Achieving a Well-Resourced Research Environment:
Full Economic Costing – Collecting Time Data

Time Allocation Survey

As highlighted in our previous Newsletter articles, a key requirement of the full economic costing methodology that Universities have been asked to implement is that costs at institutional level must be allocated across different areas of activity. In order that the costs recorded at Institutional level can be allocated across the areas of Teaching, Research and Other, we require information from staff. By identifying how much time each member of staff within an Academic department spends on each of these areas, we can split these costs accordingly. The methods for doing this have been set out in the Transparent Approach to Costing (TRAC) guidelines by government.

The previous Time Allocation Schedule return for the year ended 31st July 2002, required only Academic staff to provide minimal information on how their time was spent. As a result of the Government requirement to allocate costs to a much lower level (project level, whilst the first TRAC guidance required cost allocation at Faculty level), the detail of the information required has had to increase. The staff groupings to be included in the Time Allocation Survey have been extended to include all staff, not just Academic staff, within Academic departments. This will allow costs incurred such as Technician and Secretarial salaries to be apportioned according to the time spent on their work rather than using an approximation based on the Academic staff within that department.

A cross-campus representational focus group (including both academic and non-academic staff from all Faculties as well as central administration) was established and met on two occasions to provide valuable input into the method by which this necessary data should be collected. The focus groups provided very helpful guidance on the way in which the required information should be collected. There was an overriding view that we should not introduce time-sheets, but should capture as much data as would allow us to carry out Full Economic Costing within the spirit of the requirements, as opposed to simplistic compliance with the bare minimum.

As a result of these discussions, taking on board many of the wide range of views of the University community, the following methodology has been devised:

- A simple data sheet has been designed.
- This data sheet is a two-month summary of time spent, split across various headings.
- Guidance will be provided regarding the categorisation of activities into the specific headings.
- Submission should be made electronically, although paper submissions will be accepted as a back-up for those members of staff for whom access to the University intranet is not readily available.
- A link between computer User-ID and staff number must be identified, and a memo is being sent to all members of staff with information about the mechanism to capture this information.

What is required of the individual staff members and when?

1. Provide computer User-ID and link to Staff Number (Mid May 2004 onwards)
2. Maintain personal record of how time is spent (From 1^{st} August 2004)
3. Individuals complete and submit summary time allocation schedule for two - month periods on-line (From 30^{th} September)
   (Recall and edit of the two-month data will possible for two weeks post collection period.)
4. Departmental report issued to Head of Department for authorisation / validation / reasonableness check.

Steps 2 – 4 are repeated for the following time periods:

1^{st} October 2004 - 30^{th} November 2004
1^{st} December 2004 - 31^{st} January 2005
1^{st} February 2005 - 31^{st} March 2005
1^{st} April 2005 - 31^{st} May 2005
1^{st} June 2005 - 31^{st} July 2005

It is important to note that, unlike the previous collection where staff were encouraged to complete the exercise and then ignore how time was spent for a further five year period, this is a live and on-going requirement. The collection will be repeated, possibly on a rolling basis, with each individual being required to provide information for one in three years.

The Costing and Pricing Steering Group will provide some assistance to staff and Heads of Department on the format of the Time Allocation Survey, including a helpline and drop-in sessions at which staff can ask questions on the completion of the survey. Details of this will be provided in a letter which will be sent to all staff during the month of May.

What use will be made of this information?

It will not be a simple task to collect and collate this information for the University, but some benefits can be derived.

- The information might tie in with balanced workload models – to help to refine these models or the loads allocated to individuals
- There will be a greater understanding of the costs of activities – Teaching or Research
- It will allow more informed pricing of Research and related activities.
- It will enable the provision of more information for the strategic allocation of resources.

A direct quote from a focus group member in response to the question of what would be considered unacceptable use of the data…. “If it were not used at all, and all this effort was for nothing”.

Kathleen Sweeney 29/04/04