

signature of the Secretary General) in the Finance and Common Services Division of the University Registry.

The University Council will determine what other benefits, such as cars, medical and life insurance, may be made available, the basis of their provision (contributory or not) and the staff to whom they are to be available.

Salaries and other benefits for senior management will be approved by University Council on the recommendations of the Remuneration Committee. The salaries and terms of employment of all other staff will be determined by Council on the recommendation of the Staffing Committee after having received the advice of the Finance Committee on any financial implications.

24.2 **Appointment of staff**

All contracts of service shall be concluded in accordance with the University's approved personnel practices and procedures (normally under the signature of the Secretary General), and all offers of employment with the University shall be made in writing by the Personnel and Training Officer (on behalf of the Secretary General). Budget holders shall ensure that the Director of Resources and the Personnel and Training Officer are provided promptly with all information they may require in connection with the appointment, resignation or dismissal of employees.

24.3 **Salaries and wages**

The Director of Resources is responsible for all payments of salaries and wages to all staff including payments for overtime or services rendered. All timesheets and other pay documents will be in a form prescribed or approved by the Director of Resources.

The Personnel and Training Officer will be responsible to the Director of Resources for all matters relating to personnel for payroll purposes. In particular these include:

- appointments, resignations, dismissals, supervisions, secondments and transfers
- absences from duty for sickness, maternity leave or other reason (apart from approved leave which shall be authorised by the relevant person/s in the department/division and reported to the Personnel and Training Officer)
- changes in remuneration including normal increments and pay awards
- information necessary to establish and maintain records of service in the prescribed form for superannuation schemes, income tax and national insurance.

The Director of Resources is responsible for payments to non-employees and for informing the appropriate authorities of such payments. All casual and part-time employees will be included on the payroll.

The Director of Resources shall be responsible for keeping all records relating to payroll including those of a statutory nature.

All payments must be made in accordance with the University's detailed payroll financial procedures and comply with Inland Revenue regulations.

24.4 **Superannuation schemes**

The University Council is responsible for undertaking the role of employer in relation to appropriate pension arrangements for employees.

The Director of Resources is responsible for day-to-day superannuation matters, including:

- paying contributions to various authorised superannuation schemes
- preparing the annual returns to various superannuation schemes
- administering the institution's pension fund in conjunction with the Scheme Managers appointed by the Trustees of the Scheme.

24.5 **Travel, subsistence and other allowances**

It is the policy of the University that employees are reimbursed the actual cost of expenses incurred wholly, exclusively and necessarily in the performance of the duties of their employment (Appendix N). The rates and allowances for such expenses are approved by the University Council on the advice of its Finance Committee and included on all University Travel and Expenses claim forms.

All claims for payment of subsistence allowances, travelling and incidental expenses shall be submitted on the University's Travel Expenses claim form in the manner approved by the Director of Resources.

Claims by members of staff must be authorised by their head of division/department (or Secretary General/ recognised line manager in the case of heads of department).

The certifications by the authorised persons shall be taken to mean that:

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

Arrangements for travel by the Secretary General shall be approved by the Senior Vice-Chancellor. Arrangements for travel by the Senior Vice-Chancellor shall be approved by the Secretary General. In the case of exceptional expenses for travel/subsistence, the Pro-Chancellor shall certify the expenses of the Senior Vice-Chancellor and Secretary General – in particular if both officers are involved in the same event.

24.6 **Overseas travel**

All overseas visits made by University members and staff must be formally requested, justified and approved prior to undertaking the travel, in accordance with the procedures contained in the University's International Travel on University Business Prior Approval Form (Appendix N). The approved authorisation and reporting procedures relating to such international travel will be communicated by the Director of Resources to all heads of division/department who should ensure that all their staff are made aware of them and that they are complied with on a rigorous basis.

Where spouses, partners or other persons unconnected with the institution intend to participate in a trip, this must be clearly identified in advance. Unless the extra cost of this travel is outweighed by benefits to the institution, agreement to the reimbursement of the expected costs should be obtained in advance of travel.

The University will also publish on its website formal guidance for travelling overseas on University business. This guidance will also form part of the University's Staff Handbook which shall be maintained by the Personnel and Training Officer.

24.7 **Allowances for members of the governing body**

Claims by members of Council shall be authorised by the Secretary to Council. The claims of members of the Boards and Committees of Council shall be authorised by the relevant secretaries to those bodies.

24.8 **Severance and other non-recurring payments**

Severance payments shall only be made in accordance with relevant legislation and under a scheme and budget approved by the University Council. Professional advice should be obtained where necessary. No amounts shall be expended that exceed the budget allocated for the purpose. All such payments shall be authorised by the Secretary General and calculations checked by the Director of Resources. In exceptional circumstances executive approval may be given by the chair of the

Staffing Committee and the chair of the Finance Committee, in consultation with the Senior Vice-Chancellor and the Secretary General, to be reported to the next meeting of the relevant committee and Council. All severance payments should be declared in the financial statements for each year.

All matters referred to an industrial tribunal shall be notified to the Staffing Committee (or Remuneration Committee as appropriate) at the earliest opportunity in order that budget provision may be made as necessary. All determinations of tribunals must be similarly notified.

25 Assets

25.1 Land, buildings, fixed plant and machinery

The purchase, lease or rent of land, buildings or fixed plant can only be undertaken with authority from the University Council and with reference to HEFCW requirements where exchequer-funded assets or exchequer funds are involved. Such considerations will normally be considered as part of the University's annual capital programme requirements under the strategic planning procedures.

25.2 Fixed asset register

The Director of Resources is responsible for maintaining the University's register of land, buildings, fixed plant and machinery. Heads of division/department will provide the Director of Resources with any information he or she may need to maintain the register. The register will record all assets whose purchase cost or balance sheet valuation is more than £10,000 per individual item or group of related items.

25.3 Inventories

Heads of division/department are responsible for maintaining inventories, in a form prescribed by the Director of Resources, for all plant, equipment, furniture and stores in their departments with a value in excess of £200. The inventory must include items donated or held on trust.

Inventories must be checked at least annually as described in the University's detailed financial procedures.

When transferring equipment, etc between departments, a transfer record must be kept and the inventories amended accordingly.

25.4 **Stocks and stores**

Heads of division/department are responsible for establishing adequate arrangements for the custody and control of stocks and stores within their departments or held on their behalf by a third party. The systems used for stores accounting in departments must have the approval of the Director of Resources.

Heads of division/department are responsible for ensuring that regular inspections and stock checks are carried out. Stocks and stores of a hazardous nature should be subject to appropriate security checks.

Those heads of division/department whose stocks require valuation in the balance sheet must ensure that the stock-taking procedures in place have the approval of the Director of Resources and that instructions to appropriate staff within their departments are issued in accordance with advice contained in the University's detailed financial procedures.

25.5 **Safeguarding assets**

Heads of division/department are responsible for the care, custody and security of the buildings, stock, stores, furniture, cash, etc under their control. They will consult the Director of Resources in any case where security is thought to be defective or where it is considered that special security arrangements may be needed.

Assets owned by the University shall, so far as is practical, be effectively marked to identify them as University property.

Keys to safes or other similar containers are to be carried with the person responsible at all times. The loss of such keys must be reported to the Director of Resources immediately.

25.6 **Personal use**

Assets owned or leased by the University shall not be subject to personal use without proper authorisation. Under no circumstances will the University permit the use of any of its assets for the conduct of an employee's personal business.

25.7 **Asset disposal**

Disposal of equipment and furniture must be in accordance with procedures agreed by the Finance Committee and contained in the University's detailed financial procedures. A Furniture & Equipment Disposal Record form must be completed and returned to the Director of Resources in respect of all such disposals.

Disposal of land and buildings must only take place with the authorisation of the University Council. HEFCW consent may also be required if exchequer funds were involved in the acquisition of the asset. All such disposals must be independently valued by a professional surveyor, and consideration such as the potential impact of the disposal on current and/or future University access requirements, or the residual impact on possible future disposals, must be fully considered.

25.8 **All other assets**

Heads of division/department are responsible for establishing adequate arrangements for the custody and control of all other assets owned by the University, whether tangible (such as stock – see above) or intangible (such as intellectual property – see section 22), including electronic data.

26 Funds Held on Trust

26.1 **Gifts, benefactions and donations**

All donations, gifts, benefactions etc. are received on behalf of the University by the University Council. Details of all such receipts and any conditions attached to them will be reported to Council by the Finance Committee. Similarly, where the bequest, donation etc. stipulates that the capital should be used to endow a scholarship or prize fund or that it should be used for a specific 'academic' purpose, a report should also be made to the Academic Board for their consideration.

The Director of Resources is responsible for maintaining financial records in respect of gifts, benefactions and donations made to the University, and initiating claims for recovery of tax where appropriate.

Council will exercise the duties of trustees for any bequests made under Trust. Such bequests must be invested in accordance with the Trustee Act 2000, and will normally be invested in the University's Common Investment Fund, which has been approved by the Charity Commissioners for such purposes.

Council will approve regulations governing the use of such funds after having received advice from the Finance Committee and/or Academic Board as appropriate.

26.2 **Trust funds**

The Director of Resources is responsible for maintaining a record of the requirements for each trust fund and for advising the Finance Committee on the control and investment of fund balances.

The Finance Committee is responsible for ensuring that all the University's trust funds are operated within any relevant legislation and the specific requirements for each trust. They will also be responsible for notifying the Investment Committee of the availability of these funds for investment and any restrictions pertaining to them.

26.3 **Voluntary funds**

The Director of Resources shall be informed of any fund that is not an official fund of the University which is controlled wholly or in part by a member of staff in relation to their function in the University.

The accounts of any such fund shall be audited by an independent external person and shall be submitted with a certificate of audit to the appropriate body. The Director of Resources shall be entitled to verify that this has been done.

27 Other

27.1 **Insurance**

The Director of Resources is responsible for the University's insurance arrangements, including the provision of advice on the types of cover available. As part of the overall risk management strategy (see section 9), all risks will have been considered and those most effectively dealt with by insurance cover will have been identified. This is likely to include important potential liabilities and provide sufficient cover to meet any potential risk to all assets. This portfolio of insurances will be considered and approved by the Finance Committee on an annual basis.

The Director of Resources is responsible for effecting insurance cover as determined by the Finance Committee. He or she is therefore responsible for obtaining quotes, negotiating claims and maintaining the necessary records. The Director of Resources will keep a register of all insurances effected by the University and the property and risks covered. He or she will also deal with the University's insurers and advisers about specific insurance problems.

A summary of the University's insurance arrangements will be submitted to the Finance Committee on an annual basis for approval and report to the University Council.

Heads of division/department must ensure that any agreements negotiated within their departments with external bodies cover any legal liabilities to which the University may be exposed. The Director of Resources' advice should be sought to ensure that this is the case. Heads of division/department must give prompt notification to the Director of Resources of any potential new risks and additional property and equipment that may require insurance and of any alterations affecting existing risks. Heads of division/department must advise the Director of Resources immediately of any event that may give rise to an insurance claim. The Director of Resources will notify the University's insurers and, if appropriate, prepare a claim in conjunction with the head of division/department for transmission to the insurers.

The Director of Resources is responsible for keeping suitable records of plant which is subject to inspection by an insurance company and for ensuring that inspection is carried out in the periods prescribed.

University staff must as a general requirement use pool or hire vehicles on University business. If due to specific circumstances they request, and it is agreed by their head of division/department, to use their own vehicle for a University business journey, they must ensure that their personal motor insurance policy covers them for such business use.

27.2 **Companies and joint ventures**

In certain circumstances it may be advantageous to the University to establish a company or a joint venture to undertake services on behalf of the University. Any member of staff considering the use of a company or a joint venture should first seek the advice of the Director of Resources, who should have due regard to guidance issued by the HEFCW.

The University Council is responsible for approving the establishment of all companies or joint ventures and the procedure to be followed in order to do so. This will have regard to any applicable guidance provided by the funding bodies. The process involved in forming a company or a joint venture and arrangements for monitoring and reporting on the activities of these undertakings must be agreed by the Finance Committee.

It is the responsibility of the University Council to establish the shareholding arrangements and appoint directors of companies wholly or partly owned by the University.

The directors of companies where the University is the majority shareholder must submit, via the Finance Committee, an annual report to the University Council. They will also submit business plans or budgets as requested to enable the Committee to

assess the risk to the University. The University's internal and external auditors shall also be appointed to such companies.

Where the University is the majority shareholder in a company, that company's financial year shall be consistent with that of the University.

27.3 **Security**

Keys to safes or other similar containers are to be stored securely at all times, and only be accessible to staff authorised to use them. The loss of such keys must be reported to the Director of Resources immediately. During periods when premises are unoccupied, keys should be stored off-site.

The Head of Administrative Computing shall be responsible to the Director of Resources for making adequate security, backup and recovery arrangements for all information held on the University's computers and networks. The Head of Administrative Computing shall be the nominated Data Protection Officer and shall be responsible to the Director of Resources for compliance with the Act for all University records.

The Director of Resources is responsible for the safekeeping of official and legal documents relating to the University. Signed copies of deeds, leases, agreements and contracts must, therefore, be forwarded to the Director of Resources. All such documents shall be held in an appropriately secure, fireproof location and copies held at a separate location.

27.4 **Use of the University's Seal**

The University Council is responsible for the University's Seal and for establishing, by Administration Regulation, the conditions relating to the custody and use of the Seal. Where a deed or document requires the University's seal to be affixed to it, it must be sealed by a person authorised to operate the Seal and under the authority and signature of the Secretary General or, in his or her absence, the Senior Vice-Chancellor or the Director of Resources.

The Secretary to the University Council is responsible for the security and use of the Seal and for submitting a report to each meeting of the University Council detailing the use of the University's seal since the last meeting.

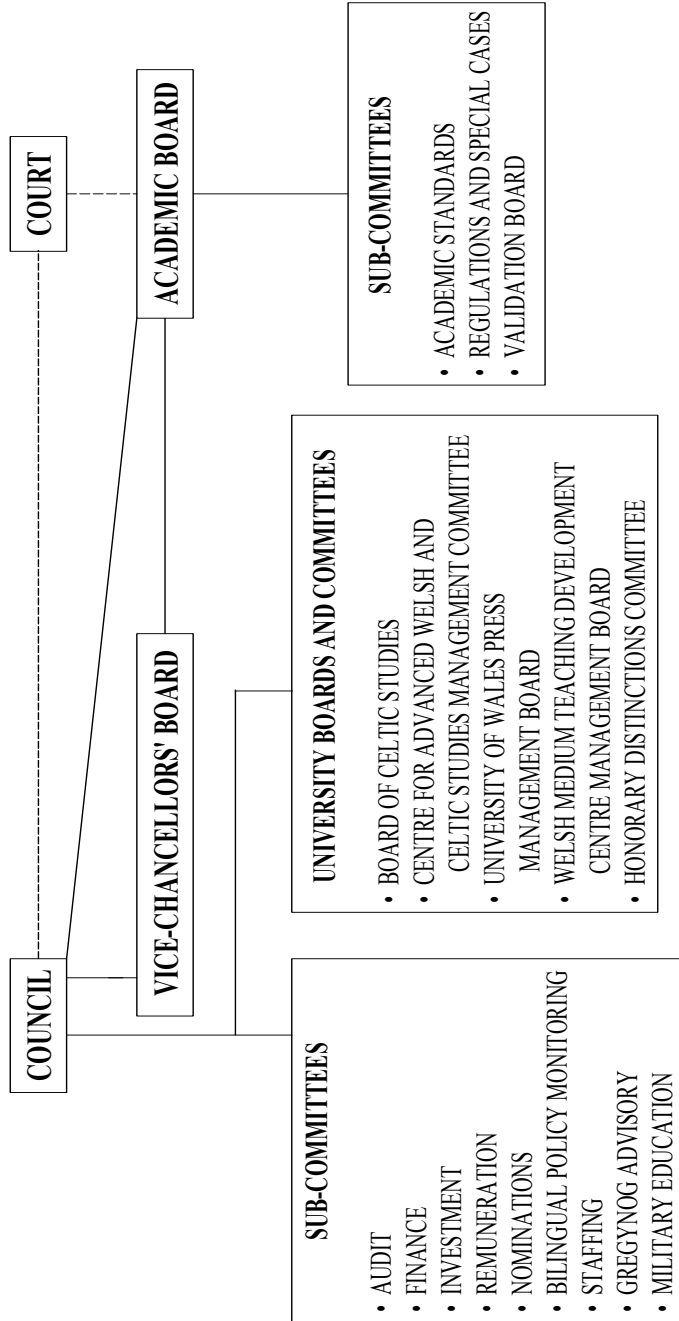
27.5 **Provision of indemnities**

Any member of staff asked to give an indemnity, for whatever purpose, should consult the Director of Resources before any such indemnity is given.

28 Appendices

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THE ORGANISATIONAL STRUCTURE OF THE UNIVERSITY OF WALES



APPENDIX B: FINANCE COMMITTEE RESPONSIBILITIES

The Finance Committee shall advise the University Council regarding:

- the overall financial policy of the University;
- the financial management of the Registry and Central Services and other operations of the University;
- the annual Financial Statements and management accounts of the University;
- the annual financial estimates and projections for the University's operations;
- short term budgets and the extent to which they accord with agreed longer term plans and the extent to which they are followed;
- cash flow projections and investment of short term monies, in line with the University's treasury management policies;
- the management of the University's funds, including the allocation of resources between academic and non-academic areas of the University's activities;
- the University's strategic plan, with particular reference to resource implications;
- the University's capital programme;
- the Financial Regulations of the University (further to regular reviews thereof which shall be undertaken by the Committee);
- the extent to which procedures are in place to secure compliance with the Financial Memorandum of the Funding Council;
- the necessary arrangements in connection with the University's bank accounts, insurances, borrowing, investments, professional advisers and other such matters;
- the management of the University's estate, including buildings, furnishings and equipment and the financing thereof;
- the University's financial control systems, procedures and control environment.

The Finance Committee shall ensure that the Council has adequate information to enable it to discharge its financial responsibilities.

APPENDIX C: AUDIT COMMITTEE TERMS OF REFERENCE

DUTIES

- To review the processes for ensuring the effectiveness of the financial and other internal control systems in operation in the University Registry and within the University's Central Services.
- To advise the University Council with regard to the adequacy or otherwise of the systems and procedures within the University Registry and the University's Central Services to promote economy, efficiency and effectiveness, including the commissioning of specific value for money studies.
- To advise the University Council on the criteria for the selection of the internal and external auditors, their appointment, terms of engagement (including fees), and the scope of their work, including any non-audit services provided and any question involving the auditors' resignation or dismissal.
- To agree the nature and scope of the work carried out by the internal auditors, including planning and operation of their work and the internal audit annual report.
- To review the external auditors' Management Letter and the management response, for which purpose the Committee shall have direct access to the external auditors.
- To promote co-ordination between the internal and external auditors and to monitor their performance and effectiveness as the basis for recommendations to the University Council concerning their reappointment.
- To consider all audit findings, with the management's response thereto, and to monitor the implementation of agreed audit recommendations and of audit related letters and guidance.
- To consider the University's draft annual financial statements, including the University's statement of corporate governance, prior to submission to the University Council. Where the Council has established a Finance Committee or such other sub-committee, howsoever named, as may carry out the functions of a Finance Committee, the Audit Committee shall consider these documents only after they have been reviewed by that committee.
- To ensure that all significant losses have been properly investigated and that the internal and external auditors and, if appropriate, the Higher Education Funding Council for Wales are fully informed.

- To review relevant reports from the Welsh Funding Councils' Audit Service, the National Audit Office and other organisations and to monitor the implementation of relevant recommendations.
- To oversee the institution's policy on fraud and irregularity, including any action taken under that policy.
- To advise the University Council on the University's compliance with the mandatory requirements of the Audit Code of Practice issued by the Higher Education Funding Council for Wales.
- To review:
 - the institution's mechanisms for the assessment and management of risk, and
 - the assurance mechanisms for ensuring compliance with the institution's corporate governance requirements.
- To advise the University Council with regard to the adequacy or otherwise of the resources available to meet the University's audit needs.
- To submit to the University Council:
 - the minutes of its meetings.
 - the annual report, which shall include the Committee's opinion, based on the work of internal and external audit and any other work conducted during the year, on the effectiveness of the internal control system and the extent to which the Governing Body, in discharging its responsibilities, may rely on the institution's risk management, control and governance arrangements. The report shall be accompanied by the internal auditor's annual report.
 - a report on any other matter which may be referred to it by the University Council or which the Committee considers to be relevant to the discharge of its responsibilities.

APPENDIX D: KEY CONTACTS IN THE FINANCE DEPARTMENT

INTRODUCTION

- 1 The Finance Department is located on the first floor of the University Registry. The Finance General Office is normally open between 8.30 am and 4.30 pm
- 2 In order to obtain maximum benefit from the Finance Department, it is important to observe the published deadlines. The deadlines have been established in order to guarantee the delivery of particular services which might not otherwise be achievable.
- 3 The main services are listed on the following pages together with appropriate contact names. There is also a list at the end of the document which gives contact details for individual post-holders.

FINANCE DEPARTMENT SERVICES

- 4 The Finance Department services the following functions.
- 5 **Creditor payments.** The department pays all sums owed by the University other than payroll items. Payments are made mainly to suppliers of goods and services. The department also administers Registry petty cash payments. Payments can be made to any country and in most currencies.
- 6 **Collection of income.** All income due to the institution must be banked through the Finance Department at the Registry or the nominated section at other sites. Payments are received by BACS, cheque, cash, credit cards or debit cards (Gregynog Hall and the University Press only) and can be in sterling or foreign currencies. Overdue debts are pursued in consultation with departments and, where appropriate, court action is taken. Security arrangements for cash in transit are made for transfers between financial services and the bank but not for internal transfers to financial services.
- 7 **Payroll.** The University's payroll is managed by the Personnel Section. All standing data and adjustments are affected through the section which is also responsible for submission of all PAYE returns.

- 8 **Insurance.** All aspects of insurance cover and claims are handled by the Finance Department. Prompt notification of all losses is essential if claims are to be processed effectively. Failure to notify the police in cases of theft or criminal damage can also invalidate cover.
- 9 **Controlled stationery.** In order to comply with financial regulations, to ensure that current versions of documents are used and to avoid duplication of control numbers, it is important to order these items from the Finance Department. They include official order forms, invoices, receipts, claim forms, travel forms, etc.

FINANCIAL ACCOUNTING

- 10 Many of the functions under this heading will not directly affect divisions and departments. They include maintenance of the accounting system, preparation of final and other accounts, tax returns, etc. Another such function relates to treasury management, which encompasses borrowing and lending, cash flow forecasting and management of the bank accounts. There are, however, several services which are for the specific benefit of users.
- 11 **Other services rendered and research grants projects.** Other services rendered and research job numbers are allocated on receipt of proposal forms so that all income and expenditure can be matched to projects. Advice is available for the preparation of bids for projects, especially in relation to external funding. Arrangements are also made for vetting and auditing various grant claims.
- 12 **Use of Resource 32000 Financial system.** Advice and training is provided for users to access and use the data held in the financial system.
- 13 **Major capital projects.** Assistance in the preparation of bids for funding, investment appraisals and monitoring of schemes are all included within the service. It is mandatory for the negotiation of funding packages to be carried out by Finance Department staff.

MANAGEMENT ACCOUNTING

- 14 The majority of the work in this area is at a corporate level. This includes the preparation of the financial plan, consolidation and submission of planning data to the University Council, and external agencies such as the HEFCW, compilation of the

detailed annual budget and production of comparative statistical data. The Director of Resources must also provide regular monitoring statements and financial advice to the University Council and its committees.

- 15 **Budget monitoring.** At division/department level, detailed management accounts are produced on a monthly basis indicating performance against budget at account code level. In accordance with strict procedures, budgets may be updated and users informed accordingly. All users also receive regular reminders from Finance Department staff in order to ensure that monitoring statements are being received, understood and used. For queries relating to budget maintenance please contact the Senior Assistant Finance Officer in the first instance.
- 16 **Budget planning.** Advice is available for all budget managers for the purpose of the preparation of their business plans. This is particularly important in the area of other services rendered and research grant contracts where markets can be volatile. For queries relating to budget planning please contact the Senior Assistant Finance Officer in the first instance.

MANAGEMENT CONTROL

- 17 A range of services provided by the Finance Department relate to the overall control of the University's systems. Some of these are mandatory.
- 18 **Internal audit.** All University's must have an independent internal audit function which operates in conjunction with the audit committee. The Finance Department is responsible for the receipt and co-ordination of responses to audit reports and for the implementation of audit committee projects.
- 19 **Procedures and regulations.** Financial regulations and detailed financial procedures are maintained and disseminated by the Finance Department. Again, their existence is a funding council and audit committee requirement. For queries relating to management control matters please contact the Senior Assistant Finance Officer in the first instance.

PURCHASING

- 20 The purchasing function is generally devolved, with authority to purchase granted to budget holders within the threshold framework stipulated in the financial regulations.

Budget holders should refer all queries to the Finance Department in relation to the availability of purchasing contracts for goods and services.

- 21 **Contract development.** Commodity/service research; contract strategy; supplier appraisal and approval; supplier and contract management.
- 22 **Tender process.** Production and issue of documentation; tender evaluation; contract award recommendations; European procurement directive application.
- 23 **Operational issues.** Purchasing advice and guidance on the acquisition of goods/ services; assistance with compiling specifications; quotations; sourcing of vendors; negotiations; maintenance of the purchasing manual and associated guide notes and the purchasing catalogues (predominantly web based).
- 24 **Purchasing consortium.** The University is a member of the Higher Education Purchasing Consortium, Wales (HEPCW). It is also eligible to draw off a number of other nationally negotiated contracts for the Higher Education Sector and Public Sector (through ProcHE, Office of Government Commerce (OGC), etc.).

Finance Department post-holders and contact details

Post : Senior Assistant Finance Officer

Name : Richard Bullen

Phone: 029 2078 6207

Email: r.bullen@wales.ac.uk

Post : Finance Clerk (Income)

Name : Elaine Haines

Phone: 029 2078 6204

Email: e.haines@wales.ac.uk

Post : Finance Clerk (Expenditure)

Name : Leeann Scott

Phone: 029 2078 6229

Email: l.scott@wales.ac.uk

PUBLIC INTEREST DISCLOSURE ACT 1998 – UNIVERSITY OF WALES POLICY

PUBLIC INTEREST DISCLOSURE COMPLAINTS POLICY

1. INTRODUCTION

- 1.1 This policy sets out the procedures which have been agreed by the Council of the University of Wales for dealing with whistleblowing, more formally called public interest disclosures. It follows from the recommendations in the Second Nolan Committee report in May 1996 and the Public Interest Disclosure Act 1998, which came into effect in July 1999. Since complaints in these areas may be made by any person or persons who are part of an institution, whatever their status, this policy does not confine itself to their treatment when made by staff but also includes all members of the University (as defined in the Charter) and the University's students.
- 1.2 The University of Wales is committed to the highest standards of openness, probity and accountability. It follows that it conducts itself responsibly, taking into account the requirements of the funding bodies and the standards in public life set out in the reports of the Nolan Committee. It is right to have a system in place which encourages members of the University to raise genuine worries and concerns within the organisation itself without fear of reprisal.
- 1.3 The University's internal complaints procedure is therefore designed to allow complaints of a public interest disclosure/whistleblowing nature to be raised, investigated and, where appropriate, acted on. It also guarantees freedom to make a complaint and protects the complainant from adverse repercussions provided that the disclosure is made in good faith, is believed to be true and is not done for personal gain. The policy also provides for an independent review procedure which may be

implemented when all internal procedures have been exhausted in the particular case, and there are no opportunities for taking the matter further internally.

2. SCOPE OF POLICY

2.1 This policy is designed to allow employees and other members of the University and its students to raise concerns/disclose information which the individual believes shows malpractice. The policy and procedures are designed to be fair, thorough and effective in order to encourage potential complainants to have full confidence in them and to allow the University the opportunity to investigate and consider disclosures before they are made known outside the organisation. Any individual who makes a disclosure outside the University without first using the procedure may not be protected under the Act.

2.2 The University takes account of the Nolan recommendations regarding the constituent elements of a whistleblowing policy as being:

- A clear statement that malpractice is taken seriously in the organisation and an indication of the sorts of matters treated as malpractice;
- Respect for the confidentiality of staff, or members of the University, raising concerns if they wish, and to do so outside of the line management structure;
- Penalties for making false and malicious allegations;
- An indication of the proper way in which concerns may be raised outside the organisation if necessary.

2.3 A number of policies and procedures are already in place including grievance, discipline and others connected with terms of employment. This policy is intended to cover concerns which are in the public interest and may (at least initially) be investigated separately but might then lead to the invocation of such procedures. These might include:

- financial malpractice or fraud;
- failure to comply with a legal obligation or with the Statutes, Ordinances and Regulations of the University;
- obstruction or frustration of the exercise of academic freedom within the University;
- miscarriage of justice has occurred, is occurring or is likely to occur;
- dangers to health and safety or the environment;
- criminal activity;

- academic or professional malpractice;
- improper conduct or unethical behaviour;
- attempts to suppress or conceal any of the above.

3. SAFEGUARDS

3.1 Protection

This policy is designed to offer protection to those employees and other members of the University and its students who disclose such concerns provided the disclosure is made:

- i) in good faith;
- ii) is not made for personal gain; and
- iii) in the reasonable belief of the individual making the disclosure that it intends to show malpractice.

The individual will also be protected if they make the disclosure to an appropriate person/body (see section 4 below). It is important to note that no protection from internal disciplinary procedures is offered to those who choose not to use the procedure.

3.2 Confidentiality

The University will treat all such disclosures in a confidential and sensitive manner. The identity of the individual making the allegation may be kept confidential so long as it does not hinder or frustrate any investigation. However, the investigation process may reveal the source of the information and the individual making the disclosure may need to provide a statement as part of the evidence required.

3.3 Anonymous Allegations

This policy encourages individuals to put their names to any disclosures they make. Concerns expressed anonymously are much less powerful, but they will be considered at the discretion of the University.

In exercising this discretion, the factors to be taken into account will include:

- the seriousness of the issues raised;
- the credibility of the concern;

- the likelihood of confirming the allegation from attributable sources; and
- fairness to any individual mentioned in the complaint.

3.4 False and/or Malicious Allegations

If an individual makes an allegation in good faith, which is not confirmed by subsequent investigation, no action will be taken against that individual. If, however, an individual makes malicious or vexatious allegations, and particularly if he or she persists with making them, disciplinary action may be taken against the individual concerned.

4. PROCEDURES FOR MAKING A DISCLOSURE

4.1 Initial Step

4.1.1 The individual should make the disclosure to the designated person, who would normally be the Secretary to the Council, who should immediately inform the Secretary General in his capacity as Chief Accounting Officer, the Senior Vice-Chancellor and the Pro-Chancellor unless:

- i) the Secretary General, Senior Vice-Chancellor or the Pro-Chancellor is likely to be involved at any subsequent appeal; or
- ii) the disclosure concerns any or all of the officers listed above.

4.1.2 If the disclosure concerns the Secretary to the Council it should be made to the Secretary General who should immediately inform the Senior Vice-Chancellor and the Pro-Chancellor.

4.1.3 If the individual does not wish to raise the matter with either the Secretary to the Council or the Secretary General, then he or she may raise it with the Chair of the Audit Committee if the issue falls within the purview of that Committee, with the Senior Vice-Chancellor or with the Pro-Chancellor.

4.1.4 In cases involving financial malpractice, the Secretary to the Council should, in addition to the officers listed above, immediately inform the Director of Resources (unless implicated in the disclosure) who will act throughout in accordance with the University's Financial Regulations in close consultation with the Secretary General,

as the Accounting Officer for the institution's public funding. The Secretary General will inform the Chair of the Audit Committee and may inform the Senior Vice-Chancellor, the Pro-Chancellor and Chief Executive of the HEFCW as appropriate to the particular seriousness of the case. If the disclosure is about the Secretary to the Council then the disclosure should be made to the Director of Resources. Similarly, if the disclosure is about the Secretary General, the Secretary to the Council should act in his place in close consultation with the Senior Vice-Chancellor.

4.2 Process

4.2.1 The designated person will consider the information made available to him/her and decide, after appropriate consultation, whether the matter is to be further investigated, by whom and the form the investigation should take. This may be:

- to investigate the matter internally;
- to refer the matter to the police;
- to call for an independent inquiry.

4.2.2 If the decision is that investigations should be conducted by more than one of these means, the designated person should satisfy him/herself that such a course of action is warranted, the possibility of double jeopardy notwithstanding.

4.2.3 Where the matter is to be the subject of an internal inquiry, the designated person will then consider how to conclude whether there is a prima facie case to answer. This consideration will include determining:

- who should undertake the investigation;
- the procedure to be followed;
- the scope of the concluding report.

4.2.4 An official written record will be kept by the designated person of each stage of the procedure/investigation.

4.2.5 Investigations will be conducted as sensitively and speedily as possible, having regard to the nature and complexity of the complaint.

4.3 Investigation

4.3.1 Normally a person appointed by the Audit Committee, which may include the Internal Auditor, or other independent officer of the institution will undertake this investigation and will report his/her findings to the designated person and the Audit Committee. Investigations should not be carried out by the person who will have to reach a decision on the matter.

4.3.2 As a result of this investigation other internal procedures may be invoked, such as:

- disciplinary;
- grievance or complaints;
- harassment;
- or it might form the basis of a special investigation.

4.3.3 In some instances it might be necessary to refer the matter immediately to an external authority for consideration and further investigation (e.g. the police, General Medical Council, Health and Safety Executive, National Audit Office, HEFCW), but usually a preliminary internal investigation will be necessary.

4.4 Feedback

4.4.1 The designated person will inform the individual making the disclosure of what action, if any, is to be taken. If no action is to be taken then the individual concerned should be informed of the reason for this and allowed the opportunity to remake the disclosure to another appropriate person. For example, if the initial disclosure was made to the Secretary to the Council then the subsequent disclosure might be made to the Chairman of the Audit Committee, the Senior Vice-Chancellor or the Pro-Chancellor. This other person will consider all the information presented, the procedures that were followed and the reasons for not taking any further action. The outcome of this will be either to confirm that no further action is required or that further investigation is required and will follow the procedures referred to in 4.2 above.

4.4.2 Where a disclosure is made the person or persons against whom the disclosure is made will be told of it, the evidence supporting it and will be allowed to comment before any investigation, or further action, is concluded.

4.5 Reporting of Outcomes

4.5.1 A report of all disclosures and any subsequent actions taken will be made by the designated person who will retain such reports for three Academic Years following the year of receipt and/or conclusion of any investigation of the disclosure, whichever is the later. In all cases a report of the outcomes of any investigation will be made to the Audit Committee in detail where the issue falls within its purview, and in summary in other cases as a means of allowing the Committee to monitor the effectiveness of the procedure. A full report of all complaints will be made to the University Council who will be also given regular update reports on progress of the matter.

5. EXTERNAL REVIEW

5.1 If all internal procedures have been exhausted and/or the Senior Vice-Chancellor/ Pro-Chancellor/Chair of the Audit Committee does not find a case as being made, the individual, if dissatisfied with the outcome, may ask the Secretary to the Council to refer the complaint for independent review by an external body.

5.2 Appropriate external bodies may include the Health and Safety Executive, internal or external Auditors, HEFCW, an appropriate representative of the National Assembly for Wales or, if established, the national panel of independent persons as proposed by the CVCP.

5.3 The purpose of the external review will be:

- (i) to rule on whether the University's internal investigation has been adequately handled;
- (ii) where it is judged that the investigation was adequately handled, to rule on whether the response to the individual's complaint was reasonable in all the circumstances.

5.4 The powers of the body conducting the independent review will include making binding recommendations of the following nature:

- (i) ordering a further internal investigation;
- (ii) ordering the University to reconsider the findings of the investigation.

5.5 Additionally, there shall be power to:

- (i) make non-binding observations relating to the substantive complaint for the institution to consider;
- (ii) rule in appropriate cases, that
 - the complaint was actuated by malice, or some other improper motive, and whether the complainant should be required to make a contribution to the costs incurred in external review;
 - the complaint was without substance or merit, and whether the complainant should be required to make a contribution to the costs incurred in external review.
- (iii) The independent review will not entail oral hearings, but the reviewer will have the power to interview the complainant or any other persons, including those who had been involved in the handling of the complaint. New evidence or relevant material will be considered at the discretion of the reviewer, but will normally be admitted only if it had not been reasonably available at the earlier stages of the internal investigation.

5.6 The report of the independent review will be submitted to the designated person, the Senior Vice-Chancellor, the Chair of the Audit Committee and the Pro-Chancellor.

APPENDIX F: THE SEVEN PRINCIPLES OF PUBLIC LIFE FROM THE REPORT OF THE COMMITTEE FOR STANDARDS IN PUBLIC LIFE (THE NOLAN REPORT)

SELFLESSNESS

Holders of public office should take decisions solely in terms of the public interest. They should not do so in order to gain financial or other material benefits for themselves, their families or their friends.

INTEGRITY

Holders of public office should not place themselves under any financial or other obligation to outside individuals or organisations that may influence them in the performance of their official duties.

OBJECTIVITY

In carrying out public business, including making public appointments, awarding contracts, or recommending individuals for rewards and benefits, holders of public office should make choices on merit.

ACCOUNTABILITY

Holders of public office are accountable for their decisions and actions to the public and must submit themselves to whatever scrutiny is appropriate to their office.

OPENNESS

Holders of public office should be as open as possible about all their decisions and the actions that they take. They should give reasons for their decisions and restrict information only when the wider public interest clearly demands.

HONESTY

Holders of public office have a duty to declare any private interests relating to their public duties and to take steps to resolve any conflicts arising in a way that protects the public interest.

LEADERSHIP

Holders of public office should promote and support these principles by leadership and example.

Proposed capital projects should be supported by:

- A statement that demonstrates the project's consistency with the strategic plans and estates strategy approved by the University Council.
- An initial budget for the project for submission to the Finance Committee. The budget should include a breakdown of costs including professional fees, VAT and funding sources.
- A financial evaluation of the plans together with their impact on revenue plus advice on the impact of alternative plans.
- An investment appraisal in an approved format which complies with HEFCW guidance on option and investment appraisal.
- A demonstration of compliance with normal tendering procedures and relevant HEFCW regulations. This will require careful consideration where partnership arrangements are in place.
- A cash flow forecast.

More detail on these protocols will be provided as required by the Finance Department.

Any proposal should be supported by a business plan for three years which sets out:

- a demonstration of the proposal's consistency with the strategic plans approved by the University Council and with the University's powers under current legislation
- details of the market need and the assumptions (based on reference data) of the level of business available
- details of the business and what product or service will be delivered
- an outline plan for promoting the business to the identified market and achieving planned levels of business
- details of the staff required to deliver, promote and manage the business, together with any re-skilling or recruitment issues
- details of any premises and other resources required
- a financial evaluation of the proposal together with its impact on revenue and surplus, plus advice on the impact of possible alternative plans and sensitivity analyses in respect of key assumptions
- contingency plans for managing adverse sensitivities
- consideration of taxation and other legislative or regulatory issues
- a three-year financial forecast for the proposal including a monthly cash flow forecast and details of the impact on the institution cash flow forecast for the financial years in question.

The Director of Resources must be consulted on all such proposals in order to ensure that the resources and expertise available within the Finance Department are utilised from the outset.

APPENDIX I: INTERNAL AUDIT RESPONSIBILITIES

The prime responsibility of the internal audit service is to provide the University Council, the designated officer and the other managers of the University with assurance on the adequacy and effectiveness of the internal control system, including risk management and governance. Responsibility for internal control remains fully with management, who should recognise that internal audit can only provide 'reasonable assurance' and cannot provide any guarantee against material errors, loss or fraud. Internal audit also plays a valuable role in helping management to improve systems of internal control and so to reduce the potential effects of any significant risks faced by the institution. Risk management provides the opportunity for internal audit work to be efficient and focused. It does not necessarily imply that internal audit activity has to be increased.

Internal audit can also provide independent and objective consultancy advice specifically to help management improve the internal control system, including risk management and governance. In such circumstances, internal auditors apply their professional skills in a systematic and disciplined way to contribute to the achievement of corporate objectives. Such advisory work contributes to the opinion that internal audit provides on internal control, including risk management and governance.

APPENDIX J: FRAUD RESPONSE PLAN

PURPOSE

- 1 The purpose of this plan is to define authority levels, responsibilities for action and reporting lines in the event of a suspected fraud or irregularity. The use of the plan should enable the University to:
 - prevent further loss
 - establish and secure evidence necessary for criminal and disciplinary action
 - notify the HEFCW, if the circumstances are covered by the mandatory requirements of the audit code of practice
 - recover losses
 - punish the culprits
 - deal with requests for references for employees disciplined or prosecuted for fraud
 - review the reasons for the incident, the measures taken to prevent a recurrence, and any action needed to strengthen future responses to fraud
 - keep all personnel with a need to know suitably informed about the incident and the University's response
 - inform the police
 - assign responsibility for investigating the incident
 - establish circumstances in which external specialists should be involved
 - establish lines of communication with the police.

INITIATING ACTION

- 2 All actual or suspected incidents should be reported without delay to the Director of Resources. Other than in the case of trivial matters, the Director of Resources should, within 24 hours, hold a meeting of the following project group to decide on the initial response:
 - Personnel and Training Officer
 - a senior representative of internal audit
 - Director of Resources.
- 3 (a) The project group will decide on the action to be taken. This will normally be an investigation, led by internal audit. The decision by the project group to

initiate a special investigation shall constitute authority to internal audit to use time provided in the internal audit plan for special investigations, or contingency time, or to switch internal audit resources from planned audits. All such decisions and the underlying reasons should be communicated immediately to the Senior Vice Chancellor, Secretary General, Treasurer, and Chair of the Audit Committee.

- (b) If the project group concludes that the nature of the matter is such as to require the immediate involvement of the police, then the Senior Vice Chancellor, Secretary General, Treasurer, and Chair of the Audit Committee will be notified that the matter has been placed in the hands of the police. At this stage the University will not have any further responsibility for the investigation other than to co-operate with the police investigation.

PREVENTION OF FURTHER LOSS

- 4 Where initial investigation provides reasonable grounds for suspecting a member or members of staff of fraud, the project group will decide how to prevent further loss. This may require the suspension, with or without pay, of the suspects. It may be necessary to plan the timing of suspension to prevent the suspects from destroying or removing evidence that may be needed to support disciplinary or criminal action.
- 5 In these circumstances, the suspect(s) should be approached unannounced. They should be supervised at all times before leaving the University's premises. They should be allowed to collect personal property under supervision, but should not be able to remove any property belonging to the University. Any security passes and keys to premises, offices and furniture should be returned.
- 6 Advice should be obtained on the best means of denying access to the University while suspects remain suspended (for example, by changing locks and informing security staff not to admit the individuals to any part of the premises). Similarly, access permissions to the institution's computer systems should be withdrawn without delay.
- 7 Internal audit shall consider whether it is necessary to investigate systems, other than that which has given rise to suspicion, through which the suspect may have had opportunities to misappropriate the institution's assets.

ESTABLISHING AND SECURING EVIDENCE

- 8 A major objective in any fraud investigation will be the punishment of the perpetrators, to act as a deterrent to other personnel. The University will follow disciplinary procedures against any member of staff who has committed fraud. The University will normally pursue the prosecution of any such individual.
- 9 Internal audit will:
- maintain familiarity with the University's disciplinary procedures, to ensure that evidence requirements will be met during any fraud investigation
 - establish and maintain contact with the police where appropriate
 - establish whether there is a need for audit staff to be trained in the evidence rules for interviews under the Police and Criminal Evidence Act
 - ensure that staff involved in fraud investigations are familiar with and follow rules on the admissibility of documentary and other evidence in criminal proceedings.

NOTIFYING THE FUNDING BODY

- 10 The circumstances in which the University must inform the HEFCW about actual or suspected frauds are detailed in the HEFCW audit code of practice. The Senior Vice Chancellor is responsible for informing the funding body of any such incidents.

RECOVERY OF LOSSES

- 11 Recovering losses is a major objective of any fraud investigation. Internal audit shall ensure that in all fraud investigations, the amount of any loss will be quantified. Repayment of losses should be sought in all cases.
- 12 Where the loss is substantial, legal advice should be obtained without delay about the need to freeze the suspect's assets through the court, pending conclusion of the investigation. Legal advice should also be obtained about prospects for recovering losses through the civil court, where the perpetrator refuses repayment. The University would normally expect to recover costs in addition to losses.

REFERENCES FOR EMPLOYEES DISCIPLINED OR PROSECUTED FOR FRAUD

- 13 The staff handbook includes a requirement that any request for a reference for a member of staff who has been disciplined or prosecuted for fraud shall be referred to the Personnel and Training Officer. The Personnel and Training Officer shall prepare any answer to a request for a reference having regard to employment law.

REPORTING TO UNIVERSITY COUNCIL

- 14 Any incident matching the criteria in the HEFCW's audit code of practice (as in paragraph 10 above) shall be reported without delay by the Senior Vice Chancellor to the chairs of both the University Council and the audit committee.
- 15 Any variation from the approved fraud response plan, together with reasons for the variation, shall be reported promptly to the chairs of both the University Council and the audit committee.
- 16 On completion of a special investigation, a written report shall be submitted to the audit committee containing:
- a description of the incident, including the value of any loss, the people involved, and the means of perpetrating the fraud
 - the measures taken to prevent a recurrence
 - any action needed to strengthen future responses to fraud, with a follow-up report on whether or not the actions have been taken.

This report will normally be prepared by internal audit.

REPORTING LINES

- 17 The project group shall provide a confidential report to the chair of the University Council, the chair of the audit committee, the Senior Vice Chancellor and the external audit partner at least monthly, unless the report recipients request a lesser frequency. The scope of the report shall include:
- quantification of losses
 - progress with recovery action
 - progress with disciplinary action
 - progress with criminal action

- estimate of resources required to conclude the investigation
- actions taken to prevent and detect similar incidents.

RESPONSIBILITY FOR INVESTIGATION

- 18 All special investigations shall normally be led by internal audit. Special investigations shall not be undertaken by management, although management should co-operate with requests for assistance from internal audit.
- 19 Some special investigations may require the use of technical expertise which internal audit does not possess. In these circumstances, the project group may approve the appointment of external specialists to lead or contribute to the special investigation.

REVIEW OF FRAUD RESPONSE PLAN

- 20 This plan will be reviewed for fitness of purpose at least annually or after each use. Any need for change will be reported to the Audit Committee for approval.

APPENDIX K: CONDITIONS OF CONTRACT FOR THE PURCHASE OF GOODS

GENERAL CONDITIONS OF PURCHASE

1. Definitions

“Buyer” means the University of Wales.

“Seller” means the person, firm or company to whom the Purchase Order is addressed and any employees, sub-contractors or agents of said person, firm or company.

“Goods” means the materials, articles, works and services described in the Contract.

“Package” means any type of package including bags, cases, carboys, cylinders, drums, pallets, tank wagons and other containers.

“Authorised Officer” means the Buyer’s employee authorised, either generally or specifically, by the Buyer to sign the Buyer’s Purchase Order, confirmation of which may be obtained from the Director of Resources.

“Authorised” means signed by one of the Buyer’s Authorised Officers.

“Purchase Order” means the Buyer’s Authorised Purchase Order having these General Conditions of Purchase on its reverse or attached to it or referring to these General Conditions of Purchase on its face.

“Order Amendment” means the Buyer’s Authorised Order Amendment or series of Order Amendments, each Order Amendment having precedence over any earlier Order Amendment.

“Contract” has the meaning given in Condition 2 below.

“Price” has the meaning given in Condition 3 below.

“Sale of Goods Act 1979” shall mean the Sale of Goods Act 1979 as amended by the Sale and Supply of Goods Act 1994.

“Site” means any kind of premises occupied by the Buyer and any other place provided by the Buyer on, over or through which the Goods are to be provided.

“Supply of Goods and Services Act 1982” shall mean the Supply of Goods and Services Act 1982 as amended by the Sale and Supply of Goods Act 1994.

2. The Contract

The Seller agrees to sell and the Buyer agrees to purchase the Goods in accordance with the Contract. The Contract shall comprise (in order of precedence): any Order Amendments, the Purchase Order, these General Conditions of Purchase, any other document (or part document) referred to on the Purchase Order. The Contract shall not include any of the Seller’s conditions of sale, notwithstanding reference to them in any document. However, should this Contract be held by a court of competent jurisdiction to include the Seller’s terms and conditions of sale then in the event of any conflict or apparent conflict these General Conditions of Purchase shall always prevail over the Seller’s terms and conditions of sale. Delivery of Goods in response to a Purchase Order or Order Amendment shall be taken to imply that the Seller has accepted the terms and conditions of this Contract.

3. Price

The Seller will sell the Buyer the Goods for the firm and fixed Price stated in the Contract. If no Price is stated in the Contract then the Price shall be a fair price, taking into account prevailing market conditions. The Price shall include storage, packing, insurance, delivery, installation and commissioning (as applicable) but shall exclude VAT.

4. Variations

The Buyer shall have the right, before delivery, to send the Seller an Order Amendment adding to, deleting or modifying the Goods. If the Order Amendment will cause a change to the Price or delivery date then the Seller must suspend performance of the Contract and notify the Buyer without delay, calculating the new Price and delivery date at the same level of cost and profitability as the original Price. The Seller must allow the Buyer at least 10 working days to consider any new Price

and delivery date. The Order Amendment shall take effect when but only if the Buyer's Authorised Officer accepts in writing the new Price and delivery date within the time the Seller stipulates. If the Buyer's Authorised Officer fails to confirm the Order Amendment within the time the Seller stipulates then performance of the Contract shall immediately resume as though the said Order Amendment had not been issued (except that the Buyer may still exercise the Buyer's right of cancellation in accordance with Condition 5).

5. The Buyer's Right of Cancellation

In addition to the Buyer's other rights of cancellation under this Contract, the Buyer may cancel the Purchase Order and any Order Amendment thereto at any time by sending the Seller a notice of termination. The Seller will comply with any instructions that the Buyer may issue with regard to the Goods. If the Seller submits a termination claim then the Buyer will pay to the Seller the cost of any commitments, liabilities or expenditure which in the Buyer's reasonable opinion were a consequence of this Contract at the time of termination. The total of all payments made or due to the Seller under this Contract, including any termination payment, shall not exceed the Price. If the Seller fails to submit a termination claim within 3 months of the date of the Buyer's notice of termination then the Buyer shall have no further liability under the Contract.

6. Quality and Description

- a. The Goods shall:
 - i conform in every respect with the provisions of the Contract;
 - ii be capable of all standards of performance specified in the Contract;
 - iii be fit for any purpose made known to the Seller expressly or by implication and in this respect the Buyer shall rely on the Seller's skill and judgement;
 - iv be new (unless otherwise specified on the Purchase Order) and be of sound materials and skilled and careful workmanship;
 - v correspond with their description or any samples, patterns, drawings, plans and specifications referred to in the Contract;

- vi be of satisfactory quality;
 - vii comply with any current legislation.
- b. Unless specifically required under the Contract, there shall be no asbestos content in the Goods.

7. Work on the Buyer's Premises

If the Contract involves any works or services which the Seller performs on the Buyer's premises then the following conditions shall apply:

- a. The Seller shall ensure that the Seller and the Seller's employees, the Seller's sub-contractors and their employees and any other person associated with the Seller will adhere in every respect to the obligations imposed on the Seller by current safety legislation.
- b. The Seller shall ensure that the Seller and the Seller's employees, the Seller's sub-contractors and their employees and any other person associated with the Seller will comply with any regulations that the Buyer may notify to the Seller in writing.
- c. Except as expressly provided otherwise in the Contract, the Seller will provide and be responsible at his own expense for delivery to and for unloading on the Site all plant, equipment and materials and other things required to provide the works or services. All such items shall be sited or deposited as directed by the Buyer but shall remain in the custody of the Seller who shall be liable for the care, safety and storage thereof. The Seller shall on completion of the Contract remove all such items and rubbish and leave the Site in a clean and tidy condition.
- d. The Seller shall have access only to such parts of the Site as are reasonably necessary for the purpose of providing the works or services. The Seller shall be responsible for ensuring that his employees do not enter any other part of the Site and that they make use only of such roads, routes and facilities as the Buyer may from time to time authorise.

- e. The Seller in providing the Goods shall ensure that there shall be as little interference as possible with the operations of the Buyer or of any other suppliers or with the use and enjoyment of any public rights or with any easement or property of the Buyer.

8. Progress and Inspection

- a. The Seller shall at the Seller's expense provide any programmes of manufacture and delivery that the Buyer may reasonably require. The Seller shall notify the Buyer without delay in writing if the Seller's progress falls behind or may fall behind any of these programmes.
- b. The Buyer shall have the right to check progress at the Seller's works or the works of sub-contractors at all reasonable times, to inspect and to reject Goods that do not comply with the Contract. The Seller's sub-contracts shall reserve such right for the Buyer.
- c. Any inspection, or approval shall not relieve the Seller from the Seller's obligations under this Contract.

9. Package

Unless otherwise stated in the Contract, all Package shall be non-returnable. If the Contract states that Package is returnable, the Seller must give the Buyer full disposal instructions before the time of delivery. The Package must be clearly marked to show to whom it belongs. The Seller must pay the cost of all carriage and handling for the return of Package. The Buyer shall not be liable for any Package lost or damaged in transit.

10. Safety

The Seller shall observe all legal requirements of the United Kingdom, European Union and relevant international agreements in relation to health, safety and environment, and in particular to the marking of hazardous Goods, the provision of data sheets for hazardous materials, and all provisions relating to food.

11. Delivery

- a. The Goods shall be properly packed, secured and despatched at the Seller's expense to arrive in good condition at the time or times and the place or places specified in the Contract.
- b. If the Seller or the Seller's carrier delivers any Goods at the wrong time or to the wrong place then the Buyer may deduct from the Price any resulting costs of storage or transport.
- c. A delivery note must accompany the Goods, quoting the full Purchase Order number.

12. Late Delivery

- a. If the Goods or any part of them are not delivered by the time or times specified in the Contract then the Buyer may by written notice cancel any undelivered balance of the Goods.

The Buyer may also return for full credit and at the Seller's expense any Goods that in the Buyer's opinion cannot be utilised owing to this cancellation. In the case of services, the Buyer may have the work performed by alternative means and any additional costs reasonably so incurred shall be at the Seller's expense. This shall not affect any other rights that the Buyer may have.
- b. No concession with respect to delay in delivery, despatch, completion or performance shall be construed as a waiver of any of the Buyer's rights and remedies unless such waiver is specifically agreed in writing.

13. Property and Risk

- a. The Seller shall bear all risks of loss or damage to the Goods until they have been delivered and shall insure accordingly.
- b. Ownership of the Goods shall pass to the Buyer:
 - i when the Goods have been delivered but without prejudice to the Buyer's right of rejection under this Contract, and

- ii if the Buyer makes any advance or stage payment, at the time such payment is made, in which case the Seller must as soon as possible mark the Goods as the Buyer's property.
- c. Goods shall be at the risk of the Seller until actually delivered, even where the delivery has been delayed or postponed by the Buyer or at the Buyer's request.

14. Acceptance

The Buyer shall have the right to reject the Goods in whole or in part whether or not paid for in full or in part within a reasonable time of delivery if they do not conform with the requirements of this Contract. It is agreed that the Buyer may exercise the right of rejection notwithstanding any provision contained in section 11 or section 15A or section 30 (subsections 2A and 2B) or section 35 of the Sale of Goods Act 1979. The Buyer shall give the Seller a reasonable opportunity to replace the Goods with new Goods that conform with this Contract, after which time the Buyer shall be entitled to cancel the Purchase Order and purchase the nearest equivalent goods elsewhere. In the event of cancellation under this condition the Seller shall promptly repay any moneys paid under the Contract without any retention or offset whatsoever. Cancellation of the Purchase Order under this condition shall not affect any other rights the Buyer may have. The Seller must collect all rejected Goods within a reasonable time of rejection or the Buyer shall return them to the Seller at the Seller's risk and expense.

15. Payment

- a. Unless stated otherwise in the Contract the Buyer shall pay the Seller within 30 days of receipt of a correctly rendered invoice. The Seller's invoice must be addressed to the department indicated on the Purchase Order and must quote the full Purchase Order number. The Buyer shall not be held responsible for delays in payment caused by the Seller's failure to comply with the Buyer's invoicing instructions.
- b. The Buyer may agree to pay before 30 days upon confirmation from the Seller of a discount offered in consideration of early payment. All payments

will be made without prejudice to the Buyer's rights should the Goods prove unsatisfactory or not in accordance with the order.

16. The Seller's Warranty

It is expressly agreed between the Buyer and the Seller that:

- a. The Seller shall promptly make good at the Seller's expense any defect in the Goods that the Buyer discovers under proper usage during the first of 12 months of actual use or 18 months from the date of acceptance by the Buyer whichever period shall expire first. Such defects may arise from the Seller's faulty design, the Seller's erroneous instructions as to use or inadequate or faulty materials or poor workmanship or any other breach of the Seller's obligations whether in this Contract or at law.
- b. Repairs or replacements will themselves be covered by the above warranty but for a period of 12 months from acceptance by the Buyer.
- c. The Seller will ensure that compatible spares are available to facilitate repairs (where applicable) for a period of at least 10 years from the date of delivery of the Goods.

17. Indemnity and Insurance

- a. The Seller shall indemnify the Buyer against all loss, actions, costs, claims, demands, expenses and liabilities whatsoever (if any) which the Buyer may incur either at common law or by statute in respect of personal injury to or death of any person or in respect of any loss or destruction of or damage to property (other than as a result of any default or neglect of the Buyer or of any person for whom the Buyer is responsible) which shall have occurred in connection with any work executed by the Seller under this Contract or shall be alleged to be attributable to some defect in the Goods.
- b. This Purchase Order is given on the condition that (without prejudice to the generality of condition 17(a) the Seller will indemnify the Buyer against all loss, costs, claims, demands, expenses and liabilities whatsoever (if any) which the Buyer may incur either at common law or by statute (other than as

a result of any default or neglect of the Buyer or of any person for whom the Buyer is responsible) in respect of personal injury to or death of any of the Seller's or the Buyer's employees, agents, sub-contractors or other representatives while on the Buyer's premises whether or not such persons are (at the time such personal injury or deaths are caused) acting in the course of their employment.

- c. The Seller will indemnify the Buyer against any and all loss, costs, expenses and liabilities caused to the Buyer whether directly or as a result of the action, claim or demand of any third party by reason of any breach by the Seller of these conditions or of any terms or obligations on the Seller's part implied by the Sale of Goods Act 1979, by the Supply of Goods and Services Act 1982 or by any other statute or statutory provision relevant to the Contract or to Goods or work covered thereby. This indemnity shall not be prejudiced or waived by any exercise of the Buyer's rights under Condition 14.
- d. The Seller shall hold satisfactory insurance cover with a reputable insurer to fulfill the Seller's insurance obligations for the duration of this Contract including public liability insurance cover of at least £2m (two million pounds Sterling). The Seller shall effect insurance against all those risks arising from the Seller's indemnity in Condition 17(c). Satisfactory evidence of such insurance and payment of current premiums shall be shown to the Buyer upon request. If any insurance is not effected or premiums are not paid the Buyer may pay the same and deduct the cost of doing so from the Contract price.

18. Recovery of Sums Due

Whenever under the Contract any sums of money shall be recoverable from or payable by the Seller, they may be deducted from any sums then due, or which at any later time may become due to the Seller under this Contract or under any other contract the Seller, or any holding, subsidiary or associated company of the Seller, may have with the Buyer.

19. Matters beyond Control

If either party is delayed or prevented from performing its obligations under this Contract by circumstances beyond the reasonable control of either party (including without limitation any form of Government intervention, strikes and lock-outs relevant to the Purchase Order or breakdown of plant), such performance shall be suspended, and if it cannot be completed within a reasonable time after the due date as specified in the Purchase Order then the Contract may be cancelled by either party. The Buyer shall pay to the Seller such sum as may be fair and reasonable in all the circumstances of the case in respect of work performed by the Seller under the Purchase Order prior to cancellation but only in respect of work for which the Buyer has received full benefit as originally contemplated in the Contract. This provision can only have effect if it is called into operation by the party wishing to rely on it giving written notice to the other to that effect.

20. Ownership of Results

If the Contract involves design and/or development work:

- a. All rights in the results of work arising out of or deriving from this Contract, including inventions, designs, copyright and knowledge shall be the Buyer's property and the Buyer shall have the sole right to determine whether any letters patent, registered design, trademark and other protection shall be sought.
- b. The Seller shall promptly communicate to the Buyer all such results and shall if requested and at the Buyer's expense do all acts and things necessary to enable the Buyer or the Buyer's nominee to obtain letters patent, registered designs and other protection for such results in all territories and to assign the same to the Buyer or the Buyer's nominee.
- c. The Seller shall ensure that all technical information (including computer programs and programming information) arising out of or deriving from this Contract is held in strict confidence except for any such information which becomes public knowledge other than by breach of this Contract.

21. Infringement of Patents

With the exception of Goods made to the Buyer's design or instructions, the Seller warrants that neither the Goods nor the Buyer's use of them will infringe any patent, registered design, trade mark, copyright or other protected right and undertakes to indemnify the Buyer against all actions, claims, demands, costs, charges and expenses arising from or incurred by reason of any infringement or alleged infringement of any such right.

22. Non-Observance of Conditions

If the Seller breaches or fails to observe any provision of this Contract the Buyer may give the Seller written notice of such breach or non-observance and the Seller shall have 28 days from receipt of the notice in which to rectify the breach or non-observance. Should the Seller fail to rectify the breach or non-observance, then the Buyer shall have the right to give the Seller written notice terminating the Contract with immediate effect.

23. The Seller's Insolvency

If the Seller becomes insolvent or bankrupt or (being a company) makes an arrangement with the Seller's creditors or has an administrative receiver or administrator appointed or commences to be wound up (other than for the purposes of amalgamation or reconstruction) the Buyer may without replacing or reducing any other of the Buyer's rights terminate the Contract with immediate effect by written notice to the Seller or any person in whom the Contract may have become vested.

24. Assignment and Sub-letting

The Contract shall not be assigned by the Seller nor sub-let as a whole. The Seller shall not sub-let any part of the Contract without the Buyer's written consent, but the Buyer shall not refuse such consent unreasonably. Any such consent shall not relieve the Seller of the Seller's obligations under the Contract. The restriction contained in this condition shall not apply to sub-contracts for materials for minor details or for any part of which the makers are named in the Contract. The Seller shall be responsible for all work done and Goods supplied by all sub-contractors.

25. Corrupt Gifts

In connection with this or any other Contract between the Seller and the Buyer the Seller shall not give, provide, or offer to the Buyer's staff and agents any loan, fee, reward, gift or any emolument or advantage whatsoever. In the event of any breach of this Condition, the Buyer, without prejudice to any other rights the Buyer may possess, be at liberty forthwith to terminate this and any other Contract and to recover from the Seller any loss or damage resulting from such termination.

26. Waiver

A failure at any time to enforce any provision of the Contract shall in no way affect the right at a later date to require complete performance of the Contract; nor shall the waiver of the breach of any provision be taken or held to be a waiver of any subsequent breach of the provision or be a waiver of the provision itself.

27. Notice

All notices and communications required to be sent by the Seller or the Buyer in this Contract shall be made in writing and sent by first class mail and if sent to the Seller sent to the Seller's registered or head office and if sent to the Buyer sent to the Director of Resources, University of Wales, University Registry, King Edward VII Avenue, Cathays Park, Cardiff. CF10 3NS, and shall be deemed to have reached the party to whom it is addressed on the next business day following the date of posting.

29. Amendment

No addition alteration or substitution of these conditions will bind the Buyer or form part of the Contract unless and until accepted in writing by the Buyer's Authorised Officer.

30. Law

The construction, validity, performance and execution of this Contract shall be governed by and interpreted in accordance with English Law and shall be subject to the exclusive jurisdiction of the Courts of England and Wales.

APPENDIX L: UNIVERSITY OF WALES CODE OF TENDERING PRACTICE

INTRODUCTION

The University requires all budget holders, irrespective of the source of funds, to obtain supplies, equipment and services at the lowest possible cost consistent with quality, delivery requirements and sustainability, and in accordance with sound business practice.

The general requirement is for competitive quotations or tenders to be sought for all purchases at the specified monetary thresholds.

By employing competitive tendering the University will:

- ensure fairness of competition
- ensure that companies invited to tender are financially and technically able to meet the University's requirements
- indicate the terms of contract.

EC PROCUREMENT DIRECTIVES

UK Universities must comply with the series of Procurement Directives issued by the European Commission which require member states to promote fair and open competition and to publish details of contracts above specified thresholds. These have been implemented by the Public Procurement Regulations. Failure to comply with this legislation carries penalties for which the University will be held accountable.

The following EC directives apply to the University. The following EC Threshold rates apply from 31 January 2006. This rate is reviewed by the European Community every two years.

Supplies: The Public Supply Contracts Regulations 93/36/EC Threshold - £144,371 (211,000 Euros) (excluding VAT)

Services: The Public Services Contracts Regulations 92/50/EC Threshold- £144,371 (211,000 Euros) (excluding VAT)

Works: The Public Works Contracts Regulations 93/37/EC Threshold - £3,611,319 (5,278,000 Euros) (excluding VAT)

There are other thresholds that apply to Indicative Notices, to Small Lots (services), and to Small Lots (works): further guidance should be sought from the Finance Department.

SPECIFIED MONETARY THRESHOLDS FOR TENDERS AND QUOTATIONS

The University's tendering procedures are applicable to the supply of all goods and services in excess of £1,000 whatever the source of funds. However, where the supply of the required goods and services can be obtained from an existing 'public sector' contract or framework then quotations may be sought without a full tendering exercise. Wherever possible, purchases must be made with organisations listed by the Higher Education Purchasing Consortium, Wales (HEPCW). Other sources for public sector supplies are Proc-HE, the Office of Government Commerce (OGC), and Value Wales.

The specified monetary thresholds applied by the University for obtaining tenders and quotations are:-

- under £5,000 – the budget holder shall have the discretion to decide whether or not to obtain written quotations, but value for money must always be obtained and quotations sought from approved University suppliers under purchasing consortium and other related arrangements. Details of quotations received, written or oral, must be recorded and retained for future reference purposes.
- from £5,000 to £15,000 – the budget holder shall be required to obtain at least three written quotations from approved University suppliers.
- over £15,000 – all items will require at least three competitive tenders
- the award of contracts over £10,000 shall be reported to the Finance Committee.

PROCEDURE FOR TENDERING FOR GOODS AND SERVICES

The procedures for tendering for goods and services may be summarised as follows (standard forms of tender documents for goods and services, etc., are available from the Finance Department in electronic format):-

- .1 Invitations to tender must be accompanied by comprehensive and clearly written specifications. They must contain a date and time beyond which tenders will not be accepted and be accompanied by an A4 sized envelope bearing the name and

University address of the appropriate budget holder and the words 'CONFIDENTIAL. TENDER FOR (name of project, item, etc.) NOT TO BE OPENED BEFORE NOON ON (the closing date)'.

- .2 Tenders should be opened by the budget holder in the presence of a senior member of staff acting as witness at or after noon on the closing date. The prices quoted in the tender should be recorded immediately on a pre-prepared document schedule containing the name of the project or item together with the list of those invited to tender. The price should be recorded opposite the name of the appropriate tenderer. If a reply is not received from any of those invited to tender this fact should be recorded on the schedule.
- .3 On completion of the tender opening, the budget holder and the witness should both sign and date the schedule.
- .4 The contract should normally be awarded to the tenderer submitting the lowest price. Tenders other than the lowest are to be accepted only on the written authority of the Secretary General.
- .5 All those invited to tender should be notified immediately as follows:
 - .1 Where a tender is received after the closing date it should be returned unopened with an explanatory note.
 - .2 Where no tender is received, the person or firm invited to tender should be advised that the contract has been awarded and that no tender was received from them.
 - .3 Unsuccessful tenderers shall be notified of the outcome but not informed of the successful price.
 - .4 The successful tenderer shall be notified accordingly.
- .6 Copies of all tenders received together with all correspondence with those invited to tender should be retained on file for at least two years.

POST TENDER NEGOTIATIONS

Post-tender negotiations (i.e. after receipt of formal tenders but before signing of contracts) with a view to improving price, delivery or other tender terms can be entered into, provided:

- it would not put other tenderers at a disadvantage
- it would not affect their confidence and trust in the University's tendering process.

In each case, a statement of justification should be approved by the Senior Vice Chancellor prior to the event, showing:

- background to the procurement
- reasons for proposing post-tender negotiations
- demonstration of the improved value for money.

All post-tender negotiations should be reported to the Finance Committee.

APPENDIX M: DOCUMENT RETENTION POLICY

Document Retention Periods – Finance, Payroll, Personnel, Insurance,
Tax Management, Investments, Lettings and Estates Management

CFY = current financial year. P = permanent.

1. FINANCE

1.1 Financial Planning:

Financial Forecasts and Budgetary Working Papers.	CFY + 6 years
Final Estimates.	P
Financial Strategy : HEFCW 5 year plan.	P

1.2 Financial Reporting:

Closing papers and notes related to year end accounts.	CFY + 10 years
Financial Statements, Detailed Accounts, HESA Returns	P

1.3 Ordering

Tendering documentation (invitations, bids, evaluations, etc.).	CFY + 6 years
Official Orders.	CFY + 6 years
Delivery Notes, Goods Received Notes.	CFY + 6 years

1.4 Purchasing

Purchase invoices, credit notes, including expense claims, petty cash floats, etc.	CFY + 6 years
Cheque authorisation reports.	CFY + 6 years
BACS Reports	CFY + 6 years
Management of relationship with suppliers.	termination dates
(N.B. Retain transaction information in archive form for a further 4 years after deletion)	+ 2 years

APPENDIX M (continued)

1.5 Sales

Invoice Request Forms.	CFY + 6 years
Sales Invoices/Credit Notes.	CFY + 6 years
Sales Receipts documentation, till rolls, etc.	CFY + 6 years
Sales Ledgers	CFY + 6 years
Statements	Audit + 2 years

1.6 Management of Bank Accounts

Paying-in Books.	CFY + 6 years
Bank Statements.	CFY + 6 years
Cancelled Cheques.	CFY + 6 years

2. PAYROLL

SSP/SMP records and calculations	CFY + 3 years
Payroll amendment notifications.	CFY + 6 years
Deduction authorities.	CFY + 6 years
Tax Code notifications.	CFY + 6 years
Salary advices.	CFY + 6 years
Bank transfer reports.	CFY + 6 years
Pension Scheme administration.	termination of employment + 75 years

3. PERSONNEL

*Individual staff files.	date of leaving + 10 years
Redundancy records - < 20	redundancy date + 3 years
- > 20	redundancy date + 12 years

* N.B. Summary information of employment to be held indefinitely, e.g. name, DOB, department, salary, pension scheme, etc., i.e. basic payroll record.

APPENDIX M (continued)

3. PERSONNEL (continued)

Organisational Development : Staffing Structures.	P
Staff Performance Appraisal Reports.	6 years from end of employment
Application forms/interview notes	interview date + 1 year

4. INSURANCE

Insurance management.	policy termination + 6 years
Insurance claims.	settlement + 6 years

5. TAX MANAGEMENT

VAT assessments, tax returns	CFY + 6 years
Income Tax, NIC year end returns, etc.	CFY + 6 years
Tax claims – dividends, estate duty, etc.	CFY + 6 years

6. INVESTMENTS/TREASURY, ETC.

Cash management (short loans, etc.)	CFY + 6 years
Long-term investments policy	P
Acquisition of Investments – contracts, etc.) Disposal
Disposal of Investments – contracts, etc.) + 6 years
Portfolio Valuations	P
Portfolio Ledgers	P

APPENDIX M (continued)

7. LETTINGS ADMINISTRATION

Booking forms, etc.

Termination of
Agreement
+ 6 years

Conferences/Special Catering provisions, etc.

Current + 6 years

8. ESTATE MANAGEMENT

Legal Aspects of Ownership –

Deeds, Licences, Leases, Planning Applications, etc.

Permanent

Administration of Properties, etc.

Disposal
+ 10 years

1.0 Introduction

- a) It is the policy of the University that employees are reimbursed the actual cost of business travel incurred wholly, exclusively and necessarily in the performance of the duties of their employment. Employees must use every reasonable endeavour both to minimise costs without impairing efficiency and to avoid unnecessary costs to the University. Wherever possible, and it is convenient to do so, public transport should be used. Where travel by car is necessary, the default requirement is for staff to use hire vehicles under the contract arrangements available to the University.

- b) Journeys that are associated with courses, conferences, research, teaching and general University business, and which can involve accommodation and hospitality, are classified as business trips. All overseas trips require prior approval before any expenditure is committed, and you should therefore be aware of what the approval requirements are (a standard form, “International Travel on University Business – Prior Approval Form” is available in your department for such purposes). A business trip can last one or more days and can take place either within the UK or overseas. In general, reimbursements of costs will be made only on the submission of a valid claim form supported by receipts, vouchers etc for all items of expenditure. A separate expense claim for each trip should be submitted as soon after return as possible. Incomplete or incorrect claims will not be processed but returned to the authorising signatory with an explanation as to why it cannot be processed. Expense claims submitted more than three months after travel may not be paid.

- c) The costs associated with business trips can be charged between a number of different cost and/or account codes as necessary.

2.1 Air Flights

- a) Flights should be booked with one of the University’s approved suppliers and with whom the University has an account. (please contact the Finance Division for

details). Wherever possible, full advantage should be taken of the substantial savings in air fares offered by the low cost carriers to European destinations. If you are booking scheduled flights you should normally only book economy class tickets for journeys within Europe where the duration of the flight is less than four hours. With the prior agreement of the Head of Division, business class may be used for trips where the duration of the flight is in excess of four hours (the Secretary General must approve business class travel by a Head of Division).

- b) Any bookings made for other family members should not be charged to the University but should be paid directly with a personal cheque or credit card; such costs cannot be reclaimed from the University.
- c) Staff must not book flights with a more expensive airline to gain personal benefits such as air miles.
- d) Further details regarding the University's air-travel policy and guidance for traveling overseas can be found in the University's Staff Handbook on the intranet.

2.2 Train fares

- a) Rail travel should normally be in standard class. In exceptional circumstances, and with the prior approval of the Secretary General, senior staff may travel first class provided that there is a good business reason for so doing (the Senior Vice-Chancellor will approve such requests for the Secretary General).
- b) Tickets may be bought in advance through the University's agents, but where this is not possible claims for reimbursement can be submitted and should be accompanied by a receipt for the ticket.
- c) Staff should always take advantage of opportunities to reduce the cost of train fares through advance bookings, off-peak travel, special offers or discounts, etc. (e.g. Apex, Supersaver, on-line booking etc.).

2.3 Other transport

- a) Travel costs associated with other forms of public transport can be claimed, e.g. bus, underground, etc. You should always obtain a receipt or retain your ticket. It is recognized, however, that tickets are sometimes retained by ticket collectors or machines; under such circumstances please indicate if this is the case when submitting your claim form.
- b) On foreign trips you may recover the cost of local transport as described above.

- c) It may be appropriate to reclaim such costs through the Petty Cash route and this should therefore be checked before submitting an expenses claim.

2.4 Taxi fares

- a) Where it is unavoidably necessary to use a taxi in connection with part of a University business journey in the UK or overseas, the fare can be recovered either from petty cash or via an expense claim. Full journey details must be recorded, stating both start and finish points and the reason for the journey. Receipts must be obtained wherever possible.

2.5 Travel by Car

Staff must share cars on University business wherever possible.

2.5.1 Car Hire

- a) As stated in paragraph 1 (a) above, where travel by car is necessary, the default requirement is for University staff to use hire vehicles under the contract arrangements available to the University. For all journeys over 100 miles hiring a car is cheaper than using your own car. Car hire should be arranged through one of the suppliers approved by the University, and must be pre-booked. The cost of fuel for a hire car can be recovered on presentation of a receipted claim unless it has been paid for using a University fuel card. All receipts for fuel purchases using a fuel card must be submitted to the Finance Division together with the registration details of the hire car in question and the date and purpose of the journey.
- b) The cost of hiring a vehicle from a University nominated supplier will normally include full insurance cover under the University's insurance arrangements. You should check the insurance cover requirements with the Finance Division before hiring a car as certain age restrictions apply.
- c) There is no approved supplier for hiring cars abroad. Please arrange on arrival at your destination or, preferably, through the University's travel agent beforehand.

2.5.2 Travel by Private Car

- a) Only in exceptional cases will the use of a private car for University business be permitted for a round-trip journey in excess of 100 miles. Staff must obtain the prior approval of their Head of Division for such a proposal and they must ensure that their car insurance policy covers them in full for use of the vehicle for business purposes. The University will not accept any liability for damage caused to a private vehicle used for University business.
- b) A mileage allowance of 40p per mile (under Fixed Profit Car Scheme tax provisions) may be claimed for any round-trip journey of up to 100 miles. For journeys in excess of 100 miles, the University will reimburse you EITHER at the rate of 40p per mile OR the cost of an equivalent journey using a University hire car, **whichever is the lower** (the latter to be determined by the Finance Division and based on the standard daily hire charge for a vehicle and fuel consumed at an assumed rate of 35 mpg). Mileage from home to your permanent place of work is not normally reimbursable, except in special circumstances such as emergency out of hours call outs.
- c) If you travel from home to a destination other than your usual place of work, you should claim the **lower** of:
- Travel from your normal place of work to the destination; **or**
 - Travel from home to the destination.
- All distances travelled must be recorded at the time of the journey.
- d) Any payment in respect of mileage from home to your normal place of work is taxable in accordance with HM Revenue and Customs' rules.
- e) Full journey details should be included in the claim form in order to allow proper and complete checking of the journey. Any journeys claimed that appear to be greater than the in-house guides are adjusted accordingly, and it is therefore important to indicate where journeys have involved a longer distance than would normally be expected.

2.5.3 Car Parking and Tolls and Tunnel Fees

- a) Reasonable car parking charges incurred whilst on business journeys can be recovered either from petty cash or via an expense claim. Tickets should be retained for submission with the claim wherever possible.

- b) Parking tickets and other charges arising from illegal or inappropriate parking or contravention of traffic laws cannot be claimed. The charge must be paid by the individual.
- c) Tolls and tunnel fees may be recovered. Receipts or tickets should be retained wherever possible.

2.6 Motorcycles/Cycles

- a) You may claim a mileage allowance if you use a private motorcycle or cycle for University business trips. The rates payable are shown on the University's travel and expenses claim forms.
- b) If you are using your own motorcycle you must ensure that your insurance policy covers business use.