



香港浸會大學

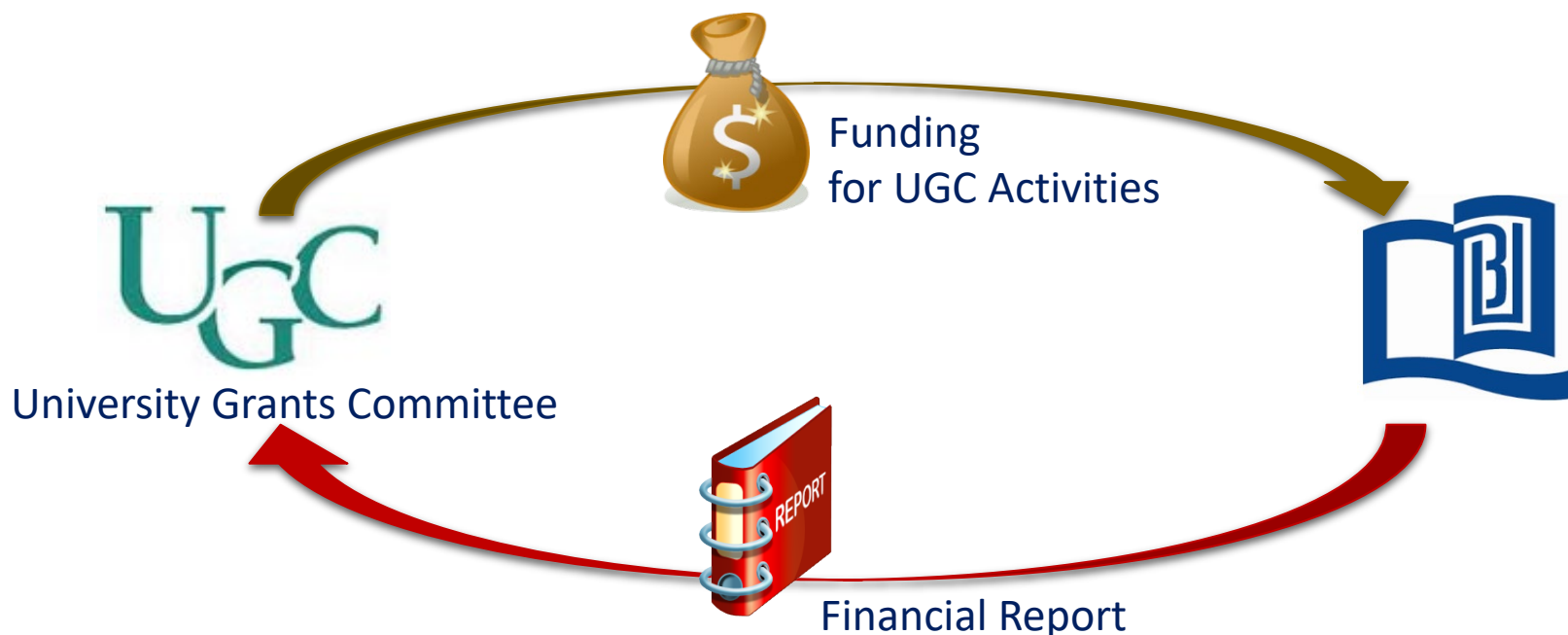
HONG KONG BAPTIST UNIVERSITY

Time Analysis Survey Background

Cost Allocation Guidelines of UGC

Objectives

- To improve financial transparency and cost charging mechanisms among UGC-funded institutions.
- To **provide documentary evidence** that there is **no cross-subsidisation** of UGC fund to non-UGC activities.



Cost Allocation Guidelines of UGC – Cont'd

Requirements

- One of the requirements is to prepare the Financial Report, starting from FY2018-19, with:

apportionment of academic staff-related costs into UGC/non-UGC segments based on the analyses of the actual time spent by the academic staff, i.e. academic, teaching and research staff.



Full set of Cost Allocation Guidelines is available at UGC website

<http://www.ugc.edu.hk/doc/eng/ugc/note/CAGs.pdf>

Time Analysis Survey Approach

HKBU Academic and Research Departments



Professorial

Lecturers

Research Staff

Sampling by grade at University Level



Time Analysis Survey



- 3 surveys per year
- 2-week duration per survey
- Randomly select select from each grade per survey; The sample size is subject to the annual statistician's review
- Sample drawn in each FY is independent from previous FYs
- Each staff will only be selected once in each FY
- Standard working hours not specified by UGC
- Sufficient documentation for UGC's inspection
- Endorsement of submitted timesheet is required

Sampling approach has been reviewed by statisticians

Use of Timesheet Data

Total no. of hours
incurred for UGC activities



UGC (%)

Total no. of hours
incurred for non-
UGC activities



non-UGC (%)



**Allocated academic
staff costs
for UGC activities**



**Allocated acad.
staff costs for
non-UGC
activities**

Implications



- Timesheet data will affect cost allocation to UGC and non-UGC funds
- Any unused UGC funds over a certain threshold will need to be returned to UGC

Schedule of Time Analysis Survey in each Financial Year

Survey schedule is reviewed and confirmed by statistician at the beginning of each Financial Year

	Survey Period	Teaching Weeks
1st Survey	mid Oct – late Oct	around 1st Semester in 5th to 8th teaching weeks
2nd Survey	late Jan – early Feb	around 2nd Semester in 1st to 4th teaching weeks
3rd Survey	late Mar – early Apr	around 2nd Semester in 9th to 11th teaching weeks

Academic Timesheet System

An Academic Timesheet System is developed for the collection of timesheet data for the Time Analysis Survey

Timesheet : Summary

Return to Declaration

Submit

Staff ID : 991723

Staff Name : Preparer P991723

Faculty / Department / Unit : LC

Post Title Code : TUT - Tutor

Timesheet Period : 15/06/2021 to 28/06/2021

Deadline : 31/12/2022 (Sat)

Total Hours : 6.0

UGC Hours / Non-UGC Hours : 3.6 / 2.4

Institutional Administration Hours : 0.0

Average Hours per Day of Work : 0.5

Total Days of Work : 12.0 days

User Guide FAQ

ATTENTION: EXCLUDE private time (such as holidays, leaves) and those activities with contract NOT entered by HKBU
(For full time Research Staff, the general contractual working hour is not less than 39 hours per week)

Next 7 days

Date	15/06/2021 Tue <div>Edit</div>	16/06/2021 Wed <div>Edit</div>	17/06/2021 Thu <div>Edit</div>	18/06/2021 Fri <div>Edit</div>	19/06/2021 Sat <div>Edit</div>	20/06/2021 Sun <div>Edit</div>	21/06/2021 Mon <div>Edit</div>
Day of Work	1.0 day	1.0 day	1.0 day	1.0 day	1.0 day	0.0 day	1.0 day
Total Hours Worked	1.0 hrs	0.0 hrs	1.0 hrs	0.0 hrs	1.0 hrs	0.0 hrs	0.0 hrs
Teaching	1.0 hrs	0.0 hrs	1.0 hrs	0.0 hrs	1.0 hrs	0.0 hrs	0.0 hrs
Research & Creative Outputs	0.0 hrs	0.0 hrs	0.0 hrs	0.0 hrs	0.0 hrs	0.0 hrs	0.0 hrs
Other Institution Activities	0.0 hrs	0.0 hrs	0.0 hrs	0.0 hrs	0.0 hrs	0.0 hrs	0.0 hrs
Institution Administration	0.0 hrs	0.0 hrs	0.0 hrs	0.0 hrs	0.0 hrs	0.0 hrs	0.0 hrs

Your Support Means a Lot !!



Thank You for your time and participation!