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Analysis of the Annual TRAC return COVID-19 supplementary tables 2019-20

Experimental official statistics

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Analysis of the Annual TRAC return COVID-19 supplementary tables 2019-20

Introduction

1. The TRAC return for 2019-20 included the collection of additional information about the impact of the changes to higher education institutions' operating circumstances due to the COVID-19 pandemic on both institutions' delivery of their teaching, research and other activities, and their ability to compile the TRAC return data for 2019-20 robustly in accordance with the TRAC requirements. The purpose of the additional data collection was to provide information to assess the scale of the impact of these disruptions on the full economic costs reported in TRAC, and provide context for the interpretation and use of the TRAC data for 2019-20 within an ongoing time series of data. The 'Annual TRAC 2019-20: Sector summary and analysis by TRAC peer group' was published in July 2021.¹
2. This report analyses the additional data collected in the COVID-19 supplementary tables within the 2019-20 TRAC return and shows, in aggregate for UK institutions, the extent of the estimated impacts of COVID-19-related changes on activities and costs reported in TRAC for 2019-20.
3. This publication is intended for TRAC practitioners and those responsible for oversight of the TRAC process in institutions, to help with preparation of the TRAC return for 2020-21. It is also intended for users of the TRAC data (both within institutions, and more widely) to aid interpretation and use of the data within a time series.
4. The TRAC guidance (version 2.5) for 2019-20 included an additional annex (1.1b Supplementary TRAC guidance addressing issues arising from the impact of the coronavirus (COVID-19) pandemic).² This provided further guidance to assist higher education institutions in preparing the TRAC returns for 2019-20, focusing on definitions and approaches to providing estimates of the impact of COVID-19 disruption and restrictions on changes to academic staff activity.

We welcome feedback on the methods and presentation of this information and how it may be improved to aid understanding of the context of the COVID-19 impacts on the interpretation and use of the TRAC data for 2019-20.

Feedback on these experimental official statistics can be sent to Heather Williams at TRAC@officeforstudents.org.uk.

¹ See www.officeforstudents.org.uk/publications/annual-trac-2019-20/.

² TRAC guidance v2.5 (for 2019-20) – see www.trac.ac.uk/tracguidance-2019-20/.

The COVID-19 supplementary tables

5. The addition of the COVID-19 supplementary tables as part of the Annual TRAC return was intended as a temporary addition to capture information about the impact of the coronavirus pandemic on the costs of activities reported in TRAC. Further, the content of this additional data collection was designed while the impacts of the coronavirus pandemic on operations were still evolving and recognised that there would be a need for flexibility in the approaches to preparing estimates and reporting the information, since the definitions and implementation of the data collection could not be planned in advance. Therefore the data collected in the COVID-19 supplementary tables in the 2019-20 TRAC return was prepared based on estimates and without the same rigour or evidence base that supports the TRAC system. Thus the analysis of the data collected in the COVID-19 supplementary tables is published as experimental official statistics.³
6. Section 1 of the COVID-19 supplementary tables collected information about changes in the allocation of academic staff time and the associated costs, including information about the method used for collecting academic staff time allocation in normal operating circumstances, and information about whether adjustments were made to the academic staff activity data institutions collected in the 2019-20 academic year, or to the academic staff activity data collected in prior years in order to prepare the 2019-20 TRAC return.⁴
7. Section 2 of the COVID-19 supplementary tables collected information about the impact of COVID-19 on the cost drivers and allocated costs.
8. Sections 3 and 4 of the COVID-19 supplementary tables collected information about the movement in research charge-out rates and impact on the utilisation of research facilities. The data in sections 3 and 4 includes information which is commercially sensitive and is not presented is in these experimental statistics.
9. The approaches to preparing the estimates of the impacts of the COVID-19-related changes on academic staff activities and the costs of the activities varied across institutions, depending on:
 - the method of time allocation used by the institution and frequency of collecting data from academic staff
 - their approach to collecting additional information to support the adjustments to historic time allocation survey data where this feeds in to the academic time allocation and cost allocation for 2019-20
 - the judgements or quality of the estimates made.

³ For further information about official statistics, see www.officeforstudents.org.uk/data-and-analysis/official-statistics/.

⁴ The TRAC methodology allows institutions choice about the approaches for the collection of data on academic staff activities as well as flexibility on the frequency of data collection. Institutions may collect data from all academic staff once every three years; collect data covering approximately one-third of academic staff every year; or collect data from all academic staff every year. The approaches used by institutions to estimate the impact of COVID-19-related operational changes and costs would depend on the method of data collection in use, and the point in the data collection cycle.

Therefore, data provided in the COVID-19 supplementary tables may not have the same level of robustness as data prepared in the main TRAC return tables because of the elements of judgements and estimation required.

10. Further information on the definitions used for this analysis and guidance on the approaches to be used for estimation of the impact of the different factors of COVID-19-related operational changes are provided in the TRAC guidance, version 2.5, Annex 1.1b COVID-19 – Supplementary TRAC guidance.⁵ Paragraph 3.1.4.25 provides definitions for the categorisation of the impacts on academic staff activity summarised in this report.
11. UK sector analysis of the data collected in the COVID-19 supplementary tables is provided as an Excel workbook (Annex A).⁶ Readers should refer to the section 'Notes on interpretation of the data on changes in academic staff time and associated costs due to COVID-19 impacts and other factors' (page 7 of this document) when considering the data presented in these summaries.

Changes in the allocation of academic staff time and associated costs

12. Summary information from sections 1 and 2 of the COVID-19 supplementary tables are included in the analysis in Annex A (Excel file).
13. Table 1 provides a summary of responses to the questions in sections 1 and 2 about the methods used for collecting academic staff time data and the adjustments made. Some institutions were not able to complete all questions. In a few cases this was because the options for question responses available in the template did not match the individual institution's circumstances, but in other cases responses may have been omitted in error.

Annex A, Table 1 Summary of response to questions in TRAC 2019-20 COVID-19 supplementary tables

14. Table 1 shows the following:
 - For 45 per cent of institutions a high-level adjustment to the proportions of academic staff time spent supporting TRAC activities due to the impact of COVID-19 on operating arrangements was not made as the impact was not material
 - For 30 per cent of institutions, a high-level adjustment was not made as time allocation data was collected in 2019-20
 - For 25 per cent of institutions, a high-level adjustment to time allocation data was made due to the impact of COVID-19 on operating arrangements
 - 79 per cent of institutions continued with the collection of time allocation data that was due in 2019-20

⁵ TRAC guidance, Annex 1.1b Supplementary TRAC guidance addressing issue arising from the impact of the coronavirus (COVID-19) pandemic. - see www.trac.ac.uk/wp-content/uploads/2021/09/Annex-1.1b-Covid-TRAC-guidance.pdf

⁶ Annex A is published alongside this report at www.officeforstudents.org.uk/publications/analysis-of-the-annual-trac-return-covid-19-supplementary-tables-2019-20/.

- Of the institutions that ceased collecting time allocation data due to be collected in 2019-20 due to the impact of COVID-19 on operations, 13 per cent made a high-level adjustment to compensate for any gap in the 2019-20 data collection, and 8 per cent did not make an adjustment
- Only 12 institutions (7.5 per cent) responded that they made revisions to cost drivers in their TRAC cost allocation models in 2019-20 due to the impact of COVID-19.

Annex A, Table 2 Changes in the allocation of academic staff time and the associated costs for 2019-20

15. Table 2 provides a summary of the aggregated data comprising:

- The percentage of academic staff time by TRAC activity category for 2018-19 and 2019-20 and the difference between years
- The value of academic staff costs for 2018-19 and 2019-20, by TRAC activity category and the difference between years
- A breakdown of the components of the difference in value of academic costs between 2018-19 and 2019-20 using the following definitions:
 - the value of changes in academic staff time allocation between TRAC activity categories due to the COVID-19 impact (e.g. additional time spent on teaching and less time spent on research activity or vice versa)
 - the value attributable to COVID-19-related disruption to staff activities where academic staff were not able to undertake any activity (e.g. due to illness, caring responsibilities or where academic staff were furloughed for a period)
 - the value of other changes not due to COVID-19.
- For each of these three components, the value as a percentage of the difference in academic staff costs between 2018-19 and 2019-20.

16. The table shows the aggregate for all UK higher education institutions as well as a breakdown into three groups:

- Institutions in TRAC peer groups A and B⁷
- Institutions in TRAC peer groups C, D, E and F, excluding providers that apply dispensation
- Institutions that apply dispensation.

Changes in percentage of academic staff time

17. Table 2a shows that, in aggregate for UK higher education institutions, there was a small increase in the percentage of academic staff time allocated to teaching activity in 2019-20, from 65.1 per cent to 66.1 per cent of academic staff time, whilst the percentage of academic staff

⁷ TRAC peer groups for 2019-20 - see www.trac.ac.uk/wp-content/uploads/2021/07/Annex-4.1b-Peer-groups-2019-20.pdf

time allocated to research reduced from 29.1 per cent to 28.1 per cent. (This part of the analysis is based on data for 148 institutions.⁸)

Changes in value of academic staff costs and break-down of components of changes

18. Table 2b also shows that the value of academic staff costs attributable to teaching increased from £4,708 million in 2018-19 to £5,138 million in 2019-20 – an increase of £430 million (9.1 per cent). (This part of the analysis is based on data for 156 institutions – refer to footnote 8 for further details.)

19. Of this £430 million increase in staff costs attributable to teaching:

- an estimated £121 million (28.2 per cent of the total change in the year) was attributable to changes in academic staff time allocation between TRAC activity categories due to the impact of COVID-19
- an estimated £6 million was attributable to COVID-19-related disruption to academic staff activity (1.4 per cent of the total change for the year)
- other changes not related to COVID-19 accounted for £303 million (70.4 per cent of the total change).

20. In contrast, the net reduction in the value of academic staff costs attributable to research activity of £87 million was comprised of:

- an estimated reduction of £101 million due to changes in allocation of academic staff time between activities
- an estimated £10 million reduction due to COVID-19 related disruption to staff activities
- an estimated £197 million increase in academic staff costs due to other changes.

21. The other changes not due to COVID-19 include increases in academic staff costs due to increases in pension costs and pay awards and changes in the numbers of academic staff.

Annex A, Table 3 Comparison of changes in academic staff costs with TRAC full economic costs

22. Table 3 provides a comparison between the changes in academic staff costs, as reported in the COVID-19 supplementary tables, and the TRAC full economic costs as reported in the Annual TRAC return. This part of the analysis is based on data for 156 institutions, and therefore TRAC full economic costs reported here will not match those in the Annual TRAC 2019-20 sector summary (official statistics) report (July 2021), which is based on 160 institutions.

⁸ Of the 162 institutions that were required to submit TRAC returns for 2019-20, two institutions were wholly excluded because their submissions were excluded from the Annual TRAC 2019-20 sector summary and analysis by TRAC peer group published as official statistics in July 2021; data for a further 12 institutions was excluded from the analysis of percentage of academic staff time because this section of the table was either not completed or was partially, or incorrectly completed, but eight of these institutions did provide sufficient data to be included in the analysis of academic staff costs.

23. Table 3 shows:

- In total for 2019-20, for all TRAC activity categories, the value of academic staff costs reported in COVID-19 supplementary table was £9,319 million compared with TRAC full economic costs of £43,956 million (21.2 per cent; compared with 20.6 per cent for 2018-19).
- The increase in academic staff costs accounted for 40.5 per cent of the net increase in TRAC full economic costs.
- For teaching activity, the increase in academic staff costs was £430 million, representing 44.5 per cent of the net increase in the full economic costs of teaching.
- Of this increase for teaching activity, the estimated increase attributed to COVID-19-related changes represented 0.6 per cent of the full economic costs of teaching while other changes in academic staff costs not related to COVID-19 represented 1.4 per cent of the full economic costs of teaching.
- For research activity, the value of academic staff costs increased in total by £87 million, compared with a small net reduction in the full economic costs of research of £12 million. This increase in academic staff costs for research comprised a reduction of £111 million due to the estimated impact of COVID-19 (0.7 per cent of the full economic costs of research) and increase of £197 million due to other changes not due to COVID-19 (representing 1.3 per cent of the TRAC full economic costs for research).

Notes on interpretation of the data on changes in academic staff time and associated costs due to COVID-19 impacts and other factors

24. Our work to review and validate the information submitted in section 1 of the COVID-19 supplementary tables data collection and the impact on changes in academic staff costs identified several issues with the data returned which place limitations on the analysis and presentation of the summary data in tables 2 and 3. Interpretation and use of this summary data should be informed by the notes below regarding the compilation of institutions' data submissions which make up the summary.

25. We sought to validate the data submitted against information on academic staff time and academic staff costs provided in the UKRI rates worksheet of the TRAC return, table F2 – Analysis of academic staff time. The issues identified in the data returned in table 1 of the COVID-19 supplementary tables (Changes in academic staff time and associated costs) suggested that many providers had not followed the definitions in Annex 1.1b and the notes included within the Excel worksheet, regarding the total of academic staff costs to be included, had misunderstood the information requested in the template or had been unable to compile information in a way that enabled them to complete the tables. The notes stated that 'The table requires the allocation of academic staff costs (including on-costs and pensions) to be included. Those staff [that are] 100 per cent allocated to a single TRAC category should also be included in the analysis.'

26. Institutions that are eligible to claim dispensation do not complete the tables in the UKRI rates worksheet so where academic staff data was returned by these institutions in the COVID-19 supplementary tables, it was not possible to validate the values.
27. Our analysis identified the following issues with data returned in the COVID-19 supplementary tables. Explanation of the issues identified are set out below, and where possible, include an estimate of the scale of the impact on the aggregated analysis for the UK sector.

Changes in the percentage of academic staff time allocated to activities

- Twelve institutions did not complete, or only partially completed the tables, e.g. omitting data for 2018-19. Most of the 12 were institutions that are applying dispensation from the full TRAC requirements and are thus eligible to use other approaches to providing academic staff time allocation data. Data for these 12 institutions was excluded from the analysis of the sector data for changes in academic staff time allocated to activities.
- Some institutions returned data for the percentage of academic staff time by TRAC activity categories that matched the calculated value of academic staff costs as a percentage of the total academic staff costs, suggesting that the data returned may not be based on the percentage of academic staff time derived from institutions' academic time allocation process. Follow-up with a small sample of institutions confirmed that the data returned was incorrectly based on academic staff costs by some institutions, while a smaller number of the institutions contacted confirmed they had correctly returned data based on the allocation of academic staff time to activities. It was suggested that the apparently small differences between the academic staff time data returned and the calculated percentages based on academic staff costs was due to the salary profiles for academic staff, which they explained by referring to the similar profiles for the percentages for academic staff time for activities unweighted for salaries, and percentages for time weighted for salaries, as returned in the UKRI rates worksheet of the TRAC return – table F2 – Analysis of staff time. Where the data submitted for percentage of academic staff time matched or closely matched the calculated percentage of academic staff costs by TRAC activity category, we compared the data returned with data from the UKRI rates sheet, table F2. However, we were unable to draw conclusions about the reliability of the data returned as academic staff time in the COVID-19 supplementary tables based on these comparisons.
- A significant proportion of institutions did not complete the breakdown of the differences in percentages of academic staff time between the COVID-19 factors (as defined in Annex 1.1b, paragraph 3.1.4.25 of the TRAC guidance) and non-COVID-19 factors correctly, so the elements could not be reconciled to the changes in percentage of academic staff time between 2018-19 and 2019-20.
- These factors mean that we have not provided a breakdown of the academic staff time allocation data split between the COVID-19 factors and other changes not due to COVID-19 in table 2, as it was not possible to confirm the reliability of the data returned.

Changes in academic staff costs

- Analysis of changes in academic staff costs was based on data from 156 institutions. This included 47 institutions that completed the tables but claim dispensation from the full TRAC requirements and so are not required to submit data in the UKRI rates worksheet, table F2, of the TRAC return. Thus data was not available to validate the academic staff cost data

provided in the COVID-19 supplementary table for these institutions. This leaves 109 institutions for which we were able to undertake further validation of the data returned on changes in academic staff costs.

- Of the 109 institutions, 30 returned academic staff costs that exceeded the academic staff costs returned in table F2 relating to academic staff covered by the institution's time allocation surveys, suggesting that they had correctly included staff costs for staff that are allocated 100 per cent to research or 100 per cent to teaching or other activities. However, we noted some wide variations in the average staff costs per FTE based on the academic staff and research staff numbers in table F2 and academic staff costs returned in the COVID-19 staff costs table – suggesting some anomalies or inconsistencies in the preparation of this data across the sector.
- 67 institutions returned academic staff costs that matched or closely matched the total academic staff costs returned in table F2 of the UKRI rates worksheet. This suggests that costs of academic staff that are 100 per cent allocated to research or 100 per cent to teaching or other activities may have been omitted and therefore the staff costs reported only cover the academic staff that are covered by the institution's time allocation survey process. For 11 of these institutions, the number of academic staff FTEs that were allocated 100 per cent to research or 100 per cent to teaching or other activities was less than five percent of the total academic FTEs, suggesting that the impact on the academic staff costs reported in the COVID-19 tables may not be material for these 11 institutions. We were not able to estimate the impact on the value of academic staff costs returned in the COVID-19 supplementary tables for the remaining 56 institutions.
- Total academic staff costs returned by five institutions were less than the academic staff costs returned in table F2 relating to academic staff covered by the time allocation surveys. Data for the percentage of academic staff time allocated to teaching and research categories matched the percentages returned in table F2 (either percentages unweighted for salaries or percentages weighted for salaries), indicating that the portion of academic staff time allocated to 'support' – whether supporting teaching, research or other activities was not included in the academic staff time, and academic staff costs returned. The value of support time of academic staff (as returned in UKRI worksheet, table F1 – Analysis of support costs) omitted for these five institutions was £107 million and this excludes staff costs for staff allocated wholly to research or wholly to teaching or other activities.
- A further seven institutions returned academic staff costs that were less than the academic staff costs for staff included in the time allocation process, but the reasons for the discrepancies could not be identified from the data held. The value of academic staff costs omitted compared with the academic staff costs returned in table F2 was £40 million and excludes academic staff costs for staff allocated wholly to research or wholly to teaching and other. Of these seven institutions, only one had less than five percent of academic staff FTEs allocated wholly to research or to teaching or other activities.

28. The issues identified above have been taken into consideration in revising the TRAC guidance v2.6 (published September 2021)⁹, including Annex 1.1b COVID-19 – Supplementary TRAC guidance, and in preparing the template for the collection of the TRAC returns for 2020-21.

⁹ TRAC Guidance v2.6 for 2020-21 return: <https://www.trac.ac.uk/tracguidance/>.



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