

Annual Financial Return 2026 (AFR26) data checking tool

**AFR26 data checking tool technical
document and rebuild instructions**

Enquiries to financedata@officeforstudents.org.uk

Publication date 13 August 2026

Contents

Summary	3
Terminology	4
AFR26 output file	5
Workbook	5
Individualised file.....	5
2025-26 fields used to create the AFR26 outputs	6
Description of derived fields	6
Derived fields for calculating higher education FTE.....	7
Rebuild instructions	12
Rebuild instructions for Table 7 FTEs	12
Rebuild instructions for Table 7a FTEs	13

Summary

1. This document describes the algorithms applied to the Student (25056) record submitted to the designated data body (DDB) to generate a provider's higher education student full-time equivalent (FTE) numbers, as required in Tables 7 and 7a in the Annual Financial Return 2026 (AFR26) workbook. Throughout the document, fields taken or derived from the Student (25056) record are shown in capitals.
2. The data in the AFR26 data checking tool outputs can be used by higher education providers to verify and correct their 2025-26 individualised student data. They can also be used to help populate Tables 7 and 7a in their AFR26 workbook. The outputs are also an opportunity for providers to give feedback on any potential issues with Office for Students (OfS) algorithms and are not intended to be used for any other purpose.
3. Please note that this document is only intended for providers whose financial year end aligns with the academic year used in the Student record, i.e. 31 July 2026. AFR26 data checking tool (DCT) outputs will only be available for these providers.
4. The AFR26 output contains the following files:
 - a. AFR26 DCT workbook 'AFR26_DCT_XXXXXXXX.xlsx'
 - b. AFR26 DCT individualised file 'AFR26_DCT_XXXXXXXX_IND.csv'where XXXXXXXX is the UK Provider Reference Number (UKPRN) for the provider.
5. These files can be accessed through the Higher Education Statistics Agency (HESA) Data Platform.¹ Once your submitted data has been processed, your file can be downloaded from the 'IRIS' report, under the section 'Additional Collection Reports'.
6. Details of how to use individualised files are given on the OfS website at: [Working with individualised files - Office for Students](#).
7. This document is aimed at readers with in-depth knowledge of the data. It builds on HESA Data Futures (2022-23, 2023-24 and 2024-25, 2025-26) items. Readers are advised to refer to a copy of the Student record – 25056 coding manual,² 24056 coding manual,³ 23056 coding manual⁴ and 22056 coding manual.⁵
8. We will document in the data checking tool section of the OfS website any changes or corrections to the algorithms in this document.⁶

¹ See [HESA Data Platform](#).

² See [Student record – 25056 coding manual](#).

³ See [Student record – 24056 coding manual](#).

⁴ See [Student record – 23056 coding manual](#).

⁵ See [Student record – 22056 coding manual](#).

⁶ See [Data checking tool - Office for Students](#).

Terminology

9. The algorithms below apply to the Student (25056) collection.
10. In the Student (25056) return, the fields that we use are associated with a student engagement.
11. The academic year '2025-26' below refers to the academic year starting on 1 August 2025 and ending on 31 July 2026.

AFR26 output file

Workbook

12. The AFR26 DCT workbook is the Excel workbook AFR26_DCT_XXXXXXXX.xlsx, which contains the following worksheets:

Table 1: Worksheets in the AFR26 DCT workbook

Worksheet*	Title
Coversheet	Annual Financial Return 2026 higher education student FTEs data summary.
Table 7 FTEs	Annual Financial Return 2026 higher education student FTEs data summary.
Table 7a FTEs	Annual Financial Return 2026 higher education non-UK student FTEs data summary by domicile.

* This worksheet reference corresponds to the spreadsheet tabs.

Individualised file

13. The individualised student data file (AFR26_DCT_XXXXXXXX_IND.csv) is supplied for transparency and to help providers that wish to derive FTEs using the OfS methodology. The individualised file contains the values of all the fields used to generate the data summary tables.
14. Fields taken from the Student (25056) return or derived as part of the AFR26 DCT output are shown in capitals using the names given in Tables 2 and 3.
15. Specific instructions for rebuilding the AFR student FTE data summary workbook from the individualised file are provided in this document.
16. For Student (25056) data the individualised file contains one row per engagement (each unique combination of UKPRN, SID and NUMHUS). A student may have more than one engagement. We will use the generic term 'student' in this technical document and the AFR26 DCT workbook to refer to one student engagement.

2025-26 fields used to create the AFR26 outputs

17. The Student fields used to generate the AFR outputs are listed in Table 2.

Table 2: Student (25056, 24056, 23056 and 22056) fields used in the AFR FTE calculations

Entity	Name	Description
Engagement	UKPRN	UK Provider Reference Number
Engagement	SID	Student identifier
Engagement	NUMHUS	Engagement number
Engagement	ENGSTARTDATE	Engagement start date
Qualification	QUALCAT	Qualification category
Engagement	SCSESSIONID	Student course session identifier
Engagement	SCSSTARTDATE	Student course session start date
Engagement	SCSENDDATE	Student course session end date
Engagement	PREPFLAG	Preparatory student course session flag
Engagement derived field	Z_STULOAD_CYC	Derived field represents the total student load for the engagement across the cycle
Engagement derived field	Z_MODEGRP1	Derived field represents the grouping of the student's mode of study for the engagement (granularity level 1)
Engagement derived field	Z_PERMADDCOUNTRY	Derived field represents the grouping of the location of the student's permanent home address prior to entry to the course (granularity level country)
Engagement derived field	Z_PERMADDGRP5	Derived field represents the grouping of the location of the student's permanent home address prior to entry to the course (granularity level UK home nations, crown dependencies and continents)
Engagement derived field	Z_LEVELGRP2	Derived field represents the grouping of the student's course level for the engagement (granularity level 2)
Engagement derived field	Z_POPSES_CYC	Derived field represents a marker for if the engagement is in the session population during the cycle

Description of derived fields

18. The derived fields used to generate the AFR outputs are listed in Table 3.

19. Fields with a suffix marked (yr) have multiple values that correspond to the end of each academic year, as indicated by SOURCE. For example: If SOURCE = 2025-26, then afr_student_domicile_(yr) is afr_student_domicile_2026.

Table 3: Description of derived fields for recreating tables

Derived field name	Description	Paragraph
source	The reporting period of the student collection.	21
afr_student_domicile_(yr)	Domicile as UK or Non-UK.	22-23
afr_mode_of_study_(yr)	Mode of study.	24-25
afr_level_of_study_(yr)	Level of study.	26-27
in_afr_population_(yr)	Identifies if a student is counted within the AFR population.	28-29
afr_fte_(yr)	Total student load for an engagement in full-time equivalents.	30-31
is_afr_entrant_(yr)	Identifies if a student was an entrant in this year.	32-33
is_afr_undergraduate_(yr)	Indicates whether the student was engaged in undergraduate study in this year.	34-35
is_afr_postgraduate_taught_(yr)	Indicates whether the student was engaged in postgraduate taught study in this year.	36-37
is_afr_postgraduate_research_(yr)	Indicates whether the student was engaged in postgraduate research study in this year.	38-39
afr_financial_year_end_(yr)	The provider's year-end date for the financial year.	40-41
afr_engagement_start_date	Engagement start date, or if there is a preparatory course and student is now in the main course, the session start date following the preparatory course.	42
afr_country_(yr)	Country of permanent home address.	43-44

20. Definitions of these fields are aligned with the definitions for derived fields provided in the 'Guidance on completing the Annual Financial Return 2026 workbook' document.⁷

Derived fields for calculating higher education FTE

source

21. This field contains the reporting period of the student collection that the instance/engagement was returned. For example, for records returned in the 2025-26 academic year student collection (25056), SOURCE = 2025-26.

afr_student_domicile_(yr)

22. This field allocates students to a domicile for each academic year.

23. (yr) values include 2023, 2024, 2025 and 2026.

⁷ See [Regulatory advice 14: Guidance for providers for the Annual Financial Return - Office for Students](#).

Table 4: afr_student_domicile definition

Value	Description	Definition
UK	UK-domiciled students	Z_PERMADDGRP5 = 01, 02, 03, 04, 07
Non-UK	Non-UK-domiciled students	Z_PERMADDGRP5 = 05, 06, 08, 09, 10, 11, 12, 13, 14, 15
<i>Blank</i>	Otherwise	Otherwise

afr_mode_of_study_(yr)

24. This field allocates students to a mode of study for each academic year.

25. (yr) values include 2023, 2024, 2025 and 2026.

Table 5: afr_mode_of_study definition

Value	Description	Definition
FTS	Full-time	Z_MODEGRP1 = 01
PT	Part-time	Z_MODEGRP1 = 02
<i>Blank</i>	Otherwise	Otherwise

afr_level_of_study_(yr)

26. This field allocates students to a level of study for each academic year.

27. (yr) values include 2023, 2024, 2025 and 2026.

Table 6: afr_level_of_study definition

Value	Description	Definition
UG	Undergraduate	Z_LEVELGRP2 = 03, 04
PGCE	PGCE	Z_LEVELGRP2 = 02 and QUALCAT = M0016
PGT	Postgraduate taught (excluding PGCE)	Z_LEVELGRP2 = 02 and QUALCAT ≠ M0016
PGR	Postgraduate research	Z_LEVELGRP2 = 01
<i>Blank</i>	Otherwise	Otherwise

in_afr_population_(yr)

28. This field identifies if a student is counted within the AFR population for each academic year and determines whether to count AFRFTE for an engagement/instance. A student is counted in the AFR population if they are included in the session population during the cycle.

29. (yr) values include 2023, 2024, 2025 and 2026.

Table 7: in_afr_population definition

Value	Description	Definition
1	Included	Z_POPSES_CYC = 1
0	Not included	Z_POPSES_CYC = 0

afr_fte_(yr)

30. This field contains the total student load for an engagement in each academic year.

31. (yr) values include 2023, 2024, 2025 and 2026.

Table 8: afr_fte definition

Value	Definition
Z_STULOAD_CYC/100	Z_STULOAD_CYC is not null
0	Otherwise

is_afr_entrant_(yr)

32. This field identifies students who were entrants in each academic year.

33. (yr) values include 2025 and 2026.

Table 9: is_afr_entrant definition

Value	Description	Definition
1	Has not been active at the same broad level at the registering provider in either of the two previous academic years, linked by UKPRN and SID	afr_engagement_start_date > afr_financial_year_end_(yr - 1) and ((afr_level_of_study_(yr) = UG and is_afr_undergraduate_(yr - 1) = 0 and is_afr_undergraduate_(yr - 2) = 0) or (afr_level_of_study_(yr) = PGT, PGCE and is_afr_postgraduate_taught_(yr - 1) = 0 and is_afr_postgraduate_taught_(yr - 2) = 0) or (afr_level_of_study_(yr) = PGR and is_afr_postgraduate_research_(yr - 1) = 0 and is_afr_postgraduate_research_(yr - 2) = 0))
0	Otherwise	Otherwise

is_afr_undergraduate_(yr)

34. This field indicates whether the student (SID/HUSID) was engaged in undergraduate taught study in the academic year ending in (yr). This is done using afr_level_of_study_(yr).

35. (yr) values include 2023, 2024, 2025 and 2026.

is_afr_postgraduate_taught_(yr)

36. This field indicates whether the student (SID/HUSID) was engaged in postgraduate taught study in the academic year ending in (yr). This is done using afr_level_of_study_(yr).

37. (yr) values include 2023, 2024, 2025 and 2026.

is_afr_postgraduate_research_(yr)

38. This field indicates whether the student (SID/HUSID) was engaged in postgraduate research study in the academic year ending in (yr). This is done using afr_level_of_study_(yr).

39. (yr) values include 2023, 2024, 2025 and 2026.

afr_financial_year_end_(yr)

40. These fields contain each of the provider's financial year end dates.

41. (yr) values include 2025 and 2026.

afr_engagement_start_date

42. This field contains the engagement's start date (ENGSTARTDATE) unless the engagement began with a preparatory course. In this case it contains the student course session start date (SCSSTARTDATE) of the following student course session (SCS), which is assumed to be the main course.

Table 10: afr_engagement_start_date definition

Value	Description	Definition
SCSSTARTDATE of the first SCS that starts after the preparatory course	Engagement began with a preparatory course and is now in the main course	An SCS exists where PREPFLAG = BLANK alongside another earlier SCS for this combination of SID and NUMHUS. The earlier SCS is their first SCS of the engagement and it is a preparatory course (where PREPFLAG = 01, 02, 03 and ENGSTARTDATE = SCSSTARTDATE)
ENGSTARTDATE	Otherwise	Otherwise

afr_country_(yr)

43. This field allocates students to a country of their permanent home address.

44. (yr) values include 2023, 2024, 2025 and 2026.

Table 11: afr_country definition

Value	Description	Definition
UK	Permanent home address country of UK	Z_PERMADDGRP5 = 01, 02, 03, 04, 07
China	Permanent home address country of China	Z_PERMADDCOUNTRY = CN
India	Permanent home address country of India	Z_PERMADDCOUNTRY = IN
Nigeria	Permanent home address country of Nigeria	Z_PERMADDCOUNTRY = NG
Pakistan	Permanent home address country of Pakistan	Z_PERMADDCOUNTRY = PK
USA	Permanent home address country of USA	Z_PERMADDCOUNTRY = US
Other Domiciles	Permanent home address in another country	Z_PERMADDGRP5 ≠ Z9 and not above
<i>Blank</i>	Otherwise	Otherwise

Rebuild instructions

45. The individualised file, 'AFR26_DCT_XXXXXXX_IND.csv', can be used to interrogate the data and our calculation of derived fields by filtering to certain groups of records.
46. Specific instructions to rebuild the AFR26 DCT workbook, 'AFR26_DCT_XXXXXXX.xlsx', are provided here. Full details of how to access and use an individualised file are given on the OfS website: [Working with individualised files - Office for Students](#).
47. If using Microsoft Excel, filters can be used on the relevant columns in the spreadsheet to filter the records to those required for each definition. The SUBTOTAL function can then be used with option 9 to give the sum of FTE.
48. Note that if you are trying to rebuild the figures from your provider's data, you will need to combine multiple years of data to derive entrant information. For the DCT outputs, this has been done in advance using data held by the OfS.

Rebuild instructions for Table 7 FTEs

49. Table 12 describes the steps involved in rebuilding the student FTEs in the Table 7 FTEs worksheet in the AFR26 DCT workbook.

Table 12: Rebuild instructions for Table 7 FTEs

Step	Description	Value	Rebuild instructions
1	Select the year	Year 1 (yr = 2025)	in_afr_population_2025 = 1
		Year 2 (yr = 2026)	in_afr_population_2026 = 1
2	Select the domicile	UK	afr_student_domicile_(yr) = "UK"
		Non-UK	afr_student_domicile_(yr) = "Non-UK"
3	Select the cohort	Entrants	is_afr_entrant_(yr) = 1
		Continuing	is_afr_entrant_(yr) = 0
4	Select the mode of study	Full-time	afr_mode_of_study_(yr) = "FTS"
		Part-time	afr_mode_of_study_(yr) = "PT"
5	Select the level of study	Undergraduate	afr_level_of_study_(yr) = "UG"
		Postgraduate taught	afr_level_of_study_(yr) = "PGT", "PGCE"
		Postgraduate taught (excluding PGCE)	afr_level_of_study_(yr) = "PGT"
		PGCE	afr_level_of_study_(yr) = "PGCE"
		Postgraduate research	afr_level_of_study_(yr) = "PGR"
6	Calculate the sum of FTE		Sum of afr_fte_(yr)

Rebuild instructions for Table 7a FTEs

50. Table 13 describes the steps involved in rebuilding the student FTEs in the Table 7a FTEs worksheet in the AFR26 DCT workbook.

Table 13: Rebuild instructions for Table 7a FTEs

Step	Description	Value	Rebuild instructions
1	Select the year	Year 2 (yr = 2026)	in_afr_population_2026 = 1
2	Select the domicile	Non-UK	afr_student_domicile_(yr) = "Non-UK"
3	Select the cohort	Entrants	is_afr_entrant_(yr) = 1
4	Select the country of domicile	China	afr_country_(yr) = "China"
		India	afr_country_(yr) = "India"
		Nigeria	afr_country_(yr) = "Nigeria"
		Pakistan	afr_country_(yr) = "Pakistan"
		USA	afr_country_(yr) = "USA"
		Other domiciles	afr_country_(yr) = "Other Domiciles"
5	Select the mode of study	Full-time	afr_mode_of_study_(yr) = "FTS"
		Part-time	afr_mode_of_study_(yr) = "PT"
6	Select the level of study	Undergraduate	afr_level_of_study_(yr) = "UG"
		Postgraduate taught	afr_level_of_study_(yr) = "PGT", "PGCE"
		Postgraduate taught (excluding PGCE)	afr_level_of_study_(yr) = "PGT"
		PGCE	afr_level_of_study_(yr) = "PGCE"
		Postgraduate research	afr_level_of_study_(yr) = "PGR"
7	Calculate the sum of FTE		Sum of afr_fte_(yr)



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