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The Transparent Approach to Costing (TRAC)

A short introductory guide for senior managers and governors

Written by Simon Perks

Sockmonkey Consulting
www.sockmonkeyconsulting.com

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Operational Address:
The FM Building
Loughborough University
Loughborough, LE11 3TU
Tel: 01509 22 8852
Web: bufdg.ac.uk

BUFDG is grateful for the assistance provided by:
Andrew Bush, Director at KPMG, on behalf of the TRAC Development Group;
Andrew Dyer, Director of Finance at Royal Veterinary College and member of the BUFDG Training and Development Group; and Simon Perks, Director of Sockmonkey Consulting.

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Executive Summary

This BUFDG guide sets out a brief introduction to the Transparent Approach to Costing (TRAC) for higher education institutions (HEIs) across the United Kingdom. It is aimed particularly at senior managers, governors and others wishing to gain a high level overview of TRAC and its implications for their institution.

What is TRAC?

TRAC is the standard method used to answer the all-important question of 'how much does it cost?' for UK HEIs. It is a way of allocating total costs to a UK HEI's specific income-generating activities, so that an institution can determine the full cost of each of these activities.

At the level of individual institutions, the application of the TRAC methodology has three main elements, comprising two annual returns and one costing methodology as follows:

- **annual TRAC** [return] – a retrospective allocation and reporting of costs and income across three core activities of teaching, research and other. The return is submitted to the relevant funding council by 31st January each year;
- **TRAC for Teaching** (TRAC (T)) [return] – a national framework for costing teaching in higher education institutions. The return is submitted to the relevant funding council by 28th February each year; and
- **full economic costing** [methodology] – the forecasting of and accounting for the full economic cost of individual research projects, which is used by institutions when preparing funding applications to the research councils and to other public funding agencies.

Key themes in TRAC

Staff time allocation – Using the TRAC methodology, all staff costs must be attributed to teaching, research, other and support activities. In some cases, they must also be attributed to appropriate sub-categories. For academic staff, this requires the use of a time allocation survey or a workload planning model.

TRAC cost rates – Within the TRAC methodology, several types of cost are attributed to activities using pre-determined cost rates. They are used primarily to attribute the 'overhead' cost of support functions, such as finance and estates, to research projects for full economic costing. The cost rates used within the institution are also reported in the annual TRAC return.

Dispensation – From the 2013/14 academic year, institutions with annual research income from public sources that is below £3 million (previously £0.5 million) when calculated on the basis of a five-year rolling average are eligible to apply a specific TRAC dispensation, exempting them from certain requirements.

The Review of TRAC

The TRAC requirements, processes and accompanying guidance are currently undergoing review. This is likely to result in some aspects of TRAC being updated or revised. This guide outlines the TRAC compliance requirements as they currently stand, while also highlighting those aspects that are likely to change in the future.

1. Introduction

The introduction of the Transparent Approach to Costing (TRAC) has been a positive step for the higher education (HE) sector. By instilling a greater awareness of the costs of teaching, research and other activities, it has helped institutions and policymakers alike to improve the economy, efficiency and financial sustainability of what they do.

It is tempting to view TRAC as just another compliance requirement. To do so, however, would be to miss out on a valuable opportunity. If used proactively, thoughtfully and constructively, TRAC can yield significant benefits for institutions of all shapes and sizes.

This guide sets out a brief introduction to TRAC and to its implications for higher education institutions (HEIs) across the UK. It is aimed particularly at senior managers and governors. However, it may also be of interest to anyone wishing to gain a high level overview of TRAC and its implications for their institution.

2. An overview of TRAC

What is TRAC?

TRAC is the standard method used to answer the all-important question of 'how much does it cost?' for UK HEIs. It is a way of allocating total costs to a UK HEI's specific income-generating activities, so that an institution can determine the full cost of each of these activities.

HEIs need a bespoke costing methodology because building up costs is not as easy as it would be for a standard 'widget maker'. For example, the cost of teaching a course is not just that of the lecturer's salary. Institutions must also factor in things like the cost of heating, powering and cleaning the lecture theatre or seminar room, as well as the cost of providing administrative and management support to those teaching the module. The full cost should also include a proportion of the overhead costs incurred by the institution, such as student support services, library and other central services.

The aims of TRAC

TRAC is really a detailed framework that aims to facilitate the production of high quality, comparable information on the cost of activities across the UK HE sector. This is achieved by establishing a robust and consistent approach to costing different activities. Further, by increasing awareness of the costs involved, it seeks to help UK HEIs to improve their financial sustainability; that is, their ability to continue to fund their activities in the longer term. As the name suggests, TRAC also aims to be transparent to its users and to promote accountability across the sector for the use of public funds.

In its implementation, TRAC seeks to work on a practical, as well as a theoretical, level. It is designed specifically for the UK HE sector and so is appropriate to the ways in which individual institutions operate. It also espouses the principle of materiality, meaning that it focuses on the most significant costs, rather than trying to account for every penny. Consequently, institutions may be exempted from specific requirements if the resources required to collect certain information would outweigh the benefits of doing so.

The key players

The Joint Costing and Pricing Steering Group (JCPSG) was established by the UK funding councils and sector representative bodies to develop effective costing and pricing approaches for higher education institutions and to encourage their implementation and use across the sector. Its role came to an end in 2005, when responsibility for TRAC was passed to its two successor bodies.

The Financial Sustainability Strategy Group (FSSG)[1] is a high-level forum that considers the strategic, policy, cultural and technical issues that impact on the financial sustainability of the higher education sector. It is made up of representatives of individual institutions, funding councils, the government, research councils and other sector bodies.

The TRAC Development Group (TDG) is responsible for the ongoing development of TRAC and supports the use of TRAC in understanding and managing financial sustainability. The main role of the group is to embed the TRAC methodology throughout the UK higher education sector. It is made up of representatives of individual institutions, funding councils, research councils and other sector bodies. It is assisted by the TRAC Support Unit, which is operated by KPMG LLP.

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1 *More information on the FSSG and the TDG is available at www.hefce.ac.uk/whatwedo/lgm/trac/governanceandqualityassurance/*

The main elements of TRAC

At the level of individual institutions, the application of the TRAC methodology has three main elements, namely:

- annual TRAC [return];
- TRAC for Teaching (TRAC (T)) [return]; and
- full economic costing [methodology].

There is comprehensive guidance available in respect of each element of TRAC, which can be accessed via the JCPSG website at www.jcpsg.ac.uk/guidance/. Of particular interest is the 'Statement of Requirements'[2], which provides an up-to-date checklist of the individual compliance requirements.

2 *Available online at www.jcpsg.ac.uk/guidance/require/*

3. Annual TRAC

The annual TRAC process is a retrospective allocation and reporting of historic costs and income across the three core activities of 'teaching', 'research' and 'other'. The process starts with the income and expenditure figures reported in the institution's audited financial statements. The TRAC return for each academic year has to be submitted to the relevant funding council by 31st January of the following year, i.e. the return for the 2012/13 academic year is due by 31st January 2014.

The core activities

The return requires institutions to report the income generated by and full economic cost of three core activities:

- **teaching,** to include all activities that provide or support the teaching of undergraduate or taught postgraduate students;
- **research,** following the 'Frascati' definition[3] used by the Higher Education Statistics Agency (HESA) in the Finance Record Coding Manual; and
- **other** activities that generate, or could potentially generate, income, but are not teaching or research – this will include activities such as consultancy, trading activities (including non-academic activities like residences and catering) and technology transfer.

In order to report the full economic cost for each activity, the cost of support – or 'overhead' – activities must also be determined and attributed to the three core activities. Support costs are made up of indirect costs and the estates costs of academic departments. Indirect costs consist of academic staff time not spent on core activities, academic support staff, non-staff costs in academic departments and the cost of central service departments.

The level of detail required

The TRAC return requires institutions to report income and full economic costs relating to publicly funded and non-publicly funded teaching activities. Publicly funded teaching is broken down further into regulated and non-regulated provision.[4]

Income and full economic costs for research are analysed by research sponsor type, namely recurrent funding council grant (income only), institution own-funded research, postgraduate research, research councils, other government departments, European Union, UK-based charities and industry/other.

The return also requires an analysis of the support (i.e. overhead) costs attributed to the three core activities, an analysis of academic staff time across these activities and detailed calculations of the research cost rates used for full economic costing.

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3 *'Research and experimental development (R&D) comprise creative work undertaken on a systematic basis in order to increase the stock of knowledge, including knowledge of man, culture and society, and the use of this stock of knowledge to devise new applications.' Frascati Manual (2002).*

4 *For definitions, go to www.jcpsg.ac.uk/guidance/annexes.htm and select the glossary at point six.*

The TRAC adjustments

In addition to the allocation of costs, HEIs are required to calculate and report two specific adjustments, which are applied to the operating surplus reported in the institution's financial statements to indicate a target surplus for sustainable operations. These are used within TRAC to reflect the full economic cost of institutions' activities, but there is no change to the costs reported in, or the accounting standards applied to, published financial statements.

The two adjustments are:

- **infrastructure adjustment** – this can be likened to a replacement reserve and aims to reflect the full long-term costs of maintaining an HEI's infrastructure in a safe and productive state and to a standard that reflects the norm required to be competitive in the sector; and
- **return for financing and investment (RFI)** – to reflect the cost of financing and to generate a minimum level of retained surplus to permit rationalisation, updating and development.

Each of these adjustments is calculated using a standard approach, which is available as part of the TRAC guidance. The adjustments for each institution are reported within the annual TRAC return.

The TRAC adjustments have been the subject of much debate. The FSSG has been working hard to find an alternative, and is currently piloting a new approach called the Margin for Sustainability and Investment (MSI) – which is based on earnings before interest, tax, depreciation and amortisation, or EBITDA. It is anticipated that the MSI will replace one or both of these adjustments for calculating the full economic costs in TRAC in the 2013/14 year.

Submission of the TRAC return

Before the TRAC return is submitted to the relevant funding council, the institution must carry out a series of reasonableness tests to confirm that the information contained within it is accurate. It is up to the institution to determine the form that these tests take, though the TRAC guidance gives some pointers on the types of test that would be considered acceptable.

The TRAC return and the results of these reasonableness tests should be reviewed by a relevant committee of the institution's governing body. The institution should also undertake a full self-assessment of compliance with the Statement of Requirements every three years. The TRAC return must be signed off formally by the Head of Institution.

How the TRAC return is used

The information provided by institutions in the annual TRAC return is used by the funding councils to understand the financial position of HEIs across the sector, and in particular the financial sustainability of teaching, research and other activities. It is also used by the research councils to gain insight into the full economic cost of research, especially the impact that indirect and estates costs have on the overall cost of funded research projects.

Furthermore, the information calculated by HEIs for inclusion in the return is also used by the institutions themselves to establish the full economic cost of research projects, which is required when submitting applications for funding to the research councils and some other public funding agencies.

4. TRAC for Teaching

TRAC for Teaching (TRAC (T)) is a national framework for costing teaching in HEIs, which gives funders a better idea of the resources required to support a sustainable higher education sector.

Like the annual TRAC return, the TRAC (T) return is based on historic expenditure information from the audited financial statements. It uses the same terminology as the annual TRAC return as well as the same costs, categories and adjustments. Institutions must submit a TRAC (T) return each year. The TRAC (T) return for each academic year is submitted to the relevant funding council by 28th February of the following year, i.e. one month after the annual TRAC return. It is mandatory for institutions in England, Scotland and Northern Ireland, though not for institutions in Wales.

TRAC (T) also provides HEIs with information about the cost of their teaching provision and so can assist them in making informed decisions about their portfolios. It may also be used to help HEIs to price their learning and teaching programmes effectively.

Subject-FACTS

The TRAC (T) return centres on the calculation of teaching-related costs for individual subject groupings, using the HESA academic cost centres (e.g. clinical medicine, physics, modern languages) to ensure comparability across institutions. These costs are known as 'Subject-FACTS', which stands for the Full Average annual subject-related Cost of Teaching a funding council fundable FTE Student in a HESA academic cost centre. Essentially, this gives us the average cost per year of teaching a home/EU student in each subject area.

The first step in the preparation of the TRAC (T) return is to calculate what is known within TRAC as the subject-related costs of funding council fundable teaching provision, i.e. the cost of teaching home/EU students. This is achieved by starting from the total expenditure reported in the HEI's financial statements and deducting:

- costs relating to non-teaching activities, e.g. research and other activities;
- the cost of non-publicly funded and non-funding council fundable provision; and
- certain non-subject related costs (e.g. widening participation activities, work-based learning, non-completions), which are determined as a percentage of total funding council funding.

The resulting subject-related costs are then split across the relevant HESA cost centres. This mapping should reflect the staff delivering the student activity in each HESA academic cost centre. This means that institutions should attribute the cost of each department across the cost centres containing students who have been taught by members of staff in that department in a way that reflects the teaching load of those staff.

The subject related costs attributed to each HESA academic cost centre are then divided by the number of full-time equivalent students in the cost centre to indicate the Subject-FACTS for that cost centre. The student numbers required for this calculation are pre-populated in each HEI's TRAC (T) return using HESA data, so the calculation is performed automatically within the return once the cost information has been entered.

How the TRAC (T) return is used

Like the annual TRAC return, the information provided by institutions in the TRAC (T) return is used by the funding councils to understand the cost of teaching provision. It is also used by the funding councils to obtain information on the relative costs of different subjects when reviewing price group weightings within the teaching funding mechanism.

5. Full economic costing

Full economic costing (fEC) is the element of the TRAC methodology that encompasses the forecasting of and accounting for the full economic cost of individual research projects on a reliable, comprehensive and consistent basis. It is used by institutions to identify the full economic cost of research projects when preparing funding applications to the research councils and to other public funding agencies. It is then used by such funders to determine the level of funding awarded to successful projects.

Determining the full economic cost of research projects

Using the TRAC methodology, the full economic cost of a research project is made up of directly incurred costs, directly allocated costs and indirect costs.

Directly incurred costs relate to staff, goods or services that are hired or purchased specifically for that project. Direct costs should be easily identifiable and are charged at actual cost. Staff costs will include research assistants and dedicated technicians. Goods will include consumable and equipment purchases. Services will include travel expenses.

Directly allocated costs relate to staff, facilities or services that are shared across a number of activities or projects. Common directly allocated costs are investigators' time, shared lab technicians, major research facilities, estates costs (from the TRAC return) and the TRAC infrastructure adjustment.

Indirect costs are costs that are not related directly to any one project or activity, but are a necessary part of the costs of undertaking an activity, i.e. overheads. These include the costs of central services, libraries, support staff in academic departments and the TRAC adjustment in respect of the return for financing and investment. These are the same indirect costs that are used for the annual TRAC return.

Directly incurred costs are attributed to research projects on the basis of forecast expenditure. Directly allocated costs are attributed using an appropriate charge-out rate for each category of expenditure. Indirect costs are attributed to projects using a standard institutional or departmental cost rate, calculated on the basis of research FTE staff working on the project.

How is full economic costing used?

Institutions use full economic costing to determine the cost of research projects when submitting funding proposals to the research councils and certain other public sector funding agencies. Many also use the fEC of projects as a basis for negotiation with other funders. Some HEIs specify that any funded research project must make a minimum level of contribution towards the 'overhead' costs associated with that project.

6. Key themes in TRAC

In this section, we look in more detail at three of the key themes within TRAC, namely staff time allocation, the TRAC cost rates and the dispensation for institutions with lower levels of research income.

Staff time allocation

Using the TRAC methodology, all staff costs should be attributed to the three core activities (teaching, research, other) or support activities. In some cases, staff costs are also attributed to appropriate sub-categories. This includes not just academic and research staff, but also non-academic staff in academic departments and staff in central service departments.

Where possible, staff time – and, therefore, the cost of this time – should be allocated directly to a specific core activity or appropriate sub-category. For example, teaching fellows can be allocated directly to teaching and research assistants can be allocated directly to research. Central services staff can be allocated directly to support.

Within academic departments, however, members of academic and non-academic staff are likely to spend their time on a range of different activities. Academics will usually spend time on a mixture of teaching, research, other and support activities. And while members of non-academic staff will probably spend much of their time on support, this will be a mixture of support for teaching, support for research, etc.

Non-academic staff can be allocated to activities by the Head of Department or an appropriate manager, using their judgement as to the most suitable allocation. For academic staff, however, time allocation data must be collected and maintained. Collecting this accurately and efficiently is one of the 'burdens' of TRAC and an area where tensions are likely to arise between academic and research staff and the finance function.

When it comes to determining the activities on which members of academic staff spend their time, institutions have a number of options:

- **In-year retrospectives** – these are time schedules, covering the entire academic year, that show the percentage of an academic's time spent on different activities. They must be completed by all academics, or a statistically representative sample of academics, at least three times over the course of a year. Each schedule covers a maximum period of four months. Most institutions adopting this approach ask academics to complete one 'timesheet' for each term. All members of academic staff must go through this process at least once every three years.
- **Diaries** – Using a series of weekly time allocation diaries completed at representative points during the year, academics record their activities for each half-hour period. If this approach is used, it must cover all members of academic staff and must be undertaken at least once every three years. These can be completed in real time and cover a much shorter period of time than in-year retrospectives.
- **Workload models** – Where institutions have workload models[5], and where these meet certain criteria, they can be used to provide staff time allocation data for TRAC purposes. Such workload models must cover all members of academic staff and must follow the core TRAC activities of teaching, research, other and support.

5 *A workload model identifies the different activities undertaken by members of academic staff and allocates an agreed time 'budget' to each one. It is used to plan and allocate academic workloads.*

- **Other** – Institutions may also use a number of other approaches to staff time allocation, such as structured interviews, surveys, workshops or standard workload profiles. The institution must, however, be able to demonstrate that the approach that it has chosen is at least as robust as the other approaches specified in the TRAC guidance. Institutions are not permitted to use estimates, targets or annual retrospective surveys.

Research undertaken by the TRAC Development Group (TDG) and KPMG[6] in 2012 identified that 93% of institutions collect academic staff time allocation data using in-year retrospectives. Of these, three quarters collect data from all members of academic staff, while a quarter use a sampling approach. The remaining 7% of institutions use data from either workload planning models (5%) or diaries (2%).

Administering the time allocation process represents a significant administrative burden to institutions. The TDG/KPMG research indicates that, while members of academic staff spend only two hours a year, on average, completing time allocation returns, the administration of the process by central teams requires some 42 person days per year. Anecdotal evidence indicates that a significant proportion of this time is spent assisting academics in submitting their returns within the required timescales.

TRAC cost rates

Within the TRAC methodology, several types of cost are attributed to activities using pre-determined cost rates. They are used primarily to attribute 'overhead' costs to research projects for full economic costing. The cost rates used within the institution are also reported in the annual TRAC return.

There are different approaches to be used for different types of cost. The two main cost rates are those for indirect costs and estates costs. Indirect costs are attributed to teaching, research and other activities on the basis of direct allocation, where possible, or using appropriate cost drivers. Cost drivers are those factors that are responsible for the variation in the cost of an activity, such as student numbers or usage of facilities, e.g. library visits, computing time. The TRAC guidance requires that a minimum of four to six cost drivers should be used, though institutions have discretion as to which drivers are used in each case.

Estates costs are allocated to teaching, research and other activities on the basis of space usage. Institutions must categorise and grade or weight space according to its relative cost, with higher cost space (such as laboratories) being accorded a higher weighting. A minimum of four weightings should be used. Space usage should be reviewed every three years.

Indirect and estates cost rates for research are determined by dividing the total costs attributed to research by FTE numbers of research staff. There is a specific formula for determining FTE numbers of research staff, which is different for each cost rate. Separate cost rates are also calculated for laboratory technicians and major research facilities.

Institutions must recalculate their cost rates annually and report them in the annual TRAC return. Cost rates are also used by institutions to prepare applications for grant funding submitted to the research councils and some other public sector funding agencies.

6 *HEFCE (2012) Review of Time Allocation Methods: A Study by KPMG for the TRAC Development Group, https://www.hefce.ac.uk/media/hefce/content/news/news/2012/Review%20of%20time%20allocation%20methods.pdf*

Dispensation

From the 2013/14 academic year, institutions with annual research income from public sources that is below £3 million (previously £0.5 million) when calculated on the basis of a five-year rolling average are eligible to apply a specific TRAC dispensation.

The dispensation removes the need to:

- obtain time allocation data from academics, meaning that Heads of Department may provide this information on behalf of all staff in their department;
- use more than four to six cost drivers to allocate indirect costs;
- identify space use across the whole institution;
- calculate indirect costs rates and estates rates, permitting institutions instead to use sector 'default' rates;
- calculate laboratory technician and research facility charge-out rates, and apply these separately from estates rates; and
- calculate staff FTEs using the detailed approach set out in the TRAC guidance.

It remains the choice of individual institutions eligible for dispensation as to whether they claim that dispensation.

7. Getting value from your institution's TRAC processes and data

The FSSG and the TDG are keen for institutions to understand and manage the factors that influence their performance and sustainability. To this end, they have commissioned a series of guides that look at how TRAC can contribute to the wider management of institutional performance.

These guides, which were developed in consultation with the sector, look at course costing, workload planning, departmental sustainability and resource allocation. They are available online at www.hefce.ac.uk/whatwedo/lgm/trac/toolsandguidance/managementinformationprojects/.

Course costing – The aim of course costing is to understand the nature and level of resources required to deliver a course, module or other unit of teaching. This includes academic staff time, administrative and clerical support, indirect costs (e.g. central services) and estates and facilities. Course costing can help institutions to make better decisions, to manage and reduce costs and to deliver better value for money. It can also allow institutions to make informed pricing decisions and to assess the financial sustainability of teaching provision.

Workload planning – The primary purpose of a workload planning model is to ensure an equitable and transparent approach to allocating work activities across academic staff. It should be based on the principles of equity, transparency and consultation. Provided it meets certain criteria, a workload planning model can be used to replace the time allocation survey for TRAC compliance.

Departmental sustainability – The aim of departmental sustainability is to be able to identify which areas of the institution are making a sustainable return and which are not. It considers the costs of different activities, the income that they generate and the balance between costs and income. In order to be useful, an approach to departmental sustainability has to be based on robust, accepted and up-to-date financial information.

Resource allocation – The aim of resource allocation is to facilitate the efficient delivery of teaching, research and other activities that the institution undertakes. It provides a link between an institution's strategic objectives and its annual budget-setting process. As such, it requires a detailed understanding of activities, costs and the drivers of these costs.

There is significant scope for institutions to get better value from their TRAC data and processes. Institutions can use TRAC data to better understand their activities, to inform strategic decisions and to drive organisational improvement. The key is to go beyond viewing TRAC as purely a compliance exercise and to be open to the opportunities that it provides.

8. Sources of guidance and support

The main source of information on TRAC requirements is the official guidance, which is published online at www.jcpsg.ac.uk/guidance/. This is accompanied by a range of annexes, giving further information and worked examples in respect to particular issues, as well as updates to the original guidance. Of particular use, as mentioned previously, is the 'Statement of Requirements', which provides a detailed breakdown of the TRAC compliance requirements.

Institutions are also able to draw on the support of self-help groups, which are organised on a regional basis. These groups meet regularly to share information, to discuss common issues and to provide support.

Additional support and guidance is available to institutions through the TRAC Support Unit, which is operated by KPMG on behalf of the TRAC Development Group. The unit has a range of roles, including the ongoing development of the TRAC guidance and the provision of the TRAC Helpdesk. The helpdesk is accessible by email at trachelpdesk@kpmg.co.uk and by telephone on 0115 935 3400.

9. Future developments

The Review of TRAC

The Higher Education Funding Council for England (HEFCE) initiated a review to inform the future development of TRAC. It looked specifically at the needs of stakeholders now and in the future, the burdens and benefits of TRAC, opportunities for improvement and streamlining the processes involved, and improving transparency for students and taxpayers.

A detailed consultation took place across the higher education sector in late 2012 and early 2013. The review group subsequently submitted a report[7] on its findings and recommendations, which HEFCE has endorsed. This report sets out several areas in which the TRAC process will be developed further.

The main changes set out in the review group's report are as follows:

- the dispensation threshold is to rise from £0.5 to £3m from the 2013/14 academic year;
- the time allocation requirements will be streamlined;
- there will be improvements to other aspects of reporting;
- there will be revised TRAC (T) requirements from 2013/14, but this will not require course-level data;
- there will be efforts to 'relaunch' TRAC and to promote its use as a management information tool and
- the TRAC guidance will be updated and refreshed.

There are also some aspects of TRAC that the review group's report makes clear will not change:

- there will be no significant changes to the underlying methodology;
- there will be no publication of TRAC or TRAC (T) data at institution level;
- there will be no alignment of the TRAC and TRAC (T) reporting timetable with that of the annual accountability returns at this stage, though the TRAC and TRAC (T) returns are likely to be combined.

The review process is likely to result in some aspects of TRAC, such as staff time allocation and the various reporting requirements, being updated or revised. This guide outlines the TRAC compliance requirements as they currently stand, while also highlighting those aspects that are likely to change in the future. It is possible, however, that some of the information contained in this guide will be superseded by the review process. It is our aim to undertake an annual review of this guide once the review of TRAC is complete.

7 *HEFCE (2013) Review of TRAC: Outcomes of Consultation and Report to the HEFCE Board from the TRAC Review Group, https://www.hefce.ac.uk/media/hefce/content/pubs/2013/201309/2013-09%20HEFCE%20Review%20of%20TRAC%20Consultation%20Outcomes.pdf*

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british universities
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The FM Building, Loughborough University, Loughborough LE11 3TU
Tel: 01509 22 8852 Web: bufdg.ac.uk