

**Office for
Students**



Monitoring of capital funding allocated in the financial year 2022-23

Guidance for higher education providers

Reference OfS 2023.07

Enquiries to capitalgrant@officeforstudents.org.uk

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The OfS is required to provide detailed assurance in relation to the public grant funding that it pays to registered providers. The monitoring approach set out in this document is designed to meet the external requirements imposed on the OfS, which are audited by the National Audit Office at the end of each financial year.

This document is relevant to all higher education providers that:

- a. Received formula capital funding in the financial year 2022-23.
- b. Submitted a successful bid for competitive capital funding for the financial years 2022-23 to 2024-25, and received payment towards it in the financial year 2022-23.

Formula capital funding is paid on a financial year basis (1 April to 31 March) and therefore grants for 2022-23 must be used in full by 31 March 2023. We will seek to recover formula capital funding that is not used within the 2022-23 financial year for the purposes intended.

Providers should note that the financial year for all capital funding is 1 April to 31 March.

Action: Higher education providers should upload returns to the OfS portal.

Providers should note the following information and timelines:

- a. The monitoring return for both formula and competitive capital funding will be available to download from the OfS portal after the second tranche of competitive capital grant payments have been made, so that we can reflect accurate funding amounts in the workbooks. We expect information to be available on the portal in early March.
- b. The completed returns must be uploaded to the OfS portal **by Monday 17 April 2023**.
- c. All providers that submitted a successful bid for competitive capital funding should note the monitoring timetable and process through to April 2025.
- d. As part of the monitoring arrangements for competitive capital funding, we will be sampling evidence of spending from selected providers throughout each financial year. Approximately 20 providers will be selected for this exercise in April 2023, from those that started receiving funding in financial year 2022-23. We will contact these providers separately regarding this process. The completed returns for this strand of the monitoring process will also need to be uploaded to the OfS portal by 17 April 2023.

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Introduction

1. The Office for Students' (OfS's) capital funding supports sustainable investment in higher education learning and teaching. We require all higher education providers in receipt of capital funding in financial year 2022-23 to submit a monitoring return to account for their expenditure. In this document, all years refer to financial years (**1 April to 31 March**), unless specified otherwise.
2. We are required to provide detailed assurance in relation to the capital funding we pay to registered providers. The monitoring approach set out in this document is designed to meet the external requirements imposed on the OfS, which are audited by the National Audit Office at the end of each financial year.
3. Annex A to 'Capital funding for financial years 2022-23 to 2024-25' (OfS 2022.70) set out the allocations we have made to eligible providers through two mechanisms:¹
 - a. A small formula capital funding allocation for 2022-23 only, totalling £11.2 million. 279 providers are in receipt of this funding.
 - b. Competitive capital funding, awarded for specific projects and investments following a bidding process held during 2022. This funding is being made available across three financial years, from 2022-23 to 2024-25. Funding must be spent in full by 31 March 2025. 88 providers are receiving payments in 2022-23; a further 12 will begin to receive this funding for their projects from 2023-24.
4. These allocations are subject to terms and conditions.² This guidance sets out the monitoring information required from providers in receipt of either or both of these types of capital funding in 2022-23.
5. This document also sets out the monitoring arrangements and timetable for competitive capital funding through to April 2025.
6. Each provider completing the capital funding monitoring return must have its return approved by its accountable officer. The information provided will give us assurance that the funding has been used for the purposes given in compliance with the terms and conditions.
7. Formula capital grants are paid on a financial year basis (1 April to 31 March) and therefore grants for 2022-23 must be used in full by 31 March 2023. We will recover funding that is not used within the 2022-23 financial year for the purposes intended.
8. 'Capital funding' and 'capital grant' mean funding allocated in respect of capital expenditure incurred by the provider. Capital expenditure means money used to acquire or maintain fixed assets, such as land, buildings and equipment, that is normally capitalised in the provider's audited annual accounts. It does not include expenditure on rent or hiring or leasing of

¹ See www.officeforstudents.org.uk/publications/capital-funding-for-financial-years-2022-23-to-2024-25/.

² See www.officeforstudents.org.uk/publications/terms-and-conditions-of-funding-for-2022-23/.

equipment and facilities. In describing money being 'spent' or 'used' (by 31 March 2023) in this document, we are using the two words synonymously.

Capital funding allocations for financial year 2022-23

9. The OfS formula capital grants for financial year 2022-23, and the guidance on bidding for competitive funding for financial years 2022-23 to 2024-25, were first published in May 2022 in 'Capital funding for financial years 2022-23 to 2024-25: Formula allocations and invitation to bid' (OfS 2022.19).³ The publication summarised our initial formula allocations to OfS-funded providers in the Approved (fee cap) category and, together with the 'Terms and conditions of funding for 2022-23' (2022.38), set out requirements on the use of capital grants. The formula allocations were updated in December 2022 (OfS 2022.70).⁴

Formula capital funding allocations for financial year 2022-23

10. Our formula capital funding is provided on a financial year basis and must be used for the purposes intended, in accordance with the terms and conditions that apply. This funding cannot be carried forward, and thus providers must use these formula capital grants in full within the relevant funding period for which they are provided.
11. If the OfS is not satisfied that a provider has used the funds appropriately, it will seek to reclaim some or all the funding provided. OfS funding must not be used for advance payments to contractors, or other financing arrangements (such as bonds) where payments precede production of goods or delivery of services.

Competitive capital funding allocations for financial years 2022-23 to 2024-25

12. For competitive grants allocated in response to the invitation to bid, the relevant funding period is the three financial years 2022-23 to 2024-25. We are, however, required to monitor spending and progress on projects throughout the period of the grant. All providers that are in receipt of OfS competitive capital funding will be required to report on their use of that funding during and at the end of each financial year, and these reports may be subject to audit. Providers receiving competitive capital grant payments in financial year 2022-23 were asked to submit an initial monitoring return in February 2023, and are required to provide an end of financial year report as set out in this document.
13. We set out below the reporting requirements through which we will seek assurance that competitive capital funding has been used for the purposes intended, after April 2023, throughout the three-year period:
 - a. **Interim reporting.** The first interim report was due in February 2023, for those providers that began to receive their funding in financial year 2022-23. The next interim reports are

³ See www.officeforstudents.org.uk/publications/capital-funding-for-2022-23-to-2024-25-formula-allocations-and-invitation-to-bid/.

⁴ See www.officeforstudents.org.uk/publications/capital-funding-for-financial-years-2022-23-to-2024-25/.

due at the beginning of October 2023 and the beginning of October 2024. Interim reporting information is due to be collected via email, as in the February 2023 process.

- b. **Proof of expenditure**, using the documentation and information set out at **Annex A**. Providers should retain this information throughout the OfS funding period. We intend to conduct exercises to sample and review spending for selected groups of providers (approximately 20 providers each time) in April and October each year, starting in April 2023 and running through to April 2025. It is our intention to sample and review the expenditure of **every provider at least once**. We will contact separately those providers selected for the April 2023 exercise.
- c. **Annual report**. This will be requested in April at the end of each financial year. Annual reports will request full details of progress towards achieving key milestones, issues encountered and an update on risks and their mitigations, spending of funding, and achievement of environmental sustainability goals, based on the information set out to us in the bid. We will provide information on the format for each report towards the end of each financial year, in a similar document to this one, with the expectation that the information should be submitted via the OfS portal.
- d. **Final report**. At the end of the funding period for each project (which for the majority will be the end of financial year 2024-25), providers will be asked to submit a final report, including assurance that the grant has been used in accordance with the terms and conditions set out and for the purposes intended. For projects that finish earlier, we will request the final report from the provider at the appropriate monitoring point.

14. The reporting schedule from April 2023 is set out at **Annex B**.

15. Each provider must have its monitoring and reporting information reviewed and approved by its accountable officer. The information provided must give assurance that the funding has been used for the purposes awarded, and in compliance with the terms and conditions. All competitive capital funding must be spent in full and in accordance with the terms and conditions, by 31 March 2025 at the latest.

16. OfS funding must not be used for advance payments to contractors, or other financing arrangements (such as bonds) where payments precede production of goods or delivery of services.

Monitoring process for April 2023

17. **Annexes C and D** set out the detailed requirements for the monitoring of both elements of capital funding for financial year 2022-23. **Annex E** provides guidance on accessing the monitoring report template on the OfS portal, when the information is ready.

18. The monitoring form requires a breakdown, separately for formula and competitive funding, between the following:

- money spent by 31 March 2023
- money not spent by 31 March 2023.

19. Money spent by 31 March 2023 includes contractually committed expenditure that is clearly identified as such, as at 31 March 2023 – that is, in accounting terms, you would expect to be able to accrue for this expenditure to reflect the point at which the contractual commitment was made. Providers **must not** include in the monitoring return for 2022-23:
- a. Any capital expenditure that has already been attributed to OfS capital funding allocations for previous years. For example, if a provider included, in a capital monitoring return to the OfS for 2021-22, expenditure that was contractually committed, it must not include the payment during 2022-23 of that contracted sum in its monitoring return for 2022-23.
 - b. Any capital expenditure that the provider has attributed or will attribute to capital grants from any other UK public source.
20. The OfS expects providers to have spent their formula capital funding for 2022-23 by 31 March 2023 for the purposes given. We will use the capital funding monitoring return submitted, and approved by the provider's accountable officer, as full confirmation of this spending.
21. In addition, we will use the capital funding monitoring return to assess progress to date for competitive funding projects. To support this, there are some narrative questions for competitive capital funding.

Formula capital funding not spent, and appeals process

22. If providers are unable to spend their formula allocation by 31 March 2023, we intend to recover the funding. Providers at risk of being in this position should contact us as a matter of urgency to discuss this further.
23. We acknowledge that sometimes delays to expenditure can occur in exceptional circumstances. We therefore include a free text commentary box (Table F3) within the monitoring return for providers to explain why formula capital funding has not been spent within the timeframe. We will use this narrative information in the monitoring form as a provider's appeal to be allowed to retain any unspent funds.
24. These commentaries should set out:
- a. The particular circumstances that have affected the provider and its capital expenditure, including details of the intended use of unspent funding and why this did not happen by 31 March 2023, and the implications of this on the timetable and financing for capital projects in subsequent years.
 - b. The actions the provider has taken to minimise any such sums remaining unspent at 31 March 2023
 - c. Any other information relating to the sum involved that the provider wishes to include in support of its appeal. For activity where you have recorded less progress than anticipated, for example where it may have been influenced by external factors such as planning constraints, please set your progress in some context.
 - d. The action the provider would like the OfS to take regarding the proposed recovery of any unspent formula capital funding for financial year 2022-23.

25. We recognise that providers may have been affected, for a variety of reasons, by delays from suppliers. However, we do not generally see these as a reason for providers being unable to make the contractual commitments needed to account for the expenditure of OfS funding by 31 March 2023.
26. In considering any appeals, we expect that almost all providers should have been able to use their OfS formula capital funding in full. Therefore, an appeal will need to provide a convincing explanation of particular exceptional circumstances that meant that, despite its best efforts to do so (which should be specified in the narrative), the provider was not able to spend the total formula allocation by 31 March 2023.
27. In the absence of a satisfactory explanation for delays to expenditure we will recover in full any unspent formula capital funding provided by the OfS in financial year 2022-23.
28. We will use the narrative commentary provided in the relevant sections of the monitoring return as the appeal against recovery of formula funds. Please ensure the narrative is clear and addresses the points detailed in this guidance document. You do not need to provide additional information, or a separate appeal. If you are unsure, please contact us before the **17 April 2023 deadline** at capitalgrant@officeforstudents.org.uk.

Submission date for capital funding monitoring return

29. Providers should note the following timelines:
 - a. The capital funding monitoring templates, for completion by relevant providers, will be available to download from the OfS portal after the second tranche of competitive capital grant payments have been made, so that we can reflect accurate funding amounts in the workbooks. We expect information to be available on the portal in early March.
 - b. Providers must ensure that the completed capital funding monitoring information is uploaded to the OfS portal by **Monday 17 April 2023**.
 - c. Those providers selected for the proof of expenditure process will need to submit their evidence via the OfS portal by **Monday 17 April 2023**. We will contact the chosen providers separately in March.

Annex A: Proof of expenditure for competitive capital funding

1. Evidence of expenditure for competitive capital funded projects is listed below:
 - a. Listing of all financial transactions relevant to the project.
 - b. Invoices.
 - c. Evidence of payments, where invoices are in a foreign currency.
 - d. Copies of contracts and legal agreements identifying values and project dates.
 - e. Purchase orders to indicate committed spending.
 - f. Listings of journals and recharges to the project.
 - g. Timesheets for staff charged to the project if relevant.
 - h. Bank statements.
 - i. Purchasing card spending, with the relevant project spending lines highlighted.
 - j. Planning applications and outcomes or correspondence relating to the project.
 - k. External verification by professionals or external advisors working on the project via cost consultant reports or quantity surveyors' reports.
 - l. Provider's own internal audit report on project management and spending if available.
 - m. GANTT charts on project progress and risk registers, including escalation of key risks as required and mitigations considered or implemented.
 - n. Committee papers on capital projects noting progress, spending, risks and minutes of project boards.
 - o. News items or local newspapers as third-party evidence of the activity.
 - p. Photographic or film evidence where appropriate.
2. This information should be retained by providers throughout the duration of the OfS funding period. We may request other information from a provider if the evidence submitted does not provide us with the assurance we need.
3. We may also have periodic meetings with projects; these may be online, or through site visits to see progress on construction projects or high-value capital equipment items purchased.

Annex B: Reporting timetable for competitive capital funding for the financial years from 2023-24 to 2024-25

Activity	Date
Annual report and first sampling of expenditure financial year 2022-23	17 April 2023
Interim reporting and second sampling of expenditure financial year 2023-24	2 October 2023
Annual report and third sampling of expenditure financial year 2023-24	Mid-April 2024
Interim reporting and fourth sampling of expenditure financial year 2024-25	1 October 2024
Final reports and final sampling of expenditure financial year 2024-25	Mid-April 2025

Dates currently listed as mid-April will be confirmed at the two October monitoring points.

Annex C: Completing your monitoring return

1. The capital funding monitoring return workbook is a Microsoft Excel file that will be available to download from the 'Capital funding monitoring 2022-23' section of the OfS portal (<https://extranet.officeforstudents.org.uk/data>). The workbook will be made available for access after the second tranche of competitive capital funding has been paid, to ensure all data is accurate. Please note that before you can access the workbook, the OfS portal user administrator at your provider will need to grant you access. Annex D provides further information on how to use the portal and the role of the user administrator.
2. Within the monitoring return workbook, the 'Formula allocation' worksheet is only displayed for providers that received a formula allocation. Similarly, the 'Bidding competition allocation' worksheet is only displayed for providers that submitted a successful bid for capital funding and have received a payment in financial year 2022-23 (1 April to 31 March).
3. The tables contain two different cell types:
 - **white cells**, where we require data to be entered where appropriate to your provider
 - **blue cells**, which have been either pre-populated with data from another source, or pre-filled by an underlying calculation.
4. When completing the workbook, you may see automatic validation errors, highlighting where data is not feasible; for example, where a negative number has been entered in a column. Validation errors must be corrected before the workbook is submitted.

Submitting your monitoring return

5. When you are satisfied that the data is complete and credible, you have until **Monday 17 April 2023** to upload the workbook to the OfS portal. Please note that the portal usually sees heavy traffic on deadline days, which can cause the upload process to take longer than usual. We encourage you to submit the workbook to us before this date, and it is possible to submit the workbook multiple times, though we will keep and use only the most recently uploaded version.
6. The workbook includes a validation check for the signoff sheet. We do not require hard copy signatures; rather, we use this sheet to confirm that the submitted information has been reviewed and approved by your accountable officer. The signoff sheet will be pre-populated with the name of the accountable officer, to ensure the correct person completes the approval of the capital funding monitoring return.
7. After the capital monitoring workbook has been successfully uploaded to the portal, you will be able to download a results package. This contains the latest processed copy of your workbook.
8. You should keep an adequate audit trail for the compilation of your data return for at least five years. It should be possible for you to provide a clear rationale for the figures, and to supply any data used to support your return if requested.

Action required

9. The capital funding monitoring return workbook is a Microsoft Excel (.xlsx) file that will be available to download from the 'Capital funding monitoring 2022-23' section of the OfS portal

(<https://extranet.officeforstudents.org.uk/data>). The monitoring return for both formula and competitive capital funding will be available to download from the OfS portal after the second tranche of competitive capital grant payments have been made, so that we can reflect accurate funding amounts in the workbooks. We expect information to be available on the portal in early March.

10. Providers must ensure that the completed return is uploaded to the OfS portal by **Monday 17 April 2023**. Final data must be approved by the provider's accountable officer.

How the information will be used

11. We will use the information gathered through the monitoring process to assess whether providers have met the requirements relating to the capital funding and for the formula allocations to determine any recovery of funding that has not been used for the purposes intended by 31 March 2023.

How the Freedom of Information Act affects monitoring returns

12. The OfS is subject to the Freedom of Information Act 2000, data protection legislation and the Environmental Information Regulations 2004. If we receive a request for information related to the capital funding monitoring, we will ensure any information that is exempt is protected. We will consult with you as appropriate. Further information on the Freedom of Information Act is available at <http://www.ico.org.uk/>.

Annex D: Table-by-table guide to completing your monitoring return

Cover sheet

1. Your provider's capital allocation paid in the financial year 1 April 2022 to 31 March 2023 is shown. This sum includes, as appropriate:
 - your provider's OfS formula capital grant for financial year 2022-23
 - your provider's capital funding from the bidding competition for the financial year 2022-23.
2. Any workbook validation errors are listed on the cover sheet.

Assurance over formula capital funding for financial year 2022-23

3. The 'Formula allocation' worksheet is displayed only for providers that have a formula capital allocation. The OfS formula capital grants for financial year 2022-23 are available in 'Capital funding for financial years 2022-23 to 2024-25' (OfS 2022.70).⁵

Table F1: OfS formula capital funding total expenditure

4. Your provider's formula capital allocation in the financial year 2022-23 will be pre-filled.
5. You must complete OfS formula capital funding spent by 31 March 2023. This should include contractually committed expenditure that is clearly identified as such, as at 31 March 2023 – that is, in accounting terms, you would expect to be able to accrue for this expenditure to reflect the point at which the contractual commitment was made.
6. Providers must not include in the monitoring return for 2022-23:
 - a. Any capital expenditure that has already been attributed to OfS capital funding allocations for previous years. For example, if a provider included, in a capital monitoring return to the OfS for 2021-22, expenditure that was contractually committed, it must not include the payment during 2022-23 of that contracted sum in its monitoring return for 2022-23.
 - b. Any capital expenditure that the provider has attributed or will attribute to capital grants from any other UK public source.
7. We understand that the OfS formula capital grant will be only a small proportion of your provider's total capital expenditure. However, the expenditure you report in Table F1 should only relate to that incurred in the period from 1 April 2022 to 31 March 2023 that was met from OfS formula capital funding for that year. Record your provider's expenditure to the nearest pound sterling.
8. Please account for all monies allocated to your provider in your formula capital grant. Should a planned project come in 'under budget', please account for the remaining funding on other

⁵ See www.officeforstudents.org.uk/publications/capital-funding-for-financial-years-2022-23-to-2024-25/.

eligible capital projects. We look to providers to adopt a pragmatic approach, whereby projects primarily focus on higher education.

9. The OfS formula capital funding not spent by 31 March 2023 is automatically calculated based on the data entered into Table F1, and will be pre-filled.

Table F2: Confirmation of funding usage

10. Table F2 collects information on how your OfS formula capital allocation for 2022-23 was spent. Record your provider's expenditure using 'Yes' or 'No' against the three categories provided. You should include all that apply. This will enable the OfS to collect consistent information across the sector to assess funding usage. The three priority categories of 'relevant expenditure' are those specified in paragraph 48b of 'Terms and conditions of funding for 2022-23' (OfS 2022.38):⁶
 - a. **Category 1:** High-cost subjects of strategic importance. These are subjects in price groups A, B and C1.1. These subjects include laboratory-based subjects in science, technology and engineering, and healthcare disciplines in medicine, dentistry, nursing, midwifery and allied health professions, veterinary science and archaeology.
 - b. **Category 2:** Enhancement of graduate employability and skills needs of employers and industry and therefore local and regional economies, in particular in supporting technical provision at Levels 4 and 5, and degree apprenticeships.
 - c. **Category 3:** Part-time and other forms of flexible provision to include the development of higher education short course study.
11. While many providers will have undertaken activity covering more than one of the categories, we understand that some, particularly providers receiving smaller allocations, may carry out work that falls under a single category.
12. Submit a short commentary on the expenditure activity as free text in the Table F2 text box. We encourage providers to submit a concise response and have set a guide of up to 500 words. We are keen to understand the impact of formula capital financial support programmes, and the information provided in this table will be used to inform our understanding of a provider's use of this type of OfS capital funding, and why it is required.
13. We encourage the inclusion in your commentary of information that will give us a good understanding about how capital funding has been prioritised and achieved value for money. For example, this may include information about:
 - a. Subject groups or broad programme areas that will be the main beneficiaries of the capital funding, such as medicine, dentistry and other healthcare disciplines; science, technology, engineering and mathematics; performing or creative arts; other subject groups; or other categories of teaching or shared use space.
 - b. How the expenditure contributes to reducing carbon emissions and environmental sustainability.

⁶ See www.officeforstudents.org.uk/publications/terms-and-conditions-of-funding-for-2022-23/.

- c. Additional value through collaborative partnerships with other providers, industry, charities or other organisations.
- d. Benefits to local economies and communities.
- e. The impact of the capital funding in combining with and leveraging other sources of finance (whether through grants or loans), and the impact this has had on your ability to deliver capital projects.

Table F3: Funding not spent commentary

- 14. OfS formula capital funding is to be fully spent by 31 March 2023. The OfS formula capital funding that is not spent is automatically calculated based on the data entered into Table F1.
- 15. Provide a commentary to explain why formula funding has not been spent. We will use the narrative information in your monitoring form as your appeal against the recovery of any funding not spent. We encourage providers to submit a concise response and have set a guide of up to 1,000 words.

Assurance over bidding competition allocation for financial year 2022-23

- 16. The 'Bidding competition allocation' worksheet is only displayed for providers that submitted a successful bid for capital funding for the financial years 2022-23 to 2024-25 and began to receive their funding in financial year 2022-23.
- 17. Capital grants paid during financial year 2022-23 through the bidding competition must be used:
 - on expenditure items included in the provider's successful bid
 - in accordance with any other terms and conditions that we specified when we awarded the grant.

Table B1: OfS bidding competition capital funding total expenditure

- 18. Your provider's OfS bidding competition capital funding for financial year 2022-23 will be pre-filled. This is the sum paid as agreed with your provider as part of the payment profile for the three-year funding period, but subject to any change made as a result of initial monitoring in February 2023.
- 19. You must complete OfS bidding competition capital funding spent by 31 March 2023. This should include contractually committed expenditure that is clearly identified as such, as at 31 March 2023 – that is, in accounting terms, you would expect to be able to accrue for this expenditure to reflect the point at which the contractual commitment was made.
- 20. Providers must not include in the monitoring return for financial year 2022-23:
 - a. Any capital expenditure that has already been attributed to OfS capital funding allocations for previous years. For example, if a provider included, in a capital monitoring return to the OfS for 2021-22, expenditure that was contractually committed, it must not include the

payment during 2022-23 of that contracted sum in its monitoring return for financial year 2022-23.

- b. Any capital expenditure that the provider has or will attribute to capital grants from any other UK public source.

- 21. We understand that the OfS bidding competition capital may be only a proportion of your provider's total capital expenditure on a defined project. The expenditure you report in Table B1 should relate to that incurred in the period from 1 April 2022 to 31 March 2023 that was met from the OfS bidding competition capital funding announced in 'Capital funding for financial years 2022-23 to 2024-25'. Record your provider's expenditure to the nearest pound sterling.
- 22. Please account for all monies allocated to your provider in your bidding competition capital payment profile. Do not include your provider's formula capital allocation here – formula capital grant expenditure should be recorded on the 'Formula allocation' worksheet.
- 23. The OfS bidding competition capital funding not spent by 31 March 2023 is automatically calculated based on the data entered into Table B1, and will be pre-filled.

Table B2: Confirmation of expected funding usage

- 24. Table B2 collects information on how your OfS bidding competition capital allocation was spent during this financial year.
- 25. A commentary on the expenditure activity must be added as free text to confirm that the funding awarded was used for the purposes described in your provider's bid for capital funding. We encourage providers to submit a concise response and have set a guide of up to 500 words.
- 26. Please include information that will give us a good understanding of how capital funding has been used for the purposes intended and achieved value for money. You should make clear reference to the projects and activities described in your provider's bid.
- 27. Providers should include a brief summary of the items of expenditure and how these relate to those included in their bid. We recognise that the level of capital funding that the OfS awarded was below that sought by some providers in their bids. In such circumstances, we do not expect the monitoring return to capture all the capital expenditure that a provider included in its bid.
- 28. In requesting this information, we recognise that many projects will be in their infancy so providers should respond as appropriate and relative to the current position of their project.

Table B3: Funding not spent commentary

- 29. The OfS bidding competition capital funding that is not spent by 31 March 2023 is automatically calculated based on the data entered into Table B1.
- 30. Provide a commentary to explain why any OfS bidding competition funding paid in 2022-23 has not been spent. We may use the narrative information in your monitoring form to determine whether the payment profile should be revised, and will discuss with you any delays to or issues affecting the progress of the project that are flagged in this section. We encourage providers to submit a concise response and have set a guide of up to 1,000 words.

Table B4: Environmental sustainability

31. The OfS is seeking assurance that providers have considered environmental sustainability as part of their project and the works being undertaken. Please set out the actions you are taking to address environmental sustainability and reduction of energy usage, where relevant, as at the current monitoring date. We encourage providers to submit a concise response and have set a guide of up to 1,000 words.

Table B5: Delivery and risks associated with the project

32. Complete the table updating the key milestones and associated risks for the project at this point in time.

Evidence of spending

33. At each monitoring point, in April and October, we will review evidence of spending against competitive capital funding paid out using the documentation and information set out for providers at Annex A. Providers that submitted a successful bid for competitive capital funding should retain the information listed throughout the OfS funding period. This is to provide additional assurance and evidence that the funds have been spent appropriately and in full. This process will also enable the OfS to satisfy the National Audit Office and its own process of assurance over the funding that is being distributed through the competitive bidding process.

34. We intend to conduct exercises to sample and review spending for selected groups of providers (approximately 20 for each exercise) in April and October, starting in April 2023 and running through to April 2025. It is our intention to sample and review the expenditure of every provider at least once.

35. We will contact providers separately to advise them if they are included in the first exercise for April 2023.

36. If you have been notified, please supply this information via the OfS portal, by uploading it into the 'Capital funding monitoring 2022-23 – additional information' area of the portal. Each person who requires access to this area will need to be a registered user of the OfS portal and be assigned to the 'Capital funding monitoring 2022-23' section survey area by their nominated portal user administrator. Providers should zip all files together and all file names should clearly identify the provider submitting the evidence

37. On receipt of the evidence, we will review and cross-reference with the monitoring information and original bid, to ensure that there is consistency across the documentation and to provide us with further assurance on spending.

Signoff sheet

38. The capital funding monitoring return for financial year 2022-23 must be authorised by the accountable officer of the provider. The monitoring return signoff sheet provides assurance of the information submitted for all capital funding in financial year 2022-23, including both formula and bidding competition capital funding.

39. As part of the declaration, the accountable officer must confirm there is no double counting of any capital expenditure.

40. To gain assurance that the accountable officer has confirmed that the information provided is correct, we ask that the table on this signoff sheet be completed in full, including the details of the accountable officer, which will be reconciled with our records. It is also important that the box 'Return has been checked by the accountable officer' is completed, to confirm agreement, and that a date is provided for audit purposes. If we need to clarify any of the information returned to us, we will contact the accountable officer in the first instance.
41. The monitoring form includes validation checks. Please check your form carefully and complete the fields on the 'Signoff' sheet before uploading it. You will still be able to upload your workbook if it is invalid, **but we will not accept it as a submission.**

Validation sheet

42. Validation checks are shown on the validation sheet with explanatory text on any validation errors. Validation errors must be corrected before your monitoring return is accepted as a submission by the OfS.

Annex E: The OfS portal for capital funding monitoring 2022-23

Assigning yourself to the 'Capital funding monitoring for the financial year 2022-23' survey area

1. You will need to be a registered user of the OfS portal to be assigned to the capital funding monitoring 2022-23 survey area, from which you will download your Excel workbook as a single zipped file.
2. If you have not registered on the OfS portal before, 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 capital funding monitoring 2022-23 workbook will need to be registered with their own account. You will need to be assigned to the capital funding monitoring 2022-23 survey area by the nominated OfS portal user administrator at your provider. The user administrator can find guidance on how to add portal users to portal areas on the main portal login page. If you are the user administrator, you will still need to assign yourself to the capital funding monitoring 2022-23 survey area.
3. 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.

Common issues with accessing the portal

I cannot log in to the OfS portal

4. 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.
5. 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.

The capital funding monitoring 2022-23 survey area has not appeared on my login page even after I have been assigned to it

6. Once you have been assigned to a survey, you may need to log out and then log back into the portal for the survey to appear under 'Home'.

Downloading your capital funding monitoring 2022-23 workbook

7. Once you have been assigned to the capital funding monitoring 2022-23 survey area, log in to the OfS portal and you will see a link for the capital funding monitoring 2022-23 area under the 'Home' section. This link will take you to the page to download and upload the capital funding monitoring workbook. There are a number of pages of sections and groups that may be accessed on the portal – please scroll through these to reach the 'Capital funding monitoring 2022-23' section.
8. To download the workbook, click on the 'Download' button. You will receive a zipped file, which will contain your Excel document. You may need to unzip the file before accessing the workbook. You may also need to click on 'Enable editing' on the yellow banner if it appears on your screen when you open your workbook. You can download this empty workbook as many times as required.
9. Save the workbook to a memorable location on your computer. If there are any issues with downloading your workbook, please contact portal@officeforstudents.org.uk.

Completing your workbook

10. The data return form is provided as an Excel workbook with the file extension '.xlsx'. You should not attempt to alter the format of the worksheets by adding or deleting columns or rows. Only cells where data or text 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 critical to accurate loading of the data; it is essential that this is preserved. We will refuse to accept any workbooks that have been unprotected or tampered with.
11. We recommend that you do not copy and paste data into your workbook, as this can cause formatting issues. If you wish to copy and paste data, ensure that you use the 'Paste values' option instead. This will not copy the formatting of the data you are pasting and will preserve the formatting of the workbook.

Uploading your workbook

12. Once you have completed the workbook, you will need to submit the workbook to the capital funding monitoring 2022-23 survey area on the OfS portal. You should ensure that:
 - your workbook has not been saved so that zero values are displayed as blanks
 - links to other spreadsheets are removed
 - only one worksheet is selected when the completed workbook is uploaded
 - the workbook is not zipped.

Otherwise the workbook may not upload successfully.

13. Submit the workbook as follows:
 - a. Navigate to the capital funding monitoring 2022-23 area on the OfS portal.

- b. Click on the 'Upload' button under the section named 'Please download all files, and upload your completed Excel workbook here'.
 - c. Browse for your workbook, which is saved in your memorable location.
 - d. Click 'Upload'.
 - e. The workbook may take some time to upload if the portal is busy. The page will automatically refresh to show whether your file is waiting to be processed, is being processed, or has completed successfully.
 - f. Check below the status bar for the log of your submission. The 'Outcome' will display as a 'Success' if there are no issues with the uploaded workbook.
 - g. Check the 'Comments' to see whether your workbook is valid and has successfully uploaded (see paragraph 17).
14. Once you have successfully submitted your workbook, check the results package by clicking on the 'Results' button. The results package contains the workbook that you have submitted, which has now been processed.
15. Completed workbooks can be uploaded any number of times until the deadline for submissions, when we will take the latest uploaded version as the final version for submission.

Common issues while uploading the workbook

My workbook contains validation errors

16. The monitoring form includes validation checks. Please check your form carefully and complete the signoff fields on the 'Signoff' sheet before uploading it. You will still be able to upload your workbook if it is invalid, **but we will not accept it as a submission.**

The 'Comments' section of the portal shows errors and no results package is generated

17. Your workbook has failed to process. There can be many reasons for the workbook not processing correctly. One common error is that the file has been zipped. Before uploading, please ensure that the file is not zipped, as this will make it more likely to process successfully. A second common error is a change in the file extension of the workbook; it must end with '.xlsx'. If you have unprotected the workbook in any way, this may also cause the upload to fail.

My colleague has uploaded a workbook but I cannot view the results package

18. The results package can only be downloaded and viewed from the same OfS portal account that uploaded that particular workbook. To view the results package for a specific workbook you will need to upload the same workbook using your own portal account. Note that this will increase the submission number.



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