

The annual TRAC return:  
guidance on the allocation of income

Schedule  
Issue date: May 2005

This schedule sets out how income is to be allocated.

The numbered income headings are those in Table 5 HESA Finance Record Coding Manual 2003/04 (<http://www.hesa.ac.uk/manuals/03031/table5a.htm> and .../table5b.htm)

Crosses indicate where income is to be allocated. The allocations shown are mandatory. However, if an element of income is not material, or if by following the methods outlined below considerable effort would be required in analysis, then 'fair and reasonable' estimates can be made instead.

Main activity classification (aggregated level)	PFT	NPFT	PFR					NPFR	O
			Institution-own funded	Research Councils	Other UK government departments	EU	Training & supervision of PGR students		
Allocation of R to research sponsor type (this determines the PF and NPF classification)	Income from PF sources	Income from NPF sources					Income from PF sources	Income from NPF sources	
Supplementary analysis of PF income between PF sources and NPF sources									
<p>1 Funding Council Grants</p> <p>HE funding council recurrent grants and special initiative Funding.</p> <p>&gt; <b>Grants designated for Teaching or Research should be allocated to PFT or institution-own-funded Research (PFR)</b> e.g. Teaching funding and Research funding provided by the funding councils. This is irrespective of the drivers used by them (e.g. any Research funding generated by charitable income, for example, would still be attributed to PFR; 'London weighting' premiums allocated within the T formula would be allocated to PFT).</p> <p>&gt; <b>Grants designated for 'third mission' activities should be allocated to O</b> The Other category covers both PF and (more usually) NPF activities.</p> <p>&gt; <b>Grants not designated for Teaching, Research or 'third mission' should be allocated on the basis of the costs that they fund, if readily identifiable</b> e.g. grants for the recurrent costs of the national facilities such as museums and national libraries (not specifically designated as Research or Teaching) should be allocated to PFR and PFT broadly in the same proportion that their recurrent costs have been allocated to these two categories.</p> <p>&gt; <b>Where grants cannot be allocated in accordance with the above, then they should be allocated in the same proportion as the funding council mainstream Teaching and Research grants</b> e.g. inherited liabilities, restructuring and strategic development</p> <p>A complete set of grants currently made by the funding councils is given in the FC grants Annex, together with their allocation to activities. This list will be updated each year.</p> <p>Teaching grants from other government departments and funding councils.</p> <p>&gt; Grants from such organisations as the Scottish Executive, DFES (TTA, LSC) and DH (health education) should be allocated to PFT</p>	<p>X</p> <p>X</p> <p>X</p> <p>X</p>		<p>X</p> <p>X</p> <p>X</p>				<p>X</p> <p>X</p>		





Main activity classification (aggregated level)	PFT	NPFT	PFR				NPFR	O	
Allocation of R to research sponsor type (this determines the PF and NPF classification)			Institution- own funded	Research Councils	Other UK government departments	EU	Training & supervision of PGR students	UK-based charities	EU govt bodies; UK industry; other overseas
Supplementary analysis of PF income between PF sources and NPF sources	Income from PF sources	Income from NPF sources					Income from PF sources	Income from NPF sources	



# Income allocation: further detailed guidance

Issue data: May 2005

## HE funding council recurrent grants and special initiatives

### Recurrent T grant

- > Allocate all elements of the recurrent T grant to PFT. This would include premiums for widening participation/access, part-time provision, mature students, disabled students, etc.
- > This is irrespective of any wider driver used in the funding model, e.g. all staff might have been used by the funding councils to determine a specialist or small institution premium, or London weighting premium, but the income would all be allocated to PFT.

### Recurrent R grant

- > Allocate all elements of the recurrent R grant to PFR (institution-own-funded)
- > No distinction between the different components of research funding should be made. (eg components derived from volumes of income, and the PGR component, should be allocated to PFR (institution-own-funded).

### Recurrent other grants

#### Special funding

- > Allocate on the basis of the costs associated with the funding.
- > If the costs are not readily identifiable, allocate on the basis of the recurrent T and R grants, above.
- > See list below for allocations.

A list of recurrent other grants, and special initiatives grants, follows, together with their allocation.

Because of the differences between countries in their funding methodologies, some of these grants are not available in some countries.

An asterisk \* implies that the allocation should be made on the basis of costs associated with the funding. If the costs are not known, allocate on the basis of the recurrent T and R grants.

	<b>Allocate to</b>
HEFCE	
Strategic Learning and Teaching	PFT
Teaching Quality Enhancement Fund	
HE in FE Development Fund	
New Technology Institutes	
National Teaching Fellowships/Teaching Team Awards	
Centres for Excellence in Teaching and Learning	
Foundation degree development and FDF	
Enhancing student employability	
Minority subjects (inc FSEES)	

Strategic Access and Participation	PFT
Students with Learning Difficulties and Disabilities	
Regional and other collaboration projects	
Summer schools	
Partnerships for Progression	
Excellence Fellowships	
Support for Access administration costs	
Strategic Research	PFR (instn-own-funded)
Research Libraries Network	
Research Support Libraries Programme 2	
Research into Teaching and Learning	
Strategic Business and the Community	O
HEIF 1	
HEIF2 (including Knowledge Exchanges)	
Strategic Sector	*
Collaboration & Restructuring Fund	
Strategic Development Fund	
Strategic International	PFR (instn-own-funded)
Overseas Research Students Awards Scheme	
International initiatives	
National Facilities	
Copyright Libraries	*
National Flying Laboratory Centre	PFT
Marine Biology Field Station Millport	PFT
HERO	O
Inherited Activities	
Inherited Liabilities	*
College Fees	PFT
Dance and Drama	PFT
London	PFT
Value for Money, Research & Development	
Procurement Initiatives	*
Equal Opportunities	*
Management Development Fund	*
Management Development Fund 2	*
Leadership Foundation	*
Golden Hellos	PFT
SFC	
Teaching	PFT
FE/HE Articulation	
Part-time Fee Waiver Scheme	
Scottish Teachers Superannuation Scheme	
Fee Anomalies Grant	
Doctors and Dentists Pay Adjustment	

Research		
	Strategic Research Development Grant	PFR (instn-own-funded)
	Overseas Research Students Award Scheme ORSAS	PFR (instn-own-funded)
	UK Research Support Libraries Programme	PFR (instn-own-funded)
Strategic change		
	Strategic Change Grant	*
Other		
	Edinburgh Medical School Revenue	*
HEFCW		
Non-mainstream funding		
	HERO	O
	Students with Disabilities Fund	PFT
	Inherited Liabilities	*
	HR Strategies	*
	Clinical Pay Awards	PFT
Research		PFR (instn-own-funded)
	Research Capacity Development Fund RCDF	
	University of Wales Board of Celtic Studies	
	University of Wales Press	
	Overseas Research Students Award Scheme	
Third Mission		O
	Higher Education Economic Development Fund HEED	
	Graduate Opportunities (GO) Wales	
Teaching		PFT
	Widening Access Fund	
	Welsh Medium Provision Fund	
	Welsh Medium Funding: UW Unit	
	Welsh Medium Provision Initiatives	
	ITT New Innovative Provision Phase 2	
	IT Strategy	
	Part-time Fee Waiver Scheme	
	ERASMUS Fee Reimbursement	
DELNI		
Teaching		PFT
	Teaching Quality Enhancement Fund	
	National Teaching Fellowships	
	Excellence in Teaching and Learning	
	Students with Learning Difficulties and Disabilities	
	Widening Participation	
	Minority Subjects	
Research		PFR (instn-own-funded)
	Mitchell Scholarships	
	Strategic Priority Fund	
	Overseas Research Students Awards Scheme (ORSAS)	
	Research Support Libraries Programme	

Support Programme for University Research (SPUR 1)

Business and the Community

HEIF

HEROBC

O

Other

Leadership Governance and Management Fund

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