



Review of TRAC Executive summary

November 2021

Executive Summary





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1 Executive Summary

1.1 Background

This executive summary summarises the results of a review of the Transparent Approach to Costing (TRAC) that has been undertaken for the Regulators and Funders Group. Further information is provided in the full report.

The TRAC process was initially developed in 1998 and introduced in 2000 as an activity-based costing system designed to meet government's emerging appetite for understanding the cost of research and use of public funds.

The higher education landscape in the UK has evolved since that time, seeing a divergence in the levels and basis of funding for teaching, increased investment in research and development both within universities but also within other organisations, and changes to the government agencies responsible for research funding and HE (higher education) providers in England. Alongside these changes increased fiscal challenges are facing government and the devolved administrations. Cost pressures and investment needs are also presenting increased challenge for HE providers.

A key observation is that the basis of funding in the sector and government priorities have evolved since TRAC was first introduced. The more recent reforms and the introduction of UK Research and Innovation (UKRI), the Office for Students (OfS), and significant reviews of HE in Wales and Scotland mean that the purpose of TRAC needs to be reaffirmed and made clear to institutions.

Given the level of change that has taken place since TRAC was introduced, it is necessary to review and challenge TRAC to assess both the benefits it provides and the burden it imposes, and to identify any simplification, rationalisation and/or improvement that can be made to benefit institutions and fulfil the needs of funders.

1.2 Scope for this review

The Regulators and Funders Group¹ (RFG) recognised that a joint review should be undertaken, given that TRAC is a national process. The RFG commissioned the review to understand the burden of TRAC and identify opportunities to reduce the burden without impacting disproportionately on value, credibility, and utility of the data. The review aimed to:

- identify improvements to the efficiency and effectiveness of the system in meeting the needs of the multiple stakeholders and users;
- evaluate ways to provide better information and utility from the TRAC system that can support higher education providers in delivering high-quality teaching and research, while encouraging efficiency and value for students and taxpayers; and
- engage with a comprehensive representative cross-section of stakeholders to seek to understand the information needs of stakeholders and any concerns that they have about burden.

The overarching aims of the review has been fulfilled through undertaking the following activities:

- Stakeholder engagement;
- Survey of institutions currently undertaking TRAC;

¹ <https://www.officeforstudents.org.uk/advice-and-guidance/partnerships-and-collaboration/financial-sustainability-and-trac/review-of-trac/>

- Understanding the uses of TRAC;
- Understanding the evolving needs of UKRI for cost information on research activity;
- A critical assessment of the current TRAC process and associated requirements;
- Review of the current approaches to academic staff time allocation and identification of where burden/inefficiency may exist and identify options to overcome these; and
- Identification of options to modify the TRAC(T) process to better meet the needs of institutions and funders.

As part of this review the TRAC for Teaching (TRAC(T)) process has been reviewed and options identified to enable the information needs of institutions and Funders to be better fulfilled. The review also explores the application of TRAC to the full range of HE providers in England.

A detailed scope of work was agreed that provides an evidence base gathered through substantial engagement with the sector and key stakeholders. The approach to the review is outlined in the next section. The scope of work excludes the governance of TRAC, and further details of the scope of the review are provided in Appendix 1.

1.3 Approach for the Review of TRAC 2021

The review of TRAC has included significant engagement with the sector and stakeholders to obtain a wide range of views and input. This has included:

- a sector-wide electronic survey;
- meetings with key sector stakeholders; and
- a number of virtual visits to institutions providing representation of different parts of the sector.

Further details of our approach are provided in section 2 of this report.

1.4 Use of TRAC by funders

The main uses of TRAC have been to provide information on the following activities:

- Serving as a basis for calculating charge out rates for research funding;
- Providing information to inform Comprehensive Spending Review advice on sustainability and cost activities;
- Informing the Higher Education Funding Council for Wales's (HEFCW) and Scottish Funding Council's (SfC) teaching funding method, e.g. setting of supplements for high-cost subjects, or criteria to inform the review of specialist institution targeted allocations;
- Informing costing studies e.g. studies to inform understanding of Cost of PGT and costs of Nursing, Midwifery and Allied Health to inform funding decisions on transfer of this provision from health Education England;
- Assessment and reporting on the financial sustainability of institutions and their core activities. As an example, the Financial Sustainability Strategy Group used the TRAC data to assess the income cross flows between TRAC activities;
- Reporting on the financial health of the sector;
- Informing work on metrics for assessing efficiency and value for money; and
- Forming the basis for a DfE study on the costs of undergraduate teaching.

UK HE Regulators and Funding Councils, UKRI and Research Charities and Central Government departments have restated their main uses of Annual TRAC as consistent with the above list.

The DfE have also indicated that it wishes to gain a better understanding of the cost of teaching provision, particularly the cost of Level 4 and 5 across all providers, and because of Brexit and COVID there is increased interest in understanding the financial sustainability of the sector, but also increased pressure on government finances. Given the broad use of the TRAC data, the RFG outlined that the removal of TRAC should not be considered in this review, instead the focus should be on reducing the burden, and improving the effectiveness of the process and usefulness of the outputs.

1.5 Defining Burden

For the purposes of this review, 'burden' is defined as 'activities undertaken by institutions in order to meet the TRAC requirements which impose additional work that would not otherwise be necessary, and where the results of that work do not provide benefits to the Institution that justifies the time and effort expended'. (This includes where the institution uses an alternative approach to review their costs.) Therefore, using this definition, the effort required to produce TRAC is not pure burden as all HE providers need to understand the cost of their activities in order to operate and plan on a sustainable basis, but any inefficiencies or excessive requirements can be judged as burden. Additionally, we also recognise that not all institutions benefit from TRAC to the same extent and therefore the level of burden will be different for different institutions. We also need to acknowledge that the lack of understanding about the use and utility of TRAC data can also generate a perception of burden. Academics spoken to as part of the review consistently felt that the time recording process was burdensome.

From the work undertaken, it is suggested that the perceptions of burden and actual burden can be reduced by one or a combination of:

- 1 Regulators and Funders clearly communicating their requirement for TRAC more widely across current stakeholders to improve the understanding of how TRAC is used;
- 2 Institutions ensuring a more consistent understanding of TRAC internally;
- 3 Reducing the effort required to meet the TRAC requirements through simplifying certain requirements; and/or
- 4 Increasing the usefulness of the TRAC outputs to institutions.

1.6 Key highlights from the Review of TRAC

In the main body of the report, we have provided a comprehensive description of observations against the areas agreed within the scope of this review. In this section we have reported the key highlights from that work.

The overall key message is that on balance a majority of institutions recognise the benefit of having a national TRAC dataset and there is no equivalent data set. There is however an opportunity to increase the usefulness of TRAC to institutions, particularly through benchmarking, and simplify certain TRAC requirements.

1.6.1 Key messages

TRAC is viewed as a burden, but the majority of survey respondents viewed that the burden is justified

The survey responses outlined that TRAC and TRAC(T) are deemed burdensome. But 61% and 70% of respondents noted that the effort required to compile TRAC is justified, or somewhat justified, for institutional and funder use respectively.

TRAC(T) is viewed differently. 60% and 51% of respondents stated that the effort required to compile TRAC(T) is *not* justified by institutional or funders' use of the data.

The main reasons given for TRAC being burdensome is that the data is not useful internally; the data is not timely (TRAC is not normally returned until 6 months after the end of the year to which it relates); and the governance requirements for signing off the return are onerous.

There is a general consensus that it is important and beneficial for the sector to have a national data set on the cost of core activities. 57% of HEI responses reported that there are no alternative data sources to provide sector-wide cost information.

The time taken to produce TRAC is broadly similar to the results of a survey in 2012

The survey of institutions outlined that the time taken to produce TRAC has reduced from 143 days to 125 days per year.

Time spent by academic staff completing time allocation surveys has increased from 138 minutes per year in 2012 to 156 minutes in 2021. The time in 2021 does however include more institutions that are using workload planning, which is primarily use for academic management purposes and not just TRAC.

The average time taken to administer time allocation has decreased slightly since 2012.

More institutions in the 2021 survey declared that they did not consider the burden of time allocation requirements to be excessively high (80%).

TRAC is used by institutions, funders and the DfE

Institutions reported that TRAC is used for a range of purposes, beyond the main TRAC return, including supporting VAT partial exemption claims, to inform decision making, and for benchmarking. Indeed, institutions outlined that to calculate the fEC charge-out rates, if TRAC was not in place, another process would be needed. Funders and the DfE have also drawn on the TRAC data asset to support a range of policy work.

No alternative datasets have been identified that could provide consistent and comparable costing information without further reworking.

There are opportunities to reduce the burden of TRAC

The review has identified several opportunities to reduce TRAC requirements and/or standardise parts of the process which should reduce the burden for institutions.

Not a sufficient understanding of the need for TRAC and its benefit to funders and institutions contributes to a perception of burden

An element of the burden outlined by institutions was found to be one of perception rather than actual burden. Funders and institutions both need to do more to increase the understanding of why TRAC is collected and how it is used. From an institutional perspective, those institutions that have engaged with their academic community internally to explain why TRAC is collected, how the data is used

and the benefit it provides to the institution, experience greater buy-in and engagement with the TRAC and time allocation process.

The margin for sustainability and investment (MSI) is a barrier to gaining greater engagement with the TRAC data

The MSI has not gained widescale acceptance by the sector and other stakeholders. This was also the case with the previous cost adjustments. The sector has outlined that this is an area that needs to be addressed.

RFG are overseeing a Review of MSI in parallel to this review to understand the issues and options for improvement. It should be noted that there is agreement across Regulators and Funders for the application of a sustainability cost adjustment.

There is an opportunity to obtain greater insights from TRAC

Around 50% of survey respondents expressed an appetite for increased benchmarking of professional and student facing services. This would require additional effort and data to be collected and returned to funders. An assessment of burden and benefit should be undertaken.

TRAC(T) needs to be reformed to make the data more useful

It was reported that, TRAC(T) does not meet the needs of institutions and some have suggested that the collection in its current form should be removed. Funders do however use this data. The review has identified options to reform TRAC(T), drawing on past work by the TRAC Development Group, to change and improve the collection of data on the cost of teaching.

Improved levels of compliance with TRAC requirements could enable further reductions in burden

UKRI has recently identified a number of issues where institutions are not complying with all TRAC requirements. At the time of this review this has meant two actions that would reduce burden in response to institution feedback cannot be implemented. As levels of compliance improve, it may be possible to reconsider these.

1.6.2 Highlights on the time taken to deliver TRAC

For this review we analysed responses from 102 institutions which provided us with the opportunity to compare our results to the information gathered in the 2012 review of time allocation methods², institutions provided responses to a survey which contained similar set of questions across both. We have provided a comparison of responses to some key questions.

Table 1: Comparison of time taken to comply with TRAC

	2012 survey ³	2021 survey*
Average time spent on completing TAS return (institutional average per academic staff)	2.3 hours (138 minutes)	2.6 hours (156 minutes) <i>Based on 88 responses</i>
Average time spent collating, reviewing, and processing time allocation data	42 days	41 days <i>Based on 98 responses</i>
Average FTEs spent on maintaining TRAC system and	143 days (Two returns were mandated at this time)	125 days

³ <https://www.trac.ac.uk/publications/review-of-time-allocation-methods/>

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	2012 survey ³	2021 survey*
producing TRAC returns for a given year (per institution)		<i>Based on 101 responses</i>
Views on the burden of time allocation	70% of institutions didn't feel burden to be excessively high.	80% of respondents didn't feel burden to be excessively high.
Respondents that took advantage of dispensation	3.6% (Threshold was £0.5m of publicly funded research income (calculated as a five-year rolling average))	18% (Threshold was £3.0m of publicly funded research income (calculated as a five-year rolling average))

*Note: The need for data cleansing resulted in a small number of outlying responses being excluded from the analysis of the 2021 survey

In overall terms, taking account of more institutions utilising workload planning to provide academic staff time data for TRAC, the time taken to comply with TRAC requirements has remained the same as in 2012, or reduced. It now takes less time to administer TRAC than it did in 2012. There are likely to be several reasons contributing to this including that the TRAC guidance was re-written and simplified in 2014.

The average time estimated to be spent by academic staff in complying with the time allocation requirements has increased by 18 minutes per year to 156 minutes (in the 2012 survey there were only 5 institutions using workload planning for TRAC, compared to 30 institutions in the 2021 survey). Whilst the primary purpose for implementing Workload Planning (WLP) is to support the coordination of academic time, the collection time was assessed as 3.5hrs compared to 2.3hrs for the other methods. WLP is however an academic management process and is not undertaken for TRAC purposes only. It is therefore suggested that WLP institutions are able to offset some of the effort of time allocation by using WLP, which is maintained irrespective of TRAC.

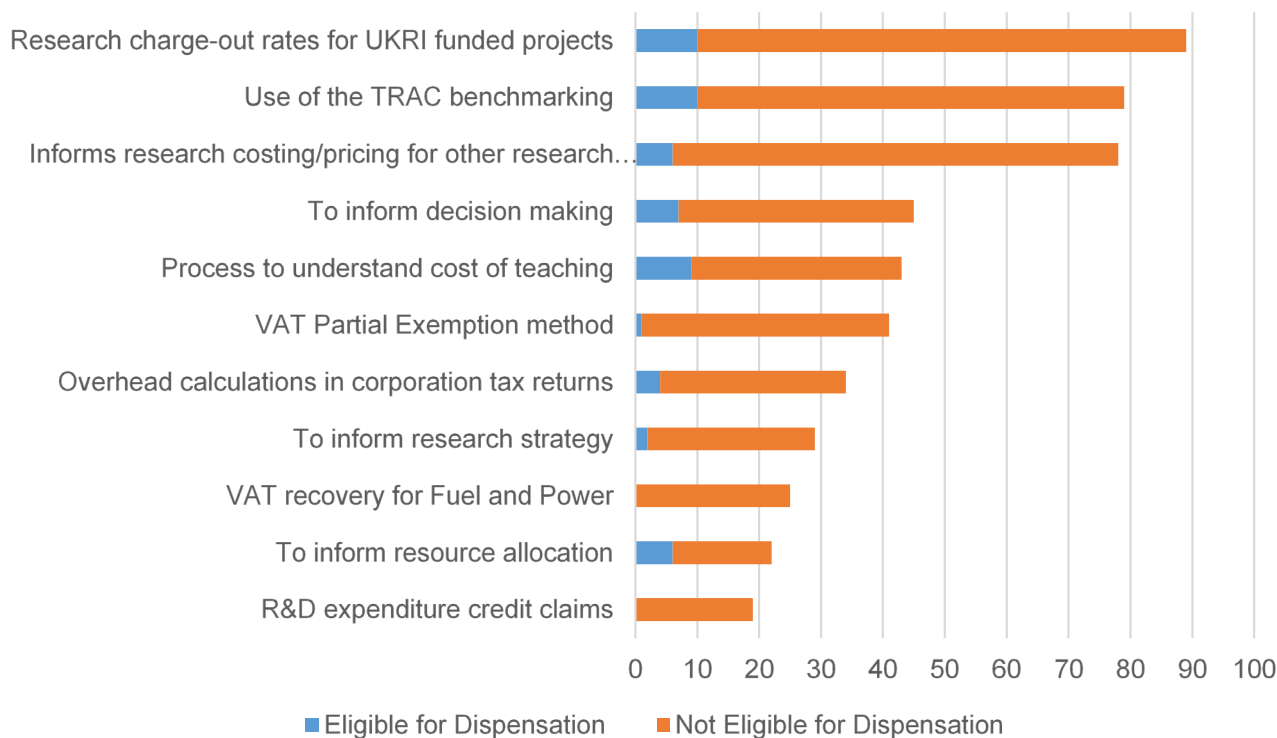
More institutions in the 2021 survey declared that they did *not* consider the burden of time allocation requirements to be excessively high (80%).

1.6.3 Use of TRAC

1.6.3.1 Institutional uses of TRAC

There is a general consensus that TRAC is important, and it is beneficial for the sector to have a consistent national data set on the cost of core activities. The survey and stakeholder meetings also identified that with the exception of exploring the reporting of TRAC through the OfS/HESA Finance return, there are no alternative data sets that could provide comparative costings data.

Figure 1: Uses of TRAC by HEIs split by dispensation eligibility



Our interviews and survey responses identified the complexity of the TRAC return and the governance sign-off process as two of the most significant reasons for burden. Many stated that the governance requirements require a level of effort with insufficient benefit being provided in return. We noted in many responses a lack of awareness of the wider uses of TRAC by regulators and funders, which further contributed to the feeling that the required effort had an insufficient benefit.

Other issues cited regarding barriers to using TRAC more included:

- The timeliness of the data (i.e. it is reported six months after the end of the year to which it relates, and benchmarking data is not available until 3 months after that); and
- The lack of use TRAC(T) has internally for institutions.

1.6.4 Critical review of the TRAC process

Insights identified during the analysis of the survey responses were used to provide knowledge of the TRAC process has and this was reconciled to the information gained from stakeholder interviews and virtual visits.

It is widely accepted that the introduction of TRAC has been successful in enabling the Higher Education sector to benefit from a full economic costing (fEC) system that is trusted across UK government departments, providing them with robust sector-level financial data to meet their requirements for budgets and sector sustainability.

For those institutional staff who have been involved with TRAC since it was implemented, there is a common feeling that the original mandate for the development and use of TRAC has become outdated. This excludes the production of TRAC charge-out rates for UKRI funded research. It was reported that institutions are unclear about how the TRAC data is now being used by funders as the data, although used, is generally not widely recognised as being useful for internal use. The exception is the benchmarking data, which is reported as being of limited use. It is only relevant for

TRAC benchmarking and not useful for other activity comparisons, which are available via specialist benchmarking companies.

Key issues identified included:

- Process inefficiencies – the governance and oversight requirements are reported as being excessive and unjustified. Providers had also experienced difficulties understanding the relationship between the submission of the TRAC return and the Annual Finance Returns. An objective evaluation of these has been undertaken in the main body of the report.
- WLP is accepted as moving the burden of TAS away from academics. It has only been adopted by 18% of the HEIs surveyed, although a few of the interviewed institutions have plans for its introduction.
- Based on the survey, academic staff are reported to be the least confident in their understanding of TRAC, the majority see it as burden, and some have voiced concerns regarding the accuracy of the Time Allocation Survey data that they supply.
- A number of detailed changes have been proposed to the TRAC requirements to reduce burden.

1.6.5 Assessment of TRAC(T)

At the time of our review, two separate funding consultations had been announced by the OfS to allow universities and colleges to provide their views on proposed changes to how the OfS allocates funding.

The OfS has outlined three main priorities that it is seeking to meet through its allocations:

- To protect, and if possible, enhance, the rate of funding for high-cost subjects particularly where these support science, technology, engineering, and mathematics (STEM) subjects and healthcare disciplines;
- To enhance the total funding targeted at specialist providers; and
- To protect the total funding to support access and student success.

It is therefore crucial that funders have accurate information around the costs of teaching. (HEFCW and SFC have recently undertaken reviews of teaching costs).

In 2019 a TDG project, 'Rethinking TRAC(T)', involved the TRAC Development Group working alongside the British Universities Finance Directors Group (BUFDG) and the Higher Education Strategic Planners Associated (HESPA) to identify opportunities to increase the utility of TRAC(T). They identified:

- More granular information is required on teaching costs;
- The definition of cost used in the process should include all costs, and not only OfS/Funding Council fundable, subject related costs;
- The costs of undergraduate and postgraduate teaching should be separated;
- Separation of the cost of full and part time undergraduate teaching should be considered;
- HESA cost centres provide a common framework under which to report costs;
- If possible, and reliable data could be provided, it would be useful to identify fixed, variable and stepped costs; and
- There is a need to refresh and revise the TRAC peer groups, as this will enable greater use to be gained from the benchmarking data that is produced.

Many institutions outlined that access to more granular cost and benchmark data would increase the utility for them. Positive comments from institutions and sector representatives included the ability to be able to use the data to triangulate business planning and a sector body suggested that the data could be used to evaluate sustainability. Additionally, a number of institutions cited that the burden was offset by the ability to access benchmarking data which was valuable to them. The majority of

institutions who responded to our survey did not consider the effort required to compile the TRAC(T) return to be justified by either the institutions own use of the data (60%) or by the funders', regulator's, and government's use of the data (51%). It was considered more useful to funders', regulator's, and government's (49% institutions stated that the effort was justified or somewhat justified for their purposes, compared with 40% for use by the institutions).

1.6.6 TRAC for Other providers

The OfS and the DfE have identified an interest in accessing costing information produced from a standardised approach across FE and HE providers for Level 4, 5 and HE level provision. The OfS has indicated that, as it regulates all HE providers in England, it would be interested in understanding the cost of delivering Higher Education programmes across all higher providers including Further Education Colleges (FECs) and those Other Providers, previously identified as Alternative Providers (Aps). It recognises that a standard annual return may not be the only means for collecting this information, however.

Our review found that the Further Education College (FEC) sector and the Independent HE (IHE) sector does not currently have a centralised sector level approach for the costing of its curriculum including its HE provision. FEC Finance and Planning teams typically utilise in-house contribution spreadsheets or prescribed planning software to provide cost information for local management purposes. Staff teaching of HE programmes are likely to also teach on FE programmes and therefore capturing taught hours just on HE provision would be a significant challenge. It was also suggested that FECs do not routinely hold detailed data on the use of staff time. Both representatives of the FECs and IHE outline the existing burdens of OfS regulations and urged caution in increasing data collection requirements.

1.6.7 Consideration of dispensation options and criteria for providing TRAC data

TRAC already has a mechanism, referred to as dispensation, to reduce the number of requirements for institutions with publicly funded research income below £3m. Based on 2018-19 data there were 58 institutions eligible for dispensation, but 8 of these reported that they were opting to comply with full TRAC requirements. If the threshold increased to £4m based on 2018-19 data a further 9 institutions would be eligible for dispensation. If the limit were increased to £5m, a total of 73 institutions would be eligible for dispensation – an increase of 15.

The existing eligibility criteria for dispensation is only measured on the level of an institution's publicly funded research. If TRAC data on the costs of teaching is to be used more extensively, it will be important that the data is sufficiently robust and as such dispensation criteria may need to consider more than just publicly funded research. To assess options for this data on OfS teaching grants and funds from the Student Loans Company (SLC) has been used to assess what an appropriate threshold could be.

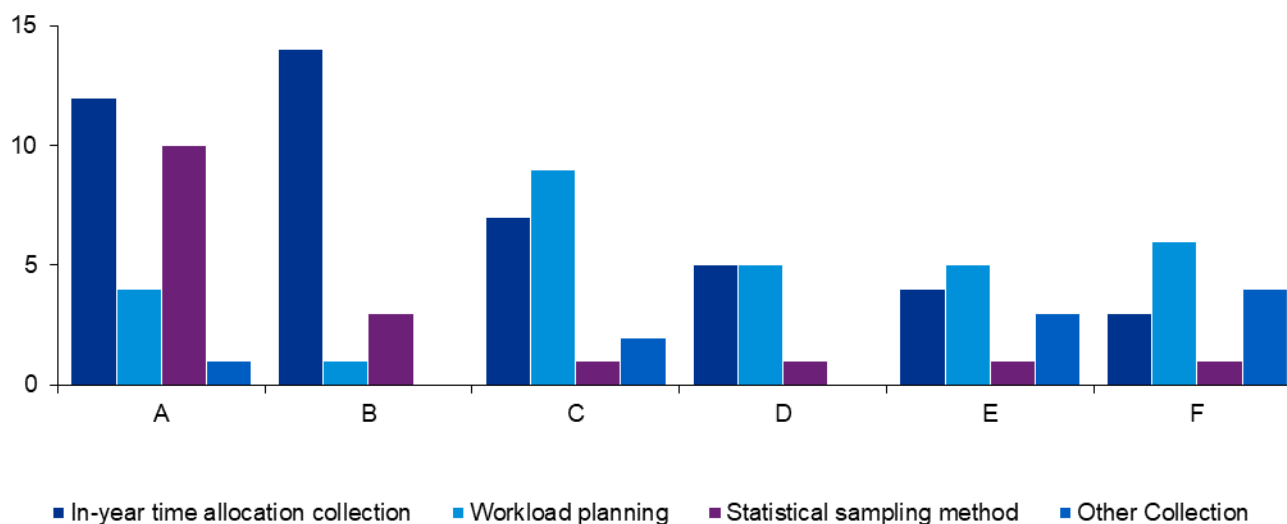
A suggested threshold based on SLC funding and recurrent teaching grant may need to be set at £1m to bring a meaningful number of providers into the scope of TRAC. This may not be appropriate or acceptable to those providers or the funders. Conversely setting a threshold of £5m combined SLC and funders funding would release a small number of providers from needing to provide TRAC returns. This would however represent of a significant cumulative value of funding distributed to providers below this limit

This review has not considered the funders' appetite or accountability requirements for the funding that it and the SLC distribute. The funders would need to consider an appropriate limit relative to its and the SLC's accountability requirements for the total funding distributed.

1.6.8 Assessment of the approaches to academic staff time allocation




Based on the survey data received, details of the different approaches to time allocation are shown in the following chart.

Figure 2: Approach to time allocation by TRAC peer group



The chart above shows that 44% of respondents use in-year time allocation followed by workload planning which is 29% of responses.

Features of the different time collection approaches

 In-year time allocation	 Workload Planning	 Statistical sampling method
<ul style="list-style-type: none"> — The number of institutions using this method was 71% of respondents in 2012, whereas the percentage of respondents using this methodology had decreased to 44% in 2021. — Of those respondents 50% using this method of time allocation are going beyond the minimum TRAC requirements and are collecting data from all staff every year, instead of once every three years. — The average response rate reported by respondents was 76% and 26 of the 44 respondents reports a response rate greater than 80%. Therefore, additional 	<ul style="list-style-type: none"> — The number of institutions using workload planning has increased from 5% of respondents in 2012 to 29% in 2021. — This approach has created an efficiency as any previous systems for collecting academic staff time data for TRAC have been removed. — 31% of respondents suggested that their data is more accurate since adopting workload planning and 20% said that it is embedded and widely used. 	<ul style="list-style-type: none"> — In 2012 22% of respondents used statistical sampling. — By 2021 17% of respondents were using this method. Institutions using this method, on average required three weeks to be returned by staff using the statistical sampling approach. — One provider reported 13 weeks, but this was removed as an anomaly in the analysis.

burden is being created by some institutions choice about how frequently they are choosing to collect the data.

1.6.9 Using TRAC to inform efficiency

When considering using TRAC to inform efficiency we have focussed on the potential to exploit the benchmarking data that could be provided by TRAC and/or an enhanced TRAC to provide insights into the levels of relative spend on key activities. Further details are given in the following sections:

1.6.10 Strengthening existing TRAC benchmarking

Benchmarking data provided by Annual TRAC and TRAC(T) is valued and used by institutions, but there are limitations due to the limitations in the benchmarking groups, the information that TRAC collects and is therefore available for benchmarking and the fact that there are no indicators to enable interpretation of how effective the spend is on key activities.

TDG delivered a report in 2016 on 'Enhanced benchmarking from TRAC'⁴. This report made a number of suggestions for enabling greater value to be obtained from the TRAC benchmarking. These included:

- Developing additional benchmarking groups to enable institutions to compare themselves to a greater range of institutions with similar characteristics;
- Identifying some performance indicators to report alongside the cost data, as a way of adding context to the costs reported;
- Improving the visualisation of the TRAC benchmarking; and
- Improving the timeliness of the TRAC benchmarking.

The timing of the report above coincided with the structural reforms to the regulation and oversight of the sector, with the creation of the Office for Students and UKRI, which has affected the pace with which these recommendations could be taken forward.

An opportunity has also been identified for providing benchmarking from the existing TRAC return on the make-up of the indirect and estates cost pools.

1.6.10.1 Extending benchmarking data that is available from TRAC

Institutions were asked in the survey whether they would like to see the data extended to cover activities across professional services such as facilities costs and whether they would like to have access to more detailed subject specific data. Approximately, 50% of survey respondent would like to have access to TRAC benchmarking that was broadly similar to the benchmarking data provided by other external firms. (We have not undertaken a review of these tools as part of this review). In addition, they have stated that they would like to access benchmark data that more closely matches their institutional characteristics.

Our survey revealed that more granular benchmarking data was suggested to increase the usefulness of TRAC and TRAC(T) data. This supported findings from our desktop review that identified that benchmarking is vital to enable increased efficiency, but currently its practice is piecemeal and fragmented and would benefit from more effective sector-wide coordination. More

⁴ <https://www.trac.ac.uk/publications/management-information-project-enhanced-benchmarking/>

granular benchmarking could include showing the different cost components that make up the overall cost (e.g. staff costs, consumables, estates, non-pay, indirect costs etc.)

Government departments are interested in accessing more granular cost information to allow them to gain a better understanding of institutional costs, efficiency and the cost drivers for efficiency across higher education. There are however concerns about establishing the correct balance between the benefits of additional granularity in reporting and increased burden of data collection.

1.7 Options for TRAC that have been considered but are not taken forward

From information gathered through the survey, institutional visits, and critical assessment of the TRAC process a number of possible options were identified for reducing the burden of TRAC. However, consideration of these options in terms of their implications means it is not proposed that they are taken forward at this time. Further details are provided in the table below:

Table 2: Options for reforming TRAC that have been considered but are not taken forward

Option for reforming TRAC	Benefit	Implication of implementation
Utilise the OfS Finance return/HESA Finance return to replace TRAC	This would remove the need for the Annual TRAC and TRAC(T) returns. Taken at face value, this would reduce burden as the work involved in generating the returns could be removed.	To deliver the information provided by TRAC the HESA and OfS Finance returns would need to be made more complex and would still require a lot of the data collection and work that is currently undertaken to generate the TRAC returns. Two different bodies are involved in the Finance returns (the OfS and HESA), which creates a complexity for the maintaining the requirements. For these reasons this option is not considered beneficial. A recommendation is however made to assess the feasibility of incorporating TRAC reporting into the HESA and OfS Finance returns.
Remove the collection of the TRAC(T) return	This would remove the need for one return to be reported together with the work it entails.	Government and funders have a need to understand the cost of teaching, therefore in TRAC(T), or a variation therefore were not collected, an alternative data collection would be required. A recommendation is made for how the TRAC(T) collection should be changed to improve utility.
Reduce the frequency with which TRAC and TRAC(T) returns are collected.	The work involved to generate the TRAC returns would be reduced as it would need to be undertaken less frequently. Work required to collect academic staff time information would still however be required.	Annual TRAC and TRAC(T) information could potentially be collected less frequently as reviews of funding are not undertaken annually and charge-out rates could be indexed in the years the data is not collected. It would however mean that a time series and trends in costs and cost recovery could not be understood as well. If the year of collection coincided with other 'one-off' events (e.g. changes in accounting standards, Pandemic, other one-off implications for the cost base on institutions) it could reduce the validity of the data. In both cases institutions outlined that the effort and burden created by 'standing up' processes to meet periodic reporting requirements could be greater than continuing with an annual collection.

Option for reforming TRAC	Benefit	Implication of implementation
Remove the collection of academic staff time data and rely on Head of Department estimates	This would remove the need for any academic involvement in the generation of the TRAC returns, which would remove a perceived and actual burden.	Principles of TRAC are that it should minimise the scope for manipulation and bias, provide a consistent and fair basis for funding and be comparable, be auditable and facilitate collaborative research projects. Academic staff costs also account for significant proportion of expenditure. Removing academic staff from the process of reporting how their time has been spent makes it difficult to fulfil the principles above. Although the principles could be changed, it would be difficult to argue that any process should not align with those principles. Moving purely to a Head of Department estimate of how staff time is used is therefore not considered feasible.
Enable institutions to self-select the institutions with who they are able to benchmark their results	Institutions would get the greatest benefit from benchmarking of TRAC results as they would be comparing their data and performance to only institutions with who they believe they are similar to, or aspire to.	The anonymity of an institution's own data could not be ensured. This was a matter considered by a TDG project on enhanced benchmarking in 2016. For this reason, this is not being pursued further.
Simplify and reduce the number of TRAC requirements	If there are fewer steps required in the TRAC process, this could reduce the work required to complete the return, which in turn could reduce the burden of the process.	A number of simplifications are proposed in the recommendations in the following section. There are however limitations on how 'simplified' the TRAC requirements can be. The HE sector is diverse, and institutions are complex, undertaking a wide variety of activities. Simplifying requirements in a number of cases reduces the robustness, comparability, and reliability of the data, which could mean it is unable to fulfil the purposes for which the data is collected.
Remove the requirement for the full Statement of Requirements to be presented to the TRAC Oversight Group. This can be done on an exception basis. Remove the requirement for a self-assessment against the Assurance Reminders document in addition to the Statement of Requirements.	This would reduce the amount of work required.	Although this would reduce the level of reporting to the TRAC Oversight Group, the assessment would still be required to be undertaken. Assurance reviews undertaken by UKRI within the last two years have identified non-compliance with TRAC requirements, including concerns over the governance of TRAC. It is therefore not possible to implement this option until there are greater levels of compliance with TRAC requirements.

1.8 Recommendations

There is broad agreement that having a national dataset, based on a consistent method is important and beneficial to the sector. It is also commonly reported that TRAC is used by institutions beyond just TRAC reporting. We also recognise that from an institutional point of view that the perception of burden is as relevant as the burden created by inefficiencies within the system.

Our recommendations have been developed to mitigate the adverse observations documented within the findings section of the report. These areas are for consideration and further discussion.

It is widely accepted that **all** full economic costing approaches are required to balance complexity and accuracy with the effort required to access the data required. Institutions have reported that if TRAC didn't exist there would still be a requirement for the development of institutional internal costing approaches which may not be accepted by all HE funders and UKRI without additional scrutiny.

We recognise that for institutions to produce compliant TRAC return which currently provides government with a robust estimation of the cost of Higher Education teaching and research activities across the sector requires effort. This effort is judged as burden where institutions or individual staff have concerns about the usefulness of the data to themselves and the requestor.

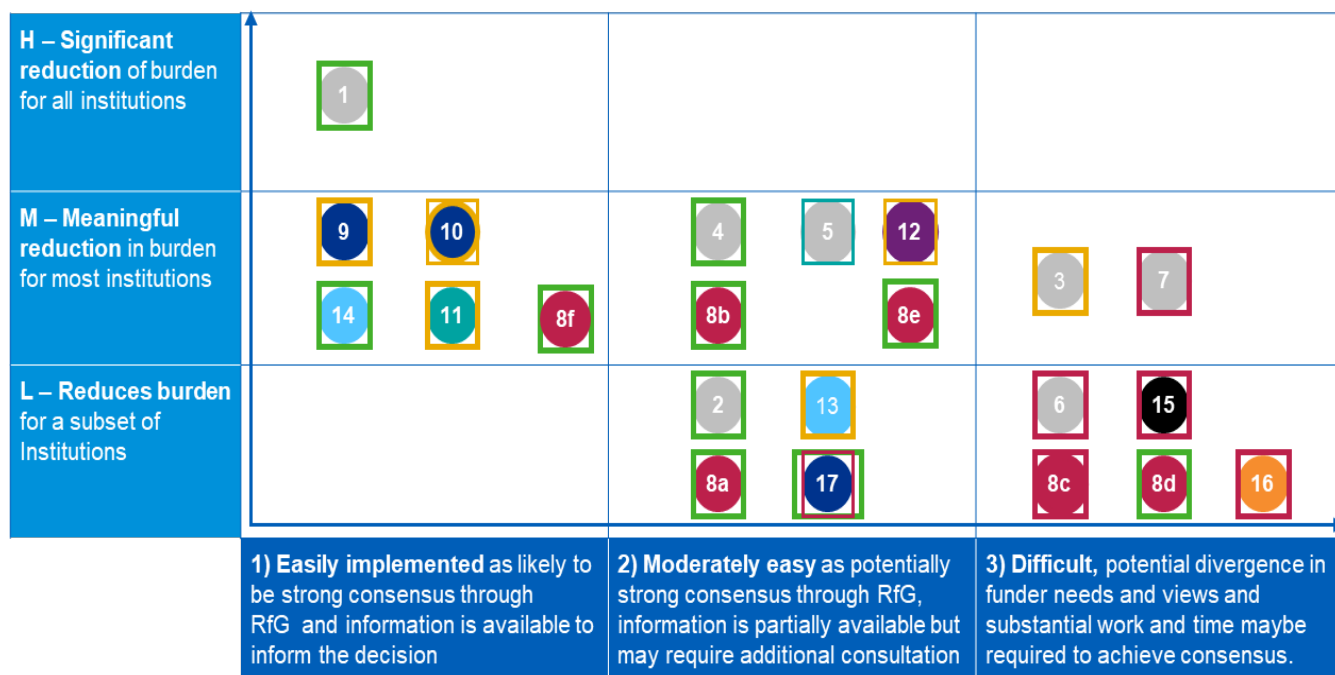
Our recommendations are designed to reduce burden through an increased level of sector awareness, optimising the TRAC requirements and/or increasing its utility.

1.9 Proposed recommendations arising from the Review of TRAC

The remainder of this paper sets out the proposed recommendations, starting with a ranking of their benefit and ease of implementation, followed by a summary of the recommendations themselves:

The following chart displays the relationship between the burden reduction type and the ease of implementation. More details are included in the main body of the report.

Figure 3: Illustration of the benefit and ease of implementation for the proposed recommendations



- Increased acceptance of TRAC
- Time Allocation & teaching cost
- Informing Efficiency
- Reduction in burden
- Reduction in perceived burden
- Burden reduction & Simplification of requirements
- Acceptance and embedding TRAC
- Costing of PGR
- Increase in burden but the increased utility and effectiveness may justify this
- Streamlining the TRAC requirements
- Increasing utility
- This could increase the burden for some providers, but reduce it for others

1.9.1 Recommendations for simplifying TRAC requirements

Identifying and quantifying the burden of TRAC has proven complex. We have considered burden in terms of the amount of time that TRAC takes to complete, the usefulness of the data that TRAC provides, and also any aspects of the TRAC process that are felt unnecessary or not value adding to those providing the data.

The recommendations are detailed below. At the end of each recommendation there is a prefix to identify whether this is mainly an action for regulators and funders (R&F), institutions (Inst) or a combination of the two e.g. where funders and regulators need to take action initially, but then implementation by institutions.

Recommendation 1 – Governance and sign-off requirements for TRAC and TRAC(T). The Regulators and Funders should consider changing the sign-off process such that the Accountable Officer and institutional Executive, supported by an effective TRAC Oversight Group, are responsible for signing off the TRAC returns. The need for governance oversight would be advisory. **(R&F)**

Recommendation 2 – Remove or reform research facility requirements in TRAC. It is recommended that further data is collected and analysed to clarify the actual materiality of the

research facility charge-out rates when collapsed back into the estates charge-out rate. This, together with the information needs of UKRI, should inform the evaluation of whether the requirement for TRAC research facilities can be removed from TRAC. If research facilities are retained, the TRAC guidance in this area should be overhauled and updated. **(R&F)**

Recommendation 3 – Reform the Margin for Sustainability and Investment. Regulators and Funders should consider the issues raised in this review in its consideration of the separate Review of MSI that is being undertaken. Consideration should be given to how the two pieces of work interact. **(R&F)**

Recommendation 4 – Simplifying and standardising certain cost drivers. A one-off data collection should be made with a representative sample of institutions to understand the sensitivity of how different, more standard cost drivers affect the allocation of costs in the TRAC return. This could then enable TRAC guidance to require specific cost drivers for certain cost pools, thus simplifying TRAC requirements and reducing work required by institutions. This could be by exception allowing institutions to use their own values where they thought this was more accurate. **(R&F)**

Recommendation 5 – Standardised indexation and estates weightings. Funders, Regulators and UKRI should consider developing a standard rate of indexation for the whole sector to use on an annual basis. Furthermore, consideration should be given to publishing sector level estates weightings to reduce the workload for institutions. **(R&F)**

Recommendation 6 – Information on the relative cost of research – UKRI should determine whether it requires TRAC to report on the relative cost of research in different disciplines. This would require further development of the TRAC method, but would not need to be mandated for all institution. If implemented this could produce more useful data for research intensive institutions. **(R&F)**

Recommendation 7 – Use of OfS and HESA Finance returns to provide TRAC data – Almost a third of respondents to question 6 in the survey stated that the OfS and HESA Finance returns should be used to provide the TRAC data. As currently designed the Finance returns do not provide the equivalent of the TRAC data, but it may be possible to further develop these returns to enable this.

There are a number of factors that would need to be evaluated such that a decision could be made on reporting TRAC as part of the Finance returns. These are as follows:

- The Finance returns are normally collected in December each year, which is earlier than the end of January and end of February deadlines normally used for TRAC and TRAC(T). Earlier reporting of TRAC would make the data more useful for some, but not all;
- The Finance Returns would need to change to incorporate the reporting of TRAC and would still require a number of the processes that are in place to enable the TRAC returns to be produced. Consideration of whether this provided a net reduction in burden would need to be made;
- There could be complexities in protecting the confidentiality of the TRAC data as to whether HESA would be required to publish or share the data it collects;
- Consideration would need to be given as to the feasibility of gaining consistent agreement from the devolved administrations, the OfS and HESA for the collection of the TRAC data.

Regulators and Funders should consider evaluating the use and timing of existing Finance returns to provide the TRAC data, taking account of the issues identified above. **(R&F)**

1.9.2 Streamlining TRAC requirements

Recommendation 8 – Actions to streamline TRAC requirements. In addition to the recommendation made above, the following opportunities should be considered for simplifying the TRAC requirements:

- (Recommendation 8a) RFG to consider its materiality threshold to inform certain TRAC requirements;
- (Recommendation 8b) Further promote the benefits of utilising WLP for TRAC and highlight the existing TDG guidance that is available to assist institutions in doing this;
- (Recommendation 8c) Update TRAC Guidance on the treatment of other clinical services, to ensure it reflects current charging arrangements between HEIs and NHS bodies;
- (Recommendation 8d) Regulators and Funders to consider the merits of providing a complete TRAC model for institutions to use, to replace the need for individual institutions to develop their own models;
- (Recommendation 8e) Combining the reporting of Annual TRAC and TRAC(T) and consider the feasibility of requiring TRAC reporting earlier in order to increase the utility of the data;
- (Recommendation 8f) Remove chapter 5 of the TRAC Guidance relating to the calculation of research project costs as there is some duplication with other UKRI guidance.

1.9.3 Recommendations to increase the acceptance and understanding of TRAC

Recommendation 9 – The RFG and other government stakeholders need to define and communicate the purpose and needs from TRAC and consider how these might evolve in the future (R&F)

Government policy and the way in which institutions are funded has changed since TRAC and TRAC(T) were implemented. The bodies funding and regulating party of the sector have also changed. TRAC has continued to be collected throughout this period and institutions reported that they are not now clear why the TRAC data is required in some cases, which is contributing to a perception of burden.

The RFG need to determine their medium term needs in terms of cost information. For England the DfE also outlined their interest in having more detailed cost information to inform policy. Clarity is needed as it will enable clear communication and engagement with the sector regarding the role and purpose of TRAC. In turn this will assist institutions in communicating internally the requirement and use of the data. Together this will enable a different view of the burden of TRAC. These decisions will also inform certain recommendations made in this report.

Once clarified, where needed, steps should be undertaken across the OfS, Funding Councils, UKRI and DfE to ensure that awareness and understanding of TRAC is sufficient for the purpose to which it will be used. As understanding within Regulators and Funders increases, this will enable the data to be used and discussed with institutions to a greater extent, which will reinforce the purpose, use and importance of the data.

Institutions also have responsibilities to ensure data is of sufficient quality to enable funders to meet assurance requirements for use of public funds, consideration should be given to re-enforcing this responsibility.

Recommendation 10 – Publication and commentary of the TRAC data

The Office for Students publish the annual TRAC results for England and also include UK data. This is a factual publication with minimal commentary and there is no detail about how the data has or will be used. The other Funding Councils also communicate the TRAC data, but the numbers of institutions in Scotland, Wales and Northern Ireland limit how much analysis can be provided publicly in order to protect institutional anonymity.

To date, communication of TRAC data has been very factual and has not been expanded to offer context or more strategic messages and implications of the data. This affects the audiences that

are likely to engage with the information, which in turn can affect the level of engagement, acceptance and understanding of TRAC.

Regulators and Funders should consider how it can communicate the TRAC data, the issues that it raises and matters for institutions, Regulators and Funders to consider the different audiences for the information should be considered and communications targeted to them accordingly. This step will provide an important opportunity for increasing awareness of TRAC within institutions and reinforcing the use and importance of the data by Regulators and Funders. **(R&F)**

Recommendation 11 – Increasing institutional understanding of TRAC – A significant contributing factor to the perceived burden of TRAC has been found to be the lack of understanding of TRAC and its use amongst academic staff in a number of cases. From the institutional virtual visits, we found that tone at the top and sponsorship of TRAC by PVC Research or equivalent generally improves acceptance and understanding.

Aligned with recommendation 9, and noting that this is already a TRAC requirement, institutions should be reminded of the importance of ensuring good and regular communication with academic staff to ensure there is a sufficient understanding of TRAC and how Regulators and Funders use the data, in addition to the benefit the institutions receive from it. Institutions reported that having a senior academic Chair and having academic staff represented on the TRAC Oversight Group enable more successful communication and understanding of TRAC.

Further resources should be made available for example updating the 'TRAC – A guide for senior managers and governing body members.' The promotion of the online training provided by the British Universities Directors Group (BUFDG) 'Introduction to the Transparent Approach to Costing (TRAC)'. Identified good practice should be promoted including providing templates for information to be provided to governing bodies and TRAC Oversight Groups. **(Inst)**

1.9.4 Recommendations to time allocation methods

Institutions reported that unless workload plans are maintained, there is no alternative data held on the use of academic staff time, therefore the TRAC process needs to include a collection of information on the use of academic staff time. TAS has been cited as a reason for some hesitation to accept the TRAC results. Academic staff reported that in a number of cases any administration is deemed a burden as it diverts time and focus away from the delivery of teaching and research. We therefore suggest that any method of time collection will attract criticism.

Recommendation 12 – Reducing the time allocation requirements and clarification of data quality requirements Regulators, Funders and UKRI should consider the level of precision they require in the TRAC data, as this will determine a minimum standard for any time collection process. At one extreme this could signal a move towards timesheets and at the other a lessening of requirements such that Head of Department estimates are used as the basis for the time allocation returns. **(R&F)**

Other suggestions for improving the time allocation process include:

- Increase the level of detail and parameters in the TRAC Guidance in relation to a statistical method of time allocation model to increase standardisation and a known minimum quality threshold;
- Removal of the requirement for approval of workload plans by academic staff at the start of the year. This is seen as very difficult for institutions to achieve and the benefit it provides is not understood. Removing this step would assume that academic staff and indeed Unions would make representative of workload plans were not reasonably representative of the work required and undertaken by academic staff. Academic staff sign-off of the workload plans should be retained at the end of the year;

- Further promote the use of workload planning for TRAC;
- Consideration of a maximum as well as a minimum response rate for time allocation returns could be specified, as this will support the overall consistency of the data collected and direct institutions where no further effort is needed in chasing further responses;
- Refresh and clarify communication of the requirement.

1.9.5 Collection of teaching cost information

Throughout the stakeholder engagement, institutions were critical of TRAC(T) in its current form as it is not useful to institutions internally and it is not clear how it is used by funders. Funders and the Department for Education have identified they have a need to understand the cost of teaching and therefore the following recommendations are proposed.

Recommendation 13 – The RFG and other government stakeholders need to outline their medium-term needs for information on the costs of teaching. This should then inform the data collection. (R&F)

In line with Recommendation 9 there needs to be clarity from the OfS, Funding Councils and DfE on their information requirements for understanding teaching costs. This should then inform the data collection.

Subject to the above, based on the feedback received during this review, the following changes to the current TRAC(T) process are recommended:

- Ensure the method collects all costs and not ‘funding council fundable, subject related’ costs;
- Split the collection to separate undergraduate and postgraduate teaching costs;
- Collect teaching costs at subject level. To enable this, have a model that enables module level costs to be calculated, even if this level of data is not reported to the OfS and Funding Councils;
- Report the contribution delivered by different subjects;
- Consider whether costing can be reliably split between full and part time;
- Have a breakdown of what is making up the reported teaching cost e.g. academic staff costs, non-staff costs, equipment etc.)
- Over time identify the cost of distance learning, apprenticeships, and other forms of provision;

Separate to this, there is a policy interest in the cost of Level 4 and Level 5 provision. It is understood however that this is not always aligned with years of study. Feasibility work should be considered to clarify whether this data can be reliably obtained.

1.9.6 Increasing the utility of TRAC

In addition to the points already made, some other opportunities were identified to improve the usefulness of the TRAC process, these are as follows:

Recommendation 14 – Actions to increase the benefits and utility of TRAC to institutions (R&F). To improve the benefit and utility that institutions get from the TRAC process, the following steps are recommended:

- Update the TRAC Peer Groups and provide additional sub-groupings of institutions as this will improve the usefulness of the TRAC benchmarking. The TDG Report on Enhanced Benchmarking provides good evidence and recommendations for the additional groupings that could be beneficial.

- Improve the language and naming conventions used in TRAC to better align to institutional language and understanding of academic staff (i.e. replace publicly funded and non-publicly funded teaching).
- Subject to confirming that costs can be robustly allocated, adjust the Research sponsor categories to split out industry more clearly, possibly break out the research sponsor type by research council. In the presentation of the TRAC results a secondary allocation of QR funding could be made to make the surplus/deficit results more reflective of how the funding is actually used;
- Evaluate the potential value in breakdowns by other public funders, particularly as new funders are created or funds through other parts of government are introduced.
- Revise the income allocation requirements such that income from Regulators and Funders is allocated in line with funder expectations (e.g. income from UKRI does not get allocated to institution own funded);
- Redefine 'Other' into student related, income generating and Non-Commercial in addition to Other Clinical Services;
- Re-assess the guidance regarding Other Clinical Services to take account of the changed recharging arrangements between institutions and the NHS; and
- Research and revise the weightings applied to postgraduate research students in the calculation of the charge-out rates.

1.9.7 Improving the data on the cost of Postgraduate Research (PGR) students

The TRAC data suggests significant under recovery against the fEC of PG research. UKRI is actively considering this issue, but does not have adequate information on the costs of training PGR students across different disciplines. Furthermore, although the TRAC guidance encourages the separation of PGR income and costs this is not a requirement and therefore there is variability in the numbers of institutions doing this and the methods and rigour that underpin the reported costs of PGR. It is understood that UKRI does not hold any additional information of the costs of PGR training. Therefore, there is an opportunity for TRAC to be adapted to meet this information need.

Recommendation 15 - Clarify the requirement for the treatment of PGR costs aligned to the emerging needs for UKRI. This year UKRI will begin long-term work on a New Deal for postgraduate research students. UKRI is keen to understand the full cost of PGR students in addition to practices in students being deployed on projects. Through cross-sectoral consultation this work will consider how these students are supported and developed both practically and financially. Subject to finalisation of the scope of that review, and reflecting the complex nature of PGR, further work should be undertaken to understand the feasibility, information requirements and pilot the data collection of PGR costs in TRAC. **(R&F)**

1.9.8 Using TRAC to inform efficiency

The review sought views and explored whether it would be helpful to institutions to have increased benchmarking information on the costs of professional services, through TRAC. Half of the survey respondents were in favour of this and a further 24% would consider it, subject to some concerns being overcome. 26% were not in favour.

Broader stakeholder conversations identified that it may be more relevant to define efficiency as understanding cost and spend patterns. A number of survey respondents stated that other metrics should sit alongside the cost information to contextualise the costs reported.

Recommendation 16 – Establishing how TRAC can inform efficiency Taking account of institution, regulator, funder and government interests, develop an outline benchmarking specification and method to enable the feasibility of a student services and professional services

benchmarking data set to be assessed. Some of this could be achieved by increasing the benchmarking that is produced based on the existing TRAC return. This will enable an objective assessment of whether the complexities identified can be overcome and also whether the likely effort required to deliver the benchmarking data is justified. More detailed benchmarking data may not be required annually and this should be considered as part of this review.

Alongside this mapping of non-financial indicators such as size of estate, number of sites, NSS results, Research Excellence Framework ratings, student population and academic staff mix or grade against the existing TRAC benchmarking could be undertaken as this would provide additional context to the financial data reported. **(R&F)**

1.9.9 Dispensation and institutions in the scope of TRAC

Within England, the OfS oversees a range of providers including traditional HEIs, FECs and Private HE providers. The scale of provision in these different types of providers varies and collection of TRAC from all providers may not be appropriate or proportionate.

Recommendation 17 – Dispensation and institutions in the scope of TRAC A suggested threshold for participating in TRAC, based on SLC funding and Funders recurrent teaching grant may need to be set at £1m to bring a meaningful number of providers into the scope of TRAC. This may not be appropriate or acceptable to those providers, however. Conversely setting a threshold of £5m combined SLC and Funders funding would release a small number of providers from needing to provide TRAC returns.

Funders could consider whether to raise the dispensation limit, although this would not release a substantial number of providers from complying with full TRAC requirements and as outlined a number of those already eligible for dispensation choose to comply with the full requirements

The Funders should consider its materiality thresholds and requirements for cost information from providers not currently in the scope of TRAC and use this alongside the analysis in this report to determine whether other providers should come into the scope of TRAC, or whether periodic costing studies would be more appropriate. Additionally, Funders and Regulators should consider the proportionality of requirements applicable to dispensation institutions and consider whether specific guidance should be provided to support those institutions in compiling TRAC and research bids. **(R&F)**

Appendix 1 Terms of Reference

Stage	Detail	Approach
Stakeholder engagement	<p>Relevant stakeholders for us to engage with as part of the review were suggested to be as follows:</p> <ul style="list-style-type: none"> — Regulators and Funders Group; — UKRI, OfS, Research England and other Funding Council representatives; — Russell Group; — BUFDG; — TRAC Development Group; — Academic leaders; — Health Education England; — Institutions, FE Colleges and the Independent HE provider sector; — Guild HE; — Collab-Group; — Independent HE; and — Key research charities. <p>We agreed that equal weighting will not be given to each of the above groups. In a number of cases there will be interaction with some of the stakeholder groups throughout the review.</p> <p>The engagements with Independent HE and Collab-Group will be used to understand the extent of information typically held by members of these bodies in order to consider the likelihood of a TRAC style return being achievable, or indeed whether anything comparable is already in place. Thereafter we will consider how the need for reporting TRAC could be defined.</p>	<p>A combination of one-to-one meetings, focus groups and workshops will be utilised to engage with stakeholders</p>
Sector survey	<ul style="list-style-type: none"> — A survey will be undertaken to principally gather information on the following: — Build an understanding of the burden(s) created by TRAC, together with options to address these; — Estimate of time typically taken to comply with the TRAC requirements and the time allocation process in particular; — Appraise the time allocation process in place and identify any options for improved efficiency and confidence of the data; 	<p>An electronic based survey to be issued to the sector. This will be circulated through Finance Directors, following engagement with BUFDG</p>

Stage	Detail	Approach
	<ul style="list-style-type: none"> — The use of TRAC data beyond the provision of the TRAC returns; — Obtain feedback on ideas for reducing burden received by the Regulators and Funders Group — Assess future cost information needs; and — Assess options for using TRAC data and benchmarking to better inform the efficiency agenda. 	
Use of TRAC	<p>A possible factor that could contribute to the view of TRAC being disproportionately burdensome relates to how widely the data is or is not used by funders and institutions and its relative importance to them. Data has previously been collected on the use of TRAC. Therefore, together with feedback from the TRAC Development Group and the survey, updated information will be provided on how TRAC is used. This will also assess other options that may exist for using TRAC data to a greater extent, whilst understanding the principle barriers to achieving broader use.</p>	<p>Stakeholder engagement, Sector Survey, TDG engagement and OfS/Funding Council information collected in past TRAC returns.</p>
Understand the evolving needs of UKRI for cost information on research activity	<p>UKRI has a commitment to BEIS to ‘identify and implement improvements to ensure we accurately capture the true costs of research and innovation and act in a sustainable and informed manner’. We will therefore engage across various UKRI internal stakeholders to understand its forward agenda for research funding and the associated information requirements. Consideration will then be given to the extent to which TRAC fulfils these needs and what changes may be necessary. This stage will encompass a consideration of the cost information available on postgraduate research activity.</p>	<p>One-to-one meetings and focus groups.</p>
A critical assessment of the current TRAC process and associated requirements	<p>We will engage with one institution from each TRAC Peer Group to understand their approach to complying with the TRAC requirements. This will consider the use of technology, range of data utilised, human resources deployed to fulfil TRAC requirements and whether the process goes beyond complying with the minimum TRAC requirements. The findings from the sector survey undertaken as part of this project will inform areas to explore in terms of any issues that are understood to create burden in addition</p>	<p>One-to-one meetings with institutions</p>

Stage	Detail	Approach
	to identifying options for improving and streamlining the TRAC process.	
<p>Review of the current approaches to academic staff time allocation and the identification of where burden/ inefficiency may exist and identify options to overcome these</p>	<p>Through the sector survey, data collected through the TRAC returns, existing knowledge and meetings with institutions we will consider the approaches that institutions have adopted to academic staff time allocation, understand any issues or difficulties that are experienced and seek views on its robustness and utility. Consideration will be given to the extent to which technology is, or could be, used in the process. Through these interactions we will establish whether alternative data sources exist and whether there are other options for collecting data on the use of academic staff time.</p> <p>We will engage across UKRI to understand its minimum requirements and expectations for information on the use of academic staff time and then use this to appraise the current and any other options identified for collecting academic staff time data.</p>	<p>One-to-one meetings with institutions, UKRI and Regulators and Funders Group.</p> <p>Sector Survey</p>
<p>Identification of options to modify the TRAC(T) process to better meet the needs of institutions and funders</p>	<p>We will meet with funders to understand their future information requirements on the costs of teaching, particularly in light of ongoing funding policy reviews across the UK which represent a risk in terms of both consensus of approach and timing of project reporting. This will be used together with outcomes from the TDG project assessing TRAC(T) and the DfE costing study undertaken on the costs of undergraduate teaching in the English HE sectors to identify options for obtaining more useful and relevant data on teaching costs.</p>	<p>One-to-one meetings with funders</p> <p>TDG report on the outcome of its work on TRAC(T)</p> <p>Desk based review</p>



Contact us

Andrew Bush

Director

T +44 (0) 7885 317494

E Andrew.Bush@kpmg.com

Colin Marshall

Senior Manger

T +44 (0) 7825 823739

E Colin.Marshall@kpmg.com

www.kpmg.com/uk

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