Financial Regulations
Appendices 1 - 8

as at January 2018

Issued by the Finance Division
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APPENDIX 1

LANCASTER UNIVERSITY

University Council

SCHEME OF DELEGATION AND DECISION-MAKING POWERS

The Council has reserved specific powers to itself and delegated others as set out in this Scheme until such date as it may determine. The Scheme of Delegation should be read in association with the Statement of Primary Responsibilities and the University’s Charter, Statutes and Ordinances (and in particular Ordinances 4 and 6).

Guiding Principles to accompany the scheme of delegation

The Scheme defines the decision-making powers reserved for specific levels of authority and does not seek to describe roles, remits and responsibilities of individual officers or committees.

All significant matters should be reported to the Council unless otherwise stated.

Any Committee or Officer may decide that a particular issue requires to be considered or ratified by a higher level of authority.

Where powers are reserved to individuals, it should be assumed that a nominated deputy or alternate may exercise the same power in the absence of that post-holder.

1. UNIVERSITY COUNCIL

The Council has reserved the following areas of business to itself for decision.

STRATEGIC AND FINANCIAL

1.1 Approval of the University’s mission and strategic vision.

1.2 Consideration and approval of the University’s strategic plans.

1.3 The review and approval of the University’s financial targets and strategy, annual (revenue) budget, capital programme budget and financial statements including any such statements or forecasts required by external bodies such as HEFCE.

1.4 Approval in principle of major borrowing and leasing arrangements.

1.5 Approval of the principal strategies or strategic frameworks of the University (particularly in the areas of human resources, estates, information technology and finance) and the Accounting
Policies, Risk Management Policy, and Raising Serious Concerns at Work/Whistle-blowing Policy.

1.6 Approval of the establishment, disposal, transfer or other change of University companies, trusts and equivalent bodies, including approval of objectives, financial criteria and details of relationship with University.

1.7 Approval of the sale of share capital in a University Company to a third party which affects the University’s controlling interest or with a risk profile requiring Council’s consideration.

1.8 The establishment, withdrawal or alteration of the University’s corporate membership of external organisations such as joint ventures, companies, trusts and partnerships of a scale or risk profile requiring Council’s consideration.

1.9 The establishment of validation or other formal relationships with other institutions, when of a scale or risk profile requiring Council’s consideration.

1.10 Acquisition and disposal of property, and commitments to other major capital projects as part of the approved capital programme, where the value of the transaction, or of a group of linked transactions of which it is part, exceeds £3,000,000.

1.11 Increases to individual Capital Projects of more than 5% where the Council approved original budget.

1.12 Approval of projects outside the capital programme previously approved by the Council, where the value of the transaction, or a group of linked transactions of which it is part, exceeds: £1,000,000 for acquisition; £3,000,000 for disposal and £1,000,000 for the project budget (noting this will include a 5 year total cost for IT projects).

1.13 Procurement of external consultancy advice, where the value of the contract exceeds £1,000,000.

1.14 The acceptance of Major Donations where required in accordance with the Ethical Giving Policy.

APPOINTMENTS

The approval of:

1.15 the appointment of the Vice-Chancellor of the University;
1.16 the appointment of the University Secretary;
1.17 the appointment of internal and external auditors;
1.18 the appointment or removal of lay members of Council and lay officers of the Council and Council Committees.
1.19 Approval and amendment of Statutes and the Charter (for submission to the Privy Council) and Ordinances.

1.20 Determination of whether there should be significant redundancies or voluntary severances among employees of the University, whether across the institution as a whole or in specific areas, and for approving, if appropriate, a redundancy committee in accordance with Statute 20.

1.21 Decisions on participation in national negotiations on salaries and other staffing matters.

1.22 Determination of the major terms and conditions of all categories of employees, noting the advice of the Senate.

1.23 Approval and adoption of approved pension schemes and approval of arrangements for superannuation of employees.

1.24 Approval of the Constitution of the Lancaster University Students’ Union (in accordance with the 1994 Education Act to review and approve the Students’ Union constitution at intervals of not more than five years) and taking such steps as are reasonably practical to ensure the Students’ Union operates in a fair and democratic manner.

1.25 Recognition of formal organisations representing alumni and former students of the University.

1.26 The establishment and terms of reference of the Council and joint Senate and Council Committees and dis-establishment as appropriate.

1.27 The establishment and dis-establishment of such faculties, departments, colleges and equivalent bodies as may be required, on the recommendation of the Senate.

1.28 The overarching framework for the management and governance of health and safety in the University.

1.29 Significant revisions to management structures for health and safety.

1.30 This Schedule of Delegation and any revisions to it.

2. **CHAIR OF COUNCIL**

2.1 The following individual transactions must be authorised by the Chair of Council prior to the formal signatory approval by the Vice-Chancellor, for subsequent report to the Council.

2.1.1 Commitments for the purchase of goods or services in the normal course of business where the contract value is greater than £3,000,000.

Appendices 1-8 as at January 2018
2.1.2 Commitments to provide teaching or other services to a third party where the contract value is greater than £5,000,000.
3. FINANCE AND GENERAL PURPOSES COMMITTEE

The approval of:

3.1 changes to Financial Regulations;
3.2 Secondary Financial policies [as per the schedule of delegations];
3.3 changes in capitalization of a University company;
3.4 the sale of share capital in a university company to a third party where this does not affect the University’s controlling interest and/or the risk profile does not require Council’s attention;
3.5 the establishment or extension of property lease arrangements (where the University or a University subsidiary is tenant) up to a value of £3,000,000 or five years in duration;
3.6 the appointment of Directors to University companies;
3.7 the Accounts, Budgets and Financial forecasts of the Lancaster University Students’ Union budget and monitoring of its expenditure;
3.8 projects, within the approved capital programme, where the value of the transaction, or a group of linked transactions of which it is part, exceeds: £1,000,000 but is not more than £3,000,000 total budget; more than £250,000 but not more than £3,000,000 for disposal and to approve variances to approved individual capital project budgets where the request is greater than 5% of the approved original budget where FGPC approved original budget;
3.9 projects outside the capital programme previously approved by the Council, where the value of the transaction, or a group of linked transactions of which it is part, exceeds: more than £250,000 but no more than £1,000,000 for acquisition; between £250,000 and £3,000,000 for disposal and between £250,000 and £1,000,000 for the project budget (noting this will include a 5 year total cost for IT projects);
3.10 charges for residential accommodation;
3.11 tuition fees;
3.12 Write off bad debts total above £100,000 per annum.

4. CHAIR OF FINANCE AND GENERAL PURPOSES COMMITTEE

4.1 The following individual transactions must be authorised by the Chair of FGPC prior to the formal signatory approval by the Vice-Chancellor, for subsequent report to FGPC.

4.1.1 Commitments for the purchase of goods or services in the normal course of business where the contract value is greater than £1,000,000 but not more than £3,000,000.

4.1.2 Commitments for other transactions outside the normal course of business and consultancy contracts worth more than £250,000 but not more than £1,000,000.

5. REMUNERATION COMMITTEE

5.1 Review and determine remuneration and (where appropriate) severance payments for the Vice-Chancellor.

Appendices 1-8 as at January 2018
5.2 Approve policy in relation to remuneration of senior staff (on and above the professorial range and equivalent grades) including:

- determination and approval of salary and remuneration;
- determination of salary reviews;
- eligibility for, and design of, performance-related pay schemes;
- criteria for the determination of individual performance-related payments.

5.3 Approve policies for early retirement and severance.

5.4 Approve recommendations from the Vice-Chancellor for performance-related pay and salary rises of the Vice-Chancellor’s direct reports.

6. **AUDIT COMMITTEE**

6.1 Determine with the external auditors, the nature and scope of audit prior to commencement.

6.2 Review the internal auditors’ audit risk assessment, strategy and the audit plan; to consider major findings of internal audit investigations and management’s response; and promote coordination between the internal and external auditors. The committee will ensure that the resources made available for internal audit are sufficient to meet the institution’s needs (or make a recommendation to the governing body as appropriate).

6.3 Form and express an opinion to Council on the effectiveness of internal control, risk management systems and governance arrangements.

6.4 Approve the Annual report from the Audit Committee to the Council for submission to HEFCE as part of the Annual Assurance return.

6.5 Approve the TRAC submissions to HEFCE as required.

7. **ESTATES COMMITTEE**

7.1 Approve policies related to estates and facilities activities and periodically monitor their efficacy.

8. **KNOWLEDGE EXCHANGE AND COMMERCIAL AFFAIRS COMMITTEE**

8.1 To approve the University’s knowledge exchange strategy.

8.2 To approve the definition and adoption of a series of performance indicators to track University performance in the area of knowledge exchange.
9. **COUNCIL SAFETY, HEALTH AND WELLBEING COMMITTEE (CSHaW)**

9.1 The process of gaining assurance that the University is and has effective arrangements in place and that these arrangements are working by means of periodic review.

9.2 Approval of wholly new management arrangements and significant revisions to existing arrangements on the recommendation of the Vice-Chancellor.

9.3 Review of proposals for significant revisions to management and/or governance structures for health and safety, or the related overarching frameworks, prior to recommending these for Council’s approval.

9.4 Review of an annual Health and Safety report prior to its submission to Audit Committee and Council.

9.5 Review of the Vice-Chancellor’s exercise of his/her delegated authority in this area.

9.6 Review of reports of any significant health and safety incidents, accidents and known significant risks.

9.7 Advising on strategic matters and major initiatives where these may have health and safety implications.

9.8 Ensuring that the University’s emergency planning arrangements are fit for purpose.

9.9 Review of the Lancaster University Students’ Union Annual Health and Safety Report.

9.10 Receiving reports on the implementation of the University’s Wellbeing Strategy.

10. **NOMINATIONS COMMITTEE**

10.1 To identify and appoint suitable individuals and organisations to membership of Court on behalf of the Senate and Council (as appropriate).

11. **VICE-CHANCELLOR**

The Vice-Chancellor is responsible for the management of the University and acts as its Chief Executive. The Vice-Chancellor is also the designated Accountable Person to HEFCE in accordance with the requirement set out in the Financial Memorandum. The Vice-Chancellor may delegate his or her delegated authority as s/he determine in accordance with the management structure of the university. Where the Vice-Chancellor delegates his or her authority, s/he still remains accountable to the Council. In cases of doubt, the Vice-Chancellor shall seek clarification from the Chair of the Council.
The Vice-Chancellor is responsible for:

11.1 the organisation, direction and leadership of the University and its staff and is advised by the University Management Advisory Group in this undertaking;

11.2 preparing the annual forecasts of income and expenditure for consideration by the Council and for the management of budgets and resources, within the estimates approved by Finance and General Purposes Committee and the Council, advised by the Director of Finance and the University Planning and Resources Group;

11.3 overseeing the deployment of resources in the University and approving the medium-term plans and budgets of departments and faculties, advised by the University Planning and Resources Group;

11.4 creating or abolishing any post in the University, except those posts specifically created by the Charter, Statutes or Ordinances or other duly approved constitutional documents and subject to following any relevant procedures specified in the Charter, Statutes and other approved documents;

11.5 the recruitment, selection, reward, development, promotion, performance management, equality of opportunity, discipline and dismissal and remuneration of staff on appointment (within the UK market rates for comparable posts, and within the agreed range for direct reports as agreed by Remuneration Committee) within the human resources strategic framework approved by Council and/or specified in the Statutes;

11.6 acting as the most senior representative of the University on all occasions save where specific powers have been reserved to Council, when the Chair of Council shall so act, or where the Chancellor is identified as the senior University representative;

11.7 approve returns to HESA and HESES;

11.8 approve returns to HEFCE for Annual Assurance, the Annual Monitoring Statement and other HEFCE annual accountability returns where higher level approval is not required;

11.9 approve Operational Policies [within the strategic policy framework approved by Finance and General Purposes Committee and/or the Council];

11.10 approve student recruitment targets for courses of study;

11.11 approve research and non-research grant proposals and contracts (including HEFCE, ERDF) within the approved FEC delegations schedule;

11.12 the sale, assignment and licensing of registered IPR, having consulted with FGPC where this is of a scale of significance or risk profile for the University;

11.13 the acceptance of major donations (in accordance with the framework approved in the Ethical Giving Policy);

11.14 the operation of fundraising campaigns, including the decision to launch, amend or terminate a campaign;

11.15 submit bids to the HEFCE for institutional level funding (such as additional student numbers, strategic development funding) and to HEFCE or other relevant funding agencies for capital

Financial Regulations
Appendices 1-8 as at January 2018
11.16 the approval of individual capital project budgets up to a value of £1,000,000 where this is within the approved capital programme and disposal of assets up to a value of £250,000;

11.17 the approval of individual capital project budgets, disposal of assets and other transactions outside the normal course of business where this is not within the approved capital programme up to a value of £250,000, on the recommendation of the Capital Planning Group;

11.18 the commitment for purchase of goods or services in the normal course of business to a contract value of up to £1,000,000. Where this is requested outside the course of normal business, the Vice-Chancellor can approve contracts for the purchase of goods or services, including consultancy contracts, up to a value of £100,000 and, with advice from the University Planning and Resources Group, up to a value of £250,000;

11.19 management responsibility for compliance with Health and Safety legislation (in accordance with the approved Council Schedule of Delegation for Health and Safety), including arrangements with the Lancaster University Students’ Union and the adequate resourcing of such (within the context of the current financial delegations);

11.20 the approval of minor amendments to existing Health and Safety/Wellbeing policies;

11.21 the approval of the format and content of regular and annual reports to CSHaW regarding Health and Safety;

11.22 the approval of drafts of new arrangements and/or significant revisions to existing policy or arrangements prior to their recommendation to CSHaW;

11.23 the approval of proposed revisions to management structures for health and safety or the related overarching frameworks, prior to discussion at CSHaW;

11.24 the approval of wellbeing policy and plans.
APPENDIX 2

Schedule of Financial Delegations

Reserved for Council’s Approval:

Headline Revenue Budget and Forecasts
Capital Programme for financial forecast period
Headline Borrowing Levels
Individual Capital Project proposals within approved programme above £3M
Individual Capital Project proposals outside approved programme above £1M
Increases to individual Capital Projects of more than 5% where Council approved original budget
Disposal of Capital assets above £3M
Major leasing arrangements over £3M and/or longer than five years in duration
Other transactions outside normal course of business (e.g. land purchase) above £1M
Procurement of external consultancy advice, contracts above £1M

Council delegates to:

Chair of Council (for authorisation of individual transactions prior to formal signatory approval by the Vice-Chancellor)
Commitment for purchase of goods or services in normal course of business for contract more than £3M
Commitment to provide teaching or other services to third parties for contract values more than £5M

Council delegates to:

Finance and General Purposes Committee
Budget Setting Process
Bad debt write off above total £100k per annum
Individual Capital Project proposals within approved programme between £1M and £3M
Individual Capital Project proposals outside approved programme between £250k and £1M
Increases to individual Capital Projects of more than 5% where FGPC approved original budget
Disposal of Capital assets between £250k and £3M
Other transactions outside normal course of business (e.g. land purchase) between £250k and £1M
Procurement of external consultancy advice, contracts valued between £250k and £1M
Appointment of Directors to University companies
Establishment or extension of property lease arrangements (where the University or a University subsidiary is a tenant) up to a value of £3M or five years in duration.

Finance and General Purposes Committee delegates to:

Chair of FGPC (for authorisation of individual transactions prior to formal signatory approval by the Vice-Chancellor)
Commitment for purchase of goods or services in normal course of business for revenue contracts between £1M and £3M (Utility supply contracts above £3M)

[10]
Council via FGPC delegates to:

**Vice-Chancellor**
- Individual Capital Project proposals within approved programme up to £1M on the recommendation of the Capital Planning Group or approved Project Governance Group
- Individual Capital Project proposals outside approved programme up to £250k on the recommendation of the Capital Planning Group
- Other capital transactions outside normal course of business or disposal of assets up to £250k on the recommendation of the Capital Planning Group
- Commitment for purchase of goods or services in normal course of business for contract up to £1M (Utility supply contracts up to £3M)
- Commitment to provide teaching or other services to third parties for contract values between £1M and £5M
- Approval of commitments for Research Contracts in the normal course of business
- Other transactions outside normal course of business for contract value up to £100k
- Procurement of external consultancy advice, contracts up to £100k

**Vice-Chancellor approves with advice from:**

**University Planning and Resources Group**
- Approval of revenue transactions outside normal course of business between £100k and £250k
- Procurement of external consultancy advice, contracts between £100k and £250k
- Allocation of payroll and non-payroll envelope to Deans, PVCs, CAO, Director of Finance and Librarian
- Significant strategic transfer of resource between departments (excluding Professional Services)

**Vice-Chancellor delegates to:**

**Chief Administrative Officer**
- Commitment for purchase of revenue contracts for goods or services in normal course of business for contract up to £500k in area of responsibility
- Individual Capital Project proposals against approved capital project up to £500k
- Purchase orders for capital expenditure or invoice approval against approved contract above £100k
- Allocation of payroll envelope to Divisional Directors
- Significant strategic transfer of resource between departments in Professional Services reporting to CAO or elsewhere in agreement with the relevant budget holder

**Director of Finance**
- Purchase orders for capital expenditure or invoice approval against approved contract above £100k
- Bad debt write off, total up to £100k per annum
- Commitment for purchase of revenue contracts for goods or services in normal course of business for contract up to £500k in area of responsibility
- Individual Capital Project proposals against approved capital project up to £500k
- Disposal of Assets up to £50k
**Director of Facilities (as Dean equivalent other than delegation from FGPC below)**
Individual Capital Project proposals within approved programme up to £100k
Purchase orders for capital expenditure or invoice approval against approved contract up to £100k

**Deans or equivalents**
Commitment of non-payroll expenditure less than £250k

**Heads of Departments**
Commitment of non-payroll expenditure less than £50k

**Principal Investigators**
Commitment of non-payroll expenditure less than £50k
1. **Purpose**

   The purpose of this policy is to ensure that members of the University feel able to raise issues of very real and significant concern at work, and have a clear procedure to follow.

   The University is committed to promoting an open culture, which values transparency, fairness, and the reporting of concerns. It believes that accountability, integrity and professionalism are vital to the success of the University, and this is underpinned by its emphasis on the principles of academic freedom, high standards of scholarship and mutual respect for each other and those we serve.

   Part of this commitment involves encouraging staff or others with serious concerns regarding any aspect of work, the conduct of others or the running of the University, to report such concerns in confidence and with confidence. Most people want to behave ethically and also know when things are not right. Everyone has a responsibility to report concerns: it allows the University to resolve problems as they arise and it contributes to a better work environment.

2. **Scope**

   The Policy is designed to deal with concerns of malpractice raised in relation to the specific issues which are in the public interest and which fall outside the scope of other University policies and procedures.

   This policy applies to all individuals working at all levels of the organisation including members of the University Council, senior management, employees, officers, consultants, contractors, casual and agency staff. This policy does not form part of any employee’s contract and may be amended at any time.

   Complaints that are not of a public interest kind will be dealt with by other procedures of the University; the areas covered in this way are listed in Appendix 3(A) and should be used in such circumstances.

   This procedure may not be used to re-open or review a matter already decided under those other procedures. However, if public interest issues were to become known for the first time through other procedures, they may be investigated under this procedure.
The Public Interest Disclosure Act 1998 and the Enterprise and Regulatory Reform Act 2013 protect employees who notify the University of malpractice under this policy from being subjected to any detriment or being unfairly dismissed as a result.

Public interest matters are defined as:

- commission of a criminal offence;
- failure to observe a legal obligation;
- miscarriage of justice (in the context of the criminal justice system);
- endangering health or safety or the environment;
- financial, academic or professional malpractice;
- suppression or concealment of any kind of information related to any of the above.

3. **Principles**

All members of the University should feel able to raise concerns at work on the understanding that there is nothing to fear. The University undertakes to protect those who come forward from any reprisals or victimisation. This also applies if the concerns are raised and, after investigation, it turns out that the matter has a genuine and innocent explanation.

However, if the University discovers that this reporting process has been abused and that allegations have been raised maliciously or frivolously, it may treat this as a disciplinary matter.

When a problem is identified, the University will ensure that it is viewed with the seriousness it deserves and it will be dealt with promptly and appropriately. The University will pursue fraud, abuse, breaches of the law, breaches of University procedures and rules vigorously through its disciplinary procedures and/or if necessary through the courts and tribunals.

Investigations will be conducted as speedily as possible, having regard to the nature and complexity of the concern raised. The conclusion of the investigation will be communicated to the person(s) against whom the concern was raised and to the person who raised the concern.

4. **Procedure**

4.1 **Concerns of Financial Malpractice**

Concerns of financial malpractice should be raised through the procedure set out in section 7 of the University Financial Regulations.

4.2 **Concerns of Non-Financial Malpractice**

Any other concern of malpractice covered by this policy should be raised initially with the University Secretary, or with the Vice-Chancellor if the concern is about or implicates the University Secretary. Where a concern relates to the Vice-Chancellor the concern should be
made known to the Chair of Council. Where a concern relates to the Chair of Council, the concern should be made known to a Deputy Pro-Chancellor.

The person to whom the concern is reported will ensure that a written record is made of all stages of the process including the matters raised, the conduct of any investigation, the actions taken and the reasons they were taken.

The person to whom the concern is reported will decide, in conjunction with a member of the University Management Advisory Group (UMAG) not connected in any way with the case, whether the matter is to be investigated and, if so, by whom. The choice of investigator will be notified to the person raising the concern.

Some concerns may be of such a serious nature that they require immediate referral to an outside body for consideration and investigation (e.g. the Police, Health and Safety Executive, HEFCE), but normally a preliminary investigation will precede an external referral.

The person with whom the concern has been raised will either undertake a preliminary investigation themselves or appoint another person to undertake it and report back to them. The person conducting the investigation would not normally be the person who ultimately takes any decisions regarding actions required based on the investigation.

Investigations will be conducted as speedily as possible, having regard to the nature and complexity of the concern raised.

The University undertakes to investigate carefully and thoroughly any concern that is raised (although see below for concerns submitted anonymously) and will be fair to the individual who comes forward and to others who may be involved. If someone is potentially being accused of malpractice, the University must investigate and hear their side of the issue. The University will do all it can to respect any requests for confidentiality. This may not be possible, for example, if it is incompatible with a fair investigation, or if there is an over-riding reason for disclosure; the University will discuss this with the person raising the concern to determine how best to proceed in these circumstances.

If, on preliminary investigation, the concern is judged to be without substance, it shall be dismissed. If it is judged that a prima facie case exists, the matter will be dealt with in accordance with the University’s normal disciplinary procedures or as otherwise may be deemed appropriate according to the nature of the case.

Where a decision is taken not to investigate or take any further action, the person raising the concern will be informed in writing, normally within five working days of the decision. The Chair of the Council, the Vice-Chancellor and the Chair of the Audit Committee will also be informed (unless it was inappropriate to do so as the concern was about or implicated any of them as an individual).

Where the matter has been investigated, the recipient of the concern will decide after appropriate consultation what action if any should be taken, reporting the outcome to the
person raising the concern in writing normally within five working days of the decision. The outcome will also be reported to the Vice-Chancellor and the Chairs of Council and the Audit Committee (unless it was inappropriate to do so as the concern is about or implicated any of them as an individual).

All concerns of malpractice notified under this policy, whether investigated or not, together with any outcomes will be reviewed by the Audit Committee at its regular meetings.

Some matters may need to be reported to the relevant external body, following investigation.

4.3 **Anonymity**

The University does not encourage disclosures to be made anonymously as this makes it more difficult to establish whether the allegations are credible and have been made in good faith. Anonymous concerns may be reported, investigated and acted upon as the person receiving the concern sees fit if sufficient information is provided to permit independent verification. In responding to an anonymous complaint, the University will pay due regard to fairness to any individual(s) named, the seriousness of the issue raised, the credibility of the concern and the prospects of an effective investigation and discovery of evidence.

5. **Sources of advice**

If a member of staff is uncertain whether something is within scope of this Policy, they should seek advice from the University Secretary and the University Secretary shall decide whether the concern should be addressed under this or other University policies.

Alternatively if the member of staff wants confidential and independent external advice, contact may be made with *Public Concern at Work* at:

3rd Floor, Bank Chambers
6-10 Borough High Street
London
SE1 9QQ

Tel: 020 7404 6609 (for whistleblowing advice)
     020 3117 2520 (for general enquiries)

Email: [whistle@pcaw.org.uk](mailto:whistle@pcaw.org.uk) (UK enquiries)
       [helpline@pcaw.org.uk](mailto:helpline@pcaw.org.uk) (UK helpline)
       [services@pcaw.org.uk](mailto:services@pcaw.org.uk) (UK services)
APPENDIX 3(A)

Procedures for complaints falling outside the scope of this policy

- **Grievances** connected with employment:
  [http://www.lancs.ac.uk/hr/staff-relations/grievance.html](http://www.lancs.ac.uk/hr/staff-relations/grievance.html)

- **Complaints** by students about their programmes of study or research and the services the University provides:
  [https://gap.lancs.ac.uk/complaints/Pages/default.aspx](https://gap.lancs.ac.uk/complaints/Pages/default.aspx)

- **Appeals** against assessment decisions:

- **Disciplinary** procedures for staff:
  [http://www.lancs.ac.uk/hr/staff-relations/discipline.html](http://www.lancs.ac.uk/hr/staff-relations/discipline.html)

- **Disciplinary** procedures for students:

- **Harassment and bullying**:
  [http://www.lancs.ac.uk/hr/staff-relations/files/harpol.html](http://www.lancs.ac.uk/hr/staff-relations/files/harpol.html)
APPENDIX 4

Expenses Policy

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Appendices

Appendix 4(A) Disallowable expenditure
Appendix 4(B)  Guidance on recommended procurement options
1 Introduction

This employee business expense policy supports the new web based expenses claim system, and supersedes all previous business expenses policies and procedures. The policy is applicable only to employees of the university, it does not apply to self employed persons or non university employees.

The university has obtained a dispensation from Her Majesty’s Revenue and Customs (HMRC) for all expenses covered within this policy and as such, no taxation or reporting issues will arise for the reimbursement of expenses incurred in-line with this policy.

As a general rule, claims for expenses are limited to travel, accommodation, subsistence and incidental personal expenses incurred when travelling away on University business. Expense claims should not be used for the purchase of goods and services which should be bought in accordance with the University’s procurement procedures as detailed at http://www.lancs.ac.uk/depts/purchase/home.html which exist to facilitate the procurement of goods and services without the need for staff to incur personal expense.

2 General principles

Generally speaking, expenses falling in-line with this policy and incurred during the normal course of University business will satisfy the key HMRC requirement that they have been wholly, necessarily and exclusively incurred for business reasons. The following list provides a summary of allowable expenditure types, with the specific details described in the following sections. Claims for business expenditure should be supported by full VAT receipts and should not be evidenced by Credit card flimsies or copies of bank/credit card statements.

2.1 Allowable Expenses

<table>
<thead>
<tr>
<th>Expense Type</th>
<th>Section</th>
</tr>
</thead>
<tbody>
<tr>
<td>Business travel – including car mileage, taxi fares and toll charges</td>
<td>See Section 3</td>
</tr>
<tr>
<td>Accommodation</td>
<td>See Section 4</td>
</tr>
<tr>
<td>Subsistence allowances for meals and personal incidental expenses</td>
<td>See Section 5</td>
</tr>
<tr>
<td>Business entertaining</td>
<td>See Section 6</td>
</tr>
<tr>
<td>Business telephone calls made from personal telephones</td>
<td></td>
</tr>
<tr>
<td>Internet, fax, photocopying and postage charges</td>
<td></td>
</tr>
</tbody>
</table>

2.2 Disallowable Expenses

The following are examples of types of expenses that are not permitted by either the University or HRMC and will not be reimbursed:

- Home to work travel
- Prizes for employees
- Traffic related fines incurred on business travel

For the full list of disallowable expenses see Appendix 4(A).
2.3 Purchases outside of the expenses policy

The following are examples are types of expenditure which should be bought in accordance with the University’s procurement procedures as detailed at: http://www.lancs.ac.uk/depts/purchase/home.html

- Mobile phones
- Protective clothing
- Departmental away days to discuss business activities
- Conference and course fees

2.4 Emergency purchases

The University recognises that there will be rare occasions when staff need to make legitimate purchases outside the scope of the expenses policy whilst away on University business for example:

- Purchase or repair of lost or damaged University property
- Books required for business purposes

In such circumstances the University will reimburse such expenditure provided that a satisfactory explanation is detailed within the expense claim.

3 Business travel

3.1 General

Employees are advised to book all forms of business travel including flights, trains, hire cars, and airport taxis through the central travel booking facility at http://www.lancs.ac.uk/current-staff/travel/

3.2 Hire and private cars

3.2.1 Hire cars

For journeys of over 100 miles per day, it is probably more cost effective to use a hire car and in such cases, hire cars should be booked through the university travel system travel@lancaster.ac.uk. The University’s insurance policy covers employees hiring cars provided that employees complete an annual driver declaration form.

The University will also reimburse all fuel costs in connection with the hire of cars together with any related travel charges such as car parking, tolls and congestion charges where these are in connection with business journeys.
3.2.2 Private cars

For journeys of less than 100 miles and where travel by public transport is not practical, the University will reimburse mileage at the HMRC statutory rates which are currently:

- 45p for the first 10,000 miles
- 25p per mile thereafter

Before embarking on any business travel using private cars or motorcycles, employees must ensure that:

- The vehicle is roadworthy (including current MOT certificate where applicable) and that their motor insurance policy includes cover for business use
- Their driving license is valid

When making a claim for business mileage, full details must be given including starting point, all destinations, finishing point and the purpose of each journey (ideally with postcodes).

The University will also reimburse car parking charges, tolls and congestion charge where these are in connection with business journeys.

Journeys from home to work at any time, whether undertaken within University business hours, at night, or at weekends are not business journeys: these expenses (if paid) are taxable and are paid to the employee through payroll. They must not be claimed via the expenses system.

3.3 Motorbikes and bicycles

3.3.1 Motorbikes

The rules relating to insurance, MOT certificates and driving licenses as detailed as 3.2.2 re private cars also apply to the use of motor cycles and business mileage will also be reimbursed at the HMRC statutory rate which is currently:

- 24p per mile

3.3.2 Bicycles

Before travelling users must complete a business bicycle use form (http://www.lancs.ac.uk/depts/finance/Section/Forms.htm#toogle6) and return it to payroll. The university will reimburse bicycle usage on business journeys of less than 25 miles per day at 20p/mile.

3.4 Public Transport (bus, tube tram rail etc)
Expenses incurred on public transport will be reimbursed with receipts. If using a pay as you go oyster tube cards please state from/to destinations of each journey.

### 3.5 Taxis

Employees may claim reimbursement of the cost of a taxi or private hire vehicle fares when it would not be reasonable to take a connecting journey via public transport.

### 4 Accommodation

All accommodation for business purposes should be booked through the university travel system [http://www.lancs.ac.uk/current-staff/travel/](http://www.lancs.ac.uk/current-staff/travel/). In circumstances where it has not been possible to use the service the guideline rates per night the university will reimburse are:

<table>
<thead>
<tr>
<th></th>
<th>Max with receipts</th>
<th>Max without receipts</th>
</tr>
</thead>
<tbody>
<tr>
<td>London (or major city)</td>
<td>up to £140</td>
<td></td>
</tr>
<tr>
<td>Elsewhere in UK</td>
<td>up to £110</td>
<td></td>
</tr>
<tr>
<td>Overseas</td>
<td>3*/4* equivalent</td>
<td></td>
</tr>
</tbody>
</table>

*Including VAT*

#### 5 Subsistence allowances

##### 5.1 Meals

Employees may claim the cost of meals taken in the course of business travel in line with the table below:

<table>
<thead>
<tr>
<th></th>
<th>Max with receipts</th>
<th>Max without receipts</th>
</tr>
</thead>
<tbody>
<tr>
<td>Between 5-10 hrs</td>
<td>£10</td>
<td>£5</td>
</tr>
<tr>
<td>Between 10 – 14 hrs</td>
<td>£20</td>
<td>£10</td>
</tr>
<tr>
<td>Between 14 – 24 hrs</td>
<td>£25</td>
<td>£10</td>
</tr>
<tr>
<td>UK allowances per day</td>
<td>£30</td>
<td>£20</td>
</tr>
<tr>
<td>Overseas per day</td>
<td>£30</td>
<td>£30</td>
</tr>
<tr>
<td>Overseas per night</td>
<td>£40</td>
<td>£30</td>
</tr>
</tbody>
</table>

*(high value countries e.g. Japan)*

##### 5.2 Personal Incidental expenses

Private phone calls and laundry will be reimbursed up to £5 per night in UK/Eire and £10 per night overseas as per the HMRC guidelines.
5.3 Alternative allowances

As an alternative to sections 5.1 and 5.2 above, employees may claim a daily allowance for accommodation, meals and incidental subsistence in accordance with the approved HMRC dispensation as follows without the need to produce receipts.

<table>
<thead>
<tr>
<th>Location</th>
<th>Daily Allowance</th>
</tr>
</thead>
<tbody>
<tr>
<td>London (within M25)</td>
<td>£50</td>
</tr>
<tr>
<td>Elsewhere in UK/Eire</td>
<td>£40</td>
</tr>
<tr>
<td>Overseas</td>
<td>up to £60</td>
</tr>
</tbody>
</table>

6 Entertaining

6.1 Business Entertaining

Entertaining expenses can only be described as “business” entertaining if they have genuinely been incurred wholly for the furtherance of University business. In addition, if more employees are in attendance than external participants HMRC may take the view that the entertainment is not genuine business entertaining. HMRC states that business entertaining includes hospitality of any kind and also expenditure on gifts. If advice is needed, please contact the Payroll Manager. In accordance with the above, necessary business entertaining costs must be supported by proof of payment, i.e. invoices or VAT receipts.

Generally where employees entertain third parties (e.g. customers or suppliers) the total cost of the entertainment must be identified and coded as business entertaining.

The following information must be shown on the expense claim or invoice or credit card journal if applicable to differentiate business entertaining from staff entertaining (see below):

- The name(s) of the attendees (including employees present – the ratio of Lancaster employees to visitors should not be greater than 2:1)
- The organisation which they represent; and
- The purpose of the entertaining
- Costs for alcoholic beverages should be kept to a reasonable level, as a rule, half a bottle of wine (or equivalent) per person, with a meal would be considered reasonable. Excessive costs relating to alcohol will not be reimbursed
- Service charges and tips up to a maximum of 15% are allowable

No tax or national insurance liability will arise for the employee and the University in respect of entertaining expenses by adherence to these rules.

Please ensure entertainment does not contravene the Bribery Act. For details, please see section 7 of the Financial Regulations.
6.2 Staff entertaining

Entertaining attended by University staff only (i.e. not involving third parties) cannot be charged to University administered funds, and is not reimbursable. Nor is it acceptable to charge for part of the cost of entertaining University staff only. This means that the University will not pay for wine at a function where staff have paid for the food, nor will it pay for food/drinks purchased from a grocery store or similar, so that the function can be held in an office. This applies whether on or off-campus, and includes:

- Celebratory functions, (e.g. Christmas meals, engagement parties).
- Functions for members of staff who are leaving the University (but note that if the member of staff is leaving due to retirement, then expenditure of a trivial sum per head may be reimbursed. However, the function must be widely available for staff to attend).
- Sampling proposed venues for future functions designed to entertain third parties.

7 Miscellaneous

7.1 Travel – guests accompanying university staff

If guests accompany University staff on business trips, the costs associated with the guests must be reimbursed by the employee.

The only exception to this rule is if the guest accompanies the employee because:

- The employee is too ill to travel alone; or
- The guest has a specific skill or qualification which stops the University from having to pay someone to perform a specific duty, for example a foreign language which enables the guest to act as a translator.
- Where an employee is working abroad for periods in excess of sixty consecutive days, up to two flights per tax year for the spouse and family may be paid tax free.

7.2 Detached duty/secondment

If an employee works away from his or her permanent workplace for a period which is not expected to and does not exceed 24 months he or she can claim for travel and subsistence expenses.

If it is known that the secondment will last for more than 24 months all of the expenses will be liable to tax and national insurance and need to be paid through the payroll.

If the secondment unexpectedly lasts for more than 24 months, the expenses will become taxable from the date that it is known that the secondment will exceed 24 months.
If the secondment is for the whole or the majority of the period of the employment, the expenses will also be liable to tax and national insurance, for example, if an employee resigns part way through the secondment.

*Employees who are seconded:*

When employees with a permanent workplace are seconded to a temporary workplace (for example, a department in another part of the country), this is business mileage provided the secondment is expected to last and does last less than 24 months and the secondment is not for the whole or the majority of the period of employment.

### 7.3 Place of work

All University employees have a permanent workplace at the Bailrigg campus unless a different location has been contractually agreed. No University staff are home based.

### 7.4 Cash advances

Cash advances for items covered by this expenses policy can be claimed if the total spend is expected to be over £100.

**APPENDIX 4(A)**

**Non allowable expenditure**

Non–allowable expenditure as detailed below may not be claimed, charged to the university or reimbursed to employees in any circumstances or by any method. This includes by purchase order, credit card, direct invoice, employee expense claim, employee advance or petty cash.

<table>
<thead>
<tr>
<th>Home to work travel</th>
<th>Christmas functions</th>
</tr>
</thead>
<tbody>
<tr>
<td>Traffic related fines</td>
<td>Pet/house/baby/sitters</td>
</tr>
<tr>
<td>Home broadband charges</td>
<td>Personal items (toiletries, clothing, luggage, books, videos, CDs, magazines)</td>
</tr>
<tr>
<td>Leisure club treatments</td>
<td>Prizes and gifts for staff (including leaving and retirement)</td>
</tr>
<tr>
<td>Spouses, partners, childrens travel costs</td>
<td>Miscellaneous hotel charges – mini bar, video/TV charges</td>
</tr>
</tbody>
</table>

**APPENDIX 4(B)**

**Recommended Procurement Options**

<table>
<thead>
<tr>
<th>Purchase order or purchasing card</th>
<th>Internal transfer</th>
</tr>
</thead>
<tbody>
<tr>
<td>Conference and course fees</td>
<td>Folio</td>
</tr>
<tr>
<td>Equipment and clothing</td>
<td>Internal catering</td>
</tr>
<tr>
<td>Professional magazines</td>
<td></td>
</tr>
<tr>
<td>External catering supplies</td>
<td></td>
</tr>
</tbody>
</table>
APPENDIX 5

Definitions and accounting for externally-funded projects - guidance notes.

1. Research Projects

1.1 Definition

Research and experimental development (R&D) comprise creative work undertaken on a systematic basis in order to increase the stock of knowledge, including knowledge of man, culture and society, and the use of this stock of knowledge to devise new applications. It includes work of direct relevance to the needs of commerce, industry, and to the public and voluntary sectors; scholarship; the invention and generation of ideas, images, performances, artefacts including design, where these lead to new or substantially improved insights; and the use of existing knowledge in experimental development to produce new or substantially improved materials, devices, products and processes, including design and construction.

The term R&D covers three activities: basic research, applied research and experimental development.

Basic research is experimental or theoretical work undertaken primarily to acquire new knowledge of the underlying foundation of phenomena and observable facts, without any particular application or use in view.

Applied research is also original investigation undertaken in order to acquire new knowledge. It is, however, directed primarily towards a specific practical aim or objective.

Experimental development is systematic work, drawing on existing knowledge gained from research and/or practical experience, which is directed to producing new materials, products or devices, to installing new processes, systems and services, or to improving substantially those already produced or installed.

The following activities are to be excluded from R&D except when carried out solely or primarily for the purposes of an R&D project: routine testing and routine analysis of materials, components and processes such as for the maintenance of national standards, as distinct from the development of new analytical techniques, the development of teaching materials that do not embody original research.

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2 Scholarship is defined as the research imperatives involved in the creation, development and maintenance of the intellectual infrastructure of subjects and disciplines. Scholarship is made accessible to present and future audiences in forms such as dictionaries, scholarly editions, catalogues, websites, archives and contributions to major research databases.
In some cases the classification between ‘research’ and other activities may be border line. In such situations the work to be undertaken should be discussed with the Head of Department to determine the classification.

1.2 Accounting for Research Projects
Research projects are costed on pFACT and accounted for on a full-economic cost basis.

2. Teaching-based project

2.1 Definition.

A Teaching-based project is defined as the provision of teaching or training under external contract or outside the normal course of teaching duties. If such activity is expected to continue indefinitely then it should be budgeted as part of normal departmental activity.

2.2 Accounting for a Teaching-based project.

Teaching-based projects should normally be costed on pFACT and accounted for in the same way as a research grant. Unbudgeted surpluses or deficits at the end of the project should be accounted for in accordance with the relevant Faculty policy.

3. Consultancy Projects

3.1 Definition

Consultancy can be defined as expert advice or testing, which draws upon and applies the expertise of members of staff. It is unlike research in that it does not have as its prime purpose the generation of new knowledge and there is no academic output, such as publications in refereed journals. Consultancy contracts are usually short-term, from a day to a few months, and generally involve extra work for existing staff members rather than employment of new staff.

At Lancaster there are three types of consultancy:
a) University consultancy
b) Private consultancy through Lancaster University Consultancy Services (LUCS)
c) Wholly Private consultancy

3.1 a) University Consultancy

The University is the contractor and the consultancy work is conducted within an individual member of staff’s contract of employment.

Typical examples of University Consultancy may include:
• Projects and services arising from public tender processes or invitations
• Specific advice arising out of professional network affiliations
• Acting as an expert witness
• Laboratory and other testing of materials, devices, products or produce
• Data analysis

The distinction between research and consultancy is often a grey area. Some projects may be defined by the client as consultancy but the work is nonetheless sufficiently original that it meets the definition of research and the University can reasonably claim the contract within the various research returns made to HEFCE. In these cases the project/proposal should be considered as a ‘research’ project.

**Accounting for University Consultancy projects.**

University Consultancy projects should normally be costed on pFACT and accounted in accordance with the relevant Faculty policy.

**3.1 b) LUCS Private Consultancy**

Private Consultancy is assumed to be carried out within the freedom of academic employment and must be approved by the Head of Department (see letter approving private consultancy available from the LUCS website [http://www.lancs.ac.uk/researchenterprise/lucs_welcome.html](http://www.lancs.ac.uk/researchenterprise/lucs_welcome.html)). A private consultancy project must first be assessed and accepted by LUCS. If accepted the individual staff member will be covered by the University’s professional indemnity insurance policies and will work under a sub-contract to LUCS. Any payments due to the individual will be made through Payroll and will be subject to tax and national insurance, if applicable. If LUCS do not accept the consultancy project the individual may still chose to undertake the work as a wholly private consultancy project.

LUCS Private Consultancy should be costed using the simple costing form available on the website and accounted for in accordance with the LUCS procedures.

**3.1 c) Wholly Private Consultancy**

If an individual staff member wishes to undertake wholly private consultancy that is not through LUCS then the consultancy services will involve a contract directly between the client and the individual member of staff. Private consultancy of this nature is assumed to be carried out within the freedom of academic employment and must be approved by the Head of Department.

It should be noted that:

1. A member of staff undertaking wholly private consultancy must confirm in writing to the client that they are NOT acting on behalf of the University (see letter approving private consultancy). The Commissioner reply should be forwarded to LUCS.
2. A member of staff undertaking wholly private consultancy may not use any University facilities, stationery, telecoms etc.
3. A member of staff undertaking wholly private consultancy is **NOT COVERED** by the University’s professional indemnity policy.
4. The University has no interest in the conditions under which wholly private consultancy is conducted and has no claim on any income earned.

[26] Financial Regulations
Appendices 1-8 as at January 2018
APPENDIX 6

‘Cradle to Grave’ research grant administration
Research Grant and Contracts Administration Procedures

Introduction

Research can be defined as original investigation, undertaken to gain new knowledge and understanding, which may be directed towards a specific aim or objective. A full definition is included in Appendix 5.

The term ‘Research Grant’ is usually restricted to research projects funded by the UK Research Councils, Charities and the Higher Education Funding Councils. All other externally financed research projects are classified as ‘Research Contracts’. In this document research grants and contracts will be collectively referred to as research projects.

Research Support Office (RSO)

The RSO is part of the Division of Research and Enterprise Services. The RSO provides advice and guidance service in support of externally-funded research projects. This includes:-

- full economic costing (fEC) and pricing of proposals based on TRAC (transparent approach to costing) methodology
- pFACT training
- internal procedures for authorisation and submission of proposals
- internal procedures for acceptance of awards
- electronic proposal submission processes
- advice on funding guidelines
- set up of awarded research projects
- liaison with the Contracts Office on research contracts
- expenditure claims and invoicing
- staff costs and authorisation of staff forms on research projects
- coordination of research project audits
- final statements and budget reviews
- research ethics and governance
- management information and reports (internal and external)

The RSO also provides support for the Research Excellence Framework (or equivalent) and facilitates the work of both the University Research Committee and the University Research Ethics Committee.
Who we are

The RSO is managed by the Research Support Manager and comprises of two teams. The pre award team advise on full economic costing, the pricing of proposals, the approval process, ethics and funders. The post award team deal with grant set up, audits, claims and statements and general post award administration.

Research Proposals

All new proposals for externally funded research, regardless of value or funder, must be costed using full economic cost methodology (fEC) and be fully approved internally prior to submission to the funder. This requirement includes outline proposals and proposals submitted to the funder by another institution/organisation. The approval process at Lancaster has been set up specifically so that research proposals can be checked and reviewed to ensure that only high quality applications which stand the best chance of success are submitted on behalf of Lancaster University.

The University uses pFACT (Project Financial Appraisal Costing Tool) as both a costing tool and for electronic approvals. Principal Investigators (PI) can request pFACT user accounts and passwords from the RSO (rso-submissions@lancaster.ac.uk).

The RSO web site http://www.lancs.ac.uk/depts/research/ has a link to pFACT and a pFACT guide can also be downloaded from here. The guide provides details on how to cost research proposals using the principles of fEC and explains the approval process. It is recommended that Principal Investigators request one-to-one training on pFACT from the RSO.

Once a project has been fully costed and the funder and income have been added to the proposal on pFACT, PIs must complete a project and ethics questionnaire (incorporated into pFACT as ‘Additional Fields’) before the proposal is sent to their Head of Department (HoD) for approval. They must also complete an ethics self assessment stage 1 form (available on the RSO website).

The HoD reviews the proposal and completes the HoD checklist (in pFACT) and the proposal moves up to the Dean of Faculty for the next stage of approvals, if appropriate.

In parallel with departmental and faculty approvals the PI should liaise with the RSO to ensure that the funder’s forms are completed correctly and in accordance with the funder’s call specification. This may be in paper or electronic format. Once the proposal has been approved by the Dean and checked and validated by the RSO final institutional approval is sought from either the Director of Finance or the Vice Chancellor (if applicable). The institutional authorisation limits are attached in Appendix 6(A).

If the research proposal is a tender the RSO liaises with the Contracts Office to ensure that the contract terms and conditions are reviewed prior to submission.

It should be noted that a costing in pFACT cannot be approved without reference to the actual proposal. pFACT must be completed and it is then reviewed alongside the actual proposal or funders.
form which includes the budget being requested for the project as well any other accompanying documents e.g. letters of support, justification of resources, impact statement, case for support.

**Responsibilities of the Principal Investigator**

It is the responsibility of the PI to ensure that his/her application is fully approved *before* it is submitted to the funder and that all necessary documents are available to the relevant approvers in a timely manner to allow them to be reviewed along side the costing in pFACT before passing to the next approver level. It is especially important that the RSO has the full application, including justification of resources, case for support, letters of support, impact statements etc. to allow the application to be checked for errors and for pFACT to be verified against the application to the funder. It is also important that there is sufficient time to allow for any amendments that may be required during the approval/review process. This may include referring the funder’s forms back to the PI for amendment so it is essential that sufficient time is allowed for this to happen.

It is the responsibility of the PI to ensure that the research will be conducted in line with the University ethics code of practice and that an ethics checklist and stage 1 form are completed, reviewed and signed by their HoD and the original returned to the RSO, preferably before the deadline for the application.

**Responsibilities of authorisers**

Within the hierarchy of authorisation, the different authorisers will be looking at proposals from different perspectives. What follows are some broad guidelines (not exhaustive) that are intended to help focus the issues around authorisation.

Head of Department approves the proposal to confirm:

- That they are satisfied with the quality of the proposal
- That the proposal is consistent with the departmental research strategy
- That the project can be delivered within available departmental resources or that the need for additional resources has been raised for consideration by the Dean
- That any institutional commitment is fully agreed at department level
- That the ethical risk has been accessed and the ethics approval process has been followed

The Dean approves the proposal to confirm:

- That the proposal is consistent with the faculty research strategy
- That the project can be delivered within available faculty resources or that the need for additional resources has been raised for consideration by the Director of Finance
- That any institutional commitment is fully agreed at faculty level
- That the ethical approval process has been followed

[29] Financial Regulations
Appendices 1-8 as at January 2018
The RSO approves the proposal to confirm:

- That the costs included in the actual proposal form are consistent with those on pFACT which have been approved by the HoD and the Dean where applicable
- That all resources identified in the case for support/proposal are included in the costs on pFACT
- That the proposal is in line with the funder’s terms and conditions and that the proposal forms are completed correctly
- Costs deemed ineligible by the funder are not included in the proposal (even though they may be a part of the project costs on pFACT)
- That any VAT has been accounted for correctly within the proposal and pFACT e.g. VAT on sub-contracts
- That any institutional information given in the proposal is correct
- That on collaborative projects the costs of collaborators are incorporated into the proposal and their approval has been given to Lancaster to submit the proposal on their behalf
- That the proposal forms are signed by the relevant approver if a signature is required
- That any non-stand terms and conditions have been reviewed by the Contract Office if necessary
- That any ethical or other issues raised through the approval process are passed on as appropriate e.g. to the university research ethics committee

The RSO can only carry out these checks effectively providing that sufficient time is allowed between receiving the completed proposal from the PI and the deadline for submission. PIs should take into account that there will be other proposals already in the RSO workflow and there may be a number for the same deadline. Once all checks have been completed the application will be sent to the Director of Finance and in some cases the Vice-Chancellor for final approval. If Dean level approval is the final level required proposals must still be confirmed for submission by the RSO to ensure these last checks are completed.

The Director of Finance/Vice-Chancellor approves and signs the proposal to confirm:

- That the proposal is consistent with the University strategy
- That any resource issues raised by the Dean have been resolved or that a clear process exists to resolve them
- That any institutional commitment is fully agreed
- That the application form now have full institutional approval to be submitted to the funder

To allow time for proper consideration, the proposal should be available to the final authoriser no later than one week before the deadline for submission.

**Awarded Grants**

Once a grant is funded and an award letter has been received by the RSO the grant is set up on the University financial system (Agresso). The RSO is responsible for returning start certificates and acceptance documents. The grant is given an internal project number and a grant information sheet is
sent to the PI and the departmental administrator, together with reminders about timesheets if applicable. Strategic Purchasing is also informed of any awarded grants with equipment budgets greater than £25k.

Awarded research contracts are first reviewed by the RSO for financial considerations before being forwarded to the Contracts Office for review and negotiation. Once a contract is accepted and signed it is set up on Agresso as above.

If staff are to be appointed on a grant a staff form will be completed by the department, approved by HoD and the Dean and sent to the RSO for final approval before the post is advertised or a staff contract is issued. The RSO checks the details of the post requested and calculates the expected cost. Any shortfall between budgets and expected cost is discussed with the PI and department before the staff form is approved by the Research Support Manager and forwarded to HR.

The day-to-day administration of research grants and contracts is carried out by Principal Investigators and their departments. Principal Investigators are responsible for the financial and ethical management of their research projects in accordance with the funder’s terms and conditions and University regulations. Principal Investigators must ensure that for each research contract they hold:

- They have read and understood the grant/contract terms and conditions of award
- Both funder and university procurement requirements are adhered to
- Timesheets are completed by relevant staff and authorised on a monthly basis when required
- Only legitimate costs that properly relate to the grant/contract and which are in accordance with the contract are charged to the project;
- Potential cost overruns are notified to the HoD and the RSO as soon as they become apparent.
- The research is conducted in an ethical manner in accordance with the University’s code of Ethics
- Interim and final reports are submitted to the funder on time

Research grant income and expenditure statements are available for Principal investigators in Agresso or from Departmental officers/finance administrators. Any anomalies in start/end dates or grant details should be notified to the RSO as soon as possible.

The RSO is responsible for initiating all invoicing and claims in accordance with the funder’s terms and conditions and by the due date, including final claims or submitting final expenditure statements. The RSO will also arrange and coordinate any grant audits that may be required either during the life of a grant or after the final reporting period.

Once all claims are made and final payments have been received from the funder the RSO will close the grant. Any overspends will be charged to the appropriate Departmental cost centre.
**Ethical research at Lancaster**

All research involving Lancaster University staff and students should be conducted in line with the principles set out in the *Code of Practice* and shall at all times be legal and transparent, and place the responsibility and accountability on the Principal Investigator or Research Supervisor. Details of the internal processes can be found in the *Procedures document*. Flowcharts summarising the routes for externally funded projects and research students and all other ethics forms can be found on the RSO website [http://www.lancs.ac.uk/depts/research/lancaster/ethics.html#](http://www.lancs.ac.uk/depts/research/lancaster/ethics.html#)
### RESEARCH PROPOSALS

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A new project may require re-approved before it can be accepted if the amount awarded differs to that originally requested and approved, or the funder requests a revised budget prior to awarding the project. Re-approval is required if:

1. IEC percentage recovery is reduced by more than 5%
2. Directly incurred costs are more than the amount awarded
3. DA staff costs, estates or indirect costs are reduced by more than 10%
4. The funding will be used for a different purpose to that originally approved, or the project has changed significantly.

Proposals with a fEC value exceeding the above limits or not covered by this table must be authorised by the Vice-Chancellor (or Deputy-Vice-Chancellor when the Vice Chancellor is away from Lancaster).

Note: Contractual documentation relating to proposals authorised under the above schedule of delegations will normally be signed on behalf of the University by the Director of Research and Enterprise Services. The Director of Finance and the University Secretary are also authorised under this delegation.
## Procurement Procedures

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### Guidance notes

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<td>How to use a T&amp;E card</td>
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Section 1  Procure to Pay Process Summary

The process of Procure to Pay will be managed entirely by the central Procurement team. The following summarises the whole Procurement to Payment route for all goods and services and the actions necessary by user departments. Knowledge of the complete process may be particularly helpful for larger value or complex procurements. If you have a repeat order or you know exactly what you need then you will probably go straight to step 8.

For more details about all aspects of the process please contact Procurement.

Step 1

- Identify the need for the Goods or Services
- Ensure the need is genuine
- Ensure there is funding or that a budget has been allocated

Step 2

- Estimate the value of the Requirement
- This will enable Procurement to determine the actions necessary prior to a purchase order being placed.
- If it is likely to be over £170,000 then contact Procurement immediately you become aware of the requirement so that the procurement process can be properly planned

Step 3

- Consider whether a competitive tendering process must be undertaken
- This will be in accordance with the Financial Regulations (19.4 and 19.6).
- Consult Procurement for further information and guidance

Step 4

- Consider likely sources of supply
- Procurement will help with this
- In the first instance Procurement may investigate suitable availability within the University
- You should also consider whether existing goods or services could be shared
- The Buyers’ Guide on the Procurement web site provides information on existing contracts and suppliers, should you wish to consider these prior to discussing with Procurement

Step 5 - Tenders and Quotations

- Procurement will initiate all Tenders and Quotations in accordance with the Financial Regulations and Section 2 of these procedures
- Low value requirements (quotations below £25,000) can be handled locally
• Evaluate responses and select Supplier (new suppliers must be approved by Procurement)

Step 6 - Finalise details and agree terms

• Depending upon the complexity of the requirement and where appropriate a formal contract will be negotiated, in addition to the purchase order. The procurement team will support the department in managing this and determining relevant KPIs or contract management requirements

Step 7 - Check Correct Payment Route

• As necessary, consult procurement on the best way to pay for the goods or service
• Use a departmental Procurement card to pay for low value and one-off items
• Check self-employed status of individuals to determine whether there needs to be a contract of employment
• Check payment arrangements for non-sterling purchases

Step 8 - Raise a Purchase Request

• Use the Procurement portal to raise your request
• Refer to Guidance notes 7.1

Step 9 - Managing Requests within the Procurement Portal

• Check progress of the request, provide additional information and receive notification of order details

Step 10 - Expedite Delivery

• To ensure that the goods or service is delivered on time it may be appropriate to expedite delivery. Procurement will undertake this activity on behalf of their customer when they are asked to do. This may by agreement be undertaken by the customer

Step 11 - Receive or Reject the Goods/Service

• On receipt, goods should be checked for quality and that the required amount has been delivered
• The recipient of the goods should then record recorded in “My Requests”, adding any notes as necessary
• If the receipt has not been recorded by the due date a reminder will be sent.
• Rejected goods must be notified to Procurement who will provide support in resolving the problem

[37] Financial Regulations
Appendices 1-8 as at January 2018
Step 12 - Payment of Invoices

- Invoices matched to orders and goods receipt will be paid in accordance with agreed payment terms. Unless there is a miss-match which must be investigated, no further action is required by the user department.
- Invoices which do not match the order or have no order must be approved and may be delayed awaiting approval. Approval should be undertaken promptly so that wherever possible the agreed payment terms can be met.

Step 13 - Contract and Supplier Management

- Where the contract is for a one-off purchase the monitoring of supplier performance may be limited to ensuring that the goods or service are delivered on time and to the quality specified. Once the goods are delivered or service completed the recipient should advise Procurement of any issues or matters arising from the Procurement.
- Where the contract is for provision over a period of time it is important to monitor the supplier’s performance. This will be lead by Procurement but end users are encouraged to participate to develop the relationship with the supplier and encourage improved performance.

Section 2  Competitive Tendering and Quotations

All budget holders are required by the Financial Regulations to obtain, goods, services and works at the most economically advantageous whole life cost, consistent with quality and delivery requirements and in accordance with sound business practice.

Where a requirement cannot be met by existing contracts then quotations must be obtained or competitive tenders undertaken to source requirements.

Subject to any additional rules imposed by funding bodies, the University’s competitive tendering procedures will apply to all expenditure over £25,000 excluding VAT. Below that level, quotations should be obtained in accordance with clause 19.6 of the Financial Regulations.

All competitive tendering and requests for quotation will be managed by Procurement. For purchases below £25,000, budget holders and delegated users in departments may undertake the sourcing exercise themselves.
Guidance is available from the Procurement team and sample forms are available on the web site. A summary of quotations obtained should be attached to your procurement request together with a copy of the winning bid.

Where there are no sources of competition available, a quotation must still be obtained and a Single Supplier Justification form completed with a full explanation of why competition was not possible. Requirements above the EU threshold must always be formally advertised and tendered even though there may only be a single response.
Section 3  Procurement of Consultancy Activity

All expenditure for Consultancy over £5,000 (including VAT) must be approved by the Vice-Chancellor.

A form, which can be found on both the Finance and the Procurement web-sites at http://www.lancaster.ac.uk/depts/purchase/local/guidance.html and also as Guidance note 7.3 of this document, must be completed and approved prior to the commitment of any expenditure and in the first instance should be forwarded to the Director of Finance. This authorisation is required over and above the approvals within the existing delegations of approval.

Prior to completing the form and seeking authority to commit University expenditure the appropriate sourcing activity should be undertaken in accordance with the Financial Regulations and these Procurement Procedures.

Should you be unable to comply because of the specialist nature of the requirement then this should be explained on the form.

Please contact Procurement for assistance and advice in obtaining quotations and undertaking competitive tenders.

Where it is the intention to appoint a sole trader or someone who is self employed then it is the responsibility of the purchaser to check employment status.

Section 4  Employees as Suppliers

Further to the Financial Regulation 8.2, purchases made on behalf of the University from employees who are conducting informal businesses outside the University or from suppliers which are owned by an employee or someone who has a close relationship with an employee, or a close relative of the employee or in which the employee or a close relative or friend of any employee holds significant interest must be strictly controlled.

Prior to the initial engagement of such a supplier the Procurement team should approve the supplier and record on the supplier master file that the connection to an employee is known. At the same time the employee must declare their interest in writing to the University Secretary. That interest will be then be recorded on the University’s Register of Interests.

All prospective purchases where any of these circumstances apply must be referred to the Head of Department or the Dean, where the Head of Department is involved, for approval and under no circumstances must the employee lead the contract negotiation and management of that supplier.
Section 5  Buying On-Line, Use of E-Bay and Other On-Line Auctions

Buying on-line may offer a great opportunity to secure good value for money.

The same care and regard to the Financial Regulation and Procurement Procedures should be taken when selecting on-line suppliers as would be taken when raising a purchase order.

The University is not currently able to pay using PayPal. Please consult with Procurement with regard to alternative payment options.

There are risks associated with bidding on an electronic website such as E-Bay. It is often more difficult to assess whether the organisation is bone fide and whether they are financially stable. Payment is usually required in advance of delivery, which is contrary to normal procedure and the department making the decision to buy from such a supplier will bear the risk should the item not be as advertised or is not delivered following payment. These types of auctions should therefore be used only as a last resort and with permission from the Director of Finance.

Government and similarly managed auctions are much more secure but still require careful administration.

For any requirement to buy through an auction, the Head of Procurement should be consulted.

Section 6  Sale and Disposal of Assets

Each department is responsible for managing the sale and disposal of its surplus assets and the Head of Department is accountable for all decisions taken in relation to that disposal.

Although special consideration must be given to the disposal of potentially hazardous items and those items that no longer comply with legislation, under normal circumstances the best value outcome to the University must be the major consideration when disposing of assets.

Reasons for Disposal
Items can be available for disposal because they are:-
- Required to be disposed of under a replacement policy
- No longer required due to changes in procedures or usage
- Occupying space and not expecting to be used in the foreseeable future
- Reaching the optimum selling time to maximise a return
- No longer complying with occupational health and/or safety standards
- Hazardous
- Beyond repair but may be sold as scrap.

Options for Disposal
Goods identified for disposal may be dispensed by the most appropriate of the following methods
- Transferred to another department
Sale by public tender or auction
Sale to staff
Donated to the local community
Scrapped

Choice would normally be influenced by the nature of the goods and the market value. Procurement can assist with all aspects of disposal and should be directly involved with all communications and arrangements external to the University.

Finance should be informed, where the original value was £10,000 or more so that the disposal can be recorded as necessary within the accounts.
It must be made clear when advertising the items that they are being offered in an “as seen” condition and a clause should be added to the invoice repudiating liability for any defect in the goods.
All data storage devises must be reformatted prior to disposal to delete any data and consideration should be given as to whether it is more appropriate to dispose of through a specialist organisation that can certify that this has been done.

More details concerning the disposal options are provided as follows:-

**Transfer to another Department**
In some cases a piece of equipment may be no use to one department but still have value to another. Transfer arrangements and any cost should be mutually agreed and the departmental asset registers amended accordingly.

**Sale by Public Tender or Auction**
From time to time the Procurement team in conjunction with Facilities may engage with an external agent to auction significant volume or value of assets. Departments will be notified in advance of this taking place so that other items can be included. Auctions should never be arranged without consultation with Procurement.

For smaller lots the use of E-bay or other auction sites may be considered by the Procurement team.

**Sale to Staff or Students**
Where items may be considered suitable for staff or students, details can be provided to Procurement who will advertise the items, invite bids and manage the sale.

Any other arrangements should be discussed with the Head of Procurement and referred to Senior Management as necessary.

**Donations**
Where the goods have little or no residual value departments may be authorised to donate the goods to another organisation, particularly one with a community service role (a charity, school or volunteer organisation). Permission must be sought from the Chief Administrative Officer and Director of Finance prior to any arrangements being made and any costs associated with removal should be the responsibility of the recipient.
Scrap
Where items have little or no value or where the cost and time necessary to enable the disposal of the asset is greater than the likely value. The item may be scrapped. The method with the least impact on the environmental should be chosen wherever possible. WEEE (Waste Electrical and Electronic Equipment) which cannot be removed by the supplier and other recyclable waste should be removed in consultation with Facilities. Further information can be found at http://www.lancaster.ac.uk/estates/environment/recycling.html

It is important that firms tendering for disposal of scrap have appropriate licences or permits. These will be checked by Procurement as part of the process.

Completion of the Sale
Payment must be received from the buyer prior to collection. A VAT invoice will be arranged by the Procurement team or by the individual department as appropriate. Arrangements should then be agreed for the safe removal of the goods. Transport and insurance arrangements including all costs should be the responsibility of the buyer.

Section 7 Environmental, Economic and Social Sustainability

Lancaster University recognises that its procurement decisions have a significant impact on the environment, society and the economy and has embedded the principles of sustainability in all aspects of procurement and in all procedures, strategy and guidance.

The Sustainable Procurement Principles are as follows:-

- To make procurement decisions based on a balance between economic, social and environmental factors.
- To comply with all relevant procurement and environmental legislation.
- To investigate the University’s spending in order to identify and where possible reduce environmental impacts.
- To encourage and persuade suppliers to operate better production processes, supply environmentally friendly products and help spread improvements throughout the supply chain.
- To encourage Small and Medium Sized Enterprises (SMEs) and local suppliers to bid for appropriate work.
- To provide guidance and training to encourage staff to adopt more sustainable purchasing policies to reduce costs and the environmental impact of goods and services we buy.
- To lead the review of the consumption of goods and materials encouraging best practice (Reduce, Re-use & Recycle) in buying decisions to help minimize environmental impacts.
- To ensure that sustainability is embedded at all the appropriate points of the procurement cycle relevant to the project and procurement of all goods and services.
- To develop assessment tools to set and measure sustainable purchasing targets.
- To introduce post-tender audit of suppliers to assess and continuously improve environmental credentials.
• To work with other bodies to share experiences and adopt best practice.
• To communicate these principles to the University community and beyond so that our staff and students become aware of the impact they have on the environment and help them to minimise this impact.

Section 8 Purchasing Cards

The Company Barclaycard, Purchasing Card System, is a VISA based charge card system used to procure low value goods and services. Whilst it is still essential that all purchases are authorised prior to the commitment of expenditure on behalf of the University many low value purchases will be more cost efficiently purchased using the Purchasing Card.

In essence, purchasing cards are issued to individuals, nominated by their Head of Department or Manager, and who are authorised to make purchases on behalf of their department. The card is used to place orders for low value goods and services in agreed categories and up to a predetermined spending limit. There is a monthly credit limit assigned to each card as well as a maximum limit for each transaction.

It is recommended that purchasing cards are used in departments for:-
• emergency purchases,
• couriers
• low value on-line purchases (less than £1,000)
• low value foreign payments
• higher value foreign payments in consultation with procurement and with the appropriate temporary increase to the credit limit

Members of staff issued with a Purchasing Card must sign a User Agreement prior to taking ownership of the card. In signing the agreement they are confirming they:
• understand that they are making financial commitments on behalf of Lancaster University and will seek to obtain the best value, using recommended suppliers wherever possible.
• will only use the Lancaster University Purchasing Card for the procurement of goods and services on behalf of Lancaster University. The University Purchasing Card must never be used to make personal purchases, either for the cardholder or for others.
• agree that should they violate the terms they will reimburse the University for all charges incurred and for any fees related to the collection of these charges. Any card misuse could result in withdrawal of the card facility and/or disciplinary action.

Details of how to use the card can be found in Guidance note 7.8.1.

All transactions are loaded on a daily basis into workflow in Agresso for verification and approval. These should be actioned as soon as possible to ensure purchases are correctly accounted for and must be completed prior to month end.

On receipt of the monthly statement all receipts should be collected and forwarded together with a copy of the statement to Procurement in the orange envelope provided. Failure to do this on a timely basis may result in the card being withdrawn. A guide to the card holder
verification process can be found in Guidance note 7.8.2 and also at the back of the Purchasing Card Guide.

Application forms can be obtained from Procurement and must be approved by both the Head of Department and Dean, or equivalent, prior to a new card being ordered.

Section 9 Travel Guidance and Travel & Expense Cards

Travel Planning
Before you decide to make travel arrangements you should consider whether other means of communication, available within the University, can replace the physical need for travel. Possible methods to consider are audio conferencing and video conferencing. Further details can be found at http://www.lancaster.ac.uk/iss/services/digital/

Travel Guidelines
Travellers are requested to consult with the central travel team in anticipation of a trip. The central travel team will advise the best way to organise, book and purchase travel. For straightforward requests a traveller can simply complete the on line request form for their booking. The link is located on: http://www.lancaster.ac.uk/current-staff/travel/travel-booking-form/

All travel quotations/bookings associated with travel on University business should be sourced through the University’s approved Travel Management Suppliers. This will ensure a duty of care for travellers and opportunities for the University to collaborative arrangements offering value for money. Exceptions outside of this policy must be agreed with the central travel team in advance and recorded to enable reclaims through e-expenses.

For all flights, a traveller profile will need to be completed in advance.

Traveller profiles are paramount to the accuracy of the data on the booking as this information is used to produce a ticket for travel. If the name on the ticket does not match the name which appears on the traveller’s passport, this may result in the trip being cancelled on arrival at the outbound airport.

Please discuss details with the travel team in advance of the booking.

Health and Safety for Travellers
If you are travelling outside Western Europe consult with your GP in advance so that they can give you any immunisations and advice. A source of advice on health travel can be found on www.masta.org. If you take prescribed medication you may need a doctor’s letter to confirm details to foreign customs. If travelling from the UK to EU, it is advisable to take your EHIC card with you as this allows you to access “National Health” services.

Risk Management
Risk management needs to be considered for all trips. For trips outside Europe a suitable and sufficient risk assessment(s) must be carried out by the individual or lead member of staff.
Within Europe and the UK where the trip is a routine meeting or conference, a risk assessment may not be appropriate. The nature and complexity of the risk assessment will vary with the type of activity being undertaken, and therefore should be proportionate to the level of risk identified. Details are located on the University’s safety office web pages:  
http://www.lancaster.ac.uk/depts/safety/riskassess.html

Related documents:–

(I) Travel Insurance Cover

http://www.lancs.ac.uk/depts/purchase/local/insurance/travel.html

(II) Expenses Policy

http://www.lancs.ac.uk/depts/finance/Section/ApprovedExpensesManual.pdf

Travel and Expense Cards
The Corporate Barclaycard Card or Travel and Expense (T&E) Card, as it is more commonly known, is a VISA based charge card, available for use by frequent travellers, i.e. University personnel who travel and incur significant expense on University business and who otherwise would need to make frequent and large expense claims.

Unlike most visa based cards it is not a credit card and therefore it does not incur monthly interest. Instead any amounts charged to your T&E card (of which the cardholder is the sole signatory) will be settled monthly through the university bank account.

The card has a monthly credit limit which is set at the point of ordering but can be adjusted if authorised.

The T&E card can be used to pay any business expenses where Visa is accepted, including cash if authorised and enabled with a PIN number. It should not be used for the purchase of goods or services unless there is an emergency requirement whilst you are away from the University. Members of staff being allocated a T&E Card must sign a User Agreement prior to taking ownership of the card. In signing the agreement they are confirming they:-

• understand that they are making financial commitments on behalf of Lancaster University and will seek to obtain the best value, using recommended suppliers wherever possible.
• will only use the card for travel and subsistence expenses and not for the purchase of goods and other services and that they will not use the card to make personal purchases, either for themselves or for others.
• will ensure all expenses are in accordance with the Expenses Manual and any dispensations agreed from time to time between the University and the Inland Revenue and that if they exceed any such dispensation it must be declared.
• agree that should they violate the terms they will reimburse the University for all charges incurred and for any fees related to the collection of these charges. Any card misuse could result in withdrawal of the card facility and/or disciplinary action.

Details on how to use the card can be found in Guidance note 7.9.
Expenditure must be reported on a monthly basis by completing the transaction log and forwarding with all receipts to Finance, Accounts Payable. Failure to do this on a timely basis may result in the card being withdrawn.

Application forms can be obtained from Procurement and must be approved by both the Head of Department and Dean, or equivalent, prior to a new card being ordered.

**Section 10  Code of Conduct for Procurement**

The procurement team are committed to the Code of conduct of the Chartered Institute of Purchasing and Supply.

They will seek to:

- Enhance and protect the standing of the profession by never engaging in conduct that will bring the profession into disrepute, not accepting inducements or gifts (except those of nominal value sanctioned by the University) or hospitality where it might affect or be seen by others to affect impartiality in decision making.

- Maintain the highest level of integrity

- Promote the eradication of unethical business practice

- Enhance the proficiency and stature of the profession continually developing and applying knowledge.

- Ensure full compliance with laws and regulations.

The above is an extract of the CIPS code approved 10th September 2013. The complete code is available in Procurement.
**Guidance Note 7.1**

**Procurement Request Form**

This is a guide to assist you in completing the procurement request form for the creation of a purchase order. Please direct all enquiries to procurement@lancaster.ac.uk or telephone extension 94354.

The staff portal, including the procurement request form can be accessed by following the link below where you can log-in via single sign on. [https://staffportal.lancs.ac.uk/Request/NewRequest.aspx](https://staffportal.lancs.ac.uk/Request/NewRequest.aspx)

The system opens with the new request form and the form is populated with your recorded contact information. This may be changed by you for this specific request. If you require a permanent change of details please contact Procurement.

![Welcome to the Purchase Request System]

If you are likely to be away from the University whilst this request is being progressed please provide details of an alternative contact that may be able to assist with queries, otherwise there may be a delay in completing your request.
Please complete all boxes marked * as these are mandatory fields.

The project code can be selected from the drop down box. If the code you require is not in the list then select “Other”, enter the code and give a reason for the use of this code.

If you expect to use this code again in the future, please contact Procurement to have the code added to your list.

Choose the appropriate delivery address from the drop down list. You can add an alternative to those listed. Again, if you require an alternative address added to your list, please contact Procurement.
Guidance Note 7.3

Consultancy Authorisation of Expenditure over £5,000 (incl. VAT)

Further to the Vice Chancellor’s internal memo of 5th January 2012 this form must be completed and approved prior to the commitment of expenditure. This authorisation is required over and above the approvals within the existing delegations of approval.

Prior to seeking authority to commit University expenditure the appropriate sourcing activity should be undertaken. The Financial Regulations require that the following procurement strategies are employed:

<table>
<thead>
<tr>
<th>Value (excl. VAT)</th>
<th>Action</th>
</tr>
</thead>
<tbody>
<tr>
<td>Under £1,000</td>
<td>1 written quote</td>
</tr>
<tr>
<td>£1,000 to £24,999</td>
<td>3 quotes to be obtained</td>
</tr>
<tr>
<td>£25,000 to £173,933</td>
<td>Formal Tender</td>
</tr>
<tr>
<td>£173,934 and above</td>
<td>EU Regulations apply. Contact Procurement</td>
</tr>
</tbody>
</table>

Should you be unable to comply because of the specialist nature of your requirement then you should explain this in the box below.

Where it is your intention to appoint a sole trader or someone who is self employed then it is the responsibility of the purchaser to check employment status.

http://www.lancs.ac.uk/hr/total-reward/selfemploy.html

Please provide details of your proposed purchase. The information requested below is the minimum required but you may amend the form to provide additional information as required.

Supplier

Cost Centre/Project Code to be used

Description of Work

Price quoted / total value of contract:

Reason for outsourcing this work and alternatives considered:

Confirmation of compliance with standard procurement procedure/Justification for non compliance:

Is there any expectation of follow up work not included above? YES/ NO

If so, please provide details
Guidance Note 7.8.1

How do I use the Purchasing Card?

Any low value goods and services may be purchased using this card up to the maximum of the monthly credit limit and individual transaction limit. You can charge something to your account either in person, by presenting the card, or by phone, quoting relevant details such as your name (as written on the card but you do not need to include “Lancaster University”), the expiry date, card number and 3 digit security ID number (which can be found on the back of the card on the signature strip). Please be careful only to quote card details to someone you know to be or can reasonably expect to be honestly engaged in business on your behalf. Please check that the right amount is charged to your account.

Transactions will generally appear in Agresso for verification and approval within a day or two of the payment being taken from your card.

Sales vouchers and VAT receipts must be kept to substantiate any transactions made. These receipts should be reconciled to the monthly statement and forwarded in the orange envelope provided to Procurement. Receipts are to verify the procurement and are required to reclaim any VAT.

Chip & Pin
Chip and Pin is now the accepted method when paying for items in person. Purchasing cards operate in the same manner as any other chip & pin cards. On receipt of your card you will receive separately a pin number for use at point of sale. This number should be memorised or changed to a more memorable number (instructions are provided with the PIN number). On no account must the PIN number be retained regardless of how securely it is stored.

VAT
VAT will apply to many of the items purchased using your card. In such cases, it is essential that a VAT receipt is retained. If you do not have a VAT receipt we cannot recover the VAT and you should not separate it out when you verify the transaction in Agresso.

What if problems occur with the service after payment has been made?
Often payments have to be made in advance of the goods being delivered or service provided and they then fail to be delivered, or you may have pre-booked arrangements which are subsequently cancelled or postponed.

In the first instance you should contact the supplier and request a refund. Prior to receiving the next monthly statement you can check using the on-line facility to see if it has arrived.

If, after chasing the supplier a credit note has still not been received, contact Barclaycard Customer Services who can reverse the payment and pursue the supplier for credit. Should you continue to experience difficulties please contact Procurement.
Verifying and approving transactions on Agresso
Each card has a default charge code used by Agresso to accept the transaction. To enable expenditure to be properly accounted for, it is important that transactions are promptly verified in Agresso. A separate guidance note (7.8.2) is available to help you in completing this task.

Reconciling the monthly statement?
The monthly statement, issued on the 20th of the month, will be mailed directly to you. If you have not received your statement within 5 working days of this date you should contact Procurement who will be able to provide a copy.

It is the responsibility of the cardholder to check that the statement is correct.
Receipts should be matched to the statement and sent together with a copy of the statement in the orange envelope provided to Procurement as soon as possible and no later than month end. Where there is no receipt a note should be provided giving details of the purchase and the reason for non-receipt.

What do I do if I suspect a fraudulent transaction?
You should ring Barclaycard Customer Service and advise them of the problem. They will investigate on our behalf and may ask you to sign a disclaimer prior to arranging a credit on the next statement.
It is likely you will be issued with a new card which will be sent to Procurement. You will be notified as soon as it arrives and asked to arrange collection.

What are the cardholder’s responsibilities?
As the purchasing card cardholder, it is your responsibility to ensure that your card is kept in a safe place at all times and is used only by yourself. Unless charging an expense to your card you should never divulge your card details to others, which includes your departmental colleagues.

On leaving the employ of the University you must cut your card in two and return it to Procurement for cancellation. It is your responsibility to notify Procurement of any change of address. Should there be any change in your role or responsibilities your need to continue to have a Procurement card must be reviewed by the Head of Department.

What happens if the card is lost?
In the event of the loss or theft of your Purchasing card, you must immediately notify Barclaycard of the situation and as soon as possible afterwards advise Procurement. You should contact Barclaycard Customer Services on 0844 8222125 or from abroad on +441642876670. Lines are open 24 hours a day for notification of lost or stolen cards. When a replacement card is arranged this should arrive within 5 working days and you will be notified and asked to collect from Procurement.
Using the Barclaycard On-Line Service
You can register to view transactions and statements on-line, view any authorisations and declines, download statements and run reports.

To register for this service go to www.barclaycard.co.uk/business and select “Register”. Then select “I am a cardholder” and then “register for on-line service”. You will need your card number, the cardholder name, expiry date and credit limit to complete the registration.
Guidance Note 7.8.2

Purchasing Card Holder Verification

You will receive an e-mail alert to verify your purchasing card transactions. Follow the link to Agresso Self Service and select Purchasing Card Holder Verification from the list of workflow tasks. The number of items to verify will appear in brackets after the task.
Please have your receipts to hand before verifying your transactions.

The transactions will be coded to your purchasing card default project and an account code that is appropriate to the item purchased. If you wish to permanently change your default project code, please contact Julie Austin.

You can accept the item as it appears on screen or you can amend the account code and the project by clicking into the supplier invoice details line and amend the relevant field.
The box marked Tax system records the vat status of the transaction. Please refer to the message at the top of the screen for guidance.

Please do not amend the description box. If you need to add additional information about the purchase please use the comment box.
When you have finished your amendments check the accept box and the transaction will process.

If you want to split the line between different projects or account codes you will need to select “Advanced mode” which you will find at the top of the page, next to accept. If you already in “Advanced mode” then the box will display as “Simple mode” enabling you to switch back as necessary. Click onto the Supplier invoice details line and select split row. If you wish to split between multiple projects select split row as many times as necessary.
When you have completed the split coding of the transaction check the boxes and select “accept”; check the boxes again and select “save”. The item is then completed. Switch back to “simple mode” and you are ready to process the next transaction.

Please keep your receipts in the orange envelope provided. When you receive your monthly statement, reconcile the receipts to the statement and send a copy of the statement together with receipts to Finance prior to month end. Where there is no receipt a note should be provided giving details of the purchase and the reason for non-receipt.

If you require any help with this process please contact Julie Austin in Procurement on 92913.
Guidance Note 7.9

How do I use the Travel and Expense Card?

Any expenses incurred whilst carrying out business on behalf of Lancaster University may be charged to this card up to the maximum of the monthly credit limit. You can charge something to your account either in person, by presenting the card, or by phone, quoting relevant details such as your name (as written on the card but you do not need to include “Lancaster University”), the expiry date, card number and 3 digit security ID number (which can be found on the back of the card on the signature strip). Please be careful only to quote card details to someone you know to be or can reasonably expect to be honestly engaged in business on your behalf. Please check that the right amount is charged to your account.

All transactions should be recorded on a transaction log spreadsheet at the point of purchase so that the expenditure can be easily reconciled to the statement each month.

Sales vouchers and VAT receipts must be kept to substantiate any transactions made. These receipts must be passed to Accounts Payable in Finance for checking against your monthly statement. They will be required to reclaim any VAT.

Chip & Pin

Chip and Pin is now the accepted method when paying for items in person. The T&E cards operate in the same manner as any other chip & pin cards. On receipt of your card you will receive separately a pin number for use at point of sale. This number should be memorised or changed to a more memorable number (instructions are provided with the PIN number). On no account must the PIN number be retained regardless of how securely it is stored.

VAT

VAT may apply to some expenses charged to your card. In such cases, it is essential that a VAT receipt is received as this is a requirement of HM Revenue & Customs. If you do not have a VAT receipt we cannot recover the VAT and you should not separate it out on your transaction log.

What if problems occur with the service after payment has been made?

Often payments have to be made in advance of the service being provided. For example you may have paid for a hire car which turns out not to be available for use at the time you requested, or you may have pre-booked arrangements which are subsequently cancelled or postponed.

In the first instance you should contact the supplier and request a refund.

Prior to receiving the next monthly statement you can check using the on-line facility to see if it has arrived.

If, after chasing the supplier a credit note has still not been received, contact Barclaycard Customer Services who can reverse the payment and pursue the supplier for credit. Should you continue to experience difficulties please contact Procurement.
What is a transaction log and how do complete it?
The transaction log is used to track your total monthly expenditure. At the time of purchase you should note down the date, supplier, item details and the price. The charge code details and reason for purchase can be completed later.

It is important that the transaction log is used otherwise any billing mistakes on your monthly account may not be spotted.

You may download a copy of the transaction log from the Procurement web site and at the following web address: http://www.lancaster.ac.uk/depts/purchase/local/visa.html

Cash Withdrawals
If you have been authorised to use your card to make withdrawals of cash for foreign currency or for incidental expenditure overseas then you should keep receipts and a detailed record of money spent. You must fully account for these transactions by completing the form - Reconciliation of Cash, Currency and Traveller’s Cheques Drawn Using a University T&E Card. All receipts should be attached and cash fully accounted for. If you have to return any money then you should take this form to Cashiers (situated on the ground floor of University House) along with any unused money. The Cashier will check the details, initial the form to confirm receipt of the cash etc. and return the form to you. A copy of the form should then be forwarded with your statement and transaction log at the end of the month.

Reconciling the monthly statement?
The monthly statement should be mailed directly to you. It is the responsibility of the cardholder to check that the statement is correct. Statements will be issued on the 20th of the month. If you have not received your statement within 5 working days of this date you should contact Procurement who will be able to provide a copy.

Check that the details on your monthly statement are the same as the invoice details and the information recorded on your transaction log. A few transactions may have occurred after the cut off date. Delete these from the current month’s transaction log and transfer to next month’s log. At the same time separate any receipts relating to these transferred transactions and retain until you receive the next statement.

Your completed transaction log must reconcile exactly to the value of the statement.

Once the log is completed for the month you will need to produce an electronic copy and a hard copy.

The electronic copy should be forwarded by e-mail to accountspayable@lancaster.ac.uk, where it will be checked and uploaded to Agresso.

The hard copy is used for reconciliation to the statement and for authorisation. You should attach all invoices, receipts, any completed cash reconciliation forms and the hard copy transaction log to your monthly statement, sign the log, obtain appropriate approval and send to Procurement within 7 working days from receipt of the statement. If you are away on business, you should send your transaction log(s) within 7 days of your return.
**Authorisation:** Your monthly travel and expenses transaction log should be treated like all other expense claims and should be authorised in accordance with the financial regulations and expenses manual.

**What if there are errors on the statement?**
If the supplier has made a mistake with the billing then you should contact them and request that they issue a credit and/or a VAT credit note as applicable. Depending upon the timing this credit may not appear until your next monthly statement. Please do not cross out any of the transactions that appear on your monthly statement even if they are later to be credited. The statement as it stands will be paid in full and then credited later. It will not be possible for us to delay payment pending receipt of credits or resolution of dispute because of the timing of the payment; however any disputed items will be adjusted the following month.

**What do I do if I suspect a fraudulent transaction?**
You should ring Barclaycard Customer Service and advise them of the problem. They will investigate on our behalf and may ask you to sign a disclaimer prior to arranging a credit on the next statement.

**What are the cardholder’s responsibilities?**
As the T&E cardholder, it is your responsibility to ensure that your card is kept in a safe place at all times and is used only by yourself. Unless charging an expense to your card you should never divulge your card details to others, which includes your departmental colleagues. On leaving the employ of the University you must cut your card in two and return it to Procurement for cancellation.

It is your responsibility to notify Procurement of any change of address.

Should there be any change in your role or responsibilities your need to continue to have a T&E card must be reviewed by the Head of Department.

**What happens if the card is lost?**
In the event of the loss or theft of your T&E card, you must immediately notify Barclaycard of the situation and as soon as possible afterwards advise Procurement. You should contact Barclaycard Customer Services on 0844 8222111 or from abroad on +441642876636. Lines are open 24 hours a day for notification of lost or stolen cards. When a replacement card is arranged this should arrive within 5 working days and you will be notified and asked to collect from Procurement.

**Using the Barclaycard On-Line Service**
You can register to view transactions and statements on-line, view any authorisations and declines, download statements and run reports. To register for this service go to [www.barclaycard.co.uk/business](http://www.barclaycard.co.uk/business) and select “Register”. Then select “I am a cardholder” and then “register for on-line service”. You will need your card number, the cardholder name, expiry date and credit limit to complete the registration.
APPENDIX 8

Income Collection Methods & Cash Handling Procedures

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Section 2  Receiving and receipt of cash, cheques and card payments  p. 60
Section 3  Banking procedures  p. 61
Section 4  Petty cash floats  p. 64
Section 5  Use of safes  p. 66
Section 6  Insurance Limits  p. 66
Section 7  Cash advances  p. 66

Guidance notes

8.1  University’s Bank Account Details  p. 68
8.2  Procedure notes for cash reconciliation  p. 69
1. INTRODUCTION

1. General

These procedure notes describe the various methods of collecting income and set out the principals that must be followed when handling cash, cheques or card payments. The Cashiers Office, located on A floor in University House will be pleased to provide any further guidance if required and can be contacted by email at cashiers@lancaster.ac.uk or on Extn: 94978.

Cashiers Office Counter opening times are 9.00 am to 4.30 pm Monday to Friday.

1.1 Banking of monies due to the University.

Without exception, cash and cheques with a combined value of more than £250 must be banked by close of business on the next working day. Where the combined value is less than £250, banking must take place within 5 working days.

2. Methods of receiving income

The following methods are available for receiving income for goods and services;

2.1 Online payments

The University has an online payment system at http://www.lancs.ac.uk/online-payments/ where staff, students and customers can pay for various items including tuition and residences fees. This system accepts all major debit and credit cards excluding Diners Card.

2.2 Online store

In addition to the online payments system, an online store is available for all Departments to use for a wide variety of sales including short-courses, conferences, bedding packs and study materials etc. Promoting sales through the online store removes the need to handle cash and cheques and has proved very popular with many Departments across the campus. The online store can be accessed at www.online-payments.lancaster-university.co.uk and further details can be obtained by contacting the store administrator at onlinestore@lancaster.ac.uk or by phone on 592080.

2.3 Directly into the University’s bank account

Customers can pay directly into the University’s bank account (see Appendix A for account numbers). If using this method, customers should be asked to quote their invoice number as a reference or in the absence of an invoice number, a relevant reference should be quoted eg. student identification number, in order to help to identify the income.
2.4 Debit or credit card

Where significant volumes of counter transactions exist (eg. bars, catering, sports centre etc), credit and debit card facilities can be made available. In such circumstances all types of card are acceptable with the exception of Diners Card.

Payment is received via a card terminal which must be totalled at the end of each day and a summary of the coding should be sent to the Cashiers Office where it will be reconciled to the University bank account.

Full instruction is provided by the Cashiers Office upon installation of the card terminal.

Customers can also pay by debit or credit card to the Cashiers Office either directly or by phone.

2.5 Cheque

If paying by cheque, customers should be encouraged to send cheques directly to the Cashiers Office, Finance Division, University House, Lancaster University, Bailrigg, Lancaster, LA1 4YW.

In circumstances where cheques are received in departments the procedures described in section 3 below must be followed.

2.6 Cash

Where payment by any of the above methods is not possible and customers wish to pay by cash they should be encouraged to pay cash in person at the Cashier’s Office.

In circumstances where cash is received in Departments, the procedures described in section 3 below must be followed.

3. Receiving and banking of cash and cheques

Where cash and/or cheques are received in Departments, a University receipt book will be required. These are available from the Cashiers Office and must only be used by the Department to which it is issued.

3.1 Receiving cash and cheques within normal office hours

All cheques and individual cash transactions of £5 and above must be receipted on arrival using only the standard University receipts. Cash and cheques received from the same person on the same day for various items may be included on one receipt. There are 3 copies of the receipt, one for the person making the payment (white copy), one for the Cashiers Office (pink copy) and the final copy is retained by the department (blue copy).
Cash less than £5 should not be receipted but must be recorded in a University cash book which can be obtained from the Cashiers office.

Cash and cheques should be recorded in a University “Paying-in-Book”, totalled and checked to the value of receipts issued and/or monies recorded in the cash book.

Income received should be accurately applied to invoice numbers or in the event of no invoice number the appropriate income codes.

When all information is complete, the paying-in book should be signed and dated.

3.2 Receiving cash outside of normal office hours

It is recognised that certain areas will collect cash outside of normal office hours (for example, money for photocopying or bedding packs collected overnight in certain colleges). Cash received in this manner is typically very low value and the following procedures should be followed:

3.2.1 Takings should be recorded in a manual cash book and totalled at the end of each shift.

3.2.2 The takings should be held in a cash box and stored in a secure location (see section 5 below).

3.2.3 All takings should be handed to the administrative officer responsible for banking at the start of the next working day.

3.2.4 The administrative officer should check that the monies agree to the cash-book and should initial the cash-book accordingly.

3.2.5 The cash should be banked in accordance with the guidelines at 3.4 below.

3.3 Reconciliation procedures

The precise nature of reconciling the amounts taken with the actual bankings will vary depending on the various systems (eg different tills) across campus. Please refer to Guidance note 8.2 which provide the underlying principals which must be applied for the reconciliation of all receipts.

3.4 Banking of cash and cheques

Monies received in Departments can be banked at either the Cashiers Office or at the Barclays Bank on campus using the following procedures;
3.4.1 Banking at the Cashiers Office

Completed University paying-in-books, signed and dated by the individual remitting the funds should be hand delivered to the Cashiers Office along with the pink copy of any receipts issued.

Upon receipt one of the Cashiers team will:-

Ensure that all cash is correct

Ensure cheques are made out to the University, dated and signed

Verify the total

Review the coding of the income between invoices and account codes

Input the transaction to the University finance system (Agresso)

Attach the printed receipt from Agresso to the paying-in-book

Initial the paying-in-book and date stamp

The full amount of any monies received must be handed over to the Cashiers Office. The department must retain no amount of any cash for any purpose whatsoever. If small petty cash floats are required, even for short temporary periods, please refer to section 4 of this manual.

3.4.2 Banking at the Barclays Bank on campus

As an alternative to paying monies in at the Cashiers office, cash and cheques can be paid in directly to the Barclays Bank on campus. A bank paying-in-book is required and these are available from the Cashiers Office where a register of paying-in-books in circulation is maintained.

Two options are available for paying in directly at the bank:

i) Drop & Go

In order to avoid queuing at the bank, a Drop & Go facility is available where money is placed in a secure bag and deposited at the collection point within the bank. Please contact Cashiers office for full instructions.
ii) Paying over-the counter

The three part bank paying-in-slip is completed, signed, dated and presented together with any receipts to the bank. The bank will retain two copies and leave one copy attached within the paying-in-book.

4. Petty Cash Floats

Petty cash floats are available to all Departments for low value purchases where it is not practical to buy through the normal procurement procedures.

Petty cash should be stored in a locked cash-box within secure cupboards or drawers.

All petty cash floats are subject to random spot checks throughout the year by either the Finance Division or the University’s internal or external auditors and furthermore are subject to confirmation twice a year at 31st January and 31st July.

The procedures for acquiring floats and the recording of transactions are as follows;

4.1 New Float / Additional Amount

4.1.1 Completed request forms available at http://www.lancaster.ac.uk/depts/finance/Section/Forms.htm should be sent to the Cashiers office who will confirm when the cash will be available for collection.

4.1.2 The person collecting the cash must be known to Finance or have relevant identification and be the name quoted on the request form.

Please note: The charge code is always 4811 plus the project code for the set up of new floats or additional amounts, expenditure codes are debited when the receipts are returned for reimbursement.

4.2 Disbursement of Cash

4.2.1 As petty cash is issued the ‘reimbursement of petty cash float’ form should be completed. (This form replaces the need for individual petty cash vouchers).

4.2.2 A signature is required from the person receiving the cash.

4.2.3 Cash must NOT be issued to self.

4.2.4 The receipts should be numbered and kept with this form.

4.2.5 Reasons for the expenditure should be inserted on the form.
4.2.6 The account code, project and appropriate amounts should be recorded for each item of expenditure.

4.2.7 The ‘reimbursement of petty cash float’ form along with the numbered receipts should be kept with the remaining cash until the float needs topping back up. This means that your remaining cash plus receipts for any expenditure must ALWAYS add up to the original amount of the float.

4.2.8 The Cashiers Office cannot reimburse more than the original float amount.

4.3 Reimbursement of Petty Cash Float to Departments

4.3.1 A signed petty cash float reimbursement voucher should be taken to the Cashiers office together with receipts for the money spent. Please ensure all VAT claimed is supported by a VAT receipt.

4.3.2 The Cashiers Office will issue the amount spent and obtain a signature from the person collecting the cash.

4.3.3 The amount spent will then be input to Agresso by debiting the charge codes quoted on the reimbursement voucher.

4.4 Repayment of Petty Cash Float

Where Departments no longer require a petty cash float, all outstanding receipts plus any remaining cash should be returned to the Cashiers Office.

4.4.1 Departments should complete their paying-in book for the return of the petty cash float (enter full amount of float, regardless of actual cash remaining) to be repaid into 4811 plus the project code.

4.4.2 Departments should also complete a reimbursement voucher as normal for any expenses paid out to be charged to the relevant expense codes.

4.4.3 In Agresso the charge codes will be debited and the total float cleared from account code 4811.

4.5 Top-up floats

It is recognised that for certain events (for example Freshers’ Week or Graduation functions) a top-up float will be required to provide sufficient change for the functions.

The process for obtaining and returning top-up floats is as follows:

1) Areas complete a top-up request form, found at http://www.lancaster.ac.uk/depts/finance/Section/Forms.htm,
obtain authorisation from the budget holder and send the request to the Cashiers Office.

2) Top-up floats should be returned to the Cashiers Office or, alternatively, banked directly at Barclays branch on campus, on the next working day after the event has finished.

5. Use of safes

Cash in excess of £500 should always be stored in a secure safe. The type of safe required will depend on the amount of cash and cheques typically held in each particular area and further guidance should be sought from the Cashiers Office where cash held is regularly in excess of £100.

When cash levels rarely exceed £500, it is unlikely to be cost effective to purchase a safe for these occasions. In the rare circumstances in which the cash exceeds £500, the following options are available;

1) Ensure cash is banked on the same day at either the Cashiers Office or directly at the bank (see section 3.4 above).

2) Monies can be stored in one of the many safes across campus (please contact the Cashiers Office for details of the nearest appropriate safe).

3) Deposit the money for safe keeping at the Cashiers Office.

6. Insurance Limits

6.1 General

The University is insured against the loss of money up to the limits detailed below and cash should not be kept in excess of these insured limits.

6.2 Definition of Money

Money is described as cash, bank notes, currency notes, uncrossed cheques, uncrossed postal orders, uncrossed money orders, current postage stamps, luncheon vouchers, consumer redemption vouchers and gift tokens.
### 6.3 Limits

<table>
<thead>
<tr>
<th>Description</th>
<th>Limit</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>6.3.1</strong> Money contained in locked specified safes outside working hours (a specified safe is one registered with the Security Office and Finance that meets certain standards).</td>
<td>To be agreed with insurers</td>
</tr>
<tr>
<td><strong>6.3.2</strong> Money contained in locked unspecified safes outside working hours.</td>
<td>1,500</td>
</tr>
<tr>
<td><strong>6.3.3</strong> Money on University premises, whilst out of a safe, outside working hours (e.g. cash tins).</td>
<td>500</td>
</tr>
<tr>
<td><strong>6.3.4</strong> Money at the residence of any Director or Employee.</td>
<td>350</td>
</tr>
<tr>
<td><strong>6.3.5</strong> Money in transit on campus must be carried by at least one able bodied person.</td>
<td>3,000</td>
</tr>
<tr>
<td>In excess of £3,000 (up to £10,000) – 2 able bodies persons.</td>
<td></td>
</tr>
<tr>
<td>In excess of £10,000 – security carrier.</td>
<td></td>
</tr>
<tr>
<td><strong>6.3.6</strong> Money in coin operated machines (per machine).</td>
<td>500</td>
</tr>
</tbody>
</table>

### 7. Cash advances

Cash advances are available for staff intending to travel on University business. Typically such advances relate to foreign currencies but may in certain circumstances be applicable for UK travel.

Generally 24 hours notice is required for Sterling, Euro and US Dollar advances, although 48 hours may be required for large amounts. Other currencies require up to four working days notice.

Cash advances can be ordered via the following link: [http://www.lancaster.ac.uk/depts/finance/Section/Forms.htm](http://www.lancaster.ac.uk/depts/finance/Section/Forms.htm).

Any unused cash must be returned to the Cashiers Office upon return to the University.
Guidance note 8.1

University Bank Details

For details of the University’s Bank details please contact the Cashiers Office on Ex: 93316.
Guidance note: 8.2

Cash reconciliation

The precise nature of cash reconciliations will vary depending on the tills and operating systems in use across campus but the following guidelines should be followed wherever possible:

- Tills should be totalled on a daily basis;
- Cash should be counted and reconciled to the tills when totalled and verified by two members of staff;
- A reconciliation sheet must be signed by the person responsible for the cashing up procedure;
- Any discrepancy greater than £5 must be notified to the Finance Division immediately.

All areas must agree the precise form of their reconciliation with the Finance Division who will maintain a register of all reconciliations. Any changes to the reconciliation procedures must be agreed with the Finance Division before implementation.