholic beverages, newspapers, or gym access.

### **Holidays Linked to Business Trips**

An employee shall not claim any additional travel costs, subsistence or other expenses for days taken as holiday linked to a business trip. Private insurance must be taken out to cover the private part of the journey.

### **Partner's Expenses**

Partners shall not travel at Goldsmiths' expense except when their presence is required and authorised for a bona fide business purpose. In all cases the Warden must give authorisation in advance.

A partner may accompany a member of staff for personal reasons. In such instances Goldsmiths must not be charged for more than if the member of staff had travelled alone. Wherever possible the partner's travel costs should be invoiced separately and paid privately. If the invoice includes both private and official travel costs the member of staff should settle the total invoice and reclaim the official element from Goldsmiths. Private insurance must be taken out to cover the partner's travel

### **Fines or Penalty Charges**

Goldsmiths does not pay:

- Fines or fixed penalties
- Speeding tickets
- Congestion charge penalties
- Parking tickets or wheel clamp removal fines

- Library fines
- Interest or late payment penalties on credit card or any other avoidable surcharge

## **Gifts**

The following cannot be claimed, they should be funded by personal employee contributions.

- Staff leaving or retirement gifts, cards or flowers
- Other gifts of a personal nature

## **I.T. Hardware and Software**

Except for the IT&IS department, departments and directorates should not purchase IT hardware or software. Refer to the IT&IS Equipment Policy for further information.

## **Mobile Phones**

Monthly contract charges and hardware cannot be claimed for. If a mobile phone is required for work purposes it should be obtained from IT&IS in line with the “Guidelines for the Acquisition and Use of Mobile Phones and other Mobile Devices.”

Goldsmiths will reimburse expenses for business calls made from a personal mobile phone, please see the ‘Telephone/ Internet Usage Costs’ section of this Policy.

## **Furniture or Office Equipment**

Except for the Estates Departments, departments and directorates should not purchase furniture or office equipment.

## **Stationery**

All stationery must be purchased from Goldsmiths’ approved supplier, using a purchase order.

## **Reprographics**

Reprographics must be purchased through Goldsmiths’ Print Services Team. In exceptional circumstances where the Print Services Team cannot fulfil an order, they will outsource this through an approved supplier. Such purchases should be made using a purchase order.

## **Professional Subscriptions**

Budgeted subscriptions are allowed under the name of Goldsmiths, these should be procured through the appropriate supplier by placing a purchase order.

Professional subscriptions under the name of an individual are not allowable unless:

- The organisation is on the HMRC approved list and a requirement to hold a subscription is included in their job specification.
- A one-off subscription is required to be paid as part of a conference package.



## Appendix D – Catering Exclusions

Goldsmiths has an exclusive (with the exception of graduation ceremonies) catering contract with Baxter Storey (the University's contracted Caterers) and is committed to the provision of high quality catering services to staff and internal and external clients in a manner which is consistent with environmental and financial sustainability.

As the University has a special tax dispensation arrangement with HMRC for this contracted service it is important that all catering requests are placed with Baxter Storey and no other external caterers.

Catering for internal and external events is co-ordinated by [Conference Services](#).

Catering for internal clients co-ordinated by [Goldsmiths' staff is booked on Goldmine through BlueRunner Solutions](#).

Excluding events held on the Student Union premises as described in 8.1 above the requirement to use the University Caterers can be waived where all the following conditions are met:

Internal clients are self-catering an event where the cost of food and beverage is less than £100.00; and

1. The provision of food & beverages on University premises meets all applicable health, safety and food guidance. Note that Baxter Storey are contractually obliged to meet these requirements and have the requisite facilities (e.g. refrigerators, dedicated preparation sites etc.) to do so; and
2. The Self Catering Checklist has been completed and authorised to show how the organisers will meet point 1 above to mitigate the risk of non-compliance with food safety standards in line with the University's duty of care to staff, students and visitors.
3. Self-catered events are unlikely to comply with point 2. above unless basic dry goods (such as nuts and crisps) are being provided.

## Appendix E – Allowable P-Card use for Travel.

As a general rule P-Cards are not to be used for to pay for travel and subsistence costs however there are circumstances we it is deemed appropriate. These are described in the table and associated notes below.

If you feel that you are traveller that meets the criteria listed and would like to have travel unlocked for your p-card you should e-mail the head of procurement with the appropriate justification. Subject to review and approval, purchasing cards can then be unlocked for the travel categories on a temporary or permanent basis.

Traveller Type	Flights and Hotels	Subsistence	Taxis and Trains	Emergency/H&S Scenarios
Standard Occasional Traveller	Travel Management Company (TMC)	Expenses (or cash advance)	TMC where practical or expenses	Expenses
Frequent Domestic Traveller	Travel Management Company (TMC)	Expenses (or cash advance)	TMC where practical or expenses - Department held unlocked P-Card if not possible	Expenses or Department held unlocked P-Card
Frequent International Traveller	Travel Management Company (TMC)	Expenses (or cash advance)	TMC where practical or expenses - Department held unlocked P-Card if not possible	Expenses or Department held unlocked P-Card
High Risk Traveller	Travel Management Company (TMC)	Expenses (or cash advance)	Personal P-Card with temporary unlock	Personal P-Card with temporary unlock

### Notes

Standard Occasional Traveller = most staff will fall into this category

Frequent Domestic Traveller = Regular (twice a month or more) travellers in the UK, typically travelling by public transport e.g. the UK student recruitment team

Frequent International Traveller = Regular (once a quarter or more) international travellers e.g. international student recruitment

High Risk Traveller = Someone travelling to a high risk region or where a plans have high likelihood of changing at short notice

Department held unlocked card - one person (department head or on call administrator if they have one) has a p-card with travel unlocked.

Personal P-card with temporary unlock - User supplies justification for high risk to head of procurement/DH of finance with limits and duration

Where a P-card is used it should be noted that this is only a means to pay. Expenditure must still comply with all other rules and limits as per the travel and expenses policy