

Frequently asked questions (FAQs) in relation to the impact of the coronavirus (COVID-19) pandemic on TRAC processes and reporting

August 2020 – Issue 3

Summary

COVID-19 is affecting all organisations. The TRAC Development Group (TDG) understands that many institutions want guidance on what the impact of changes to institutions' operational arrangements due to COVID-19 mean for TRAC and in particular the academic staff time survey process. To respond to this a new annex (Annex 1.1b) has been incorporated into TRAC Guidance v2.5 for academic year 2019-20.

Annex 1.1b contains a slight change to advice previously given in issues 1 and 2 of the FAQs that were published in advance of the full TRAC guidance for 2019-20. This change is that COVID-19 affected time **should not** be allocated to General Support. Instead this time will need to be separately analysed in the TRAC return under the TRAC activities. This change reflects UKRI's announcement of funding for certain grant extensions and recognises that some institutions have accessed the Government's Job Retention Scheme (JRS) for academic staff.

Background

The Office for Students (OfS) issued a letter to higher education providers in England on 30 July 2020. This outlined, amongst a range of things, that the deadline for submission of the Annual TRAC return will be 30 days after submission of the audited financial statements and 31 March at the latest. Institutions can however continue to submit their TRAC returns within the normal deadlines. Further details are available at:

www.officeforstudents.org.uk/publications/update-on-the-office-for-students-approach-to-regulation-and-information-about-deadlines-for-data-returns/

Although the OfS letter is only applicable to higher education providers in England, all other UK higher education funding bodies have agreed to follow the same submission timetable and will be issuing information about their data collections shortly.

The TRAC Guidance v2.5 applicable to the 2019-20 academic year has been published¹ and this contains all the information needed to prepare the TRAC returns. These FAQs have been updated to align to the newly-published TRAC guidance. If you have other points on time allocation that are not dealt with below, please contact the TRAC Support Unit:

- Email trachelpdesk@kpmg.co.uk

- Phone 0115 935 3400.

Also, please note that these points could still be subject to change as the understanding of the effects of COVID-19 on institutions develops.

¹ www.trac.ac.uk/tracguidance/

Part A: COVID-19-related FAQs on administering the time allocation or workload planning process for TRAC

Q1 – Do we need to continue to collect time allocation data in 2019-20 academic year?

A1 – Yes. It is acknowledged that higher education providers have more immediate priorities in the current circumstances to ensure they are able to maintain standards and teaching quality and support students, in addition to protecting the delivery of research contracts, so we understand that initiating a time allocation survey (TAS) would be an unwelcome burden for staff if started immediately. However, institutions will be required to provide TRAC returns for the 2019-20 academic year. Therefore it is advised that you should still expect to operate a time allocation process to support your future TRAC return submissions and you are encouraged to consider how you could conduct the time allocation survey for the period.

Q2 – How will the time allocation process be affected by changes to working arrangements under COVID-19 in the 2019-20 academic year?

A2 – The impact on TAS or workload plans (WLP) in the 2019-20 academic year depends on where an institution is in the cycle of collecting TAS and WLP information. Therefore the different scenarios are detailed below:

- **The institution collects time allocation data from all academic staff once every three years and no data is being collected in 2019-20.** In this case, there is no impact for the time allocation data collection in the 2019-20 academic year. However, the activities in 2019-20 will not be the same as in prior years, therefore a high-level adjustment to identify any movement of staff from one TRAC activity to support another (e.g. research staff supporting more teaching, or staff moving out of the institution temporarily to support the NHS effort) should be made, if relevant, during the preparation of the TRAC return. Question 6 below expands on how the data is likely to be impacted and the TRAC requirements for this.
- **The institution collects time allocation data from all academic staff once every three years and data is being collected in 2019-20; what are the implications for the data being collected in 2019-20?** In this case, the data collection during 2019-20 will be impacted by the operational changes due to COVID-19. Institutions in this position are encouraged to continue with the collection of time allocation surveys to support the 2019-20 TRAC returns. The activities in 2019-20 will be impacted by changes to working arrangements due to COVID-19 and collection of the data is important to understand this. It may be unrealistic to amend TAS templates at this point; therefore, a high-level adjustment to identify any movement of staff from one TRAC activity to support another (e.g. research staff supporting more teaching, or staff moving out of the institution temporarily to support the NHS effort) should be made, if relevant, during the preparation of the TRAC return. Question 6 below expands on how the data is likely to be impacted and the TRAC requirements for this.

- **The institution collects time allocation data from all academic staff every year and the collection in 2018-19 met the TRAC requirements; what are the implications for the data being collected in 2019-20?** The institution is currently exceeding the TRAC minimum requirements by collecting data from all academic staff each year. But, the activities in 2019-20 will not be the same as in prior years; therefore a high-level adjustment to identify any movement of staff from one TRAC activity to support another (e.g. research staff supporting more teaching, or staff moving out of the institution temporarily to support the NHS effort) should be made, if relevant, during the preparation of the TRAC return. Question 6 below expands on how the data is likely to be impacted and the TRAC requirements for this.
- **The institution collects time allocation data from a third of academic staff every year, therefore refreshing time allocation data for all academic staff every three years.** In this case, the data collection during 2019-20 will be impacted by changes to working arrangements due to COVID-19. Institutions in this position are encouraged to continue with the collection of time allocation surveys (TAS) to support the 2019-20 TRAC returns. The activities in 2019-20 will be impacted by changes to working arrangements due to COVID-19 and collection of the data is important to understand this. It may be unrealistic to amend TAS templates at this point; therefore a high-level adjustment to identify any movement of staff from one TRAC activity to support another (e.g. research staff supporting more teaching, or staff moving out of the institution temporarily to support the NHS effort) should be made, if relevant, during the preparation of the TRAC return. Care will need to be taken with how TAS data is aggregated with data from prior years to ensure that the impact of the COVID-19 disrupted period is appropriately represented for the academic population as a whole. Question 6 below expands on how the data is likely to be impacted and the TRAC requirements for this.
- **The institution has a statistically-based model and data is being collected from a selection of academic staff during the period affected by the changed operational arrangements due to COVID-19.** Institutions in this position are encouraged to continue with the collection of time allocation surveys to support the 2019-20 TRAC returns. The activities in 2019-20 will be impacted by the changes to working arrangements due to COVID-19 and collection of the data is important to understand this. It may be necessary to consult with someone with statistical expertise to ensure the appropriate aggregation of the sample data for periods affected by COVID-19 working arrangements. Question 6 below expands on how the data is likely to be impacted and the TRAC requirements for this.
- **The institution use workload plans (WLPs) to inform the allocation of academic staff costs in TRAC.** WLPs will have been set earlier in the academic year, but will not reflect the changes to work patterns and activities, caused by COVID-19. TRAC already requires that the WLPs are reviewed and adjusted at the end or near to the end of the year (however defined by the institution) and therefore it will be important that these reviews take place and make adjustments, where necessary, to reflect changes to the activities undertaken. Question 6 below expands on how the data is likely to be impacted and the TRAC requirements for this.

Q3 – 2019-20 will not reflect a typical academic year, so can we just roll forward data from the previous year to normalise the data?

A3 – TRAC returns seek to provide a representation of the costs and income incurred in respect of the activities delivered in any given year. It may be the case that the balance and volume of activities delivered in the latter part of 2019-20 will not be the same as in prior years. The costs incurred and income received will to some extent reflect this and therefore it is important to have cost drivers, of which time allocation/workload planning data is one, that reflect that. It is therefore not appropriate to roll forward data for a previous year without adjustment.

Q4 – The institution has stopped collecting TAS during 2019-20 due to the changes to operational priorities under COVID-19 What action should we take?

A4 – It is important that TAS data used in TRAC is reflective of the impacts of COVID-19. Ceasing to collect TAS is not desirable, but where it has happened it is important that the institution has a robust process to estimate the impact of the changes due to COVID-19 on academic staff time, compared to a normal period of operation. Therefore a high-level adjustment to identify the extent of academic staff activity disrupted by COVID-19, movement of staff from one TRAC activity to support another (e.g. research staff supporting more teaching, or staff moving out of the institution temporarily to support the NHS effort) should be made, if relevant, during the preparation of the TRAC return. Information to question 6 below expands on how the data is likely to be impacted and the TRAC requirements for this.

Q5 – My institution may not achieve the required level of responses to the academic staff time surveys. What should we do if this is the case?

A5 – It is acknowledged that the impact of COVID-19 on working arrangements could affect the number of time allocation returns that are received from academic staff. The new Annex 1.1 – ‘Supplementary TRAC guidance addressing issues arising from the impact of the coronavirus (COVID-19) pandemic’ provides guidance on action to take if the required level of response rate is not achieved.

It is suggested that clear communication with staff from whom time allocation returns are expected should help encourage the greatest number of returns possible. Some key points are provided below to support you with that. You will be best placed to judge what specific actions would be most effective and appropriate for your institution, to encourage the greatest number of responses possible, so consider discussing this with the Director of Finance and Academic Sponsor.

Key points that might be helpful in communicating with academic staff engaged in the time allocation process during the period impacted by changes to operational priorities and working arrangements due to COVID-19 are as follows:

- The institution needs to make TRAC returns for the 2019-20 academic year and it is important that the impact of COVID-19 on activities can be understood and reflected in the returns.

- TRAC data is important information for funders and regulators on the cost of delivering key activities. Being able to continue to provide this information during a period of change and challenge is important.
- The costs incurred by the institution may be different to prior years and therefore prior year TAS data will not reflect this.
- The implications of COVID-19 will affect institutions and staff within institutions differently and therefore data is needed from you to ensure we can robustly reflect the impacts it has had on our institution.
- The TRAC requirements have been amended to enable us to separately identify the extent to which academic activity that has been disrupted by COVID-19, which will enable the TRAC results to be contextualised for that.
- The national TRAC Development Group is considering the possible impact of COVID-19-related working restrictions on the research charge-out rates and will, if necessary, make arrangements for any issues to be overcome.

Q6 – The periods affected by COVID-19-related working restrictions will lead to disruptions to how time would normally be spent, whether that be because of illness, special leave for parental and caring responsibilities, isolation where work is not possible, periods of furlough or down-time as a result of not being able to deliver teaching, research or other activities to the normal levels. How should this be reported in the time allocation or workload planning data?

A6 – It is acknowledged that restrictions to operational arrangements due to COVID-19 will have several potential impacts both on the time available to work and also the activities that can be delivered whilst at work. There will be different impacts for different institutions, so it is important that the data collected reflects that. Annex 1.1b provides guidance on this issue, but a summary is also given below.

- **Sickness** – The TRAC guidance at 3.1.4.19 outlines that time allocation should record time that is managed by the institutions. This excludes periods of sickness, so institutions should follow this guidance and does not need to allocate time away from the institution due to sickness.
- **Special leave or time disrupted by restrictions to normal working arrangements due to COVID-19** – The TAS process for 2019-20 will already have been set and guidance issued. Therefore new requirements for TAS returns are not being introduced at this point. The TRAC process for 2019-20 does need to establish the actual impact of changes due to COVID-19 has had on the use of academic staff time, as well as other resources. Therefore, 'COVID-19 impacted time' that leads to non-assigned activity (i.e. neither Teaching, Research nor Other activity have been possible) should be identified to enable separate analysis within the TRAC activity that the time would have been used. For 2019-20 this should be identified by Heads of Academic Departments (or equivalent) and approved by the TRAC Oversight Group. As this is intended to be a short-term issue, expense should not be incurred in updating IT systems. This analysis can be achieved 'off-line'.

Q7 – My institution has re-directed staff to undertake different activities to those which they would normally undertake (e.g. research staff are undertaking more teaching, staff have been made available to support the NHS, etc.) but time allocation returns are not being collected from these staff. What action should be taken?

A7 – The materiality of any changes to the activities academic staff are supporting should be considered to ensure that changes are only made where justified and required. If changes are material, a high-level adjustment should be made, informed by Heads of Department and reviewed and approved by the TRAC Oversight Group (or equivalent).

Q8 – My institution has furloughed some academic staff. How should that be reflected in the time allocation returns?

A8 – The TRAC guidance due to be released later this year will reflect how the income and costs should be treated for periods where staff are furloughed.

Annex 1.1b (3.1.4.25) of the TRAC Guidance details how time of academic staff on furlough should be treated in TRAC.

Q9 – The answers provided to addressing the issues associated with time allocation make reference to making a ‘high-level adjustment’. What are high-level adjustments and what are the TRAC requirements for making these adjustments?

A9 – High-level adjustments are a feature of TRAC to enable ‘one-off’ adjustments to correct results that are not considered to be reasonable and representative of the institution’s activities. Sections 2.1.4.2 and 2.1.5.14 of the TRAC guidance provide further details about these. Further details of the process and requirements that are specific to high-level adjustments in relation to the time allocation data as a result of changed operational arrangement due to COVID-19 are outlined in section 2.1.5.14 & 3.1.4.25 of Annex 1.1b of TRAC guidance v2.5.

Q10 – The institution is due to start its time allocation data in August/September for the 2020-21 academic year. What should we do?

A10 – At the time of writing it seems highly likely that some forms of disruption as a result of the COVID-19 pandemic will continue into 2020-21. The requirements and approaches set out above will therefore apply to the 2020-21 year. This means that:

- Time allocation returns should be collected, as dictated by your normal cycle and processes; and
- Time allocation instructions should be amended to require any under-utilised/ non-assigned time (i.e. staff time that is not able to be spent on previously planned or newly assigned teaching, research or other activity) to be separately identified within Teaching, Research and Other.
- Where 2020-21 will be the first year in a three-yearly cycle of academic staff time

collection, institutions should proceed, following the guidance above. Aggregation of the data will become important such that the aggregation methods ensure that the time allocation data is relevant for the periods it is used in TRAC reporting. For example, the data collected in 2020-21 will show any impacts of changes to academic staff activity due to COVID-19 compared to other years; therefore, consideration may need to be given to making a high-level adjustment to the data used from the two preceding years to ensure the TAS data does not 'normalise' the data incorrectly. This issue will be kept under review and further guidance will be made available if required.

The above points are subject to change as the impacts of COVID-19 on institutions' operations are not yet fully understood.

Part B – COVID-19-related FAQs on aspects of TRAC not related to time allocation surveys (TAS)

Q11 – I may not be able to arrange for the TRAC returns to be approved by a Committee of the Governing Body as the submission deadlines are not yet known. Will any alternative approval methods be permitted for the 2019-20 year?

A11 – The OfS has now confirmed that the submission deadline will be 30 days following submission of the audited financial statements and 31 March 2021 at the latest. Further details can be found in the following letter: www.officeforstudents.org.uk/publications/update-on-the-office-for-students-approach-to-regulation-and-information-about-deadlines-for-data-returns/

Although the OfS letter is only applicable to higher education providers in England, all other UK higher education funding bodies have agreed to follow the same submission timetable and will be issuing information about their data collections shortly.

TRAC returns can still be submitted according to the traditional deadlines.

Institutions should plan to prepare TRAC returns for Committee meetings which are already scheduled, wherever possible in order to meet the submission deadline.

No concessions can be given to the requirement for a Committee of the Governing Body to approve the TRAC returns. However information to help institutions meet this requirement is already available as a frequently asked question: <https://www.trac.ac.uk/tracguidance/faq/>

Q12 – We have noted that the submission deadlines for the HESA Student and Staff return are yet to be confirmed. How should we approach the preparation of our TRAC returns in the absence of these data sets?

A12 – The OfS has now confirmed that the submission deadlines for the above returns. Further details can be found in the following letter: www.officeforstudents.org.uk/publications/update-on-the-office-for-students-approach-to-

[regulation-and-information-about-deadlines-for-data-returns/](#)

It is also important to note that the TRAC guidance allows use of the student records system for student data and the Payroll/HR system for staff data, so these alternative sources of data could also be used.

Q13 – The estate has been unused for large periods of time since the lockdown due to COVID-19. How should that unutilised time be allocated in TRAC?

A13 – It is suggested that no change is necessary for how space usage is categorised in TRAC. There has always been an element of ‘unutilised space’ within the estate and this has not been separately analysed previously. To avoid unnecessary complexity, it is suggested that changes to the estates data are **not** required for the period affected by operational restrictions due to COVID-19. The only exception to this will be where parts of the estates have been used for other purposes (e.g. supporting the NHS, etc.), in which case a reallocation of the relevant space will be appropriate.

Q14 – Our TRAC Accountant/Manager has unfortunately been absent from the institution for a period of time and we are unable to prepare our TRAC returns. What action should we take?

A14 – It is appreciated that these are unusual times and that disruptions to staff availability may arise. Hopefully the institution will have previously considered its resilience and ability to manage continuity challenges in undertaking its self-assessment against TRAC requirement 2.1.4.1. If there are circumstances that mean you will not be able to prepare and submit the TRAC returns by the deadlines, you should raise the issue with the OfS/Funding Council and UKRI in the first instance.

The above points are subject to change as the impacts of COVID-19 on institutions’ operations are not yet fully understood.