

## Annual TRAC return reporting for AY 2008-09

IN CONFIDENCE

To be returned no later than 29 January 2010

HEFCE assurance consultant:

Telephone number:

E-mail address:

HEFCE assurance adviser:

Telephone number:

E-mail address:

**This worksheet has passed all validation checks**

Institutional results	
<b>Institution:</b>	
<b>Code:</b>	
<b>UKPRN:</b>	
<b>TRAC Peer Group:</b>	
<b>Data collected for use by the Funding Councils</b>	
	£000
Total income (per audited financial statements for 2008-09)	0
Total expenditure (per audited financial statements for 2008-09)	0
Adjustments	
Infrastructure	0
Return for financing and investment	0
Net adjustments	0
Total costs (full economic costs per TRAC)	0
Surplus/(deficit) per TRAC	0
<b>Note:</b>	
1. Exceptional items (as defined by FRS 3 - i.e. those items appearing after the operating surplus/(deficit)) should not be included in the total income or total costs lines above.	
Please enter exceptional items in this line.	0
Is your institution eligible for and applying dispensation from 1 April 2010? Please select Yes/No from the drop-down box	<input type="text"/>
(Eligibility is defined as institutions with less than £500,000 annual research income from public sponsors. A rolling average of Research income (over five years) is used to assess whether £500k has been reached or not. More information on dispensation can be found in section A.4 of the Statement of Requirements: <a href="http://www.jcpsg.ac.uk/guidance/require/">http://www.jcpsg.ac.uk/guidance/require/</a> )	

## Analysis of TRAC results

### (A) TRAC income and costs by activity

**Institution:**

**Code:**

**UKPRN:**

**TRAC Peer Group:**

**Data collected for use by the Funding Councils**

	Teaching		Total publicly funded	Non-publicly funded	Research	Other	Total
	Publicly funded - regulated provision	Publicly funded - non regulated provision					
	£000	£000					
Income	0	0	0	0	0	0	0
TRAC full economic costs	0	0	0	0	0	0	0
Surplus/(deficit)	0	0	0	0	0	0	0
Surplus/(deficit) as % of costs	0.0	0.0	0.0	0.0	0.0	0.0	0.0

### (B) Teaching and Research income by source

**Institution:**

**Code:**

**UKPRN:**

**TRAC Peer Group:**

**Data collected for use by the Funding Councils**

	Total publicly funded Teaching (NPFR+PFR)	Total Research
	£000	£000
Public sources	0	0
Non-public sources	0	0
Total income	0	0

Note: Total Research covers both NPFR and PFR

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**(C) Research income and costs by research sponsor type**

Institution:

Code:

UKPRN:

TRAC Peer Group:

Data collected for use by the Funding Councils and RCUK

	Institution- own funded £000	Postgraduate research £000	Research Councils £000	Other govt departments £000	European Union* £000	UK Charities £000	Industry** £000	Total Research £000
Income	0	0	0	0	0	0	0	0
TRAC full economic costs	0	0	0	0	0	0	0	0
Surplus/(deficit)	0	0	0	0	0	0	0	0
Surplus/(deficit) as % costs	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Is your allocation of academic staff time to research sponsor types robust? Please select Yes/No from the drop-down box.

(Whilst this is not a TRAC requirement, some institutions do have robust data at this level. A lack of robustness may arise because the sampling process was not designed for robustness at that level, or proxies are being used to allocate costs between research sponsor types, or for other reasons.)

\* European Union now covers EU government bodies including the Commission. This is the same as that defined under 3(e) in Table 6b of the HESA Finance Statistics Return.

\*\* Industry should include all other organisations such as UK industry, commerce and public corporations, EU non-government organisations (i.e. EU-based charities, EU industry and EU other), Overseas charities, Overseas industry and Other sources.

For further details of definitions please see Annex 6 page 9 of the TRAC guidance, and point 12 of the March 2009 Update.

Note: HEIs have four years in which to implement the changed EU definitions fully (i.e. it should be fully in place in the return covering 2011-12 data reported in January 2013).

**Declaration by head of institution**

I confirm that the costs, income and charge-out rate information reported in the attached return have been prepared in accordance with the TRAC requirements as set out in the Statement of Requirements issued March 2009 (<http://www.jcpsg.ac.uk/guidance/require/>) and the updates issued in October 2009 and this has been confirmed by a Board Committee. I also confirm that a Board Committee has specifically reviewed the results of the tests for reasonableness and compliance with all areas listed in the Key Risk Sign-off (issued October 2009), and has either confirmed compliance or has drawn up an action plan for any areas where the institution is not fully compliant.

Name of Board Committee which confirmed compliance with the TRAC requirements and all areas listed in the Key Risk Sign-off.\*\*\*

Date of meeting at which compliance was confirmed  
(Please enter in the format of dd/mm/yyyy)

\*\*\* If the Board Committee is meeting after the date of this return, please also state who provided the confirmation for this return, and the date (e.g. Chairman's Action, or management committee). Please note that responsibility still lies with the Board Committee for this confirmation.

Signed: (Head of institution)

\_\_\_\_\_

Name:

\_\_\_\_\_

Title:

\_\_\_\_\_

Date:

\_\_\_\_\_

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**(D) Calculation of indirect and estates cost charge-out rates for Research**

Institution:  
Code:  
UKPRN:  
TRAC Peer Group:

Data collected for use by the RCUK and for benchmarking  
Please complete this section

Please select box (shown on the right) if you do not calculate an estates laboratory rate or an estates non-laboratory rate

	Indirect	Estates non-laboratory	Estates laboratory
Cost per TRAC allocated to research	0	0	0
Academic staff FTEs (i)	0.0	0.0	0.0
% research time of academic staff (Please enter as a % out of 100) (ii)	0.0	0.0	0.0
Resulting in direct time of academic staff (i) * (ii)	0.0	0.0	0.0
Research assistants and fellows FTEs	0.0	0.0	0.0
PGRs FTEs	0.0	0.0	0.0
weighted by	0.2	0.5	0.8
weighted FTEs	0.0	0.0	0.0
Total FTEs	0.0	0.0	0.0
Rate (£)	0	0	0
Indexation (two years) %	0.0	0.0	0.0
Indexed year 1 rate (£)	0	0	0

Please confirm in the box (shown on the right) that you have checked the rates calculated above and that they are the same as those that will be applied from 1 February 2010.

Note:

The lab estates should exclude all costs of laboratory technicians and major or small research facilities (which are reported under E.1 below). The non-laboratory estates costs should include relevant elements of these costs, unless you are charging them separately (when again they would then be reported under E.1)

Do you calculate and apply different indirect rates for each department? Please select Yes/No from the drop-down box

If Yes please list the departments and the rates in table D(a) in the worksheet "RCUK\_Departmental\_rates"

Do you calculate and apply different estates rates for each department? Please select Yes/No from the drop-down box

If Yes please list the departments and the rates in table D(a) in the worksheet "RCUK\_Departmental\_rates"

**(E) Calculation of laboratory technician and research facility charge-out rates for Research**

Institution:  
Code:  
UKPRN:  
TRAC Peer Group:

Data collected for use by the RCUK and for benchmarking  
Please complete this section

In section E, it is not a TRAC requirement to identify laboratory technician costs in non-laboratory departments separately from estates costs. If you do identify laboratory technician costs separately, please respond using the drop-down box (this will provide you with cells to enter data in the tables below).

Please choose an option from the drop-down box to inform us if you have no lab technicians and/or no research facilities

	Research		Total £000
	Non-laboratory <sup>1</sup> £000	Laboratory £000	
<b>E.1 Total costs allocated to Research</b>			
1. Major research facilities and small research facilities <sup>2</sup>	0	0	0
2. Laboratory technicians			
a. DI <sup>3</sup>		0	0
b. Pool		0	0
c. Infrastructure		0	0
Total		0	0
Total costs	0	0	0

Note:

<sup>1</sup> Many institutions will not have identified these costs separately from estates costs in non-laboratory research disciplines. It is not a TRAC requirement.

<sup>2</sup> Major research facilities and small research facilities should include all costs included in the calculations of the charge-out rates for MRFs and SRFs, whether charged as DI or DA.

<sup>3</sup> Please enter the costs of all DI technicians allocated to research irrespective of whether their salary was allocated wholly to DI, or partly to Support and partly to DI.

Please describe the rates that you calculate and apply on small research facilities and major research facilities on table E(a) in the worksheet Departmental rates

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	Non-laboratory <sup>1</sup> £000	Laboratory £000	Total £000
<b>E.2 Analysis of total estates costs allocated to Research</b> (this table will automatically be completed with information from sections D and E.1.)			
1. Estates costs included in the estates cost rate calculation	0	0	0
2. Gross estates costs (i.e. estates plus all technicians and all research facilities.)	0	0	0
3. % of gross estates costs			
a. Major research facilities and small research facilities	0.0	0.0	0.0
b. Laboratory technicians			
i. DI		0.0	0.0
ii. Pool		0.0	0.0
iii. Infrastructure		0.0	0.0
Total		0.0	0.0
Total	0.0	0.0	0.0

Note - It is assumed here for benchmarking purposes only that all research facility and laboratory technician costs were originally part of a gross estates cost (even though in practice some of these costs would have been DI and not in the estates cost total at all and some of these costs may have been in indirect costs). The gross estates cost is calculated for you on row E.2.2. No research facility or laboratory technician cost (whether DI or DA) are in the estates cost total that is used for the estates cost rate calculation - row E.2.1.

	Non-laboratory <sup>1</sup> £000	Laboratory £000	Total £000
<b>E.3 Calculation of laboratory technician infrastructure rate</b>			
Total laboratory technician infrastructure costs (£000)		0	0
Academic/researcher/PGR FTEs		0.0	0.0
Laboratory technician infrastructure rate per FTE (£)		0	0
Indexation (Two years) %		0.0	0.0
Indexed year 1 rate (£)		0	0

Do you calculate and apply laboratory technician infrastructure rates separately for each department?  
If Yes please list the departments and the rates in table D(a) in the worksheet "RCUK\_Departmental\_rates"

**(F) Analysis**

Institution:  
Code:  
UKPRN:  
TRAC Peer Group:

Data collected for use by the RCUK  
Please complete this section

**F.1 Analysis of Support costs**  
Estates costs and indirect costs

	Teaching £000	Research £000	Other £000	Total £000
Estates costs (excluding research facilities and lab technicians)	0	0	0	0
Indirect costs				
Support time of academic staff	0	0	0	0
Central services	0	0	0	0
Support staff in academic departments	0	0	0	0
Non-staff costs in academic departments	0	0	0	0
Return for Financing and Investment	0	0	0	0
Total indirect costs	0	0	0	0
Total Estates and Indirect costs	0	0	0	0

**F.2 Analysis of staff time**

Number of academic and research staff in the year (FTEs)

Academic staff covered by Time Allocation Survey <sup>1</sup>	0.0
Research assistants & fellows (wholly charged to R)	0.0
Other academic staff (wholly charged to T or O)	0.0
Total academic and research staff FTEs	0.0

1. Academic staff covered by the time allocation survey reported in the table above should be the total number of academic staff who are covered by the current AST percentages, irrespective of whether they provided time estimates this year or in either of the two prior years, or whether they were actually part of the sample selected to provide data or not.

Academic staff covered by TAS surveys for the whole institution

	Teaching	Research	Other	Support	Total
% time unweighted for salaries	0.0	0.0	0.0	0.0	0.0
% time weighted for salaries	0.0	0.0	0.0	0.0	0.0
Academic staff costs (£000s)	0	0	0	0	0

This table shows the institutional total of the department percentages that have been used to allocate academic staff costs.

Support for Teaching, Support for Research, Support for Other should all be shown under Support.



Your workbook has passed all validation checks

**Checklist**

**Validation passed**

Please ensure all aspects of the TRAC return have been completed in accordance with this checklist  
Select Yes, No or N/A from the drop-down boxes

1. Do academic and research assistant/fellow staff numbers reconcile with those used as cost drivers?
2. Do PGR numbers reconcile with those included in student number cost drivers?
3. Have research facility and laboratory technician costs been allocated to Teaching and Other activities where appropriate and excluded from the research facility or laboratory technician rates?
4. Have PGR scholarships, bursaries etc been excluded from the indirect costs for Research?
5. Have Teaching costs been taken into the TRAC (T) model (select N/A if you are an institution in Wales)?
6. Have Research costs been taken into the model calculating research cost weights (select N/A if not taking part in this study)?
7. Have figures been compared to those of prior years and significant differences understood and explained (see commentary section)?
8. A Board Committee has confirmed the results have been prepared in accordance with the TRAC requirements, and has specifically confirmed compliance with the Key Risk Sign-off.


**Workbook validation checks**

1. The name of a Board Committee and a date of the meeting at which compliance with the TRAC requirements was confirmed should be entered in the "Annual\_TRAC" worksheet.

Validation passed

**Institutional Results**

2. Only those institutions who have selected that they are not eligible for or applying dispensation should complete section D, E and F

Validation passed

**Section A**

3. Total income recorded in section A should equal total income recorded in the institutional results section.

Validation passed

4. Total costs recorded in section A should equal total costs recorded in the institutional results section.

Validation passed

**Section B**

5. Total publicly funded teaching income recorded in section B should equal the total publicly funded teaching income recorded in section A.

Validation passed

6. Total research income recorded in section B should equal the total research income recorded in section A.

Validation passed

**Section C**

7. Total research income recorded in section C should equal total research income recorded in section A.

Validation passed

8. Total research costs recorded in section C should equal total research costs recorded in section A.

Validation passed

**Section D**

9. If you have identified that you do not calculate an estates laboratory rate or an estates non-laboratory rate in the drop-down box in section D, then the relevant columns should be left blank.

Validation passed

10. Academic staff numbers allocated to estates should be equal to or within 10% of those allocated to indirect costs.

Validation passed

11. The % research time of academic staff (any column in row ii) would usually be less than 50%.

Validation passed

12. The % research time of academic staff in the indirect column should not be greater than both of the % research time returned in the two estates columns or less than both of the % research time returned in the two estates columns.

Validation passed

13. Direct time of academic staff in estates should be equal to or within 10% of those allocated to indirect costs.

Validation passed

14. If academic staff numbers (estates) equals indirect staff numbers (row (i)), then the direct time of academic staff (indirect) should equal the direct time of academic staff in the estates columns (row (iii)).

Validation passed

15. Research assistant/fellows numbers allocated to estates should be equal to or within 10% of those allocated to indirect costs.

Validation passed

16. PGR student numbers allocated to estates should be equal to or within 10% of those allocated to indirect costs.

Validation passed

17. Indexation should not be negative or 0 and would usually be between 5% and 15%.

Validation passed

18. Please ensure you have confirmed in the drop down box that you have checked the rates calculated in section D and that they are the same as those that will be applied from 1 February 2010

Validation passed

## Annual TRAC return reporting for AY 2008-09

### Section E

19. If you do not identify laboratory technician costs in non-laboratory departments, or you have identified in the drop-down boxes in section E that you have no laboratory technicians and/or no research facilities, then the relevant columns/rows should be left blank.

Validation passed

20. Institutions recording laboratory estates costs in section D should identify some laboratory costs in table E.1.

Validation passed

21. Laboratory technician infrastructure rate per FTE (£) in table E.3 should be completed and would usually be less than £8,000.

Validation passed

22. Academic/researcher/PGR FTEs in table E.3 should be equal to the total FTEs in section D (for both laboratory and non-laboratory columns).

Validation passed

23. Research intensive institutions (those in TRAC peer groups A or B) would usually report laboratory technician infrastructure rates in table E.3.

Validation passed

24. Research intensive institutions (those in TRAC peer groups A or B) would normally have research facilities in table E.1.

Validation passed

### Section F

25. Research Indirect costs in table F.1 should equal those recorded in the first line of section D

Validation passed

26. Research estates costs in table F.1 should equal those recorded in the first line of section D.

Validation passed

27. Total support time for academic staff from table F.1 should be equal to the academic staff costs for support reported in table F.2.

Validation passed

28. Academic staff FTEs allocated to indirect costs in section D should be within 10% of Academic staff covered by Time Allocation Survey in table F.2

Validation passed

29. Research assistants and fellows in table F.2 should equal those in section D.

Validation passed

30. Percentage time weighted for salaries for research in table F.2 should be equal to the percentage research time for academic staff recorded in section D.

Validation passed

31. Percentage time weighted for salaries should be completed in table F.2.

Validation passed

32. The total % time of academic staff (both weighted and unweighted for salaries) in table F.2 should equal 100%

Validation passed

### Post submission Validation Section (England and Northern Ireland only)

Data will be subject to some additional validation checks on submitting the data to HEFCE. The results of these will appear below in the results package.

33. Total income reported in the Annual TRAC return (institutional results section) should equal total income returned in table 1 of the annual Financial Tables return in December 2009.

34. Total expenditure reported in the Annual TRAC return (institutional results section) should equal total expenditure returned in table 1 of the annual Financial Tables return in December 2009.

### Commentary Section

Please upload an electronic commentary document along with your completed return to explain any of the following (if highlighted in purple):

1. PFT surplus is more than 5% of cost.
2. NPFT is in deficit.
3. Percentage deficit on costs of industry\*\* is more than 25%.
4. Research Council deficit as a percentage of costs is less than 20% or more than 70% .
5. Percentage cost recovery of Research Council activity is less than the percentage cost recovery of charities activity.
6. Percentage cost recovery of Research Council activity is less than the percentage cost recovery of European Union activity.
7. Percentage cost recovery of Other Government Department activity is less than percentage cost recovery of Research Council activity.
8. You have a surplus for Research Council activity, Charities activity, European Union activity and/or Other Government Department activity.
9. Academic staff direct time on Research is more than 50%.
10. Indirect cost rate is more than £45,000 or less than £30,000.
11. Estates laboratory rate is less than estates non-laboratory rate.
12. Estates laboratory rate is more than £15,000 or less than £5,000.
13. Estates non-laboratory rate is more than £10,000 or less than £5,000.

In addition:

14. Please comment on any material unusual movements in your TRAC return when comparing the data with your 2007-08 TRAC return.

The request for an explanation does not mean that your figures are wrong, simply that they may require further review and explanation. Please also note that figures for the rates quoted here are not the lower quartile and upper quartile figures, which would show a much narrower range. You still may be required to give an explanation by a funding body if your figures are outside either the lower quartiles or the upper quartiles for the year.