

Office for
Students



Annual Financial Return 2022

Appendix 1: Submission process guidance

Enquiries to FinanceData@officeforstudents.org.uk

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Version history

| Version | Date | Changes |
|---------|----------|------------------|
| 1.0 | 09/06/22 | Publication date |

Key changes compared with the Annual Financial Return 2021

| Guidance reference | Key changes compared with the Annual Financial Return 2021 |
|---|---|
| Overview of deadlines | The time from year end for each of the three deadlines has been updated in accordance with the latest regulatory advice. |
| Submission process diagram | The diagram has been revised to improve clarity on when queries should be reviewed and responded to. |
| Download initial return verification queries file | This section has been moved to earlier in the submission process. You should download their queries file at the start of the process and review the initial queries as you prepare your files for submission. |
| Review initial queries | This section has been moved to earlier in the submission process. You should review the initial queries as you prepare your files for submission. There are additional initial queries compared with previous years, which would have been raised later in the process once you had submitted the relevant files. You should review these queries as you prepare your files for submission. |
| Review and respond to all queries | Further clarity has been provided on the layout of the queries file and how you should complete each of the columns for each query raised. |
| Review and respond to all queries | To ensure that you are responding to the latest queries raised by the OfS, or raised automatically as part of your workbook submission, we will no longer accept query responses that have not been recorded in the latest queries file. Where you have used an older queries file to record your responses, these responses will be transferred to a new queries file when submitted, and you will need to review this file and confirm and submit your responses again. |
| Complete and submit sign-off form | Further clarity has been provided to the release of the sign-off form. The OfS must manually release your sign-off form after all your submitted files and query responses have been reviewed and accepted. You will be contacted once the OfS releases your sign-off form. |

Overview

1. This document provides detailed information on submitting your Annual Financial Return 2022 (AFR22). It covers all stages of the submission process for the Annual Financial Return 2022, 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 returns¹, which gives an overview of the AFR22.
3. The final deadline for the AFR22 is five months and two weeks after a provider's financial year end in the calendar year 2022. 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 12 May 2022 (or subsequently if your provider registered with the Office for Students (OfS) after this date).

| Item | Description | Time from year end | Requirements |
|---------------------------------|-------------------------------|---------------------------|--|
| Financial year end, 2022 | Latest audited financial year | n/a | n/a |
| Deadline 1 | Operational deadline | Four months | <ul style="list-style-type: none"> • Submit initial valid AFR22 workbook • Return verification process begins |
| Deadline 2 | Operational deadline | Five months | <ul style="list-style-type: none"> • All raised verification queries have been resolved • Submit finalised AFR22 workbook • Submit audited financial statements. • Submit all other required files for AFR22 |
| Deadline 3 | Final deadline | Five months and two weeks | <ul style="list-style-type: none"> • Any additional verification queries have been resolved • Return is signed off and sign-off form submitted |

5. Please contact FinanceData@officeforstudents.org.uk if you have any questions regarding the submission process.

¹ Available at www.officeforstudents.org.uk/publications/guidance-for-providers-for-financial-monitoring-returns/.

Communications during the submission process

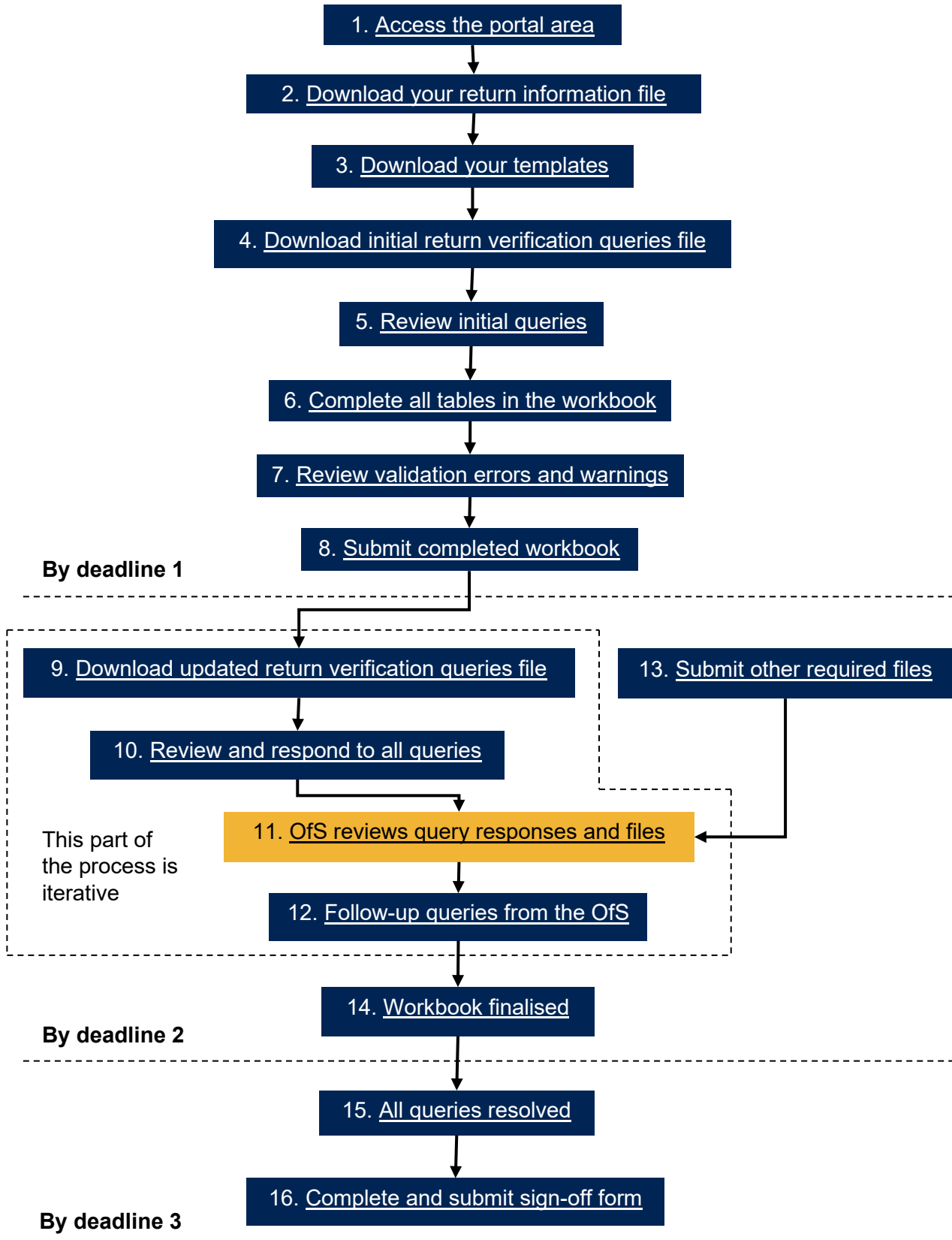
6. As part of the AFR22 submission process, certain contacts at your provider will be sent various emails as you progress your return. These emails will usually be sent from the FinanceData@officeforstudents.org.uk email address.
7. Where an action is required to complete the return, emails will always 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 AFR22.

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 AFR22.

Obtaining access to the 'Financial monitoring returns' portal area

13. If you had access to the previous Annual Financial Returns, you will already have 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.

Navigating the Annual Financial Return 2022 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 2022 (AFR22)' section.

Annual Financial Return 2022 (AFR22)

The Annual Financial Return 2022 (AFR22) is relevant to the latest audited financial year for your provider that ends in the 2022 calendar year. The deadlines for this return are dependent upon the financial year end of your provider. As described in the [deadlines and requirements for 2021-22 data returns and Annual Financial Return 2022](#) letter, the deadline for sign-off of the Annual Financial Return 2022 is five calendar months and two weeks after the end of the provider's financial reporting period to which the audited financial statements relate. 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 AFR22 portal area.

Annual Financial Return 2022 (AFR22)

20. This will take you to the Annual Financial Return 2022 page. This page contains several sections which you should familiarise yourself with:
- a. **Overview** – This section contains links to the guidance for the AFR22.
 - b. **Updates** – This section contains a list of updates for the AFR22 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. This file will be updated with any responses you provide and will be updated with further queries once you submit a valid workbook, and any additional queries from the OfS. See the section '[Download queries file](#)' for further information.
 - vi. **Sign-off form** – This download will contain the sign-off form for your return, to be signed by the Accountable Officer. This will be available once the OfS has reviewed the submitted files and all return verification queries have been responded to and reviewed by the OfS. The OfS will need to manually release the sign-off form for

download once your provider is eligible for sign-off. 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.

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 AFR22 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, 'AFR22_ReturnInformation_[UKPRN]_[DATE]_[TIME]'² is available in the 'Return information and deadlines' download package.
29. The return information file contains the following information:
- a. The submission deadlines for your provider.
 - b. The financial year ends for your provider.
 - c. The information required to be submitted by your provider in the AFR22 workbook.
 - d. The actions required for your provider to successfully complete the return.
 - e. A log of all activities for your provider's AFR22. 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 AFR22 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 AFR22, 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 2021 (where applicable). Where the Annual Financial Return 2021 has not yet been signed off for your provider, there will be no prefill data available. Your template will be updated once the AFR21 for your provider is signed off.
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.

² 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 | AFR22_Workbook_[UKPRN] _Blank |
| Commentary | AFR22_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 2021. 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). Your template will be updated once the AFR21 for your provider is signed off.

My workbook contains the incorrect financial year ends.

36. Please alert the OfS as soon as possible by contacting 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 AFR22 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 AFR22 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. Download initial return verification queries file

44. To mitigate the risk of the OfS receiving inaccurate information required for the Annual Financial Return, the OfS will carry out verification of the information you have submitted as part of the return.
45. An initial queries file is available for you to download in the 'Return verification queries' download package. Initial queries are raised relating to the files you are required to submit; you should review these queries as you complete your workbook and commentary, and as you submit each of the required files.
46. 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.

| Download | File name |
|--------------|--|
| Queries file | FOR_REVIEW_AFR22_Queries_[UKPRN]_[Date]_[Time] |

47. 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 (you are not required to respond until the initial workbook has been submitted).
- 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 cost centre data across the Annual Financial Return, Student return and Staff return. This tab is only visible once a valid workbook has been submitted and to those providers that have submitted the Student and/or Staff returns.

5. Review initial queries

48. Once you have downloaded the queries file, please review the initial queries raised in the 'Outstanding queries' tab at the earliest opportunity. Initial queries can be viewed as a checklist of items that you will need to go through while preparing your files to be submitted for the AFR22. The aim of the initial queries is to reduce the number of follow up queries that the OfS will raise with you once the required files are submitted. Initial queries relate to:

- a. **The files that need to be submitted** – These queries relate to the suite of files that you need to submit as part of the AFR22. You do not need to respond to these queries as they will close as you submit the required files.
- b. **Workbook guidance** – You will be asked to confirm that you have followed the guidance when completing your workbook. These queries are in relation to areas that the OfS has identified errors in previous returns across a number of providers.
- c. **Financial statements checks** – You will be asked to confirm that you have input the correct values into your workbook from your financial statements. The OfS expects that values will match between the financial statements and workbook unless a valid reason is specified.
- d. **Accounts direction compliance** – You will be asked to confirm that your financial statements comply with the OfS accounts direction for several areas where we have identified historic non-compliance. The OfS expects that providers' financial statements comply with the accounts direction (where a provider is required to comply).
- e. **Other checks** – There may be other checks that the OfS requires you to carry out on your files before you submit them.

49. We generally do not require you to respond to any queries until you have submitted your initial workbook by operational deadline 1 (these automatic queries are raised based on the data returned). You are welcome to complete your responses to the initial queries and submit these

before deadline 1; however the OfS may not review your query responses until deadline 1 has passed for your provider.

50. Please note that every time you submit the AFR22 workbook, the queries file is updated. You should therefore ensure you download the updated queries file each time you submit a workbook.
51. Further guidance on how to respond to queries is given in section 'Review and respond to all queries'.

6. Complete all tables in the workbook

52. 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.
53. 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.³ This sample workbook must **not** be used for your final submission.
54. 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.

7. Review validation errors and warnings

55. 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.
56. 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**'.
57. 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

³ Available at www.officeforstudents.org.uk/publications/guidance-for-providers-for-financial-monitoring-returns/.

there are no warnings, the cell above the table will show **'No validation warnings'**, and the cells below will show **'Pass'**.

58. 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.
59. 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. You can confirm next to the validation warning that the data returned is correct for some of the validation warnings in the workbook. Where you have confirmed that the data is correct, the OfS will not routinely query this element of the return.
60. 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.

61. Please contact 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.

62. 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'.

8. Submit completed workbook

63. By operational deadline 1 for your provider, you must submit a completed workbook to the OfS portal. You will then need to continue the return verification process, which is detailed in the ['Download updated return verification queries file'](#) section. This workbook must not contain any validation errors.
64. 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.

65. 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 |

66. You should submit your workbook by clicking the 'Upload' button under the 'Submit files' heading on the Annual Financial Return 2022 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 2022 (AFR22)

67. 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.

68. 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 FinanceData@officeforstudents.org.uk if you require assistance in identifying the reason for your workbook not being uploaded. |

69. 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 | AFR22_Workbook_[UKPRN]_[Submission number]_[Date]_[Time] |

70. 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_AFR22_Workbook_[UKPRN]_[Date]_[Time] |
| Submission of the workbook is currently closed | CLOSED_AFR22_Workbook_[UKPRN]_[Date]_[Time] |
| There was a failure in the submission of the workbook | FAILED_AFR22_Workbook_[UKPRN]_[Date]_[Time] |

Common issues with uploading the workbook

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

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

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

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

73. 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.

9. Download updated return verification queries file

74. Immediately following the submission of a valid workbook, the return verification queries file will be updated with queries relating to your workbook. These queries are automatic and are raised based on pre-determined thresholds set by the OfS.
75. 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.

| Download | File name |
|--------------|--|
| Queries file | FOR_REVIEW_AFR22_Queries_[UKPRN]_[Date]_[Time] |

10. Review and respond to all queries

76. Once you have downloaded the updated queries file, please review the queries raised in the 'Outstanding queries' tab at the earliest opportunity. In addition to the initial queries raised, there are several types of workbook query which may be raised (these queries are automated):
- 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. **Other queries** – There may also be additional queries related to the workbook that you have submitted.
77. You are required to review and action all the queries listed. While reviewing the queries, you may identify an error in the workbook you submitted, or in one of the other required files. Where an error occurs in the workbook, it is best practice to correct the error in the workbook and resubmit. Once you have resubmitted the workbook, the queries file will automatically be updated. Where you have corrected an error and this has resolved the query, the query will automatically be resolved, and you will not need to provide a response. If you do submit a revised workbook, please download the updated queries file to complete your responses.
78. There are various columns associated with each query on the 'Outstanding queries' tab. These columns are:
- a. **Query identifier** – This is a number which is a unique identifier for the query. Where you need to refer to a query in response to other queries, or in conversation with the OfS, it is helpful to refer to this identifier.
 - b. **Query status** – This shows the status of the query. You should use this to determine which of the outstanding queries you need to respond to.
 - c. **Subject of query** – This shows the subject of the query to direct you to the specific file or workbook table that the query relates to.
 - d. **Query** – This is the query that you will need to respond to.
 - e. **Latest query dialogue** – This shows a recent history of the query, which includes information on how to respond to the query, your responses (once supplied), and OfS responses (once reviewed). Only the last four transactions are displayed here. You can view the full dialogue on the 'All queries' tab.
 - f. **Initial response** – Queries are grouped into three categories depending on the response that is required:

- i. **No response required** – Where the initial response column shows ‘No response required’ then you do not need to provide a response to the query unless you need to inform the OfS of a potential issue. Where you need to provide further detail, you will need to select ‘Detailed response provided in next column’ from the drop down and complete your response in the next column.
 - ii. **Confirmation only** – To minimise the burden of providing detailed responses to all queries, the OfS requires you to only confirm that you have reviewed certain queries. It is expected that you will review the query and carry out any checks. Once you have carried out your checks, you will then need to select ‘Confirmed’ from the drop down to proceed. Where you are unable to confirm that the information is correct, you will need to select ‘Detailed response provided in next column’ from the drop down and explain why you are unable to confirm the information in the next column.
 - iii. **Detailed response** – The OfS may require you to provide a detailed response to certain queries so that we are able to gain a full understanding of any discrepancies. The initial response will display ‘Detailed response is required in next column’ and you must complete a detailed response in the next column.
- g. Please record your detailed response below** – Where you are required to provide a detailed response to a query as set out above, you will need to type your response into this column.

You must respond to your queries and submit the responses as soon as possible after submitting your initial workbook by deadline 1 (you may submit these earlier than deadline 1 if you wish). All queries must be responded to and agreed by the OfS by deadline 2 for your provider, and you should note that there may need to be multiple iterations of this process.

79. 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 |

80. 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. This may be due to the submission of the query responses being currently closed for your provider or you have submitted an older version of the queries file. Please contact FinanceData@officeforstudents.org.uk if you require assistance in identifying the reason for your query responses not being uploaded. |

81. 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_AFR22_Queries_[UKPRN]_[Date]_[Time] |

82. If the outcome was 'Errors', then the file uploaded 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. The file can be obtained from the location as detailed in the table.

| Issue | Location of processed file | Processed file name |
|---|--------------------------------------|--|
| The latest queries file was not used for the submission of your responses | Return verification queries download | UPDATED_FOR_REVIEW_AFR22_Queries_[UKPRN]_[Date]_[Time] |
| Submission of the query responses is currently closed | Unsuccessful files download | CLOSED_AFR22_Queries_[UKPRN]_[Date]_[Time] |
| The queries responses file failed to upload | Unsuccessful files download | FAILED_AFR22_Queries_[UKPRN]_[Date]_[Time] |

83. Where you have submitted your query responses based on an older version of the queries file, you will receive an error on the portal to notify you that you have not used the latest queries file for your responses. To ensure that all queries are responded to in a timely manner and to avoid unnecessary further iterations of the process, you will be required to submit your query responses again.
84. The return verification queries download package will be updated with a new version of the queries file, combining the latest queries with the responses that you have just attempted to submit. You should now download this file (with the file name as outlined in the table above) and review the queries and the responses you provided again.
85. Once you have reviewed the queries again and ensured that the responses you originally provided are still relevant, you should then save and submit this file. You must ensure that it is this latest file that you use to complete the submission of your query responses.

Common issues with reviewing queries

I have submitted query responses, but the portal shows there is an error.

86. Please ensure that you have used the latest queries file to complete and submit your responses. If you have not used the latest file, the responses that you have attempted to submit have been combined with the latest queries to create a new file. You should review this file as set out above and submit your responses again.
87. The submission of query responses may be closed for your provider. Please contact the OfS if this is the case.

There are no queries to review in the queries file.

88. 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.

89. 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.

90. 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.

11. OfS reviews query responses and files

91. 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).
92. 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.

12. Follow-up queries from the OfS

93. 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 'Latest query dialogue' column for each outstanding query.
94. If you identify an error with any of the files you have submitted following the responses from the OfS, you should submit the corrected file in the first instance and then review the updated queries file that is generated following the submission of the corrected file.
95. 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.
96. You will need to respond in the 'Please record your detailed response below' column for each query.
97. You should then submit the queries file to the portal, following the same process as set out in the '[Review and respond to all queries](#)' section.
98. **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.**

13. Submit other required files

99. By deadline 2 for your provider, as well as your workbook being finalised, you must submit all other required files to the OfS portal.
100. You can submit these files as many times as necessary; however, we will only use the last uploaded version of each file type.
101. 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 |
| 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 |

102. You should submit these files by clicking the 'Upload' button under the 'Submit files' heading on the Annual Financial Return 2022 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 2022 (AFR22) |
|--------|---|

103. 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.

104. 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 FinanceData@officeforstudents.org.uk if you require assistance in identifying the reason for your file not being uploaded. |

105. 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 | AFR22_Commentary_[UKPRN]_[Submission number]_[Date]_[Time] |
| Signed audited financial statements | AFR22_FinancialStatements_[UKPRN]_[Submission number]_[Date]_[Time] |
| External auditor's management letter | AFR22_ExternalAuditorsLetter_[UKPRN]_[Submission number]_[Date]_[Time] |
| Business plan (where applicable) | AFR22_BusinessPlan_[UKPRN]_[Submission number]_[Date]_[Time] |
| Signed legally binding obligation of financial support (where applicable) | AFR22_FinancialSupportObligation_[UKPRN]_[Submission number]_[Date]_[Time] |
| Audited financial statements from the legal entity giving the legally binding obligation of financial support (where applicable) | AFR22_FinancialSupportStatements_[UKPRN]_[Submission number]_[Date]_[Time] |

106. 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 commentary to the Annual Financial Return workbook is currently closed | CLOSED_AFR22_Commentary_[UKPRN]_[Date]_[Time] |
| Submission of the signed audited financial statements is currently closed | CLOSED_AFR22_FinancialStatements_[UKPRN]_[Date]_[Time] |
| Submission of the external auditor's management letter is currently closed | CLOSED_AFR22_ExternalAuditorsLetter_[UKPRN]_[Date]_[Time] |
| Submission of the business plan is currently closed | CLOSED_AFR22_BusinessPlan_[UKPRN]_[Date]_[Time] |
| Submission of the signed legally binding obligation of financial support is currently closed | CLOSED_AFR22_FinancialSupportObligation_[UKPRN]_[Date]_[Time] |
| Submission of the audited financial statements from the legal entity giving the legally binding obligation of financial support is currently closed | CLOSED_AFR22_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.

107. 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.

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

108. 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.

14. Workbook finalised

109. You must submit a valid workbook with finalised data for all financial years by deadline 2 for your provider.
110. 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.

15. All queries resolved

111. 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_AFR22_Queries_[UKPRN]_[Date]_[Time] |

112. By closing a certain query, the OfS will allow the provider to progress the submission of the AFR22. 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.
113. 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.

16. Complete and submit sign-off form

114. Once the OfS has reviewed all of your submitted files and has accepted your responses to the verification queries, you will then be able to arrange sign-off of your return.
115. **The sign-off form is manually released by the OfS, and you will need to wait until you are contacted to download the form.** 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 | AFR22_SignOff_[UKPRN]_Blank_[Date]_[Time] |

116. 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.
117. You must submit your signed sign-off form by deadline 3 for your provider.
118. 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 |

119. You should submit the sign-off form by clicking the 'Upload' button under the 'Submit files' heading on the Annual Financial Return 2022 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 2022 (AFR22) |
|--------|---|

120. 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.
121. 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 FinanceData@officeforstudents.org.uk if you require assistance in identifying the reason for your file not being uploaded. |

122. 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 | AFR22_SignOff_[UKPRN]_[Submission number]_[Date]_[Time] |

123. 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_AFR22_SignOff_[UKPRN]_[Date]_[Time] |

Common issues with completing the sign-off form

The sign-off form is not available to download.

124. 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. If you have submitted query responses, you will need to wait for the OfS to review these before proceeding to sign-off.

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

125. 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.

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

126. 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.

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

127. 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.



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