

Staff Expenses Guidelines



Expenditure Policy Guidelines

This policy is of relevance to staff

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Approved by	Operations Board
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Expenditure Guidelines

1. Scope & Principles

- 1.1. This set of guidelines provide all employees of the Guildhall School of Music and Drama a framework of best practice which should be referred to when approving, arranging or processing items of expenditure (including the reimbursement of fees and/or expenses) incurred whilst carrying out their duties on behalf of the Guildhall School of Music and Drama.
- 1.2. These guidelines are designed to support existing City of London policies and financial regulations and provide clarity at a local level for the Guildhall School of Music and Drama. Practice should not, in any event, contravene or supersede instructions from the City of London.
- 1.3. Employees are expected to act honourably and sensibly within the spirit of these guidelines.
- 1.4. The guidelines come into effect as of 14th
- 1.5. From time to time, the Guildhall School of Music and Drama will make changes to the guidelines contained in this document. In this event the changes will be notified to employees.
- 1.6. Should further clarification be required on any point of these guidelines, please contact your Assistant Management Accountant.

2. General Expenditure Guidelines

- 2.1. It is expected that all expenditure incurred will:
 - Serve a legitimate business purpose, consistent with the mission and values of the Guildhall School of Music and Drama.
 - Be supported by complete and relevant documentation.
- 2.2. Invoices or expenses submitted for consideration in good time will be re-imbursed on production of satisfactory receipts where expenses have been actually and reasonably incurred.
- 2.3. A critical balance must be sought when incurring expenses which considers the Guildhall School of Music and Drama's need for cost effectiveness and ensuring employees have access to quality services and support in the line of duty.
- 2.4. If employees are unclear on what expenditure they can claim for they should seek clarification from the Finance department before making a purchase or incurring an expense.
- 2.5. Employees are responsible for ensuring compliance with these guidelines in incurring and claiming expenses. Line managers and those authorised to sign off expenditure and budgets are responsible for ensuring compliance with these guidelines and highlighting any deviations.
- 2.6. Any deviation from these guidelines should be substantiated by good business reasons and employees (including managers responsible for approvals) should be able to demonstrate why guidelines were not followed.

2.7. Employees are expected to have considered and researched potential opportunities to reduce expenditure where possible (e.g. sharing expenditure with partners, buying in bulk, securing group discounts across several departments, etc).

2.8. Regardless of guideline expenditure amounts, employees are expected to adhere to locally set budgets in all expenditure.

2.9. Allowance and guideline amounts are found throughout this document. For ease of reference they can be found using the Rate Card in Appendix I.

2.10. Expenses that are being reimbursed should be submitted the week after incurring the expenses or upon returning to the Guildhall School of Music and Drama, whichever is sooner. Failure to submit expense claims (including petty cash) within 3 months may disqualify the employee from receiving reimbursement.

2.11. All expenses submitted more than 6 months after being incurred must be submitted to Sarah Wall for additional approval along with an explanation as to why they are late.

2.12. Expenses for items not paid for by corporate card under £100 value can be reclaimed through Petty Cash. Petty cash is re-imbursed at the Barbican Cashiers department (Wednesday and Friday 2-5pm) The following steps should be taken:

- A completed Petty cash form, signed by the departmental manager or Director
- Copy of Authority to Travel Forms (where applicable) signed by the departmental manager or relevant Director;
- Original receipts

2.13 Expenses for items over £100 not paid for by corporate card can only be reclaimed through City People, expenses will be re-imbursed through payroll. Forms are automatically forwarded to line managers for approval so there is no need for signatures. The following steps should be taken

- The online form on City People should be completed
- All relevant receipts should be scanned and attached to the eform

2.14 All Professional Fees should also be claimed through City People, these will be paid through payroll

3. Systems

3.1. The use of systems (including CBIS, Centre-Suite and City People) is governed by policy documents. Employees who have access to and use these systems are expected to comply fully with these documents. Summary guidance can be found below;

3.2. CBIS is the financial information system for the City of London. Internet Procurement (also known as I Procurement) is a software tool that is used to raise departmental requisitions which, after being approved, are converted into Purchase Orders for goods and services.

3.3. **City People is the City's HR system that links through to payroll for the payment of expenses**

3.4. A user friendly guide on how to raise purchase orders on CBIS is available on the Intranet at:

Under:

- Purchase Orders – How do I raise a purchase order?
- 3.5. Key points to consider when using CBIS are;
- Requisitions should be raised as soon as goods or services have been committed to
 - Once requisitions have been approved they are converted into purchase orders;
 - Purchase orders should be goods received on the date that the goods/services to which they relate occurs.
 - Purchase orders should be received and approved by separate people to ensure appropriate segregation of duties
 - Once a purchase order has been goods received it can be matched to an invoice and payment arranged.
- 3.6. **City People is the City's HR system that links to Payroll**
- 3.7. A user friendly guide on how to claim expenses through City People is available on the Intranet at:
- Under:
- City People - How do I claim expenses?
- 3.8. Centre Suite is the internet based transaction management system for City of London corporate card holders
- 3.9. A user friendly guide on how to create and submit credit card expense reports using Centre Suite is available at:
- Under:
- Credit Cards – How do I make an expense report?
- 3.10. Employees are reminded that when using Centre Suite;
1. All cardholders are forbidden to withdraw cash on their credit cards
 2. Hard copies of completed online expense reports should be signed by the cardholder and relevant manager and be submitted for the relevant Assistant Management Accountant to approve by the 1st day of the month following the statement date
 3. The value of the expense report submitted should agree exactly to the value shown on the credit card statement
 4. All transactions appearing on the statement must be supported by an original receipt which must be attached to the summary report and forwarded as above
- 3.11. Employees are reminded about the importance of adhering to IT/IS requirements on the use of computer-based financial systems ensuring that access rights and user account details are kept confidential and used properly.

4. Expenditure Categories

4.1. For the purposes of a local Guildhall School of Music and Drama policy, business trips are categorised in order to determine the quality and cost of accommodation, subsistence and/or hospitality to be incurred. These categories will also apply for local entertaining.

5. **Category X:** Very high level/high profile trips involving VIPs (eg. Government ministers)

6. **Category Y:** High profile trips or events involved in a matter of artistic partnership, commercial programming or organizational project work.
7. **Category Z:** This category should cover all domestic conferences or events and other business trips, probably of an administrative or research nature.

5. General Travel Guidelines

5.1. Employees are expected to adhere to the principles of the City of London Corporation [Travel & Subsistence Policy](#) (section A16 of the staff handbook).

5.2. Managers should consider the necessity of travel and attempt to minimise the number of employees who need to travel in order to pursue legitimate business aims.

5.3. Travel and accommodation should be booked through Guildhall School approved travel agents and providers where they exist.

5.4. Employees travelling overseas or travelling within the UK and staying in accommodation overnight must complete and Authority to Travel forms prior to booking any travel (including travel that is booked via corporate credit cards). Forms must be signed by your line manager and The Principal *before* any travel or accommodation arrangements are made.

5.5. Authority to Travel Forms are available on the School Intranet Link

- Misc – Authority to Travel

5.6. Reasonable rates are payable for traveling and subsistence costs to reimburse out of pocket expenses **occurred 'in the line of duty'**. **If only a proportion of the expense is** Guildhall School-related, only the relevant pro-rata share of the expense should be claimed.

5.7. All travel should be booked at the earliest opportunity as cheaper rates can be obtained. However, it is important to take into account the likelihood that travel or accommodation arrangements made need to be cancelled if they are no longer required.

5.8. Where the cost of a single booking exceeds £2,000 employees are required to submit evidence that they attempted to achieve the best value for money. This can take the form of hard copies from price comparison websites or quotations from different airlines and should be submitted with the expense claim, invoice or credit card statement depending on how it was booked.

5.9. Choice of travel should not be influenced by loyalty or reward schemes for individuals except in instances where this represents a cost saving to the Guildhall School of Music and Drama.

5.10. Where employees include social or personal arrangements as part of a series of travel arrangements this should represent no increase in expenditure for the Guildhall School of Music and Drama (i.e. employees are expected to pay the difference). Where these arrangements result in a cost saving, this shall be retained by the Guildhall School of Music and Drama in full.

5.11. **Expenses or fines incurred for reasons of missed journeys where reasons are not beyond the employee's control** will not be reimbursed. These must be covered by the employee personally.

5.12. Employees may change their travel plans or accommodation standards for their own comfort or for social reasons but should do so at their own cost. In this event details of the cheaper/standard rates should be provided for comparison.

5.13. Personal requests for travel or accommodation features will only be accommodated for the following reasons:

8. Requirements linked to disability or health conditions
9. A sound business reason as authorised by the Principal.

5.14. Bookings should be made with non-flexible tickets where possible – flexible tickets being purchased as an exception rather than the rule as these are often more cost effective.

5.15. Choice of travel should be the most cost effective taking into account journey time and any other reasonable factors. These may include:

10. Ticket availability;
11. Itinerary and diary commitments. (e.g. the arrival time where linked to attendance at a specific event or series of events or for other business reasons);
12. Health and safety reasons;
13. Category of trip as specified in Section 4.1;
14. Airport or station location.

5.16. When travel or accommodation arrangements are made for partners, clients or stakeholders the same guidelines should be followed as standard. Any enhancement to expenditure should be made through negotiation (as opposed to proactively offering enhanced services) with approval from the Head of Department.

6. Ground Travel

6.1. For choosing ground travel options, the following options should be considered in order of preference:

15. Courtesy cars (where provided free by a third party such as a client, airport, partner or hotel)
16. Bus or coach
17. Train
18. Taxis
19. Rental cars

6.2. Where employees can use season tickets or access their own discounts, this should be attempted. Where journeys incur charges beyond those rates, they will be reimbursed.

6.3. When traveling by bus, coach or London underground, employees are expected to use the cheapest possible routes taking advantages of discounts available through Oyster cards.

6.4. Mileage allowances and congestion charges will be refunded through City People in line with the **City of London Corporation's** Motor Vehicle and Congestion Charge Scheme:

<http://colnet/Departments/Town%20Clerks/Corporate%20HR%20Unit/Documents/Handbook%20Policies/MotorVehicleAndBicycleAllowanceScheme.pdf>

6.5. Where an employee uses their own car for a journey, mileage claimed should not exceed the equivalent public transport rate.

6.6. Expenses incurred in respect of tolls, parking and ferry journeys may also be claimed.

7. Taxi Use

7.1. Where practical, public transport should be used rather than taxis. The most notable exception would be where an associate, partner or client is in attendance (or Category X or Y trips).

7.2. As a general guideline, taxi fares will be considered acceptable where the need is non-routine and:

20. Where there is no feasible means of public transport;
21. There is a time constraint and a taxi will be quicker;
22. Where a taxi will be cheaper than using (a combination of) public transport;
23. If carrying heavy luggage or Guildhall School equipment
24. If the journey is being made before 7am or after 11.30pm; or
25. For passengers who have mobility difficulties.

7.3. Department taxi logs should be continuously updated for all staff journeys and should include full details of the journey. This is so that Finance can track regular early and/or late usage to ensure that we comply with HMRC regulations. Departments should speak to their appointed Assistant Management Accountant should they need help in completing the logs.

7.4. For routine taxi use, this must be agreed by Head of Department in advance and the following guidelines apply:

26. Taxis should only be used where dictated by a performance, event or other specific business need;
27. Taxis should only be used for journeys after 11.30pm and before 7am only
28. When reasonable public transport is not available (or for some other substantial reason as outlined in Section 7.2)
29. As examples, using a taxi to attend a meeting during the day or within the M25 region would not be supported.

7.3. Where attendance at events is optional or where employees have discretion over their journey times (e.g. cast parties, press events etc), employees should not claim for taxi use if they chose to stay beyond the provision of public transport without permission from their manager in advance.

7.4. Taxi use will never be supported in the event of work-related social activities.

7.5. Employees are reminded of the importance of managing their own welfare in using public transport to avoid the use of taxis.

8. Air Travel

8.1. For the purposes of a local Guildhall School of Music and Drama policy destinations have been grouped into different bands depending on their approximate distance from London as identified in HMRC's guidance on Air Passenger Duty Rates. Please refer to the Rate Card for guideline flight prices for each band and a list of countries grouped into the relevant flight bands. The categories are:

30. Band A: (0 – 2000 miles)
31. Band B: (2001 – 4000 miles)
32. Band C: (4001- 6000 miles)
33. Band D: Countries/territories not listed in the above bands

8.2. For air travel (particularly domestic flights), standard class rail fares and Economy air travel at the cheapest available rates will be expected except where the flight time exceeds 6 hours.

8.3. Discretion should be applied in using First Class accommodation or Business Class. It is recommended that this is reserved for Category X and Y trips where a 3rd party is in attendance or where the total flight time exceeds 6 hours. Where flight duration exceeds 6 hours for a Category Z journey, it may be appropriate to consider Premium Economy Class.

8.4. Employees are expected to take non-direct routes where savings are substantial.

9. Accommodation

9.1. Please refer to Section 5 for General Guidelines on booking accommodation.

9.2. Guideline amounts for hotel expenditure can be found on the Rate Card. Where these amounts are inappropriate, the following guidelines should be adhered to:

34. For category X trips, (maximum) 4 star accommodation
35. For category Y trips, (maximum) 3 star accommodation
36. For category Z trips, (maximum) 2 star accommodation

9.3. Where accommodation is provided by a training or event provider (e.g. conferences) as a prerequisite of attendance or at a suitably discounted rate, employees are permitted to use this accommodation).

10. Meals

10.1. Reasonable expenses will be reimbursed where costs for meals have been incurred within the guidelines of the City of London Corporation's [Travel and Subsistence Policy](#) (section A16 of the staff handbook).

10.2. Maximum guidelines for expenditure on subsistence are outlined in the City of London Corporation's [Allowance Rates](#) (section A6 of the staff handbook). It is recommended that in any event that these do not exceed £45 per 24 hour period (pro-rata as appropriate). A summary is included in the Rate Card at the reverse of this document.

10.3. For overseas allowances where the expenditure limit is given as a value in pounds an index should be applied. This enables any premiums/discounts to be applied to the expenditure limit to take account of the differing costs of living for different parts of the world. Follow the link to www.nationmaster.com/graph/eco_com_pri_lev-economy-comparative-price-levels

To calculate the equivalent amount use the following equation:

$$\text{Destination Country Price Level} \div \text{United Kingdom Price Level} \times \text{Allowance Amount} = \text{Guideline for Overseas Price/Allowance Amount}$$

For example, if the Italy value is 83 and the UK value is 107. The calculation is:

$83 / 107 = 0.776$ multiply this by the relevant allowance.

This means that the cost of living in Italy is lower than the cost of living in the United Kingdom. And in theory something that costs £1 in the UK should cost 77.6 p in Italy therefore it would be expected that the amount spent will be lower.

Therefore, if your daily spending limit is £45 in UK (per note 10.2), your equivalent limit in Italy, for example will be £34.92 (£45 x 0.776)

10.4. For clarity, unsupported expenses that an employee would be expected to accommodate themselves include (but are not limited to):

37. Hotel mini-bars costs
38. Hotel in-room movie rentals
39. Magazines or other entertainment materials
40. Cigarettes or confectionary

10.5. Where a meal offer is provided by the Guildhall School or the event being attended, the Guildhall School will not reimburse alternative food choices unless in exceptional circumstances.

10.6. Where it is not possible to follow the above guidelines, employees should be guided by reasonability – for example, incurring subsistence expenses that are similar to what they would normally have at home.

11. Entertaining & Hospitality

11.1. Entertaining expenses are reimbursable/chargeable only with managerial approval and must meet the following conditions:

41. **The employee's specific assignment requires entertaining** the Guildhall School's existing or potential customers (or others as appropriate) where there is a clear business reason and/or explicit gain to the Guildhall School of Music and Drama;
42. The entertainment expense is fully receipted and receipts are itemized original copies and,
43. The persons entertained, the venue and the purpose of the entertainment are clearly specified.

11.2. For entertaining, guideline amounts for the expenditure categories can be found on the Rate Card.

11.3. The Guildhall School expects all employees to act with professionalism in incurring expenditure in an entertaining and hospitality context and not to consume to excess. Employees are not encouraged to match the personal spend on entertaining guests in hospitality (e.g. an employee should choose to purchase less expensive items for themselves when joining a client or partner).

11.4. Employees are reminded to adhere to the City of London Corporation [Code of Conduct](#) with regard to the consumption of alcohol during the course of their work and the [Drug and Alcohol Misuse Policy](#).

11.5. The Guildhall School expects that employees will safe-guard their own welfare and travel plans in the consumption of alcohol. Employees who consume alcohol beyond legal limits to drive will not have taxi fares reimbursed, but should make their own arrangements for their safe return home.

11.6. Charges made to internal establishments (**Searcy's, Food Hall, Barbican Lounge and Guildhall School of Music and Drama catering outlets**) should only be made when a client, partner or other stakeholder is in attendance and hospitality is deemed necessary. For clarity, catering should never be charged to a Guildhall School budget for an exclusively internal meeting and cannot be considered a "project expense".

11.7. When entertaining at internal catering outlets it is recommended to apply discretion in charges incurred. Employees should consider the extent to which quantity (amount of food, drinks and other items) and quality (e.g. house wine vs more expensive bottles) are necessary to achieve the business aim as specified in paragraph 11.2).

11.8. At external restaurants or catering establishments a recommended tip of no more than 10% should be applied. Employees should check whether service is added to the bill automatically (in which event an additional tip is unsupportable). Tips or gratuities should be calculated prior additional sales taxes, particularly overseas.

11.9. Group employee entertainment (e.g. department drinks etc) should be carefully considered by Heads of Department. When undertaking employee entertaining the following aspects should be considered:

44. The occasion and the significance of such an event. It is appreciated that employee entertaining can be a useful motivational, recognition or reward tool upon occasion. However it is expected that department funds are deemed appropriate only on those occasions where it would be considered motivational or a reward for a specific piece of completed work;
45. It would not be appropriate to fund purely social occasions (such as birthdays),
46. The cost of such entertainment. Heads of Department may want to consider the cost of venue and the provision of food and drink. This should be minimized where possible.
47. It is recommended that Heads of Department consider using departmental budgets to fund employee entertainment partially as a gesture rather than wholly funding them (e.g. "buying the first round"),
48. Employee welfare. Heads of Department should consider activities which are appropriate, enjoyable, safe and comfortable for all members of their team, taking into account the diverse nature of the Guildhall School's workforce.

12. Mobile Phones & Data Charges

12.1. Employees are expected to comply with the principles outlined in the [Corporate Guidance on Mobile Phones and Personal Digital Assistants](#)

12.2. All calls and data charges should serve legitimate and necessary business aims. In no event should the Guildhall School pay for personal calls. Employees are therefore expected to keep a record of charges incurred through personal use, the cost of which will be born by the user and not the Guildhall School.

12.3. Mobile phones should only be used in the event that a cheaper alternative (e.g. landline) does not exist.

12.4. Employees are expected to fully utilise the provisions of their call plans to avoid incurring additional expenditure or use other forms of communication which are free (e.g. included minutes and text message allowances, skype and e-mail)

13. Other Expenditure

13.1. Gifts for employees (leaving presents, birthdays, baby showers etc) should be funded through employee collections. It is not permitted that departmental budgets are used for this in any circumstance.

13.2. Heads of Department may use discretion in using Guildhall School funds for employee gifts in **sensitive situations (e.g. bereavement or 'get well soon' flowers) where a gesture on behalf of the Guildhall School is appropriate.**

13.3. When purchasing gifts for clients similar guidelines should apply.

14. Abuse

14.1. Employees are expected to act within the guidelines of this document and within City of London Corporation policies.

14.2. If it is found that employees have acted outside the guidelines or have abused the principles, it may be considered a disciplinary matter.

14.3. Expense claims may be refused where they do not comply with these guidelines.

14.4. Employees are expected to represent expenses accurately and any deliberate falsification or inflated claims will be considered a disciplinary matter.

Appendix 1: Rate Card

Guidelines Section no.	Guidelines Section name	Summary of key points	Quick Reference
1.	Scope & Principles	<ul style="list-style-type: none"> This set of guidelines provide all employees of the Barbican Centre a framework of best practice which should be referred to when approving, arranging or processing items of expenditure incurred whilst carrying out their duties on behalf of the Barbican Centre. 	
2.	General Expenditure	<ul style="list-style-type: none"> Expenses will only be accepted (or reimbursed) if approved by the Finance department. Line managers and those authorised to sign off expenditure and budgets are responsible for ensuring compliance with these guidelines and highlighting any deviations. Failure to submit expense claims (including petty cash) within 3 months may disqualify the employee from receiving reimbursement 	
3.	Systems	<ul style="list-style-type: none"> The use of systems (including CBIS and Centre Suite) is governed by policy documents. Employees who have access to and use these systems are expected to comply fully with these documents. 	
4.	Expenditure Categories	<p>Three categories of Business trips are as follows:</p> <ul style="list-style-type: none"> Category X: Very high level/high profile trips or events, involving VIPs (eg. Government ministers) Category Y: High profile trips or events involved in a matter of artistic partnership, commercial programming or organizational project work. Category Z: This category should cover all domestic conferences or events and other business trips, probably of an administrative or research nature. 	<p>Maximum accommodation:</p> <p style="text-align: center;">4* hotel</p> <p style="text-align: center;">3* hotel</p> <p style="text-align: center;">2* hotel</p>
5.	General Travel	<ul style="list-style-type: none"> Managers should consider the necessity of travel and attempt to minimise the number of employees who need to travel All travel should be booked at the earliest opportunity as cheaper rates can be obtained. 	
6.	Ground Travel	<ul style="list-style-type: none"> Where employees can use season tickets or access their own discounts, this should be attempted. Where journeys incur charges beyond those rates, they will be reimbursed. 	
7.	Taxi Use	<ul style="list-style-type: none"> As a general guideline, taxi fares will be considered acceptable where the need is non-routine and if any of the following circumstances apply: <ul style="list-style-type: none"> There is no feasible means of public transport; There is a time constraint and a taxi will be quicker; A taxi will be cheaper than using (a combination of) public transport; If carrying heavy luggage or Barbican equipment; If the journey is being made before 7am or after 11.30pm; or If a passenger(s) has mobility difficulties. Taxis may not be used to travel to meetings during the day 	

Guidelines Section no.	Guidelines Section name	Summary of key points	Quick Reference																																															
8,9.	Air Travel & Accommodaton	<p>Destinations have been grouped into different bands depending on their approximate distance from London as identified in HMRC's guidance on Air Passenger Duty Rates. Bands are as follows:</p> <ul style="list-style-type: none"> • Band A: (0 – 2,000 miles) • Band B: (2,001 to 4,000 miles) • Band C: (4,001 to 6,000,miles) • Band D: Countries and territories not listed in the above bands • Economy air travel at the cheapest available rates will be expected except where the flight time (excluding transfer time in between flights) exceeds 6 hours. • Guideline prices for flights and hotels for some common destinations within each band are shown below. Prices are based on a Category Y trip <table border="1" data-bbox="508 518 1778 927"> <thead> <tr> <th data-bbox="508 518 712 576">Band</th> <th data-bbox="712 518 1055 576">Destination</th> <th data-bbox="1055 518 1373 576">Flight (return)</th> <th data-bbox="1373 518 1778 576">Accommodation (per night)</th> </tr> </thead> <tbody> <tr> <td data-bbox="508 576 712 767" rowspan="7">A</td> <td data-bbox="712 576 1055 603">Netherlands</td> <td data-bbox="1055 576 1373 603">£100</td> <td data-bbox="1373 576 1778 603">£50</td> </tr> <tr> <td data-bbox="712 603 1055 630">Germany</td> <td data-bbox="1055 603 1373 630">£120</td> <td data-bbox="1373 603 1778 630">£50</td> </tr> <tr> <td data-bbox="712 630 1055 657">Italy</td> <td data-bbox="1055 630 1373 657">£120</td> <td data-bbox="1373 630 1778 657">£60</td> </tr> <tr> <td data-bbox="712 657 1055 684">Spain</td> <td data-bbox="1055 657 1373 684">£120</td> <td data-bbox="1373 657 1778 684">£60</td> </tr> <tr> <td data-bbox="712 684 1055 711">Portugal</td> <td data-bbox="1055 684 1373 711">£140</td> <td data-bbox="1373 684 1778 711">£60</td> </tr> <tr> <td data-bbox="712 711 1055 738">France</td> <td data-bbox="1055 711 1373 738">£140</td> <td data-bbox="1373 711 1778 738">£80</td> </tr> <tr> <td data-bbox="712 738 1055 767">Austria</td> <td data-bbox="1055 738 1373 767">£160</td> <td data-bbox="1373 738 1778 767">£70</td> </tr> <tr> <td data-bbox="508 767 712 820" rowspan="2">B</td> <td data-bbox="712 767 1055 794">Canada</td> <td data-bbox="1055 767 1373 794">£600</td> <td data-bbox="1373 767 1778 794">£70</td> </tr> <tr> <td data-bbox="712 794 1055 820">United States</td> <td data-bbox="1055 794 1373 820">£700</td> <td data-bbox="1373 794 1778 820">£90</td> </tr> <tr> <td data-bbox="508 820 712 900" rowspan="3">C</td> <td data-bbox="712 820 1055 847">Mexico</td> <td data-bbox="1055 820 1373 847">£800</td> <td data-bbox="1373 820 1778 847">£50</td> </tr> <tr> <td data-bbox="712 847 1055 874">Brazil</td> <td data-bbox="1055 847 1373 874">£800</td> <td data-bbox="1373 847 1778 874">£120</td> </tr> <tr> <td data-bbox="712 874 1055 900">Cuba</td> <td data-bbox="1055 874 1373 900">£900</td> <td data-bbox="1373 874 1778 900">£50</td> </tr> <tr> <td data-bbox="508 900 712 927">D</td> <td data-bbox="712 900 1055 927">Australia</td> <td data-bbox="1055 900 1373 927">£1,200</td> <td data-bbox="1373 900 1778 927">£150</td> </tr> </tbody> </table>	Band	Destination	Flight (return)	Accommodation (per night)	A	Netherlands	£100	£50	Germany	£120	£50	Italy	£120	£60	Spain	£120	£60	Portugal	£140	£60	France	£140	£80	Austria	£160	£70	B	Canada	£600	£70	United States	£700	£90	C	Mexico	£800	£50	Brazil	£800	£120	Cuba	£900	£50	D	Australia	£1,200	£150	For a full list of countries and their respective bands see Appendix 2
Band	Destination	Flight (return)	Accommodation (per night)																																															
A	Netherlands	£100	£50																																															
	Germany	£120	£50																																															
	Italy	£120	£60																																															
	Spain	£120	£60																																															
	Portugal	£140	£60																																															
	France	£140	£80																																															
	Austria	£160	£70																																															
B	Canada	£600	£70																																															
	United States	£700	£90																																															
C	Mexico	£800	£50																																															
	Brazil	£800	£120																																															
	Cuba	£900	£50																																															
D	Australia	£1,200	£150																																															
10.	Meals	<p>Formula for calculation of overseas travel amount: Destination Country Price Level ÷ United Kingdom Price Level × Allowance Amount = Guideline for Overseas Price/Allowance Amount</p>																																																
11.	Entertaining & Hospitality	<ul style="list-style-type: none"> • Entertaining expenses are reimbursable/chargeable only with managerial approval and must meet the following conditions: <ul style="list-style-type: none"> o The employee's specific assignment requires entertaining the Barbican's existing or potential customers (or others as appropriate) where there is a clear business reason and/or explicit gain to the Barbican Centre; o The entertainment expense is fully receipted and receipts are itemized original copies and, o The persons entertained, the venue and the purpose of the entertainment are clearly specified. • Charges made to internal establishments (Searcy's, Food Hall, Barbican Lounge and other Barbican Centre catering outlets) should only be made when a client, partner or other stakeholder is in attendance 																																																
13.	Other Expenditure	<p>It is expected that gifts for the following occasions be funded through employee contributions and not departmental budgets</p> <ul style="list-style-type: none"> • Incoming/outgoing members of staff - including interns and temporary staff • Birthdays • Engagements 																																																

Appendix 2: Summary of Destination Bands

BAND A		BAND B		BAND C	
Country/Territory	Capital City	Country/Territory	Capital City	Country/Territory	Capital City
Albania	Tirana	Afghanistan	Kabul	Angola	Luanda
Algeria	Algiers	Armenia	Yerevan	Anguilla	The Valley
Andorra	Andorra la Vella	Azerbaijan	Baku	Antigua & Barbuda	Saint John's
Austria	Vienna	Bahrain	Manama	Aruba	Oranjestad
Belarus	Minsk	Benin	Porto-Novo	Ascension Islands	Georgetown
Belgium	Brussels	Bermuda	Hamilton	Bahamas	Nassau
Bosnia & Herzegovina	Sarajevo	Burkina Faso	Ouagadougou	Bangladesh	Dhaka
Bulgaria	Sofia	Cameroon	Yaounde	Barbados	Bridgetown
Corsica	Ajaccio	Canada	Ottawa	Belize	Belmopan
Croatia	Zagreb	Cape Verde	Praia	Bhutan	Thimphu
Cyprus	Nicosia	Central African Republic	Bangui	Botswana	Gaborone
Czech Republic	Prague	Chad	N'Djamena	Brazil	Brasilia
Denmark	Copenhagen	Congo, Democratic Republic of	Kinshasa	British Indian Ocean Territories	
Estonia	Tallinn	Congo, Republic of	Brazzaville	British Virgin Islands	Road Town
Faroe Islands	Torshavn	Djibouti	Djibouti	Burma	Rangoon
Finland	Helsinki	Egypt	Cairo	Burundi	Bujumbura
France	Paris	Equatorial Guinea	Malabo	Cayman Islands	George Town
Germany	Berlin	Eritrea	Asmara	China	Beijing
Gibraltar	Gibraltar	Ethiopia	Addis Ababa	Colombia	Bogota
Greece	Athens	Gabon	Libreville	Comoros	Moroni
Greenland	Nuuk	Gambia	Banjul	Costa Rica	San Jose
Hungary	Budapest	Georgia	Tbilisi	Cuba	Havana
Iceland	Reykjavik	Ghana	Accra	Dominica	Roseau
Ireland	Dublin	Guinea	Conakry	Dominican Republic	Santa Domingo
Isle of Man	Douglas	Guinea-Bissau	Bissau	Ecuador	Quito
Italy	Rome	Iran	Tehran	El Salvador	San Salvador
Kosovo	Pristina	Iraq	Baghdad	French Guiana	Cayenne
Latvia	Riga	Israel	Jerusalem	Grenada	Saint George's
Libya	Tripoli	Ivory Coast	Yamoussoukro	Guadeloupe	Basse Terre
Liechtenstein	Vaduz	Jordan	Amman	Guatemala	Guatemala
Lithuania	Vilnius	Kazakhstan	Astana	Guyana	Georgetown
Luxembourg	Luxembourg	Kuwait	Kuwait City	Haiti	Port-au-Prince
Macedonia	Skopje	Kyrgyzstan	Bishkek	Honduras	Tegucigalpa
Madeira	Funchal	Lebanon	Beirut	Hong Kong SAR	-
Malta	Valletta	Liberia	Monrovia	India	New Delhi
Moldova	Chisinau	Mali	Mali	Jamaica	Kingston
Monaco	Monaco	Mauritania	Nouakchott	Japan	Tokyo
Montenegro	Podgorica	Niger	Niamey	Kenya	Nairobi
Morocco	Rabat	Nigeria	Abuja	Korea, North	Pyongyang
Netherlands	Amsterdam	Oman	Muscat	Korea, South	Seoul
Norway	Oslo	Pakistan	Islamabad	Laos	Vientiane
Poland	Warsaw	Qatar	Doha	Lesotho	Maseru
Portugal	Lisbon	Russian Federation (East of the Urals)		Macao SAR	-
Romania	Buchares	Saint Pierre & Miquelon	Saint-Pierre	Madagascar	Antananarivo
Russian Federation (West of the Urals)	Moscow	Sao Tome and Principe	Sao Tome	Malawi	Lilongwe
San Marino	San Marino	Saudi	Riyadh	Maldives	Male
Sardinia	Cagliari	Senegal	Dakar	Martinique	Fort de France
Serbi	Belgrade	Sierra Leone	Freetown	Mauritius	Port Louis
Sicily	Palermo	Sudan	Khartoum	Mayotte	Mamoudzou
Slovakia	Bratislava	Syria	Damascus	Mexico	Mexico City
Slovenia	Ljubljana	Tajikistan	Dushanbe	Mongolia	Ulaanbaatar
Spain	Madrid	Togo	Lome	Montserrat	Plymouth
Svalbard	Longyearbyen	Turkmenistan	Ashgabat	Mozambique	Maputo
Sweden	Stockholm	Uganda	Kampala	Namibia	Windhoek
Switzerland	Bern	United Arab Emirates	Abu Dhabi	Nepal	Kathmandu
The Azores	Ponta Delgada	United States	Washington D.C.	Netherlands Antilles	Willemstad
The Balearic	Palma	Uzbekistan	Tashkent	Nicaragua	Managua
The Canary	Santa Cruz de Tenerife	Yemen	Sanaa	Panama	Panama City

Appendix 2: Summary of Destination Bands (continued)

BAND A		BAND B		BAND C	
Country/Territory	Capital City	Country/Territory	Capital City	Country/Territory	Capital City
The Channel Islands	Encompassing the Bailiwick of Guernsey and the Bailiwick of Jersey			Puerto Rico	San Juan
Tunisia	Tunis			Reunion	Saint Denis
Turkey	Ankara			Rwanda	Kigali
Ukraine	Kiev			Saint Barthelemy	Gustavia
Vatican City	Vatican City			Saint Helena	Jamestown
				Saint Kitts & Nevis	Basseterre
				Saint Lucia	Castries
				Saint Martin	Marigot
				Saint Vincent Grenadine	Kingstown
				Seychelles	Victoria
				Somalia	Mogadishu
				South Africa	Pretoria
				Sri Lanka	Colombo
				Suriname	Paramaribo
				Swaziland	Mbabane
				Tanzania	Dar es Salaam
				Thailand	Bangkok
				Trinidad & Tobago	Port of Spain
				Turks & Caicos Islands	Grand Turk
				Venezuela	Caracas
				Vietnam	Hanoi
				Virgin Islands	Charlotte Amalie
				Zambia	Lusaka
				Zimbabwe	Harare