

Definitions

1. Reference dates

Financial data in this volume relates to the institutions' financial year, i.e. 1 August to 31 July. Staff data relates to current individual academic appointments (of at least 25% full-time equivalence) in the academic year i.e. 1 August to 31 July.

Finance Data

2. Sources of Income

Funding Council Grants

The funding councils are the Higher Education Funding Council for England (HEFCE), the Higher Education Funding Council for Wales (HEFCW), the Scottish Higher Education Funding Council (SHEFC), and the Department of Education Northern Ireland (DENI).

HE provision includes recurrent grants and capital grants as defined below in respect of higher education provision (HE), except in Scotland where this category also includes grants for FE provision.

Recurrent grants include the block grant (or main and associated grants) for teaching, research and other recurrent grants as stated in the annual grant letters or additional letters from the funding council.

Capital grants include all non-recurrent grants from the funding council to support special initiatives and capital grants in respect of buildings and equipment.

FE provision includes all funding council grants for the provision of further education (FE). This category does not apply to SHEFC funded institutions as they do not receive separately identified grants for FE provision.

Academic Fees and Support Grants

This section includes all income received in respect of fees for students on courses for which fees are charged.

Full-time HE Fees - home rates includes fees for full-time and sandwich degree, diploma and other HE credit-bearing courses for UK domiciled and non-UK domiciled (including EU) students charged at the mandatory home rate.

Full-time HE fees - other rates includes fees for full-time and sandwich degree, diploma and other HE credit-bearing courses for students who are charged overseas, full-cost and other fees regardless of domicile.

Part-time HE fees includes fees for degree, diploma and other HE credit-bearing courses for part-time students.

Non-credit-bearing course fees includes all fee income received in respect of non-credit-bearing Liberal Adult Education, non-credit-bearing Continuing Education or extra-mural courses.

Other fees and support grants includes fee income received for the provision of FE/non-advanced courses and Department of Health/Regional Health Authorities teaching contract courses (including Project "2000"). Also included in this section is income received from other institutions as payment for the teaching of students principally registered at those institutions and all grants made by research councils and other bodies in support of the training of research students (including bench fees and CASE awards).

Research Grants and Contracts

This section includes all income in respect of externally sponsored research carried out by the institution for which directly related expenditure has been incurred.

OST research councils includes all income from research grants and contracts from research councils covered by the Office of Science and Technology. They are:

Biotechnology & Biological Sciences Research Council (BBSRC)
Natural Environment Research Council (NERC)
Engineering & Physical Sciences Research Council (EPSRC)

Economic & Social Sciences Research Councils (ESRC)
Particle Physics & Astronomy Research Council (PPARC)
Medical Research Council (MRC)

Research income from the British Academy is also included in this section.

UK based charities includes all research grants and contract income from all charitable foundations, charitable trusts, etc. based in the UK which are registered with the Charities Commission or those recognised as charities by the Inland Revenue of Scotland.

UK government bodies, health and hospital authorities includes all research grants and contract income from UK central government bodies, UK local authorities and UK health and hospital authorities, except Research Councils and UK public corporations. Research income from the British Council and the Royal Society is also included in this section.

UK industry, commerce and public corporations includes all research grants and contract income from industrial and commercial companies and public corporations operating in the UK.

EU sources includes all research grants and contract income from all government bodies operating in the EU, (including the European Commission but excluding bodies in the UK) and income from all non-government bodies operating in the EU, outside the UK.

Other overseas sources includes all research grants and contract income from overseas bodies operating outside the EU.

Other sources includes all research grants and contract income not covered above.

Other Services Rendered

Includes all income in respect of services rendered to outside bodies, including the supply of goods and consultancies.

Course validation fees includes all validation fees for courses such as those run by other institutions.

Teaching companies includes all income received in respect of the provision of Teaching Company Schemes irrespective of the source of the income.

UK government bodies, health and hospital authorities includes all non-research income from UK central government bodies, non-departmental public bodies, UK local authorities and UK health and hospital authorities, except any included as academic fees and support grants.

UK industry, commerce and public corporations includes all non-research income for services rendered to industrial and commercial companies and public corporations operating in the UK.

EU sources includes all non-research income from all government bodies operating in the EU (including the European Commission but excluding bodies in the UK) and income from all non-government bodies operating in the EU, excluding the UK.

Other overseas sources includes all non-research income from bodies operating outside the EU.

Other sources includes all non-research income for services rendered not covered above.

Other General Operating Income

Residences and catering operations includes the gross income from residences, catering and conference operations.

Grants from local authorities includes income from local authorities providing revenue for the purpose to which the grant will be applied.

Income from health and hospital authorities includes income received from UK health or hospital authorities for the funding of any employees of the institution (including some posts in academic teaching).

Released from deferred capital grants - An institution may receive a capital grant from a source other than a funding council to finance, or partly finance, the construction or acquisition of a fixed asset. Where the asset is capitalised, the grant is included in a deferred credit account and released to the Income and Expenditure Account over the useful economic life of the asset. The annual release from that deferred credit account is included in this section. Where the asset is not capitalised, the grant is included under this section in full, with the expenditure included within total expenditure under the appropriate section.

Income from intellectual property rights includes all income received from intellectual property rights such as licences and patents.

Other general income includes all other operating income not covered above.

Where the heading "Other operating income" appears, this may be taken to mean "Other services rendered" plus "Other general operating income" as defined above.

Endowment Income and Interest Receivable

Specific endowments includes the appropriate amount of the income from the investment of specific endowments necessary to match the expenditure incurred on the purpose for which the specific endowment was provided.

General endowments includes the full amount of the income from the investment of general endowments (including the income earned from the capital of the endowment whether arising from the interest or dividends on investments, bank interest or rents from real property).

Interest receivable includes interest receivable on, and the net surplus or deficit from the realisation or revaluation of, short-term investment.

3. Categories of Expenditure

Staff Costs

Academic staff includes costs in respect of academic staff, defined as staff whose primary function is teaching and/or research, paid from within the budgets of academic departments and allocated to the appropriate cost centre.

Other staff includes costs in respect of all other staff paid from within the budgets of academic departments and allocated to the appropriate cost centre.

Other costs

Depreciation includes depreciation costs on equipment capitalised according to where the assets being depreciated are located.

Other operating expenses includes costs in respect of payments to non-contracted staff or individuals, all other non-staff costs, equipment which has not been depreciated, expenditure on maintenance contracts and telephone costs (calls, rental and non-capitalised equipment) if not charged to departments.

Interest payable includes costs in respect of interest payable on premises, residences and catering operations and other expenditure.

4. Expenditure Activities

Academic Departments

This section includes all expenditure directly incurred by or on behalf of academic departments which is not reimbursable by Research Councils or other bodies in respect of work carried out on their behalf. There are 35 departmental cost centres to which this expenditure can be attributed. They are:

- 01 Clinical Medicine
- 02 Clinical Dentistry
- 03 Veterinary Science
- 04 Anatomy and Physiology
- 05 Nursing and Paramedical Studies
- 06 Health and Community Studies

- 07 Psychology and Behavioural Sciences
- 08 Pharmacy
- 09 Pharmacology
- 10 Biosciences
- 11 Chemistry
- 12 Physics
- 13 Agriculture and Forestry
- 14 Earth, Marine and Environmental Sciences
- 15 General Sciences
- 16 General Engineering
- 17 Chemical Engineering
- 18 Mineral, Metallurgy and Materials Engineering
- 19 Civil Engineering
- 20 Electrical, Electronic and Computer Engineering
- 21 Mechanical, Aero and Production Engineering
- 22 Other Technologies
- 23 Architecture, Built Environment and Planning
- 24 Mathematics
- 25 Information Technology and Systems Sciences
- 26 Catering and Hospitality Management
- 27 Business and Management Studies
- 28 Geography
- 29 Social Studies
- 30 Librarianship, Communication and Media Studies
- 31 Language Based Studies
- 32 Humanities
- 33 Design and Creative Arts
- 34 Education
- 41 Continuing Education

Academic Services

This section includes expenditure incurred on centralised academic services such as the Library, Learning Resource Centres, Central Computers, etc. There are 3 academic services cost centres to which this expenditure can be attributed. They are:

Central libraries and information services includes expenditure in all libraries and learning resource centres. This section includes expenditure in binderies, on audio-visual aids, television, slide and tape production, photography, language centres, etc.

Central computer and computer networks includes expenditure in respect of central non-administrative non-library institutional computers, maintenance costs, operating costs, materials costs and the pay of staff involved in managing and running the installation(s).

Other academic services includes expenditure on museums, galleries and observatories, expenditure on any other general academic services not covered above, e.g. radiation protection, international liaison office and industrial liaison.

Administration and Central Services

This section includes expenditure incurred on central administration, general educational expenditure and staff and student facilities and amenities.

Central administration and services includes expenditure in respect of central administrative staff and such payments to Heads of Institutions, Professors, Deans, Tutors, Faculty Officers and the like as are made in respect of central (as distinct from departmental) administrative work. This section also includes expenditure associated with the operating costs of an administrative computer.

General education expenditure includes expenditure incurred on examinations, fellowships, scholarships, prizes and other expenditure of a general educational nature.

Staff and student facilities includes expenditure incurred on the provision of facilities and amenities for the use of students and/or staff, e.g. Careers Advisory Service, student societies, Accommodation Office and the institution's Health service.

Premises

This section includes all expenditure incurred on the maintenance of premises and on roads and ground (except residences and catering).

Residences and Catering Operations

This section includes expenditure incurred in providing the residence, catering and any conference operations, including the cost of maintenance of residential and catering premises, salaries and any other identifiable costs relating to these operations.

Research Grants and Contracts

This section includes the total of the direct costs attributed to research grants and contracts as detailed for research grants and contracts income.

Staff Data

Academic staff are defined as those whose primary employment function is teaching only, teaching and research or research only.

1. Mode of Employment

Full-time staff are those whose contracts state that their mode of employment is full-time.

Part-time staff are those whose salaries are regular and calculated as a proportion of the full-time rate. This category also includes casual staff, those paid hourly and any staff whose mode of employment could not be assigned as full-time.

2. Principal Source of Finance

Wholly institutionally financed staff are those who are paid wholly from general institution funds.

Principally financed by the institution - These staff are paid mainly from general institution funds and partly from another source.

Other sources of finance - These staff are paid mainly or wholly from sources other than general institution funds. These other sources include OST research councils, UK charities, UK government bodies health & hospital authorities, UK industry, commerce and public corporations, EU sources, other overseas sources and other sources not listed.

Where "All other sources of finance" appears in conjunction with "Wholly institutionally financed" it should be taken to mean "Principally institutionally financed" plus "Other sources of finance".

3. Clinical Status

Non-clinical staff are those not on clinical rates whether medically qualified or not.

Clinical staff are those on clinical rates whether or not holding honorary contracts with the NHS.

4. Primary Employment Function

Teaching/teaching and research staff are those whose contracts of employment state that they are teaching only or teaching and research.

Research only staff are those whose contracts of employment state that they are research only.

5. Grade

The grade structure indicates a staff member's grade for their present employment. Groups of grades have been devised with regard to the different grading scales used within different institutions. Grades have not, however, been linked to salary information for the purpose of this publication.

Professors includes heads of departments, professors, former UAP scale researchers (grade IV), clinical professors and those appointed professors on a locally determined scale.

Senior lecturers and researchers includes principal lecturers, senior lecturers (former UAP/CSCFC scales), former UAP scale researchers (grade III), clinical senior lecturers and those appointed senior or principal lecturers on a locally determined scale.

Lecturers includes lecturers, senior lecturers (former PCEF scale), clinical lecturers and those appointed lecturers on a locally determined scale.

Researchers includes all research grades not listed above and those researchers appointed on a locally determined scale.

Other grades includes other grades of academic staff not listed above.

6. Academic Departmental Groups and Cost Centres

Primary cost centres have been assigned to groups of academic departments which reflect both academic similarities and comparable resource requirements.

Medicine, Dentistry and Health

- 01 Clinical Medicine
- 02 Clinical Dentistry
- 04 Anatomy and Physiology
- 05 Nursing and Paramedical Studies
- 06 Health and Community Studies
- 07 Psychology and Behavioural Sciences
- 08 Pharmacy
- 09 Pharmacology

Agriculture, Forestry & Veterinary Science

- 03 Veterinary Science
- 13 Agriculture and Forestry

Biological, Mathematical & Physical Sciences

- 10 Biosciences
- 11 Chemistry
- 12 Physics
- 14 Earth, Marine and Environmental Sciences
- 15 General Sciences
- 24 Mathematics
- 25 Information Technology and Systems Sciences

Engineering & Technology

- 16 General Engineering
- 17 Chemical Engineering
- 18 Mineral, Metallurgy and Materials Engineering
- 19 Civil Engineering
- 20 Electrical, Electronic and Computer Engineering
- 21 Mechanical, Aero and Production Engineering
- 22 Other Technologies

Architecture & Planning

- 23 Architecture, Built Environment and Planning

Administrative, Business & Social Studies

- 26 Catering and Hospitality Management
- 27 Business and Management Studies
- 28 Geography
- 29 Social Studies
- 30 Librarianship, Communication and Media Studies

Language Based Studies

- 31 Language Based Studies

Other Arts

- 32 Humanities
- 33 Design and Creative Arts

Education

- 34 Education
- 41 Continuing Education

7. Age

Age of academic staff is as at 31 August 1995. Age was unknown for 438 members of staff (less than 1%). Average age was calculated on actual age (as opposed to age groups) for staff with known age.

8. Movement of Staff

Inflow - Information on employment in the previous year is used to identify staff who are new to higher education service i.e. staff whose employment in the previous year is not the current institution or another higher education institution are deemed to be new to higher education service.

Outflow - Information on the destination on leaving is used to identify staff who have left higher education service i.e. staff whose destination on leaving is not the current institution or another higher education institution are deemed to have left higher education service.

9. Ethnicity

The categories are those used in the 1991 Census of Population (Source: Office of Population Censuses and Surveys). It is open to staff members not to reveal their ethnicity. HESA therefore advises that the figures reported in this volume are derived from a subset which may not be representative of the total academic staff population.

10. Disability

The categories of specific disabilities are consistent with those used in respect of higher education students.