



Finance Division

PROCUREMENT AND PURCHASING POLICY

1. Introduction

1.1 Purpose

This Purchasing Policy sets out the University's expectations with regard to the purchase of all goods, services and works in order to achieve the best possible value for money from University funds.

The Policy sets out guidance and rules to ensure the requirements of the Financial Regulations are met, along with the University's external regulatory obligations. As a key financial policy, it forms a core part of the "financial framework" (Financial Regulations, financial policies and financial systems).

1.2 Scope

This Policy applies to all purchases of goods, services and works by the University and its subsidiary undertakings and joint ventures, except where the University's Audit and Risk Committee has approved an alternative policy for a specific subsidiary undertaking or joint venture. It applies irrespective of the source of funding for a purchase, and to purchases undertaken by all members of staff in connection with their University duties. The term 'members of staff' includes University staff and any other individual authorised to undertake purchasing activity on behalf of the University.

This Policy sets out all approved methods of purchasing at the University, and outlines when it is appropriate to use them. For the purposes of this Policy, the words 'purchasing' and 'purchases' refer to the following means of buying goods, services and works:

- University purchase orders
- University purchasing cards
- out of pocket expenses
- advance of funds
- petty cash
- any other purchasing method subject to specific written dispensation of the Director of Finance.

The direct employment of staff is not considered a purchase of goods and/or services and is covered by Human Resource policies. However, the appointment of staff from agencies or through commercial contracts with individuals to provide consultancy or other services (often through Personal Service Companies), is covered by this Policy. As part of the engagement of staff, through agencies or other contractual routes, an assessment of their tax status and consideration of whether they fall under HMRC IR35 regulations is required in

Document Control					
Document No	n/a	Version	V2	Date Issued	12/11/2021
Author	Ian McKee	Reviewed by	UEG	Department	Finance Division

line with the University's Off Payroll Working Policy. This is facilitated by the University's Managed Service for Non-Permanent Workers referenced in Appendix 1.

1.3 Items not considered to be an appropriate use of University funds

The following are items of expenditure that are not an appropriate use of University funds. If you are in any way unsure about whether expenditure is appropriate you should contact the Finance Service desk for advice.

Any expenditure of University funds which is not in accordance with this policy is considered to be a breach of the University Financial Regulations and may be recovered from the individual(s) responsible unless it has been authorised in advance by the Director of Finance.

- day-to-day living expenses (e.g. toiletries, clothing, newspapers and snacks)
- traffic fines
- travel between home and usual place of work
- privately arranged travel insurance for UK or overseas travel away from campus – the University insurance provision must be used
- formal attire (dinner jacket or ball gown) to attend formal functions
- kennel/cattery costs or vets' fees and similar expenditure
- contributions to political parties
- gratuities - except when the culture is such that paying a gratuity is seen as an integral part of the cost of receiving a service
- care costs - except to cover the costs of care for the dependents of existing members of staff where this is pre authorised within the terms of a University approved initiative, for example as outlined within the Carer Support Guidance
- staff parties - except leaving parties for a member of staff who is retiring or leaving after highly valued service (to a maximum of £15 per head) and University staff parties open to ALL staff
- staff gifts/flowers - except within a formally approved and recognised University wide reward scheme e.g. the long service awards scheme
- subscriptions to professional bodies and academic/learned societies - except in circumstances detailed in A5.4
- charitable donations - except at an institutional level in limited prescribed circumstances and with prior authorisation by the Director of Finance
- alcohol - except in the specified instances below, and detailed in A5.3, where the modest provision of alcohol is considered an appropriate use of University funds:
 - visitor hospitality within the financial limits set for these activities
 - staff leaving events within the financial limits set for these activities
 - student welcome/leaving events within the financial limits set for these activities
 - other University events with a clear business purpose that are open to all staff if authorised in advance by the Director of Finance
 - where alcohol is served at a conference or event with a clear business purpose and is included within the attendance fee
 - for the above examples only when expressly permitted by the funder if the purchase is made from research income.

1.4 Fraud

Document Control					
Document No	n/a	Version	V2	Date Issued	12/11/2021
Author	Ian McKee	Reviewed by	UEG	Department	Finance Division

The University is funded predominantly from public sources or tuition fees paid by students and must ensure that all funds (whatever the source) are used appropriately and that justification for any expenditure can be clearly evidenced in the event of a request for information from students, funders, government or members of the public.

Any purchase that appears to be deliberately falsified, inflated or otherwise fraudulent will be investigated under the procedures outlined in the Counter-Fraud Policy and/or the disciplinary procedures for staff or students, depending on the particular circumstances.

2. Value for money (VFM)

2.1 Basic principles of VFM

The University aims to achieve VFM in all of its activities through maximising the economy, efficiency and effectiveness of the goods, services and works it purchases.

Achieving VFM requires judgements to be made, which balance the benefits derived from goods, services and works against the total cost of buying and using them. These total costs of ownership include the purchase cost, maintenance and running costs (including staff resource required) and any costs of disposal, as well as the cost of the buying process itself. Therefore, VFM is not always achieved by purchasing the 'cheapest' product or service.

2.2 Ensuring ongoing VFM through Contract Management

As well as ensuring VFM is achieved at the point of purchase for any given goods, services or works, it is vital for ongoing requirements to ensure that the provision continues to deliver VFM throughout its duration.

Contract Management refers to a number of practices that exist to optimise the relationship between the University and the supplier, manage any risks and issues, and to ensure that both parties are able to perform their obligations under the agreement. It concerns all aspects of the contract's lifecycle, both pre-award (planning, formation, review, drafting, negotiation) and post-award (monitoring performance, renewal, exit, close-out). It is important that both parties should be in no doubt as to their respective obligations throughout the contract lifecycle, and that the contract remains a live document that is updated to reflect the most current status of the relationship.

Applying robust Contract Management ensures:

- a consistent approach to Contract Management across the organisation
- the responsibilities of the University and the supplier under a contract are clearly understood
- the potential for improved supplier performance and improved service delivery is realised
- the University receives the intended benefit of the contract
- the agreement remains current, competitive, and active (i.e. relevant and evolving as necessary)
- contracts are appropriately and proportionately supported by skilled Contract Managers
- availability of high-value management information that supports strategic decision-making and strong negotiations
- financial and reputational risk is reduced

Document Control					
Document No	n/a	Version	V2	Date Issued	12/11/2021
Author	Ian McKee	Reviewed by	UEG	Department	Finance Division

- opportunities for dispute are minimised
- supply risks are avoided or managed effectively.

The amount of resource and activity dedicated to Contract Management activity should be proportionate to the contract that it supports.

3. Sustainable procurement

3.1 Ensuring Sustainability in the Supply Chain

The University is committed to sustainable procurement. A number of sections of this policy and associated practice have specific Sustainability considerations included as an integral part of the process. These are identified throughout by this symbol:



Purchasing decisions have major socio-economic and environmental implications locally, nationally and globally, now and for generations to come. The University aims to ensure that its activities meet the diverse needs of students, staff, the economy and society. Procurement and Commercial Services are developing a comprehensive set of targets to support the University's overarching strategy.

Staff involved in the procurement of goods, services and works throughout the University must consider appropriate environmental, social and economic factors in their purchasing decisions.

Our sustainable procurement goals will ensure that:

- sustainability and social impact are incorporated into the whole procurement process; assessing and defining the need, evaluating options, design and specifying, supplier selection, tender evaluation, post-contract management and supplier development
- the University and our supply base complies with all relevant legislation and regulatory requirements
- the University promotes sustainable awareness and assessment amongst suppliers and contractors
- the University procures sustainable products and services wherever possible
- the University continues to reduce the negative environmental and sustainability impacts of construction and refurbishment projects
- the University develops measures to monitor our sustainable practice with a view to seeking continual improvement
- the University uses the results of the monitored practice to benchmark its performance against similar organisations, and analyses the benchmarked performance to identify areas of practice for improvement
- staff are upskilled to make sustainable procurement decisions, and have the tools to do so.

In particular, the University will affiliate to Electronics Watch, an organisation monitoring the rights of workers in the electronics industry supply chain.

Procurement and Commercial Services are currently represented on the University's Sustainability Committee and Environmental Forum.

Document Control					
Document No	n/a	Version	V2	Date Issued	12/11/2021
Author	Ian McKee	Reviewed by	UEG	Department	Finance Division

Further information on the University's wider sustainability work can be found here: <https://www.sussex.ac.uk/about/sustainable-university/performance/sustainable-supply-chain/sustainable-procurement-framework>

4 Inclusion

4.1 Reasonable adjustments

The University recognises its obligations with regards to the Equality Act 2010 including, in the context of this policy, the requirement to make reasonable adjustments where necessary to meet the particular requirements of disabled members of staff. Adjustments may also be considered to support the needs of individuals with a relevant health condition or arising from pregnancy or maternity or other relevant circumstance where appropriate.

Areas of this policy which are recognised as potential areas for consideration are highlighted with the symbol below:



4.2 Exercising Judgement

While every effort has been made to ensure that this policy supports these principles, it is recognised that it is not possible to consider the full spectrum of all individuals' specific circumstances or needs in this policy.

In all cases when asked to make an adjustment to standard policy provisions the budget holder should carefully consider the circumstances with the member of staff concerned and, where the request is agreed, record that the adjustment has been considered and agreed in the relevant field in the finance system. This information should be relevant and proportionate and should not contain confidential information.

The Finance Service Desk can advise on all general queries but cannot discuss individual needs or circumstances. Budget holders should refer to their line manager, HR business partner, Head of School or Director of Professional Service as appropriate if they require further support regarding the reasonableness of a particular adjustment.

5 Responsibilities

5.1 Director of Finance

The Director of Finance (or their delegate) is responsible for considering all exceptions to the terms of this Policy, and for approving these where there is a demonstrable business need. This should normally be in advance of the purchase being made wherever possible.

5.2 Procurement and Commercial Services

Procurement and Commercial Services provide advice and support for all purchasing/ procurement activity. Their primary objective is to ensure that individual requirements can be met while ensuring that the University as a whole achieves maximum VFM through its procurement activity.

Document Control					
Document No	n/a	Version	V2	Date Issued	12/11/2021
Author	Ian McKee	Reviewed by	UEG	Department	Finance Division

Procurement and Commercial Services must be engaged at the earliest planning stages for any requirement that may exceed £25,000 (including VAT).

5.3 Heads of School and Directors of Professional Services

Heads of Schools and Directors of Professional Service are responsible for compliance with this Policy in their areas, and for ensuring that those acting under this Policy (for whom they have management or contractual responsibility) are appropriately trained and made aware of their obligations.

Directors of Professional Service maintain oversight of purchasing activity relating to their service area, regardless of the budget it relates to. In many cases, the professional service to which a purchase relates will need to provide authorisation prior to commitment to that purchase by the University.

Heads of School and Directors of Professional Service are responsible for ensuring goods, services and works are purchased within their defined budgets, and that this Policy is followed within their School or Division.

Heads of School and Directors of Professional Service are responsible for the oversight of contracts and their management within their areas of responsibility, unless other specific contract governance has been put in place.

Heads of School and Directors of Professional Service are responsible for the purchasing arrangements in a School or Division and will recommend the appropriate access to the finance system for staff who undertake purchasing, and the distribution and use of purchasing cards.

5.4 Budget approvers

All Budget approvers are required under the University's Financial Regulations to comply with its policies and procedures regarding the authorisation of expenditure.

Budget approvers must ensure sufficient funds are available before committing the University to any expenditure for goods, services and works.

Budget approvers must ensure that purchases of goods, services and works meet the VFM criteria detailed previously.

Budget approvers are Heads of School, Directors of Professional Service and any other individual acting under delegated authority to authorise expenditure from a Head of School or Director of Professional Service.

5.5 Members of staff

It is the responsibility of all staff to ensure that they follow the requirements of this Policy, the Financial Regulations and associated guidance when undertaking purchasing activity. Staff are responsible for ensuring that all purchases provide good VFM for the University.

Document Control					
Document No	n/a	Version	V2	Date Issued	12/11/2021
Author	Ian McKee	Reviewed by	UEG	Department	Finance Division

Anyone claiming reimbursement for out of pocket expenses has a responsibility to make bona fide claims in accordance with this Policy.

5.6 Delegation

The Financial Regulations make provision for the delegation of responsibilities, including purchasing by Heads of School and Directors of Professional Service.

Where these are delegated, the Executive, Head of School or Director of Professional Service retains overall responsibility for ensuring the requirements of this Policy are met and that VFM is achieved. This aims to put control and responsibility as near as possible to the point of need.

6.0 Principles of purchasing

Purchasing should be conducted using a competitive process wherever possible, as this will drive up quality, drive down prices and introduce innovation into the products and services offered to the University.

Weighting should be given to both cost and quality, regardless of the scale of the purchase, when evaluating quotations or proposals from suppliers. The term 'quality' includes the following considerations:

- conformance to specification
- environmental/sustainability considerations
- risk management
- delivery (time/location/method etc.).

The following limited exceptions to a competitive process are explained further in this policy:

- the University has already identified an appropriate source of supply of goods or services following a process intended to secure VFM
- the value of the purchase is small in relation to the cost of the buying process
- the expenditure is incurred while an individual is prevented from following the University's normal processes, for example while travelling away from the University. The value of these purchases should normally be small.

Applying this policy and associated processes ensures:

- all purchases are effective and appropriate to the University's diverse needs
- competitive bidding and tender processes are performed transparently and exceptions properly reviewed, authorised and justified
- suppliers are properly selected and authorised for use
- supplier relationships and contracts for the supply of goods, services and works are monitored and managed to ensure performance and VFM is maximised
- goods, services and works are correctly received and recorded as fit for purpose

Document Control					
Document No	n/a	Version	V2	Date Issued	12/11/2021
Author	Ian McKee	Reviewed by	UEG	Department	Finance Division

- payments are only made for goods, services and works received in accordance with agreed standards and terms.

7 Where to purchase goods, services and works

The first step in achieving VFM is to identify the right supply route for goods or services. In order to do this, the University has put in place a number of arrangements with suppliers, together with a framework for when they should be used.

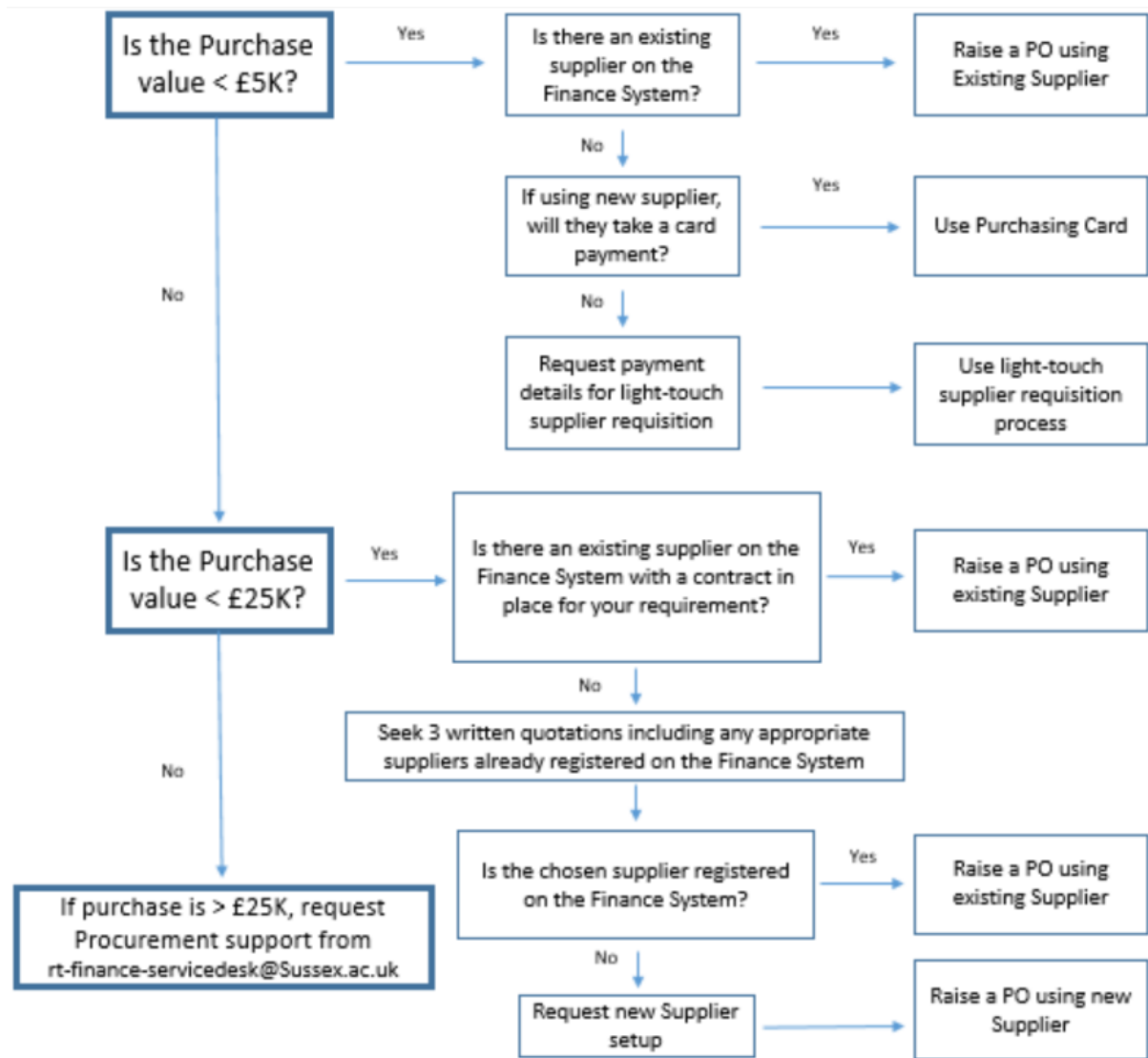
The framework for identifying the right supplier (set out in order below), and the requirements for competitive quotes outlined in Appendix A1, apply to all of the mechanisms of purchasing outlined in this Policy - including purchase orders, purchasing cards and, where appropriate, to out of pocket expenditure.

1. The University has a number of contracted suppliers who have been appointed following competitive tender on the basis that they will be the only supplier, or one of a limited number of suppliers of particular goods, services and works to the University. Contracted suppliers should be used wherever possible.
2. The University also has a number of approved suppliers, who are not contracted suppliers, but have passed the University's due diligence checks to ensure they are a suitable supplier of goods, services or works. Approved suppliers should be considered prior to engaging a new supplier if there is not a contracted supplier in place for your requirement.

The use of contracts negotiated by both the University and consortia will maximise purchasing power for the whole University, optimise VFM, support easier resolution of disputes and maintain legal compliance.

Appendix 1 sets out in more detail how to identify and engage the right suppliers, as this can be affected by a number of factors (such as the value of the purchase). The table below summarises this process:

Document Control					
Document No	n/a	Version	V2	Date Issued	12/11/2021
Author	Ian McKee	Reviewed by	UEG	Department	Finance Division



8 Mechanisms for purchasing goods, services and works

In order to support financial and budgetary control, contractual compliance and the delivery of VFM, the University's Financial Regulations require all purchasing to be carried out using a purchase order.

The only exceptions to this are defined by the Director of Finance (in order of preference) to meet business need and/or to support the achievement of VFM, as follows:

- university purchasing cards (section 6.4)
- out of pocket expenses reclaimed from the University (section 6.5)
- advances of University funds (section 6.6)
- purchasing subject to specific written dispensation of the Director of Finance (section 6.7)
- petty cash (section 6.8)

Document Control					
Document No	n/a	Version	V2	Date Issued	12/11/2021
Author	Ian McKee	Reviewed by	UEG	Department	Finance Division

This Policy sets out the circumstances in which these mechanisms should be used and the key considerations to be taken into account in each case. Further details on processes to be followed, and requirements and guidance with regards to specific personal and travel and related expenditure, is set out in appendices to this Policy.

8.1 Supporting information

To ensure that appropriate authorisation consideration can be given, relevant supporting information should be attached to any transaction within the finance system to demonstrate that the correct procurement process has been followed, that VFM has been achieved, the purchase is an appropriate use of funds and that it is being charged to the correct budget. This may include (but should not be limited to):

- Receipts/Proof of purchase
- written quotations
- tender waiver form (where appropriate)
- scoring summary of tender/quotation exercise
- contract summary page from agreed contract.
- status determination statement arising from Off Payroll Workers assessment under IR35 if the purchase relates to Off Payroll Working.

8.2 Information and guidance

The efficiency and effectiveness of all purchasing mechanisms is reliant on the members of staff involved in the purchasing and authorisation process. Appropriate training and guidance is offered by the Finance Division to support this.

8.3 Purchase orders

Purchase orders raised using the finance system are the principal mechanism for the purchase of goods, services and works in the University.

By sending a purchase order to a supplier, the University is effectively entering into a contract with that supplier based on the University's standard terms and conditions, unless other contract terms have been specifically agreed.

If a contract or terms other than the University's standard terms and conditions are to be used, these must have been approved and signed in line with the process detailed in A6.4, prior to the purchase order being raised.

The resulting contract should be clearly referenced in the purchase order description to make it clear that these are the terms that apply.

The University operates a 'No PO, No Pay' policy. This means that no invoice will be paid unless it can be matched against a valid purchase order, which has been goods receipted (to confirm that the order has been fulfilled). The only exception to this is where specific dispensation has been given by the Director of Finance in accordance with section 6.6 of this Policy.

Document Control					
Document No	n/a	Version	V2	Date Issued	12/11/2021
Author	Ian McKee	Reviewed by	UEG	Department	Finance Division

It is therefore essential that no orders are placed with a supplier that will result in an invoice being submitted until there is an approved purchase order in place.

The purchase order is the primary way of confirming a requirement to the supplier and ensures that the University is protected by its own terms and conditions. It should contain all necessary information to ensure that the supplier can fulfil the requirement in terms of type, quantity, quality, location and price of the goods services or works being purchased.

It is essential for the supplier to receive full details of the purchase order to ensure that they can fully meet the University's requirements, and that subsequent invoices can be matched to and paid against them.

8.3.1 Financial and budgetary control and VFM considerations

Adherence to the purchase order process enables the user to meet all of the University's financial control requirements and also supports them in delivering VFM as set out below.

With respect to financial and budgetary control, the use of purchase ordering ensures:

- up front Budget approver authorisation before a commitment is made
- segregation of duties and audit trail
- immediate and accurate recording of a commitment and the type of expenditure
- real time tracking of transaction status.

With respect to VFM, the use of purchase ordering ensures:

- suppliers engaged have successfully passed due diligence checks
- University terms and conditions are in place guaranteeing the most advantageous terms for the University and protecting it from potential liability
- shared and documented understanding of the goods or services being purchased
- a documented check over quality received before payment is made
- access to e-marketplace and frameworks, where VFM judgements can be made to purchase the most appropriate goods, services and works from an increasing number of suppliers.

8.4 University purchasing cards

The University's policy is that a University purchasing card should be used when:

- a supplier is not set up on the University finance system and the purchase is below £5,000 (including VAT)
- a supplier only accepts card payments either on-line, by telephone or in person

Document Control					
Document No	n/a	Version	V2	Date Issued	12/11/2021
Author	Ian McKee	Reviewed by	UEG	Department	Finance Division

- services are being purchased from the University's managed travel provider, in order to secure the price on offer
- the individual does not have access to the University finance system at the point when the purchase is needed
- facilitating travel and working away from base
- considering out of pocket expenses or a cash advance as an appropriate purchasing method

A Purchasing Card should never be used if the payment relates in any way to Off Payroll Working.

8.4.1 Financial and budgetary control and VFM considerations

Purchasing cards should be used in preference to out of pocket expenses where access to both alternatives exists. Whilst they are intended to provide a quick and easy access to purchasing it is important that, wherever possible, staff and Budget approvers take a planned approach to purchasing and do not use purchasing cards as a routine 'emergency' alternative to purchase ordering - or to engage suppliers where contracted or approved suppliers already exist that can meet the requirement.

Heads of School and Directors of Professional Service are responsible for the purchasing arrangements in their School or Division and should be aware that, whilst the use of a University purchasing card can offer certain VFM benefits to the University in comparison to purchase ordering, there are a number of financial and budgetary control considerations which must be kept in mind when determining the appropriate arrangements.

With respect to financial and budgetary control, the use of a University purchasing card offers reduced control in the following ways:

- the University has already been committed to the purchase before involvement of the Budget approver – their control is retrospective
- the recording of the transaction in the finance system is delayed until statements are processed and approved
- the risk of fraud or misuse is higher, placing additional requirements for vigilance on staff and Budget approvers.

The use of a University purchasing card can support good VFM in the following ways:

- cards enable simple and immediate purchasing with low maintenance cost and effort
- cards reduce the administration burden for one-off purchases
- cards offer some protection for the University against supplier issues and third party fraud (as for a personal credit card)
- where approved, cards enable cash withdrawal overseas - reducing the administration and security burden attached to advances of funds

Document Control					
Document No	n/a	Version	V2	Date Issued	12/11/2021
Author	Ian McKee	Reviewed by	UEG	Department	Finance Division

- cards enable ‘a better deal’ for the University - for example, with card only suppliers or where prices are changing rapidly.

It should however be noted that when purchasing ‘off system’, supplier terms and conditions will apply in most situations and the member of staff concerned will usually be responsible for due diligence around the supplier, including the VFM they offer.

8.4.2 Internal audit review

Owing to the limitations and risks to financial and budgetary control and VFM outlined above, all use of purchasing cards may be subject to regular review by the University’s Internal Auditors and reported onwards to the University’s Audit and Risk Committee.

8.5 Out of pocket expenses

It is the policy of the University that out of pocket expenses (which is the up-front purchasing of goods and services using an individual’s own funds) should only be carried out where the individual:

- does not have access to the University finance system or a purchasing card in their own name, or held by a member of staff with authority to purchase on their behalf
- is required to use personal assets for business purposes, such as personal vehicle usage.

Whilst out of pocket expenses is intended to provide a quick and easy access to purchasing when required, it is important that, wherever possible, staff and Budget approvers take a planned approach to purchasing and do not use out of pocket purchasing as a routine ‘emergency’ alternative to using a purchase order.

8.5.1 Financial and budgetary control and VFM considerations

The use of out of pocket purchasing limits financial and budgetary control and the ability to ensure VFM.

With respect to financial and budgetary control the use of out of pocket expenses offers reduced control in the following ways:

- the Budget approver’s control is retrospective and dependent on the timing of the purchaser’s claim for reimbursement
- financial records are not updated until a claim for reimbursement is made
- the risk of fraud or misuse and associated public scrutiny (for example through Freedom of Information requests) is high, placing additional requirements for vigilance on staff and Budget approvers
- the purchaser always takes responsibility for due diligence around the supplier including the VFM they offer.

In addition, the purchaser’s personal funds are at risk until the claim is approved.

Document Control					
Document No	n/a	Version	V2	Date Issued	12/11/2021
Author	Ian McKee	Reviewed by	UEG	Department	Finance Division

Evidence to support VFM judgements made should be retained for presentation to the authoriser. All claims must be submitted within 90 days of the expense being incurred or the staff member returning to their usual place of work following travel for business or research purposes (whichever is later).

Staff must ensure that they are never in a position to authorise claims that directly benefit themselves (e.g. approving their own expenses when a colleague may have raised the claim on their behalf). If unsure, staff should seek advice from the Finance Service Desk.

8.5.2 Internal audit review

Owing to the limitations and risks to financial and budgetary control and VFM outlined above, all use of out of pocket expense claims may be subject to regular review by the University's Internal Auditors and issues identified reported to the University's Audit and Risk Committee.

8.6 Advance of funds

Any advance that relates to pay or salary is the responsibility of the Director of Human Resources and is outside of the scope of this policy.

In exceptional circumstances, it is the policy of the University that University funds may be advanced to staff, students and visiting researchers who are purchasing goods or services on behalf of the University and who:

- do not have access to the finance system or to a purchasing card in their own name or held by a member of staff with authority to purchase on their behalf
- are unable to make purchases or cash withdrawals using a personal credit card and receive reimbursement without incurring any additional personal costs.

Where a purchasing cardholder is required to hold an amount of cash, for example because they are travelling in an overseas location with a prevailing 'cash culture', this card should be authorised to withdraw cash and no alternative advance will be granted unless there are exceptional circumstances.

Any advance in any situation will always be limited to the anticipated expenditure and should not be regarded as a cash 'float'.

8.6.1 Financial and budgetary control and VFM considerations

The use of advances is the highest risk method of purchasing, and entails significant limitations to financial and budgetary control and VFM. They also entail significant additional administrative burden and security risks for any cash advanced. For this reason, the use of advances is strictly limited and controlled.

Document Control					
Document No	n/a	Version	V2	Date Issued	12/11/2021
Author	Ian McKee	Reviewed by	UEG	Department	Finance Division

Failure to comply with University requirements set out by the Director of Finance will result in appropriate follow up action being taken to recover the value of the advance:

- staff: salary deduction
- students: a charge to the Student account
- others: a charge to a nominated budget.

8.6.2 Internal audit review

Owing to the limitations and risks to financial and budgetary control and VFM outlined above, all use of advances to fund purchases may be subject to regular review by the University’s Internal Auditors and issues identified reported to the University’s Audit and Risk Committee.

8.7 Dispensation by the Director of Finance for certain supplies

Where the Director of Finance has given specific written dispensation for purchases to be made outside of the mechanisms described above, this will be published on the Finance website.

Existing dispensations include purchasing from the on-campus catering supplier via the approved system.

8.8 Purchasing using Petty Cash

The University aims to create a cashless environment as far as can practically be achieved, therefore purchasing by petty cash should only be used where there is no other workable alternative.

In limited cases the Director of Finance may authorise a petty cash fund to be provided for specific purposes at the written request of a Head of School or Director of Professional Service.

Petty cash must always be used for business expenses of the area in question and must never be used for personal loans or expenditure, to encash personal cheques or for the payment of fees, wages or salaries.

The Head of School or Director of Professional Service is responsible for ensuring the security and administration of the cash in accordance with the University Petty Cash Process.

Any petty cash float provided must only be used for the explicit purpose for which it was authorised and returned to the cash desk with all supporting documentation (receipts) in Sussex within the prescribed timescales agreed at the point of authorisation. Petty cash floats should not remain in Schools or Professional Service Divisions on a routine or ongoing basis.

8.9 Specific arrangements for Staff Based Overseas

Where staff are based overseas and do not have access to the University’s finance system, purchasing should (wherever possible) be carried out using a purchasing card, which will be

Document Control					
Document No	n/a	Version	V2	Date Issued	12/11/2021
Author	Ian McKee	Reviewed by	UEG	Department	Finance Division

issued to them for this purpose. Staff should at all times aim to achieve VFM in purchasing in accordance with this policy and irrespective of the method of purchasing.

All out of pocket expenses must be reclaimed in accordance with this Policy, unless any more restrictive statutory or taxation provisions apply to these staff in the country in which they are based, which will take precedence.

9.0 Compliance

9.1 Legal context

The primary legislation impacting University purchasing includes:

- [Public Contracts Regulations 2015](#)
- [Bribery Act 2010](#)
- [Modern Slavery Act 2015](#)
- [Equality Act 2010](#)

9.2 Ethical obligations

9.2.1 Gifts and hospitality offered by suppliers

All members of staff involved in any way in the purchasing process must adhere to the University's rules on gifts and hospitality as set out in the University's Financial Regulations and Anti-Bribery Policy.

9.2.2 Conflicts of interest

Members of staff who are engaged in purchasing decisions through their participation in tender evaluation or other processes leading to the purchase of goods, services and works must declare any conflicting interest that may influence or be perceived as having the potential to influence that person's ability to act impartially within the process. Any person declaring such an interest must not participate in or seek to influence any decision relating to the matter concerned.

Further details can be found in the Financial Regulations.

9.2.3 Modern Slavery Act 2015

Under the Act, the University is committed to ensuring there are no instances of modern slavery, human trafficking, forced and bonded labour and labour rights violations in its supply chains, and that the following principles are adhered to:

- employment is freely chosen
- freedom of association and the right to collective bargaining are respected
- working conditions are safe and hygienic
- child labour shall not be used
- living wages are paid
- working hours are not excessive
- no discrimination is practiced

Document Control					
Document No	n/a	Version	V2	Date Issued	12/11/2021
Author	Ian McKee	Reviewed by	UEG	Department	Finance Division

- regular employment is provided
- no harsh or inhumane treatment is allowed.

The University’s modern slavery statement can be found at <https://www.sussex.ac.uk/about/strategy-and-funding/corporate-information>

9.3 Sanctions, embargoes and restrictions

Under the Financial Regulations, unless authorised by the Director of Finance, transactions are not permitted with any individual or organisation that is the subject of sanctions, embargoes or restrictions imposed by the United Nations Security Council, European Union, UK Government or any other government or organisation with whom the University is required to comply by virtue of a contractual or regulatory obligation.

An individual or organisation may be the subject of sanctions, embargoes or restrictions by express inclusion on a published list or by association with another individual or organisation appearing on a published list. Individuals and organisations may be the subject of sanctions, embargoes or restrictions because they originate from, operate in or have association with a particular industry, regime, and country or otherwise defined geography appearing on a published list.

The inclusion of terms in a contract that bind the University to apply sanctions imposed by any other authority than the United Nations, European Union or the United Kingdom Government must be authorised by the Director of Finance in advance.

If there is any possibility that an existing or potential supplier may be subject to sanctions, or whether a contract term imposes an obligation to apply sanctions, Procurement and Commercial Services must be contacted immediately.

Information on sanctions can be found on the Finance website.

Document Control					
Document No	n/a	Version	V2	Date Issued	12/11/2021
Author	Ian McKee	Reviewed by	UEG	Department	Finance Division

APPENDIX 1

A1 How to find the right supplier






This appendix provides more detail in respect of Section 5 of the Purchasing Policy, which covers how to find the right supplier of goods, services and works to meet business needs and deliver VFM.

A1.1 Sources of supply




A1.1.1 Contracted Supplier agreements

University has contracted supplier agreements in place for many of the goods, services and works required routinely by staff. A contracted supplier is a supplier from whom the University buys goods or services exclusively because it has been judged that they represent good VFM. In some instances, this is a contractual obligation and there is no discretion as to which supplier to use, while in others, it is appropriate, when business need cannot be met or better VFM can be achieved from another source, to consider another supplier. In all cases, evidence of all such judgements must be retained for presentation to the authoriser and relevant documents attached to the requisition raised in the finance system.

The table below provides examples of contracted suppliers and indicates those where discretion can be exercised and whether the discretion relates to business need being met or VFM being achieved or both. Further details can be found at <http://www.sussex.ac.uk/finance/how/purchasing/existing-suppliers-agreements>

IT related equipment and software 	ITS must be consulted in all cases before buying.	Ensures integrity of University systems and data, VFM and compatibility/future proofing
Catering 	Campus catering requirements should be purchased from the catering provider unless business need cannot be met	Contractual arrangement enables a more advantageous deal with catering provider
Estates and facilities management (EFM) 	All campus EFM requirements must be purchased from the campus EFM provider (No discretion)	Allows EFM services contract monitoring and evaluation, quality standards and regulatory compliance management.
Print and reprographics 	All print and reprographics requirements must be purchased from the campus provider (No Discretion)	Allows contract management and service standards to be managed more effectively, economies of scale and VFM
Managed travel and accommodation 	The managed travel provider should be used unless business need cannot be met or better VFM can be achieved from another source.	Service scope and standards will be driven up and more advantageous terms, conditions and pricing achieved for increasing proportion of University travel requirement
Travel Insurance	Insurance provider must be used for all travel on University business (No Discretion)	Standard scope and level of cover and essential services to travellers in emergency including location record and emergency

Document Control					
Document No	n/a	Version	V2	Date Issued	12/11/2021
Author	Ian McKee	Reviewed by	UEG	Department	Finance Division

		response, support and repatriation.
Stationery 	The stationery provider should be used and accessed via e-marketplace unless business need cannot be met	Economies of scale, service efficiencies, sustainability benefits and VFM.
Non-Permanent workers 	The Managed Service for Non-permanent workers must be used for all workers not engaged via direct employment of the University through either permanent or fixed term contracts	Workers are engaged via the most appropriate route and on appropriate terms. This avoids inequality across the workforce and ensures VFM by utilising a single strategic partner rather than multiple agencies
Lab equipment and supplies 	The Lab equipment/supplies provider should be used and accessed via e-marketplace unless business need cannot be met	Economies of scale, service efficiencies, sustainability benefits and VFM.

A1.1.2 Approved and new suppliers

In cases where there is no contracted supplier, an alternative supplier will need to be found for the goods, services or works required. More detail on this can be found in section A1.2.1 below.

A1.1.3 E-Marketplace

E-marketplace is a mechanism for accessing some contracted suppliers, via the University's finance system. Access is gained to multiple suppliers' catalogues, some cases at the same time, to select goods and create a purchase order. E-marketplace is a very efficient way to buy goods from suppliers with whom the University has agreements in place.

E-marketplace suppliers can be found on the Finance website and should be used where they are available.

A1.2 Purchase value

The value of your purchase will determine the process you follow to find a supplier. When estimating the value of your purchase you should:

- **include any applicable VAT** in line with the approach to delegated authority thresholds in the Financial Regulations. In the vast majority of cases, the University cannot recover VAT incurred on its purchases and consequently the cost to the University and the commitment against a budget is the VAT inclusive amount
- **include the cost of the full length of contracted services.** If a contract is for the ongoing delivery of goods, services or works but has no defined period or end date, then 4 years should be assumed unless it is reasonable to assume a shorter period.
- **Do not disaggregate the requirement.** A requirement must not be broken down into smaller parts to avoid financial thresholds. This is against University Procurement Policy as well as Public Contract Regulations.
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Document Control					
Document No	n/a	Version	V2	Date Issued	12/11/2021
Author	Ian McKee	Reviewed by	UEG	Department	Finance Division

Purchases over £25,000

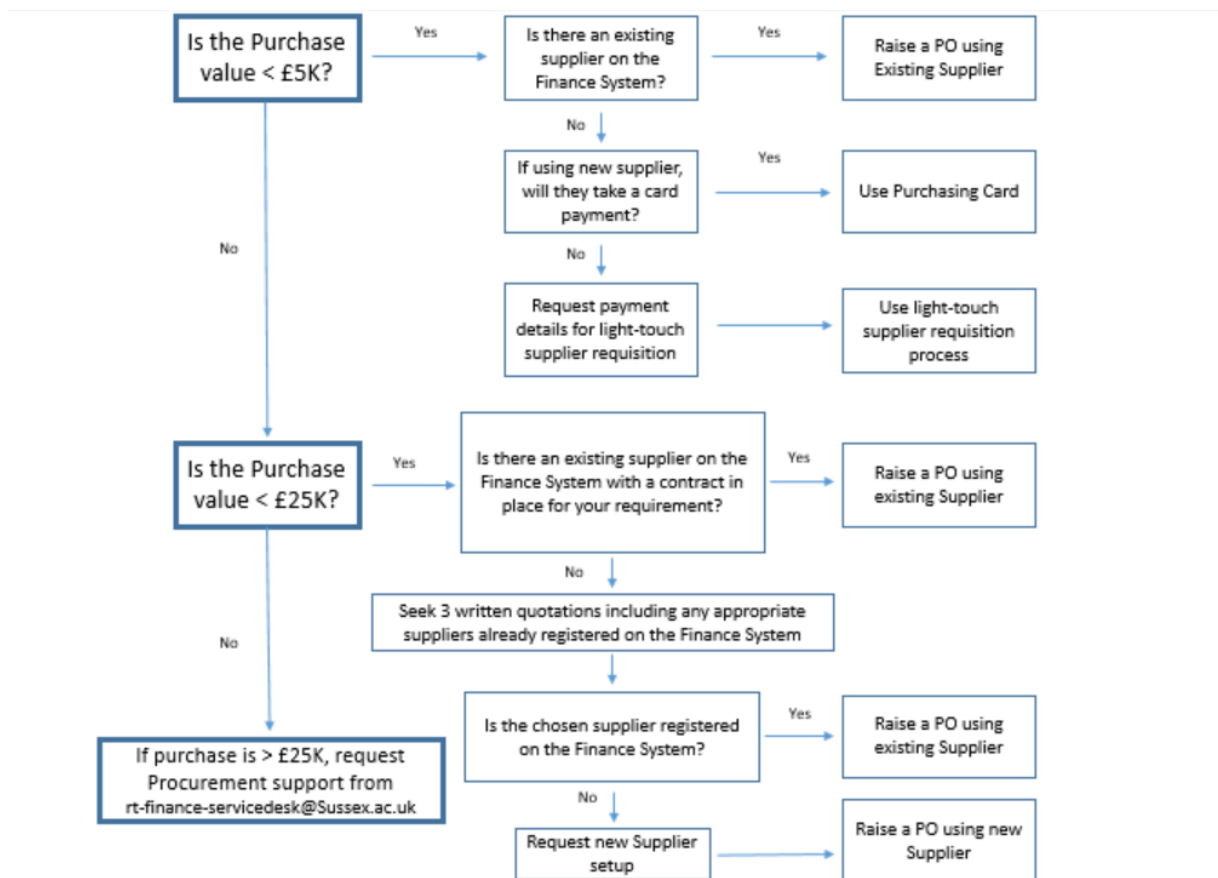
If you are intending to order goods, services or works for a value in excess of £25k, you must always consult with Procurement and Commercial Services at the earliest planning stages and always before you begin to engage with suppliers. This is likely to involve a tender exercise unless the Head of Procurement and Commercial Services considers an alternative route to be more appropriate. To engage Procurement and Commercial Services, you should contact the Finance Service Desk

Purchasing within the University is subject to the EU Procurement Directive, set out in the Public Contracts Regulations 2015. EU Directives require that all purchases above a certain threshold value are open to competition using prescribed tender processes. The prevailing threshold is subject to change and Procurement and Commercial Services can advise on what the current threshold is.

The Procurement and Commercial Services team will assess whether an EU compliant procurement process is required. Procurements for high value or complex requirements can take several months to complete so it is important that any purchase likely to exceed £25k is flagged at the earliest possible opportunity.

A1.2.1 Summary flowchart of threshold values

This chart summarises the steps to follow to identify an appropriate supplier based on the value of your purchase.



Document Control					
Document No	n/a	Version	V2	Date Issued	12/11/2021
Author	Ian McKee	Reviewed by	UEG	Department	Finance Division

A1.2.2 New supplier evaluation and request

Where the process above requires a new supplier to be approved and registered on the finance system, it will be necessary to ensure that the supplier is acceptable to the University and meets the following requirements:

- financial security
- a track record of good service
- will trade on University terms and conditions
- ethical and sustainability standards
- is not sanctioned.

Full details of how to propose a new supplier can be found on the Finance website. It is recommended that this process is started as early as possible in advance of the supplier being required, to ensure that all due diligence checks can be completed before the requirement is due and to allow the identification of an alternative supplier if they do not pass these checks.

Document Control					
Document No	n/a	Version	V2	Date Issued	12/11/2021
Author	Ian McKee	Reviewed by	UEG	Department	Finance Division

APPENDIX 2

A2 Use of purchasing cards

This appendix provides more detail in respect of Section 6 of the Procurement and Purchasing Policy, which covers how to buy goods, services and works.

A2.1 When is it appropriate to use a purchasing card?

There are some circumstances when it is considered appropriate to use a purchasing card. Purchasing cards are a very efficient way to purchase goods, services and works and should be used in the following circumstances:

- as directed in the diagram in section A1.2.1
- a supplier only accepts card payments either on-line, by telephone or in person. This typically would be an internet seller or high street retailer
- services are being purchased from the University's managed travel provider, in order to secure the price on offer
- the individual does not have access to the University finance system at the point when the purchase is needed. For example, when travelling on University business and is buying goods, services and works in accordance with this Policy
- when the purchase does not relate in any way to Off Payroll Working.

The Head of School or Director of Professional Service is responsible for the purchasing arrangements in the School or Division and should determine the appropriate number and distribution of purchasing cards having regard to section 6.2 of this Policy.

Purchasing cards should be used in preference to out of pocket expenses where access to both alternatives exists. Whilst they are intended to provide a quick and easy access to purchasing, it is important that, wherever possible, staff and Budget approvers take a planned approach to purchasing and do not use purchasing cards as a routine 'emergency' alternative to purchase ordering.

All purchases and any judgements made in respect of business need and/or VFM must be in accordance with the flowchart in appendix A1.2.1.

Supporting information

To ensure that appropriate authorisation consideration can be given, relevant supporting information should be attached to the purchasing card statement within the finance system to demonstrate that the correct procurement process has been followed, that VFM has been achieved, the purchase is an appropriate use of funds and that it is being charged to the correct budget. This may include (but should not be limited to):

- receipts (paper receipts do not need to be retained so long as a clear digital image is attached in the finance system as detailed in the Purchasing Card Guide.)*
- written quotations.

*The University recognises that it is more difficult in some overseas countries to obtain receipts. Where it is not possible, the University will meet the identified cost of out of pocket expenses to a maximum of £20 per day without receipts. However, every effort should be made to provide supporting evidence of the purchase (e.g. photograph of a taxi meter,

Document Control					
Document No	n/a	Version	V2	Date Issued	12/11/2021
Author	Ian McKee	Reviewed by	UEG	Department	Finance Division

photograph of the item purchased etc.). Any claim must demonstrate that the amount is reasonable in the circumstances.

Before travelling overseas it is important to establish whether any sanctions, embargoes or restrictions (see section 7.3) are effective in your travel destination as this may affect the functionality and use of your purchasing card or your personal credit or debit card. How you pay for goods, services and works when you are travelling away from the University should form part of your travel risk assessment. All travellers are required under Health and Safety policy to complete a risk assessment for their trip both in the UK and overseas and this should include an assessment of travel and accommodation arrangements.

A2.2 When is it not appropriate to use a purchasing card?

An element of discretion is required for all use of purchasing cards to ensure that the VFM and financial control principles of this Policy are met. However, there are some particular circumstances where purchasing cards should never be used. These include:

- fuel for personal vehicles (not hire vehicles) where claiming mileage would be the appropriate method
- purchasing from a supplier where a **contracted or approved supplier** could provide the goods, services or works supported by a purchase order
- any purchase relating to individual workers, such as engaging a Personal Services Company, Agency, individual consultants etc.

A2.3 Who can use a purchasing card?

The Head of School or Director of Professional Service may authorise an application by a member of staff for a purchasing card where he/she judges it appropriate to the business needs of the School or Division. The application can be found on the Finance website. The intended use of a purchasing card must exceed a minimum of 12 transactions and £1000 annually or for regular travel overseas.

Heads of School and Directors of Professional Service should consider the financial control impact of purchasing cards as follows:

- Purchasing card transactions reduce financial control as the University is committed to expenditure without the usual budgetary approval process which is inherent to the requisition and ordering system
- The transaction information captured in the University's finance system for card transactions is far less than that held for invoiced expenditure.

Document Control					
Document No	n/a	Version	V2	Date Issued	12/11/2021
Author	Ian McKee	Reviewed by	UEG	Department	Finance Division

The recommended use of purchasing cards is as follows:

User category	Use	Description
Administrator	Performing card transactions for the School/ Directorate	A small number of cardholders may be required in each School or Division depending on the size of the School/ Division, the number/values of transactions, and the nature and pattern of activities.
Project Administrator	Specific purchasing role on a project	Certain projects, academic/research or administrative may warrant the identification of a cardholder to perform purchasing transactions for project team members where these are sufficiently high volume.
Any individual frequent traveller	To buy travel, subsistence and incidental expenditure.	Frequent travellers can use a purchasing card to buy services from the managed travel provider and to meet other expenditure needs while travelling on University business. Regular overseas travellers will qualify for purchasing card irrespective of the frequency and value of transactions.

Purchasing cards may be used for all or some of the purposes set out above. The use of specific cards and the role of cardholders within these parameters is authorised at the discretion of the Head of School or Director of Professional Service.

A2.4 Cash withdrawals using a purchasing card

It is recognised that travellers overseas may need to withdraw cash in order to facilitate the payment of expenses in certain places where a cash culture exists. Temporary or longer-term cash withdrawal facilities are available for purchasing cards. This can be requested on the application form when making an initial request for a purchasing card, or requested subsequently. The application process is detailed on Finance website.

Users should be aware that cash expenditure incurred will require the completion of an out of pocket expense claim and the return of any unspent cash to the University within one month of the date of returning to the University. Until this has been completed, future authorised expense claims will be paid minus the outstanding balance awaiting reconciliation.

Cash withdrawal facilities should be used in preference to a cash advance as they are more secure and avoid the need to transfer money into an individual's personal bank account.

A2.5 Financial limits

In order to ensure financial control, maximum financial limits are set for each card and agreed prior to the issue of the card in line with the following table and the required business usage:

Level	Single Transaction Limit	Monthly Credit Limit	Indicative Usage
1	£1,000	£5000	Standard use

Document Control					
Document No	n/a	Version	V2	Date Issued	12/11/2021
Author	Ian McKee	Reviewed by	UEG	Department	Finance Division

2	£2,500	£10,000	Significant use
3	£5,000	£15,000	Heavy use

The Director of Finance sets limits that are applicable to cards held by specific members of the Finance Division for defined purposes.

The Head of School or Director of Professional Service is responsible for monitoring annually the use of purchasing cards to ensure those in circulation are still required and have the correct limits.

A2.6 Authority to use a purchasing card

The named cardholder is the only person authorised to buy goods or services on their purchasing card. On no account should they divulge details of their card or its security number to another person. The card is the cardholder's personal responsibility. Barclays issue cards to nominated individuals for use in accordance with this Policy. The card remains the sole responsibility of the cardholder and misuse, including sharing the card and PIN, may result in disciplinary action.

After a period of three months of non-compliance where cardholders do not fully meet their responsibilities in terms of management of their card, particularly concerning coding transactions and attaching receipts within the finance system, authority to hold a Purchasing Card will be suspended. Heads of School and Directors of Professional Service should put alternative purchasing arrangements in place.

Card Holders will be required to complete a declaration annually to confirm they understand and accept these and any additional requirements of use.

A2.7 Loss or theft of a purchasing card

In the event of the loss or theft of an individual's purchasing card, they must report it immediately to the Barclaycard Centre – telephone 01604 230230 (24 hours, 7 days). They should also report it to rt-finance-servicedesk@sussex.ac.uk.

A2.8 Purchasing card procedures

A detailed user guide for purchasing cards can be found on the Finance website. The guide tells you how to:

- apply for a purchasing card
- record and process card transactions
- approve card transactions in the finance system
- attach receipts
- dispute items on your statement
- discharge your cardholder responsibilities including card security.

The guide can be found here: <http://www.sussex.ac.uk/finance/how/purchasing>

Document Control					
Document No	n/a	Version	V2	Date Issued	12/11/2021
Author	Ian McKee	Reviewed by	UEG	Department	Finance Division

APPENDIX 3

A3 Out of pocket expenses and advances

This appendix provides more detail in respect Section 6 of the Purchasing Policy, which covers mechanisms for purchasing goods, services and works.

A3.1 When can purchases be made using the out of pocket expenses process?

There are some circumstances when it is appropriate to buy goods, services and works using personal funds and claim reimbursement from the University. These are:

- when the University's Finance System cannot be accessed to generate a purchase order. For example, when travelling on University business
- when a purchasing card transaction cannot be performed, because the buyer doesn't have a card and is unable to find another cardholder to buy the item
- when expenditure must be paid in cash. For example, payments to research volunteers
- the claim is for an allowance such as mileage.

Those engaged in purchasing activity must always plan expenditure in advance, wherever possible, and must always aim to achieve the best possible VFM. Purchases should be made using the University's purchase ordering process unless a purchasing card transaction is appropriate in accordance with **Appendix 2**.

Before travelling overseas it is important to establish whether any sanctions, embargoes or restrictions (see section 7.3) are effective in your travel destination as this may affect the functionality and use of your purchasing card or your personal credit or debit card. How you pay for goods, services and works when you are travelling away from the University should form part of your travel risk assessment. All travellers are required under Health and Safety policy to complete a risk assessment for their trip both in the UK and overseas and this should include an assessment of travel and accommodation arrangements.

While out of pocket expenses provide quick and easy access to purchasing it is important that, wherever possible, staff and Budget approvers take a planned approach to purchasing and do not use out of pocket expenses as a routine 'emergency' alternative to purchase ordering.

To ensure robust financial control and to safeguard staff, individual claims should not exceed £1,000 and £5,000 in total during a single month without prior authorisation from the Director of Finance.

All purchases and any judgements made in respect of business need and/or VFM must be in with the flowchart in appendix A1.2.1.

A3.2 Process for claiming out of pocket expenses

Claims should be made within three months of the expenditure being incurred or returning to the user's regular place of work (whichever is later). In summary, out of pocket expense claims should be completed in accordance with the following table:

Members of staff and others with finance system access	An online expense claim should be submitted via the finance system
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Document Control					
Document No	n/a	Version	V2	Date Issued	12/11/2021
Author	Ian McKee	Reviewed by	UEG	Department	Finance Division

	accompanied by scanned receipts* for each transaction
Students and other claimants with no access to the finance system	An expense form should be submitted accompanied by receipts* for each transaction

*The University recognises that it is more difficult in some overseas countries to obtain receipts. Where it is not possible, the University will meet the identified cost of out of pocket expenses to a maximum of £20 per day without receipts. However, every effort should be made to provide supporting evidence of the purchase (e.g. photograph of a taxi meter, photograph of the item purchased etc.). Any claim must demonstrate that the amount is reasonable in the circumstances.

You should refer to the procedure and system procedure notes available on the Finance website.

The University will not reimburse any claim that does not comply with this Policy.

A3.3 Authorisation of out of pocket expenses

All out of pocket expense claims are authorised by the Budget approver in accordance with the University's Financial Regulations as set out in this policy.

Expense claims with a value of over £500 must be authorised by a Head of School or Director of Professional Service or to their approved delegate.

Claims from Budget approvers, Principal Investigators, Heads of School, Directors of Professional Service Divisions and other senior staff will be authorised by their line manager.

Expenses claimed by members of staff on the finance system will automatically be routed to the appropriate authoriser.

It is the authoriser's responsibility to ensure that any claim is in accordance with this Policy.

Schools or Professional Service Divisions may have their own procedures regarding the authorisation of expenses within their units. This Policy and associated procedures outline the minimum controls expected.

A claim that is authorised in accordance with the University's delegated approval authorities may still be refused if, in the view of the Director of Finance, it does not conform to this Policy.

A3.4 Advance of funds

Advances against proposed expenditure are available for those who will incur significant out of pocket expenses in the course of their duties. Advances are only available if the individual is unable to pay or access cash using a University purchasing card. Advances are exceptional arrangements and are only provided until an alternative solution can be put in place, and will only be authorised once all other approved methods of payment are exhausted as viable options.

Document Control					
Document No	n/a	Version	V2	Date Issued	12/11/2021
Author	Ian McKee	Reviewed by	UEG	Department	Finance Division

Any advance should be reconciled (by returning the cash to the Finance Division and completing the appropriate return) within one month of the date of returning to the University. Failure to do this will result in appropriate follow up action being taken to recover the value of the advance:

- staff: salary deduction
- students: a charge to the student account
- others: a charge to a nominated budget.

Individuals may only hold one advance at a time save in exceptional circumstances. Prior approval from the Director of Finance must be obtained for instances where more than one advance will exist at a time. New out of pocket expense claims will remain unpaid if an existing advance remains outstanding.

The process for the administration of the advance of funds can be found on the Finance website.

Document Control					
Document No	n/a	Version	V2	Date Issued	12/11/2021
Author	Ian McKee	Reviewed by	UEG	Department	Finance Division

APPENDIX 4

A4 Expenditure incurred while travelling and working away from primary place of work



A4.1 Scope

This appendix sets out rules and guidance relating to specific types of expenditure as referred to in Section 2 of the Procurement and Purchasing Policy, and in particular, expenditure incurred while travelling or working away from the University. The appendix covers expenditure on the following:

- travel
- accommodation
- subsistence
- telephone calls and internet access while travelling
- internet and phones for personal use
- extensions to business trips
- alcohol.

All of these categories of expenditure are an appropriate use of University funds when wholly, exclusively and necessarily incurred in order to perform University business. There is particular public scrutiny over the types of expenditure dealt with in this appendix so it is of the utmost importance that VFM in purchasing can be demonstrated and expenditure is met only where it is an appropriate use of University funds.

Anyone purchasing goods, services and works in these categories is subject to the provisions of this appendix; this includes anyone engaged in University business and some examples are:

- members of University staff and students
- external parties, e.g. external examiners, visiting researchers and other third parties, where the travel is directly related to University activities and has the prior approval of the University
- interview candidates for University jobs.

All purchases and any judgements made in respect of business need and/or VFM must be in accordance with the flowchart in appendix A1.2.1.

A4.4 Travel



A4.4.1 Travel planning

Travellers should plan their trips in advance to ensure they are able to establish a solution that meets their business need and provides the best possible value for money. This will help to increase certainty around travel plans, ensuring that expensive 'open' tickets can be avoided; the best prices are obtained taking advantage of promotional and discounted fares avoiding costly late changes to bookings.

Document Control					
Document No	n/a	Version	V2	Date Issued	12/11/2021
Author	Ian McKee	Reviewed by	UEG	Department	Finance Division

A4.4.2 Managed travel provider

The University's managed travel provider should be considered in the first instance for overseas travel, and for UK and overseas accommodation. If business need cannot be met or a better value for money solution can be found, an alternative provider may be used (see appendix A1.2.1). Comparative quotes should be obtained to evidence alternative solutions, and these should be retained by the purchaser. Advice can be obtained from the Procurement and Commercial Services team.

The managed travel provider will be able to assist with planning (particularly with more complicated trips) to ensure flexibility is built into arrangements where necessary, while still maximising low cost options that meet requirements.

The managed travel provider offers a price match guarantee on like-for-like bookings, and will help travellers to ensure they find the most cost effective mode of transport and lowest logical fare when on University business.

They have the capability to identify where travellers should be, according to their itinerary, and provide early advice if staff travel unexpectedly into areas of risk (e.g. extreme weather, natural disasters, terrorism or civil unrest) - including a 24 hour helpline for travellers. These value added services, along with those provided by the University's travel insurance provider, help the University to meet its duty of care obligations to staff and students.

The Finance website contains more information about the managed travel provider.

A4.4.3 Air travel and air miles

Members of staff and other external parties are required to travel in the cheapest available class of travel. This should normally be economy class. Travelling in a more expensive class requires advance authorisation from the Head of School or Director of Professional Service.

As a guide for Heads of School and Directors of Professional Service - travelling in a more expensive class is considered to be an appropriate use of University funds in the following circumstances:

- where the length of the journey and its timing in relation to business meetings or presentations requires good sleep and/or work on the flight, and better value alternative arrangements are not available. As a guide, planned flight durations of up to five hours should be economy, whilst those with a total flight time of over five hours may be business class. The five-hour flight time guide is a total journey duration, which may involve more than one flight. Travellers will be expected to demonstrate value for money, and use premium economy or similar fares if available
- it is essential to the journey to accompany and work with someone from another institution who is travelling business class or equivalent
- the funding sponsor for the trip specifically allows business class travel and refunds the full cost, without creating the need for cuts elsewhere in a project.

Document Control					
Document No	n/a	Version	V2	Date Issued	12/11/2021
Author	Ian McKee	Reviewed by	UEG	Department	Finance Division

In situations where you have extended periods between flights, the use of airport lounges is an appropriate use of University funds.

Air miles may be earned as a result of regular business travel. Any such air miles must be used for business purposes; for example, the purchase of facilities such as seat upgrades, the use of member departure lounges and priority booking arrangements. Air miles cannot be used for private purposes such as holidays, or to allow a traveller to be accompanied on a business trip by family or friends.

A4.4.4 Rail travel, Eurostar, Eurotunnel and ferry services

All rail and ferry services can be booked via the managed travel provider.

Other providers may be used, such as nationalrail.co.uk or thetrainline.com. Eurostar, Eurotunnel and ferry services can be booked direct with the service provider online.

The most economical class of travel should be used (taking advantage of all types of 'saver' tickets).

A4.4.5 Use of a private vehicle or hire car

Members of staff, students and other travellers are encouraged to travel by public transport wherever possible as this often provides better value for money, and supports the achievement of our environmental objectives.

In situations where public transport does not provide a viable travel solution on grounds of either cost or practicality, or where a number of travellers use a single vehicle, it would be an appropriate use of University funding to travel by private vehicle or hire car.

Where there is available public transport and the traveller chooses to use a private or hire vehicle, the lesser of the calculated mileage or hire charge and the total cost of available public transport for all the vehicle occupants will be met.

In all cases when using a private vehicle or hire car the driver is responsible for ensuring:

- the vehicle is in good working condition and maintained in accordance with the manufacturer's instructions with a valid MOT certificate if necessary
- valid car insurance is in place for the vehicle, specifically including cover for business use where necessary, which must be obtained at the personal cost of the individual.

The driver must be medically fit as described by the DVLA medical rules on driving and must hold a valid driver's licence for the class of vehicle used.

University funds will meet the cost of private car travel on University business, calculated using the mileage rates approved by HM Revenue and Customs (<https://www.gov.uk/government/publications/rates-and-allowances-travel-mileage-and-fuel-allowances>). The approved mileage rate is deemed to cover all of the costs associated with the use of a private vehicle.

Document Control					
Document No	n/a	Version	V2	Date Issued	12/11/2021
Author	Ian McKee	Reviewed by	UEG	Department	Finance Division

The maximum the University will fund is the “standard cost of travel” by private vehicle, calculated as mileage rate multiplied by the distance travelled between the normal place of work and the business destination. If your journey is shorter because you started from or returned to a different location such as your home, the cost that will be funded will be based on the actual travel distance multiplied by the mileage rate.

In the case of a hire car, the University will fund the cost of car rental and fuel for the journey. Hire cars should be booked through the University’s managed travel provider for bookings overseas and the nominated UK car hire provider for UK bookings unless it can be demonstrated that business need could only be met by using an alternative service provider. A vehicle appropriate to the distance travelled and the number of people travelling should be hired.

A4.4.6 Use of motor cycles and bicycles

It is appropriate use of University funds to meet the cost of motor cycle or bicycle travel at the mileage rates approved by HM Revenue and Customs (<https://www.gov.uk/government/publications/rates-and-allowances-travel-mileage-and-fuel-allowances>). The criteria for the use of private vehicles, described above, applies where appropriate.

A4.4.7 Taxis

It is an appropriate use of University funds to meet the cost of taxi travel on University business in cases of urgency, if no other public transport is available or where several people travelling together make it cost effective.

For anyone on University business, the actual cost of a taxi between a home address and the University’s campus or other location, such as a railway station, is appropriate use of funds only if the following conditions **all** apply:

- the member of staff is required to work later than their normal working hours or if they have been away on University business
- it is after 9.00pm at night
- public transport has ceased or it is unreasonable to use public transport.

The University will fund taxi journeys of up to a distance of 20 miles.

A4.4.8 Travel insurance

Travel insurance is a mandatory requirement for all University business travel that involves either an overseas trip, or an overnight stay if in the UK. Members of staff or students must arrange travel insurance through the University’s Insurance Manager. More information is available on the Finance website - <http://www.sussex.ac.uk/finance/how/expenses/travel-insurance>

The University will not fund privately arranged travel insurance.

Document Control					
Document No	n/a	Version	V2	Date Issued	12/11/2021
Author	Ian McKee	Reviewed by	UEG	Department	Finance Division

A4.5 Accommodation

Where an overnight stay is required, staff should consider in the first instance booking through the University's managed travel provider, unless accommodation is provided as part of a conference package arranged by the host institution or is specified for an event.

If the managed travel provider is unable to provide a solution that meets business need, and it is good value for money, staff may book an appropriate class of hotel independently with the prior approval of the Budget approver or, in the case of Budget approver's, their line manager.

Accommodation should normally be three star or equivalent for single occupancy. In circumstances where other classes of accommodation are deemed more suitable (proximity to destination, security considerations etc.), evidence of value for money should be retained. The cost of accommodation, excluding meals, can vary considerably from location to location and the amount the University will fund is therefore stated as a guide of £100 for standard locations and £200 for high cost locations, such as major cities, depending on the typical cost of three star accommodation. Staff are expected to be able to demonstrate and evidence good value for money judgements when deciding on an appropriate cost of accommodation.

Members of staff, students and other travellers should exercise caution if they use online or other similar services that arrange accommodation in private homes (for example, Airbnb). Whilst these may appear cheaper than other options, there is no certainty that the accommodation has been checked to ensure it is in accordance with acceptable health and safety standards and the University may be prevented from meeting its duty of care obligation.

Where the use of this accommodation is unavoidable, it is the responsibility of the individual to assess the suitability of the accommodation. Guidance on how to do this is available on the University of Sussex Health & Safety webpage under 'Travel'.

A4.6 Subsistence

It is an appropriate use of University funding to meet the cost of meals eaten while travelling away from the normal place of work on University business. As a guide to Budget approvers, trips of around 4 hours and more would be a reasonable basis for this. The following table details the maximum level of expenditure for meals considered an appropriate use of University funds. Actual costs incurred should be reasonable for the location.

Breakfast	£15 max	Following overnight stay, or journey starting before 6 a.m.
Lunch	£15 max	Total cost including soft drink. Alcohol is not an appropriate use of University funds (see Appendix A4.10)
Dinner	£30 max	Total cost, including any drink, if on an overnight stay, or unlikely to be home before 9.00 p.m. Alcohol is not an appropriate use of University funds. (see section 4.10)

The table above contains the only allowances for subsistence.

Document Control					
Document No	n/a	Version	V2	Date Issued	12/11/2021
Author	Ian McKee	Reviewed by	UEG	Department	Finance Division

A4.7 Telephone calls and internet use while travelling

4.7.1 Use of personal mobile phones and devices for business

It is an appropriate use of University funds to meet the cost of telephone calls and internet access of members of staff for business purposes whilst travelling on University business where they do not have use of a University device. The cost of calls or internet access must be separately identifiable and supported by evidence (for example, provider call logs indicating cost).

Personal calls when away overnight are also allowable, within the limits below:

UK travel	£5 max	Total cost, per day.
Overseas travel	£10 max	Total cost, per day.

4.7.2 Use of University mobile phone for personal purposes

Except within the limits in the table above, whilst travelling on University business or in an emergency, it is not considered appropriate use of University resources for members of staff to use University-provided mobile phones for personal use.

A4.8 Internet and phones for personal use

It is not an appropriate use of University funds to meet the cost of internet access at the home address of members of staff or students, or the use of personal telephones (landline or mobile) when not away on University business unless approved in advance by the Director of Finance.

A4.9 Extensions to business trips

Members of staff may extend their business trips, for non-business reasons - e.g. holiday, personal research. The Budget approver and the line manager must approve the extension in advance. Clear evidence to support the cost of business trips must be retained (e.g. web print out demonstrating the cost of travel with and without the extension for a non-business reason).

Costs that are wholly and necessarily incurred in respect of the business element of a trip are an appropriate use of University funds. If the arrangement results in higher travelling costs, University funds will meet the equivalent cost had the traveller's journey been purely for business. If the arrangements result in the cost being less than would otherwise have been incurred, University funds will meet the actual cost incurred and no more.

A4.10 Alcohol

The consumption of alcohol at University organised events and business events attended by University staff should be appropriate and modest. It is only considered an appropriate use of University funds in specific circumstances expressly identified in this policy and set out in appendix A5. The University will fund conference delegate fees that include the cost of a conference dinner at which alcohol is served as part of an event package.

Document Control					
Document No	n/a	Version	V2	Date Issued	12/11/2021
Author	Ian McKee	Reviewed by	UEG	Department	Finance Division

APPENDIX 5

A5 Staff, student and visitor hospitality and incidental expenditure

A5.1 Scope

This appendix sets out rules and guidance relating to expenditure on the following:

- visitor hospitality
- staff and student hospitality
- professional subscriptions and memberships
- research volunteer payments
- job applicants' expenditure
- relocation expenditure.

All of these categories of expenditure are an appropriate use of University funds when wholly, exclusively and necessarily incurred in order to perform University business. There is particular public scrutiny over the types of expenditure dealt with in this appendix so it is of the utmost importance that value for money in purchasing can be demonstrated and expenditure is met only where it is an appropriate use of University funds.

Anyone purchasing goods, services and works in these categories is subject to the provisions of this appendix; this includes anyone engaged in University business and some examples are:

- members of University staff and students
- external parties, e.g. external examiners, visiting researchers and other third parties, where the travel is directly related to University activities and has the prior approval of the University
- interview candidates for University jobs.

A5.2 Items not considered to be an appropriate use of University funds

The following list provides examples of items that are not appropriate use of University funds:

- alcohol, except in specified instances in this Policy where modest provision of alcohol is considered an appropriate use of University funds
- travel between home and usual place of work
- traffic fines
- gratuities, except when the culture is such that paying a gratuity is seen as an integral part of the cost of receiving a service
- dinner jacket or ball gown costs to attend formal functions
- staff parties except leaving parties and University staff parties open to all staff.

A5.3 Visitor hospitality

It is an appropriate use of University funds to meet the reasonable entertaining costs of staff and their guests, e.g. client, sponsor or partner on a collaborative project. There must be a valid business purpose, for example - meals with external examiners, speakers or other guests in which knowledge is shared. The entertainment should not be used simply to reward external guests and staff should consider how the entertainment would be justified

Document Control					
Document No	n/a	Version	V2	Date Issued	12/11/2021
Author	Ian McKee	Reviewed by	UEG	Department	Finance Division

if the expenditure were to be published in the public domain. Guideline maximum levels of entertaining expenditure are as follows:

Lunch	£30 max	Total cost, per person, including drinks and VAT.
Dinner	£50 max	Total cost, per person, including drinks and VAT.

Where possible, members of staff should use University facilities when entertaining visitors to the University. The ratio of staff to guests should not exceed 2:1. Exceptionally, this can be a maximum of 3:1 for entertainment on the University campus. If an event is likely to exceed these ratios, the organiser must secure the pre-approval of the Director of Finance. Modest provision of alcohol is judged to be an appropriate use of University funds within the maximum limits set out above.

An attendee at the event, or recipient of the services provided, should not undertake the approval of a transaction for the purchase of business entertaining and hospitality.

Spouses and partners should not generally attend except in exceptional circumstances approved in advance by the Director of Finance.

A5.3.1 Catering

All purchases of on campus catering and hospitality should be from the University's provider for on campus conference, catering and hospitality services. Anyone wishing to arrange catering should use the nominated campus-catering provider. Only in circumstances where the University's specific business need cannot be met should an alternative provider of catering and hospitality be considered (see appendix A1.1.1). The cost of catering provided by the nominated catering provider must be charged directly to a School or Professional Services Division budget and bookings made via the provider's web based booking system.

A5.3.2 Staff leaving events

Heads of Schools and Directors of Professional Service may exceptionally contribute from their School or Divisional budget to a farewell party for a member of staff who is retiring or leaving after highly valued service. The cost incurred should be proportionate to the length of service and their role within the University. The nominated campus-catering provider should be used and booked in accordance with A5.4.1 above unless business need cannot be met. The maximum allowed expenditure is £15 per head. The function must be open to all staff within the departing employee's department or immediate section. At these events, a modest provision of alcohol is considered a reasonable use of University funds.

A5.3.3 Student welcome/leaving events

A moderate School contribution up to a maximum of £10 per student is acceptable for student welcome and farewell parties, where this is affordable within the School's overall budget and where the number of students present is likely to be well in excess of the number of staff. At these events, a modest provision of alcohol is considered a reasonable use of University funds. The nominated campus-catering provider should be used and booked in accordance with A5.4.1 above unless business need cannot be met.

Document Control					
Document No	n/a	Version	V2	Date Issued	12/11/2021
Author	Ian McKee	Reviewed by	UEG	Department	Finance Division

A5.3.4 Other staff and student events

Hospitality and associated costs for staff events which have a clear business purpose and which are open to all University staff are an appropriate use of University funds. The maximum budget for such an event should be proportionate to its purpose and represent good value for money. The Director of Finance must give approval in advance. Provision of a modest amount of alcohol is considered a reasonable use of University funds where this is appropriate to the timing and purpose of event.

It is not an appropriate use of University funds to subsidise the cost of other staff and student parties, including School or Professional Services Division staff Christmas parties.

A5.3.5 Staff working lunch

Staff lunches may only be provided where staff have to, exceptionally, keep a service open at lunchtime, or if meetings occur during lunchtime when this is the only time available to hold the meeting. It should take place at the normal place of work and be consistent with a standard lunchtime meal, e.g. a sandwich or similar, with a non-alcoholic beverage.

The nominated campus-catering provider should be used and booked in accordance with A5.4.1 above unless business need cannot be met.

A5.3.6 Provision of refreshments at meetings

Refreshments (tea, coffee, biscuits) may be ordered through the campus catering provider for staff meetings that are scheduled for 90 minutes or more, have an agenda and are formally minuted. The nominated campus-catering provider should be used and booked in accordance with A5.4.1 above unless business need cannot be met.

A5.3.7 Teamwork based training events

Heads of School and Directors of Professional Services may fund the cost of teamwork based training events up to a maximum total event cost of £50 per head. Events should take place on campus where possible and the nominated campus-catering provider should be used and booked in accordance with A5.4.1 above unless business need cannot be met.

A5.3.8 Alcohol

The consumption of alcohol at University organised events and business events attended by University staff must be appropriate and modest. It is only considered an appropriate use of University funds in specific circumstances set out in this appendix. The University will fund conference delegate fees, which include the cost of a conference dinner at which alcohol is served as part of an event package.

A5.3.9 Gifts to members of staff

Gifts to members of staff should always be personal gestures and are not an allowable expenditure unless given as part of a formally approved and recognised University wide reward scheme, such as the long service awards scheme.

Document Control					
Document No	n/a	Version	V2	Date Issued	12/11/2021
Author	Ian McKee	Reviewed by	UEG	Department	Finance Division

A5.4 Professional subscriptions and memberships

It is not appropriate use of University funds to meet the cost of subscriptions to professional bodies and academic/learned societies.

However, the following exceptional circumstances are considered to be reasonable use of University funds:

- a specific individual's membership is an expressly stated contractual condition of a course accreditation, or a research or other funding award the University is dependent upon
- membership is corporate, or where the individual is a member because they represent the University in their specific role - e.g. Universities UK, Association of Heads of University Administration (AHUA), Association of Research Managers and Administrators (ARMA).

Similarly, journal subscriptions taken out in an individual's name are not appropriate use of University funds. Exceptionally, the University will meet the cost of a journal subscription if it is only available to an individual member and the journal is then made available to all colleagues within a department.

A5.5 Experimental subject payments

The cost of experimental subject payments is an appropriate use of University funds, where a member of staff, a student or a visiting researcher (in the course of undertaking their research) requires volunteers to participate in tests, interviews, etc. Each individual participant should receive a nominal sum to cover their out of pocket travel and subsistence expenses, and as appropriate compensation for their time.

A5.6 Job applicants

It is an appropriate use of University funds to pay reasonable costs incurred by Job applicants to attend interviews.

A5.7 Relocation Expenditure

Relocation expenditure is not covered by this Policy, but instead is governed by the Removal Expenses Policy on the Human Resources website.

Document Control					
Document No	n/a	Version	V2	Date Issued	12/11/2021
Author	Ian McKee	Reviewed by	UEG	Department	Finance Division

APPENDIX 6

A6 Contract Management

A6.1 Contract Management Principles

Contract Management is a wide ranging and complex subject that cannot be fully covered within the scope of this document. This appendix seeks to highlight some of the key considerations associated with University contracts as well as highlighting where more detailed support and guidance can be found.

More comprehensive guidance, as well as a suite of tools intended to assist Contract Managers, can be found at <http://www.sussex.ac.uk/finance/how/purchasing/contract-management>.

Contract Management refers to a number of practices that exist to optimise the relationship between the University and the supplier, manage any risks and issues, and to ensure that both parties are able to perform their obligations under the agreement. It concerns all aspects of the contract's lifecycle, both pre-award (planning, formation, review, drafting, negotiation) and post-award (monitoring performance, renewal, exit, close-out). It is important that both parties should be in no doubt as to their respective obligations throughout the contract lifecycle, and that the contract remains a live document that is updated to reflect the most current status of the relationship.

Applying robust Contract Management ensures:

- a consistent approach to Contract Management across the organisation
- the responsibilities of the University and the supplier under a contract are clearly understood
- the potential for improved supplier performance and improved service delivery is realised
- the University receives the intended benefit of the contract
- the agreement remains current, competitive, and active (i.e. relevant and evolving as necessary)
- contracts are appropriately and proportionately supported by skilled Contract Managers
- availability of high-value management information that supports strategic decision-making and strong negotiations
- financial and reputational risk is reduced
- opportunities for dispute are minimised
- supply risks are avoided or managed effectively.

The amount of resource and activity dedicated to Contract Management activity should be proportionate to the contract that it supports.

A6.2 Contract management roles

A6.2.1 Contract governance boards

For strategic contracts, it is likely that the contract will define a specific governance structure for the agreement. This typically consists of a single or multiple governance boards responsible for the strategic and operational Contract

Document Control					
Document No	n/a	Version	V2	Date Issued	12/11/2021
Author	Ian McKee	Reviewed by	UEG	Department	Finance Division

Management activities relating to the agreement. These specific governance structures supersede other roles and responsibilities set out in this Policy.

A6.2.2 Heads of School/Directors of Professional Services

Members of the University’s leadership are ultimately responsible for ensuring effective Contract Management within their Division/School.

A6.2.3 Contract Manager

Every contract should be managed by a nominated member of staff (‘Contract Manager’). The management of the contract(s) may be all, or a part of the responsibilities of an individual’s role, depending on the type/number of contracts the individual is responsible for. Contract Managers should be adequately skilled in contract management activities according to the level and complexity of the contracts they manage. Contract Managers should access relevant training offered by the Finance Division and The Office of the General Counsel. Contract Managers are the principal owner of the supplier relationship and the performance of the contract.

A6.2.4 Procurement and Commercial Services

Procurement and Commercial Services should be engaged at pre-contract stage as directed within this Policy, and at key touchpoints throughout the contract lifecycle, as appropriate to the level of contract risk. Procurement and Commercial Services should be engaged, where appropriate, for support and guidance throughout the contract lifecycle. The Contract Activity Checklist should be used to support decision making around engagement.

A6.2.5 General Counsel, Governance and Compliance (GCGC)

GCGC should be engaged at pre-contract stage as directed within this Policy, including if a contract could or does give rise to legal complexity. GCGC review is required on contracts, as determined by section A6.4, including an assessment of legal and data protection risk. GCGC should also be engaged at key touchpoints throughout the contract lifecycle, as appropriate to the level of contract risk. The Contract Activity Checklist should be used to support decision making around engagement.

A6.2.6 Stakeholders/End Users

Contribute to contract and supplier management process through stakeholder and End User feedback on supplier performance, and formalised Contract Management boards/groups. Where appropriate, stakeholders and End Users should be invited to participate in supplier reviews/feedback activity.

A6.3 Assessing the Level of Contract Management Required

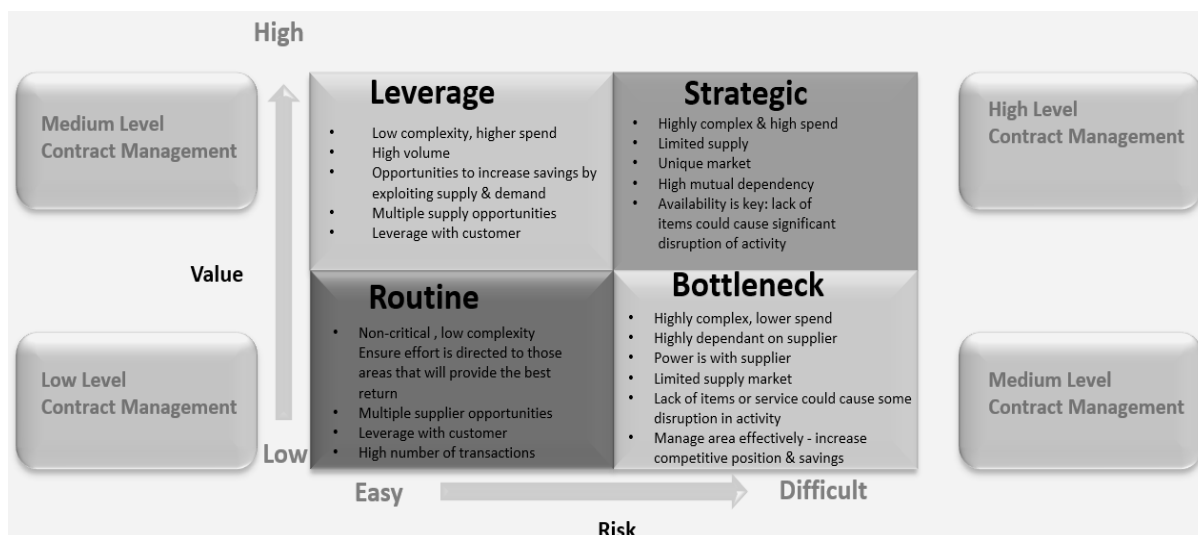
Full guidance is provided on the Finance web pages on how to apply proportionate Contract Management practices based on the level of contract value and risk. Resources should be prioritised to contracts where the strategic value or risk are highest.

Contracts can then be categorised as one of the following:

Document Control					
Document No	n/a	Version	V2	Date Issued	12/11/2021
Author	Ian McKee	Reviewed by	UEG	Department	Finance Division

Routine	Bottleneck	Leverage	Strategic/Critical
There are many suppliers, and the items have low value, or low strategic impact.	A bottleneck is a hindrance to productivity, efficiency or speed. The term is an analogy to the shape of a bottle that narrows at the neck. A bottleneck is typically a component of a process that is slower than everything that depends on it.	Several suppliers, purchases in large volumes create significant price savings.	Services that can involve a high value contribution and considerable risk (financial, reputational) for the buyer. Here the supplier and University should look to work closely together.
Stationery items, like pencils and paper.	A part for a machine that can only be obtained from a specific supplier.	Valves for a machine that are cheaper if purchased in volume.	Consulting services on major projects, e.g. building construction.
Desktop equipment.	A machine that would halt testing if it broke.	Consumables, like chemicals for labs, or packaging.	Critical software/systems.

A Strategic Positioning tool, known as a Kraljic Matrix, can be used to identify the value/risk profile of an individual contract as shown below and help inform the most appropriate approach to contract management for the particular requirement.

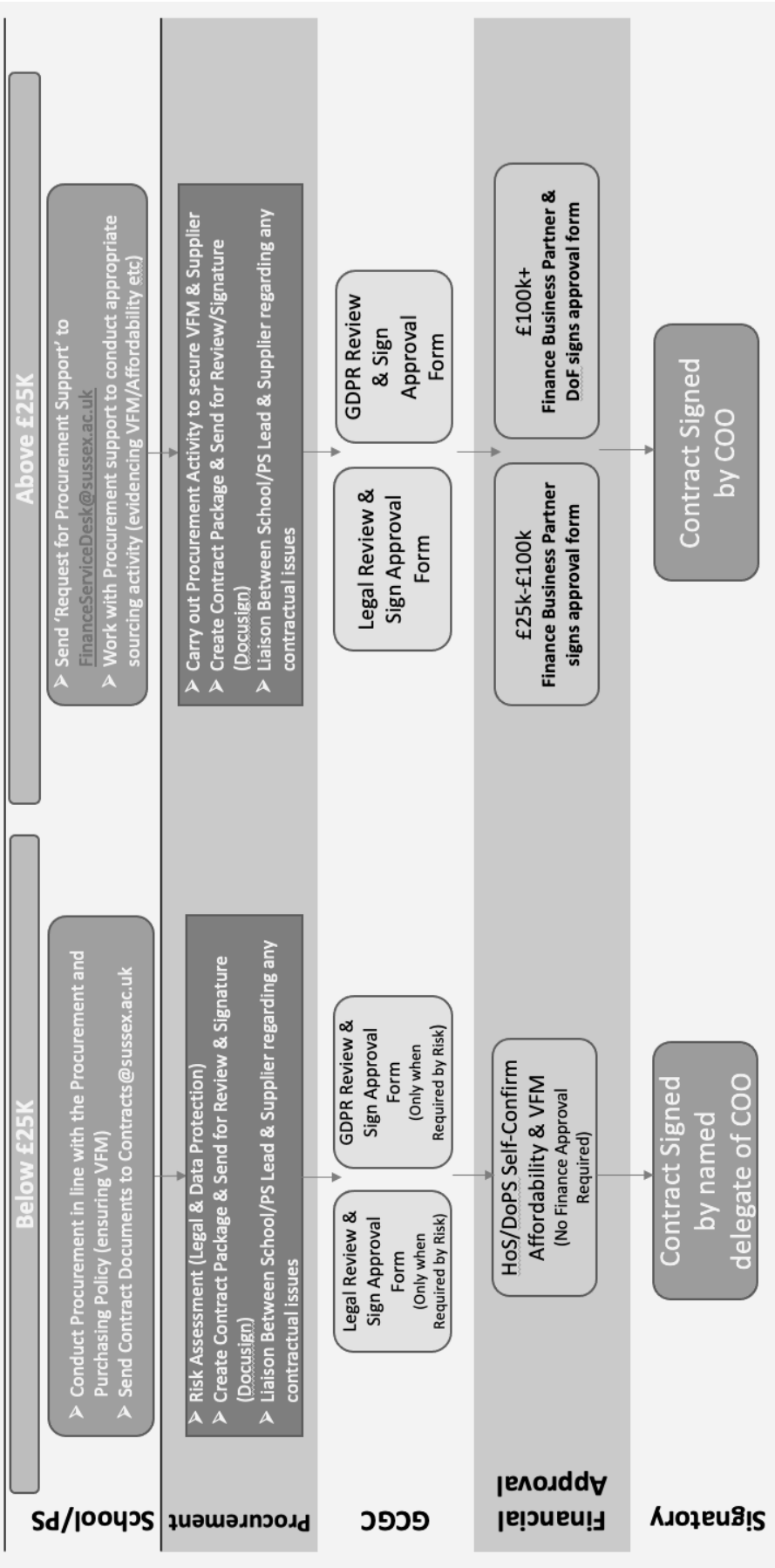


A6.4 The contract signature process

The flowchart below illustrates the process that all contracts must go through in order to be signed.

Document Control					
Document No	n/a	Version	V2	Date Issued	12/11/2021
Author	Ian McKee	Reviewed by	UEG	Department	Finance Division

Contract Preparation and Signature Process



Document Control					
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Date approved:	
Approving body:	University Executive Group
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Next review date:	September 2022
Related internal policies, procedures, guidance:	Financial Regulations Anti-Bribery Counter-Fraud Modern Slavery Off Payroll Working Policy
Policy owner	Director of Finance
Lead contact/author:	Assistant Director of Finance (Procurement and Supply Chain)

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