**SOURCE OF BASIC SALARY**

Source of basic salary will be used to indicate contracts for which salaries are paid wholly or in part from funds other than general BU funds.

**VALID ENTRIES** 01 Wholly general institution financed.

02 Partly (but principally) financed by the institution.

03 NHS/General Medical or General Dental practice or Department of Health.

07 UK central government bodies and local authorities.

08 UK industry, commerce and public corporations.

10 EU government bodies.

11 EU other.

12 Other overseas sources.

15 Other sources.

51 Biotechnology & Biological Sciences Research Council (BBSRC)

52 Medical Research Council (MRC)

53 Natural Environmental Research Council (NERC)

54 Engineering & Physical Sciences Research Council (EPSRC)

55 Economic & Social Research Council (ESRC)

57 Arts & Humanities Research Council (AHRC)

58 Science & Technology Facilities Council (STFC)

59 Research council – not specified

63 Cancer Research UK

64 Wellcome Trust

65 Other Association of Medical Research Charities (AMRC) charity

66 Other charitable foundation

Whether income can be regarded as general institution funds or not depends on the distinction between unrestricted and restricted income as defined in the Statement of Recommended Practice: Accounting in Higher Education Institutions (SORP). Restricted income is that which can only be applied to a specific purpose or activity so designated by the grantor or donor. If an appointment is partly or wholly to undertake the activity specified by the provider of restricted income, then the salary should be considered to be partly or wholly sourced by that restricted income. It is not necessary for the provider to specify the particular post. The provider would be classified by a code in the range ‘03-15’, for example ‘03’ in the case of NHS Trusts.

Code ‘02’ should be used if there is a 50:50 split and one of the two sources is 'financed by the institution'.

Any contract for which the principal source of basic salary comes from HEFCE 'Special initiative' funds should be considered to be general institution financed (either code ‘01 Wholly general institution financed’ or code ‘02 Partly (but principally) financed by the institution').

Code ‘08’ should be used if the main source of basic salary is from a UK branch of a multi-national company.

Code ‘65’ should be used when the charity paying the salary is listed as a member of the Association of Medical Research Charities (AMRC).

**EXAMPLE** A contract that is funded 70% through general institution funds and 30% through NHS funds would be coded ‘02’, whereas code ‘03’ would apply if paid 70% from NHS funds and 30% from general institution funds.

SECONDARY SOURCE OF BASIC SALARY

**VALID ENTRIES** 01 Wholly general institution financed.

02 Partly (but principally) financed by the institution.

03 NHS/General Medical or General Dental practice or Department of Health.

07 UK central government bodies and local authorities.

08 UK industry, commerce and public corporations.

10 EU government bodies.

11 EU other.

12 Other overseas sources.

15 Other sources.

51 Biotechnology & Biological Sciences Research Council (BBSRC)

52 Medical Research Council (MRC)

53 Natural Environmental Research Council (NERC)

54 Engineering & Physical Sciences Research Council (EPSRC)

55 Economic & Social Research Council (ESRC)

57 Arts & Humanities Research Council (AHRC)

58 Science & Technology Facilities Council (STFC)

59 Research council – not specified

63 Cancer Research UK

64 Wellcome Trust

65 Other Association of Medical Research Charities (AMRC) charity

66 Other charitable foundation

The Secondary source of basic salary identifies if the salary for a contract is funded wholly or in part from two (or more) sources, and relates to the second highest proportion of the contract salary.

Code ‘08’ should be used if the secondary source of basic salary is from a UK branch of a multi-national company.

**EXAMPLE** A contract that is funded 70% through general institution funds and 30% through NHS funds would be coded ‘03’, whereas code ‘02’ would apply if paid 70% from NHS funds and 30% from general institution funds.

PROPORTION OF BASIC SALARY CHARGED AGAINST GENERAL INCOME

The Proportion of basic salary charged against general income gives the proportion of the salary paid in respect of institutional duties that is chargeable to general income.

If a staff member’s salary is completely paid for by general institution finance then this field must be coded 100.0. However, if the salary is completely paid for by any other source then this field must be coded 000.0

**EXAMPLE** A contract that is funded 70% through general institution funds and 30% through NHS funds would state 70% here, whereas 30% would apply if paid 70% from NHS funds and 30% from general institution funds.

**IF YOU HAVE ANY QUERIES CONCERNING THESE PARTICULAR HESA FIELDS ON THE PLANNING FORM PLEASE CONTACT HUMAN RESOURCES ON X61139.**