



# ICAEW REPRESENTATION

## 08/16

ICAEW welcomes the opportunity to comment on the consultation on Fulfilling our Potential: Teaching Excellence, Social Mobility and Student Choice published by BIS, a copy of which is available from this [link](#).

This response of 14 January 2016 has been prepared on behalf of ICAEW by the Learning & Professional Development department.

ICAEW is a world-leading professional accountancy body. We operate under a Royal Charter, working in the public interest. ICAEW's regulation of its members, in particular its responsibilities in respect of auditors, is overseen by the UK Financial Reporting Council. We provide leadership and practical support to over 146,000 member chartered accountants in more than 160 countries, working with governments, regulators and industry in order to ensure that the highest standards are maintained.

ICAEW members operate across a wide range of areas in business, practice and the public sector. They provide financial expertise and guidance based on the highest professional, technical and ethical standards. They are trained to provide clarity and apply rigour, and so help create long-term sustainable economic value.

Copyright © ICAEW 2016  
All rights reserved.

This document may be reproduced without specific permission, in whole or part, free of charge and in any format or medium, subject to the conditions that:

it is appropriately attributed, replicated accurately and is not used in a misleading context; the source of the extract or document is acknowledged and the title and ICAEW reference number are quoted.

Where third-party copyright material has been identified application for permission must be made to the copyright holder.

For more information, please contact: [representations@icaew.com](mailto:representations@icaew.com)

[icaew.com](http://icaew.com)

## MAIN POINTS

- 1 ICAEW supports the Government's ambition to design a world-class education system that offers excellent education by improving the quality of teaching and focusing on graduate employability while ensuring greater value for money for students and taxpayers.
- 2 We further applaud introducing a new system that can bring together stakeholders from industry, professional bodies, academia, students, and public sector to shape a collaborative approach to filling the skills gap and tackling the country's productivity challenge.
- 3 ICAEW, as a leader in professional qualifications, has for a long time advocated that degree programmes must prepare graduates to have more work-ready skills, and supports the proposed approaches which will give employers more information about the skills that have been gained with an educational provider.
- 4 We also support the emphasis that the proposal sets out in relation to access to higher education for those underrepresented in the sector. Such emphasis aligns with the importance that ICAEW gives to widening participation and improving access into the professions.
- 5 The proposal to open the education sector to include a wider array of providers including non-teaching bodies by introducing faster routes to university title and Degree Awarding Powers is positive and will contribute to diversifying the sector.
- 6 Finally we support the Government in its commitment to enhance transparency for students by providing greater information about the quality of an establishment, a programme's relevance to career goals, and how student fees are spent.
- 7 The proposals, however, also signal cause for concern:
- 8 Teaching excellence is a difficult concept to define and quantify with metrics. One national set of indicators that measures teaching quality across different modes of learning, diverse disciplines and subject matters, and varying approaches across institutions is difficult to envision.
- 9 An all-encompassing one-size fits all definition of teaching excellence within this proposed framework may not bring about the desired changes to the current system in which employers select their candidates from the elite or highest ranked universities and not from the lower scoring HEIs often attended by students from disadvantaged backgrounds.
- 10 As the TEF awards and the subsequent right to increase tuition fees will be based on passing the most recent QAA review, it would be advisable that this does not duplicate the work of the QAA but it is currently unclear how this will be avoided.
- 11 The proposals are ambitious and transformative, but we must be cautious that we retain the objective of "a single, transparent and light touch regulatory system", and not develop a burdensome, restrictive, and costly system. Further we would support the view that the framework should be made compulsory, rather than give providers the opportunity to opt out, as that would devalue the aim of the system to provide comprehensive sector-wide measures of performance and quality.
- 12 Equally important is to recognise that the value of education and the function of universities is not solely teaching, but that "research and teaching should be recognised as mutually enforced activities" that can work in harmony with business to ensure that students are prepared for the world of work and their role as citizens within society.

## RESPONSES TO SPECIFIC QUESTIONS

### Public sector equality duty

#### Question 1:

#### a) What are your views on the potential equality impacts of the proposals and other plans in this consultation?

- 13 If disadvantaged students are a protected group under the public sector equality duty, then the impact of these proposals on students from lower economic backgrounds needs to be examined in greater detail.
- 14 If high quality teaching is to be rewarded with the right to raise tuition fees, it must be certain that students from lower economic backgrounds are not adversely affected and that social mobility is not impeded by a rise in the costs of attending university.

#### b) Are there any equality impacts that we have not considered?

- Yes                       No                       Not sure

### Teaching Excellence Framework (TEF) (Part A: Chapters 1-3)

#### Question 2: How can information from the TEF be used to better inform student and employer decision making? Please quantify these benefits as far as you can.

- 15 The TEF should provide additional information on courses, study programmes, career options, and the quality of the teaching that is not already available on the Unistats website from which the data is derived from the National Student Survey (NSS).
- 16 Furthermore, this vast amount of information and data needs to be compiled, published and communicated in a way that it is readily available and easily understood for not only the students, but equally the parents/guardians whom have a key role in the decision making-process.
- 17 In the aim of improving social mobility, disclosing information on those institutions that do the most to welcome students from a range of disadvantaged backgrounds may be a significant decision-making factor for students that are the first in their family to consider higher education and may provide a better picture of the student experience.
- 18 The latest OECD report "Education at a Glance" 2015, reveals that specifically for the UK, higher education does result in a significant difference in earnings. This type of information, more specifically knowing the average salaries for graduates for a particular institution can better inform students on career prospects. Proposals such as including the "Employment/destination – from the Destination of Leavers from Higher Education Surveys (outcomes) will better inform students on further job prospects.
- 19 The TEF does not mention the significance of careers advice in schools and colleges as a means of enhancing student choice and information. If the student is at the heart of this system, the framework needs to include provisions for career and further education and guidance in schools to complement data and teaching excellence rankings.
- 20 For employer decision making, the proposal to employ a grade point average (GPA) system, while maintaining the degree classifications, would enable employers to have

more detailed information on the student's academic performance over the course of their degree thereby providing a more accurate overview of a student's strengths and capabilities and how one student's academic achievement from one university compares with another student's at a different university.

- 21 As well for employers, there is clear evidence that degree programmes must be better placed to provide the skills needed in the workplace, and employers are now looking past academic results to a competency based approach with skills such as team-building, self-reflection, organisational and management acumen, communication and IT skills when selecting graduates for employment.
- 22 For example, employers tell ICAEW that they have an assumption of a certain level of 'technical' ability, some is assessed through numerical, psychometric, verbal reasoning type of tests in the application stage for roles, some assess academic skills through UCAS points and expected degree classification/module pass marks. For the rest of the recruitment process (assessment centres, telephone/video/partner interviews) it is largely focused on professional skills, commercial awareness, and personal attributes that distinguish candidates from others.

**Question 3: Do you agree that the ambition for TEF should be that it is open to all HE providers, all disciplines, all modes of delivery and all levels?**

- Yes                       No                       Not sure

**Please give reasons for your answers.**

- 23 If the TEF is to become a national system open to all HE providers, modes of delivery, disciplines, and levels, we would recommend that it is implemented in a phased approach. The TEF should first be applied and tested with undergraduates and in those institutions and disciplines where it most needed before it can be rolled out to more specialised levels such as graduate level and more complex disciplines.
- 24 It must be acknowledged that this ambition to be open to all could be a significant bureaucratic undertaking and will demand a comparable investment in resources and personnel for assessment panels and data gathering mechanisms. We have to consider whether what this offers to students and employers will in fact be a better proposal than the existing approach.

**Question 4: Where relevant, should an approved Access Agreement be a pre-requisite for a TEF award? What other mechanism might be used for different types of providers?**

- 25 Ensuring recruitment from a diverse range of backgrounds including students from disadvantaged backgrounds should be a priority, if the new system is to improve social mobility and meet the productivity target.
- 26 We would suggest that all providers, regardless of their position within the TEF, should sign up to a set of principles that place access agreements at the heart of their institutions' core values. It would also be useful if the Government clarifies and provides greater detail on the type of recognition described in the following statement: "so the TEF will recognise those institutions that do the most to welcome and support students from a range of backgrounds." (page 22, paragraph 20)
- 27 Different types of providers may look to mechanisms developed by professional bodies to improve access into training and education for disadvantaged students and support for

success and employability. The [ICAEW Access Accountancy programme](#), for example, facilitates work experience placements for young people from disadvantaged backgrounds.

**Question 5: Do you agree with the proposals on:**

**a) what would constitute a 'successful' QA review**

Yes                       No                       Not sure

**b) the incentives that should be open to alternative providers for the first year of the TEF**

Yes                       No                       Not sure

**c) the proposal to move to differentiated levels of TEF from year two?**

Yes                       No                       Not sure

**Please give reasons for your answer.**

- 28 The metrics to be used to measure a successful review need to be more clearly defined and explained and we expect this will be provided in the follow-up technical consultation. The four categories suggested: setting and maintaining academic standards, provision of learning opportunities, provision of information about learning opportunities and enhancement of quality of students' learning opportunities are broad and may be interpreted differently by different institutions, teachers, staff, students, and reviewers.
- 29 It is not yet clear how the reviews or evaluations will be communicated or published and whether it would be a narrative or numerical report, in similar format to the Ofsted reports.
- 30 Most importantly, is the proposal to move to differentiated levels of the TEF, four levels, which is at the core of the TEF. It is questionable and difficult to find logic in these proposed levels. If level one denotes a baseline assurance this presumably means a "good" university where a quality programme will be delivered. If so, it is hard to follow the proposed scale, as level four is "excellent" which one would suppose is one level up from "good". What then do levels two and three denote and should not a student paying a high level of tuition fees have a right to expect an excellent university experience as a right?
- 31 Hence, the proposed framework may not be making any changes to the current context in which employers select their candidates from the elite or highest ranked university and not the lower scoring HEIs which are often attended by students from disadvantaged backgrounds.

**Question 6: Do you agree with the proposed approach to TEF assessments on**

**a) Timing?**

Yes                       No                       Not sure

**b) Assessment panels?**

Yes                       No                               Not sure

**c) and process?**

Yes                               No                               Not sure

**Please give reasons for your answer.**

- 32 The timing proposed for the TEF assessments as taking place on a rolling basis would be sensible. A concern and potential burden is the proposal that institutions bear the cost of the application process to be on the TEF. We query how the government plans to have an equitable cost system within which smaller providers and larger established universities can afford to apply.
- 33 In terms of assessment approach, BIS may wish to review the results of the HEFCE consultation on future approaches to quality assessment, as the views and experience of the professional bodies and higher education bodies are clearly identified.
- 34 For assessment panels, the proposal to include an employer or professional representative on the panel of assessors alongside academic experts in learning and teaching would be beneficial as it would provide the perspective of practice. We would ask how employers would be incentivised and engaged to play a pro-active role in such panels and how representation would be maintained and updated to ensure it is reflective of the whole sector/subject area being represented.
- 35 In regards to the proposed evidence and criteria that may be used in assessing the quality of teaching, it appears to be more qualitative in nature as well as subjective, such as student commitment to learning. Therefore it is reassuring to read the statement by the Government that “we recognise that these metrics are largely proxies rather than direct measures of quality and learning gain and there are issues around how robust they are” (paragraph 13, page 35).
- 36 Moreover, in terms of higher education, each university has a unique ethos; there is a diversity of approaches. How can there be a guarantee of consistency in judgements and assessments undertaken by different panels and for very different institutions on what is quality teaching? Furthermore, how can we ensure consistency in assessing teaching across different subjects? A teaching method or approach for an art lecture may not be appropriate for a science subject.

**Question 7: How can we minimise any administrative burdens on institutions? Please provide any evidence relating to the potential administrative costs and benefits to institutions of the proposals set out in this document.**

- 37 This new system will undoubtedly bring about new layers of reviews, assessments, and administration within institutions’ internal systems. Furthermore is the risk of creating a bureaucratic manual of teaching methods, stifling diverse teaching styles and methods, and ultimately eroding higher education values, and bearing significant administrative costs.

- 38 As has been proposed by the HEFCE in their consultation on a new quality assessment framework, governing bodies within institutions will need to bear greater responsibility and will need to be given more autonomy.
- 39 As it is highly likely there will be significant administrative processes and tasks, it is essential that the Government be sure that the reasons for introducing this new system serve its purpose.
- 40 Equally, universities will need to decide if there are any administrative processes which universities currently carry out that will need to be removed in order to implement the new framework and make it more efficient.
- 41 While a finer level of performance measurement would add transparency for students, employers, and the wider public, it risks augmenting administrative burdens and could create confusion amongst prospective students and their advisors. It is therefore important for us to be certain that the university is indeed the most appropriate level at which to implement performance measurement and incentives.

**Question 8: Do you agree with the proposed approach to differentiation and award as TEF develops over time?**

- Yes             No             Not sure

**Please give reasons for your answer.**

- 42 We are unsure whether the differentiation proposed may lead to maintaining the existing status quo, where elite universities prosper, and those newer institutions flounder whilst trying to build up reputation and prestige. Students, parents, employers and academics will be seeking to link with those institutions at the higher levels of the TEF. This would undoubtedly create a divide with those institutions working their way up the framework; even though at course level there may be evidence of excellence and expertise. We also question whether such differentiation may impact negatively on the desire to widen participation.

**Question 9: Do you agree with the proposed approach to incentives for the different types of provider?**

- Yes             No             Not sure

- 43 The proposed approach which rewards universities with financial incentives based on metrics risks creating artificial measures of success, where good teaching is a result of measures of graduate earnings and employment figures which may not have any meaningful impact on the quality of teaching.
- 44 Furthermore the metrics may not make a distinction among the subjects, and therefore a university's teaching quality evaluation will be skewed by certain subjects having higher employability figures than others.
- 45 The financial incentives offered to raise tuition fees in line with inflation may be appealing to the institution as a whole, but it does not create incentives for individual talented teachers. Universities will need to design appropriate internal processes for rewarding excellent teaching.

**Question 10: Do you agree with the focus on teaching quality, learning environment, student outcomes and learning gain?**

Yes                       No                       Not sure

46 The focus of the teaching excellence review should be on teaching quality, learning environment, student outcomes and learning gain supported by metrics of employment data and graduate earnings.

47 Recognition of ‘value added’ in the metrics may be sensible given the drive to increase participation in under-engaged groups. This would reduce the emphasis on absolute levels of performance to ones relative to the different ethos and regional differences between universities.

48 Again we must be careful with the metrics of graduate earnings as there may be issues of not only regional variations, but also of career aspirations of graduates not all of whom are focused on high earning careers. For example, students that go into public sector or charitable work, social enterprises, could arguably have had a great learning experience, but not high graduate earnings.

**Question 11: Do you agree with the proposed approach to the evidence used to make TEF assessments - common metrics derived from the national databases supported by evidence from the provider?**

Yes                       No                       Not sure

**Please give reasons for your answer.**

49 We agree that individual institutional evidence would be very useful and we would ask for clarity and a definition of what this might mean and how it would be consistent from one provider to another – whilst maintaining the scope for showing true areas of best practice.

**Social mobility and widening participation (Part A: Chapter 4)**

**Question 12: Do you agree with the proposals to further improve access and success for students from disadvantaged backgrounds and black and minority ethnic (BME) backgrounds?**

Yes                       No                       Not sure

50 The proposed framework may not have any meaningful impact on social mobility and change the current context in which employers select their candidates from the top scoring HEIs on the Russell Group list and not the lower scoring HEIs often attended by disadvantaged students.

51 The Government states that “research in 2014 demonstrates that young people from the most disadvantaged areas were 40% more likely to enter higher tariff institutions than three years earlier” (paragraph 4, page 36), however, it is difficult to find logic in a proposal that aims to improve access for disadvantaged and lower-income students for which financial means is a barrier, by rewarding teaching quality with a rise in tuition fees.

- 52 Instead if the Government intends to double the proportion of students from disadvantaged backgrounds entering higher education, the proposals could look more precisely at HEIs to change their entry criteria to increase the number of students from disadvantaged backgrounds in their institutions.
- 53 However, this must be carefully balanced with ensuring that prospective students have the necessary pre-requisite knowledge for certain courses, for example, a required level of mathematics to cope with physics or finance. If entry requirements are to be reduced, then there also needs to be a programme in place to raise students' level of attainment in subject specific pre-requisite knowledge.
- 54 The TEF metrics could introduce incentives to get HEIs to be more inclusive such as doubling the weighting of agreed metrics for BME participation and 'value added' performance in the overall judgement.

**a) Do you agree that the Office for Students should have the power to set targets where providers are failing to make progress?**

- Yes                       No                       Not sure

- 55 Yes, the Office for Students should have the power to set targets where providers are failing to make progress. This power, however, should allow for those providers to make an appeal when they have been identified as failing to meet targets. There is a risk that the Office of Students in becoming the main higher education regulator would be the sole and all powerful oversight body.

**b) What other groups or measures should the Government consider?**

- 56 The Government can add a dimension to the reputational rewards of TEF with marketing incentives such as enabling HEIs that have met the targets to bear a logo or trademark which can be used in its promotional campaigns, so that the efforts that providers make to improve the access and experience of students from all backgrounds is recognised positively.

**Question 13: What potential benefits for decision and policy making in relation to improving access might arise from additional data being available?**

- 57 Data resulting from improving access would be very helpful in understanding those that are accessing learning, what their motivations are, how are they funding their learning and what pathways into work might it open up. This data would help employers in their aim of diversifying their pool of recruits.

**a) What additional administrative burdens might this place on organisations? If additional costs are expected to be associated with this, please quantify them.**

- 58 We would hope that the benefits outweigh any associated costs and appreciate that data collection in this area is probably already demanding, but producing coherent data that is comparable across institutions would be valuable.

**Opening up the sector to new providers (Part B: Chapter 1)**

**Question 14: Do you agree with the proposed single route into the higher education sector?**

- Yes                       No                       Not sure

**Please give reasons for your answer, including information quantifying how the potential cost of entry would change as a result of these proposals.**

- 59 The facilitation in becoming a provider with degree awarding powers would allow innovative providers to enter the market. Streamlining the current process for applying by removing certain criteria such as the number and location of the student body would reduce the costs of entry. The Government should commit to exploring further opportunities for streamlining, both with and without legislation.

**Question 15: Do you agree with the proposed risk-based approach to eligibility for degree awarding powers (DAPs) and university title?**

- Yes                       No                       Not sure

- 60 In order to diversify the higher education market and provide students with a greater variety of choice in pursuing further and higher education, it is positive to have in place a more flexible approach with minimal interference, reduced regulations and guidance.

- 61 However, students and the sector must be given reassurance that the criteria and process for gaining degree awarding powers does not undermine academic standards. In addition to the range of actions proposed to be undertaken by the Office of Students, the new providers should be subject to more frequent reviews. The reviews should aim to be positive and supportive with recommendations and follow-up in a partnership approach, rather than punitive.

**a) What are your views on the options identified for validation of courses delivered by providers who do not hold DAPs?**

- 62 No comment.

**Question 16: Do you agree with the proposed immediate actions intended to speed up entry?**

- Yes                       No                       Not sure

- 63 The proposal to remove the cap on student numbers for small providers without degree awarding powers would provide greater incentives to enter the sector and grow student numbers. More clarification would be required, however, on the definition of high quality for those alternative providers that will receive a 20% increase in their student number control allocation if they are deemed to be of high quality (paragraph 42, page 53).

### **Provider exit and student protection (Part B: Chapter 2)**

**Question 17: Do you agree with the proposal to introduce a requirement for all providers to have contingency arrangements to support students in the event that their course cannot be completed?**

- Yes                       No                       Not sure

**Please give reasons for your answer, including evidence on the costs and benefits associated with having a contingency plan in place? Please quantify these costs where possible.**

- 64 A contingency plan needs to be put in place to protect students from the perils of implementing this proposed new framework whether it is a course not being completed or a new entrant that has been found to not meet targets and is therefore penalised by the Office for Students.
- 65 It is important for students that there are effective policies and practices in place if these alterations in courses occur. These should be transparent, fair and accessible policies and practices, agreed with students or their representatives. If a programme can no longer be offered, arrangements need to be made for existing students to be provided with suitable alternatives so that the student is enabled to learn and achieve until the end of their programme.

### Simplifying the higher education architecture (Part C)

#### Question 18: Do you agree with the proposed changes to the higher education architecture?

- Yes                       No                               Not sure

**Please give reasons for your answer.**

- 66 In principle we agree with plans to simplify the structure in place around higher education. Simplification for employers and students clearly makes sense, however we wonder if a period of upheaval may result in realigning those existing bodies to make way for the proposed streamlined approach suggested.
- 67 Most importantly, the Government still needs to demonstrate and be certain that this proposed framework actually serves its purpose and that the numerous risks and costs outweigh the benefits. The Green Paper does not yet provide sufficient evidence and information to convince the sector that the TEF is a worthy effort.

#### To what extent should the Office for Students (OfS) have the power to contract out its functions to separate bodies?

- Fully                       Partially                               Not at all

**If you agree, which functions should the OfS be able to contract out?**

If the existing infrastructures in place are fit for purpose then the OfS should be able to contract out to them – this would save on unnecessary costs and ensure those members of staff with experience and expertise within the sector are not lost.

#### What are your views on the proposed options for allocating Teaching Grant?

Option 1: BIS Ministers set strategic priorities and BIS officials determine formula.

- Agree                       Disagree                               Not sure

Option 2: BIS Minister sets strategic priorities and allocation responsibilities divested to OfS

- Agree                       Disagree                               Not sure

**Please give reasons for your answer.**

No comment.

**Question 19: Do you agree with the proposal for a single, transparent and light touch regulatory framework for every higher education provider?**

Yes                       No                       Not sure

**Please give reasons for your answer, including how the proposed framework would change the burden on providers. Please quantify the benefits and/or costs where possible.**

68 We support a light-touch regulatory framework, but we must ensure that the mechanisms for quality assurance are well embedded in the system.

69 University teaching is unique because it teaches students to learn about new ideas, reflective thinking, conduct independent research among a wide array of skills and primarily in-depth knowledge. Will prescriptive bureaucratic guidance stifle and constrain free flowing learning and teaching?

**Question 20: What steps could be taken to increase the transparency of student unions and strengthen unions' accountability to their student members?**

No comment

**Question 21: Do you agree with the proposed duties and powers of the Office for Students?**

Yes                       No                       Not sure

70 The proposed duties and powers of the Office of Students (Ofs) would give this new oversight body significant power creating one single all-encompassing regulatory body for the whole of the higher education sector.

71 Particularly concerning is that universities and educational providers are asked to fund the OfS, a public sector body forming part of the Government. This is yet another financial cost transferred onto universities who will be facing an array of new costs in setting up new mechanisms and processes to comply with the teaching excellence reviews.

**Do you agree with the proposed subscription funding model?**

Yes                       No                       Not sure

**Please give reasons for your answer.**

No comment

**Question 22: Do you agree with the proposed powers for OfS and the Secretary of State to manage risk?**

Yes                       No                       Not sure

**Please give reasons for your answer.**

- 72 We support that the mandate of the proposed Office for Students focus on promoting and protecting the student interest which will change from the focus of the current regulator the HEFCE. However, as this new regulator will have the power to intervene and apply sanctions to individual providers as well as possibly remove the role of the Privy council in making decision about DAPs, there needs to be assurances that other bodies can act as a third or independent party.
- 73 The Government does not mention any representatives from higher education governing bodies, student unions for example as representatives in the Office for Students and this creates the possibility of a regulator removed from the sector and its interest. Furthermore, the proposed Office for Students will represent the interests of students and taxpayers, but it is expected to be fully funded by educational providers, placing yet another financial burden on the universities.

**What safeguards for providers should be considered to limit the use of such powers?**

- 74 As mentioned in our response to question 12, the power to award teaching excellence review and penalise providers that are not meeting baseline targets should be offset by the provision that providers can make an appeal when they have been identified as failing to meet targets. There is a risk that the Office of Students in becoming the main higher education regulator would be the sole and all powerful oversight body.

**Question 23: Do you agree with the proposed deregulatory measures?**

- Yes       No       Not sure

**Please give reasons for your answer, including how the proposals would change the burden on providers. Please quantify the benefits and/or costs where possible.**

- 75 The proposal that the TEF will apply to all higher education providers and FE colleges with the potential to evolve, carries the risk of a significant growth in new bureaucracy, resource intensive both in terms of personnel and finances, and potentially leading to burdensome regulations.
- 76 This would run as a direct counter to the proposals' aim to "have a more effective and coherent regulatory system, and reduce bureaucracy, and increase transparency" by merging existing organisations and functions into the new Office for Students.

**Reducing complexity and bureaucracy in research funding (Part D)**

**Question 24: In light of the proposed changes to the institutional framework for higher education, and the forthcoming Nurse Review, what are your views on the future design of the institutional research landscape?**

- 77 No comment.

**Question 25:**

- a) **What safeguards would you want to see in place in the event that dual funding was operated within a single organisation?**

78 No comment.

**b) Would you favour a degree of hypothecation to ensure that dual funding streams, along with their distinctive characteristics, could not be changed by that organisation?**

Yes       No       Not sure

79 No comment.

**Question 26: What are the benefits of the REF to a) your institution and b) to the wider sector? How can we ensure they are preserved?**

No comment.

**Question 27: How would you suggest the burden of REF exercises is reduced?**

No comment.

**Question 28: How could the data infrastructure underpinning research information management be improved?**

No comment.

**Do you have any other comments that might aid the consultation process as a whole?**

Please use this space for any general comments that you may have, comments on the layout of this consultation would also be welcomed.

80 Thank you for your views on this consultation.

81 Thank you for taking the time to let us have your views. We do not intend to acknowledge receipt of individual responses unless you tick the box below.

82 Please acknowledge this reply

83 At BIS we carry out our research on many different topics and consultations. As your views are valuable to us, would it be okay if we were to contact you again from time to time either for research or to send through consultation documents?

84  Yes       No