

1.1 Introduction

**2.1 Governance and quality assurance of TRAC**

- Roles, responsibilities and governance established
- Management sign off of the TRAC model design
- Reasonableness reviews on TRAC outputs
- Review and sign-off of the TRAC return for submission

**3.1 Data required for TRAC**

Financial input data	Technician survey data
Staff FTE and headcount data	Space data
Student FTE and headcount data	Other cost drivers
Time allocation / workload planning data	Weighting input data
	Indexation

**3.2 Margin for Sustainability & Investment**

Margin for Sustainability & Investment

**3.3 Direct cost attribution**

Allocate cost pools to departments	Allocating clinical services in medical and dental schools
Identify cost pools to directly allocate to TRAC categories	Allocating costs relating to 'Other (non-commercial activity)'
Reconciling direct and support costs	

**3.4 Allocating academic department and central costs**

Identify indirect cost pools to apportion	Robust and relevant cost drivers
Identifying the support costs in academic departments	Allocate costs to central functions and academic department through the cost driver model
Identify estate cost pools to apportion	Aggregation of department level data to institution level data

**3.5 Income allocation**

Obtaining the income allocation workbook	Research grants and contracts allocation
Funding body grants allocation	Other income allocation
Tuition fees and education contracts allocation	Investment income allocation
	Donations and endowments allocation

1.2 Principles and standards

1.3 TRAC activity definitions

**4.1 Annual TRAC return**

- Obtaining the Annual TRAC return
- Important reminders to observe when populating the annual TRAC return
- Validating and submitting the Annual TRAC return
- Planning for the next submission cycle

**4.2 Research charge-out rates**

Calculating the indirect cost charge-out rate	Calculating the laboratory technician charge-out rates
Calculating estates cost charge-out rates	Calculating equipment and facility charge-out rates
Indexation of charge-out rates	

**4.3 TRAC for Teaching return - TRAC(T)**

Obtaining the TRAC(T) return	Splitting the PFT cost between OfS/Funding Council- fundable and non-OfS/Funding Council fundable provision	Mapping subject-related costs to HESA cost centres
Calculating the cost of publicly funded teaching (PFT)	Calculating the subject-related costs	Calculating the Subject-FACTS
Validating and submitting the TRAC(T) return		

**5.1 Calculation of research project costs**

Directly Incurred and Directly Allocated	Application of Directly Allocated and indirect charge-out rates
Calculating Directly Allocated academic staff charge-out rates	Charging Directly Incurred and other costs to research projects
Application of Directly Allocated academic staff charge-out rates	

6.1 Glossary of terms