

Office for  
Students



# Annual Financial Return 2021

**Appendix 1: Submission process guidance**

Enquiries to [FinanceData@officeforstudents.org.uk](mailto:FinanceData@officeforstudents.org.uk)

Publication date 11 August 2021

# Contents

<b>Overview</b>	<b>3</b>
Communications during the submission process	5
<b>Details of the submission process</b>	<b>6</b>
Submission process diagram	6
<b>1. Access the portal area</b>	<b>8</b>
Obtaining access to the 'Financial monitoring returns' portal area	7
Navigating the Annual Financial Return 2021 portal area	7
Common issues with the portal	9
<b>2. Download your return information file</b>	<b>11</b>
<b>3. Download your templates</b>	<b>11</b>
Common issues with the templates	11
Updated workbook template	11
<b>4. Complete all tables in the workbook</b>	<b>13</b>
<b>5. Review validation errors and warnings</b>	<b>14</b>
Common issues with the validation checks	13
<b>6. Submit completed workbook</b>	<b>15</b>
Common issues with uploading the workbook	15
<b>7. Download queries file</b>	<b>17</b>
<b>8. Review queries</b>	<b>18</b>
<b>8a. Errors identified</b>	<b>18</b>
<b>8b. No errors identified</b>	<b>19</b>
Common issues with reviewing queries	19
<b>9. OfS reviews query responses</b>	<b>20</b>
<b>10. Follow-up queries from the OfS</b>	<b>21</b>
Data error identified	20
Responding to the follow-up queries	20
<b>11. All queries resolved</b>	<b>21</b>
<b>12. Workbook finalised</b>	<b>22</b>
<b>13. Submit other required files</b>	<b>22</b>
Common issues with submitting other required files	24
<b>14. Additional return verification queries</b>	<b>25</b>
<b>15. Complete and submit sign-off form</b>	<b>26</b>
Common issues with completing the sign-off form	26

## Revision log

Version	Date	Changes
1.0	11/08/21	Publication date
1.1	27/09/21	Changes have been made to sections 7 and 8 regarding the verification process. This is due to changes to the verification process itself, which now includes verification of all files submitted as part of the return and not just the workbook.
1.2	18/02/22	Changes have been made to sections 3, 7 and 8. Updates to section 3 reflect a change in the process of updating a workbook to the latest version. Updates to 7 and 8 reflect a change in the layout of the queries file.

# Overview

1. This document provides detailed information on submitting your Annual Financial Return 2021 (AFR21). It covers all stages of the submission process for the Annual Financial Return 2021, including downloading your templates, submitting all the required files and the return verification process.
2. Before reading this document, you should read our regulatory guidance on monitoring returns<sup>1</sup>, which gives an overview of the Annual Financial Return 2021.
3. The final deadline for the Annual Financial Return 2021 is seven months and two weeks after a provider's financial year end in the calendar year 2021. In advance of the final deadline, a provider is required to meet two operational deadlines as set out in the table below. If a provider does not meet these operational deadlines, it may not be able to meet the final deadline.
4. The relevant deadlines for a provider relate directly to the timing of that provider's financial year end. These deadlines are referred to in this document as 'deadline X' (where X is either 1, 2 or 3). The bespoke deadlines for your provider were emailed to your Accountable Officer on 3 June 2021.

Item	Description	Time from year end	Requirements
<b>Financial year end, 2021</b>	Latest audited financial year	n/a	n/a
<b>Deadline 1</b>	Operational deadline	Six months	<ul style="list-style-type: none"><li>• Submit initial valid AFR21 workbook</li><li>• Return verification process begins</li></ul>
<b>Deadline 2</b>	Operational deadline	Seven months	<ul style="list-style-type: none"><li>• All raised verification queries have been resolved</li><li>• Submit finalised AFR21 workbook</li><li>• Submit audited financial statements.</li><li>• Submit all other required files for AFR21</li></ul>
<b>Deadline 3</b>	Final deadline	Seven months and two weeks	<ul style="list-style-type: none"><li>• Any additional verification queries have been resolved</li><li>• Return is signed off and sign-off form submitted</li></ul>

5. Please contact [FinanceData@officeforstudents.org.uk](mailto:FinanceData@officeforstudents.org.uk) if you have any questions regarding the submission process.

---

<sup>1</sup> Available at [www.officeforstudents.org.uk/publications/guidance-for-providers-for-financial-monitoring-returns/](http://www.officeforstudents.org.uk/publications/guidance-for-providers-for-financial-monitoring-returns/).

## Communications during the submission process

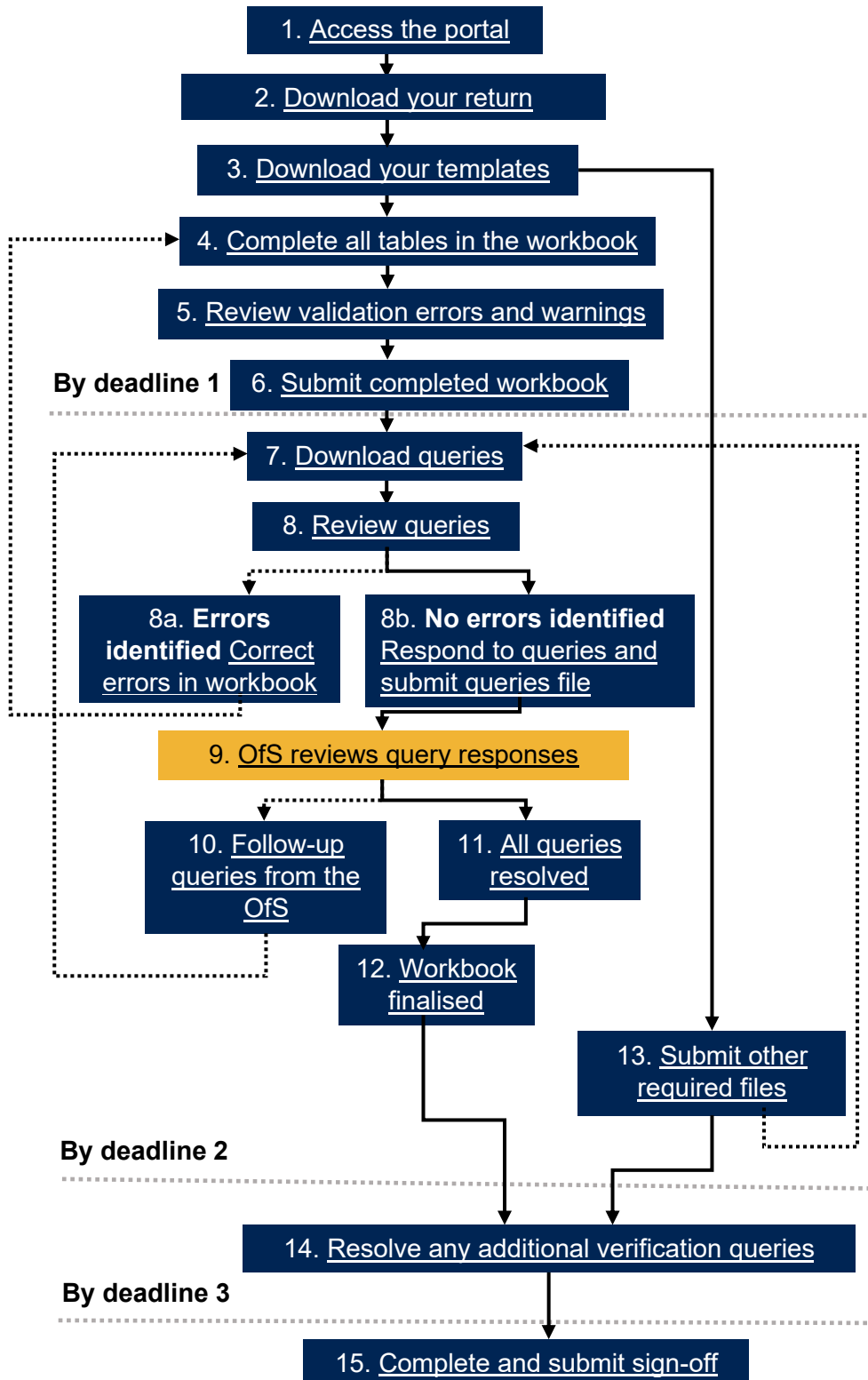
6. As part of the Annual Financial Return 2021 submission process, certain contacts at your provider will be sent various emails as you progress your return. These emails will usually be sent from the [FinanceData@officeforstudents.org.uk](mailto:FinanceData@officeforstudents.org.uk) email address.
7. Where an action is required to complete the return, emails will always be sent to the nominated Finance Strategic contact that the OfS holds for your provider. If the OfS does not hold a Finance Strategic contact for your provider, we will email the Accountable Officer instead.
8. We will also email the contact at your provider who submits files to the portal with a receipt of their submission. This will give details of any further action needed following the submission.
9. We will regularly use automated emails in our communications; however, some emails will be sent in a traditional manner. Where an email is automated, this will clearly be stated in the header, including the intended recipient. If you have any questions regarding these emails, please respond to the sender.

# Details of the submission process

10. The following section gives detailed information of the submission process for the Annual Financial Return 2021.

## Submission process diagram

Below is a diagram of the submission process. You can click on any text in the diagram to be taken to the relevant section of this guidance.



## 1. Access the portal area

11. To download the templates and submit your return, you will need access to the 'Financial monitoring returns' area on the OfS portal (<https://extranet.officeforstudents.org.uk/Data>). Each portal user will need to be granted access to this area to download the templates and submit the return.
12. Once you have been granted access to this area, you will then be able to view all financial monitoring returns, including the Annual Financial Return 2021.

### Obtaining access to the 'Financial monitoring returns' portal area

13. If you previously had access to the 'Annual Financial Return 2020' or 'Annual Financial Return 2019' areas, you have automatically been granted access to the 'Financial monitoring returns' area. You will see the area on the homepage of the OfS portal.
14. If you do not have an OfS portal user account, you will need to ask the nominated OfS portal user administrator at your provider to create an account for you. Each person who requires access to the 'Financial monitoring returns' area will need to be registered with their own account. Instructions on how the user administrator creates an account can be downloaded from the login page of the portal (see the link in paragraph 11).
15. If you already have an OfS portal user account, but do not have access to the 'Financial monitoring returns' area, you will need to be assigned to it by the nominated OfS portal user administrator at your provider. Instructions on how the user administrator assigns users to an area can be downloaded from the login page of the portal (see the link in paragraph 11). If you are the user administrator, you will also need to assign yourself to the area.
16. If you do not know who your user administrator is, you can view the user administrators at your provider by logging onto the OfS portal. Select 'My account' towards the right-hand side of the yellow banner, and then click 'Activate an access key'. The names and contact details of the user administrators at your provider will be at the top of the page. If you are not registered and do not know who your user administrator is, please contact [Portal@officeforstudents.org.uk](mailto:Portal@officeforstudents.org.uk).

### Navigating the Annual Financial Return 2021 portal area

17. Once you have been granted access to the 'Financial monitoring returns' portal area, it will be available on the homepage of the OfS portal (<https://extranet.officeforstudents.org.uk/Data>).

---

## Financial monitoring returns

Here you can submit your financial monitoring returns (including the Annual Financial Return and Interim Financial Data Collection)

---

18. Within the 'Financial monitoring returns' portal area is a list of all of the current and previous financial monitoring returns. Please note that all returns are listed but may not be applicable to your provider either previously or at the current time.
19. Click on the link under the 'Annual Financial Return 2021 (AFR21)' section.

## Annual Financial Return 2021 (AFR21)

The Annual Financial Return 2021 (AFR21) is relevant to the latest audited financial year for your provider that ends in the 2021 calendar year. The deadlines for this return are dependent upon the financial year end of your provider. The specific deadlines for your provider have been emailed to the Accountable Officer and Finance Strategic contact, and are also available to download in the AFR21 portal area. Click the link below to access the portal area for the AFR21 return.

### Annual Financial Return 2021 (AFR21)

20. This will take you to the Annual Financial Return 2021 page. This page contains several sections which you should familiarise yourself with:

- a. **Overview** – This section contains links to the guidance for the Annual Financial Return 2021.
- b. **Updates** – This section contains a list of updates for the Annual Financial Return 2021 workbook and process, it also contains instructions on how to update your workbook to the latest version (where subsequent versions may be released).
- c. **Downloads** – This section contains a series of download files which will be updated as you progress your return. Click the 'Download' button next to each to download the relevant package. The download packages are:
  - i. **Return information and deadlines** – This download contains a file which specifies the exact deadlines and required actions for your provider. See the section '[Download your return information file](#)' for further information.
  - ii. **Templates** – This download contains the blank templates for the Annual Financial Return workbook and commentary. See the section '[Download your templates](#)' for further information.
  - iii. **Latest successfully submitted files** – This download contains the latest files successfully submitted by your provider.
  - iv. **Unsuccessful files** – This download contains files submitted that have not been successful (such as invalid workbooks and files submitted using the incorrect naming conventions).
  - v. **Return verification queries and responses** – This download contains the queries that you must respond to once you have submitted your workbook. This file will be updated with any responses you provide and may be updated with further queries from the OfS. See the section '[Download queries file](#)' for further information.
  - vi. **Sign-off form** – This download contains the sign-off form for your return, to be signed by the Accountable Officer. This will be available once all required files have been submitted successfully and all return verification queries have been responded to and reviewed by the OfS. See the section '[Complete and submit sign-off form](#)' for further information.



- d. **Files to be submitted** – This section contains a list of all the possible files that you may be required to submit as part of the return. The naming conventions that are required for each file to be successfully uploaded are also listed here.
- e. **Submit files** – This section allows you to submit the necessary files for the return.
- f. **History of submissions** – This section lists the submissions that you have made.

## Common issues with the portal

I cannot log into the OfS portal.

- 21. If you receive an error message while trying to log in, you may be entering the wrong email address or password, or your account may be locked. Ensure that the email address you are using is correct, and then request a new password. You will be sent a new password, which you will be asked to change when you log in. You can also ask your user administrator to reset your password.
- 22. If this new password does not grant you access, it is likely that your account is locked. Contact your user administrator, who can unlock your account for you. It is advisable that you also request a password change at the same time. If you or your user administrator have any problems, please contact [Portal@officeforstudents.org.uk](mailto:Portal@officeforstudents.org.uk).

The 'Financial monitoring returns' area has not appeared on the portal home page.

- 23. Ensure that the user administrator at your provider has assigned you to the area first. If you are the user administrator, you will need to assign yourself to the area to view it.
- 24. Once you have been assigned to the portal area, you may need to log out and then log back into the portal for the area to appear.

The download files have not updated after I have uploaded a file.

- 25. You may need to refresh your browser for the download packages to update with the latest files.
- 26. Some files may not yet be available to your provider. This may be because a required action has not yet been completed. Download your return information file for details as to what your current required actions are.

## 2. Download your return information file

27. The deadlines for the Annual Financial Return 2021 differ for each provider, depending on when their financial year ends. Therefore, the return deadline is not displayed on the portal homepage as it would be with other OfS data returns. Providers may also need to submit different files to complete the return.
28. A return information file, 'AFR21\_ReturnInformation\_[UKPRN]\_[DATE]\_[TIME]'<sup>2</sup> is available in the 'Return information and deadlines' download package.
29. The return information file contains the following information:
- The submission deadlines for your provider
  - The financial year ends for your provider
  - The information required to be submitted by your provider in the AFR21 workbook.
  - The actions required for your provider to successfully complete the return.
  - A log of all activities for your provider's Annual Financial Return 2021. This will show which files have been uploaded and when, along with the outcome of the upload, as well as activity regarding the return verification process.
30. Every time an upload is made of any file to the Annual Financial Return 2021 area, or an activity is carried out, the return information file will be updated with information regarding the latest action. The date and time of the action will be added to the end of the file name. You can access the updated return information file by clicking the 'Download' button. You may need to refresh your browser to obtain an updated file.

## 3. Download your templates

31. Before you begin the submission of your Annual Financial Return 2021, you will need to download the bespoke templates for your provider.
32. Templates are provided for the workbook and commentary files that are required to be submitted. The workbook is bespoke to your provider, containing data that was returned in the Annual Financial Return 2020 (where applicable).
33. The 'Templates' download package contains two files. The files will be given the file names as detailed in the table below. This includes your provider's UKPRN.

---

<sup>2</sup> The date and time will only be added to the return information file name once you have made your first upload to the portal.

Template	File name
Workbook	AFR21_Workbook_[UKPRN] _Blank
Commentary	AFR21_Commentary_Blank

34. Save the templates to a memorable location on your computer or shared drive. You can download these as many times as required. Please note that it can sometimes be necessary for the OfS to update these templates. The OfS will notify the Finance Strategic contacts at your provider if templates are updated.

### Common issues with the templates

My workbook does not contain prefilled data or contains incorrect prefilled data.

35. Your workbook has been populated with the latest data signed off for the Annual Financial Return 2020. If you were not required to complete this return or have not yet signed off the return (or an updated return), the prefilled data will not be populated (or may reference a previously signed-off return).

My workbook contains the incorrect financial year ends.

36. Please alert the OfS as soon as possible by contacting [FinanceData@officeforstudents.org.uk](mailto:FinanceData@officeforstudents.org.uk). We will need to reissue your workbook template with the correct financial year ends. Your deadlines for the return may also be revised.

I cannot edit my workbook or commentary template

37. You may need to click on 'Enable editing' on the yellow banner if it appears on your screen to edit your templates.

38. Some elements of the workbook template are locked, and you will not be able to edit these.

### Updated workbook template

39. It may be necessary for the OfS to issue revisions to the workbook template, most likely because issues have been found with the working of the template.

40. Whenever this is necessary, an update will appear on the Annual Financial Return 2021 portal page in the 'Updates' section.

41. In order to update your workbook to the latest version, you will need to carry out the actions below depending on what stage of the Annual Financial Return 2021 process you are at currently.

I have not yet downloaded the blank workbook template.

42. You do not need to do anything to update the version of your workbook. The blank workbook in the templates download has been updated to the latest version for you to use.

I have downloaded the blank workbook template and have started completing my return.

43. Submit your current workbook to the portal. Once processed, the portal will show that the workbook has been updated to the latest version, you can continue using this workbook for your submission. This process can be carried out whether your workbook is valid or invalid.
- If the submitted workbook is valid, you will then be able to download the updated workbook (with your inputted data) from the latest successfully submitted files download. You should review this workbook to check that the data submitted is populated as expected. If you find any errors, please amend this workbook, and resubmit.
  - If the submitted workbook is invalid, as there were validation errors present when you submitted it, you will then be able to download the updated workbook (with your inputted data) from the unsuccessful files download. You should review this workbook, amend the data to clear any validation errors, and resubmit.

#### 4. Complete all tables in the workbook

44. Once you have saved your workbook template, you should review all rows and columns on each worksheet and complete the white cells in all tables, as necessary.
45. You should not attempt to alter the format of the worksheets by adding or deleting columns or rows. Only cells where data is required should be edited. The workbook is protected to ensure that the data submitted is accurate and is only entered into the relevant cells. Worksheets contain information that is critical for loading the data accurately, and it is essential that this is preserved. The workbook should not be knowingly unprotected (by using an unofficial macro downloaded from the internet, or otherwise). We will refuse to accept any workbooks which have been tampered with. If you would like to view an unprotected version of the workbook, you can download a sample workbook from the OfS website.<sup>3</sup> This sample workbook must **not** be used for your final submission.
46. If you wish to copy and paste data in the workbook, ensure that you use the 'paste values' option. This will not copy the formatting of the data you are pasting and will preserve the formatting of the workbook.

---

<sup>3</sup> Available at [www.officeforstudents.org.uk/publications/guidance-for-providers-for-financial-monitoring-returns/](http://www.officeforstudents.org.uk/publications/guidance-for-providers-for-financial-monitoring-returns/).

## 5. Review validation errors and warnings

47. Several validation error and warning checks are built into each table of the workbook which help to ensure that incorrect data is not submitted. Once you have input all the required data into the tables, you must then review these validation checks.
48. If an error is detected in a table, the validation error cell above the table will turn red and show '**Validation errors: see below table**'. The cell corresponding to the failed check below the table will show '**ERROR**' in red, next to a description of the error. If there are no errors, the cell above the table will show '**No validation errors**', and the cells below will show '**Pass**'.
49. If a warning check is triggered in a table, the validation warning cell above the table will turn yellow and show '**Validation warnings: see below table**'. The cell corresponding to the failed check below the table will show '**WARNING**' in yellow, next to a description of the warning. If there are no warnings, the cell above the table will show '**No validation warnings**', and the cells below will show '**Pass**'.
50. Validation errors **must be corrected** before the submission of your workbook. We will not accept workbooks containing validation errors. If an invalid workbook is uploaded to the portal, you will receive error messages, and your upload will not be accepted.
51. Validation warnings should be reviewed before submitting your workbook. You can submit your workbook with validation warnings; however, we will expect you to provide further information about these warnings at the return verification stage.
52. A list of tables that have errors or warnings present can be viewed on the 'Information' tab of the workbook.

### **Validation information**

Tables with validation errors:	No validation errors
Tables with validation warnings:	No validation warnings

### Common issues with the validation checks

My workbook contains validation errors, but I believe the data is valid.

53. Please contact [FinanceData@officeforstudents.org.uk](mailto:FinanceData@officeforstudents.org.uk) where we will discuss any outstanding validation errors with you. If the OfS accepts that the data is valid, then an arrangement will be made to bypass any affected validation errors.

My workbook contains validation warnings, but I believe the data is valid.

54. You will be asked to explain the data as part of the return verification process. Once the OfS is satisfied with your explanations, the yellow highlighting for validation warnings in your workbook will be removed, and the warnings shown as being 'Explained'.

## 6. Submit completed workbook

55. By operational deadline 1 for your provider, you must submit a completed workbook to the OfS portal. This will start the return verification process, which is detailed in the '[Download queries file](#)' section. This workbook must not contain any validation errors.
56. The OfS accepts that some of the data may still be draft. You will have an opportunity to update the data in your workbook during the return verification period, ensuring that a final version of the workbook is submitted by deadline 2 for your provider.
57. The workbook needs to be given a specific file naming convention for the portal to recognise that it is the workbook that needs to be processed. This is detailed in the table below.

File to be submitted	Naming convention for upload file
Annual Financial Return workbook	Workbook

58. You should submit your workbook by clicking the 'Upload' button under the 'Submit files' heading on the Annual Financial Return 2021 page.

### Submit files

Click the 'Upload' button below to submit the files listed [above](#). You must use the specified file naming convention before submitting a file, as specified [above](#).

Upload	Upload the files for Annual Financial Return 2021 (AFR21)
--------	---

59. This will take you to another page. Click the 'Choose files' button, select the 'Workbook' file, and click 'OK'. Clicking the 'Upload' button on this page will then upload the workbook to the portal.
60. The file may take a few minutes to process. Once processed, you will be presented with one of two outcomes as detailed in the table below.

**File to upload**

Choose file No file chosen

Upload Cancel

Outcome	Description
Success	The file has successfully been submitted.
Errors	The file has failed to upload. If there were validation errors present in your workbook before it was uploaded, then the file has been rejected as it is invalid, or it may be that the submission of the workbook may be currently closed for your provider. Please contact <a href="mailto:FinanceData@officeforstudents.org.uk">FinanceData@officeforstudents.org.uk</a> if you require assistance in identifying the reason for your workbook not being uploaded.

61. If the outcome was 'Success', then a processed version of the workbook will now be available in the 'Latest successfully submitted files' download package. The file will be given the file name as detailed in the table below. This includes your provider's UKPRN, the number of the submission, and the date and time it was processed.

File submitted	Processed file name
Annual Financial Return workbook	AFR21_Workbook_[UKPRN]_[Submission number]_[Date]_[Time]

62. If the outcome was 'Errors', then the file uploaded will be available in 'Unsuccessful files' download package. The file will be given the file name as detailed in the table below. This will be followed by your provider's UKPRN, and the date and time it was processed.

Issue	Processed file name
Workbook is invalid	INVALID_AFR21_Workbook_[UKPRN]_[Date]_[Time]
Submission of the workbook is currently closed	CLOSED_AFR21_Workbook_[UKPRN]_[Date]_[Time]
There was a failure in the submission of the workbook	FAILED_AFR21_Workbook_[UKPRN]_[Date]_[Time]

### Common issues with uploading the workbook

The portal shows that there were errors when I uploaded the workbook.

63. Your workbook was not accepted. Check that there are no validation errors in your workbook.

64. If the submission of your workbook has failed (identified by the 'FAILED' prefix on the processed file name), please contact [FinanceData@officeforstudents.org.uk](mailto:FinanceData@officeforstudents.org.uk).

The portal is closed for workbook submissions, but I need to upload a workbook.

65. Depending at what stage you are at in the return process, you may not be able to submit a workbook (for example, if your submission deadline has passed). If you are unable to upload a workbook, please contact [FinanceData@officeforstudents.org.uk](mailto:FinanceData@officeforstudents.org.uk).

## 7. Download queries file

66. To mitigate the risk of the OfS receiving inaccurate information required for the Annual Financial Return, the OfS will carry out a return verification process on the information you have submitted as part of the return.

67. An initial queries file is available for you to download in the 'Return verification queries' download package. Initial queries will be raised relating to the files you are required to submit; these will automatically close as the relevant files are submitted.

68. You should download this file at the earliest opportunity and review the queries raised. Open and save this file to a memorable location on your computer or shared drive. You may need to click 'Enable editing' in the yellow banner if this appears when you open the file. The file will be given the file name as detailed in the table below. This includes your provider's UKPRN, and the date and time it was created.

69. While a queries file is provided before the submission of any files, we generally do not require you to respond to any queries until you have submitted your workbook. An updated queries file will be generated once you have submitted the workbook for the first time and will be available for you to download immediately. You should download this file at the earliest opportunity and review the queries relating to the data returned in the workbook. You should respond to the queries raised at this point.

Download	File name
Queries file	FOR_REVIEW_AFR21_Queries_[UKPRN]_[Date]_[Time]

70. The file contains the following tabs:

- a. **Information** – Information regarding the return verification process for your provider.
- b. **Outstanding queries** – A list of queries that you are expected to review and respond to. Please note the dialogue within this tab only shows the last four responses between your provider and the OfS.
- c. **All queries** – All queries will be displayed in this tab, including any closed queries which you have responded to and the OfS is currently satisfied with the response. Full dialogue



for a query which has taken place between your provider and the OfS will also be shown in this tab.

- d. **Cost centre analysis** – A table consisting of comparisons of HESA cost centre data across the OfS Annual Financial Return, HESA Student return and HESA Staff return. This tab is only visible to those providers who have submitted the HESA Student and HESA Staff returns.

## 8. Review queries

71. Once you have downloaded the queries file, please review the queries raised in the 'Outstanding queries' tab at the earliest opportunity. There are several types of query:
- a. **Validation warnings** – These queries relate to the yellow validation warnings that were highlighted in your workbook when it was submitted.
  - b. **Variiances** – These queries are in relation to the year on year changes for each table in your workbook. These are shown where the change between years has passed a predetermined threshold set by the OfS.
  - c. **Cost centre** – These queries are in relation to the data shown on the 'Cost centre analysis' tab of the queries workbook.
  - d. **Queries relating to the other files submitted** – These queries relate to the other files submitted such as the financial statements, commentary, and external auditor's management letter. The OfS may raise queries relating to these files once they have been submitted and checked.
  - e. **Ad hoc queries** – There may also be additional ad hoc queries related to any of the files that have been submitted.
72. When you have reviewed the list of queries, if you identify an error in the file that the query refers to, **do not respond to the queries**. You will need to submit an amended file before responding. If you have not identified any errors in the file from the queries raised, you can proceed to respond to the queries. Both scenarios are detailed below.

### 8a. Errors identified

73. If you identify errors with your workbook when reviewing the queries, you will need to submit an amended workbook. Return to the '[Complete all tables in the workbook](#)' section and follow the process again from that point.
74. **We do not require you to submit responses to your queries at this stage**. Once you have made the amendments to your workbook and have submitted a valid workbook, the queries file will be updated using your latest data. Assuming no further errors are identified, you will then need to respond to the queries raised.

75. If you identify errors in any of the other files submitted, you should resubmit the file in the first instance. This will generate an updated queries file which you should download and then respond to the specific query.

## 8b. No errors identified

76. There are columns to the right of each query, the 'Latest query dialogue' column which shows a history of the latest four responses and the 'Please record your response below' column which is for you to submit a response to each query.

77. Each response should explain the issue identified in the query, so that the OfS can understand the data returned in your workbook and the information contained in the other files submitted.

78. Once you have completed the responses for all queries raised, you will need to upload the file to the OfS portal. The queries file needs to be given a specific file naming convention for the portal to recognise that it is the queries that need to be processed. This is detailed in the table below.

File to be submitted	Naming convention for upload file
Query responses file	Queries

79. The file may take a few minutes to process. Once processed, you will be presented with one of two outcomes as detailed in the table below.

Outcome	Description
Success	The file has successfully been submitted.
Errors	The file has failed to upload. The submission of the query responses may be currently closed for your provider. Please contact <a href="mailto:FinanceData@officeforstudents.org.uk">FinanceData@officeforstudents.org.uk</a> if you require assistance in identifying the reason for your query responses not being uploaded.

80. If the outcome was 'Success', then a processed version of the queries file will now be available in the 'Return verification queries' download package. The file will be given the file name as detailed in the table below. This includes your provider's UKPRN, and the date and time it was processed. All the responses that you provided will be given a date and time stamp for your reference. This will be the file that the OfS will now review, and you do not need to do anything further at this point regarding your return verification queries.

File submitted	Processed file name
Query responses file	RESPONSES_AFR21_Queries_[UKPRN]_[Date]_[Time]

81. If the outcome was 'Errors', then the file uploaded will be available in 'Unsuccessful files' download package. The file will be given the file name as detailed in the table below. This will be followed by your provider's UKPRN, and the date and time it was processed.

Issue	Processed file name
Submission of the query responses is currently closed	CLOSED_AFR21_Queries_[UKPRN]_[Date]_[Time]

82. **You should respond to your queries and submit the responses at your earliest convenience. All queries must be responded to satisfactorily by deadline 2 for your provider, and you should note that there may need to be multiple iterations of this process.**

### Common issues with reviewing queries

There are no queries to review in the queries file.

83. You do not need to do anything in relation to the query responses. The OfS will complete a final review of your data and will contact the Finance Strategic contact at your provider when this is complete.

I have submitted an amended file, but a query is still shown as outstanding.

84. You will still need to respond to the query to acknowledge that you have amended the file, and then submit the query responses.

I submitted a revised file after I submitted my query responses.

85. We encourage you to submit your query responses after you have revised and resubmitted a file. Please review your queries file again. This will have been updated with any responses you have submitted, but other queries may have been raised. You will then need to submit your responses to the queries again.

## 9. OfS reviews query responses

86. Once you have submitted a successful query responses file, the OfS will then review your responses at the earliest opportunity; however this could take up to five working days (and possibly longer during busier periods).

87. The Finance Strategic contact at your provider will be contacted once the query responses have been reviewed, and you will be supplied with an updated queries file which will include the responses from the OfS.

## 10. Follow-up queries from the OfS

88. You will receive further queries if the OfS requires further information or has identified a data error for at least one of the queries raised. The Finance Strategic contact at your provider will be notified that there are additional queries. An updated data queries file will be made available to download from the 'Return verification queries' download. You should then review any additional queries that have been raised, and any responses from the OfS as displayed in the 'Query dialogue' column for each outstanding query.

### Data error identified

89. If the OfS has identified an error in any of the files submitted, or you have now identified an error following the follow-up queries, you will then need to follow the same process set out in the 'Errors identified' section. This involves submitting an amended file for the relevant query.

90. **We do not require you to submit responses to the follow-up queries at this stage.** Once you have made the amendments to the file and have submitted another revised file, the queries file will be updated using the latest information. Assuming no further errors are identified, you will then need to respond to the follow-up queries raised by the OfS, and you may also need to respond to further queries which have been raised following the resubmission of the file.

### Responding to the follow-up queries

91. If there are no errors identified, or you have now corrected any errors and have resubmitted your file, you will then need to respond to the follow-up queries.

92. You will need to respond in the 'Please record your response below' column for each query.

93. You should then submit the queries file to the portal, following the same process as set out in the 'No errors identified' section.

94. **You will be required to have responded satisfactorily to all the queries raised by deadline 2 for your provider, including any follow-up queries raised.**

## 11. All queries resolved

95. Once the OfS is satisfied with all your query responses, all queries will be set to closed as shown on the 'All queries' tab of the queries file. You can access the queries file in the 'Return verification queries' download package. The file will be given the file name as detailed in the table below. This includes your provider's UKPRN, and the date and time it was created.

Download	File name
Queries file	COMPLETE_AFR21_Queries_[UKPRN]_[Date]_[Time]

96. By closing a certain query, the OfS will allow the provider to progress the submission of the Annual Financial Return 2021. This does not indicate that the OfS accepts the information submitted is correct, nor preclude returning to question it at a later stage (even after the return has been signed off by the provider), including through audit. It is for the provider to ensure that the information submitted complies with the published guidance.

97. The Finance Strategic contact at your provider will be informed when the return verification process is complete for the latest set of files that you have submitted. Your return information file will also be updated to confirm that the process is complete regarding the files that you have submitted.

## 12. Workbook finalised

98. You must submit a valid workbook with finalised data for all financial years by deadline 2 for your provider.

99. You may submit a revised workbook at any time until deadline 2 for your provider. Please note that if you submit a revised workbook, then you will need to participate in the return verification process again. This is to ensure that any data changes are verified by the OfS.

## 13. Submit other required files

100. By deadline 2 for your provider, as well as your workbook being finalised, you must submit all other required files to the OfS portal.

101. You can submit these files as many times as necessary; however we will only use the last uploaded version of each file type.

102. All files need to be given a specific file naming convention for the portal to recognise that it is that type of file that needs to be processed. This is detailed in the table below.

File to be submitted	Naming convention for upload file
Commentary to the Annual Financial Return workbook	Commentary
Signed audited financial statements	Statements
External auditor's management letter	ExternalLetter

File to be submitted	Naming convention for upload file
Business plan (where applicable)	BusinessPlan
Signed legally binding obligation of financial support (where applicable)	FinancialSupport
Audited financial statements from the legal entity giving the legally binding obligation of financial support (where applicable)	SupportStatements

103. You should submit these files by clicking the 'Upload' button under the 'Submit files' heading on the Annual Financial Return 2021 page.

## Submit files

Click the 'Upload' button below to submit the files listed [above](#). You must use the specified file naming convention before submitting a file, as specified [above](#).

Upload	Upload the files for Annual Financial Return 2021 (AFR21)
--------	---

104. This will take you to another page. Click the 'Choose files' button, select the file you wish to upload (with the correct naming convention), and click 'OK'. Clicking the 'Upload' button on this page will then upload the workbook to the portal.

105. The file may take a few minutes to process. Once processed, you will be presented with one of two outcomes as detailed in the table below.

**File to upload**

Choose file No file chosen

Upload Cancel

Outcome	Description
Success	The file has successfully been submitted.
Errors	The file has failed to upload. The submission of the file type may be currently closed for your provider, or the naming convention of the file has not been recognised. Please contact <a href="mailto:FinanceData@officeforstudents.org.uk">FinanceData@officeforstudents.org.uk</a> if you require assistance in identifying the reason for your file not being uploaded.

106. If the outcome was 'Success', then a processed version of the file will now be available in the 'Latest successfully submitted files' download package. The file will be given the file name as detailed in the table below. This includes your provider's UKPRN, the number of the submission, and the date and time it was processed.

File submitted	Processed file name
Commentary to the Annual Financial Return workbook	AFR21_Commentary_[UKPRN]_[Submission number]_[Date]_[Time]
Signed audited financial statements	AFR21_FinancialStatements_[UKPRN]_[Submission number]_[Date]_[Time]
External auditor's management letter	AFR21_ExternalAuditorsLetter_[UKPRN]_[Submission number]_[Date]_[Time]
Business plan (where applicable)	AFR21_BusinessPlan_[UKPRN]_[Submission number]_[Date]_[Time]
Signed legally binding obligation of financial support (where applicable)	AFR21_FinancialSupportObligation_[UKPRN]_[Submission number]_[Date]_[Time]
Audited financial statements from the legal entity giving the legally binding obligation of financial support (where applicable)	AFR21_FinancialSupportStatements_[UKPRN]_[Submission number]_[Date]_[Time]

107. If the outcome was 'Errors', then the file uploaded will be available in 'Unsuccessful files' download package. The file will be given the file name as detailed in the table below. This will be followed by your provider's UKPRN, and the date and time it was processed.

Issue	Processed file name
Submission of the <b>commentary</b> to the Annual Financial Return workbook is currently closed	CLOSED_AFR21_Commentary_[UKPRN]_[Date]_[Time]

Issue	Processed file name
Submission of the <b>signed audited financial statements</b> is currently closed	CLOSED_ AFR21_FinancialStatements_[UKPRN]_[Date]_[Time]
Submission of the <b>external auditor's management letter</b> is currently closed	CLOSED_ AFR21_ExternalAuditorsLetter_[UKPRN]_[Date]_[Time]
Submission of the <b>business plan</b> is currently closed	CLOSED_ AFR21_BusinessPlan_[UKPRN]_[Date]_[Time]
Submission of the <b>signed legally binding obligation of financial support</b> is currently closed	CLOSED_ AFR21_FinancialSupportObligation_[UKPRN]_[Date]_[Time]
Submission of the <b>audited financial statements from the legal entity giving the legally binding obligation of financial support</b> is currently closed	CLOSED_ AFR21_FinancialSupportStatements_[UKPRN]_[Date]_[Time]
The naming convention of the file has not been recognised	NOT_RECOGNISED_[Name of file uploaded]_[UKPRN]_[Date]_[Time]

### Common issues with submitting other required files

The portal shows that there were errors when I uploaded a file.

108. Your file was not accepted. Check that you have given the file the correct naming convention. If you are still having issues, please contact [FinanceData@officeforstudents.org.uk](mailto:FinanceData@officeforstudents.org.uk).

The portal is closed for a file type, but I need to submit it.

109. Depending on what stage you are at in the return process, you may not be able to submit a file (for example, if your submission deadline has passed). If you are unable to upload a file, please contact [FinanceData@officeforstudents.org.uk](mailto:FinanceData@officeforstudents.org.uk).

### 14. Additional return verification queries

110. You will receive additional return verification queries if the OfS requires further information or has identified a data error when reviewing other required files. The Finance Strategic contact



at your provider will be notified that there are additional queries. An updated data queries file will be made available to download from the 'Return verification queries' download. You should then review any additional queries that have been raised, and any responses from the OfS, as displayed in the 'Query dialogue' column for each outstanding query.

## 15. Complete and submit sign-off form

- 111. Once you have submitted a valid workbook, responded to all return verification queries, and have submitted all other required files for your provider, you will then be able to arrange sign-off of your return.
- 112. Your sign-off form will be made available to download when you are able to sign off your return. It can be downloaded from the 'Sign-off form' download package. The file will be given the file name as detailed in the table below. This includes your provider's UKPRN, and the date and time it was created.

File	File name
Blank sign-off form	AFR21_SignOff_[UKPRN]_Blank_[Date]_[Time]

- 113. You should ensure that the sign-off form contains the correct list of files, and dates and times of when they were submitted. These will be the files that are present in the 'Latest successfully submitted files' download package. The sign-off form should then be signed by the Accountable Officer at your provider.
- 114. You must submit your signed sign-off form by deadline 3 for your provider.
- 115. The sign-off form needs to be given a specific file naming convention for the portal to recognise that it is the sign-off form that needs to be processed. This is detailed in the table below.

File to be submitted	Naming convention for upload file
Sign-off form	SignOff

- 116. You should submit the sign-off form by clicking the 'Upload' button under the 'Submit files' heading on the Annual Financial Return 2021 page.

### Submit files

Click the 'Upload' button below to submit the files listed [above](#). You must use the specified file naming convention before submitting a file, as specified [above](#).

Upload	Upload the files for Annual Financial Return 2021 (AFR21)
--------	---

117. This will take you to another page. Click the 'Choose files' button, select the 'SignOff' file to upload (with the correct naming convention), and click 'OK'. Clicking the 'Upload' button on this page will then upload the workbook to the portal.

118. The file may take a few minutes to process. Once processed, you will be presented with one of two outcomes as detailed in the table below.

Outcome	Description
Success	The sign-off form has successfully been submitted.
Errors	The file has failed to upload. The submission of the file type may be currently closed for your provider (possibly as you have outstanding actions), or the naming convention of the file has not been recognised. Please contact <a href="mailto:FinanceData@officeforstudents.org.uk">FinanceData@officeforstudents.org.uk</a> if you require assistance in identifying the reason for your file not being uploaded.

119. If the outcome was 'Success', then a processed version of the file will be now available in the 'Sign-off form' download package. The file will be given the file name as detailed in the table below. This includes your provider's UKPRN, the number of the submission, and the date and time it was processed.

File submitted	Processed file name
Sign-off form	AFR21_SignOff_[UKPRN]_[Submission number]_[Date]_[Time]

120. If the outcome was 'Errors', then the file uploaded will be available in 'Unsuccessful files' download package. The file will be given the file name as detailed in the table below. This will be followed by your provider's UKPRN, and the date and time it was processed.

Issue	Processed file name
Submission of the sign-off form is currently closed	CLOSED_AFR21_SignOff_[UKPRN]_[Date]_[Time]

### Common issues with completing the sign-off form

The sign-off form is not available to download.

121. There will be at least one outstanding action for your provider to complete before you can sign off the return. You can identify outstanding actions in the return information file.

The portal shows that there were errors when I uploaded a file.

122. Your file was not accepted. Check that you have given the file the correct naming convention. If you are still having issues, please contact [FinanceData@officeforstudents.org.uk](mailto:FinanceData@officeforstudents.org.uk).

The portal is closed for the sign-off form, but I need to submit it.

123. Depending on what stage you are at in the return process, you may not be able to submit a file (for example, if your submission deadline has passed). If you are unable to upload a file, please contact [FinanceData@officeforstudents.org.uk](mailto:FinanceData@officeforstudents.org.uk).

The return has been signed off but I need to resubmit a file.

124. If you have signed off your return before deadline 2 for your provider, then you are still able to resubmit any files as required. Please note that the resubmission of any file will result in a new sign-off form being generated, and you will need to arrange for this to be signed and submitted before we can accept your return.



© The Office for Students copyright 2021

This publication is available under the Open Government Licence 3.0 except where it indicates that the copyright for images or text is owned elsewhere.

[www.nationalarchives.gov.uk/doc/open-government-licence/version/3/](http://www.nationalarchives.gov.uk/doc/open-government-licence/version/3/)