

University of Hull

Financial Regulations and Procedures

Background

The University's Financial Regulations set out at a high level how the University is structured and how it operates its finances. The primary objective of the Financial Regulations is to ensure the proper use of resources and finances in a manner which satisfies the requirements of accountability and financial control.

The Financial Regulations set out the principles by which the University will operate. The Financial Procedures put the Financial Regulations into effect.

Compliance with the Financial Regulations and Financial Procedures is a requirement for all employees of the University (irrespective of how their appointment is financed or the source of the funds under their control) and for all those not directly employed by the University but who have responsibility for the management or administration of University funds, including Members of Council where appropriate.

Failure to comply with the Financial Regulations or the Financial Procedures could lead to disciplinary action.

University of Hull, Financial Regulations

Responsibility for Finance in the University

1. Council

- (a) The Council, being the governing body of the University of Hull, is responsible for the general business of the University, and for setting the general strategic direction of the institution. As the governing body the Council has responsibility for maintaining a sound system of internal control that supports the achievement of policies, aims and objectives, while safeguarding the public and other funds and assets for which it is responsible, in accordance with the responsibilities assigned to the governing body in the University's Charter and Statutes and the Financial Memorandum with the HEFCE. It is tasked to ensure that proper books of account are kept, to approve the annual budget and financial statements and to have overall responsibility for the University's assets, property and estate.
- (b) The Council organises the discharge of its financial responsibilities by arranging for the detailed consideration of issues by Committees – particularly the Finance and Investment Committee and the Audit Committee – and some powers are also delegated to the Vice-Chancellor. The Council maintains an overview of general financial policy through reporting structures which ensure that the agreed policies are being implemented.
- (c) The specific responsibilities of the Council are contained within its [Statement of Primary Responsibilities](#) and the University's [Schedule of Delegated Authority](#).

2. Finance and Investment Committee

The Finance and Investment Committee is a Committee of Council and in terms of financial matters is responsible to Council for:

- (a) Advising Council on the development and review of the finance strategy and monitoring its implementation.
- (b) Considering and advising Council on relevant policies.
- (c) Recommending to Council the draft audited financial statements.
- (d) Oversight of the annual budget objectives, the annual budget and financial forecasts (revenue and capital).
- (e) Advising Council on investment ethics.
- (f) Approval of the University's strategy and policies on financial investments and borrowings on behalf of Council.
- (g) Overseeing the appointment and reviewing the performance of advisors on financial matters.

The full Terms of Reference and composition of the Finance and Investment Committee can be found [here](#).

3. Audit Committee

- (a) The Audit Committee has wide-ranging terms of reference which include advising Council on the appointment of external auditors, monitoring the performance of internal and external audits, satisfying itself that satisfactory arrangements are in place to promote economy, efficiency and effectiveness, the management of risk and monitoring the University's investments in any trading activities.
- (b) The Audit Committee's Terms of Reference, Composition and Membership can be found [here](#).

4. Vice-Chancellor

As Chief Executive of the University, the Vice-Chancellor exercises considerable influence upon the development of institutional strategy, the identification and planning of new developments and the shaping of the institutional ethos. The Deputy Vice-Chancellor, the Pro-Vice-Chancellors, other members of the University Executive Group and the Vice-Chancellor's Group all contribute in various ways to these aspects of the work, but the ultimate responsibility for all undertakings rests with the Vice-Chancellor.

5. University Executive Group

University Executive Group (UEG) is the senior management decision-making body of the

University. It derives its authority from the executive authority delegated from the University Council to the Vice-Chancellor, as the senior academic officer of the University and HEFCE accountable officer. It is not formally constituted within the University's Charter, Statutes or Ordinances. On the authority of the Vice-Chancellor, UEG is managerially responsible to Council for developing and implementing University strategy and providing leadership of the day-to-day operation of the University, ensuring that the University responds in a timely way to risk and takes advantage of new opportunities. This is achieved through regular monitoring of the higher education policy environment, approval and review of key University policies and projects, and monitoring the University's financial performance and other key performance indicators. Membership of the UEG comprises: the Vice-Chancellor (Chair), Pro-Vice-Chancellors, University Registrar and Secretary, Chief Finance Officer, Human Resources Director, Deans of Faculties, Director of the Strategic Development Unit, Director of Information and Communication Technology, Director of Marketing and Communications, and the Principal of the Scarborough Campus. The Terms of Reference and Mode of Operation of the UEG can be found [here](#).

6. **Vice-Chancellor's Group**

The Vice-Chancellor's Group (VCG) meets on a weekly basis to share information, discuss priorities and provide advice to the Vice-Chancellor. Membership of the VCG comprises: the Vice-Chancellor (Chair), Pro-Vice-Chancellors, University Registrar and Secretary, Chief Finance Officer, and the Human Resources Director. The Terms of Reference and Mode of Operation of the VCG can be found [here](#).

7. **Chief Finance Officer**

The Chief Finance Officer is responsible to the Vice-Chancellor and accountable as a Member of Council for the financial administration of the University, including the preparation of annual estimates and financial plans, financial statements and the timely reporting of financial control information to the Vice-Chancellor. The Chief Finance Officer line manages the Finance Department, Information and Communication Technology, Estates, and Accommodation and Campus Services.

8. **Deans of Faculties/Heads of Services**

The Deans of Faculties and Heads of Services are responsible to the Vice-Chancellor for the proper use of funds under their control, in accordance with these Regulations, and to meet the objectives of the University. Specifically their financial responsibilities include:

- (a) The operation of all accounts and budgets in their Faculty or Service within their remit in accordance with the Financial Regulations, Financial Procedures and within current University policies.
- (b) Ensuring that the Faculty or Service remains within budget.

9. **Heads of Academic Schools and Heads of Service**

The Heads of Schools and Heads of Service Departments are responsible to the Dean of Faculty/Head of Service for the proper use of funds under their control, in accordance with these Regulations, and to meet the objectives of the University. Specifically, their financial responsibilities include:

- (c) The operation of all accounts and budgets in their School/Service within their remit in accordance with the Financial Regulations, Financial Procedures and within current University policies.
- (d) Ensuring that the School/Service remains within budget.

For the purpose of the Financial Procedures, reference to 'Academic Schools' includes Schools, Institutes and Subject Groups and in effect all managers that report to a member of the University Executive Group.

10. **Budget Holders**

Primary Budget Holders are the Vice-Chancellor, Deputy Vice-Chancellor, Pro-Vice Chancellors, Chief Finance Officer, University Registrar and Secretary, Director of Human Resources and Deans of Faculties. A Delegated Budget Holder is any other individual who has been given delegated authority and responsibility for managing a budget within the University. Examples of Delegated Budget Holders include Heads of Academic Schools, Heads of Service Departments, individual managers or research principal investigators. The Primary Budget Holder may delegate the authority to manage some or all of his or her budget to a Delegated Budget Holder, but the responsibility for the budget remains with the Primary Budget Holder.

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Chapter 1 Research Grant and Contract Income

Principles

1. The financial details of each application to an external sponsor, and the implications for the use of University resources, must be approved by the Head of School, Faculty Finance Manager and the Dean of Faculty using the Research Information System, administered by the Research Funding Office, before the application is submitted to the sponsor.
2. All Research Grants and Contracts must be formally accepted by the University. Such acceptance is normally provided by the Manager of the Research Funding Office or the Pro-Vice-Chancellor for Research and Enterprise after taking advice as appropriate from the Dean and the University Solicitor's Office.
3. These procedures apply to Research Grants and Contracts awarded from any source of funding, including Research Councils, Government or European Agencies, Charities, Companies or Individual Concerns.

Approach

4. It is the responsibility of the Faculty Finance Manager, working in conjunction with the Research Funding Office, to ensure that the full economic cost of all Research Grants and Contract applications is calculated. The University Costing and Pricing Tool is used to calculate the full economic cost, which is categorised under the headings of directly incurred, directly allocated and indirect.
5. It is standard practice that all commercial research contracts generate a contribution to overheads. The contribution to overheads is the difference between the price charged and the directly incurred costs.
6. The contribution to overheads may be waived by the Pro-Vice-Chancellor (Research and Enterprise) in exceptional circumstances. The waiver must be granted in advance of the contract being agreed. Waivers are usually only granted to registered charities.
7. Value Added Tax (VAT) may be chargeable on some research contracts. Please check with the Finance Manager (Accounting Services) if there is any doubt as to whether VAT should be charged.
8. Separate costing arrangements are in place for European Union (EU) research contracts. The Research Funding Office must be consulted on the pricing of all EU research contracts.
9. It is the responsibility of the Post-Award Finance Office to prepare the periodic claims for reimbursement of expenditure in accordance with the payment dates as set out in the contract or grant awarding document.
10. It is the Principal Investigator or Budget Holder who is responsible for ensuring that all reports are submitted on time to enable the grant or other payment to be made.

Process

11. Once awarded, a contract must be in place before any commitments are made or costs are incurred. The Post-Award Finance Office will only issue a cost code if the contract is in place.
12. Researchers should be aware that, depending on the sponsor and nature of the contract, it may be necessary for the University Solicitor's Office to be involved. The Research Funding Office will advise if it is necessary to refer the contract to the University Solicitor. In such cases there is likely to be a delay whilst the contract details are negotiated.
13. Copies of all claims for reimbursement are retained by the Post-Award Finance Office.
14. It is a practice of a limited number of awarding bodies to allow the option for the payment to be made personally to the negotiating member of staff. The University does not normally allow such arrangements and it is the duty of all members of staff to arrange with the awarding body for the payment to be made to the University of Hull.

Chapter 2 Income from Conferences, Seminars and Workshops

Principles

1. The WPM online store or events and conference system must be used to collect fees.

Approach

2. Members of staff wishing to arrange a conference, seminar or workshop must obtain approval from the appropriate Dean of Faculty/Head of Service.
3. A cost and revenue budget for the event should be submitted to the appropriate Faculty/Service Finance Manager who will advise the Dean of Faculty/Head of Service prior to approval being given. For events costing more than £10,000 this cost and revenue budget should follow the usual business case format.

Process

4. The Finance Manager (Accounting Services) will advise as to whether, in exceptional circumstances, VAT should be charged on the fees for the event.
5. Fees from individuals should normally be collected in advance or on the day of the event.

Chapter 3 Other Income

Principles

1. The preferred method of collecting income is the WPM Online Store.
2. In some circumstances, for instance the sale of goods or services, it may be necessary to raise a sales invoice to the other party.

Approach

3. When selling goods or services, VAT may have to be charged. It is responsibility of the Dean of Faculty/Head of Service to ensure VAT on income is charged accurately.
4. All VAT queries should be directed to your Faculty/Service Finance Manager in the first instance. It may be necessary to seek specialist advice in which case the issue will be referred to Financial Accounting, which is responsible for contacting HMRC in relation to all of the University's VAT issues. No contact with HMRC should be made by any other School/Service.
5. The University's Standard Conditions of Sale must be used for all purchases. If a customer issues, during any part of the sales process, its own Terms of Sale then the Faculty/Service Finance Manager must be consulted immediately.

Process

6. Your Faculty/Service Finance Manager will arrange to have the sales invoice raised.
7. Should it be necessary to cancel the whole or part of a sale, your Faculty/Service Finance Manager will arrange to have a credit note issued.
8. Credit notes of £500 or less (excluding VAT) can be authorised by the Faculty/Service Finance Manager. Credit notes of £500 and above (excluding VAT) must be authorised by the Faculty/Service Finance Manager and the Director of Finance.

Chapter 4 Payment Card Industry Standard (PCI DSS)

Principles

1. The Payment Card Industry Data Security Standard (PCI DSS) is a worldwide information security standard defined and published by the Payment Card Industry Security Standards Council. The standard was created to help payment card industry organisations that process card payments prevent payment card fraud through increased controls around data and its exposure to compromise. The standard applies to all organisations that hold, process, or exchange cardholder information. Enforcement of compliance is done by the organisation's card provider. Organisations that fail to meet the compliance requirement risk losing their ability to process payment card payments and being audited and/or fined.
2. The policy applies to all staff involved in payment card processing and all payment card processing arrangements across the University, whether processed manually or electronically.
3. The policy, along with the associated PCI DSS Compliance Guidelines ('the associated guidelines'), describes how the standard will be implemented within the University.

Approach

4. All University card processing activities and related technologies must comply with PCI DSS.
5. The policy document forms part of the University of Hull's Financial Regulations and Procedures and directly meets the PCI DSS requirement to "Maintain a policy that addresses information security for all personnel".
6. Card processing activities must be conducted as described in the policy and the associated guidelines and in accordance with the PCI DSS standards. No activity may be conducted nor any technology employed that might obstruct compliance with the PCI DSS standard.
7. All relevant staff must be made aware of the importance of cardholder data security and must be aware of the requirements stated in the policy and the associated guidelines.
8. The policy shall be reviewed annually and updated as needed to reflect changes to business objectives, to the risk environment or to PCI DSS.
9. Any breaches of the policy or the associated guidelines, or deliberate non-compliance, will be investigated, reported and may be treated as misconduct under the appropriate staff or student disciplinary policy. Failure to carry out mandatory actions within the associated guidelines may be considered a breach of the relevant policy.
10. In the event that an employee or student is aware of a potential breach of this policy, they are encouraged to report their concerns to their manager or Head of Department.

Process

11. Staff or departments must not plan, commission, use or modify any payment card processing procedures or systems without consultation with the Director of ICT and authorisation by the Director of Finance. This includes any payment card processing activity to be undertaken on behalf of the University or which involves any use of University IT or networking equipment.
12. The Finance Office is responsible for managing PCI DSS compliance across the University and may remove any payment card processing activity causing unacceptable risk.
13. The ICT department is responsible for arranging and assessing the results of any external and internal network security scans required for PCI DSS compliance.
14. The Finance Office is responsible for making all relevant staff aware of the importance of cardholder data security and the requirements stated in this policy and associated guidelines.
15. The Finance Office is responsible for maintaining a current list of all University payment card devices and service providers.

Chapter 5 Cash Handling

Principles

1. Cash handling arrangements are designed to minimise the risk to employees, students, customers and the University.

Approach

2. Cash received should be counted and agreed in the presence of the student or customer. A receipt must be given to the student or customer and a copy retained by the School/Service.
3. All receipts and cash collected must be recorded and promptly placed in the approved storage location.

Process

4. Where cash is received at the Hull or Scarborough Cash Offices, the transaction must go through the Electronic Point of Sale (EPOS) system. Each member of staff must sign on to the EPOS prior to use.
5. Cash collected in Faculties or Services must, where practical, be taken to the Hull or Scarborough Cash Office within 24 hours of collection; or placed in the approved storage location.
6. Coin operated machines should be emptied by two people, who reconcile and sign for the cash collected. The cash should then be taken to the Hull or Scarborough Cash Office and the appropriate receipting procedure followed.
7. Schools/Services who handle large amounts of cash on a day to day basis are allowed to organise their own cash collection service with the approved University carrier. However, authorisation to do so must be provided by the Director of Finance.
8. The person responsible for collecting and receipting cash is not to be involved with the banking of the same cash.
9. Robust security arrangements must be put in place where cash is transported around the University. This must be arranged by contacting the University security officers.
10. Where cash or cheques are collected for tickets sales, the tickets used should be sequentially pre-numbered. Any spoiled tickets should be noted and accounted for and cash received should be reconciled with tickets sold.
11. End of day till reconciliations must be balanced and signed by the user. Any discrepancies in reconciliation must be initialled by the appropriate Faculty/Service Finance Manager.

Chapter 6 Budgets

Expenditure

Principles

1. Annual budgets for all Faculties and Services are established and agreed annually as part of the Planning and Budgets process.
2. No expenditure may be incurred by the University unless provision for such expenditure:
 - (a) Is incurred with the aim of obtaining best value for money;
 - (b) Is included in the Annual Budget; or
 - (c) Has been approved by the University Executive Group; or
 - (d) Is covered by specific funding, from an external source, accepted formally on behalf of the University by an officer authorised in that context by the Director of Finance.
3. Council is responsible for all funds of the University from whatever source those funds are generated, including amounts received from Research Grants and Contracts and Enterprise activities. Council delegates authority to the Vice-Chancellor who in turn delegates to Budget Holders.
4. Budget Holders have authority to employ staff as per the University's Regulations and Delegations and to purchase goods and services within the specific terms related to the funds made available and within the terms of the Financial Regulations and Procedures.

Approach

5. Once established and agreed, budgets are set for the year. Amendments to the reforecast only can be made by way of a specific approval through the University Executive Group.

Process

6. It is the responsibility of the Budget Holder to ensure budgets are strictly adhered to.
7. The Financial Procedures for the specific classifications of expenditure below must be followed:

[Payroll](#)

[Purchasing](#)

[Travel and Subsistence](#)

[Mobile Telephones and other Communications Devices](#)

[Meeting Refreshment Costs](#)

[Home Telephones and Broadband](#)

[Courses and Conferences](#)

[Hospitality](#)

Please consult with your Faculty/Service Finance Manager if you are in any doubt.

8. All purchase requisitions must be made electronically via [PurchasePoint](#) and in accordance with the Purchasing Procedures. The authority limits below apply:
 - (a) Under £5,000 Budget Holder.
 - (b) Over £5,000 Budget Holder plus Dean of Faculty/Head of Service and Faculty/Service Finance Manager.
 - (c) Over £100,000 As above plus the relevant member of the Vice-Chancellor's Group.

All thresholds are exclusive of VAT.

Chapter 6 Budgets

Investment Approvals

Principles

1. Annual budgets for all Faculties and Services are established and agreed annually as part of the Planning and Budgets process.
2. No expenditure may be incurred by the University unless provision for such expenditure:
 - (a) Is incurred with the aim of obtaining best value for money;
 - (b) Is included in the Annual Budget; or
 - (c) Has been approved by the University Executive Group; or
 - (d) Is covered by specific funding, from an external source, accepted formally on behalf of the University by an officer authorised in that context by the Director of Finance.
3. Any cases for additional expenditure, not in budget, should normally be made through the formal Planning and Budget process. If, exceptionally, an opportunity has been identified that cannot wait until the next round, then approval must be sought through the University Executive Group.

Approach

4. Any application to the University Executive Group for an investment approval must be sponsored by a member of the University Executive Group.
5. Full consultation with interested parties should take place before the application is submitted.

Process

6. Requests for investment approval must be made by way of a business case using the Template (the latest template is available from the Faculty/Service Finance Manager for your area).
7. The meeting to consider investment approvals will normally take place monthly, as part of a regular University Executive Group meeting.
8. Finance administers the requests for investment approval.
9. The following summarises the steps within the process.
 - (a) All business cases going to the meeting should have been prepared or reviewed by the Faculty/Service Finance Manager.
 - (b) The Faculty/Service Finance Manager will forward the cover sheet and business case to the Chief Finance Officer's (CFO) office **at least two Fridays before** the University Executive Group meeting.
 - (c) The CFO's office will collate requests and prepare a summary sheet for the meeting. This will act as a tracking schedule to record decisions and release budget, if the proposal is approved.
 - (d) A subsequent University Executive Group meeting will review each proposal and make a decision, based upon its affordability and strategic fit.
 - (e) The minutes of the meeting will record the decisions made. The decisions will then be recorded on the finance summary schedule and if approved the sheet will include the cost centre to be used for recording the subsequent expenditure.
 - (f) Any feedback/follow up following the University Executive Group meeting will be via the CFO's office.
10. Each business case should be on a separate template, which should contain the following information as a minimum:
 - (a) A brief overview of the request and a recommendation from a member of the University Executive Group.
 - (b) Confirmation that the proposal has been reviewed by the Faculty/Service Finance Manager.
 - (c) If the proposal is for additional posts, that the relevant Human Resource Adviser has reviewed the proposal.
 - (d) The outcomes of any consultation with services affected by the request. For example if the request includes expenditure on IT equipment, the views of the Director of Information and Communication Technology should be included.
 - (e) Whether this request is contained within the five-year investment plan approved by Council.

Chapter 6 Budgets

Investment Approvals

Process

- (f) An indication as to whether the proposal has been included in the Faculty/Service Planning and Budget submission.
- (g) Such other information as is requested via the headings on the Template.

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Chapter 6 Budgets

Income

Process

1. Annual budgets for all Faculties and Services are established and agreed annually as part of the Planning and Budget process. If applicable, such budgets shall include income.
2. The largest single component of the University's general income is student tuition fees. Other major sources of income include:
 - (a) Funding Council Grants
 - (b) research grants and contract income
 - (c) other income, as defined within the Annual Accounts:
 - Residences, catering and conferences
 - Other services rendered
 - Health Authorities
 - Other donations
 - Rents receivable and facilities income
 - ERASMUS grants
 - Other revenue grant and school/service area income
 - Other income
 - (d) endowment, investment and other finance income
3. It is the responsibility of the Budget Holder that the income budget is met.
4. Once established and agreed, the income budget can only be amended by way of a reforecast by the Faculty/Service Finance Manager and with the approval of the Director of Finance.

Chapter 7 Payroll

Introduction

Principles

1. The Human Resources Director is responsible for issuing all contracts of employment and contracts for services, such contracts to include full-time staff, part-time staff, fixed-term staff, occasional workers and agency temps. A contract should be set up by Human Resources (HR) before any work is performed. No one else has the authority to contract with individuals.
2. The Human Resources Director is responsible for the maintenance of HR records and for determining the contractual arrangements relating to the payments of salaries, wages and other emoluments.
3. Payroll is responsible for making payments and for the maintenance of the related records, including those of a statutory nature.
4. HR is responsible for notifying Payroll of employees with contracts of employment issued, to ensure they are paid through the University payroll.
5. All contracts of employment and contracts for services shall be concluded in accordance with the University's approved [HR Practices and Procedures](#) and all offers of employment with the University shall be made in writing by a member of HR staff on behalf of the Vice-Chancellor or the Human Resources Director.
6. Remuneration offered should normally be in accordance with the existing pay spine points on pay scales. Any amount other than on an existing pay spine must be approved by the Human Resources Director.
7. The Dean of Faculty/Head of Service is responsible for ensuring HR is provided promptly with all information it may require in connection with the appointment, resignation or dismissal of employees.
8. All payments of wages, salaries or other emoluments shall be made through the University payroll.
9. Payment of occasional workers and related expenses will normally be made by Payroll. The reimbursement of non-taxable travel and subsistence expenses will be made through Accounts Payable.

Chapter 7 Payroll

Appointment of Salaried Staff

Principles

1. The default form of employment by the University is by way of a formal contract of employment with tax and national insurance deducted at source. The employment status of an individual, that is whether they are employed or self-employed, is not a matter of choice for the individual. Whether someone is employed or self-employed depends upon the terms and conditions of the relevant engagement and the status of anyone claiming to be self-employed will be tested with Her Majesty's Revenue and Customs (HMRC).
2. A contract of employment must be in place before any individual is allowed to carry out work on behalf of the University.
3. Each Faculty/Service must have a Staff Sign-off Group. The Staff Sign-off Group will comprise, as a minimum: Dean of Faculty/Head of Service, Faculty/Service Finance Manager, Human Resources Adviser.
4. The Dean of Faculty/Head of Service has full financial responsibility for their area(s) within the University for authorising spend on staffing, within budgets, in respect of:
 - (a) New and additional posts
 - (b) Extensions or amendments to existing posts
 - (c) Agency temps
 - (d) Occasional Worker contracts
 - (e) Acting up allowances
 - (f) Additional hours payments
 - (g) Excellence awards or any other incentive schemes (when applicable).
5. Requests for further funding to support spending outside of the budget should be made to the University Executive Group.

Approach

6. The Dean of Faculty/Head of Service is to approve spend on staffing, within budgets, for their area(s) of responsibility.
7. The Faculty/Service Finance Manager is to advise the Dean of Faculty/Head of Service on the financial impact of any potential decision; and to advise whether the cost is within budget.
8. The Human Resources Adviser is to confirm the job description for the role is correct and is consistent with other roles across the University, and to advise the Dean of Faculty/Head of Service of any HR implications as regards equality or diversity or recruitment and selection policies.

Process

9. The prior authorisation of the Vice-Chancellor or the Human Resources Adviser must be obtained before any commitments are made to individuals, or work undertaken on behalf of the University.
10. The individual's right to work in the UK must be confirmed in accordance with Home Office guidelines.
11. Appointment Panels can make a recommendation but do not have the authority to approve an appointee's remuneration. Remuneration for new appointees can only be approved by the Human Resources Director.
12. Remuneration offered should normally be in accordance with the existing pay spine points on pay scales. Any amount other than on an existing pay spine must be approved by the Human Resources Director.
13. Any honoraria paid to members of staff must be approved by the Human Resources Adviser.
14. The following processes remain outside of the Staffing Sign-off Group process and are considered at University level by other committees:
 - (a) Posts that cannot be met from within the agreed budget
 - (b) Promotion applications for academic and other staff
 - (c) Re-grading using the University approved job evaluation scheme
15. Once the posts have been approved by the Staff Sign-off Group they will be subject to normal University procedures for recruitment and selection of posts, including being considered as redeployment opportunities.
16. Guidance notes, procedures and documentation for the selection and recruitment of staff are available on the HR section of [SharePoint](#).

Chapter 7 Payroll

Employment of Agency Staff

Principles

1. The use of agency staff is strictly regulated by the University and agency staff can only be hired from the University's contracted supplier as specified in the [Buyers Guide](#).

Approach

2. The Dean of Faculty/Head of Service is to approve spend on staffing, within budgets, for their area(s) of responsibility.
3. The Human Resources Adviser is to confirm the job description for the role is correct and is consistent with other roles across the University, and to advise the Dean of Faculty/Head of Service of any HR implications as regards equality or diversity or recruitment and selection policies.

Process

4. Human Resources has established a Temporary Staffing Service, whose advice should be sought before contacting the University's contracted supplier. Email enquiries to tss@hull.ac.uk. The Human Resources Temporary Staffing Service web pages are on [SharePoint](#).
5. Remuneration offered should normally be in accordance with the existing pay spine points on pay scales. Any amount other than on an existing pay spine must be approved by the Human Resources Adviser.
6. The Agency Temp Request Form is proposed by the Head of School/Service and authorised by the Faculty/Service Finance Manager, the Human Resources Adviser and the Dean of Faculty/Head of Service.
7. Once authorisation is complete, a purchase order must be raised using [PurchasePoint](#).
8. In the rare event that employment is to be for longer than twelve weeks, the Faculty/Service HR Adviser should be consulted to determine whether the contract of employment should be switched to the University.

Chapter 7 Payroll

Appointment of Occasional Workers

Principles

1. The default form of employment by the University is by way of a formal contract of employment with tax and national insurance deducted at source. The employment status of an individual, that is whether they are employed or self-employed, is not a matter of choice for the individual. Whether someone is employed or self-employed depends upon the terms and conditions of the relevant engagement and the status of anyone claiming to be self-employed will be tested with Her Majesty's Revenue and Customs (HMRC).
2. A contract of employment must be in place before any individual is allowed to carry out work on behalf of the University.

Approach

3. The Faculty/Service Human Resources (HR) Adviser should be consulted as to whether an occasional worker contract or a short-term salaried contract is the most appropriate method of employment.
4. The Dean of Faculty/Head of Service is to approve spend on staffing, within budgets, for their area(s) of responsibility.
5. The Faculty/Service Finance Manager is to advise the Dean of Faculty/Head of Service on the financial impact of any potential decision and to advise whether the cost is within budget.
6. The HR Adviser is to confirm the job description for the role is correct and is consistent with other roles across the University, and to advise the Dean of Faculty/Head of Service of any HR implications as regards equality or diversity or recruitment and selection policies.

Process

7. Human Resources has established a Temporary Staffing Service, whose advice should be sought in the event of any queries. Email enquiries to tss@hull.ac.uk. The Human Resources Temporary Staffing Service web pages are on [SharePoint](#).
8. The Human Resources Director is responsible for issuing all contracts of employment and contracts for services. A contract should be set up by HR before any work is performed. No one else has the authority to contract with individuals.
9. The individual's right to work in the UK must be confirmed in accordance with Home Office guidelines.
10. Remuneration offered should normally be in accordance with the existing pay spine points on pay scales. Any amount other than on an existing pay spine must be approved by the Human Resources Director.
11. The request for an occasional worker must state the specific duties of the post, the number of hours to be paid and the time period over which the work will be undertaken.
12. The Occasional Worker Request Form is proposed by the Head of School/Service and authorised by the Faculty/Service Finance Manager, the Human Resources Adviser and the Dean of Faculty/Head of Service
13. Before an occasional worker can be issued with a contract of employment, they must complete an Application and Registration form and return it to the Temporary Staffing Service (TSS).

Chapter 7 Payroll

Acting Up Allowances

Principles

1. Acting Up Allowances (AUAs) are paid to members of staff who temporarily take on all or some of the duties of a higher graded post for a continuous period of at least four weeks (for any reason other than annual leave).
2. Authorisation for the AUA must be in place before any commitment is given to the member of staff concerned.
3. The AUA will be awarded only if the nature of the work is such that if it is not undertaken the work of the School/Service concerned will be seriously affected.

Approach

4. Advice and documentation for the awarding of AUAs can be found on the HR section of [SharePoint](#).

Process

5. The Head of School/Service of the member of staff is required to complete the Request for Acting Up Allowance Form detailing the reasons for the AUA prior to giving a commitment to the individual concerned.
6. The Request for Acting Up Allowance Form is proposed by the Head of School/Service and authorised by the Faculty/Service Finance Manager, the Human Resources Adviser and the Dean of Faculty/Head of Service.
7. The completed and authorised Request for Acting Up Allowance Form should be returned to HR. HR will notify the School/Service and Payroll of the outcome.

Chapter 7 Payroll

Additional Hours Payments

Principles

1. All arrangements for working over and above contracted hours must be approved by the Dean of Faculty/Head of Service before the work takes place.
2. The cost of the additional hours payments must be in budget.

Approach

3. The University recognises that there may be a requirement for staff to work over and above their normal contractual hours to carry out specific projects or work during busy times. Normally this will be addressed through the University's flexible working system.
4. It is expected that Additional Hours payments will only be made after the Line Manager has fully considered flexible working arrangements and other options. Additional Hours payments will only be made where the Line Manager determines these are not practical.

Process

5. Guidance notes and documentation are available for download on the HR section of [SharePoint](#).
6. The Additional Hours Payment Form is proposed by the Head of School/Service and authorised by the Faculty/Service Finance Manager, the Human Resources Adviser and the Dean of Faculty/Head of Service.
7. The Additional Hours Payment Form must be authorised on completion of the work by the Head of School/Service and the Faculty/Service Finance Manager.

Chapter 8 Travel and Subsistence

Principles

1. The motivation and requirement for travel and the time spent away from the University must be agreed in advance with the traveller's Line Manager.
2. If the cost of the journey, including travel and accommodation, is likely to exceed £200 then the specific prior approval of the Budget Holder must be obtained.
3. International travel must be approved in advance by the member of staff's Line Manager and Dean of Faculty/Head of Service. All international travel by Members of the University Executive Group or the Vice-Chancellor's Group must be approved in advance by their Line Manager.
4. Business travel occurs when an employee is required to travel in the performance of the duties of their employment, or to attend training courses or conferences necessary for the performance of those duties.
5. The mode of travel should be based on availability, timing and cost. The most cost efficient and safest manner which meets the business needs should be used.
6. All travel should normally be booked in advance through one of the University's travel agents by way of a purchase order unless exceptional circumstances dictate otherwise. Such exceptional circumstances include genuine emergency situations only but exclude any travel which could and should have been planned in advance. Where direct payment by the University is not possible, staff will be reimbursed for reasonable travel and subsistence expenses incurred on authorised University business.
7. As Airbnb accommodation is not subject to the same stringent fire and safety regulations as hotels, the University does not allow the use of Airbnb accommodation for business use. The University will not allow booking of Airbnb accommodation through the University Travel Agents, nor is it allowable to book Airbnb accommodation using a purchasing card. Expense claims for the cost of Airbnb accommodation will be refused.
8. All journeys between home and the normal place of work, either within or outside of normal working hours, e.g. for call outs and open days are regarded by HMRC as private. Claims for business journeys that start or end at home should be for the lesser of:
 - The distance actually travelled; or
 - The distance that would have been travelled if the journey had started or ended at the employee's normal place of work.
9. University staff should obtain approval in advance from their Line Manager where they want to be accompanied by partners, relatives or others who are not members or employees of the University at functions or on visits at the University's expense. The Faculty/Service Finance Manager should monitor such instances and notify the Director of Finance if the frequency or cost are of concern. If invited with a guest to a University function no prior approval is required.
10. University staff should obtain approval in advance from their Line Manager where they are to be accompanied by partners, relatives or others who are not members or employees of the University at functions or on visits at their own expense. In such cases travel arrangements may be made jointly through one of the University's travel agents but the cost of the guest must be paid directly to the travel agent. Any additional costs incurred as a result of the guest being present must be met by the employee.
11. Reimbursement of expense claims will normally be made in £ sterling.
12. To avoid duplicate payments, only original copies of expense claim forms will be accepted. Original receipts must be obtained for expenses for which reimbursement is being claimed. If the claim includes costs relating to people other than the claimant, these people must be named individually on the claim. The University reserves the right to refuse to process and pay expense claims that are incorrectly prepared or insufficiently supported with original receipts or documentation.
13. Claims for unreasonable expenses, or expenses which could have been avoided if a journey had been better planned, may be refused.
14. The employee making a claim is responsible for ensuring all claims are accurate and valid. Submission of an inaccurate expense form could potentially lead to disciplinary action.

Chapter 8 Travel and Subsistence

Approach

15. The University's Purchasing Procedures should be followed; including ensuring value for money is achieved.
16. Authorisation of expenses:

	Primary Authority	Secondary Authority
Chair of Council	University Registrar and Secretary	Chief Finance Officer
Members of Council	University Registrar and Secretary	Chief Finance Officer
Vice-Chancellor	Chief Finance Officer	Chairman of Council or Chair of the Finance and Investment Committee
Chief Finance Officer	University Registrar and Secretary	A Pro-Vice-Chancellor
Members of the Vice-Chancellor's Group	Vice-Chancellor or University Registrar and Secretary	Chief Finance Officer
Members of the University Executive Group	Line Manager	Chief Finance Officer
Head of School/Service	Dean	Faculty Finance Manager
Other Faculty Staff	Head of School/Service	Faculty Finance Manager
Head of Service	Relevant member of the University Executive Group	Service Finance Manager
Other Service staff	Head of Service	Service Finance Manager

17. The appropriate authorised signatory as listed above may delegate authority to approve expenses to a suitable nominee of their choosing. The nominee should be of sufficient experience, seniority and responsibility to approve on behalf of the original signatory. Such nominees must be agreed with the Financial Controller and their details and signatures entered onto the list of authorised signatories. Ultimate responsibility remains with the authorised signatory as listed above.
18. The nominee is not permitted to authorise the expenses of the original authorised signatory.
19. Relocation expenses are to be approved by the Chief Management Accountant.
20. As all flight bookings are normally to be made through the University's travel agent and paid for directly by the University, any corporate air miles belong to the University and will be used by the University's travel agent to offset the cost of future travel.

Process

21. Reimbursement for payments made by employees in a foreign currency will normally be made in £ sterling, translated at the exchange rate quoted at www.XE.com at the time the advance was remitted or the expense was incurred. If different exchange rates are to be used in the claim, proof of conversion must be submitted e.g. redacted credit card statements. Bank charges for currency conversion may be claimed.
22. Claims for up to £100 (excluding advances) may be paid through the Cash Office by presenting an original, authorised claim form during the Cash Office's normal opening hours.
23. Expenses for university employees are paid on submission of an original, authorised Staff Expense form.
24. Expenses for non-University associates are paid on submission of an original, authorised Non-Staff Expense form. As non-University associates do not have access to the relevant [Sharepoint](#) pages it may be necessary for the member of staff dealing with the associate to provide the expense form.

Chapter 8 Travel and Subsistence

Process

25. Expenses for students are paid on submission of an original, authorised Student Expense form. As students do not have access to the relevant [Sharepoint](#) pages it may be necessary for the students' supervisor to provide the expense form.
26. All expense claims must be submitted within two months of incurring the expense, or within three weeks of the financial year end of 31 July, whichever is the sooner.
27. Copies of all expense claims together with original receipts are retained in Transaction Processing for the relevant time period.
28. Maximum expense allowances payable by the University are set out in the [expense rates section](#).
29. All expense forms can be found on [Sharepoint](#).

Chapter 8 Travel and Subsistence

Process

Rail Travel

1. Rail travel should normally be Standard class.
2. Advantage must be taken of any cheap day or reduced fares where possible. As a general rule, the earlier the booking is made, the cheaper the fare.
3. Reservation charges reasonably incurred will be reimbursed.
4. First class rail travel must be pre-approved by the Dean of Faculty/Head of Service. First class rail travel by members of the University Executive Group or the Vice-Chancellor's Group must be pre-approved by their Line Manager.
5. The cost of a railcard may be reimbursed if the cost of the railcard plus the discounted travel represents a saving to the University.

Travel Cards

6. Oyster cards can be used for travel around London up to the daily capped rate (currently £6.50 within zones 1 and 2) to be claimed on expenses.
7. Octopus cards can be used for travel around Hong Kong up to a daily maximum of HKD100 (c.£10) to be claimed on expenses.

Air Travel

8. Air travel must be booked on a Purchase Order using one of the University's nominated travel agents, taking advantage of any cheap or reduced fares. As a general rule, the earlier the booking is made, the cheaper the fare. Details of the University's nominated travel agents can be found in the Buyers Guide.²⁰
9. Air travel should normally be economy class.
10. Upgrades to premium economy must be pre-approved by the Dean of Faculty/Head of Service and a member of the Vice-Chancellor's Group. Upgrades for members of the University Executive Group or the Vice-Chancellor's Group must be pre-approved by their Line Manager.
11. First class air travel is not allowed. Business class is only allowed on an exceptional basis on health grounds.
12. Any refund for a delayed/cancelled flight paid to the traveller in the form of vouchers or credit must be used towards the cost of a future flight for business purposes. Any refund in the form of cash (including cheques, bank transfers to the traveller's personal account etc.) must be reimbursed to the University.

Use of own vehicle

13. The University has no liability for private vehicles used for University business purposes. Employees who wish to use their own vehicle on University business should ensure that:
 - (a) their motor insurance cover extends to business use;
 - (b) the vehicle is roadworthy and is either less than three years old or has a valid MOT certificate;
 - (c) they hold a valid UK driving licence; and
 - (d) they know of no medical reason why they should not drive.
14. The University reserves the right to reimburse the lower of public transport rates and mileage rates if a private vehicle is used for a journey and it would have been cheaper for the University to pay for a hire vehicle for business use or if public transport could have been used to complete the journey in the same time.
15. Expenses will be paid in accordance with the expense rates section.

Hire Cars

16. Hire cars may be used for business travel where public transport is not practical. Cars must be hired from the University's preferred supplier, details of which can be found in the [Buyers Guide](#).
17. Cars can only be hired by members of staff who have registered as [authorised drivers](#). Cars hired from the University's preferred supplier are covered by the University's insurance. If a car is hired from an alternative supplier, for instance abroad, insurance must be arranged with the car hire company.

Chapter 8 Travel and Subsistence

Process

18. Cars should be hired from Group C or below unless authorised by the Dean of Faculty/Head of Service.
19. Hire cars should be, whenever possible, refuelled prior to return to the supplier. Fuel can be reclaimed as an expense and will be reimbursed without delay.
20. Any use of a hire car for other than business travel will not be covered by the University's insurance and will be regarded as a serious disciplinary offence.

Taxis

21. Taxis should only be used where there is no realistic, safe alternative form of transport given the particular circumstances at the time. The use of taxis for late night working is regulated by HMRC. The University will meet the cost of taxis provided the following conditions are met:
 - (a) the employee is required to work later than usual and at least until 9:00 pm;
 - (b) this occurs irregularly; and
 - (c) by the time the employee ceases work, either public transport has ceased or it would not be reasonable to expect the employee to use public transport.

Accommodation

22. Hotel accommodation should be booked on a Purchase Order using one of the University's travel agents. However, where a better rate can be achieved and this can be proven, it is permissible to reclaim the cost of accommodation against receipts.

Expense Rates

23. Expenses will be paid in accordance with the [Expense Rates](#) section. Any rates exceeding approved [Expense Rates](#) must be pre-approved by the Dean of Faculty/Head of Service. For Members of University Executive Group or the Vice-Chancellor's Group, any rates exceeding approved [Expense Rates](#) must be pre-approved by their Line Manager.
24. All expense claims **must** be submitted within two months of incurring the expense, or within three weeks of the financial year end of 31 July, whichever is the sooner.

Advances

Cash advances against the cost of travel and subsistence may be claimed subject to the following conditions:

25. Amounts advanced should be reasonable and limited to the amount of anticipated cash expenditure.
26. Any request for an advance must reach Accounts Payable at least one week before the date of travel.
27. Once agreed, the advance will be paid, in sterling, directly into the claimant's bank account.
28. Sensible precautions should be taken if carrying large amounts of cash. It is recommended the claimant purchases travellers' cheques or a pre-paid credit card whenever practicable.
29. The advance **must** be cleared and reconciled, by submission of an expense form, as soon as possible and in any case not more than two months after the date of return to the University, or within three weeks of the financial year end of 31 July, whichever is the sooner. At this stage any unused funds must be returned to the University or additional funds, in excess of the advance, may be claimed.
30. In signing a request for an advance, the employee authorises the University to recover any outstanding advances from salary if the advance is not cleared within two months of the return date.
31. Further advances will normally not be made whilst a previous advance is outstanding.

Subsistence

32. Employees who are expected to travel in the course of their work are entitled to claim the actual, reasonable cost of food etc. in accordance with the [expense rates](#) section. Itemised receipts must be provided and details of the actual expenditure must be included on the claim.
33. HMRC definitions applicable to subsistence rates:
 - (a) **One meal (5 hour) rate-** The rate may be paid where the employee has been away from their normal place of work for a period of at least 5 hours and has incurred the cost of a meal.
 - (b) **Two meal (10 hour) rate-** The rate may be paid where the employee has been away from their normal place of work for a period of at least 10 hours and has incurred the cost of a meal or meals.

Chapter 8 Travel and Subsistence

Process

34. Subsistence cannot be claimed in respect of conferences or visits where meals are provided.
35. When visiting other University of Hull sites (Scarborough, Hull, NHS sites or associate colleges), the member of staff is expected to provide or pay for their own food.
36. When visiting other University of Hull sites (Scarborough, Hull, NHS sites or associate colleges), and it is necessary for business to take place at normal meal times, staff catering facilities should be used where possible. If this is not possible, the University will meet the reasonable cost of meals in local restaurants in respect of both the visiting and local employees. The names of the individuals concerned must be recorded on the expense claim.
37. Gratuities will be reimbursed up to a limit of 10% (15% USA). If service charges are included in the bill then any gratuities over and above the service charge will not be reimbursed.

Chapter 8 Travel and Subsistence

Expense Rates

Car Travel Rates

- 40p per mile for cars.
- 25p per mile for distances in excess of 10,000 business miles in any tax year.
- For distances over 150 miles in any one day, it is more economical to use a car hired from the approved University supplier. If own car is used for longer journeys, the rate reduces to 25p per mile for distances over 150 miles.

Motorcycle and Bicycle Travel Rates

- 24p per mile for motorcycles.
- 20p per mile for bicycles.

Hotel Rates (must be booked through an approved University supplier or supported by receipts)

- London – up to £150 per night including breakfast and VAT.
- Outside of London, in the UK – up to £95 per night including breakfast and VAT.
- Overseas – up to £150 per night including breakfast and local taxes (except Hong Kong, see below).
- Any rates exceeding the above must be pre-approved by the Dean of Faculty/Head of Service. For Members of University Executive Group or the Vice-Chancellor's Group, any rates exceeding the above must be pre-approved by their Line Manager.

Non-Hotel Accommodation

- £20 per night including incidentals.

Subsistence Rates (must be supported by receipts)

- | | UK | Overseas |
|--------------------------------------|--------------|----------|
| • One meal (five hour rate) | up to £7.50 | £7.50 |
| • Two meal (ten hour rate) | up to £15.00 | £15.00 |
| • Late evening meal (after 8pm) rate | up to £20.00 | £20.00 |
| • Daily maximum | up to £35.00 | £35.00 |
- The only exception to the above is Hong Kong, see below.
 - Subsistence rates exclude local travel and taxis, the cost of which may be claimed separately.
 - All claims for accommodation and subsistence must be explicitly supported by receipts.
 - Gratuities will be reimbursed up to a limit of 10% (15% USA). If service charges are included in the bill then any gratuities over and above the service charge will not be reimbursed.
 - Any rates exceeding the above must be pre-approved by the Dean of Faculty/Head of Service. For Members of University Executive Group or the Vice-Chancellor's Group, any rates exceeding the above must be pre-approved by their Line Manager. The Dean of Faculty/Head of Service/Line Manager must provide a monthly report of any rates exceeding the above subsistence and hotel rates to the Chief Finance Manager and the Director of Finance.

Hong Kong

- Maximum daily hotel and subsistence rate £225.00 as follows:
 - Hotel including breakfast and local taxes up to £175.00 per night plus daily subsistence up to £50.00
 - Hotel excluding breakfast and local taxes up to £160.00 per night plus daily subsistence up to £65.00
- Any rates exceeding the above must be pre-approved by the Dean of Faculty/Head of Service. For Members of University Executive Group or the Vice-Chancellor's Group, any rates exceeding the above must be pre-approved by their Line Manager. The Dean of Faculty/Head of Service/Line Manager must provide a monthly report of any rates exceeding the above subsistence and hotel rates to the Chief Finance Manager and the Director of Finance.

Chapter 9 Other Staff Expenses

Principles

1. The University may contribute to the relocation expenses of newly-appointed staff.
2. Uniforms will only be issued where a specific operational need exists.
3. All books and publications paid for by the University, from any funding source, remain the property of the University and must be made freely available to other members of staff.

Approach

4. Relocation expenses must follow the guidelines laid down in the University's Relocation Policy on the HR pages in [SharePoint](#).
5. The University logo should be prominently displayed on all uniforms. Otherwise a tax liability will be incurred.
6. In all instances, where the member of staff making the purchase is not the Budget Holder, the authorisation of the Budget Holder must be obtained before the transaction takes place.

Process

7. If it is agreed that relocation costs will be met, the costs can be reclaimed using a Relocation Expenses Claim form on [Sharepoint](#).
8. Uniforms should be purchased using a purchase order.
9. All purchases of books and subscriptions to academic, professional and other journals should be made by Purchase Order whenever possible. Some specialist booksellers will only accept on-line payment, in which case it is permissible to use a purchase card.

Other Staff Expenses: non-allowable expenditure

10. Non-allowable expenditure may not be claimed, charged to the University or reimbursed to employees in any circumstances or by any method, including:
 - (a) Any membership or annual subscriptions in respect of clubs or other organisations irrespective of whether membership is used in the furtherance of University business unless the organisation is on [HMRC list 3](#) **and** the cost is permitted by a research grant **and** is purchased using a purchase order.
 - (b) Leisure clubs or spa treatments.
 - (c) Mini bar drinks.
 - (d) Film or game rental charges.
 - (e) Toiletries or cosmetics.
 - (f) Luggage.
 - (g) Speeding fines or court fees for traffic offences.
 - (h) Retirement or leaving gifts.
 - (i) Christmas decorations, other than for public areas.
 - (j) Clothing, other than uniforms and safety clothing provided by the University.
 - (k) Childcare, unless directly funded by a research grant or contract.
 - (l) Cost of caring for animals.
 - (m) Books, magazines or music for personal use.
 - (n) Privately purchased insurance, other than for car hire abroad.
 - (o) Non-receipted expenditure.

Chapter 10 Mobile Telephones and Communication Devices

Principles

1. Mobile phones and other communication devices ('mobile devices') will be provided by the University where a specific and on-going operational need arises. Where the employee is not entitled to a mobile device then the cost of using a personal mobile device will be reimbursed where a specific operational need exists.

Approach

2. Purchases must be authorised by the Dean of Faculty/Head of Service. Where the purchase is for a member of the University Executive Group or the Vice-Chancellor's Group, the purchase must be authorised by their Line Manager.
3. Mobile devices must be purchased in accordance with the [Buyers Guide](#). Only those devices specified in the Buyers Guide may be networked with the University.
4. Where private use is made of mobile devices, the employee will be required to pay to the University the cost of the calls made including VAT.
5. The University will not reimburse individuals for the purchase, hiring or leasing of mobile devices.
6. Employees using a personal mobile device for work will not be reimbursed for personal contract rental costs. Only calls made for University business may be reimbursed.

Process

7. A purchase requisition should be raised in [PurchasePoint](#) which will be automatically routed to the Information and Communication Technology Department (ICTD). [ICTD](#) will place the order with the appropriate supplier.
8. Purchases must not be made direct with suppliers and in no circumstances must purchases be made on a Purchase Card.
9. Mobile devices purchased with University funds must be returned to ICTD should the employee leave or if the device is no longer required.
10. For employees with a personal mobile device, an expense form should be submitted together with a copy of the monthly bill with business use highlighted.
11. Employees are urged to keep costs down by using data roaming as little as possible. Whilst abroad, if data roaming is required then the ICTD should be contacted before the first day of the month in which the visit is to take place so that a data roaming bolt-on can be added to minimise costs. Many hotels and businesses now offer free or low-cost Wi-Fi.

Chapter 11 Meeting Refreshment Costs

Principles

1. Refreshments may only be ordered where there is a clear business need and it is to the benefit of the University that the meeting takes place without interruption for breaks or across normal meal times.
2. Employees must use the University's 'in-house' catering services to provide refreshments for meeting. The only exception is when meetings are held off site, and as a consequence, it is impractical to use 'in house' catering.

Approach

3. Where the member of staff arranging the meeting is not the Budget Holder, the authorisation of the Budget Holder must be obtained before refreshments are booked.
4. A record of the refreshments provided, the reason for the event, and the names of the attendees must be retained by the person requesting the refreshments.

Process

5. Refreshments should be booked through the Conferences and Functions Team of the Facilities Directorate: hospitality@hull.ac.uk or extension 6926.

Chapter 12 Home Telephones and Broadband

Principles

1. On rare occasions, employees may be required to make business calls using their home telephone. In such cases they may claim reimbursement.
2. The University will not meet any part of the rental costs, or pay for any private calls.
3. The University would not normally pay any proportion of home broadband facilities.

Approach

4. In cases where the cost of calls is included within the rental package, the cost of business calls cannot be separately identified and therefore are not reclaimable.
5. The University will not reimburse individuals for the purchase, hiring or leasing of home telephones or computers or other devices used to connect to the internet.

Process

6. Employees required to make business calls using their home telephone should claim reimbursement for such calls on a Staff Expense Form. Evidence of the cost of these calls, such as statements, must be provided.

Chapter 13 Courses and Conferences

Principles

1. Provided there is a sound research, pedagogic or business reason, the University may agree to meet the cost of a course or conference attendance.
2. The University may pay all or part of the fees for external training courses or conferences.
3. Where it is necessary to travel to attend a training course or conference, all travel arrangements must be made in accordance with the Procedures on [Travel and Subsistence](#).

Approach

4. Attendance on a training course or conference must be approved in advance, costs should not be incurred without the prior approval of the Budget Holder, and time spent away from the University must be agreed with the employee's manager.

Process

5. An employee's request to attend a course or conference must include full details of the nature of the course or conference, the fees, and estimated travel expenses.
6. Wherever possible, the course or conference should be paid for using a University purchase order raised on [PurchasePoint](#).
7. As certain courses or conferences will only accept payment of fees by credit or debit card, in such cases it is appropriate to use a University purchase card.
8. If a personal credit or debit card is used, the cost should be reclaimed against receipts using a Staff Expense Form on [Sharepoint](#).
9. Subsistence cannot be claimed in respect of courses or conferences where meals are provided.

Chapter 14 Business Hospitality

Principles

1. Business hospitality must be for the furtherance of the business of the University and in accordance with the aims and objectives of the [University's Strategic Plan](#).
2. The level of hospitality provided should be commensurate with the need for the entertainment of the individuals or the organisations they represent.
3. University hospitality cannot be used to pay for staff parties or private functions.
4. The employee arranging or authorising the hospitality must be prepared to justify the expense to the Chief Finance Officer.

Approach

5. Where the member of staff arranging the hospitality is not the Budget Holder, the authorisation of the Budget Holder must be obtained in advance.
6. All hospitality expenses must be reasonable and reflect prudence, good judgment, due diligence and be defensible to an impartial observer.
7. The number of visitors being hosted and the number of members of staff attending should be kept to the minimum number appropriate to the purpose of the hospitality. The number of attendees must be defensible to an impartial observer.
8. If there is any doubt as to the level of reasonable expenses or the numbers of staff and guests, the advice of your Line Manager must be sought.
9. Hospitality costs will only be reimbursed for external visitors and members of staff. Hospitality costs will not be reimbursed for partners, relatives or others who are not visitors or employees of the University, unless it can be shown there was a clear business need.

Process

10. Gratuities will be reimbursed up to a limit of 10% (15% USA). If service charges are included in the bill then any gratuities over and above the service charge will not be reimbursed.
11. Business entertainment costs may be reclaimed against itemised receipts (not credit card receipts) and the expense claim must be authorised by the appropriate signatories.
12. The following information must be supplied with the expense claim:
 - (a) the names of all attendees;
 - (b) the organisations they represent; and
 - (c) the purpose of the business hospitality.

Chapter 15 Procurement of Goods and Services (Purchasing Procedures)

Introduction

Principles

1. The Director of Finance manages Purchasing, is responsible for all payments by the University and must approve all changes to the Purchasing Procedures.
2. No expenditure may be incurred by the University unless provision for such expenditure:
 - (a) is included in the Annual Budget; or
 - (b) has been approved by the University Executive Group; or
 - (c) is covered by specific funding, from an external source, accepted formally on behalf of the University by an officer authorised in that context by the Director of Finance.
3. Council is responsible for all funds of the University from whatever source they are generated, including amounts received from Research Grants and Contracts and Enterprise activities. Council delegates authority to purchase from those funds (within budget) to Budget Holders.
4. Budget Holders have authority to purchase goods and services within the specific terms related to the funds made available. Specific terms may be imposed in relation to earmarked grants for example.
5. All purchasing arrangements within the University shall be made with the aim of obtaining best value for money in the furtherance of teaching, research and knowledge exchange.
6. To maximise competition and obtain best value, a restrictive specification of the goods or service and trade or brand names should wherever possible be avoided.
7. Where arrangements for central, group or collaborative purchasing exist, Budget Holders must order from the University's preferred supplier. If for any reason a Budget Holder wishes to purchase from an alternative supplier they must first obtain the permission of the Procurement Manager in writing.
8. All members of staff must adhere to the Purchasing Procedures and utilise to the best advantage any University agreement, contracts or Buyers Guides issued.
9. In any dealings with suppliers or potential suppliers, the University's [Ethics Framework](#), [Anti-Bribery Policy](#), [Gifts and Hospitality](#) Procedure and the [Anti-Fraud and Corruption Policy](#) must be followed at all times.
10. All policies can be found on the University's Digital Repository at: <https://hydra.hull.ac.uk/resources>.

Chapter 15 Procurement of Goods and Services (Purchasing Procedures)

Finding a Supplier

Principles

1. Purchasing contracts, agreements or arrangements with the North Eastern Universities Purchasing Consortium (NEUPC), other HE Regional Purchasing Groups, nationally negotiated HE agreements and Government department or agency contracts should be actively supported.
2. Co-operative ordering arrangements between Faculties and Services are to be used whenever possible to create specialist purchasing expertise with the Lead Buyer knowing the requirements of the various Faculties and Services in the University and current market conditions. Any prices negotiated by the Lead Buyer should be made available to all Faculties and Services across the University.

Approach

3. Details of all national, regional and local contracts and agreements are maintained in Purchasing and are publicised on the [Purchasing Office](#) web pages.
4. Collaborative ordering arrangements between Faculties, Schools and Services are encouraged.

Process

5. Details of current suppliers associated with the goods/services being purchased are available on [PurchasePoint](#).
6. Requests for new suppliers or amendments to existing suppliers' details are made via the appropriate forms on the [Purchasing Office](#) web pages, paying particular attention to the section on logging/changing supplier data.

Chapter 15 Procurement of Goods and Services (Purchasing Procedures)

Obtaining a Quotation or Tender

Principles

1. In order to ensure that all purchases are made at the most advantageous cost consistent with the required quality, fair competition must be used at all times.
2. As well as price, the Whole Life Cost of the purchase must be considered.
3. Procurement should be planned to allow time to obtain quotations or to receive tender responses. This is particularly important when the total cost is likely to exceed the EU threshold.

Approach

4. Current quotation and tendering limits are (all figures are exclusive of VAT):

Value (£) excluding VAT	Action	Notes
Less than £5,000	Obtain quotation from at least <u>one</u> supplier	Advice can be found in the Purchasing Manual
Between £5,001 and £30,000	Obtain written competitive quotations from at least <u>two</u> suppliers	Justification for choice must be documented
Between £30,001 and £164,176	Obtain written competitive quotations from at least <u>three</u> suppliers. The University Procurement Manager must be involved in the process.	Justification for choice must be documented
Over £164,176 (€209,000) on goods or services This threshold figure changes on 1 January 2018 and biennially thereafter	Obtain written competitive tenders from at least <u>three</u> suppliers. Publication of the invitation to tender in the Official Journal of the European Union (OJEU) may be required at the discretion of the Director of Finance. The University Procurement Manager must be involved in the process.	Tender process takes a minimum of 3 months to complete Consult with the Procurement Manager, a whole life costing analysis must be conducted
Over £4,104,394 (€5,225,000) on works (building/construction) This threshold figure changes on 1 January 2018 and biennially thereafter	Obtain written competitive tenders from at least <u>three</u> suppliers. Publication of the invitation to tender in the OJEU may be required at the discretion of the Director of Finance. The University Procurement Manager must be involved in the process.	Tender process takes a minimum of 3 months to complete. Consult with the Procurement Manager, a whole life costing analysis must be conducted

5. The separation of goods or services over two or more purchase orders, to avoid the formality of obtaining quotations or inviting tenders, is forbidden.
6. When individual consignments of less than the above limits each represent 'call off' items from a total contract then the decision as to whether to obtain quotations or to invite tenders will be dependent on the value of the total contract.
7. Any planned procurement above these levels should be discussed with the Procurement Manager first.

Process – Quotations

8. Detailed guidance and template quotation and tender documentation can be found in the [Purchasing Manual](#).
9. For purchases between £5,001 and £30,000 written quotations must be obtained from at least two suppliers, and for purchases between £30,001 and £164,176 written quotations must be obtained from at least three suppliers and the University Procurement Manager must be involved in the process.

Chapter 15 Procurement of Goods and Services (Purchasing Procedures)

Obtaining a Quotation or Tender

Process - Quotations

For purchases above the current EU threshold amounts (see table above) written competitive tenders must be invited from at least three suppliers. Publication of the invitation to tender in the OJEU may be required at the discretion of the Director of Finance such as for, but not confined to, valuable or high-profile contracts or where EU and other publicly-funded research contracts require it. Details of the processes and timetables involved are contained in the [Purchasing Manual](#).

10. The following exceptions may apply:

- (a) there is genuinely a limited source of supply or compatibility with existing items requires purchase from a named supplier; or
- (b) there is a genuine emergency and time does not permit.

In either of the above cases a Tender/Quotation Waiver Form must be completed in conjunction with the University Procurement Manager and approved by the Chief Finance Officer or the Director of Finance before the purchase is made.

- (c) The goods or services can be purchased through an existing University or public sector purchasing agreement which has itself been awarded by competitive methods. Note however that further competition may still be required between the suppliers party to the agreement and guidance should be sought from the Procurement Manager.

11. The purchase of equipment in excess of £50,000 should include a formal Whole Life Costing exercise following the method detailed in the [Purchasing Manual](#).

12. Quotations shall be retained for three months after the end of the financial year in which they were obtained.

Process – Tenders

13. Under certain circumstances it may be necessary to obtain the best price by way of inviting tenders. If so, the University must invite three or more companies to submit sealed bids or tenders within a fixed deadline. The tenders are opened together in the presence of witnesses and the contents recorded. This process is known as 'tendering' and is a more formal method of obtaining prices than by obtaining quotations, for which prices can be obtained at any time.

14. Approval from the Procurement Manager must be sought prior to commencing any tendering exercise and a tender reference number will be allocated. Detailed guidance template tendering documentation can be found in the Purchasing Manual.

15. A minimum of three tenders should be invited when:

- (a) The University Executive Group considers the appointment of a supplier of goods or services to be of sufficient importance to warrant tendering; or
- (b) the purchase is from funds supplied under an award or grant from an outside body and that body requires a tendering procedure to be followed.

16. The purchase of equipment in excess of £50,000 should include a formal Whole Life Costing exercise following the method detailed in the [Purchasing Manual](#).

17. When goods or services in excess of the current EU Public Procurement Directive thresholds (see table above) are to be purchased, a formal tender process must be followed which may involve publication of the invitation to tender in the OJEU (see 9 above). All tenders above the current EU thresholds must be discussed with the Procurement Manager before proceeding. Details of the processes and timetables involved are contained in the [Purchasing Manual](#).

18. Where the value of goods or services purchased exceeds the current EU threshold amounts and the decision is that an OJEU tender process is not followed, tenders should either be invited across the whole EU and standard University processes and timetables be followed or, in cases where the University does not wish to advertise or conduct a tender process but wishes to avoid the possibility of the resulting contract being subject to a challenge, publish in OJEU a Voluntary Ex Ante Transparency Notice which advertises the award of the contract and explains why this has been done without prior advertisement and then wait at least 10 days before signing the contract.

19. The exceptions relating to sole source and emergency as relating to Quotations detailed above shall apply to tenders.

Chapter 15 Procurement of Goods and Services (Purchasing Procedures)

Making the Purchase

Principles

1. All purchase requisitions must be made electronically via [PurchasePoint](#).
2. No commitment to purchase, verbal or otherwise, shall be given to any supplier without first being in possession of a fully-authorized purchase order.

Approach

3. For new requisitioners the relevant form must be completed and approved by their Line Manager and counter-signed by the Faculty/Service Finance Manager then forwarded onto the Purchasing Office for input. The form is available on the [Purchasing Office](#) web page.
4. Purchase orders shall be issued for all goods and services required and will be produced automatically in the PurchasePoint system once a purchase requisition has been fully approved.

Process

5. Requisitions entered on [PurchasePoint](#) will automatically be routed to the correct level of electronic authorisation:
 - (a) Under £5,000 Budget Holder.
 - (b) Over £5,000 Budget Holder plus Dean of Faculty/Head of Service and Faculty/Service Finance Manager.
 - (c) Over £100,000 As above plus the relevant member of the Vice-Chancellor's Group.

All thresholds are exclusive of VAT.

6. Purchase Orders must clearly indicate the cost, nature and quality of the goods or service required, any cost of delivery and VAT if applicable.
7. Any queries regarding VAT on purchases, especially as regards foreign suppliers, should be referred to the Finance Manager (Accounting Services).
8. The University's Standard Conditions of Purchase must be used for all purchases. If a potential supplier issues, during any part of the purchasing process, its own Terms of Sale then the Procurement Manager must be consulted immediately.
9. Purchase Orders must be promptly receipted in [PurchasePoint](#) to allow the invoice to be passed for payment. This is critical, goods receipting is the responsibility of the member of staff authorised to receive and check the goods or service and is the all-important 'trigger to pay' the supplier.
10. Invoices must only be received and processed centrally by Accounts Payable. Invoices will automatically be released for payment without further authorisation if they are correctly matched to the receipted Purchase Order.
11. Invoice discrepancies will be routed automatically to the requisitioner for resolution and monitored weekly by the Faculty/Service Finance Manager and Procurement Manager.
12. Suppliers may provide a pro-forma invoice to request payment in advance. Under no circumstances should pro-forma invoices be accepted, please contact the Procurement Manager immediately.

Chapter 15 Procurement of Goods and Services (Purchasing Procedures)

Stocks and Stores

Principles

1. These Procedures only apply to University stores locations which hold stock.
2. Budget Holders shall ensure that only items used in sufficient volumes, or that are critical to the operation of departments and sections using a store, are purchased for stock, and before making a purchase, that:
 - (a) the unit cost of the item is sufficiently low to warrant the expenditure;
 - (b) the item is not obtainable from another Cost Centre within the University; and
 - (c) the quantities purchased to keep in a store reflect demand.
3. All stock shall be held securely, properly identified and stored in conditions that comply with all relevant Health and Safety requirements.

Approach

4. Budget Holders are responsible for ensuring that all items held in stock are subject to a stock take every 12 months. This may comprise a full stock take annually, or may be carried out on a cyclical basis. A cyclical stock take procedure involves periodic stock takes (weekly or monthly) of different items (or groups of items) of stock, such that over the course of a year all stock held is checked.

Process

5. On the last day of the final accounting period each financial year all slow-moving or potentially obsolete stock shall be reviewed and a decision taken over whether it should continue to be held in stock. Any subsequent disposal of stock shall follow the procedures laid down for disposal of assets.
6. On completion of the stock take, or annual cycle of stock takes, all variances between book stock and actual stock are to be reported to the Director of Finance.
7. An annual review of stock turnover achieved by each store shall be made and reported to the Director of Finance.

Process - Disposal of Stock

8. On the last day of the final accounting period each financial year the Budget Holders should report to the Director of Finance the total value of stock disposals made during the year. Where the estimated value of individual items or groups exceeds £5,000, these disposals shall be listed individually.
9. Disposals of any stocks must be discussed with the Faculty/Service Finance Manager prior to the disposal. It is the responsibility of the Faculty/Service Finance Manager to decide whether the items should be advertised for sale.
10. All goods sold to a third party must be under the University's [Conditions of Sale](#). If the Budget Holders are responsible for the sale it will be their responsibility to indemnify the University by issuing this notice.
11. Disposal other than by sale shall comply with Health and Safety requirements in all cases.
12. The Budget Holder shall be responsible for the deletion of disposed items from the stock inventories.
13. The procedure for the receipt of income from disposal should comply with the Financial Procedure on Income and Receipts.

Chapter 16 Petty Cash

Principles

1. Under normal circumstances, the University's petty cash account is maintained by the Finance Office. Cash floats should not normally be maintained in Faculties or Services.
2. Under exceptional circumstances, petty cash accounts may be maintained on the authority of the Director of Finance to meet minor payments and disbursements.

Approach

3. Petty cash floats are the responsibility of the member of staff to whom they are entrusted.
4. Petty cash floats must be reconciled monthly and authorised by the relevant Faculty/Service Finance Manager.
5. The Faculty/Service Finance Manager must not be involved in any day to day petty cash transactions.

Process

6. All receipts for expenditure must be retained.
7. At the financial year end, the account holder should complete a form stating that the original balance is still being held within the School/Service.
8. The cash float should be kept in a safe and secure place. The float holder should keep the money in a place approved by the Insurance Officer.
9. The following types of expenditure are expressly forbidden:
 - (a) Any item over £100 unless prior permission is obtained from the Financial Controller (in their absence the Director of Finance) and the request is authorised by the relevant Dean of Faculty/Head of Service.
 - (b) Payment of wages, call-out payments, overtime payments, staff expenses or other ad hoc remuneration.
 - (c) Gifts to members of staff or ex-members of staff.
 - (d) Gifts, gratuities or donations of any nature to external bodies.
 - (e) Payments for non-business use of goods or services.
 - (f) Personal expenditure, loans or advances to employees or students, or the cashing of personal cheques.

Principles

1. The University's VAT number is GB 162 3783 04.
2. The VAT number is quoted on all University purchase orders and sales invoices.
3. All VAT queries should be directed to [Financial Accounting](#), which is responsible for contacting HMRC in relation to all of the University's VAT issues. No contact with HMRC should be made by any other School/Service.

Approach

4. When purchasing taxable goods or services, VAT will be charged by the supplier at the appropriate rate.
5. When selling goods or services, VAT may have to be charged. It is responsibility of the Dean of Faculty/Head of Service to ensure VAT on income is charged accurately.

Process – VAT on Purchases

6. VAT on purchases is called input VAT.
7. When purchasing taxable goods or services, VAT will be charged by the supplier at the appropriate rate. It is the responsibility of the supplier to charge the correct amount of VAT.
8. Where the VAT status of a purchase is not clear at the time of ordering, the supplier should be contacted to ascertain the rate of VAT that will be charged. This will ensure the Purchase Order is raised accurately.
9. The University is able to take advantage of VAT reliefs on certain purchases, which if specific conditions are met can be zero rated:
 - (a) Advertising:

The University can obtain zero rating on purchases of advertisements, for any purpose and in any medium that communicates to the public. This includes design and artwork of the advertisement, and printing publicity material for fund raising activities.

The relief does not cover advertising on our own media, such as on the University website.
 - (b) Purchases of equipment for use in medical/scientific research:

The University can obtain zero rating on purchases of equipment for use in medical or scientific research. The relief also applies to repairs and maintenance of such equipment and chemicals used for the synthesis or testing of medicines.

Relief is obtained by issuing a certificate to the supplier stating we are a charity buying eligible goods for a relevant charitable purpose. This should be sent with the Purchase Order.

Copies of the certificates are available on the [Purchasing Office](#) website.
10. Special rules applying to purchases from other EU countries:

When goods are purchased from another EU country and transported to the UK, no VAT should be charged by the supplier if they have been informed of the University's VAT registration number.

Unless the normal VAT liability of the purchase is zero rated or exempt, or relief is claimed for advertising or medical/scientific research equipment, Finance will subsequently reverse charge (self-charge) UK VAT on the purchase at the relevant rate.

In practical terms the Budget Holder's account will be charged for the cost of the goods without VAT, but a charge equivalent to the VAT will be charged at a later date. As VAT is reconciled quarterly, the charge equivalent to VAT may be charged several weeks after the initial transaction.
11. Special rules apply to purchases from non- EU countries:

Unless the normal VAT liability of the purchase is zero rated or exempt, or relief is claimed for advertising or medical/scientific research equipment, goods purchased from outside the EU and brought in to the UK will not normally be subject to a VAT charge from the supplier. However, at the point of entry goods will be subject to UK import VAT.

Process – VAT on Purchases

In practical terms the Budget Holder's account will be charged for the cost of the goods without VAT, but a charge equivalent to the VAT will be charged at a later date. As VAT is reconciled quarterly, the charge equivalent to VAT may be charged several weeks after the initial transaction.

Process – VAT on Sales

12. VAT on sales is called output tax.
13. It is the responsibility of the School/Service to ensure VAT is charged accurately. Advice can be obtained from your Faculty/Service Finance Manager or Financial Accounting.

Where the University charges another organisation for conference facilities, the charge will be exempt from VAT provided that the other organisation is an eligible body and the conference is of an educational or vocational training nature. Please contact Financial Accounting to obtain a copy of the certificate that must be completed by the other organisation.

Principles

1. The University is committed to ensuring all financial transactions are undertaken in a fair and ethical manner. All activity should be undertaken in the light of the University's [Ethics Framework](#), which has been approved by the University Ethics Committee.
2. Any member of staff with concerns about a potential breach of ethics should firstly consult with their Faculty/Service Finance Manager. Further guidance can be obtained from the Procurement Manager, if the potential breach concerns a purchasing issue, or the Director of Finance.
3. Further information can be found within the University's [Anti-Bribery Policy](#), [Gifts and Hospitality Procedure](#) and the [Anti-Fraud and Corruption Policy](#).
4. All policies are on the University's Digital Repository at: <https://hydra.hull.ac.uk/resources>.

Financial Procedures

Appendix 1: Schedule of Authorities

Authority Limits for Purchasing

All purchase requisitions must be made electronically via [PurchasePoint](#) and in accordance with the [Purchasing Procedures](#). The authority limits below apply:

- (a) Under £5,000 Budget Holder.
- (b) Over £5,000 Budget Holder plus Dean of Faculty/Head of Service and Faculty/Service Finance Manager.
- (c) Over £100,000 As above plus the relevant member of Executive.

All thresholds are exclusive of VAT.

Authorisation of expenses:

	Primary Authority	Secondary Authority
Chair of Council	University Registrar and Secretary	Chief Finance Officer
Members of Council	University Registrar and Secretary	Chief Finance Officer
Vice-Chancellor	Chief Finance Officer	Chairman of Council or Chair of the Finance and Investment Committee
Chief Finance Officer	University Registrar and Secretary	A Pro-Vice-Chancellor
Members of the Vice-Chancellor's Group	Vice-Chancellor or University Registrar and Secretary	Chief Finance Officer
Members of the University Executive Group	Line Manager	Chief Finance Officer
Head of School/Service	Dean	Faculty Finance Manager
Other Faculty Staff	Head of School/Service	Faculty Finance Manager
Head of Service	Relevant member of the University Executive Group	Service Finance Manager
Other Service staff	Head of Service	Service Finance Manager

1. The appropriate authorised signatory as listed above may delegate authority to approve expenses to a suitable nominee of their choosing. The nominee should be of sufficient experience, seniority and responsibility to approve on behalf of the original signatory. Such nominees must be agreed with the Financial Controller and their details and signatures entered onto the list of authorised signatories. Ultimate responsibility remains with the authorised signatory as listed above.
2. The nominee is not permitted to authorise the expenses of the original authorised signatory.
3. Relocation expenses are to be approved by the Chief Management Accountant.

Financial Procedures

Appendix 2: Quotation and Tendering Limits

Value (£) excluding VAT	Action	Notes
Less than £5,000	Obtain quotation from at least <u>one</u> supplier	Advice can be found in the Purchasing Manual
Between £5,001 and £30,000	Obtain written competitive quotations from at least <u>two</u> suppliers	Justification for choice must be documented
Between £30,001 and £164,176	Obtain written competitive quotations from at least <u>three</u> suppliers. The University Procurement Manager must be involved in the process.	Justification for choice must be documented
Over £164,176 (€209,000) on goods or services This threshold figure changes on 1 January 2018 and biennially thereafter	Obtain written competitive tenders from at least <u>three</u> suppliers. Publication of the invitation to tender in the Official Journal of the European Union (OJEU) may be required at the discretion of the Director of Finance. The University Procurement Manager must be involved in the process.	Tender process takes a minimum of 3 months to complete Consult with the Procurement Manager, a whole life costing analysis must be conducted
Over £4,104,394 (€5,225,000) on works (building/construction) This threshold figure changes on 1 January 2018 and biennially thereafter	Obtain written competitive tenders from at least <u>three</u> suppliers. Publication of the invitation to tender in the OJEU may be required at the discretion of the Director of Finance. The University Procurement Manager must be involved in the process.	Tender process takes a minimum of 3 months to complete. Consult with the Procurement Manager, a whole life costing analysis must be conducted

The separation of goods or services over two or more purchase orders, to avoid the formality of obtaining quotations or inviting tenders, is forbidden.

When individual consignments of less than the above limits each represent 'call off' items from a total contract then the decision as to whether to obtain quotations or to invite tenders will be dependent on the value of the total contract.

Financial Procedures

Appendix 3: Schedule of Changes

Date of change	Reference	Original text	Replacement text
May 2016	P2 s1(c)	The specific responsibilities of the Council are contained within its Statement of Primary Responsibilities	The specific responsibilities of the Council are contained within its Statement of Primary Responsibilities and the University's Schedule of Delegated Authority .
May 2016	P4	N/A	Added hyperlinks to chapters and page numbers
May 2016	P4	N/A	Added Chapter 3 to incorporate information on PCI DSS
May 2016	P4	N/A	Added Appendix 2 to separate Quotation and Tendering Limits from Schedule of Authorities for ease of referencing/hyperlinks
May 2016	P8 Ch4	N/A	New chapter to incorporate information on PCI DSS
May 2016	P23 s5	N/A	Added: The cost of a railcard may be reimbursed if the cost of the railcard plus the discounted travel represents a saving to the University
May 2016	P23 s6	N/A	Added: Oyster cards can be used for travel around London up to the daily capped rate (currently £6.50 within zones 1 and 2) to be claimed on expenses
May 2016	P23 s7	N/A	Added: Octopus cards can be used for travel around Hong Kong up to a daily maximum of HKD100 (c.£10) to be claimed on expenses
May 2016	P23 s12	N/A	Added: Any refund for a delayed/cancelled flight paid to the traveller must be used towards the cost of a future flight for business purposes (including refund vouchers)
May 2016	P23 s17	Full web address for authorised drivers form	Hyperlink and text changed to 'authorised drivers'
May 2016	P24 s24	N/A	Added: All expense claims must be submitted within two months of incurring the expense, or within three weeks of the financial year end of 31 July, whichever is the sooner (to reinforce the message within the expenses section)
May 2016	P24 s29	N/A	Added: All advances must be submitted within two months of incurring the expense, or within three weeks of the financial year end of 31 July, whichever is the sooner (to reinforce the message within the expenses section)
May 2016	P24 s32	Receipts must be provided	Itemised receipts must be provided
May 2016	P26 Hotel & Subsistence Rates	N/A	Added: HK rates to reflect total maximum combined daily rate of £225
May 2016	P27 s10(a)	Any membership or annual subscriptions in respect of clubs or other organisations irrespective of whether membership is used in the furtherance of University business	Added: unless the organisation is on HMRC list 3 and the cost is permitted by a research grant and is purchased using a purchase order
May 2016	P33 s10	N/A	Added reference to hydra (original link was a footer)
May 2016	PP35-36 & Appendix 2	Changes to text to include OJEU references	Changes made to incorporate references to OJEU and "publication of the invitation to tender in the OJEU may be required at the discretion of the Director of Finance. The University Procurement Manager must be involved in the process"
May 2016	PP35-36 & Appendix 2	Changes made to EU procurement levels	Changes made to EU procurement levels
Feb 2017	P1 Para 3	(irrespective of how their appointment is financed)	(irrespective of how their appointment is financed or the source of the funds under their control)
Feb 2017	P2 s3(a)	The Audit Committee has wide-ranging terms of reference which include monitoring...	The Audit Committee has wide-ranging terms of reference which include advising Council on the appointment of external auditors, monitoring...
Feb 2017	P2 s4	The Deputy Vice-Chancellor, the Pro-Vice-Chancellors, other members of the Executive and the Senior Management Group all contribute ...	The Deputy Vice-Chancellor, the Pro-Vice-Chancellors, other members of the University Executive Group and the Vice - Chancellor's Group all contribute...
Feb 2017	P2-3	N/A	New section 5 "University Executive Group"
Feb 2017	P3	N/A	New section 6 "Vice - Chancellor's Group": subsequent sections re-numbered
Feb 2017	P3 s9	The Heads of Schools/Departments are responsible to the Dean...	The Heads of Schools and Heads of Service are responsible to the Dean...
Feb 2017	P3 s9(c)&(d)	School/Department	School/Service
Feb 2017	P3 s9	reference to 'Academic Departments' includes Schools, Institutes and Subject Groups and in effect all managers that report to a member of the Senior Management Group	reference to 'Academic Schools' includes Schools, Institutes and Subject Groups and in effect all managers that report to a member of the University Executive Group
Feb 2017	P5 s7	Head of Financial Accounting	Finance Manager (Accounting Services)
Feb 2017	P6 s14	The University does not allow...	The University does not normally allow...
Feb 2017	P6 s4	Head of Financial Accounting	Finance Manager (Accounting Services)
Feb 2017	P7	N/A	New chapter 3: Other Income (relates to sales invoices, VAT and credit notes)
Feb 2017	P9 throughout	Schools/Departments	Schools/Service Departments

Date of change	Reference	Original text	Replacement text
Feb 2017	P9 s10	the tickets should be pre-numbered...	the tickets should be sequentially pre-numbered...
Feb 2017	P10 s2(c) & 5	Executive	University Executive Group
Feb 2017	P10 s8(c)	Executive	the Vice-Chancellor's Group
Feb 2017	P11	Executive	University Executive Group
Feb 2017	P11	Senior Management Group	University Executive Group
Feb 2017	P11	SMG	University Executive Group
Feb 2017	P13 s 2 (c)	departmental income	school/service area income
Feb 2017	P14 s1	fixed-term staff and agency temps	fixed-term staff, occasional workers and agency temps
Feb 2017	P14 s9	Fees	occasional workers
Feb 2017	P15 s4(d)	Payroll fee payments	Occasional Worker contracts
Feb 2017	P15 s5	Executive	University Executive Group
Feb 2017	P15 s9 & 13	Human Resources Director	Human Resources Adviser
Feb 2017	P16 s1	The employment of agency staff is strictly regulated by the University and can only be hired from...	The use of agency staff is strictly regulated by the University and agency staff can only be hired from...
Feb 2017	P16 s4	N/A	Human Resources has established a Temporary Staffing Service, whose advice should be sought before contacting the University's contracted supplier. Email enquiries to tss@hull.ac.uk. The Human Resources Temporary Staffing Service web pages are on SharePoint.
Feb 2017	P16 s5 & 6	Human Resources Director	Human Resources Adviser
Feb 2017	P17 heading	Appointment of Fee Paid Staff	Appointment of Occasional Workers
Feb 2017	P17 s7	N/A	Human Resources has established a Temporary Staffing Service, whose advice should be sought before contacting the University's contracted supplier. Email enquiries to tss@hull.ac.uk. The Human Resources Temporary Staffing Service web pages are on SharePoint.
Feb 2017	P17 s11	fee contract	occasional worker
Feb 2017	P17 s12	The Fee Appointment Approval Form is proposed by the Head of School/ Department and authorised by the Faculty/Service Finance Manager, the Human Resources Director and the Dean of Faculty/Head of Service	The Occasional Worker Request Form is proposed by the Head of School/Service and authorised by the Faculty/Service Finance Manager, the Human Resources Adviser and the Dean of Faculty/Head of Service
Feb 2017	P17 s13	N/A	New Section: Before an occasional worker can be issued with a contract of employment, they must complete an Application and Registration form and return it to the Temporary Staffing Service (TSS).
Feb 2017	P18 s3,6,7	School/Department	School/Service
Feb 2017	P18 s6	Human Resources Director	Human Resources Adviser
Feb 2017	P19 s6, 7	School/Department	School/Service
Feb 2017	P19 s6	Human Resources Director	Human Resources Adviser
Feb 2017	P16-19	Portal	SharePoint (and hyperlink updated)
Feb 2017	P20 s1	N/A	New Section: The motivation and requirement for travel and the time spent away from the University must be agreed in advance with the traveller's Line Manager.
Feb 2017	P20 s2	Costs should not be incurred without the prior approval of the Budget Holder, and time spent away from the University must be agreed with the appropriate Line Manager.	If the cost of the journey, including travel and accommodation, is likely to exceed £200 then the specific prior approval of the Budget Holder must be obtained.
Feb 2017	P20 s3	All international travel by Senior Management Group and of the Executive must be...	All international travel by Members of the University Executive Group or the Vice-Chancellor's Group must be...
Feb 2017	P20 s6	Where possible travel should be booked in advance, and advantage taken of contracts negotiated by the University Purchasing office.	All travel should normally be booked in advance through one of the University's travel agents by way of a purchase order unless exceptional circumstances dictate otherwise. Such exceptional circumstances include genuine emergency situations only but exclude any travel which could and should have been planned in advance.
Feb 2017	P20 s7	N/A	New Section: As Airbnb accommodation is not subject to the same stringent fire and safety regulations as hotels, the University does not allow the use of Airbnb accommodation for business use. The University will not allow booking of Airbnb accommodation through the University Travel Agents, nor is it allowable to book Airbnb accommodation using a purchasing card. Expense claims for the cost of Airbnb accommodation will be refused.
Feb 2017	P21 s16 whole table	Executive/Senior Management Group	Vice-Chancellor's Group/University Executive Group
Feb 2017	P21 s17	N/A	New Section: The appropriate authorised signatory as listed above may delegate authority to approve expenses to a suitable nominee of their choosing. The nominee should be of sufficient experience, seniority and responsibility to approve on behalf of the original signatory. Such nominees must be agreed with the Financial Controller and their details and signatures entered onto the list of authorised signatories. Ultimate responsibility remains with the authorised signatory as listed above

Date of change	Reference	Original text	Replacement text
Feb 2017	P21 s18	N/A	New Section: The nominee is not permitted to authorise the expenses of the original authorised signatory
Feb 2017	P21 s19	N/A	New Section: Relocation expenses are to be approved by the Chief Management Accountant
Feb 2017	P21 s20	The appropriate authorised signatory within a Faculty/School/Department/Service is responsible for authorising staff expense claims. In the absence of the authorised signatory, expense claims must be authorised by the authorised signatory's Line Manager or equivalent	N/A section removed and new sections 17-19 added
Feb 2017	P21 s20	Promotional incentives, e.g. air miles, may be accepted by staff for their own personal use only where, in the view of the Budget Holder, the purchase represents best value for money for the University.	As all flight bookings are normally to be made through the University's travel agent and paid for directly by the University, any corporate air miles belong to the University and will be used by the University's travel agent to offset the cost of future travel.
Feb 2017	P21 s24	Expenses for non-University employees are paid on submission of an original, authorised Non-Staff Expense form.	Expenses for non-University associates are paid on submission of an original, authorised Non-Staff Expense form. As non-University associates do not have access to the relevant Sharepoint pages it may be necessary for the member of staff dealing with the associate to provide the expense form.
Feb 2017	P22 s25	Expenses for students are paid on submission of an original, authorised Student Expense form.	Expenses for students are paid on submission of an original, authorised Student Expense form. As students do not have access to the relevant Sharepoint pages it may be necessary for the students' supervisor to provide the expense form.
Feb 2017	P23 s4	First class rail travel by members of the Senior Management Group or the Executive must be pre-approved by their Line Manager.	First class rail travel by members of the University Executive Group or the Vice-Chancellor's Group must be pre-approved by their Line Manager.
Feb 2017	P23 s10	Upgrades to premium economy must be pre-approved by the Dean of Faculty/Head of Service and a member of the Executive. Upgrades for members of the Senior Management Group or the Executive must be pre-approved by their Line Manager.	Upgrades to premium economy must be pre-approved by the Dean of Faculty/Head of Service and a member of the Vice-Chancellor's Group. Upgrades for members of the University Executive Group or the Vice-Chancellor's Group must be pre-approved by their Line Manager.
Feb 2017	P24 s18	Dean of Faculty/Head of School/ Department/Service	Dean of Faculty/Head of Service
Feb 2017	P24 s22	University's nominated travel agents	University's travel agents
Feb 2017	P24 s23	For Members of Senior Management Group or the Executive, any rates exceeding approved Expense Rates must be pre-approved by their Line Manager.	For Members of University Executive Group or the Vice-Chancellor's Group, any rates exceeding approved Expense Rates must be pre-approved by their Line Manager.
Feb 2017	P24	Cash advances against claims may be claimed subject to...	Cash advances against the cost of travel and subsistence may be claimed subject to...
Feb 2017	P24 'Car Travel Rates'	For distances over 150 miles, it is more economical...	For distances over 150 miles in any one day, it is more economical...
Feb 2017	P24 'Hotel Rates', 'Subsistence Rates', Hong Kong	For Members of Senior Management Group or the Executive...	For Members of University Executive Group or the Vice-Chancellor's Group...
Feb 2017	P28 s2	Senior Management Group or the Executive	University Executive Group or the Vice-Chancellor's Group
Feb 2017	P33 s2	Executive	University Executive Group
Feb 2017	P33 s7	Purchasing Manager	Procurement Manager
Feb 2017	P34 s2 & 4	Departments/Central Departments	Services
Feb 2017	Ch15 (pp34-38)	Purchasing Manager	Procurement Manager
Feb 2017	P36 s15(a)	Executive	University Executive Group
Feb 2017	P37 s5(c)	Executive	Vice-Chancellor's Group
Feb 2017	P38 s9	Equipment Disposal Officer	Faculty/Service Finance Manager
Feb 2017	P39 s7	Department	Service
Feb 2017	P39 s9(a)	Head of Exchequer Services	Financial Controller
Feb 2017	P39 s9(a)	his	their
Feb 2017	P40 s3	Department	Service
Feb 2017	P41 s13	It is the School/ Department responsibility to ensure VAT is charged accurately. Advice can be obtained from your Faculty/Service Finance Manager or Financial Accounting	It is the responsibility of the School/Service to ensure VAT is charged accurately. Advice can be obtained from your Faculty/Service Finance Manager or Financial Accounting
Feb 2017	P42 s2	Purchasing Manager	Procurement Manager
Feb 2017	P43	Executive	Vice-Chancellor's Group/ University Executive Group
Feb 2017	P43	N/A	Addition of sections 1-3
Feb 2017	P44	Purchasing Manager	Procurement Manager
Feb 2017	P45	N/A	New Appendix containing Schedule of Changes