

Policy title	Procurement
Version number	26.0
Effective from date	1 st May 2026
Policy statement	The procurement policy outlines the practices that will ensure the University remains compliant with procurement law and supplementary regulations; ensures value for money; meets its environmental, ethical and civic commitments; and minimises the risk of supplier failure and consequent impact on business continuity.
Applicable to	All staff who buy goods and/or services on behalf of the University or associated companies through non-payroll means
Owner	Chief Financial Officer
Date EIA completed	N/A
Approving Committee(s)	Executive Audit and Risk University Board
Date of approval	16 th April 2026
Review date	April 2027

1. Scope and purpose

The **scope** of this policy is all purchasing activity for goods and services undertaken by University staff, or agents on behalf of the University, through any means except payroll. They apply to all University managed expenditure, regardless of the source of funding.

The **purpose** of this policy is to ensure all procurement activity of the University and associated companies are undertaken in accordance with:

- Public Contract Regulations 2015 and Procurement Act 2023
- Charity Commission requirements and the University's charitable aims articulated in its Articles of Association
- Tax legislation including VAT and IR35
- Regulatory guidelines including DfE sub-contracting and codes of good practice for agents
- University's policies on Value for Money, Declaration of Interests, Fraud and Anti-Corruption, and Modern Slavery
- University's environmental, ethical and civic ambitions and business continuity arrangements

2. Roles and Responsibilities

Role	Responsibility
University Board	• Approve procurement policy • Approve levels of delegated financial authority
Audit and Risk Committee	• Review procurement policy and recommend approval
Chief Financial Officer	• Approve users for access to procurement routes • Set-up new users for access to procurement routes, and remove expired users • Maintain register of authorised signatories • Approve all leasing arrangements • Set procurement card transaction and credit limits for cardholders and approve transaction types • Approve delivery points for goods
Procurement	• Oversee efficient operation of purchasing systems • Support sourcing of new suppliers ensuring appropriate regulations and guidelines are met • Develop a procurement plan to improve value for money in the University's procurement spend • Maintain register of approved suppliers
Budget holder	• Approve expenditure from their budget • Request delegates for procurement roles e.g., holders of procurement cards • Ensure their delegates operate within agreed terms
Staff member	• Follow University policies and procedures • Maintain highest ethical and business standard in all purchasing decisions • Ensure the University receives best value for money

3. Ordering Goods and Services

There are four approved routes for ordering goods and services:

- Dedicated procurement sites, currently Amazon Business and Key Travel
- Purchase Order (PO) raised through eBis (the University's financial system)
- Procurement card for agreed categories of purchasing
- Exceptionally, non-PO invoices for standing items such as utilities, rates and other items typically paid by direct debit

Access to procurement routes is via the Head of Financial Operations and approved by the Chief Financial Officer, who will maintain a register of approved signatories.

Purchasing of goods and supplies for use in the University via expense claims or cash is strongly discouraged and should only be used in exceptional circumstances.

Research funding bodies may attach additional conditions to the procurement of items that they are funding, and budget holders should ensure these conditions are met when procuring items. This may mean sourcing a new supplier.

3.1. Dedicated Procurement Sites

Amazon Business is used for small value purchases and provides access to Amazon Prime delivery benefits. No further procurement activity is required, except notification of any missing or faulty goods. Departments must not set up their own account outside of the University's Amazon Business account or use their procurement cards on the main Amazon website.

Key Travel should be used for all flight, train, and hotel bookings. No further procurement activity is required unless travel plans are disrupted or cancelled. Key Travel will also provide carbon reporting for the University.

Procurement cards should not be used to book travel. Separate carbon reports will be required from travellers.

3.2. Purchase Orders

For the majority of all other purchases a PO should be raised using eBis, the University's financial system. This will result in an official order being issued to a University approved supplier.

POs should be raised for the total commitment in advance of the goods or service being received. For services, an annual financial (or longer where a longer contract has been agreed) estimate should be raised, with the appropriate value being receipted to match against invoices.

Where a total supply contract has been agreed (e.g., capital works) then the PO should match the total contract value and the appropriate value receipted to match the stage payments.

Typically, therefore, following a tender process, a PO should be raised to match the value and term of the approved tender.

Splitting POs for an ongoing commitment may be seen as attempting to circumvent authorisation limits, and therefore invalidate the PO as an official University commitment. See section 6 below.

All POs must be approved by the budget holder, with further levels of authorisation according to the University's financial delegation levels. This is all managed within the eBis system.

Where the University does not have an existing approved supplier able to fulfil an order, a procurement process will need to be initiated. See section 4 below.

3.3. Procurement Cards

Procurement Cards are issued to named employees at the discretion of the relevant budget holder and Chief Financial Officer, subject to agreed credit and transaction limits. Cards may be withdrawn at the discretion of either the budget holder or Chief Financial Officer at any time.

The named cardholder is personally liable for the safekeeping of the card

Cards are issued on the following use basis:

- As a replacement for retrospective subsistence claims where the cardholder is identified as holding a post that regularly requires performance of duties away from campus for long periods, e.g., Student Recruitment Officers, Access and Participation Teams, staff on international travel, and research staff undertaking fieldwork. Travel bookings must still be through Key Travel and subsistence rules still apply.
- Goods or services urgently required for the delivery of teaching, research and knowledge exchange programmes, where they cannot be obtained through any other source.
- Specific purchasing requirement where card payments only are accepted e.g., DBS and UKVI
- Senior leaders for use of hospitality for official visitors and guests
- For the avoidance of doubt, procurement cards may be used where to not do so could jeopardise the immediate safety of University staff.

All receipts must be kept and securely fastened to the cardholder's monthly statement reconciliation of expenditure incurred and returned to the Finance Department **within three weeks**. Failure to submit completed statement reconciliations by the deadline will result in cards being suspended or cancelled.

Purchasing of personal or non-business transactions is strictly prohibited and may result in disciplinary action. The University reserves the right to hold the cardholder personally liable for any transactions that fall outside of any University policy.

3.4. Exceptional non-PO invoices

Certain categories of payments may be excluded from the requirement for a PO in advance at the discretion of the Chief Financial Officer. This currently includes:

- Items agreed through other approved routes (e.g., Amazon Business)
- Utilities
- External examiner expenses
- Student bursary and similar payments
- Payments to franchise partners or disbursements to research partners
- Suppliers paid by direct debit

3.5. Receipting of goods and supplies

Goods may only be delivered to authorised delivery points agreed with the Chief Financial Officer.

Goods should be examined for completeness and damage as soon as they arrive.

The supplier must be notified of any issues within 24 hours of delivery and recorded on eBis.

Failure to immediately review and log any discrepancies may result in the University being liable for goods it cannot use.

Good and services should be immediately receipted as soon as received on eBis.

Failure to promptly receipt and authorise payments may result in the University not meeting payment terms for suppliers included in our terms and conditions and potentially expose the University to late payment claims.

For interim payments on capital or research schemes, payment will only be made on submission of evidence that work to the declared value has been satisfactorily completed, e.g., a Quantity Surveyor's Valuation Certificate.

4. Sourcing New Suppliers

Procurement should always be contacted to see if an existing supplier is already contracted before seeking to use a new supplier or a single source justification (see below).

Where an approved supplier cannot be identified to fulfil a procurement need a new supplier or agreement will need to be found and a procurement exercise must be undertaken:

The value of the purchase is measured as:

- Value of the contract throughout its duration, not the annual value, including any possible extensions. For a rolling contract with no end date use 48 months as the contract length
- Similar contracts must be aggregated e.g., you cannot split supply of the same item between courses or buildings, but must be for the University as a whole
- Must include VAT

The requirements are:

Value (incl VAT)	Requirement
Up to £10,000	• Requisitioner carries out informal value for money assessment
Up to £50,000	• Minimum three written quotes sourced by requisitioner, or single source justification, which must be attached to PO when raised

Up to £207,720 ¹ (Up to £5.193m for works ²)	• Procurement support to identify suitable³ framework contract • Tender process supported by Procurement if no suitable framework is available
Over £207,720 (Over £5.193m for works)	• Procurement support to identify suitable framework contract • Tender process following full provisions of Procurement regulations - minimum three-month lead time

Exceptionally a single source justification (SSJ) may be used where purchasing regulations require multiple quotes. The typical circumstances are:

- There is only one supplier of the goods/service in question, including Government agencies, subject to suitable substitute goods. One acceptable reason is invalidation of a warranty if an alternative supplier is used.
- Urgency - but failure to plan is not an acceptable reason and is open to challenge
- Marked financial advantage – significant discount available

The Procurement Team check all orders over £10,000 to ensure they are compliant, and that the use of an SSJ for the purchasing decision is appropriate. Leasing of equipment is strongly discouraged and can only be agreed with the prior approval of the Chief Financial Officer upon satisfaction of the value for money test, regardless of the value of the lease.

Payment by direct debit will also not be agreed unless there are compelling business reasons i.e., a significant price discount, and can only be agreed by the Chief Financial Officer.

Final contract signature must be within delegated financial authority limits.

The University reserves the right not to accept any tender or quotation, including the lowest bid. Tenders will be scored based on a quality/cost scoring split which will be specified in the tender.

Works and equipment bids will use whole-life costing i.e., initial purchase, ongoing running, and decommissioning costs will be used in calculating the tender price to be scored.

4.1. Sustainable Procurement

The University has committed to zero scope 1 and 2 carbon emissions by 2030, and to reduce scope 3 emissions once a baseline is established but achieve net zero by 2050. Scope 3 emissions relate to our supply chain, the suppliers we work with, and the products we choose.

Therefore, the University will prioritise the following suppliers:

- Those with a carbon reduction plan, and specifically those that have signed up and committed to the Higher Education's NETpositive Supplier Engagement Tool. A commitment to Net Zero is required for all suppliers with a contract value above £5m (excluding VAT),

¹ Limits are updated every two years via Procurement Policy Notes (PPN) to ensure compliance with the World Trade Organisation's Agreement on Government Procurement. The current limits are set out in detail in *PPN 023: 2026 Threshold Amounts*, issued November 25 and effective from 1st January 2026.

² "Works" are defined as construction, repair, or demolition of physical structures and infrastructure.

³ Procurement will advise on best route to market recognising some frameworks require a membership fee or levy arrangement. Procurement will factor these costs into any procurement route decision, which may then mean going to full tender rather than using a framework.

- Involved in habitat restoration projects,
- Adhere to sustainable sourcing practices, and
- Reduce waste, eliminate single use plastic, and minimise resource extraction

The University will prioritise the following products:

- Designed for the circular economy i.e., intentionally engineered for easy disassembly to enable subsequent repair, reuse, recycling or recovery
- Less vulnerable to climate-related disruptions
- Certified or verified to have minimal impact on biodiversity and ecosystems
- Second hand, repurposed assets
- Made from recycled or sustainable materials

The University will encourage responsible consumption habits and promote sustainable and ethical products through procurement practices.

4.2. Ethical and Social Considerations

The University also has a wider responsibility as an anchor institution and civic University. Procurement practice will also be guided by the following considerations:

- Prioritise local suppliers, local alumni, or those that support local employment
- Prioritise suppliers with a local social or civic responsibility which supports Ipswich as a vibrant community in line with the University's ambitions,
- Prioritise suppliers with an externally assessed sustainable policy e.g., Soil Association or Fairtrade
- Avoid suppliers who have known links to tobacco, alcohol, gambling, and adult entertainment (defined as >5% of revenue generated from each source) and those involved in armaments, border industries (companies that profit from the management, surveillance, detention, and deportation of migrants and refugees), companies in violation of international law and exploitation of fossil fuel reserves.

Sustainable, ethical and social considerations will be factored into tender scoring and may be a disqualifying criteria or account for 5% of the tender scoring.

4.3. Due diligence

Before accepting any final bid, the University must ensure:

- **Declaration of interests.** Any potential conflicts of interest which could, or could be seen to, influence a purchasing decision must be declared. This includes receipt of gifts and hospitality, or the employment or association of family members with the potential supplier. If in doubt, any potential conflict should be declared.
- **Compliance with IR35 regulations.** When procuring the services of a Personal Services Company (defined as a limited company, partnership or self-employed individual that typically has one or two directors who own most of the shares, who also directly supply the professional services being procured) the University must use HMRC's Check Employment Status for Tax (CEST) tool to determine the IR35 status. This may result in an additional charge as the University must pay NI and apprenticeship levy. Evidence of the check must be retained and attached to the PO when raised. Where staff are engaged through an agency to undertake a defined job role, the role will be deemed to fall within IR35 and as such arrangements will be made for the agency to deduct tax and NI at source. A CEST assessment may be requested by the agency / supplied by the engager to confirm this outcome.

- **Modern slavery and human trafficking.** The University has a zero-tolerance approach to modern slavery and expects this to be reflected throughout our supply chain. This will be managed through specific contractual terms and conditions, and the University expects our suppliers to hold their own suppliers to the same high standards. All tenders will require suppliers to provide basic supply chain transparency, with enhanced review in high-risk areas such as estates and facilities management (forced labour) and ICT equipment (forced labour and resource extraction).
- **Importing goods.** Where goods are being imported the University must ensure prices include all relevant tariffs and appropriate declarations have been made to HMRC. The University must retain a copy of customs clearance documents from all customs agents.
- **Value for money.** Purchases should be made in line with the University's approach to value for money. This is about ensuring that economy, efficiency and effectiveness are considered in purchasing decisions, alongside affordability. Therefore, the University may select a bidder that is not the cheapest where this is justified on wider value for money considerations.
- **Accountability.** The University holds full accountability for the delivery of sub-contracted services and must ensure that appropriate arrangements are in place to ensure successful delivery, and any regulatory rules or guidance are being met by the sub-contractor. This includes ensuring the contractor has in place appropriate policies, guidelines and insurance arrangements.
- **Registration.** There may be requirements within guidelines that suppliers or sub-contractors are registered with certain bodies e.g., ESFA's requirement that sub-contractors are on the Apprenticeship Provider and Assessment Register.
- **Reporting and audit.** Funding guidelines may require additional reporting, e.g., an external audit report. These requirements, and liability for providing any reports, must be clearly identified within the contract.
- **Financial security.** Credit checks and financial history will form part of the due diligence to ensure the supplier is likely to remain financially solvent over the life of the contract.
- **Business continuity.** Checks should be undertaken to ensure suppliers do not pose a risk to the University's business continuity e.g., they have appropriate cyber security safeguards in place.

5. Contract Management

The University will always seek to ensure its terms and conditions are in place in any contractual arrangement, and buyers should not accept supplier's contractual terms without the explicit approval of the Chief Financial Officer.

Contracts must ensure any contract management arrangements are included and allow for appropriate audit and quality monitoring for the University or other relevant parties, including announced or unannounced site visits and access to records. They will specify any ongoing requirements which must be met e.g., compliance with ESFA inspection frameworks.

The approach to contract management must be agreed in advance and include:

- KPIs and other performance measure to be reviewed
- Quality Assurance

- Timing and frequency of meetings and requirements for information to be prepared and submitted in advance (two weeks is the expected minimum)
- Escalation and dispute resolution
- Consequences for poor performance or quality, and circumstances under which the contract may be terminated before the contract end date without financial liability.

Following signing, an electronic copy of the contract must be held within the Procurement Department alongside the entry in the contract register.

Each contract will have a designated contract manager responsible for the day-to-day management of the contract, contractor, and contractor performance.

Some or all due diligence checks should be repeated depending on the contract:

- On an annual basis as part of contract monitoring
- Following a material change e.g., merger, change of ownership or change of key personnel

6. Consequences

Wilful breach of this policy, or unauthorised departure, is a serious matter and may lead to disciplinary action.

The University may choose to not accept any liability placed outside official means, with the individual who made the commitment being subsequently liable.

7. Reporting

For the purpose of reporting the University has the following reference numbers:

VAT: 919 0424 31

EORI (importing): GB 919 0424 31 000

The University has a legal duty to comply with the Freedom of Information Act (FoIA), and therefore information relating to procurement activities may be disclosed.

However, prices and other commercially sensitive information remain confidential and outside the scope of the FoIA and should never be divulged to any person or organisation outside of the University, unless an explicit data sharing agreement is in place (e.g. our procurement service shared with the University of Essex).

The University has disclosure arrangements under the Modern Slavery Act 2015.

Apprenticeship delivery sub-contractors must be declared to the ESFA