



香港浸會大學

HONG KONG BAPTIST UNIVERSITY

# Cost Allocation Guidelines of UGC

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- Overview of Academic Timesheet System
- Details on Institutional Activities
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# 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 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	Survey Period & Submission Deadline						
1st	1 <sup>st</sup> Semester	<p>For details, please refer to the email notification from ‘CAG Project Team, Finance Office’.</p> <p>Sample mail to participant:</p> <div><p>From: CAG Project Team, Finance Office</p><p>Sent: Monday, December 30, 2024 9:48 AM</p><p>To: XXX</p><p>Subject: Assistance in the 2nd Time Analysis Survey in 2024-25</p></div>						
2nd	Early 2 <sup>nd</sup> Semester	<p>Message sent on behalf of Mr. Adonis Lee</p> <p>Dear Prof XXX,</p> <p>The Cost Allocation Guidelines (CAG) of UGC require all UGC-funded institutions to apportion their staff-related and other costs between UGC-funded and non-UGC-funded activities ...</p>						
3rd	Late 2 <sup>nd</sup> Semester	<p>Per the advice of the University’s statistician, staff will be randomly sampled to participate in each Survey ...</p> <div><p>Schedule of the second Survey for 2024-25 is as follows:</p><table><tr><th>Activities</th><th>Date</th></tr><tr><td>Survey period (2 weeks)</td><td>13 January 2025 (Mon) - 26 January 2025 (Sun)</td></tr><tr><td>Survey submission deadline</td><td>14 February 2025 (Fri)</td></tr></table></div> <p>...</p>	Activities	Date	Survey period (2 weeks)	13 January 2025 (Mon) - 26 January 2025 (Sun)	Survey submission deadline	14 February 2025 (Fri)
Activities	Date							
Survey period (2 weeks)	13 January 2025 (Mon) - 26 January 2025 (Sun)							
Survey submission deadline	14 February 2025 (Fri)							

# 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	16/06/2021	17/06/2021	18/06/2021	19/06/2021	20/06/2021	21/06/2021
	Tue <a href="#">Edit</a>	Wed <a href="#">Edit</a>	Thu <a href="#">Edit</a>	Fri <a href="#">Edit</a>	Sat <a href="#">Edit</a>	Sun <a href="#">Edit</a>	Mon <a href="#">Edit</a>
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

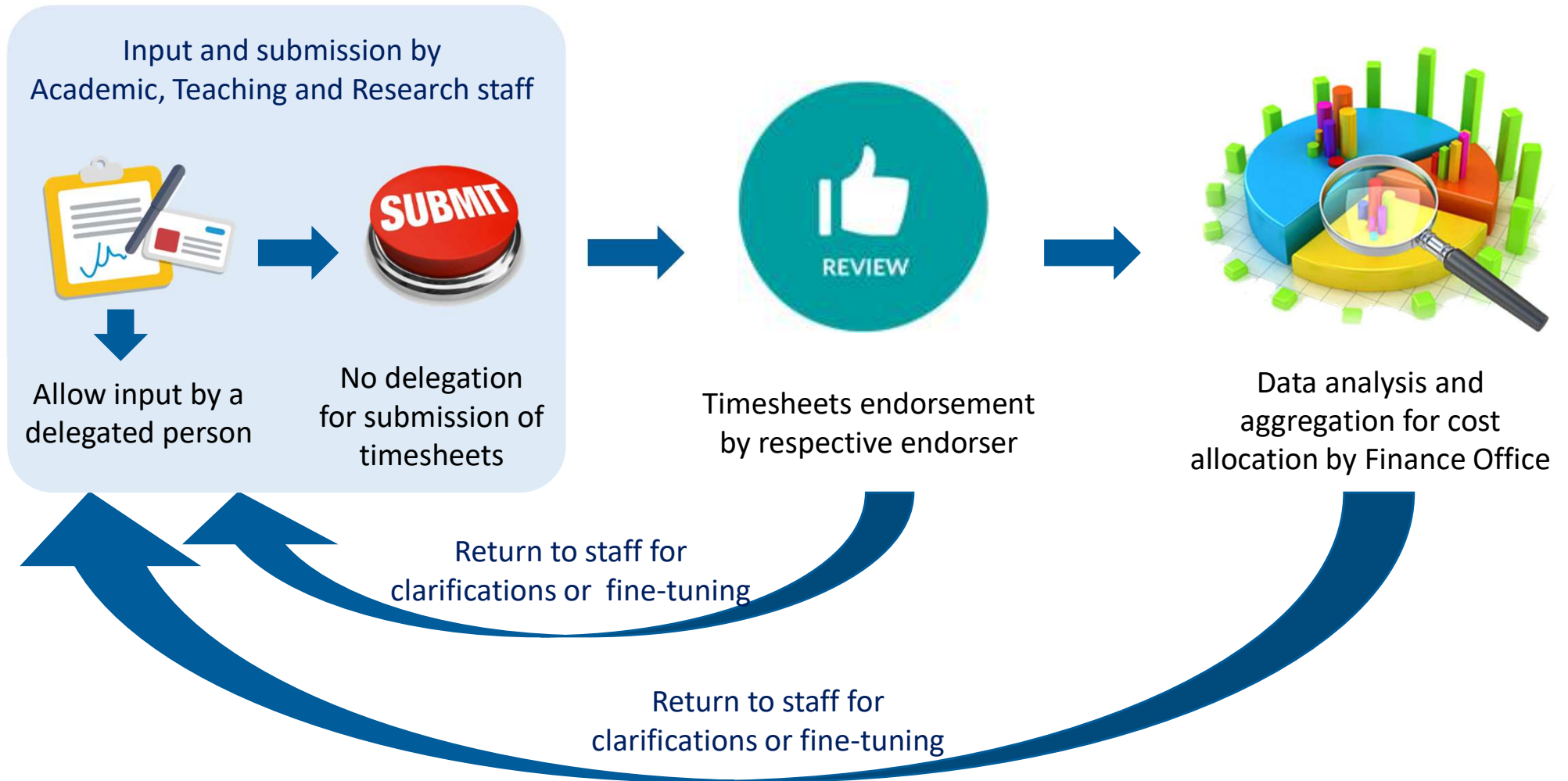
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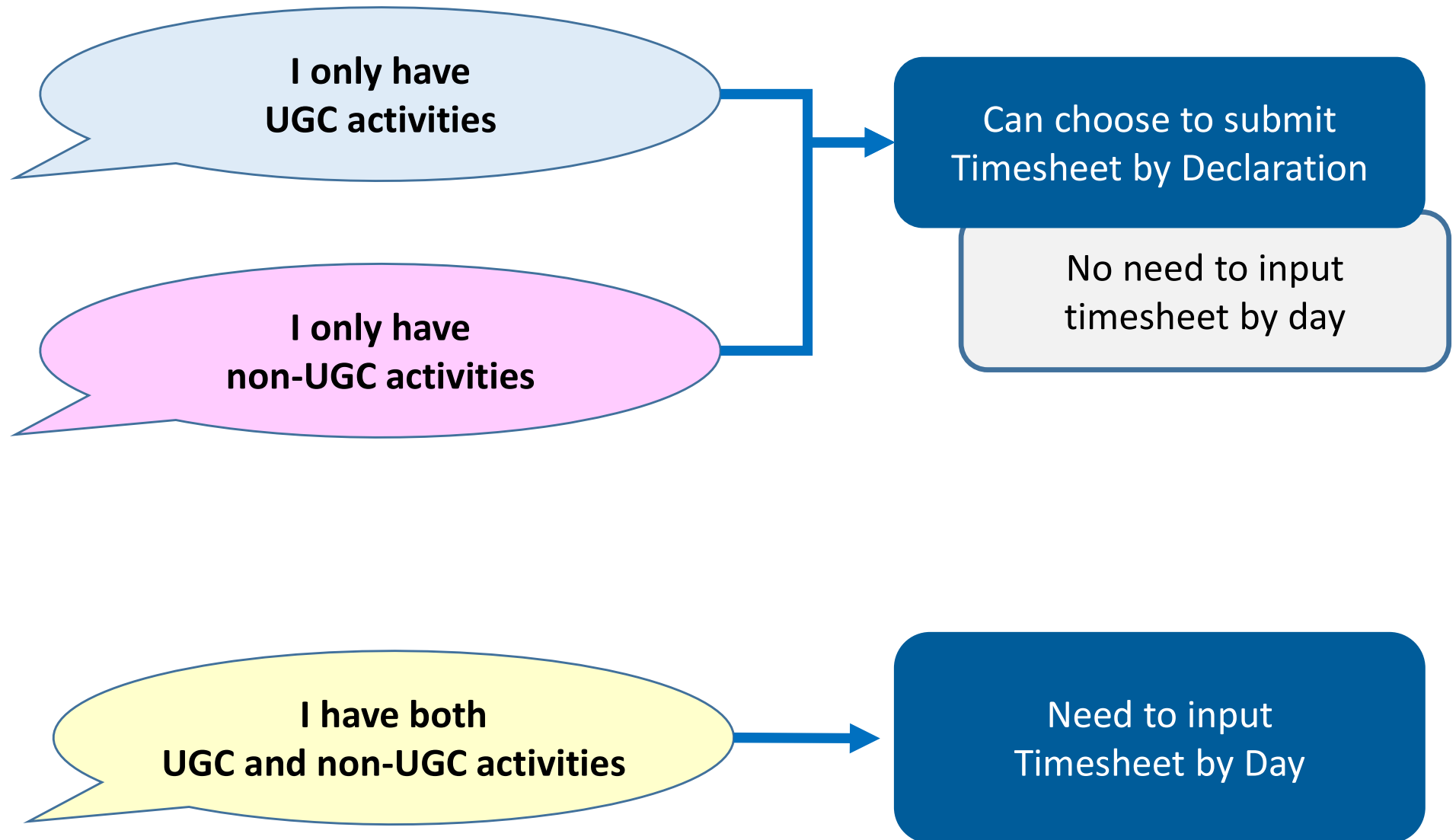
# Overview of Academic Timesheet System



# Options for Timesheet Submission



Nature of Institutional Activities performed during the 2-week timesheet period





## Option 1 : Submit Timesheet by Declaration

- Step 1 -** Select 100% UGC activities or 100% non-UGC activities
- Step 2 -** Input Total number of hours worked for the 2 weeks Survey Period
- Step 3 -** Submit the Timesheet Declaration to Endorser





## Option 2 : Input Timesheet by day

**Step 1 -** Input timesheet data by day by category

Timetabled classes are extracted from Student Information System (SIS) and prefilled for you

**Step 2 -** Review the timesheet data inputted

**Step 3 -** Submit the Timesheet to Endorser



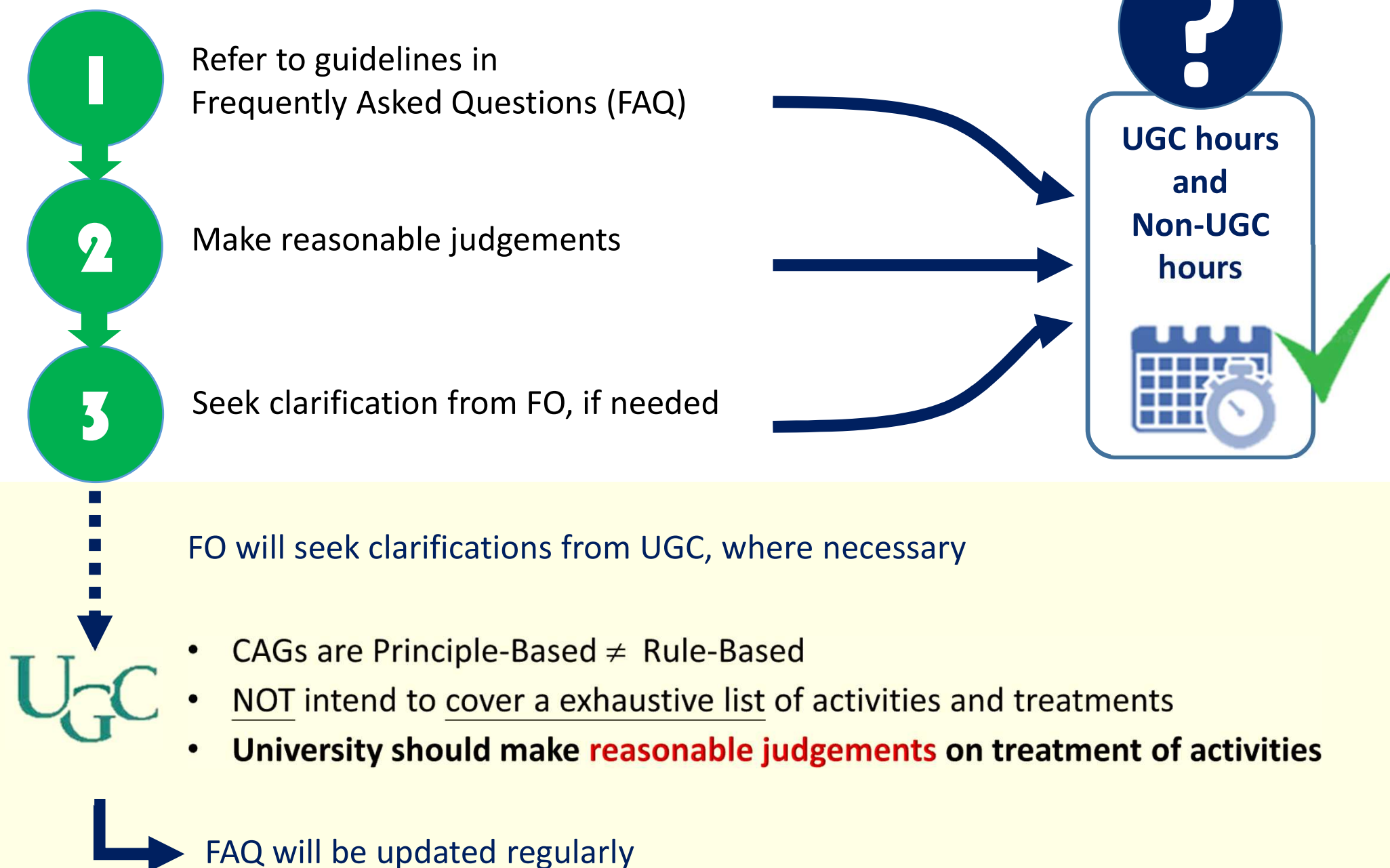
# Timesheet Category for Institutional Activities



Category	Activities
Teaching	<ul style="list-style-type: none"><li>• Delivery of Teaching</li><li>• Teaching Preparation</li><li>• Supervise Research Postgraduates</li><li>• Course Planning Supervise Research Postgraduates</li><li>• Assessment and Examination</li><li>• Student Contact / Supervisor</li><li>• Other Teaching Activities</li></ul>
Research & Creative Output	<ul style="list-style-type: none"><li>• Research &amp; Experimental Development</li><li>• Supervise Research Staff / Project</li><li>• Performance, Multimedia Works</li><li>• Research Conference and Seminars</li><li>• Other Research Activities</li></ul>
Other Institutional Activities	<ul style="list-style-type: none"><li>• Consultancy (contracted to the HKBU)</li><li>• Public Services (services to community)</li><li>• Outside Practice</li><li>• Clinical Outside Practice (for staff of SCM)</li><li>• Other Institutional Activities</li></ul>
Institutional Administration	<ul style="list-style-type: none"><li>• Administrative work</li></ul>

Please refer to the “Details on institutional activities” section for more details

# Determining UGC activities and non-UGC activities



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## Delivery of Teaching

- holding lectures, seminars and tutorials
- dissertation, project, workshop, laboratory, field work supervision
- Placement organization and visit

## Teaching Preparation

- preparing and updating teaching materials for existing/new programmes

## Supervise Research Postgraduates

- coaching research post graduates students on research methodologies, research progress and their preparation and writing

## Course Planning Supervise Research Postgraduates

- conducting programme / course review and preparing new programme / course proposals
- participating in curriculum and teaching methodologies review, planning and development
- timetabling
- preparing prospectuses



**TEACHING**





## Assessment and Examination

- continuous assessment of different forms of student work including dissertation, essays and projects
- Preparation and conduct (including invigilation) of written and oral examinations and the making of examination papers

## Student Contact / Supervisor

- student contact time on educational matters

## Other Teaching Activities

- Other forms of scholarly and / or administrative work related to teaching not covered by the above





## How to determine the UGC and non-UGC ratio

- For **teaching of students**

- **UGC%** = Number of UGC-funded students / Total number of students registered for that course
- **non-UGC%** = Number of non-UGC-funded students / Total number of students registered for that course

Please note that timetabled data such as lectures and tutorial classes are extracted from Student Information System (SIS), if available, so that timesheet data (including the UGC and non-UGC ratio) for classes being conducted by the sign-in user could be pre-filled in the timesheet to facilitate the input.

- For **other teaching activities**

- Classification of UGC or non-UGC activities is **based on the source of funding** for the related study programme.



**TEACHING**

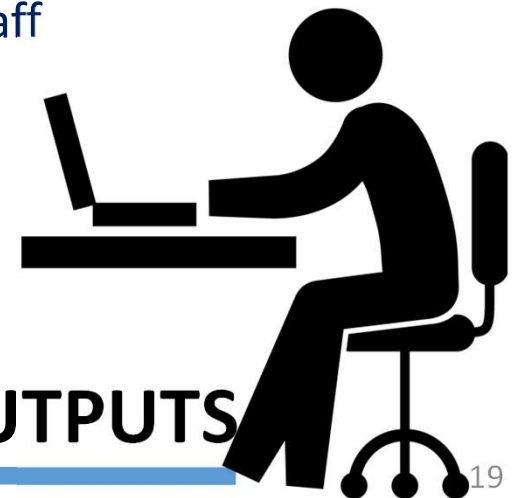


## Research & Experimental Development

- conduct of research that are academic research oriented and the production of papers, reports, conference papers and scholarly books thereof
- conduct of institutional contract research and consultancies
- research-oriented academic collaboration with departments within or outside of each institution
- editorship or serving on editorial boards of academic publications
- preparatory work for research grants application
- preparatory work for research assessment and review

## Supervise Research Staff / Project

- supervision of research staff (including recruitment of research staff where applicable) and projects





## Performance, Multimedia Works

- performances, works of art, textbooks, case studies, scholarly translations, software, and multimedia works, etc.

## Research Conference and Seminars

- attending conferences, seminars and society meetings that are research project oriented

## Other Research Activities

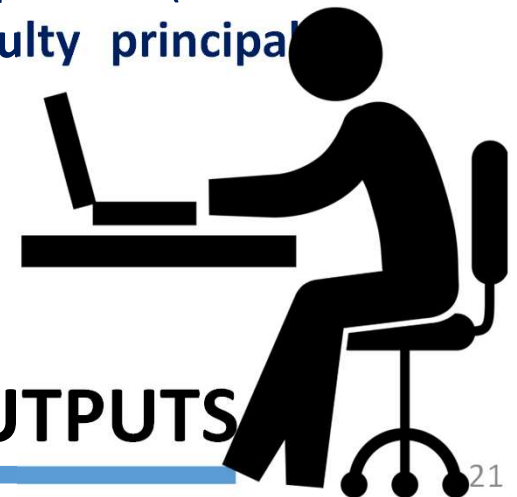
- work associated with technology transfer / invention, including patents application
- other research and creative outputs not mentioned above





## Examples of UGC activities of Research & Creative Outputs

- Research projects for which the **UGC provides funding**, whether directly (e.g. for designated research project) or indirectly (e.g. via block grants).
- Research projects **funded by both local and non-local Government bureaux / departments** other than UGC and non-governmental organisations (NGOs), which in general **do not allow the charging of faculty principal investigators (PI) costs and overhead costs to their research projects**.
- Research projects **funded by commercial organisations with unrestricted manner in outputs** (i.e. the output should be publicly available without restriction and no commercial advantage should accrue to any parties (other than the university)) which **do not allow the charging of faculty principal investigators (PI) costs and overhead costs to research projects**.





## Consultancy

- consultancy that is contracted to HKBU
- time spent on drafting proposals and supporting bids for consultancy works

## Public Services

- services to the community that are of professional or general in nature

## Outside Practice

- outside practice that consumes HKBU resources and time

## Clinical Outside Practice

- Consultation service provided by Staff of the School of Chinese Medicine (SCM)





## Other Institutional Activities

examples include:

- **Interviews by news media** including television companies to advise the general public on issues related to the staff's professional knowledge and skills
- **Services provided to or activities undertaken for non-governmental organisations**, e.g. serving as a member of the jury panel for Hong Kong International Film Festival
- **Knowledge transfer work without any fee or with little compensation** (e.g. transportation fee of \$50) which is insufficient to cover the cost of the time spent by the academic staff, e.g. to serve as a representative of the University to attend conference / forum organized by external bodies for giving a talk or professional advice

**OTHER INSTITUTIONAL ACTIVITIES**



# Institutional Activity - Other Institutional Activities



## Other UGC Institutional Activities includes

- **UGC funded projects/activities**
- For **activities** (e.g. consultancy, outside practices, clinical service, and collaborative work) **other than self-financed activities conducted in compliance with the regulations governing outside practice**
- For **donations designated for use in scholarships and bursaries for students studying in UGC-funded programmes, research activities and capital projects** in which donors / funding agencies **do not allow the charging of relevant costs incurred in administering these activities**, then relevant administration activities could be classified as UGC activities.
- Student / exchanges activities, conferences, consultancies and services, college activities funded by both local and non-local Government bureaux / departments other than UGC and NGOs, which **in general do not allow the charging of staff costs and overhead costs**.
- **Public Service is treated as 100% UGC activities.**
- **Other activities not mentioned above** will be classified as UGC or non-UGC activities **according to the funding source.**



## OTHER INSTITUTIONAL ACTIVITIES





## **Institutional administration**

- e.g. internal meetings

## **Administrative work**

- such as serving as committee chairperson/member

**No need to split the number of hours worked for Institutional Administration activities for UGC and non-UGC**



**INSTITUTIONAL ADMINISTRATION**

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# Materials facilitating the completion of Time Analysis Survey



Relevant materials available on the [FO website](#)

- User Guide
- Frequently Asked Questions (FAQ)
- Training videos on Academic Timesheet System
- Cost Allocation Guidelines of UGC
- Data Privacy Framework

The FAQ and User Guide are also available in the TSS.

Timesheet : Input Form	
Staff ID	: 991725
Staff Name	: Preparer P991725
Faculty / Department / Unit	: LC
Post Title Code	: TUT - Tutor
<a href="#">User Guide</a> <a href="#">FAQ</a>	

# User Support and Enquirers



**CAG Mail Box**  
**fo-cag@hkbu.edu.hk**



**CAG Enquiries (Finance Office)**  
**Louis Hsu      3411-7740**  
**Terry Hui      3411-7606**

# Your Support Means a Lot !!



## Thank You for your time and participation!