



UNIVERSITY OF
LINCOLN

Expense Card Policy

April 2022

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1. Introduction

The University may issue expense cards to Senior Leadership Team members and staff who travel frequently or who incur high levels of non-procurement expenditure when carrying out their duties.

The purchase of flights, accommodation and train fares should be pre-booked using the University's preferred supplier, by the College / Department Finance Officer / Administrator, as these would, as standard to be considered as procurement items and not personal expenditure whilst on University business.

The University operates both Procurement cards and Personal Expenses cards and both have clear guidance published around appropriate use. It is imperative that as an individual the correct card is applied for and used for the appropriate activity.

Expense cards are not issued for the purpose of private expenditure and must be used for transactions required for University duties only. (Refer to section 5 for further guidance).

2. Applying for a University Expense Card

Members of staff who consider themselves eligible for the issue of an expense card should complete the expense card Application Form outlining the business case for the requirement.

Applicants must ensure their Head of Area or Head of School supports their application by signing and dating the application.

The applicant must sign and agree to the terms and conditions outlined on the Application Form and send their completed form to the Payroll Services team within Human Resources.

The application will be reviewed by the Head of Payroll Services for approval based on: confirming the card is required on an ongoing basis; the appropriate card application has been made for the usage required; and the annual expenditure is sufficient that it would be unreasonable to expect an individual to fund the expenses personally and reclaim them.

The applicant will be informed of any decision to either approve or reject the application along with the reasoning.

Following approval, the applicant will then be advised when their University expense card is available for collection from Human Resources. Cards must be collected in person and be signed for. Identification will be required. During Covid-19, cards and PIN will be received into HR and sent via Special Delivery to the individuals home address as separate items. Please ensure that you check and update your address on MyView where required. An email will be sent to you to confirm the date you are due to receive the card, please confirm by email that you have received the card and PIN.

The expense cards have a limit of £5,000 per reporting transaction period. In the unlikely event where the card would need the limit increasing, please contact the Payroll Services team who can provide you with the relevant form.

3. Temporary Use

In the event a member of staff is required to undertake business travel where it would not normally occur as part of their normal duties, there is the option to request a temporary expenses card, which would be issued for the duration of that trip.

The above application process must be followed and approved for an expense card to be issued. The card must be returned to the Payroll Services team following each trip. This card will be valid under the cardholder's name for a period of six months. The card could then be used again if the use of an expense card was once again appropriate.

If a card is required following the passing of the six-month activation period, then a new application process should be completed.

4. Card Renewal

In the event of your card expiring, the Payroll Services team will receive a new card in from Barclaycard and you will be advised when the University expense card is available for collection from Human Resources. Cards must be collected in person and be signed for. Identification will be required. During Covid-19, expense cards will be sent via Special Delivery to the individuals home address. Please ensure that you check and update your address on MyView where required. An email will be sent to you to confirm the date you are due to receive the card, please confirm by email that you have received the card.

5. Use of Cards

University expense cards are to be used by the named card holder only and are not for shared use. In the instance the card is used by multiple individuals, the card holder will be responsible for any transactions that are not in line with University policy and will repay any monies through the payroll and the card will be suspended.

Expense card transactions are for business use only and must not be used for private transactions. It is accepted that under rare circumstances it may be unavoidable to have a private aspect of a transaction included as part of a business transaction. For example, alcoholic beverages purchased for subsistence but included as part of an overall charge. If this occurs, then the item should be flagged for repayment as part of the expense card reconciliation process as a "Personal Expense". The deduction will be automatically taken from the next available payroll run.

Misuse of the card may lead to disciplinary action.

University expense cards are to be used only for expenses wholly incurred on University business; (subsistence, taxis, parking etc.). Refer to the University of Lincoln Expenses policy for further guidance.

In exceptional circumstances, expense cards can also be used to pay for travel fares and conferences where it was not possible to pre-book prior to travel.

Every expense paid via a card must be supported by a valid VAT receipt and the relevant External Entertaining form (if entertaining on behalf of the University).

Failure to provide receipts for transactions or satisfactory business reasoning for expenditure may result in temporary or full suspension of the card.

6. Making Business Travel Arrangements

Travel Notification Form

The University has a duty of care for its staff and students under the Health and Safety at Work Regulations, which extends to travelling in connection with the business of the University of Lincoln.

It is mandatory that all travellers must complete the Travel Notification form for any overseas travel **at least two weeks prior** to travel. This is to ensure that there is budget available and to inform the Insurance team in Finance of the destination you are traveling to, should you need any additional insurance cover, assistance or guidance.

The Travel Notification form is located on the front of the portal page or can be found on the Human Resources portal page under the Expenses section.

Travellers must also comply with any local arrangements issued by their own department regarding pre-trip approval. The departmental budget holder may reserve the right to refuse reimbursement of travel and subsistence claims if travellers have not sought the budget holder's permission to incur those expenses.

Travel Insurance and Risk Management

The University has a Duty of Care to its travellers under the Health and Safety at Work Act and must ensure that it has appropriate processes in place to manage any reasonably foreseeable risks and you must be able to assess these risks prior to travel by completing a Risk assessment form and to be in a position to make a judgement about whether there may be a need to change your plans. You may also wish to consider familiarising yourself with the offsite working policy. For any further guidance, please visit the Health and Safety portal page.

Completing the Travel Notification form ensures that:

- The traveller will be covered by the University's business travel insurance policy
- There are no charges to your department for this insurance
- The policy provides medical cover and a 24-hour helpline should any assistance be required
- Information relating to business travel is gathered to enable accurate carbon reporting for business travel

If the University knows about your travel plans and the level of risk unexpectedly increases before your departure date, the approved travel supplier may notify you so that you can make a judgement about whether you still wish to travel.

If an unforeseeable event occurs whilst you are overseas and you have booked via the approved travel provider, the University will have a better chance of locating you if you have completed the Travel Notification form and used the University's approved travel supplier.

When assessing the risks, travellers are advised to consult the Foreign and Commonwealth Office (FCO) website, which gives specific travel advice on all countries of the world, including advice on crime, health, terrorism and natural disasters. The FCO is also a useful source of information and advice on practical tips on staying safe, secure and healthy and avoiding problem situations.

Staff and students may also find it useful to check the Global Security Centre (Country Risk Forecast and Travel Security Online) web site which provides comprehensive information on worldwide travel. As the web site provides a specific risk rating for each country it can provide useful information to assist in carrying out a risk assessment. You should always be guided by the advice given by GSC.

When booking travel, please ensure the travel provider is made aware of any special requirements in which they may be able to make suitable arrangements.

Before undertaking any travel on University business, please ensure you are fit and healthy to travel. The approved travel supplier can be contacted to make alternative travel arrangements should flights be cancelled etc.

In the event of illness, the emergency assistance provider, available through the travel insurance provider, should be contacted in emergency scenarios such as when payment for emergency medical treatment is required etc.

7. Benefits of using the approved travel supplier

The University has an approved travel supplier (details can be found on the Finance portal page under procurement).

The key benefits are:

- Online Corporate Travel booking Tool
- Support with travel bookings and any changes

- Global business travel expertise
- Passport & Visa services
- Duty of care
- Business Traveller Safety guidance and support
- 24/7 out of hours emergency service
- Value for money
- Management Information and Reporting - including the ability to report on the total travel data for carbon reporting to support the environmental projects and sustainability.

Travel Supplier Data Protection Notice

The University will share your personal and special category data with its approved travel supplier (supplier details can be found on the Finance portal page under Procurement), who is contracted to work on the University's behalf. Such data will be shared in the following instances:

- You enter such data into your traveller profile within the travel booking system, or provide such data to the approved travel supplier over the telephone
- When you make a booking on the travel booking system or via telephone with the approved travel supplier
- You request a colleague to book travel on your behalf and such travel is booked through the approved travel supplier

The approved travel supplier will collect and pass to third party travel providers any personal and special category data legitimately required to make a booking in their capacity as a travel management service provider, along with any information you and/or a colleague voluntarily provide. By entering your personal and special category data into the portal or providing this over telephone (either yourself or via a colleague), you are consenting to this being shared with the approved travel supplier and where necessary, third party travel providers. However, your express permission will be sought prior to sharing the data that you enter within your online traveller profile with other University colleagues, so that they can book travel on your behalf.

8. Procurement vs Expenses

Some expenditure may fall under the Procurement method and / or expenses. Refer to the attached guide for clarification.

9. Reconciliation of University Expense Card Statements

University expense card statements are uploaded to OneUni on the last working day of each month, posting transactions that have occurred during the calendar month.

Statements should be reconciled in order to allow the approving manager and payroll team to have sight of the full trip (where reasonably possible) or grouped into categories (for example subsistence). This will ensure claims are processed quickly and any items in query will be returned as a single item to the card holder.

Should you wish to submit a full statement, this should not exceed 15 lines and should be split out in to separate reconciliations, with the relevant receipts attached to the individual line.

Transactions should be reconciled with project codes, narratives and supporting information entered. Wherever possible a copy of the invoice / receipt and any supplementary entertaining forms should be attached to the relevant entry.

All transactions from the statement should be completed within one month of receiving the statement on OneUni. The only exception to this would be where the item is in dispute. The cardholder should contact Barclaycard direct to query the transaction rather than Accounts Payable. These transactions should also be processed in the normal way, as the payment has already been made to Barclaycard. In the narrative a comment can be added to show that the transaction has been disputed, then once any refund has been issued this can be coded back to the same account and project codes.

In the event transactions are not reconciled in a timely manner, the cardholder will be notified, and their card may be frozen.

Upon completion of the reconciliation, items will be passed to the Approving Manager, and items may be returned for further explanation.

Once approved, the statement will be passed to the Payroll Services team via OneUni to ensure compliance with University policies. All expense items should have appropriate supporting evidence of business expenditure in line with HMRC regulations. Items may be returned for further explanation, and in the event of insufficient evidence of business expenditure being provided, this may be considered as a benefit in kind.

Where the card has been used for the withdrawal of international currency the reconciliation of this on the statement should separately identify these transactions. This will require additional lines to be entered on the statement with supporting receipts for each transaction. Remaining international currency should be exchanged back to sterling and re-credited to the card or hand delivered to the Payroll Services team to be signed for to acknowledge receipt. The name of traveller, project code and date of trip should be included.

Failure to comply with any of the above may result in the expense card being suspended or cancelled.

10. Returning a University Expense Card

In the event that the necessity for a University expense card ceases then please return the card at your earliest convenience to the Payroll Services team.

When a member of staff leaves the University, the University expense card must be returned to the Payroll Services team in the month prior to the date of leave. This allows enough time for final transactions to be reconciled prior to departure. Non reconciled items may be deducted from final pay.

11. Appendix

I can confirm I have read and understood the University of Lincoln Expense card terms and conditions as outlined above.

Signed:	
Print name:	
Date:	

A copy of this is to be forwarded and retained by the Payroll Services team for the duration of the card allocation.

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Owner	Last Reviewed	Next Review
Payroll Services	April 2022	April 2023



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