

Annex D: Guidance on completing the Fees, investments and targets (FIT) document

1. The Fees, investments and targets (FIT) template is available alongside this document on the OfS website.¹ **Please note that each provider will need to download and complete its own individualised template from the OfS portal.** Individualised templates may be updated periodically to accommodate any relevant changes to fee regulations.

General notes for completing all tables

2. Please do not copy and paste cells within the workbook as this can corrupt or overwrite the validation checks. However, it is possible to copy and paste into the white formula bar box (which can be found just below the command ribbon at the top of the Excel window).
3. A provider should enter data into white cells. Cells with grey or orange shading do not require input. The document contains various validation and credibility checks on the data that is entered. The results of these checks are presented at the top of each sheet. We would not normally expect submissions where validation checks have failed indicating invalid information has been entered. Credibility checks indicate that data has been entered that is unusual and may require further checking.
4. The OfS will publish a summary of the fees submitted in tables 3b (full-time fees) and 4b (part-time fees) together with the information providers submit in table 5b (access targets), table 5d (success targets), table 5e (progression targets), and tables 6b and 6d (investment summary and investment estimates), as part of each provider's access and participation plan. The OfS will also publish a financial information summary in an outcomes report.

Table 1: Validation summary

Actions

Where a provider wishes to draw attention to a particular part of any sheet, including explanations for any failed credibility checks, it may use the comments box (column C).

5. A summary of the results of the validation checks across the document are presented in the validation summary sheet. The validation summary will show which sheets have failed the validation checks by highlighting column B in orange and populating the status column with 'checks passed' or 'checks failed'. The validation and credibility checks at the top of each sheet will indicate which aspect of the validation and credibility checks have failed. A provider can add any explanations for any failed credibility checks in the summary table on the validation summary sheet, if required.
6. Once the workbook has been successfully completed, workbook validation will read 'Passed'.

¹ See Annex E at www.officeforstudents.org.uk/publications/regulatory-advice-6-how-to-prepare-your-access-and-participation-plan-effective-practice-advice/.

Provider details

Table 2b: Contact details

Actions

A provider must include the name and contact details of the access and participation plan contact who can be contacted to discuss the information provided in the access and participation plan and supporting documents. This contact should be the lead on the access and participation plan. An additional contact can be added but is not required to submit the FIT. If an additional contact is added, this person may be included in correspondence related to the plan.

Inflation statement

Actions

Using the drop-down, a provider should indicate whether it will increase fees annually with inflation. Application of inflationary increases to fees must result in a fee that complies with the maximum fee cap prescribed by the Secretary of State for Education in the fee regulations.

The inflation statement will apply to students who are new entrants starting courses while the access and participation plan is in effect. It applies to both full-time and part-time students and fee levels. For example, the inflation statement in the 2025-26 FIT would apply to students starting in 2025-26 and beyond, and cover the duration of their course.

The inflation statement must be sufficiently detailed to allow prospective students to foresee the exact level of tuition fees for the duration of their course. For example, if a provider increases new entrants' fees annually in line with inflation, the statement must link the increases to an objective verifiable index, such as the Retail Prices Index (RPI-X) or Consumer Price Index (CPI). If a provider chooses 'Other inflation statement', it must use the commentary box to provide a clear statement, linked to an objective verifiable index.

TEF award status

Actions

A provider should use the drop-down to select whether it has a TEF award status that is valid for the year in which the plan starts.

Table 2c: Student numbers

Actions

In rows 33 and 34 of the provider details sheet, a provider must provide the approximate number of qualifying students predicted to be at the institution across each of the four years covered by the plan. A provider must not include students studying at an intensity of less than 25 per cent full-time equivalent, or students studying a course that leads to a qualification equivalent to, or lower than, one they already hold. This figure should be a headcount of all qualifying students on qualifying courses, not just new entrants for each year of the plan.

Summary of full-time and part-time course fee levels

7. The basic and higher fee limits are prescribed by the Secretary of State in regulations made under the Higher Education and Research Act 2017 and may change from time to time. For reference, these fee limits are normally published on the OfS website,² but it is the responsibility of a provider to ensure that it is aware of relevant law affecting the fee limits.
8. The OfS will publish a summary of the fees providers will charge entrants in the year in which the plan starts as part of a provider's access and participation plan, if the plan is approved.

Table 3b: Full-time fees

Actions

For the purposes of this table, the OfS needs to know the fees for a provider's full-time qualifying students on qualifying courses by course type.

For fees that will apply to new entrants in the first academic year covered by the plan, a provider must complete the estimated number of entrants at that fee level in that year.

A provider must ensure that it includes all course types that will run from the first year of the plan onwards. For example, include both sandwich years and Turing scheme and overseas study years.

A provider must include all fees that will apply to qualifying students on qualifying courses who will be registered at the provider. Course fees must not exceed the relevant fee cap that applies based on the course type and a providers TEF award status.

A provider must not account for fee waivers in this table – these can be recorded in table 6d.

9. In column A, select a course type from the drop-down list:
 - a. First degree

² See www.officeforstudents.org.uk/advice-and-guidance/promoting-equal-opportunities/access-and-participation-plans/fee-limits/.

- b. Foundation degree
 - c. Foundation year/Year 0
 - d. HNC/HND
 - e. CertHE/DipHE
 - f. Postgraduate ITT
 - g. Accelerated degree
 - h. Sandwich year
 - i. Turing scheme and overseas study year
 - j. Other.
10. Where different fees are being charged for the same course type, enter each course fee in a different row.
11. Use the additional information column B to distinguish between fee levels for the same course type. Descriptions must be free of abbreviations and technical language so that potential students and the wider public can understand the information included.
12. Use column C to identify if the course is delivered by a partner organisation through a sub-contractual arrangement. Populate column D with the sub-contractual partner's UKPRN. Column E (sub-contractual provider name) will auto-populate based on the UKPRN. If there are courses taught at the provider that are delivered on behalf of another organisation as part of a sub-contractual agreement, these do not need to be entered in this table. These courses will be recorded in the lead provider's access and participation plan.
13. In column F, use the drop-down list to select the initial year the fee listed in columns H and I will apply to new entrant cohorts.
14. If the course fee applies to entrants in the first year of the plan, use the drop-down list in column G to select from a range the number of entrants in the initial year.
15. Use column H to enter the fees that apply for each course.
16. Where a sub-contractual arrangement is in place, the lead provider must record the gross (total) fees in the course fees (column H).
17. If a fee waiver applies to a course, the gross (total) fee should be recorded in the course fees.
18. When completing these tables, it may be useful to start by listing each course type and fee level that will be charged in the initial year each fee will apply to new entrant cohorts. The OfS wants to understand where a provider has different fees for each course type. This means that all the different fees that exist for a single course type should be recorded, except in cases where the different fee results from the application of a fee waiver. A provider may have more than one fee against a single course type because:
- a. It charges different fees depending on subject, faculty, location or some other variable.

- b. It intends to increase fees year on year for entrants; for example, across the five-year period covered by the plan a provider may expect to have first year students paying one fee, second year students paying another, third year student paying yet another fee and so on.

- 19. The information entered in these tables will be published as part of a provider's access and participation plan document.
- 20. A provider will be required to submit an annual fee information return each year, to provide fee information for students starting courses in the later years covered by the plan. If a provider wishes to amend its full-time fee levels or inflation statement for new entrants to later years of the plan, it will have the opportunity to do so within the annual fee information returns. We will consider amendments to the fee strategy indicated in successive years' annual fee information return submissions and may contact a provider if those amendments are likely to affect the delivery of provisions of an approved access and participation plan.

Table 4b: Part-time fees

Actions

For the purposes of this table, the OfS needs to know the fees for a provider's part-time qualifying students on qualifying courses by course type. Any courses where students can study part-time should be included, for example where a full-time student switches to part-time due to extenuating circumstances.

A provider does not need to disaggregate between different Intensities of study.

For fees that will apply to new entrants in the first academic year covered by the plan, a provider must complete the estimated number of entrants at that fee level in that year.

A provider must ensure that it includes all course types that will run from the first year of the plan onwards. For example, include both sandwich years and Turing scheme and overseas study years.

A provider must include all fees that will apply to qualifying students on qualifying courses who will be registered at the provider. Course fees must not exceed the relevant fee cap that applies based on the course type and a providers TEF award status.

A provider must not account for fee waivers in this table – these can be recorded in table 6d.

- 21. For part-time students, the full-time equivalent (FTE) fee means the fee per 120 credits (equivalent to a full year of study), or fee for the duration of the programme if fewer than 120 credits. The FTE course fee is not regulated for part-time courses, but this information will enable the OfS to understand a provider's part-time fee structure.
- 22. A provider should refer to the OfS website for current fee regulations regarding part-time students.

23. In column A, select a course type from the drop-down list:
- a. First degree
 - b. Foundation degree
 - c. Foundation year/Year 0
 - d. HNC/HND
 - e. CertHE/DipHE
 - f. Postgraduate ITT
 - g. Sandwich year
 - h. Turing scheme and overseas study year
 - i. Other.
24. Where different fees are being charged for the same course type, enter each course fee in a different row. This should include courses charged below the basic fee cap.
25. Use the additional information column B to distinguish between fee levels for the same course type. Descriptions must be free of abbreviations and technical language so that potential students and the wider public can understand them easily.
26. Use column C to identify if the course is delivered by a partner organisation through a sub-contractual arrangement. Populate column D with the sub-contractual partner's UKPRN. Column E (sub-contractual provider name) will auto-populate based on the UKPRN. If there are courses taught at a provider that are delivered on behalf of another organisation as part of a sub-contractual agreement, these do not need to be entered in this table. These courses will be recorded in the lead provider's access and participation plan.
27. In column F, use the drop-down list to select the initial year the fee listed in columns H to K will apply to new entrant cohorts.
28. If the course fee applies to entrants in the first year of the plan, use the drop-down list in column G to select from a range the number of entrants in the initial year.
29. Enter the full-time equivalent fees for all part-time courses in column H. Enter the maximum fee that a part-time student could be charged in any one academic year in column I.
30. Where a sub-contractual arrangement is in place, the lead provider must record the gross (total) fees in the course fees (columns H and I).
31. If a fee waiver applies to a course, the gross (total) fee should be recorded in the course fees.
32. If a provider is unclear about whether it will have any part-time courses, the OfS recommends that it includes course type and fee information in table 4b, to avoid having to seek approval retrospectively. This means that a provider should include fees for any courses where students can study part-time, for example where a full-time student switches from full-time to part-time due to extenuating circumstances. In such circumstances predicted data or targets relating to such students would not be expected, but a provider would need to report, in its monitoring return, on any unexpected spend that occurs.

33. A provider does **not** need to include fee information disaggregated between different intensities of study. If different course fees result only from the student's chosen intensity of study, a provider may wish to be clear in column B about the single per-module or per-credit fee amount that informs the course fee, and in column I about the maximum fee that could be charged in any academic year. If the per-module or per-credit fee amount varies according to the student's chosen intensity of study or selection of modules, then a provider is expected to return these in different rows.
34. The information a provider enters in these tables will be published as part of a provider's access and participation plan documents.
35. A provider will be required to submit an annual fee information return each year, to provide fee information for students starting courses in the later years covered by the plan. If a provider wishes to amend its part-time fee levels or inflation statement for new entrants to later years of the plan, it will have the opportunity to do so within the annual fee information returns. We will consider amendments to the fee strategy indicated in successive years' annual fee information return submissions and may contact a provider if those amendments are likely to affect the delivery of provisions of an approved access and participation plan.

Tables 5b, d and e: Targets

Actions

A provider must set targets that directly reflect its intervention strategies and objectives.

36. Information on our expectations of targets can be found in the 'Targets' section of Regulatory advice 6.
37. Targets should be split by student lifecycle:
- Table 5b focuses on targets related to access and/or raising attainment
 - Table 5d focuses on targets related to success
 - Table 5e focuses on targets related to progression.
38. All targets are expected to include:
- a. The aim of the target (column A). The 'aim' should be written to clearly identify what the target is trying to achieve. For example, an aim would be to close the difference in attainment between those eligible and not eligible for free school meals.
 - b. A characteristic (column D). A provider should select the student characteristic that the target relates to using the options in the drop-down list. 'Other' should only be selected if there are no other appropriate characteristics to select, and a description should be provided in the description and commentary cell (column G).
 - c. A target group (column E) which must reflect the key risks to equality of opportunity identified in the plan. A comparator group can also be added (column F). A drop-down

option is provided to select the characteristic and target group. If the characteristic is not listed, select 'other' and include a description in the description and commentary cell (column G).

- d. A description of what the target will measure and commentary on how the milestone and target was calculated (column G). For example, the percentage difference between those eligible and not eligible for free school meals. A provider can also include details on its collaboration partner (where applicable) and other data sources used.
- e. A drop-down option of whether or not the target is collaborative (column H). Please indicate in the description and commentary column (column G) the other organisations involved in the delivery of the collaborative target. All collaborative targets must be set jointly with a partner. Please refer to RA6 paragraphs 156-162 for more detail on collaborative targets.
- f. The data source used to measure the target (column I). A drop-down list has been provided. If the data source is not the access and participation dashboard please use the description and commentary column to describe the data source.
- g. A baseline year (column J): this is the year from which the baseline data is being drawn from.
- h. Select the unit of measurement from the drop-down list (column K). If 'other' is selected please use the description and commentary column to describe the units. Enter the baseline data (column L) for the year and units specified.
- i. Milestones set across four years (M-P).

39. Using the drop-down option providers must indicate which lifecycle stage (column C) each target relates to.

40. A provider can set access targets, to both increase proportions and eliminate any differences between student groups, as appropriate. When the characteristic is set to 'Association Between Characteristics of Students (ABCS)', 'Deprivation (Index of Multiple Deprivations [IMD])', 'Participation of local areas (POLAR4)' or 'Tracking Underrepresentation by Area (TUNDRA)', a provider can choose the target group and a comparator group. For other groups, where increasing proportions of target students is more appropriate, only a target group is required. If greyed out, cells are not valid for editing.

41. A provider may set targets to increase proportions or eliminate differences in success and progression between groups identified in the plan and their peers. A provider should use the target group and comparator group cells to outline the groups to which the target relates. The target column refers to those students whose equality of opportunity has been identified as at risk within the access and participation plan. Where a provider is setting targets for groups not listed in the down-down options, such as target and comparator groups for intersectional targets, it should select 'other' and include a description of the target in column G in tables 5d and 5e. There may be circumstances where it is more appropriate to have success and progression targets which increase proportions of target students. In this instance, please select 'N/A' in the comparator box. If greyed out, cells are not valid for editing.

42. We would normally encourage providers to use proportions or percentage point differences as a unit to measure yearly milestones rather than headcount. This is likely to better reflect any anticipated progress in relation to other student groups than the use of standalone absolute numbers.

Tables 6b: Investment summary

Actions

Table 6b is auto-populated using the data provided in tables 6c-d.

A provider must check that the summary data fits its understanding of the balance of investment and the total investment as a proportion of higher fee income. If it does not, a provider must review the data entered in the investment tables.

43. This table will be published annually alongside a provider's approved access and participation plan. Please use the optional commentary box to explain any significant fluctuations in levels of investment between years. This information will not be published.
44. If a provider's investment in financial support varies depending on the proportion of students it has from a low-income background, it may use the data on the household income of previous cohorts of students to predict its likely level of total investment in financial support.
45. If a provider does not have such data, the Student Loans Company (SLC)³ can provide it with data showing the proportions of its students that fall into different household income bands.
46. Similarly, if a provider offers financial support to all eligible students from other target groups, it may use data from previous cohorts to provide a prediction of how much financial support it is likely to invest.

Table 6c: Fee income

Actions

A provider must record its total fee income and higher fee income projected for the four-year period. This figure should be based on all qualifying students on qualifying courses for each year of the plan.

³ See www.practitioners.slc.co.uk/.

Table 6d: Investment estimates

Actions

In table 6d, a provider must record its investment estimates to the nearest thousand pounds (£1,000) for the following:

- access activities and support measures for each year
- financial support for students identified in the access and participation plan
- research and evaluation

A provider must record how much of the total access activity investment in each year will be:

- funded by higher fee income
- funded by other sources including OfS funding (excluding Uni Connect), other public funding and funding from other sources such as philanthropic giving and private sector sources/partners.

Investment from higher fee income must only relate to work delivered to support groups identified in the access and participation plan and is designed to address the differences between student groups a provider has identified in its assessment of performance.

Access spend must be disaggregated by pre-16 activity, post-16 activity and other access activities. A provider should only use the 'other' category when it cannot attribute investment to another category.

Investment in financial support for students identified in the access and participation plan should be recorded by the following types:

- bursaries, scholarships and 'in-kind' support (for example, discounts on accommodation or other institutional services such as providing laptops for students)
- fee waivers (including free or discounted foundation years)
- hardship funds.

Do not leave any cell in table 6d blank – where there is no figure to input, please use 0 (zero).

Access

47. Table 6d records a provider's total investment in access activities and support measures from all sources of funding. This will enable the OfS to collect consistent information across the sector to assess and understand investment in access.

48. Against each activity category, a provider must forecast the total amount that will be invested in activities. This may include OfS grant allocations (excluding funding for Uni Connect), other public funding and funding from other sources such as philanthropic giving and private sector partners, and how much of the activity investment is made through higher fee income.
49. The information provided in these tables will be assessed and form part of the Director for Fair Access and Participation's decision related to approval of the access and participation plan and the OfS's assessment of risk of a future breach of condition A1.
50. If there are significant fluctuations in levels of investment between years, a provider should provide an explanation in the commentary box.

Financial support

51. Recording this will enable the OfS to understand how financial support at each provider is targeted, and what types of financial support packages are on offer.
52. Where there is a sub-contractual arrangement, the lead provider should include any investment in financial support for students on its sub-contracted courses.

Research and evaluation

53. Where monitoring and evaluation is built into the cost of activities, a provider should estimate the proportion spent on monitoring and evaluation, record it within research and evaluation and deduct it from access investment to avoid double counting.

Table 7b: Intervention strategies

Actions

A provider must record an estimate of the investment required to deliver each of the intervention strategies it has described within its access and participation plan.

A provider should list the cost associated with delivering the intervention strategy for students identified in the plan.

54. The estimate should be given to the nearest thousand pounds (£1,000).
55. Use column A to identify which intervention strategy the investment relates to.
56. List the approximate amount (£) of the intervention strategy in column C. This should be the cost of the intervention strategy over the course of the plan, not just for one year of the plan. The figure should be disaggregated for the costs associated for the students identified in the plan. This figure should match the figure given in the access and participation plan. The actual expenditure of intervention strategies will not be collected in the annual financial return. The estimate provided is an indication of the resources required and may support the assessment of a plan to determine its credibility.

Sign-off

Actions

The accountable officer must confirm that all the information provided has been internally validated and the information has been signed off and approved as correct.

57. Each access and participation plan and Fees, investments and targets document must be approved by the provider's accountable officer.
58. The accountable officer is the person, normally the head of the provider, who reports to the OfS on behalf of the provider and ensures compliance with conditions of OfS registration.
59. A provider must confirm that the workbook satisfied each of the sign-off statements (tables 9b-9d) using the drop-down box.
60. It is up to each provider to determine its own process for checking the accuracy of the information it provides. This could be through internal audit, a report to the head of the provider, a governors' group or a steering committee. All information is subject to audit and a provider must ensure that the way information is validated meets internal audit requirements.