

Appendix 3

Guidance on the grant adjustment and comparison tables

1. The annexes of the HESES08 publication (HEFCE 2008/37) describe the seven tables in the HESES08 workbooks into which data can be entered. This document describes the seven additional spreadsheets in the workbooks which contain estimated grant adjustment calculations and summary comparisons with previous years' data. The information in these additional worksheets should be noted and checked for credibility before the completed workbook is submitted to HEFCE.

Contents of the HESES08 workbook

2. The HESES08 workbook contains seven tables for completion:

Name of worksheet	HESES08 tables
FTS	Table 1a – Full-time counts of years of instance
MED	Table 1b – Medical and dental counts of years of instance (included in Table 1a)
OUT	Table 2 – Sandwich year-out counts of years of instance
PT	Table 3 – Part-time counts of years of instance and full-time equivalents (FTE)
FEE	Table 4 – Home and EC fees
HEC	Table 5 – Counts of years of instance split between home and others entitled to pay home and EC fees
CONS	Table 6 – HEFCE-recognised funding consortia

3. In addition, the workbook contains seven other worksheets. These are not for completion, but may be used to help you identify anomalies in your data. This document describes the content of those worksheets, and how they may be used.

4. The seven additional worksheets are as follows:

Name of worksheet	Content
HBK	Estimated grant adjustments for 2008-09
STD	Recalculation of standard resource for 2008-09
F08	Recalculation of assumed fee income for 2008-09
LLN	Calculation of model 2 Lifelong Learning Network (LLN) holdback for 2008-09 additional student numbers (ASNs)
COM1 and COM2	HESES08 summary comparisons providing analysis and comparisons with the HESES07 data
RAW	Raw HESES07 and other data, providing the source data for the above worksheets – for reference only

Guidance on the grant adjustment tables

Estimated grant adjustments for 2008-09

5. Please note that the 'HBK' worksheet provides only an estimate of the grant adjustments. While every care has been taken to make the calculations as accurate as possible, because of the limits of an Excel workbook for replicating complex calculations, we cannot guarantee that they are 100 per cent accurate. They are provided here to help you identify errors in your data, not to present our definitive statement on grant adjustments.

6. If, on completion of the HESES survey, the grant adjustment worksheet indicates that there is an adjustment to be applied, or an action plan to be submitted, you should check that this is not as a result of data error. If the data are correct, you may wish to discuss the position with your HEFCE institutional team.

7. We will send a provisional grant adjustment report to the head of your institution once we have received validated data submissions from all institutions.

'HBK' worksheet

8. Any references below to Tables A, B or C mean Tables A, B or C of the last issue of the grant tables which form part of the funding agreement issued on 31 July 2008 (or any subsequent re-issue). Table A contains a summary of the recurrent grant for 2008-09; Table B shows the funding agreement targets relating to resource and student numbers; and Table C contains a summary of 2008-09 funds for teaching.

9. The first box on the 'HBK' worksheet gives the estimated grant adjustment summary for 2008-09 and 2009-10. This is followed by a breakdown of the calculations.

Estimated grant adjustment summary

10. 'Provisional adjustment to mainstream teaching grant 2009-10' is the sum of

- 'Mainstream ASN funding recovered by institution'
- 'ASN funding to be held back from institution'

- 'Contract range holdback' and
 - 'Mainstream consolidated 2007-08 contract range holdback recovered by institution'.
11. 'Net funding adjustment to be applied in 2008-09' is the sum of
- 'Provisional adjustment to mainstream teaching grant 2009-10'
 - 'Targeted allocation funding recovered by institution for ASN targets'
 - 'Targeted allocation funding recovered by institution for contract range holdback'
 - 'Medical and dental holdback'
 - 'Total model 2 LLN adjustment 2008-09 excluding targeted allocation'
 - '2007-08 model 2 LLN funding recovered in 2008-09 (targeted allocation element)' and
 - 'Provisional in-year moderation'.
12. The final section in this summary shows how much funding should be added to the 2009-10 fixed targeted allocations (for old and historic buildings, and institution-specific).
13. 'Old and historic buildings targeted allocation adjustment for 2009-10' is
- the total ASN holdback and contract range holdback recovered by the institution (both mainstream and targeted allocation elements) multiplied by the 'Mainstream proportions' for old and historic buildings taken from the Notional targeted allocation amounts within recoverable holdback section from Table B, plus
 - the total model 2 LLN funding recovered by the institution (both targeted allocation and non-targeted allocation elements) multiplied by the 'LLN model 2 proportions' for old and historic buildings taken from the Notional targeted allocation amounts within recoverable holdback section from Table B.
14. 'Institution-specific targeted allocation adjustment for 2009-10' is
- the total ASN holdback and contract range holdback recovered by the institution (both mainstream and targeted allocation elements) multiplied by the 'Mainstream proportions' for institution-specific taken from the Notional targeted allocation amounts within recoverable holdback section from Table B, plus
 - the total model 2 LLN funding recovered by the institution (both targeted allocation and non-targeted allocation elements) multiplied by the 'LLN model 2 proportions' for institution-specific taken from the Notional targeted allocation amounts within recoverable holdback section from Table B.

Funding conditional upon delivery of growth

15. The first table is taken from the equivalent section of Table B. There is an additional row, 'Targeted allocation element of recoverable ASN funding', which shows how much of the recoverable holdback is associated with targeted allocations. This is the total 'Funding conditional targets TA element' taken from the Notional targeted allocation amounts within recoverable holdback section on Table B.

16. 'Actual FTEs (HEFCE-fundable)' is the total FTE of students in HESES08, reported as HEFCE-fundable, and not as a non-completion. HEFCE-fundable includes HEFCE-funded and independently funded home and EC students. These data are taken from Column 4 of HESES Table 1a, Column 4 of HESES Table 2 (weighted at 0.5), and Column 4a of HESES Table 3.

17. 'Total ASN funding recovered by institution' is calculated by multiplying any FTE above the '2008-09 Baseline FTEs' by the specified rate per FTE, and is subject to the specified maximum level. Full recovery will happen if the 'Actual FTEs (HEFCE-fundable)' equals or exceeds the 'FTEs required to fully recover reduction in ASN funding'.

18. 'Mainstream ASN funding recovered by institution' is the amount of 'Total ASN funding recovered by institution' associated with mainstream teaching funding. It is calculated as 'Total ASN funding recovered by institution' minus 'Targeted allocation funding recovered by institution for ASN targets' (see paragraph 19 of this appendix for this calculation).

19. 'Targeted allocation funding recovered by institution for ASN targets' is the amount of 'Total ASN funding recovered by institution' associated with the targeted allocations. It is calculated as 'Total ASN funding recovered by institution' divided by the total recoverable holdback multiplied by the 'Targeted allocation element of recoverable ASN holdback'.

20. 'ASN funding to be held back from institution' is calculated by multiplying any shortfall against the 'FTEs required to avoid reduction in ASN funding' by the specified rate per FTE, and is subject to the specified maximum level. Full holdback will be applied until the 'Actual FTEs (HEFCE-fundable)' exceeds the 'FTEs required to fully recover reduction in ASN funding'.

Medical and dental holdback

21. 'Medical and dental CFTE for 2008-09' is taken from Table B.

22. 'FTE from HESES08' is the total HEFCE-fundable students taken from Column 4 of HESES Table 1b.

23. 'Medical and dental holdback' is calculated by multiplying any shortfall against the medical and dental CFTE by £10,954. This is the average rate of funding based on the standard five-year medical course calculated as two-fifths of the standard price for price group B plus three-fifths of the standard price for price group A minus the 2008-09 full-time undergraduate assumed fee (£1,255).

Contract range

24. '2008-09 Contract range' is taken from Table B.

25. 'Total mainstream teaching funds for 2008-09' is taken from Table C.

26. 'Net mainstream teaching funds' is 'Total mainstream teaching funds for 2008-09' plus 'Medical and dental holdback' plus 'Mainstream ASN funding recovered by institution' plus 'ASN funding to be held back from institution'.

27. 'Recalculated assumed fee income for 2008-09' is taken from the 'F08' worksheet. It is the final total from the final column.

28. 'Recalculated assumed resource for 2008-09' is the sum of 'Recalculated assumed fee income for 2008-09' and 'Net mainstream teaching funds'.
29. 'Recalculated standard resource for 2008-09' is taken from the 'STD' worksheet. It is the final total from the final column.
30. 'Difference' is 'Recalculated assumed resource for 2008-09' minus 'Recalculated standard resource for 2008-09'.
31. 'Recalculated percentage difference' is the 'Difference' above divided by 'Recalculated standard resource for 2008-09' multiplied by 100. It is formatted to one decimal place.
32. 'Divergence from contract range' shows the variance between the 'Recalculated percentage difference' and the '2008-09 Contract range'.
33. 'Divergence in funding terms'/'Contract range holdback'. This heading will change depending on whether the institution is below, within or above its contract range: it will only read 'Contract range holdback' if the institution is above its contract range. Contract range holdback or divergence is the 'Divergence from contract range', multiplied by 'Recalculated standard resource for 2008-09'. Contract range holdback is shown as a negative value; divergence is shown as a positive value.
34. There is no grant adjustment for an institution that is below its contract range, although the worksheet calculates a value for this in financial terms. The message **The contract has not been met. An action plan may be required** will be shown beneath the 'Percentage difference after grant adjustments' where such cases arise. Please note that any action plan will not formally be requested until the final grant adjustment position is confirmed in February 2009.

Recovery of consolidated 2007-08 contract range holdback

35. Institutions have an opportunity in 2008-09 to recover any funding deducted from their baseline as a result of the consolidation of 2007-08 contract range holdback. This will be repaid to the extent that the reinstatement of funding keeps an institution within its 2008-09 contract range.
36. 'Consolidated 2007-08 contract range holdback recoverable in 2008-09 – mainstream element' is the 'Consolidated 2007-08 contract range holdback recoverable in 2008-09' taken from Table B minus the 'Recoverable contract range holdback, TA element' taken from the Notional targeted allocation amounts within recoverable holdback section on Table B.
37. 'Consolidated 2007-08 contract range holdback recoverable in 2008-09 – targeted allocation element' is the 'Recoverable contract range holdback, TA element' taken from the Notional targeted allocation amounts within recoverable holdback section on Table B.
38. 'Difference between top of contract range and 'Recalculated percentage difference'' is the upper contract range limit minus the 'Recalculated percentage difference'.
39. If 'Difference between top of contract range and 'Recalculated percentage difference'' is greater than zero then 'Mainstream consolidated 2007-08 contract range holdback recovered by institution' is the minimum of 'Consolidated 2007-08 contract

range holdback recoverable in 2008-09 – mainstream element’ and ‘Difference between top of contract range and ‘Recalculated percentage difference’’ multiplied by ‘Recalculated standard resource for 2008-09’. Otherwise ‘Mainstream consolidated 2007-08 contract range holdback recovered by institution’ will be zero.

40. ‘Targeted allocation funding recovered by institution for contract range holdback’ is the ‘Mainstream consolidated 2007-08 contract range holdback recovered by institution’ divided by the ‘Consolidated 2007-08 contract range holdback recoverable in 2008-09 – mainstream element’ multiplied by the ‘Consolidated 2007-08 contract range holdback recoverable in 2008-09 – targeted allocation element’.

Percentage difference after grant adjustments

41. ‘Percentage difference after grant adjustments’ is ‘Recalculated assumed resource for 2008-09’ plus ‘Contract range holdback’ plus ‘Mainstream consolidated 2007-08 contract range holdback recovered by institution’ minus ‘Recalculated standard resource for 2008-09’, all divided by ‘Recalculated standard resource for 2008-09’.

Model 2 LLNs

42. ‘Holdback associated with 2007-08 consolidated LLN model 2 ASN funding’, ‘2007-08 model 2 LLN funding recovered in 2008-09 (non-targeted allocation element)’, ‘Holdback associated with the delivery of non-mainstream model 2 LLN ASNs 2008-09’ and ‘2007-08 model 2 LLN funding recovered in 2008-09 (targeted allocation element)’ are taken from the ‘LLN’ worksheet which is described in further detail below. ‘Total model 2 LLN adjustment 2008-09 excluding targeted allocation’ is the sum of the first three rows.

In-year moderation calculation

43. This section of the worksheet is visible electronically but is not included in the print range. We moderate our allocations so that, in general, no institution will receive a reduction in resource in 2008-09 compared with the equivalent unmoderated figure for 2007-08. (Resource is defined as HEFCE funding for teaching and research plus regulated tuition fee income.) We apply a minimum threshold of £100,000, below which moderation does not apply. Only contract range holdback for 2008-09 will be subject to these moderation rules. We will not moderate other forms of holdback.

44. ‘Total teaching and research funding 2008-09’ and ‘2008-09 July* moderation’ are taken from Table A. (* = or as subsequently revised.)

45. ‘Notional July* moderation (before £100,000 threshold)’ is the 2008-09 moderation funding including sums that were not provided because they were below the £100,000 threshold.

46. ‘Recalculated regulated fees 2008-09’ is taken from the ‘RAW’ worksheet and is the students recorded in HES08 Table 4 against the ‘Regulated full fee’ and ‘Regulated half fee’ rows multiplied by £1,255 and £625 respectively for full-time and sandwich year-out, and by £625 for part-time.

47. ‘Recalculated resource for 2008-09 (including all grant adjustments)’ is the sum of

- ‘Total teaching and research funding 2008-09’
- ‘Recalculated regulated fees 2008-09’

- 'Provisional adjustment to mainstream teaching grant 2009-10'
- 'Targeted allocation funding recovered by institution for ASN targets'
- 'Targeted allocation funding recovered by institution for contract range holdback'
- 'Total model 2 LLN adjustment 2008-09 excluding targeted allocation' and
- '2007-08 model 2 LLN funding recovered in 2008-09 (targeted allocation element)'.

48. '2007-08 Comparable resource' is taken from the 'Moderation calculation' section of Table A and is described in paragraph 31 of Annex A to the 3 March 2008 grant letter.

49. 'Adjusted 2007-08 comparable resource' is the sum of

- '2007-08 Comparable resource'
- 'Mainstream ASN funding recovered by institution'
- 'ASN funding to be held back from institution'
- 'Mainstream consolidated 2007-08 contract range holdback recovered by institution'
- 'Targeted allocation funding recovered by institution for ASN targets'
- 'Targeted allocation funding recovered by institution for contract range holdback'
- 'Total model 2 LLN adjustment 2008-09 excluding targeted allocation'
- '2007-08 model 2 LLN funding recovered in 2008-09 (targeted allocation element)'.

50. 'Recalculated notional moderation' is 'Adjusted 2007-08 comparable resource' minus 'Recalculated resource for 2008-09', or zero, whichever is the higher.

51. 'Increase in notional moderation due to 2008-09 contract range holdback' is 'Recalculated notional moderation' minus 'Notional July* moderation (before £100,000 threshold)' capped at 'Contract range holdback' expressed as a positive figure.

52. 'Total moderation before £100,000 threshold' is 'Increase in notional moderation due to 2008-09 contract range holdback' plus 'Notional July* moderation (before £100,000 threshold)'.

53. If 'Total moderation before £100,000 threshold' is less than £100,000, then 'Total moderation after £100,000 threshold' is zero, otherwise 'Total moderation after £100,000 threshold' is 'Total moderation before £100,000 threshold'.

54. 'Provisional in-year moderation' is 'Total moderation after £100,000 threshold' minus '2008-09 July* moderation'.

'STD' worksheet

55. This worksheet shows the recalculation of standard resource for 2008-09. The '2008-09 FTEs from HESES' are the HEFCE-funded FTEs taken from HESES08 Tables 1a (Column 4), 2 (Column 4 divided by two) and 3 (Column 4a). The media studies price group has been split across price groups B, C and D according to the institution's mapping.

56. '2008-09 FTEs weighted by price group' are '2008-09 FTEs from HESES' multiplied by the price group weightings:

Price group descriptions and cost weights

Price group	Description	Cost weight
A	The clinical stages of medicine and dentistry courses and veterinary science	4
B	Laboratory-based subjects (science, pre-clinical stages of medicine and dentistry, engineering and technology)	1.7
C	Subjects with a studio, laboratory or fieldwork element	1.3
D	All other subjects	1

57. 'London weighting' is the '2008-09 FTEs weighted by price group' multiplied by 0.08 for institutions in inner London and 0.05 for institutions in outer London. The value of this premium can be found on Table G of the final issue of the 2008-09 grant tables.

58. 'Total weighted FTEs' is the sum of the previous two columns.

59. '2008-09 Standard resource' is the 'Total weighted FTEs' multiplied by the base price: £3,964.

'F08' worksheet

60. This worksheet shows the recalculation of assumed fees for 2008-09. The '2008-09 Estimated FTE students' are taken from HESES08 Table 4; HEFCE-fundable students in Columns 1 and 2 in the 'A, B, C, D, Media studies, INSET(QTS)' price groups for each combination of mode and level.

- FT UG FTEs are from the 'Regulated full fee', 'Regulated half fee' and 'Regulated £0' rows
- FT PGT FTEs are from the 'Regulated full fee', 'Regulated half fee' and 'Non-regulated' rows
- SWOUT UG FTEs are from the 'Regulated half fee' and 'Regulated £0' rows, divided by two
- SWOUT PGT FTEs are from the 'Regulated half fee' and 'Non-regulated' rows, divided by two
- PT UG FTEs are from the 'Regulated full fee', 'Regulated half fee' and 'Non-regulated' rows, divided by two
- PT PGT FTEs are from the 'Regulated full fee', 'Regulated half fee' and 'Non-regulated' rows, divided by two.

61. 'Total fee income' is the FTEs calculated above multiplied by the relevant fee level.

Assumed fee income per FTE

Mode	Level	Fee level	Assumed fees for 2008-09 (£)
FT	UG	full	1,255
FT	UG	half	625
FT	UG	0	0
FT	PGT	full	1,255
FT	PGT	half	625
FT	PGT	non-regulated	3,964
SWOUT	UG	half	1,250
SWOUT	UG	0	0
SWOUT	PGT	half	1,250
SWOUT	PGT	non-regulated	3,964
PT	UG	full	1,250
PT	UG	half	1,250
PT	UG	non-regulated	1,255
PT	PGT	full	1,250
PT	PGT	half	1,250
PT	PGT	non-regulated	3,964

62. 'Derived average fee per estimated FTE' is 'Total fee income' divided by '2008-09 Estimated FTE students'.

63. '2008-09 FTEs from HESES' are taken from the same column on the 'STD' worksheet except for SWOUT. SWOUT FTEs are the HEFCE-funded students in Column 4 from HESES08 Table 2, divided by two; UG is the sum of the FD and UG (excl. FD) rows, PGT is from the PGT row.

64. '2008-09 Assumed fees (average fee x HESES FTE)' is calculated for each mode and level as 'Derived average fee per estimated FTE' multiplied by '2008-09 FTEs from HESES'.

'LLN' worksheet

65. This worksheet shows the calculation of grant adjustments for non-mainstream model 2 LLN funded places.

66. 'Funding for ASNs delivered in 2007-08' and 'Funding for new ASNs awarded for 2008-09' are taken from Table B of the 2008-09 grant tables. The sum of the 'Funding for ASNs not delivered in 2007-08, recoverable in 2008-09 (non-targeted allocation element)' and the 'Funding for ASNs not delivered in 2007-08, recoverable in 2008-09 (targeted allocation element)' equals the '2007-08 Consolidated LLN holdback, recoverable in 2008-09' from Table B. The targeted allocation element is taken from the

Notional targeted allocation amounts within recoverable holdback section, also from Table B.

67. 'Recalculated model 2 LLN funding' is taken from the final cell in the final column of the accompanying table (directly below, on the same worksheet).

68. 'Holdback associated with 2007-08 consolidated LLN model 2 ASN funding' is the minimum of 'Recalculated model 2 LLN funding' minus 'Funding for ASNs delivered in 2007-08', and zero.

69. If 'Holdback associated with 2007-08 consolidated LLN model 2 ASN funding' is less than zero then '2007-08 model 2 LLN funding recovered in 2008-09 (non-targeted allocation element)' is zero. Otherwise '2007-08 model 2 LLN funding recovered in 2008-09 (non-targeted allocation element)' is the minimum of 'Funding for ASNs not delivered in 2007-08, recoverable in 2008-09 (non-targeted allocation element)', and 'Recalculated model 2 LLN funding' minus 'Funding for ASNs delivered in 2007-08'.

70. '2007-08 model 2 LLN funding recovered in 2008-09 (targeted allocation element)' is the '2007-08 model 2 LLN funding recovered in 2008-09 (non-targeted allocation element)' divided by 'Funding for ASNs not delivered in 2007-08, recoverable in 2008-09 (non-targeted allocation element)' multiplied by 'Funding for ASNs not delivered in 2007-08, recoverable in 2008-09 (targeted allocation element)'.

71. If 'Recalculated model 2 LLN funding' is greater than the sum of

- 'Funding for ASNs delivered in 2007-08'
- 'Funding for new ASNs awarded for 2008-09' and
- 'Funding for ASNs not delivered in 2007-08, recoverable in 2008-09 (non-targeted allocation element)'

then 'Holdback associated with the delivery of non-mainstream model 2 LLN ASNs 2008-09' is zero. Otherwise 'Holdback associated with the delivery of non-mainstream model 2 LLN ASNs 2008-09' is 'Recalculated model 2 LLN funding' minus the sum of

- 'Funding for ASNs delivered in 2007-08'
- 'Funding for new ASNs awarded for 2008-09'
- 'Holdback associated with 2007-08 consolidated LLN model 2 ASN funding' and
- '2007-08 model 2 LLN funding recovered in 2008-09 (non-targeted allocation element)'.

72. '2008-09 model 2 LLN FTEs from HESES' are the non-fundable FTEs taken from HESES08 Tables 1a (Column 5), 2 (Column 5 divided by two) and 3 (Column 5a). The media studies price group has been split across price groups B, C and/or D according to the institution's mapping.

73. For a description of the next four columns see paragraphs 56-59 of this appendix (from the 'STD' worksheet description).

74. '2008-09 Assumed fees' is the '2008-09 model 2 LLN FTEs from HESES' multiplied by the assumed fee levels:

Assumed fee income per FTE

Level	Assumed fees for 2008-09 (£)
FD/UG (excl. FD)	1,255
PGT	3,964

75. 'Recalculated model 2 LLN funding' is the '2008-09 Standard resource' minus the '2008-09 Assumed fees'.

Guidance on the comparison tables

76. When we receive the HESES returns, we will carry out a number of validation and credibility checks in addition to those carried out automatically within the workbook. (See Appendix 2 of the HESES08 publication for details of the validation and credibility checks carried out in the workbook) The contents of the comparison worksheets will inform some (but not all) of our additional credibility checks. We will ask you to explain the reasons for any significant year-on-year changes – in both absolute and proportionate terms – or for any apparent anomalies within the HESES08 data itself. You should use the comparison worksheets to inform your own credibility checking of your data. You should also prepare explanations for any apparent data anomalies.

These should be e-mailed to your HEFCE data verification contact when submitting HESES, or they may be requested at a later date. In general, we will ask for responses within five working days.

77. Automatic check highlighting has been introduced to the comparison tables this year and will highlight (in yellow) data which may be (but is not necessarily) anomalous or represent a significant year-on-year change. Not all tables contain automatic check highlighting, however this does not necessarily mean the data are credible. Tables that do contain automatic check highlighting say 'Automatic check highlighting on (Y/N)' underneath that table's title. The box to the right of this is defaulted to a 'Y' which indicates that automatic check highlighting will be carried out in this table. If you are satisfied that any apparent anomalies or significant changes highlighted in the table can be explained then you may change the 'Y' to an 'N' in this box to switch off the automatic check highlighting in this table, **and e-mail your HEFCE data verification contact with an explanation of why the data are credible**. Such explanations will inform the subsequent data verification process. However if appropriate your HEFCE data verification contact may still query data in this table. Details of your HEFCE data verification contact will be e-mailed to our HESES contact at your institution.

78. The 'COM1' and 'COM2' worksheets contain 11 separate tables named A to K. The content of each comparison table, along with further information about the automatic check highlighting carried out in each table is described below.

Table A: Percentage of non-completions

79. This table shows the calculation of non-completion rates after the 1 December census date for HESA 2006-07 and for HESES07 and HESES08. These are forecast non-completions (Column 3 on HESES Tables 1a and 3) as a percentage of total countable years (Columns 1 plus 2 on HESES Tables 1a and 3): HEFCE-funded students only, by mode and level. The HESA 2006-07 data are taken from the '2006-07

statistics derived from HESA data for the monitoring and allocation of funding', originally sent with Tony Ryan's letter to heads of institutions on 13 February 2008 or as subsequently revised. Generally we expect consistency between the three sets of data.

80. Automatic check highlighting is included in this table as follows:

- a. For each combination of mode of study and level of study, there is a difference of at least 2 per cent between the HESA 2006-07 non-completion rate and the HESES08 non-completion rate, where Column 1 + Column 2 in HESES08 is at least 20.
- b. For each combination of mode of study and level of study, there is a difference of at least 2 per cent between the HESES07 non-completion rate and the HESES08 non-completion rate, where Column 1 + Column 2 in HESES08 is at least 20.

81. Further guidance on non-completions can be found in paragraphs 22-40 of Annex E.

Table B: Part-time load factors

82. This table compares the average FTE rates for part-time students in 2006-07, 2007-08 and 2008-09. 'Maximum difference' shows the larger of the difference between the 2006-07 and 2008-09 data and the difference between the 2007-08 and 2008-09 data. The 2007-08 and 2008-09 data are the estimated FTE (Column 4a on Table 3) divided by estimated part-time countable years (Column 4 on Table 3): HEFCE-funded students only, by price group and level. The HESA 2006-07 data are taken from the '2006-07 statistics derived from HESA data for the monitoring and allocation of funding', originally sent with Tony Ryan's letter to heads of institutions on 13 February 2008 or as subsequently revised. Generally we expect consistency between the three sets of data.

83. Automatic check highlighting is included in this table as follows: for each combination of price group and level of study, the value of 'Maximum difference' is at least 0.1 where the headcount in Column 4 of HESES08 is at least 50.

84. Further guidance on FTE for part-time students can be found in Annex F.

Table C: Growth in new entrants

85. This table compares the number of fundable new entrants in 2007-08 and 2008-09 and shows the percentage change between the two. The data are from Column 2 of Table 5: HEFCE-fundable students (HEFCE-funded + independently funded), by mode and level. For comparison the percentage change in the total number of HEFCE-fundable students between 2007-08 and 2008-09 is shown.

86. There is currently no automatic check highlighting in this table.

87. The definition of 'new entrant' can be found in paragraph 41 of Annex E.

Table D: FTEs by price group

88. This table compares the FTEs from HESES08 against our expectation.

- The '2008-09 Assumed' data are the HESES07 FTEs plus the various adjustments to FTEs (for additional student numbers and other miscellaneous transfers and adjustments) included in the latest 2008-09 grant Table D.

- The '2008-09 Actual' data are the FTEs taken from Column 4 of Table 1a (for full-time), Column 4 of Table 2 weighted at 0.5 FTE (for sandwich year-out) and Column 4a of Table 3 (for part-time).
- In both cases the data are for HEFCE-funded FTE students only by price group, mode and level.

89. There is currently no automatic check highlighting in this table.

90. Further information on the assignment of activity to price groups can be found in Annex H.

Table E: Students by fundability status

91. This table compares how students have been attributed between the four categories of fundability status (HEFCE-funded, independently funded, non-fundable, and Island and overseas) in 2007-08 and 2008-09. The data are the headcount numbers and percentage change for estimated countable years (Column 4 of Tables 1a, 2, 3 of HESES07 and HESES08) in each fundability category: by mode (full-time and sandwich year-out, or part-time) and level.

92. There is currently no automatic check highlighting in this table.

93. The definition of each category of fundability status can be found in Annex G.

Table F: Proportion of column 4 students recorded as long

94. This table compares the proportions of students recorded as being on long courses in 2007-08 and 2008-09. The data are the proportion of total estimated countable years (Column 4 of Tables 1a and 3 of HESES07 and HESES08) recorded as being long: HEFCE-funded students only, by mode (full-time or part-time) and level.

95. Automatic check highlighting is included in this table as follows:

- a. For each combination of mode of study and level of study there is a difference of at least 5 per cent between the proportion of Column 4 students recorded as long in HESES07, and the proportion of Column 4 students recorded as long in HESES08 where the headcount in Column 4 of HESES08 is at least 50.
- b. For each combination of mode of study and level of study, the proportion of Column 4 students recorded as long has either changed from zero in HESES07, or has changed to zero in HESES08 (where the change in proportion is at least 10 per cent).

96. The definition of a long year of study can be found in Annex K.

Table G: Proportion of students on designated courses subject to regulated fees

97. This table compares the proportions of students who are subject to regulated fees in 2007-08 and 2008-09. The data are the total number of students recorded as being subject to regulated fees as a proportion of the total student numbers on Table 4 (Columns 1 and 2): All home and EC students, by fee level, mode and level.

98. Automatic check highlighting is included in this table as follows: for each combination of mode of study, level of study and fee level, the difference in the proportion of students on designated courses subject to regulated fees between

HESES07 and HESES08 is at least 5 per cent, where the headcount in HESES08 is at least 50.

99. Further information on regulated fees can be found in paragraphs 10-14 of Annex M.

Table H: Proportion of undergraduate students on sub-degree level courses

100. This table compares the proportions of undergraduate students who are recorded as being on below degree level courses in 2007-08 and 2008-09. The data are from Table 5 and are calculated as ['HND' + 'Sub-degree (excl. HND)'] as a proportion of ['HND' + 'Sub-degree (excl. HND)' + 'FD' + 'Other UG'] All home and EC students, by mode.

101. Automatic check highlighting is included in this table as follows: for each mode of study, the difference in the proportion of undergraduate students on sub-degree level courses between HESES07 and HESES08 is at least 5 per cent, where the headcount of undergraduates in HESES08 is at least 50.

102. Further guidance on the breakdown of level of study in Table 5 can be found in paragraph 11 of Annex L.

Table I: Students franchised-out

103. This table compares the students recorded as wholly franchised-out in HESES08 with an expected figure for 2008-09.

- The '2008-09 Assumed' is the sum of those students recorded as wholly franchised-out in Column 3 of Table 5 of HESES07; plus any students transferred to the institution for 2008-09 as a result of a further education college electing to be indirectly funded. Such transfers exclude those colleges that are members of a HEFCE-recognised funding consortium, which should not be recorded as franchised-out.
- The '2008-09 Actual' is taken from Column 3 of Table 5 of HESES08.
- In both cases, all students are headcounts and are disaggregated by type of institution to which they are franchised, mode and level. The transfers from further education colleges that have been added in to the '2008-09 Assumed' figures were originally calculated as FTEs. For the purposes of converting them to headcounts, we have assumed that each part-time student counts as 0.5 FTE.

104. Automatic check highlighting is included in this table as follows: for each combination of mode of study, level of study and type of institution franchised to, the difference between the assumed 2008-09 franchised-out numbers and the franchised-out numbers entered in Table 5 of HESES08 is at least 20 per cent, where the franchised-out numbers entered in Table 5 of HESES08 are at least 100.

105. Further guidance on which activity should be counted as franchised out can be found in paragraphs 7-13 of Annex C.

Table J: 'Home' and 'Other' split

106. This table compares the split of numbers between 'Home' and 'Other' for home and EC students in Table 5 of HESES08 with HESES07. The data are for all home and EC students, by mode and level of study.

107. Automatic check highlighting is included in this table as follows: for each combination of mode of study and level of study, the difference between the proportion of home and EC students recorded as home in HESES07 and HESES08 is at least 5 per cent, where the total home and EC students recorded on Table 5 of HESES08 is at least 50.

108. Guidance on the disaggregation between 'Home' and 'Other' can be found in paragraph 10 of Annex L.

Table K: Full-time undergraduate clinical students

109. This table compares the numbers of full-time undergraduate clinical students on Tables 1a and 1b. The data are the estimated countable years for full-time undergraduates in price group A (Column 4 of Table 1a), compared to the estimated countable years for full-time undergraduates in clinical medicine and dentistry (Column 4, rows 2 and 4, of Table 1b): HEFCE-funded. In general, any differences between these two figures should be due to veterinary science students only.

110. Automatic check highlighting is included in this table as follows: where the differences between the data in Table 1a and Table 1b in HESES08 cannot be attributed to veterinary science.

111. Guidance on the completion of Table 1b can be found in paragraphs 2-8 of Annex L.

Further information

112. Any questions about your data should be e-mailed to heses@hefce.ac.uk and questions about the estimated grant adjustments should be addressed to your HEFCE higher education policy adviser (HEPA) in the first instance (for contact details of your HEPA, see www.hefce.ac.uk under About us/Contact us).