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Early Statistics and Early Access Returns 2026–27

Early Statistics and Early Access Returns 2026–27 notes of guidance

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Summary:	These notes of guidance explain the information that is being collected in SFC's Early Statistics and Early Access Returns for 2026-27.
FAO:	Principals / Chairs / Finance Directors / Board Secretaries of Scotland's universities and the general public.
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Section 1: Introduction

1. These notes of guidance explain the information to be collected in the Scottish Funding Council (SFC)'s Early Statistics and Early Access Returns for 2026-27.

2. SFC uses the Early Statistics Return to collect information on students eligible for funding at the higher education institutions funded by SFC. Students eligible for funding are the students whose provision SFC funds through its main formula-based grants. Students eligible for funding are primarily those domiciled in Scotland along with students from the EU who started on their courses prior to 2021-22, who are eligible for 'Scottish' tuition fees and are on courses open to any suitably qualified applicant.

3. SFC uses the information collected through the Early Statistics Return to:

    - monitor overall numbers of students eligible for funding.
    - monitor use of allocations of funded places.
    - monitor adherence to the consolidation policies for the controlled and non-controlled subject areas.
    - inform the recommended intakes and allocations of funded places for the controlled subject areas for the next academic session.

4. SFC uses the Early Access Return to collect information on enrolments from the most deprived areas in Scotland to monitor progress against targets set by the Commission on Widening Access and against targets for the institutions.

Changes to the Early Statistics Return for 2026-27

5. Table 9 in the Early Statistics Return for 2025-26 collected information on students on Early Years Masters Courses to monitor the use of additional funding for this provision. As 2025-26 was the last year of three years of additional funding for this provision, this information is not being collected for 2026-27.

6. There are two changes to table 1. The first change is that the subject areas of Other Taught Postgraduate Initial Teacher Education Primary and Secondary New Routes have been removed as there is no longer any provision covered by these subject areas. The second change is that a category of 'Other' has been added to the non-controlled subject areas for taught postgraduate provision that is at the undergraduate tuition fee level. This is to recognise that although all Graduate Apprenticeships have the undergraduate fee level some of these courses are at taught postgraduate level.

Changes to the Early Access Return for 2026-27

7. There are no changes to the Early Access Return for 2026-27.

Section 2: Contact and return date

8. The return date for the Early Statistics and Early Access Returns for 2026-27 is **Friday 18 December 2026**.

9. If institutions have any difficulties in meeting this deadline they should contact SFC, at the email address in the next paragraph, as soon as possible.

10. The returns and any questions or issues relating to the Early Statistics Return or Early Access Return should be emailed to HEdatareturns@sfc.ac.uk.

11. Institutions should inform SFC as soon as possible about any:

    - Requests to change the recording of exchange students from 'in' to 'out' or vice versa, see paragraphs 218 and 219.
    - Requests to use non-standard FTE conversion factors not already agreed in previous years, see paragraphs 278 to 281.
    - Requests for agreement to include students on optional years abroad, see paragraphs 263 and 264.
    - Courses about which they are uncertain as to whether the tuition fees are at full cost-recovery level, see paragraph 31.
    - Any non-controlled taught postgraduate provision at the undergraduate tuition fee level other than Graduate Apprenticeships which has not been reported within the current subject areas for that level of study, see paragraph 51.

Section 3: General points

Coverage of the Early Statistics Return

12. The Early Statistics Return covers the categories of students and teaching provision that SFC funds through its main formula-based grants. In these notes, the word 'course' refers to a programme of study, e.g. 'a full-time Honours degree course takes four years'. It does not refer to a part of a programme of study, e.g. not as in: 'science students often take a course in computing in first year'.

13. Whether or not a student should be counted in the Early Statistics Return depends upon both the characteristics of the student and of the student's course. Section 7 explains which combinations of type of student and type of course to include in the return. Sections 8 to 10 detail how to classify and count the students included in the return, and how to deal with special cases where some students who otherwise satisfy the general criteria for inclusion should be excluded from the return.

14. Institutions completing the return must read the guidance notes in their entirety. For more general readers section 7 contains a flowchart and bullet list that summarise the criteria to be eligible for funding. This gives a general guide to the eligibility criteria, but please note that, in particular cases, some students who satisfy these criteria may still be excluded from the return due to the rules governing different modes of provision (see section 9), and the guidance on the Autumn count and forecast enrolments later in the session (see paragraphs 52 to 64).

Checking of the Early Statistics Returns

15. Institutions should read these notes of guidance before extracting any information from source records and completing the returns. Since SFC uses this information to inform and to monitor use of allocations of funding, it is important that this information is accurate.

16. Institutions should keep the worksheets and material, such as copies of computer programs and output, used in preparing their returns. Institutions should also prepare and keep a clear note of the methods and calculations used for:

    - estimating the FTE numbers of students expected to enrol later in the session, see paragraphs 60 to 64.
    - determining the FTE numbers of students with non-standard FTE conversion factors, see paragraphs 278 to 281.

17. SFC will carry out checks on the information returned in the HESA Student returns to look for misclassification of the eligibility for funding status of students and for errors in the FTE returned.

Courses provided in collaboration with other institutions or colleges

18. Where an institution collaborates in the provision of a course with other institutions or colleges, all the institutions involved must count the student numbers on an agreed basis. This includes the taught postgraduate students at the Innovation Centres whose places are supported through SFC funding, see paragraphs 149 to 151.

19. Institutions should check with their collaborating partners that they are returning data on students on collaborative courses on the agreed basis, and that there is no double-counting or omission of student FTE numbers. All students included should meet the criteria for eligibility set out in this guidance.

20. Forms of collaborative provision with other institutions or colleges can generally be classified into one of four categories:

    - sub-contracting.
    - franchised courses.
    - articulated courses.
    - joint courses.

21. Eligibility for funding varies depending on the category of the course, but the basic assumption is that funding follows the physical location of the students. One exception to this is that the students whose places are supported by the additional funded places that SFC provided for articulation should be counted in the Early Statistics Return even though they will be studying at a college for the first one or two years of their degree courses.

22. Category definitions and whether students on these courses should be included in the Early Statistics Return are set out below.

Sub-contracting

23. Sub-contracting is where one institution sub-contracts the teaching of a minor part of any course year to another institution. A common form of this is where colleges provide skills appreciation or training for students on courses provided by Higher Education institutions (HEIs). Colleges usually charge HEIs for the services provided and will often compete with private training providers for this work. The funding assumption is that the service is provided by the college on a full cost recovery basis. The HEI running the course should include the students in their Early Statistics return. For the less common case, where a college sub-contracts a minor part of a course to the HEI, the HEI should not include these students in their Early Statistics return.

Franchised courses

24. Franchising arrangements generally involve the franchisee paying a sum of money to the franchiser who in return provides a developed product or service to market together with an established brand name. For example, degree year(s) may be taught by staff in a college, where the HEI is the franchiser and the college is the franchisee. Where a college is providing teaching under a franchising agreement covering, for example, the first year of the HEI's degree course, the HEI should not include these students in their Early Statistics return.

Articulated courses

25. Articulated courses are arrangements between HEIs and colleges to ensure that the curriculum and assessment in early studies in the college match the expectations of the HEIs in respect of continuing studies. For example, a student studying an HND at a college and progressing to the third year of a degree course at an HEI. Access courses provided by colleges which are designed primarily to prepare mature students for entry to courses provided by HEIs are a form of articulated course.

26. In general, an HEI should only include these students in their Early Statistics return when the students are studying at the HEI. However, since 2016-17 SFC has funded more than 4,400 places per year to increase the number of articulating students, see Annex C of the technical guidance for the University Final Funding Allocations AY 2026-27. As the HEIs receive the funding for these places the students whose places are supported by them should be recorded in the Early Statistics Return. Institutions should count these students in table 1 of the Early Statistics Return and in the Early Access Return.

Joint courses

27. These courses exist where two or more institutions contribute their particular expertise in the joint development and joint delivery of courses. A memorandum of co-operation generally sets out the respective roles and contributions agreed between the various parties. Students undertaking such courses will generally be taught by staff from both institutions and studies will be located in either or both institutions.

28. In general, where an institution is making the provision for the entire year(s) of a course then that institution should include the students on the course in their Early Statistics return. Where in any one year of a course the pattern of student attendance is shared between institutions then an institution should include the students in their Early Statistics return when the institution is providing the majority of the provision. Where in any one year of a course the pattern of student attendance is such that there is no clear majority provider then the institution should contact SFC for guidance at HEdatareturns@sfc.ac.uk.

29. Institutions collaborating in taught postgraduate provision at an Innovation Centre should agree amongst themselves who counts which of the taught postgraduate students in their Early Statistics returns, see paragraph 150.

30. The above guidance covers only the forms of collaboration that SFC regards as collaborative courses for funding purposes. This excludes, for example, circumstances such as:

    - Institution A provides a course, taught by its staff in accommodation rented from institution B – in this case institution A counts the students.
    - Institution A pays for a lecturer from institution B's staff to teach part of an institution A course – in this case institution A counts the students.
    - Institution A provides services such as validation for a course taught by institution B – in this case institution B counts the students.

Full cost-recovery courses

31. The Scottish Government regulates the tuition fees for full-time degree and HN courses. Institutions have flexibility in what fee levels they set for other courses. If tuition fees for a course are set at full cost-recovery level then the course is not eligible for funding, see paragraphs 205 to 210. If institutions are in doubt about whether any of their courses are full cost-recovery then they should contact SFC, at HEdatareturns@sfc.ac.uk, to discuss this.

Section 4: Tables for the Early Statistics Return for 2026-27

Introduction

32. The Early Statistics Return for 2026-27 contains seventeen tables (tables 1, 2a/b/c/d, 3a/b, 4a/b/c, 5 to 11) but no institution will have more than eleven tables to complete.

33. **Tables 1 and 11** are the only tables that every institution must complete. The main table, **table 1**, collects information on the FTE numbers of all students eligible for funding and of students in the controlled subject areas eligible to pay the tuition fees for rest of UK (RUK) students. **Table 11** asks institutions to provide an indication of how they are currently expecting their enrolments in 2027-28 to compare to those that they are reporting for 2026-27.

34. Institutions with Initial Teacher Education (ITE) provision complete **tables 2a to 2d**. **Table 2a** collects information on all ITE courses, including the new routes courses that institutions introduced in recent years, while **table 2b** collects information on each new route. **Table 2c** records the subjects that PGDE Secondary students are aiming to teach in, while **table 2d** collects the subjects that students on other new routes Secondary courses are training to teach.

35. **Table 3a** collects information on students on medicine degree courses while **table 3b** covers dentistry degree courses.

36. Institutions with nursing and midwifery pre-registration provision complete one or more of **tables 4a, 4b and 4c**. Institutions with four-year Honours nursing courses complete **table 4b** while **table 4a** is completed by the institutions with other nursing and midwifery pre-registration courses, with the exception of the Open University in Scotland which completes **table 4c**.

37. **Table 5** collects information on students on paramedic education courses.

38. **Table 6** collects information on students on the course in prosthetics and orthotics at Strathclyde University.

39. **Table 7** collects information on students undertaking Graduate Apprenticeships.

40. **Table 8** collects information on the use of the funded places for taught postgraduate students at the Innovation Centres.

41. **Table 9** collects information on the students on the Masters in Optometry courses at Glasgow Caledonian University and the University of the Highlands and Islands.

42. **Table 10** collects information on the enrolments of students eligible to pay the tuition fees for rest of UK students and of students paying international tuition fees.

43. There is also a worksheet ‘Additional Information’ that allows the institution to provide any contextual information that they want SFC to take into account when the information in their Early Statistics and Early Access returns is being used.

44. This section describes what information is collected in each table. Most of the information relates to students eligible for funding. Section 7 defines what students should be classified as being eligible for funding. Sections 8 to 10 define the categories used in the tables and how to count students in the tables. Where possible, classifications are based on information collected in fields in the Higher Education Statistics Agency (HESA) Student Record, see Annex C which is in an accompanying spreadsheet.

Table 1: Students eligible for funding in all subject areas and students eligible for Rest of UK tuition fees in the controlled subject areas, 2026-27

45. The main table of the Early Statistics Return, table 1, is used to collect information on enrolments of all students eligible for funding and of students in the controlled subject areas who are eligible for the tuition fees for rest of UK (RUK) students. This information is collected to:

- monitor overall levels of enrolments of students eligible for funding.
- monitor use of allocations of funded places.
- monitor adherence to the consolidation policies for the controlled and non-controlled subject areas.

Students in the controlled subject areas eligible for Rest of UK tuition tees

46. Table 1 collects the numbers of students eligible for RUK fees in the controlled subject areas as the consolidation policies for the controlled subject areas cover these students as well as students eligible for funding.

47. Students eligible for RUK fees include students from the Republic of Ireland who started on their courses from 2021-22 onwards as, following Brexit, these students pay the same tuition fees as RUK students. Annex B lists some types of student who, if they satisfy the relevant residence criteria, can be eligible for RUK tuition fees.

New routes Initial Teacher Education courses

48. To help meet the demand for teachers in priority areas and to help diversify the workforce institutions introduced alternative and new routes into Initial Teacher Education (ITE). The Early Statistics Return collects information on these routes to monitor their use and to inform allocations of funded places for these courses. SFC announcement SFC/AN/03/2026 provides information on the intake targets for ITE courses for 2026-27.

49. For the Early Statistics Return the term ‘new routes’ is used to cover both alternative routes introduced by existing ITE providers and courses introduced by new ITE providers. The ITE courses that existed before the new routes were introduced are referred to as the ‘core’ courses.

Taught postgraduate Graduate Apprenticeships

50. Previously there were two categories for the non-controlled subject areas for taught postgraduate provision at the undergraduate fee level: Built Environment and Other Education. Another category of 'Other' has been added for 2026-27. This is to recognise that although all Graduate Apprenticeships have the undergraduate fee level some of these courses are at taught postgraduate level.

51. If an institution considers that they have provision other than Graduate Apprenticeships that fits into this new category then they should provide SFC with details of this provision in an email to HEdatareturns@sfc.ac.uk.

Autumn count

52. As the Early Statistics Return is collected during the session, institutions are asked to return forecasts of their enrolments expected later in the session, i.e. after the reference date for the Early Statistics Return of 1 December. Students who attended the institution on or before the reference date are referred to as being in the 'autumn count', with other students referred to as being in the 'Forecast' numbers.

53. In recording the FTE student numbers in table 1 institutions must provide separate figures for the autumn count (columns 1 and 4 for students eligible for funding, and column 10 for students eligible for RUK tuition fees) and for the forecast enrolments (columns 2 and 5 for students eligible for funding, and column 11 for students eligible for RUK tuition fees).

Definition of the autumn count

54. The autumn count covers all students who satisfy the various criteria for inclusion, see section 7, and who were either:

- Students at the institution on 1 December 2026.
- Or not students on 1 December 2026, but had enrolled at the institution on or after 1 August 2026 and:
  a. Attended for more than five weeks, where length of course is greater than or equal to 20 weeks.
  b. Or attended for more than a quarter of the length of the course, where length of course is less than 20 weeks.

55. In some cases, students may not have finalised the exact content of their year of study on enrolment. In these cases, institutions should use their best estimates of the total amount of FTE enrolled for, based on declared intentions and/or previous patterns for the same course. Although these figures contain some estimates, they belong in the autumn count as they relate to students already enrolled. Institutions should prepare and keep a clear note of the methods and calculations they use to estimate the FTE for these enrolments.

Courses which cross academic sessions

56. Institutions should take care to avoid double-counting or omitting FTE numbers when recording students on courses which start part-way through one session and finish part-way through the next. There are several ways of counting these students (except for controlled nursing and midwifery pre-registration students, see paragraphs 129 to 131). It does not matter which method an institution chooses as long as, taken over all the sessions, the FTE of a student on a cross-session course is recorded accurately without omission or double counting.

57. For example, suppose a full-time course runs from January to December 2027. If the institution is counting the full FTE of these students in the forecast enrolments in their Early Statistics Return for 2026-27 then the institution should not count any of this FTE in their Early Statistics Return for 2027-28. When completing the 2027-28 return, the institution would include their forecasts of the students who will take the January to December 2028 run of the course. Hence the institutions' figures for each session would include those on one, and only one, run of the course.

58. Alternatively, the institution might count the students partly for each of the sessions in which they are in attendance. Thus, students on the January to December 2027 run of the course might count as, say, 0.67 FTE each in session 2026-27 then 0.33 FTE each in session 2027-28. The institution would then count the students expected on the January to December 2028 run of the course as 0.67 FTE each in session 2027-28 and 0.33 FTE each in session 2028-29, and so on.

Recording students on controlled three-year nursing and midwifery pre-registration courses whose course years span academic sessions

59. To ensure that funded populations for three-year nursing and midwifery pre-registration courses are being derived on the same basis it is necessary to ensure that institutions return information on a comparable basis. The full FTE for a course year should be returned in the session in which the course year starts. See paragraphs 129 to 131 for more details.

Forecast enrolments

Estimating future enrolments in the current session

60. Institutions must, as far as is possible at the time the return is made, estimate the FTE numbers of students expected to enrol between 1 December 2026 and 31 July 2027, and who are expected to remain students for more than five weeks or for more than a quarter of the length of the course, see paragraph 54.

61. Therefore, in making their forecasts of enrolments later in the session institutions should take account of the number of enrolments after 1 December likely to withdraw shortly after starting a course. Institutions should not reduce their forecast enrolments to allow for students enrolled on 1 December who subsequently end their studies prematurely.

Methods of estimation

62. Forecasts are by their nature subject to some uncertainty. Institutions might base them on the actual FTE numbers of enrolments during the corresponding period of previous years, possibly adjusted for:

    - Material differences from previous years in the numbers or types of courses offered.
    - Or changes in the autumn enrolments from previous years.

63. For some courses, such as those starting in January, institutions might use the actual number of students they expect will take the course, based upon the acceptances to date. Institutions should prepare and keep a clear note of the methods and calculations they use to estimate forecast enrolments.

64. Institutions should be aware that if the forecast element makes up a notable proportion of the total FTE of a funding cell (defined as a combination of subject area and level of study) and if the actual student numbers turn out to be notably fewer than the forecast amount then SFC may subsequently take action if there are any financial implications.

Comparisons with the Early Statistics for 2025-26

65. Columns (14) to (17) of table 1 show the corresponding figures taken from your institution's Early Statistics return for 2025-26, including students eligible for RUK tuition fees in the controlled subject areas. Columns (18) to (21) show the percentage differences in the Early Statistics from 2025-26 to 2026-27.

Tables for controlled subjects (2a/b/c/d, 3a/b, 4a/b/c, 5, 6, 9)

66. Tables 2a-d, 3a-b, 4a-c, 5, 6 and 9 collect further information on students in the controlled subject areas of medicine, dentistry, nursing and midwifery pre-registration, paramedic education, prosthetics and orthotics, optometry and Initial Teacher Education. This information is collected to monitor recruitment to these courses and to inform the allocations of funded places for these courses for future years.

Intakes

67. Tables 2a/b/c/d, 3a/b, 4a/b/c, 5, 6 and 9 collect information on the intakes to the controlled subjects.

68. The intake covers students who enrol for the course for the first time regardless of the year of the course which they enter. Therefore, the number of students in the intake to a course may differ from the number of students in the first year of the course. For example, there may be students repeating their first year, or direct entrants to the second year of the course. The intake also includes forecasts of students expected to start later in the session, i.e. a second intake, and students who have transferred from a different course at the same institution

69. The following SFC announcements contain the intake targets for the controlled subjects for 2026-27:

    - Medicine: SFC/AN/11/2026.
    - Dentistry: SFC/AN/04/2026.
    - Nursing and midwifery pre-registration: SFC/AN/13/2026.
    - Paramedic education: SFC/AN/02/2026.
    - Prosthetics and Orthotics: SFC/AN/12/2026.
    - Optometry: SFC/AN/10/2026.
    - Initial Teacher Education: SFC/AN/03/2026.

70. For 2026-27 the intake targets for medicine cover all the students starting a medical degree course at the pre-clinical stage, including international students.

71. The intake targets for paramedic education, prosthetics and orthotics, and optometry relate to students eligible for funding.

72. The intake targets for the other controlled subjects cover students eligible for funding and students eligible for rest of UK (RUK) tuition fees.

Tuition fee status

73. The tuition fee status is collected for the intakes of students to the controlled subjects. For all controlled subjects the intake of students eligible for funding and students eligible to pay RUK tuition fees is collected. For medicine, dentistry, paramedic education, prosthetics and orthotics, and optometry the intake of international students is also collected.

74. The intake of students eligible for funding relates to those students eligible for funding who enrolled for the course for the first time. If a student started on the course during the session but did not last long enough to be classified as being eligible for funding, see paragraph 54, then the student should not be counted in the intake.

75. For medicine, paramedic education and prosthetics and orthotics, the intake of students eligible for funding is split into Scottish domiciled and other. The domicile is based on the student's permanent home residence prior to starting the course.

76. Students eligible to pay RUK tuition fees are those students entitled to pay the deregulated tuition fees for rest of UK students. Following Brexit students from the Republic of Ireland who started on their courses from 2021-22 onwards pay the same tuition fees as RUK students. Therefore, students from the Republic of Ireland who started on their courses in 2026-27 should be included in the intake of students eligible to pay RUK tuition fees in 2026-27. Annex B lists some types of student who can be eligible for RUK tuition fees if they meet the relevant residence criteria.

77. The intake of international students relates to those students in the intake who were neither eligible for funding nor eligible to pay RUK tuition fees. Following Brexit students from the EU, excluding those from the Republic of Ireland, who started on their courses from 2021-22 onwards pay the tuition fees for international students. Therefore, students from the EU, excluding the Republic of Ireland, who started on their courses in 2026-27 should be included in the intake of international students in 2026-27.

Table 2a: Initial Teacher Education courses, 2026-27

78. Table 2a collects the following information on students on Initial Teacher Education (ITE) courses:

- the FTE numbers of students eligible for funding by course and year of course.
- the FTE number of students eligible for funding and students eligible to pay rest of UK tuition fees in the intake to each course.
- the headcount of students eligible for funding in the intake to the course able to teach in the Gaelic medium.

See paragraph 68 for the definition of the intake to a course.

New routes Initial Teacher Education courses

79. Institutions introduced alternative and new routes into ITE to help meet the demand for teachers in priority areas and to help diversify the workforce. Table 2a collects separate information for these new routes. In this context new routes covers courses put on by new ITE providers as well as alternative routes put on by existing providers. The ITE courses that existed before the new routes were introduced are referred to as the 'core' courses.

Tuition fee status for the intakes to Initial Teacher Education courses

80. The intake to ITE courses is split into students eligible for funding and students eligible for rest of UK (RUK) tuition fees to monitor the take up of places by students eligible for funding, who will mainly be Scottish-domiciled students, and to inform the allocations of funded places for future years. Paragraphs 73 to 77 contain further information on the tuition fee status of students.

Students able to teach in the Gaelic medium

81. Table 2a collects the headcount of students able to teach in the Gaelic medium in the intakes to PGDE Primary and Secondary, Undergraduate Primary and Combined Degrees in Education Primary courses. As part of the promotion of Gaelic as a language SFC monitors the number of entrants to these ITE courses who, if they successfully complete their course, will be able to teach in the Gaelic medium.

82. A student who will be able to teach in the Gaelic medium is defined as a student who, upon successful completion of the ITE course, is either:

    - a native Gaelic speaker, who has retained proficiency in the language.
    - Or the holder of a degree in Gaelic, or a degree which includes a substantial component of the Gaelic language.
    - Otherwise, a speaker of the Gaelic language to the above standard.

Table 2b: New routes Initial Teacher Education courses, 2026-27

83. Table 2b collects similar information to table 2a but for each new route ITE course. The new routes cover courses put on by new ITE providers as well as alternative routes put on by existing providers. Annex C, which is in an accompanying spreadsheet, indicates which subject area each new ITE route should be counted under.

Table 2c: Subjects that students in the intake to PGDE Secondary courses are training to teach, 2026-27

84. Table 2 of Annex B of SFC announcement SFC/AN/03/2026 shows the intake targets for 2026-27 for each Secondary teaching subject for each institution. To monitor the actual intakes for the teaching subjects table 2c collects the teaching subjects for the intake to PGDE Secondary courses and table 2d collects the subjects that students eligible for funding on other new routes Secondary courses are training to teach.

85. The intake targets for Secondary courses cover students eligible to pay rest of UK tuition fees as well as students eligible for funding.

86. As some students aim for dual subject teaching qualifications, table 2c allows both single and dual teaching subjects to be recorded, including the specific combinations of subjects that students are training in. The numbers of students in the intake to PGDE Secondary courses training to teach one subject should be counted against the subject they are training to teach in either column (1) for core courses or column (2) for new routes.

87. The students training to teach two subjects should be recorded using columns (4) to (6) in either the rows relating to core courses or in those relating to new routes. Columns (4) and (5) record the combinations of teaching subjects. Each cell for entry has a drop-down menu that allows the relevant teaching subjects to be selected. The number of students taking each combination of teaching subjects should be entered in column (6).

Table 2d: Subjects that students eligible for funding on other new routes Initial Teacher Education Secondary courses are training to teach, 2026-27

88. Table 2d complements table 2c by collecting information on the subjects that the students eligible for funding on other new routes Secondary courses are training to teach. The information is collected by type of new routes Secondary course, which are Combined Degrees in Education Secondary and Other Undergraduate Secondary.

89. For both types of course the teaching subjects for students eligible for funding in the intake and for continuing students should be recorded.

90. As some students aim for dual subject teaching qualifications, table 2d allows both single and dual teaching subjects to be recorded, including the specific combinations of subjects that students are training to teach.

91. The teaching subjects for students training to teach one subject should be recorded in the appropriate rows of column (1) for Combined Degrees in Education Secondary new routes and column (10) for Other Undergraduate Secondary new routes. The combinations of teaching subjects being taken by students training to teach two subjects should be recorded in columns (5) and (6) for Combined Degrees in Education Secondary or columns (14) and (15) for Other Undergraduate Secondary. Each cell for entry in these columns has a drop-down menu that allows the relevant teaching subject to be selected.

92. The FTE number of students eligible for funding in the intake to Combined Degrees in Education Secondary new routes should be recorded in either column (2), if they are training to teach a single subject, or in column (7), if they are training to teach two subjects. The FTE number of continuing students eligible for funding in Combined Degrees in Education Secondary should be recorded in either column (3) or column (8) depending on whether they are training to teach a single subject or two subjects.

93. For Other Undergraduate Secondary the FTE number of students eligible for funding in the intake should be recorded in either column (11) or column (16) depending on whether they are training to teach a single subject or two subjects. The FTE number of continuing students eligible for funding should be recorded in either column (12), if they are training to teach a single subject, or in column (17), if they are training to teach two subjects.

Table 3a: Students on medicine degree courses, 2026-27

94. Table 3a collects the following information on students on degree courses in medicine:

- the number of students in the intake by course and tuition fee status.
- the number of Scottish-domiciled students in the intake by entry criteria.
- the FTE number of students by course, year of course and tuition fee status.
- the FTE number of medical degree students on intercalating courses.

95. The headcount is collected for the intake for comparisons with the intake targets, while the FTE is collected for all enrolments for comparisons with funded places and with the places for rest of UK students for which SFC has allocated some of its compensation for expensive strategically important subjects.

Tuition fee status

96. There are separate rows in table 3a for the different tuition fee status of medical students:

- Students eligible for funding.
- Students eligible for rest of UK (RUK) tuition fees.
- International students.

Paragraphs 73 to 77 contain further information on tuition fee status.

97. To monitor where medical students are coming from the students eligible for RUK tuition fees are further split into:

- Rest of UK domiciled.
- Other.

98. The domicile is based on the student's permanent home residence prior to starting the course. The 'Other' category includes students from the Republic of Ireland who started on their courses from 2021-22 onwards.

99. Students paying the tuition fees for international students are further split into:

- those from the International Medical University of Malaysia.
- those on the closed loop programme that are going back to Canada.
- other international students.

This information is collected to monitor the use of the specific medical degree routes for international students.

New medical degree courses

100. Three new degree courses to train medical students have been introduced in recent years:

- the Scottish Graduate Entry Medicine (ScotGEM) course.
- the HCP-Med for Healthcare Professionals course.
- the Scottish Community Orientated Medicine (ScotCOM) course.

The other medical degree courses are referred to as the 'core' medicine courses.

Table 3a splits medical students according to the type of course that they are studying on.

Scottish Graduate Entry Medicine

101. The Scottish Graduate Entry Medicine (ScotGEM) course is a four-year graduate entry degree course run collaboratively by the Universities of Dundee and St Andrews. The first two years of the course are undertaken at St Andrews University and the final two years at Dundee University.

HCP-Med for Healthcare Professionals

102. The HCP-Med for Healthcare Professionals course is a five-year degree course at Edinburgh University for healthcare professionals seeking to study for a medical degree.

Scottish Community Orientated Medicine

103. A new five-year medical degree course in Scottish Community Orientated Medicine (ScotCOM) commenced at St Andrews University in 2025-26. ScotCOM was designed to meet the requirements of NHS Scotland, with a significant proportion of the clinical teaching being delivered in the community (primary care) setting. In 2025-26 there were students in years 1 (pre-clinical stage) and 3 (clinical stage) of the course. In 2026-27 there are also students in years 2 (pre-clinical stage) and 4 (clinical stage) of the course.

Intake of Scottish-domiciled students to medical degree courses

104. The intake of students eligible for funding to core medicine degree courses is split into Scottish-domiciled students and other students, where the domicile is based on the student's permanent home residence prior to starting the course. The 'Other' category will cover students who are eligible for 'Scottish' tuition fees but whose permanent home residence prior to starting the course was outwith Scotland.

105. The numbers of Scottish-domiciled entrants to medical schools is collected separately because Scottish Government Ministers remain committed to increasing the number of Scottish-domiciled students studying medicine.

Entry criteria

106. The Scottish-domiciled entrants to medical courses are further split by entry criteria to monitor both the use of additional funded places to widen access to medicine and the institutions' progress in widening access to their medical courses.

107. Scottish-domiciled entrants to pre-clinical medicine should be split according to the following entry categories:

- Entered via a pre-entry medicine programme.
- Satisfies widening access criteria.
- Other Scottish-domiciled entrants.

108. To be a widening access entrant a student must be from the SIMD 20 areas and/or be from a care-experienced background, see paragraph 184 for further information on the SIMD 20 areas.

Intake to clinical medicine

109. For table 3a, the intake to clinical medicine is split between students who undertook their pre-clinical studies at St Andrews University and have moved to the reporting institution to complete their medical training and other students. The students coming from St Andrews University are separately identified to help inform the funding requirements for future medical provision.

110. The intake to clinical medicine covers students who have joined the reporting institution's medical degree course at the clinical stage. This does not include students who have undertaken their pre-clinical studies at the institution.

Year of course

111. The year of course is collected for all medical students. The year of course is collected for students eligible for rest of UK tuition fees partly because SFC provides funding to support the clinical provision of medical students who pay RUK fees although these students are not eligible for funding. This is because the price that SFC pays for clinical provision is more than the tuition fee for RUK students. To ensure that medical provision remains viable, SFC compensates the institutions for the difference between the SFC price for clinical provision and an assumed RUK tuition fee for medical students. SFC uses the information collected on students paying RUK fees to compare the actual enrolments with the numbers of RUK places for which SFC provides additional funding.

112. The second reason for collecting the year of course for students eligible for RUK fees and for international students is to monitor the numbers of students at each stage of each course.

Pre-clinical and clinical medicine

113. Table 3a automatically calculates the numbers of students in the pre-clinical and clinical stages of each course from the student numbers entered for each year of the course. Columns (20) and (21) show the numbers of students in the pre-clinical and clinical stages respectively for the core medicine courses, with columns (27) and (28) showing this for the ScotGEM course, columns (35) and (36) for the HCP-Med course and columns (42) and (43) for the ScotCOM course.

114. The pre-clinical stages are:

- Years 1 and 2 of the core medicine courses and of the HCP-Med and ScotCOM courses.
- All years of St Andrews University's core medicine course.
- Year 1 of the ScotGEM course.

115. The clinical stages are:

- Years 3 to 5 of the core medicine courses, with the exception of the core medicine course at St Andrews University, and of the HCP-Med and ScotCOM courses.
- Years 2 to 4 of the ScotGEM course.

Students on intercalating degrees

116. Institutions should enter the number of medical students on intercalating degree courses at their institution in column (45) of table 3a. Institutions should not include any of their own medical students who are undertaking an intercalating year at another institution. These numbers are in addition to the total FTE numbers of students on medicine degree courses shown in column (44).

Table 3b: Students on dentistry degree courses, 2026-27

117. Table 3b collects the following information on students on dentistry degree courses:

- the FTE number of students in the intake by tuition fee status.
- the FTE number of students by year of course and tuition fee status.
- the FTE number of dentistry students on intercalating courses.

Tuition fee status

118. There are separate rows in table 3b for the different tuition fee status of dentistry degree students:

- Students eligible for funding.
- Students eligible for rest of UK tuition fees.
- International students.

Paragraphs 73 to 77 contain further information on tuition fee status.

Year of course

119. The year of course is collected for every type of student. The year of course is collected for students eligible for rest of UK tuition fees partly because SFC provides funding to support the clinical provision of dentistry students who pay RUK fees although these students are not eligible for funding. This is because the price that SFC pays for clinical provision is more than the tuition fee for RUK students. To ensure that dentistry provision remains viable, SFC compensates the institutions for the difference between the SFC price for clinical provision and an assumed RUK tuition fee for dentistry students. SFC uses the information collected on students paying RUK fees to compare the actual enrolments with the numbers of RUK places for which SFC provides additional funding.

120. The second reason for collecting the year of course for students eligible for RUK fees and for international students is to monitor the numbers of students at each stage of each course.

Pre-clinical and clinical dentistry

121. The numbers of students in the pre-clinical and clinical stages of each course are automatically generated in columns (9) and (10) of table 3b from the enrolments entered for each year of the course in columns (3) to (7). Only students in year 1 of the courses at the Universities of Dundee and Glasgow are in the pre-clinical stage.

Students on intercalating degrees

122. Institutions should enter the number of dentistry students on intercalating degree courses at their institution in column (11) of table 3b. Institutions should not include any of their own dentistry students who are undertaking an intercalating year at another institution. These numbers are in addition to the total FTE numbers of students on dentistry degree courses shown in column (8)

Table 4a: Three-year nursing and midwifery pre-registration courses, 2026-27

Table 4b: Four-year nursing and midwifery pre-registration degree courses, 2026-27

123. Tables 4a and 4b collect information on nursing and midwifery pre-registration courses. Table 4b covers the four-year Honours pre-registration degree courses, while table 4a covers the other pre-registration courses, excluding those at the Open University in Scotland which are covered in table 4c.

124. For historical reasons the non-Honours courses are referred to as the 'three-year' nursing and midwifery pre-registration courses, though some of the courses in this category might not actually last three years.

125. Both tables 4a and 4b collect the following information for their specific types of nursing and midwifery pre-registration courses:

- FTE number of students in the intake to these courses by tuition fee status and field of practice.
- FTE number of students on these courses by tuition fee status and field of practice.

Pre-registration

126. The nursing and midwifery pre-registration courses covered by tables 4a and 4b lead to entry to the Nursing and Midwifery Council's register. The pre-registration courses exclude any provision for students who had previously registered, even if the students are studying to be able to re-register.

Tuition fee status

127. The information on nursing and midwifery pre-registration students is collected separately for students eligible for funding and students eligible for rest of UK (RUK) tuition fees. Paragraphs 73 to 77 contain further information on tuition fee status.

Reporting two fields of practice for students on honours courses

128. Table 4b allows the reporting of both fields of practice for students on honours courses who are studying to qualify in two fields of practice. The specific combinations of fields of practice are selected using drop down menus.

Recording three-year nursing and midwifery pre-registration students whose course years span academic sessions

129. To ensure that funded populations are derived on the same basis it is necessary to ensure that institutions return enrolment information for these courses on a comparable basis. For this reason, institutions are asked to use the same method to return the FTE for students on three-year nursing and midwifery pre-registration courses whose course years span academic sessions. The full FTE for a course year should be returned in the Early Statistics Return for the session in which the course year starts.

130. The year of programme should relate to the year that a student commences during the session. Thus, for students whose course year spans academic sessions the year of programme should relate to the year that the student starts in the session. The FTE for the full year of the course should be returned for each student. For students starting another course year later in the session, i.e. after the Early Statistics reference data of 1 December, the FTE returned under the relevant year of programme in table 4a should be the full FTE for that course year and not include any FTE relating to the course year which ends earlier in the session.

131. This will mean that students who are on courses that span academic years and who are in their last part year of study should not be counted in the Early Statistics Return. Students should only be counted under the 'Forecast' enrolments in table 1 if they were not studying at or before the Early Statistics reference date.

Intake to the course

132. The intake covers all students starting their courses during 2026-27, including forecasts of the numbers of students expected to start later in the session. Students entering year 2 of their courses via the HNC route should be included in the intake.

Table 4c: Nursing pre-registration students eligible for funding at the Open University in Scotland in 2026-27 and nursing pre-registration students expected to continue at the University in 2027-28

133. Table 4c collects the numbers of nursing pre-registration students at the Open University in Scotland in 2026-27 and estimates of the numbers who are expected to continue to be studying at the University in 2027-28.

134. The numbers at the University in 2026-27 will be used to monitor the use of funded places and the actual intake compared to the intake target. The estimates of the numbers who are expected to continue to be studying at the University in 2027-28 will be used to inform the University's allocation of funded places for 2027-28.

135. The Open University should record the headcount number of nursing pre-registration students and the intake to nursing pre-registration at the University in 2026-27 split by:

- Field of practice.
- Year of study.

136. The Open University should record the headcount number of nursing pre-registration students who are expected to continue to be studying in 2027-28 split by:

- Academic year they started in.
- Year of study they will be in in 2027-28.
- Field of practice.

Table 5: Students on paramedic education courses in 2026-27

137. Table 5 collects the following information about the students on paramedic education courses in 2026-27:

- FTE number of students in the intake by tuition fee status.
- FTE number of students by tuition fee status and year of programme.

Tuition fee status

138. To inform the allocations of funded places for paramedic education for 2026-27 and to monitor the types of student entering these courses there are separate rows in table 5 for the different tuition fee status of paramedic education students:

- Students eligible for funding.
- Students eligible for rest of UK (RUK) tuition fees.
- International students.

Paragraphs 73 to 77 contain further information on tuition fee status.

139. Students eligible for funding are further split into Scottish-domiciled and other students to monitor the numbers of Scottish students on these courses. The domicile is based on the student's permanent home residence prior to starting the course.

Table 6: Students on prosthetics and orthotics course in 2026-27

140. Table 6 collects information on the students on the prosthetics and orthotics course at Strathclyde University in 2026-27.

Tuition fee status

141. To monitor the types of student entering the prosthetics and orthotics course the intake is split by tuition fee status:

- Students eligible for funding.
- Students eligible for rest of UK tuition fees.
- International students.

Paragraphs 73 to 77 contain further information on tuition fee status.

142. Students eligible for funding are split into Scottish-domiciled and other students to monitor the numbers of Scottish students on these courses. The domicile is based on the student's permanent home residence prior to starting the course.

Table 9: Students on Masters in Optometry courses in 2026-27

143. Table 9 collects information on the students on Masters in Optometry courses at Glasgow Caledonian University and the University of the Highlands and Islands.

Tuition fee status

144. To monitor the types of student entering Masters in Optometry courses the intake is split by tuition fee status:

- Students eligible for funding.
- Students eligible for rest of UK tuition fees.
- International students.

Paragraphs 73 to 77 contain further information on tuition fee status.

Other tables for the Early Statistics Return

Table 7: Students on Graduate Apprenticeships, 2026-27

145. SFC started to take over the responsibility for funding Graduate Apprenticeships (GAs) in 2021-22. SFC is funding GAs that started from 2021-22 onwards while Skills Development Scotland (SDS) will continue to fund to completion the GAs that started before 2021-22.

146. The students on GAs funded by SFC are eligible for funding while those on GAs funded by SDS are not eligible for funding.

147. Table 7 collects information on all GAs in 2026-27 split by eligibility for funding status, framework and year of programme to monitor the totality of GA provision in 2026-27 and to monitor how many funded places are being used for GAs.

148. Table 7 also collects the number of new GAs in 2026-27 to monitor the take up of GAs in 2026-27.

Table 8: Use of funded places for 2026-27 for taught postgraduates at Innovation Centres

149. Table 8 collects information on the use of the funded places for taught postgraduate students at the Innovation Centres.

150. The institutions collaborating in taught postgraduate provision at an Innovation Centre should agree amongst themselves which institution reports which students. For example, each of the collaborating institutions could report the students enrolled with them or, perhaps, the lead institution could report all the taught postgraduate students eligible for funding at their Innovation Centre. All enrolments reported in table 8 should be included in table 1.

151. As the lead institution for the Innovation Centre receives the full allocations of funded places for the Innovation Centre, any taught postgraduate enrolments at an Innovation Centre not reported by the lead institution in table 8 will be transferred to the lead institution for comparison with the allocation of funded places for the Innovation Centre. The enrolments that are transferred will not count against the reporting institution's non-controlled funded places, see paragraphs 172 and 173.

Table 10: Students eligible for Rest of UK tuition fees and students eligible for international tuition fees, 2026-27

152. Table 10 collects enrolments of students who are eligible for rest of UK (RUK) tuition fees and of students eligible for international tuition fees. This information will assist in the monitoring and understanding of the financial health of institutions.

153. The enrolments relate to students studying in the UK for which the institution receives a tuition fee. The enrolments exclude an institution's Transnational Education activities which are reported in the HESA Aggregate Offshore Return. Therefore, the enrolments exclude students studying overseas for a qualification of the institution, whether at an overseas campus or by distance learning, and students studying for a qualification of an overseas partner, which the institution is involved in. Students studying by distance learning in the rest of UK should be included.

154. Students eligible for rest of UK tuition fees are:

- Students assessed as paying the tuition fee for RUK students where the course has a specific tuition fee for RUK students.
- Or RUK domiciled students where the course either has the same tuition fee for all students or the same tuition fee for all UK-domiciled students.

Students from the Republic of Ireland starting their courses from 2021-22 onwards pay the same tuition fees as RUK students and are therefore classified as being students eligible for rest of UK tuition fees.

155. Students eligible for international tuition fees are:

- Students assessed as paying the tuition fee for international students where the course has a specific tuition fee for overseas students.
- Or Overseas students where the course has the same tuition fee for all students.

156. The enrolments are split by level of study into taught postgraduate and undergraduate.

157. The enrolments are split into students who were active on their course on or before 1 December 2026, referred to as the Autum count, and forecasts of new enrolments after 1 December.

158. If a student's course year spans into the next academic year then the institution can either report all the FTE for the student's course year in the first reporting year or split the FTE over two reporting years. The approach used should be consistent with how the institution reports other domiciles, and over successive returns, to enable a consistent understanding.

Table 11: Indication of enrolments in 2027-28 compared to 2026-27

159. Table 11 is for institutions to indicate how they are currently expecting their enrolments in 2027-28 to compare with what they are reporting for 2026-27. The information is required for each of the following categories of student:

- Students eligible for funding in the non-controlled subject areas.
- Students eligible for rest of UK (RUK) tuition tees.
- Students eligible for international tuition fees.

The information covers taught postgraduate and undergraduate students in these categories.

160. This information is required for students eligible for funding in the non-controlled subject areas to assess future demand for funded places.

161. This information is required for students who are eligible for RUK tuition fees and for students who are eligible for international tuition fees to assist in the monitoring and understanding of the financial health of institutions.

162. Institutions are not required to provide specific figures but to give a description of their current expectation of enrolments in 2027-28 compared to 2026-27. For instance, a response could be 'enrolments in 2026-27 are currently expected to be in line with those for 2026-27'. If the enrolments for any category are expected to be noticeably higher or lower than for 2027-28 then institutions should give an indication of the level of change, e.g. 'enrolments are expected to be higher by around X to Y % (or X00 to Y00 FTE)'.

163. If institutions expect their taught postgraduate enrolments to change differently to their undergraduate enrolments between 2026-27 and 2027-28 then they should indicate this.

164. Institutions should also provide brief explanations for why they are currently expecting these levels of enrolments in 2027-28. For instance, this could be based on how the latest levels of enquiries and applications compare to those seen in previous years. The explanations might also note that, for instance, the institution is expecting new or revised courses to attract more demand for places, or that the institution expects notable changes in demand from specific overseas markets.

Monitoring for under-enrolment and over-recruitment, and meeting the intake targets for the controlled subjects, 2026-27

165. Annex C of the University Final Funding Allocations for AY 2026-27 states the conditions of funding relating to under-enrolment and over-recruitment (breaches of consolidation policy) for 2026-27. After an institution has completed the tables for the Early Statistics Return the 'Comparisons with Targets' worksheet shows the institution where it stands in terms of meeting these conditions.

166. The 'Comparisons with Targets' worksheet also shows the institution how it has fared in meeting its intake targets for the controlled subjects. Links to the SFC announcements containing the intake targets for the controlled subjects for 2026-27 are given in paragraph 69.

167. The actual enrolments and intakes are populated automatically in the 'Comparisons with Targets' worksheet using figures entered in tables 1, 2a, 3a/b, 4a/b/c, 5, 6 and 9.

Funded places and consolidation numbers for AY 2026-27

168. The funded places and consolidation student numbers for 2026-27 are shown in the following additional tables that were published with the University Final Funding Allocations for AY 2026-27:

- A2a - Non-controlled funded student places for AY 2026-27.
- A2c - Additional student places funded by the Scottish Government for AY 2026-27.
- A2d - All controlled student places for AY 2026-27.
- C2a - Consolidation student numbers for non-controlled subject areas for AY 2026-27.
- C2b - Consolidation student numbers for controlled subject areas for AY 2026-27.

Revised funded places and consolidation numbers for nursing and midwifery pre-registration

169. SFC announcement SFC/AN/13/2026 contains the intake targets for nursing and midwifery pre-registration for 2026-27. These were used to inform the allocations of funded places and the consolidation numbers for nursing and midwifery pre-registration for AY 2026-27 shown in the University Final Funding Allocations for AY 2026-27. As for 2024-25 and 2025-26, SFC will revise the funded places and consolidation numbers for nursing and midwifery pre-registration based on the actual intakes reported in SFC's Early Intakes Return. This is to enable the funding for this provision to be based on actual recruitment.

Under-enrolments

170. The following criteria are used to monitor for under-enrolments in the **controlled subject areas**:

- For Medicine excluding the Scottish Graduate Entry Medicine (SCOTGEM) course: the overall intake to the pre-clinical medicine stages is compared to the intake target. The overall intake includes students paying international tuition fees.
- For the ScotGEM course: the combined intake of students eligible for funding and students eligible for rest of UK tuition fees is compared to the intake target.
- For Paramedic Medicine: the intake of students eligible for funding is compared to the intake target.
- For the other controlled subjects: the FTE number of students eligible for funding is compared to the allocations of funded places.

171. For the non-controlled subject areas, under-enrolments are monitored through comparing the enrolments of students eligible for funding with the allocations of funded places for each of the following areas of non-controlled provision:

- Innovation Centres.[1]
- Pre-entry Medicine.
- Other non-controlled subject areas.[1]

Adjustments for taught postgraduate students at Innovation Centres not reported by the lead institution

172. The lead institution for an Innovation Centre receives the full allocation of funded places for taught postgraduate students eligible for funding at the Innovation Centre. However, the lead institution might not report all the taught postgraduate students eligible for funding at the Innovation Centre in its Early Statistics return as the institutions that collaborate in the Innovation Centre can agree amongst themselves which institution reports which students, see paragraph 150. If some of the taught postgraduate students eligible for funding at an Innovation Centre are not reported by the lead institution then SFC will transfer the enrolments to the lead institution for comparison with the allocation of funded places for the Innovation Centre.

173. If an institution reports taught postgraduate students eligible for funding at Innovation Centre(s) that it is not the lead institution for then the worksheet 'Comparisons with Targets' shows the number of enrolments that will be transferred to the lead institution(s). These enrolments do not count against the institution's non-controlled funded places.

Over-recruitment (breaches of consolidation policy)

174. Over-recruitment for the controlled and non-controlled subject areas is monitored as follows:

- For Medicine: the overall intake to the pre-clinical medicine stages is compared to the intake target. This includes students paying international tuition fees.

  In addition to being included in the overall intake the intake of students paying international tuition fees is also monitored separately.

- For Paramedic Medicine: the intake of students eligible for funding is compared to the intake target.

- For the controlled subjects of Dentistry, Nursing and Midwifery Pre-registration and Initial Teacher Education: the combined FTE of students eligible for funding and students eligible for rest of UK tuition fees is compared to the consolidation number.

[1] See paragraphs 172 and 173.

- For the other controlled subjects of Optometry, and Prosthetics and Orthotics: the FTE number of students eligible for funding is compared to the consolidation number.
- For the non-controlled subjects: the FTE number of full-time undergraduate students eligible for funding is compared to the consolidation number.

Intakes for controlled subjects

175. The actual intakes for the controlled subjects are compared to the intake targets as follows:

- For Medicine excluding the SCOTGEM course: the overall intake to the pre-clinical medicine stages is compared to the intake target. This includes students paying international tuition fees.
- For the controlled subjects of ScotGEM, Dentistry, Nursing and Midwifery Pre-registration, and Initial Teacher Education: the combined intake of students eligible for funding and students eligible for RUK tuition fees is compared to the intake target.
- For the other controlled subjects of Paramedic Education, Prosthetics and Orthotics, and Optometry: the intake of students eligible for funding is compared to the intake target.

Section 5: Early Access Return for 2026-27

Introduction

176. The Early Access Return collects the numbers of Scottish-domiciled undergraduate entrants from the most deprived areas and the total number of Scottish-domiciled undergraduate entrants. This information is split by:

- Entrants from the 20% and from the 40% most deprived areas.
- Entrants to degree and other undergraduate courses.
- Entrants to full-time and part-time courses.
- Actual and forecast numbers of entrants.

177. This information will be used to monitor progress against Commission on Widening Access (CoWA) targets and against institution targets. There is a CoWA target for 2026-27 for at least 18% of full-time first-degree entrants to Scottish universities to come from the 20% most deprived areas.

178. Paragraphs 179 to 193 define the categories used for the Early Access Return.

Definitions for the Early Access Return

Entrant

179. An entrant is someone who started on their current programme of study during the session and who did not leave within the first two weeks without completing.

Undergraduate

180. For the Early Access Return the information is collected separately for entrants to degree courses and for entrants to all undergraduate courses. The definition of an undergraduate used for this return is a student aiming for either a first degree or an HNC/HND/Diploma/Certificate of Higher Education.

181. In terms of the 'Qualification category' (QUALCAT) field in the HESA Student Record the relevant values for this return are:

- Degree: H0003, H0004, H0005, H0009, I0001, M0002.
- Other Undergraduate: C0000, C0001, J0002, J0003.

Deprivation status

182. The deprivation status is based on the Scottish Index of Multiple Deprivation (SIMD) 2020. The postcode of a Scottish-domiciled student should be matched to a datazone and then to a SIMD rank.

183. SFC divide the SIMD 2020 ranks into quintiles, with each quintile containing 20% of the Scottish population. The most deprived quintile is defined to be MD20, while MD40 is defined to be the areas covered by the two most deprived quintiles.

184. The following table details the SIMD 2020 datazone ranks contained in each SFC quintile:

	SIMD 2020 Datazone Rank	
SFC Deprivation Quintile	From	To
1 – 20% most deprived (MD20)	1	1,395
2	1,396	2,790
3	2,791	4,185
4	4,186	5,580
5 – 20% least deprived	5,581	6,976
1 and 2 – 40% most deprived (MD40)	1	2,790

185. The Early Access Return collects the numbers of undergraduate entrants from SFC deprivation quintiles 1 and 2, with the numbers of students from the 40% most deprived areas being calculated automatically from the numbers from the first and second quintiles.

Mode of study

186. The Early Access Return asks institutions to split their Scottish-domiciled undergraduate entrants from the 20 and 40 per cent most deprived areas into those studying full-time and those studying part-time. This information allows SFC to monitor how students from deprived backgrounds are accessing higher education.

187. A full-time course involves the student in an average of at least 21 hours study a week, including private study, for periods of more than 24 weeks per year or, in the final year, for 24 weeks or less if the earlier years met the definition of full-time. A short full-time course with an overall course length of 24 weeks or less is classed as being part-time. Any course that does not satisfy the definition for being full-time is classified as being part-time.

188. Institutions should record their actual numbers of Scottish-domiciled full-time undergraduate entrants in column (1) and their forecast numbers of full-time entrants in column (2). Similarly, institutions should record their actual numbers of Scottish-domiciled part-time undergraduate entrants in column (4) and their forecast numbers of part-time entrants in column (5). The following paragraphs contain the definitions for actual and forecast student numbers.

Actual and forecast student numbers

189. Institutions have to include forecasts of the number of Scottish-domiciled students they are expecting to start undergraduate courses later in the session as well as the actual number of entrants who started on or before 1 December 2026.

190. Any Scottish-domiciled student who started an undergraduate course on or before 1 December 2026 is classified as an actual enrolment and counted in either column (1) or column (4) of the table depending on their mode of study.

191. Institutions should count under forecast enrolments the numbers of Scottish-domiciled students they are expecting to start undergraduate courses after 1 December 2026, excluding an estimate of the number who might be expected to leave within two weeks without completing. Forecast enrolments should be entered in either column (2) or column (5) of the table depending on the mode of study.

192. These estimates will obviously be subject to some uncertainty. Institutions might base these on levels of recruitment in previous years adjusted to take account of any changes in recruitment up to this point of the session and the likely success of any initiatives used to increase the numbers of students from the most deprived areas.

193. Associate students starting their studies at a Further Education college and whose places are supported by the additional places funded by SFC to increase levels of articulation should be included.

Contact and return date

194. Any questions or issues relating to the Early Access Return should be emailed to HEdatareturns@sfc.ac.uk.

195. Institutions should return their completed Early Access return by **Friday 18 December 2026**.

Section 6: Additional information

196. An institution can use the worksheet named 'Additional Information' to provide any contextual information that they want SFC to take account of when using information from their Early Statistics and Early Access returns.

197. For instance, institutions might indicate the reasons for any notable changes in any of their provision between 2025-26 and 2026-27 or comment on any specific issues that have affected recruitment this year.

Section 7: Counting and classifying students and courses in the Early Statistics Return

Students and courses counted in the Early Statistics Return

198. Inclusion in the Early Statistics Return depends upon the characteristics of the student and of the course. In general, the student must be a student eligible for SFC funding, attending a course eligible for SFC funding.

199. Annex C, in the accompanying spreadsheet, indicates the relevant fields in the HESA Student Record that relate to some of the criteria for eligibility for funding.

Summary of courses that are not eligible for funding

200. The following types of course are not eligible for funding:

- Course classified as Continuing Professional Development.
- Other 'cost-recovery' course.
- Other publicly funded course.
- Course funded by private sources and 'closed' to general applicants.
- Non-credit-bearing course, except research postgraduate provision, or summer schools or access courses where successful completion guarantees a place on a course at higher education level.
- Activity below SCQF level 7.

Summary of students eligible for funding

201. The following characteristics of the student mean the student can be eligible for funding:

- Students eligible for 'Scottish' tuition fees.
- Exchange students - inward or outward, consistently across all enrolments.
- Outgoing exchange students who are only away for part of the year for that part of the year in which they attend the institution - if an institution counts incoming exchange students.
- Students on courses where 'Scottish' tuition fees do not apply but resident in Scotland, or in the EU if they started on their course prior to 2021-22.
- Students attending access courses or summer schools where successful completion guarantees a place on a course at higher education level.
- Students on Graduate Apprenticeships that started from 2021-22 onwards.

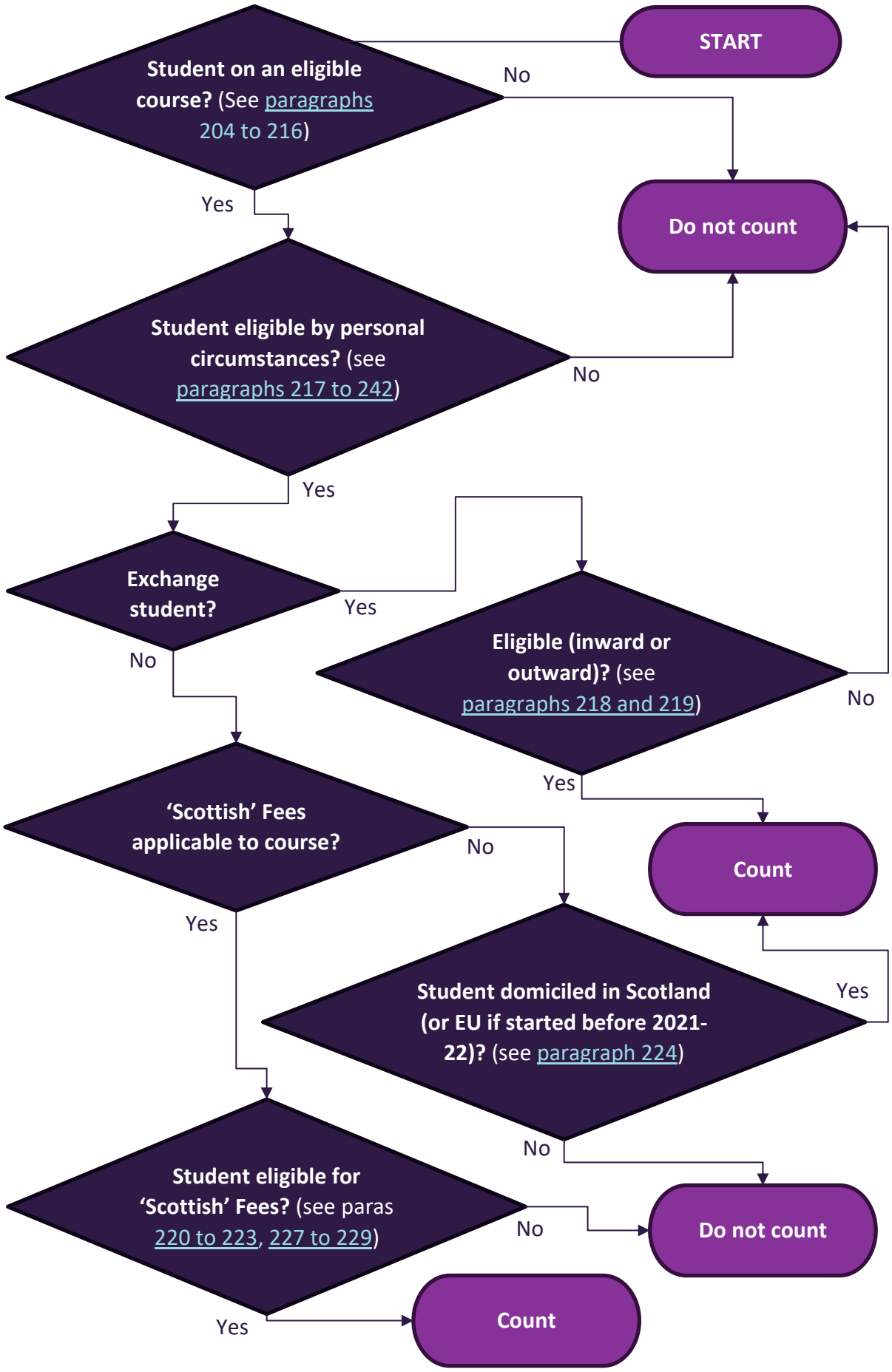
Summary of students not eligible for funding

202. Even if the course is eligible for funding, the following types of student are not eligible for funding:

- Students assessed as not eligible for 'Scottish' tuition fees.
- Rest of UK students on taught postgraduate courses.
- Students whose fees are at 'cost-recovery' level.
- Students taking a place funded by private sources, if places are 'closed' to other applicants.
- Students taking a place funded wholly or partly from public sources other than SFC.
- Students on sabbatical years or not in attendance for other reasons.
- Students withdrawing from courses after a short time, generally less than five weeks.
- Intercalating medical or dental students at other institutions.
- Students on a part-time course beyond the normal duration.
- Students of other institutions, e.g. on an articulated or a franchised course, except for students whose places are supported by the additional funded places provided by SFC for articulation.
- Students studying for the whole of their course outwith Scotland, except for prisoners who are ordinarily resident in Scotland but are having to serve their sentences elsewhere in the UK.
- Students spending an optional year away from the institution, unless they are on a sandwich placement year or, in some cases, on study abroad.
- Postgraduate students who have completed the work of the course but have yet to complete the requirements for the award.
- Students assessed or examined in the year but making no additional demands on their teaching departments.
- Graduates or members of staff of the institution who are studying for higher doctorate level qualifications or professional qualifications, involving little or no academic input from the institution.

Flowchart of student eligibility for funding

203. The following flowchart summarises eligibility criteria. Note that, in particular cases, some students who satisfy these criteria may still be excluded from the return. This may be because of the rules governing different modes of provision, see section 9, and the guidance on the autumn count and forecast enrolments later in the session, see paragraphs 52 to 64.


START
Student on an eligible course? (See paragraphs 204 to 216)
No
Yes
Do not count
Student eligible by personal circumstances? (see paragraphs 217 to 242)
No
Yes
Exchange student?
Yes
No
Eligible (inward or outward)? (see paragraphs 218 and 219)
No
Yes
'Scottish' Fees applicable to course?
No
Count
Yes
Student domiciled in Scotland (or EU if started before 2021-22)? (see paragraph 224)
Yes
No
Student eligible for 'Scottish' Fees? (see paras 220 to 223, 227 to 229)
No
Do not count
Yes
Count

204. Students on the following types of course are not eligible for funding.

Full cost and cost-recovery courses

205. Courses which are full cost-recovery are not eligible for funding. That is courses for which the income from the students' fees plus any funding from any sources other than SFC is intended to cover the costs of provision. The costs are to include an appropriate share of the institution's overheads, e.g. administration, buildings, heating, etc. Most of these courses fall into one of the following three categories:

- Continuing Professional Development.
- Other cost-recovery courses.
- Other publicly-funded courses.

Continuing Professional Development (CPD)

206. A Continuing Professional Development (CPD) course is defined as one that meets the following criteria:

- Self-financing.
- Developmental.
- And meeting the needs of employers and their workforce or to improve the employment-related skills of the student.

207. Examples of CPD courses are MSc courses sponsored by outside organisations, MBAs and upskilling courses.

208. A self-financing course is one for which the income from the tuition fees paid by or on behalf of the participants, plus any other income or funding from non-SFC sources, normally covers or is intended to cover, all the ongoing costs of provision, including an appropriate share of the institution's overheads, such as central administration, buildings and heating. The tuition fees for individual CPD courses may be set marginally lower than the full cost-recovery level, provided that an institution's CPD provision as a whole operates on a full cost-recovery basis.

209. A developmental course is one which provides education or training to widen or deepen the student's vocationally-relevant skills or knowledge, for example by updating their existing knowledge or by re-training the person. Vocationally-relevant means anything which will be relevant to the student's career or development in working life, whether or not it is directly or immediately relevant to their present job. Such a course may or may not lead to an award or up-rating of a qualification. Provision aimed at unemployed or self-employed people may also be included, provided it meets all the conditions given above.

Other cost-recovery courses

210. These are full cost-recovery courses which, because their aim is not to develop the employment-related skills of the students, do not fall into the CPD category.

Other publicly funded courses

211. These are courses funded wholly or partly from public sources other than the main formula-based grants provided by SFC. Examples of such courses would be in-service teacher education courses funded by education authorities.

212. SFC took over the responsibility for funding Graduate Apprenticeships from Skills Development Scotland (SDS) in 2021-22. SFC fund Graduate Apprenticeships that started from 2021-22 onwards. SDS will continue to fund Graduate Apprenticeships that started prior to 2021-22 until completion. Graduate Apprenticeships that started prior to 2021-22 will therefore continue to be not eligible for funding.

Closed courses

213. Courses or teaching provision funded from private sources and 'closed' to general applicants, i.e. not open to all suitably qualified candidates, are not eligible for funding. Examples of this type of provision would be a course financed by a company solely for its employees.

Non-credit-bearing courses

214. Courses for taught postgraduates and undergraduates that are not credit-bearing are not eligible for funding, unless they are access courses or summer schools where successful completion guarantees a place on a course at higher education level.

Activity below Scottish Credit and Qualifications Framework (SCQF) level 7

215. Courses for activity below SCQF level 7 are not eligible for funding unless this forms part of an access course. Student activity related to modules or other learning activity graded below SCQF level 7 should only be considered eligible for funding where it forms part of an access course, that is, a course which is designed to prepare students who do not have standard entry qualifications for higher education courses.

216. Courses such as stand-alone non-advanced European Computer Driving Licence (ECDL) may not be considered access courses save in exceptional circumstances. If an institution is any doubt about whether a course containing activity below SCQF level 7 can be considered an access course then they should contact SFC, at HEdatareturns@sfc.ac.uk, for a decision. No other activity graded below SCQF level 7 should be considered eligible for funding.

Students eligible for funding

217. If a student is on a course that is eligible for funding then the following paragraphs indicate what characteristics of the student enable him/her to be classified as being eligible for funding.

Exchange students

218. In general institutions can classify either incoming or outgoing exchange students as being eligible for funding, but not both. However, if an institution that classifies incoming exchange students has outgoing exchange students who are only away for part of the year then they can count these students for the time spent at the institution.

219. Institutions must be consistent across all subject areas in classifying either incoming or outgoing exchange students as being eligible for funding, i.e. institutions should not count incoming students in some subject areas and outgoing students in others. To keep year-to-year comparisons valid, institutions must obtain SFC's agreement before changing the method of counting. Requests to change the method of counting should be sent to HEdatareturns@sfc.ac.uk.

Students eligible for 'Scottish' tuition fees

220. Students who have been assessed as being eligible for the tuition fee level applicable to Scottish students ('Scottish' fees) can be classified as eligible for funding. However, rest of UK students who are paying the same fees as Scottish taught postgraduate students are not eligible for funding. Also, EU students who started on taught postgraduate courses from 2021-22 onwards and who are paying the same fees as Scottish students are not eligible for funding. An EU taught postgraduate student who is paying the same fees as Scottish students and who started their course prior to 2021-22 can be eligible for funding.

221. Students from the EU starting their courses from 2021-22 onwards will not in general be eligible to pay 'Scottish' fees and hence will not be eligible for funding. Students from the EU who started on their courses prior to 2021-22 and who are eligible to pay 'Scottish' fees can continue to be eligible for funding if they were previously classified as such.

222. New students from Ukraine who are treated the same as Scottish students for tuition fee purposes can be eligible for funding.

223. Annex A lists some types of student who can be eligible for 'Scottish' fees if they meet the relevant residence criteria.

Students domiciled in Scotland and students domiciled in the EU who started on their courses prior to 2021-22

224. If the concept of 'Scottish' fees does not apply e.g. courses provided in part-time mode, then students domiciled in Scotland can be classified as eligible for funding. In addition, students domiciled in the EU who started on their courses prior to 2021-22 can continue to be eligible for funding if they were previously classified as such. Students from the Channel Islands and the Isle of Man are not eligible for funding.

Access courses and summer schools

225. Students attending access courses and summer schools where successful completion guarantees a place on a course at higher education level can be classified as eligible for funding.

Students not eligible for funding

226. As well as those students whose courses are not eligible for funding, students with the following characteristics cannot be classified as being eligible for funding.

Students assessed as not eligible for 'Scottish' tuition fees

227. Students who are assessed as not being eligible for the same tuition fee level as Scottish students cannot be classified as being eligible for funding. This means students who pay the tuition fees for rest of UK students are not eligible for funding. Students who are eligible for rest of UK tuition fees are however counted against the intake targets and consolidation numbers for some of the controlled subjects. Annex B indicates some of the types of student who can be eligible for rest of UK tuition fees if they meet the relevant residence criteria.

228. Students from the EU who started on their courses from 2021-22 onwards will not in general be eligible to pay 'Scottish' fees. Also, students on full-time degree and HN courses who are paying fees that are more than the regulated tuition fee level are not eligible for funding.

229. Rest of UK taught postgraduate students and EU students who started on taught postgraduate courses from 2021-22 onwards are not eligible for funding, even if they are paying the same tuition fees as Scottish students. However, rest of UK research postgraduate students can be eligible for funding. EU research postgraduate students who commenced their studies from 2021-22 onwards are not eligible for funding.

230. Scottish students who are paying fees set at a 'cost-recovery' level are not eligible for funding. For example, some Scottish students will pay tuition fees equivalent to those paid by international students.

231. Students whose places are funded by private sources are not eligible for funding if the places are 'closed' to other suitably qualified applicants.

232. Students whose places are funded wholly or partly from public sources other than SFC are not eligible for funding. These are students for whom an institution receives funding from other public sources that is more per FTE than the standard tuition fee. This relates to the funding of the place rather than to the payment of tuition fees. For example, if a Local Enterprise Company pays more than the normal tuition fee for some students then these students are not eligible for funding. However, if the LEC pays a standard tuition fee for some students then these students could be eligible for funding.

233. Students who are on a sabbatical year, or who are not in attendance for other reasons are not eligible for funding.

234. An institution cannot count an intercalating medical or dental student in its Early Statistics return if the student is taking his/her intercalated degree at another institution.

235. In general, an institution cannot return students of other institutions, whether in Scotland or not, such as those taking articulated courses, or franchised courses, or courses which are validated, but not taught, by the institution. One exception to this is that institutions should include the students whose places are supported by the additional funded places provided for articulation, see Annex C of the technical guidance for University Final Funding Allocations for AY 2026-27. These students should be counted in the Early Statistics Return even though they will be studying at a college for the first one or two years of their courses. Institutions collaborating in an Innovation Centre should agree amongst themselves which institutions count which of the taught postgraduate students in their Early Statistics returns.

Students studying outwith Scotland

236. Students studying for the whole of their course outwith Scotland are not eligible for funding. This is the case even if an institution sends some of its staff from Scotland to teach the students. An exception to this is if a prisoner who is ordinarily resident in Scotland but is having to serve their sentence elsewhere in the UK enrols on a distance learning course with a Scottish institution.

237. If a student who is studying outside Scotland has to attend the institution for part of their course then the student has to spend eight consecutive course weeks at the institution to be able to be classified as eligible for funding. If the period of eight weeks or more is an optional part of the programme then the student will be eligible for funding only if they actually attend the institution for this length of time. In addition, the student will only be eligible for funding from the reporting year in which they come to Scotland onwards.

238. If a student is not classified as being eligible for funding because they are expected to be studying outside Scotland for the whole of their programme but then subsequently move to Scotland then they can be classified as being eligible for funding after they have moved.

239. Postgraduate students who have completed the work of the course and are making no significant demand on their institutions' resources but have yet to complete the requirements for the award are not eligible for funding.

240. Students who are only being assessed or examined this year and are making no additional demands on their institutions are not eligible for funding. This would include, for example, PhD students who have submitted their theses but have not yet taken their viva voce examinations, or students resitting assessments or examinations without attending their institutions.

241. Graduates of an institution and members of an institution's staff who are working towards higher doctorate level qualifications (e.g. DSc, DLitt, etc.), or professional qualifications, in cases involving little or no academic input from the institution are not eligible for funding.

242. The following categories of student are also not eligible for funding. There is further information on these types of student elsewhere in these notes of guidance:

- Students who withdraw from courses after a short period of time, generally less than five weeks, see paragraph 54.
- Students enrolled on a part-time course beyond the normal duration of the course, see paragraphs 266 and 267.
- Students spending an optional year away from the institution, unless they are either on an optional sandwich placement year, see paragraph 263, or on an optional year's study abroad involving significant academic input from the institution and SFC agrees to their inclusion in this return, see paragraphs 263 and 264.

Section 8: Levels of study for the Early Statistics Return

243. Student numbers are classed by level of provision into four general categories in the Early Statistics Return (research postgraduate, taught postgraduate, taught postgraduate with undergraduate fees and undergraduate), and these categories are described below.

244. Annex C, in the accompanying spreadsheet, indicates how the 'Qualification category' (QUALCAT) field in the HESA Student Record is used to define the different levels of study.

Research postgraduate

245. This category covers postgraduates who are mainly engaged in research, whether or not they receive some formal teaching. In some institutions students enrolled for research degrees take some taught elements, such as courses in research methods. Institutions should return these students as research postgraduates.

246. Provision coded as 'M0004' ('Taught masters degree designed specifically as a training in research methods and intended as a preparation for a research-based higher degree') in the 'Qualification category' (QUALCAT) field in the HESA Student Record is classified as research postgraduate provision for the Early Statistics Return. HESA classify this provision as being at taught postgraduate level for their uses of the Student Record data.

Taught postgraduate

247. This category covers postgraduates on courses which are mainly taught, including graduate certificates and diplomas, although they may require students to complete a dissertation.

248. Many Masters courses include an extensive taught element, followed by an individual project or dissertation. Notwithstanding this element of individual project work, institutions should return students on these courses as being taught postgraduates.

Taught postgraduate (undergraduate fees)

249. Provision within the Education and Built Environment subject areas include taught postgraduate courses that have undergraduate fee levels. In addition, some Graduate Apprenticeships, all of which attract the undergraduate fee level, are at taught postgraduate level. This provision is classified as being at the taught postgraduate (undergraduate fees) level of study.

250. In the Education subject area these are PGDE courses and some in-service and TQ(FE) courses, and in the Built Environment subject area they are principally architecture courses.

Undergraduate

251. This category covers all those students, other than postgraduates, eligible for inclusion in the Early Statistics Return.

252. This includes students taking undergraduate degrees, diplomas and certificates, HNDs, HNCs and other HE level courses not at postgraduate level.

Section 9: Modes of study and FTE conversion factors for the Early Statistics Return

253. Paragraphs 257 to 270 define and explain the modes of study used in table 1.

254. Paragraph 271 contains a table that explains how to calculate the FTE conversion factors for full-time and sandwich courses. Paragraphs 272 to 277 explain the calculation of the FTE for part-time students.

255. Paragraph 282 indicates the normal duration and credit rating for the majority of full-time higher education courses at Scottish HEIs, for use in deriving the FTE conversion factors for part-time courses.

256. Annex C, in the accompanying spreadsheet, indicates the fields in the HESA Student Record that are used to define the modes of study.

Full-time and sandwich Courses

257. A full-time course, or research study, involves the student in an average of at least 21 hours study a week, including private study, for periods of more than 24 weeks per year or, in the final year, for 24 weeks or less if the earlier years met the definition of full-time. A short full-time course with an overall course length of 24 weeks or less is classed as part-time, see paragraph 269.

'Thick' sandwich courses

258. 'Thick' sandwich courses are full-time courses for which an obligatory placement causes continuous non-attendance for at least one academic year.

Courses with an obligatory year of study away

259. Many language courses, for example, will have a compulsory year abroad, and architecture courses will have a practical study year away from the institution.

An optional sandwich placement of at least one academic year

260. Some full-time courses have an optional sandwich placement of one academic year. In the earlier years of the course institutions might not know how many placements will be available, or how many students will choose to take up the placement.

A sandwich placement of less than one academic year

261. Treat full-time courses with a work placement of less than one academic year as full-time courses, as in paragraph 271, for the calculation of FTE, unless the programme contains more than one such placement, see next paragraph.

More than one placement of less than one academic year, with the combined length of the placements being at least one academic year

262. Some courses have more than one placement. If the combined length of the placements is the equivalent of at least one academic year then, for the purposes of assigning FTEs only, the course is treated similarly to a course with one placement lasting at least an academic year, see table in paragraph 271.

An optional year's study abroad

263. Some full-time courses involve an optional year's study abroad, which may count towards the qualification awarded by an institution. For example, a degree course in engineering with French might give students the option of a year studying engineering at a French university, to count towards the degree awarded by the institution. These optional years do not include students on exchange programmes.

264. An institution should only count students who are on this type of year abroad in their Early Statistics return if the institution has a significant academic input to the year abroad. Institutions must obtain SFC's agreement before including any of these students in their Early Statistics return. Requests to include students on an optional year's study abroad should be sent to HEdatareturns@sfc.ac.uk.

Part-time courses

Types of part-time course

265. The Early Statistics Return does not require separate counts of students on structured part-time courses and students on other part-time courses. However, in deciding whether a part-time student is eligible for funding consideration has to be given as to whether or not the student is on a structured part-time course. A student on a structured part-time course who has been studying for longer than the normal duration of the course is not eligible for funding.

Structured part-time courses

266. Structured part-time provision covers all part-time courses for which students follow a structured programme of study, leading to a qualification in a subject that can be obtained by taking a full-time course, whether or not the reporting institution offers this type of full-time course. It is likely to include day release, block release, evening and distance learning courses.

267. A structured part-time programme of study is one with pre-set pathway(s) leading to the award. These specify the duration of the course and what students must do each year to progress normally to the next year and, within the specified timescale, obtain the qualification. If a student is studying beyond the normal duration of the structured part-time course that student is not eligible for funding.

268. If there is no 'normal' duration for a part-time course or no 'normal' pathway(s) to obtaining the qualification, the course is not a structured part-time course.

269. There are two further types of provision that are classified as structured part-time:

- Short full-time. Students on full-time courses with an overall duration of 24 weeks or less.
- Postgraduate students still engaged in the work of the course, and supervised, but working away from the institution.

Other part-time courses

270. Other part-time provision covers all the part-time students eligible for inclusion in the return that are not enrolled on structured part-time courses. It is likely that most of the other part-time students would fall into one of the following categories:

- Students on part-time courses which do not lead to a qualification in the same subject that can be obtained by taking a full-time course.
- Students on part-time courses not involving a structured programme of study, including cases where students take a small number of individual modules, but not as part of a structured programme of study. For example, students taking various Higher National units on an individual basis in order to obtain an HNC or an HND after different and unpredictable numbers of years.
- Students who were formerly studying full-time but have returned to study part-time to repeat classes they failed in the previous year. Institutions should not include students who are only being assessed or examined this year and are, therefore, making no additional demands on the teaching departments.

FTE conversion factors by mode of study

FTE conversion factors for full-time and sandwich courses

(see paragraphs 257 to 264)

271. The normal conversion factors for full-time courses are shown in the table below:

Full-time category	FTE conversion factor
For all student years	FTE = 1.0 – except as follows
'Thick sandwich' course	FTE = 0.9 for all years
Obligatory year away	FTE = 0.5 for the year away
Optional one year placement	FTE = 0.5 for the placement year
More than one work placement lasting less than one academic year, with the combined length of the work placements being at least one academic year	FTE = 0.5 for the total time spent away from the institution
Optional year study abroad	FTE = 0 unless agreed with SFC
Short final year	FTE = length of year / length of earlier years

FTE conversion factors for part-time courses

(see paragraphs 265 to 270)

272. Where possible, the FTE for a part-time student should be based on the proportion of credits enrolled for compared to an equivalent full-time course. For courses where there is no equivalent full-time course standard credit values should be used to calculate the FTE, see paragraph 282.

273. Short full-time courses, which are courses of 24 weeks or less, are classified as part-time. The FTEs for students on short full-time courses should also be returned using the direct proportion of credits enrolled for compared to an equivalent full-time course. If it is not possible to use credits to derive the FTE for short full-time students then institutions can use the proportion of the academic year that the students are in attendance for.

274. Eligible students studying part-time for one year to convert a postgraduate diploma to a Masters qualification should be returned as 0.333 FTE in the Early Statistics Return.

275. For non-credit bearing activity that is eligible for funding (such as summer schools, access courses and research postgraduate provision) part-time FTEs should be returned on the following basis:

- In cases where there are other measures of credit for the course units, if one full-time year would normally consist of n such units, calculate the FTE as 1/n for each unit for which students are enrolled.
- Where no measures of credit rating are available, institutions should derive the FTE using their assessment of the student hours involved relative to the normal study load of a full-time student.

276. There are two exceptions to the calculation of part-time FTEs:

- Postgraduate students still engaged in the work of the course and being supervised but working away from their institution attract 0.5 FTE.
- Students studying beyond the normal duration of a structured part-time course are not eligible for funding.

277. For example, a student is studying part-time for a first degree and is studying for 40 credits during the session. A student studying full-time for a degree would normally study for 120 credits in a session. Thus, the FTE to be returned for the part-time student would be 40/120 or 0.333. No FTE should be returned for a student who has been studying on a structured part-time course for longer than the normal duration of the course.

Non-standard FTE conversion factors

278. The full-time equivalent (FTE) conversion factors normally used will be those shown in paragraphs 271 to 277 above, but occasionally an institution may need to use a non-standard FTE conversion factor to ensure fair treatment. For example:

- A conversion factor greater than 1 may be right for an intensive full-time course that leads to a qualification in fewer years than normal.
- If an institution runs collaborative courses, it might be that the normal FTE conversion factors would not accurately reflect the proportion of attendance at the institution.

279. If an institution wishes to use a non-standard FTE conversion factor, the institution should contact SFC with the details as soon as possible and certainly before finalising their Early Statistics return. Requests to use a non-standard FTE conversion factor should be sent to HEdatareturns@sfc.ac.uk.

280. Before agreeing the use of a non-standard FTE conversion factor with SFC, an institution should use the standard FTE conversion factor when filling in the return. Institutions should not request non-standard FTE conversion factors for courses which SFC has previously considered, unless there has been a change in the mode of study.

281. Institutions should use an agreed non-standard FTE conversion factor where pre-planned changes in the characteristics of a course (*) will take place during the session which will affect the students taking the course. For example, if an institution knows in advance that:

a) A sandwich course will have a 'short' final year, lasting say 10 weeks.

b) A course will change from full-time to part-time after half the session.

In these examples, (a) might require an FTE of 0.33 and (b) a factor of 0.75. The precise values would depend upon what the institution considers most realistic, given the circumstances of the particular courses involved.

(*) These adjustments are only for pre-planned changes in the characteristics of a course. For example, the prospectus or course documentation may specify that during the session the mode of study will change from full-time to part-time. Institutions need not attempt to identify individual students whose mode of study is expected to change during the academic session.

Normal duration and credit rating by type of course

282. The table below indicates the normal duration and credit rating of the bulk of full-time higher education provision at Scottish HEIs.

Type of course	Normal duration	Credits for whole course
HNC	1 year	120
Certificate of HE	1 year	120
HND	2 years	240
Diploma of HE	2 years	240
Ordinary degree	3 years	360
Honours degree	4 years	480
Graduate certificate	1 year maximum	60–90
Graduate diploma	1 year	120
Postgraduate certificate	1 year maximum	60–120
Postgraduate diploma	1 year	120
Masters degree	1 year	180
Doctoral degree	3 years	540

283. The normal duration for some courses is longer than shown in the above table, for example, courses in medicine, dentistry and architecture.

284. Graduate certificates and diplomas are intended for graduates or equivalent. They complement the previous qualification, but the content may not relate directly to it, and the studies and outcome are not at postgraduate level.

285. Postgraduate certificates and diplomas are also intended for graduates or equivalent. They build on the previous qualification, following on from it in subject and content, and the studies and outcome are at postgraduate level.

286. Institutions should use the list to calculate the FTE conversion factors for part-time provision, and for assessing whether a course is intensive and leads to the qualification in a shorter time than normal.

287. Institutions should also record in their Early Statistics return any eligible enrolments not covered by this list or these notes, including courses leading to recognised awards not listed.

288. Institutions should contact SFC, at HEdatareturns@sfc.ac.uk, if they are in any doubt as to the eligibility of or the correct FTE conversion factors to use for any of the courses which they provide.

Section 10: Subject areas for the Early Statistics Return

Introduction

289. The subject information collected through the Early Statistics Return is the information required to monitor for under-enrolments against funded places and over-recruitment against consolidation student numbers, and to estimate tuition fee income associated with funded places. The subject information therefore varies according to level of study, as follows.

Research postgraduates

- No subject information is required.

Taught postgraduates

Controlled subjects

- Nursing and Midwifery Pre-registration.

Non-controlled subjects (Combined)

Taught postgraduates at undergraduate fee level

Controlled subjects

- PGDE Primary: Core and New Routes.
- PGDE Secondary: Core and New Route.

Non-controlled subjects

- Built Environment.
- Education.
- Other.

Undergraduates

Controlled subjects

- Medicine: Pre-clinical and Clinical.
- Scottish Graduate Entry Medicine: Pre-clinical and Clinical.
- HCP-Med: Pre-clinical and Clinical.
- Scottish Community Orientated Medicine: Pre-clinical and Clinical.
- Dentistry: Pre-clinical and Clinical.
- Nursing and Midwifery Pre-registration Courses: Three-year and Four-year.
- Paramedic Education.
- Prosthetics and Orthotics.
- Masters in Optometry.
- Undergraduate Primary Initial Teacher Education: Core and New Routes.
- Undergraduate Secondary Initial Teacher Education.
- Combined Degrees in Education Primary New Routes.
- Combined Degrees in Education Secondary New Routes.
- Other Undergraduate Secondary Initial Teacher Education New Routes.

Non-controlled subject areas

- Combined Degrees in Education Primary Core.
- Combined Degrees in Education Secondary Core.
- Pre-entry Medicine.
- Other STEM subjects (combined).
- Other subjects (combined).

Definition of subject areas

290. The subject information for the Early Statistics Return relates to the subjects of qualifications reported in the HESA Student returns. The Higher Education Classification of Subjects (HECoS) is used to record the subjects of qualifications in the HESA Student returns.

291. Annex C, in the accompanying spreadsheet, shows how the subject areas for the Early Statistics Return are defined in terms of HECoS and some of the other fields in the HESA Student Return, such as the qualification category. Annex C also indicates which subjects are classified as STEM subjects.

292. Annex C indicates which subject areas new routes Initial Teacher Education courses should be counted under.

Actuarial science

293. The HECoS subject code for 'Actuarial Science' (100106) indicates that this provision should be in the 'Other (than STEM) subjects' category. However, if an institution has sufficient justification for such provision to be recorded under the 'STEM subjects' category then the institution can do so. An example of this would be if all the core modules for the course are mathematics-based except for one module in economics.

Initial Teacher Education subjects

294. The full FTE of students taking PGDE courses should be allocated to either the PGDE Primary or PGDE Secondary (core or new routes) subject areas as appropriate. These students should not be counted against the subjects that they are studying for a teaching qualification in.

295. The full FTE of students on courses leading to a Combined Degree in Education should be counted against either the Combined Degree in Education Primary or Secondary (core or new routes) subject areas.

Intercalating medical and dental students

296. An intercalating medical or dental student should be counted against the subject category in which they are taking their intercalated degree. An institution should only include an intercalating student in their Early Statistics return if the student is studying for their intercalated degree at that institution.

Courses in medicine and dentistry

297. Pre-clinical and Clinical Medicine and Dentistry are in separate subject areas for the Early Statistics Return. Paragraphs 114 and 115 indicate which years of medical courses are classified as being at the pre-clinical and clinical stages. Paragraph 121 indicates which years of dentistry courses are classified as being at the pre-clinical and clinical stages.

Undergraduate qualifications in combinations of subjects

298. The HESA Student Record allows up to five subjects to be recorded for a qualification along with the proportions associated with each subject. The following paragraphs describe how the FTE should be counted for undergraduate students on courses leading to a qualification in more than one subject.

299. Students on Initial Teacher Education (ITE) courses should be counted wholly against the relevant ITE subject area.

300. If an undergraduate student is studying for a qualification in a combination of subjects and all the subjects belong to the same subject category (i.e. either all the subjects are STEM subjects or all the subjects are non-STEM subjects) then the total FTE for the student FTE should be counted under that subject category. For example, the full FTE for a student studying for a joint degree in Physics and Chemistry would be counted against STEM as both are STEM subjects.

301. Undergraduate students who are not on ITE courses and whose qualification subjects include at least one STEM subject and at least one non-STEM subject should have their FTE apportioned over the two subject categories (STEM subjects and other subjects) according to the subject percentages for the subjects in each category.

302. For example, if a student was studying for a degree in Business Studies, French and Computer Science and the respective subject percentages were 50%, 20% and 30%. Then 30% of the student's FTE would be counted against STEM subjects and 70% against other subjects as Computer Science is the only STEM subject out of these three subjects.

Annex A

Some types of student eligible for funding

303. This annex lists some types of student who can be eligible for 'Scottish' tuition fees and hence could be eligible for funding. There are residence criteria that these students must satisfy to be eligible for 'Scottish' fees and for some of these categories many of the students covered by the heading will not be eligible for 'Scottish' fees.

304. Details of the residence criteria that the student will have to satisfy to be eligible for 'Scottish' tuition fees is available on the website of the Student Awards Agency Scotland.

- Residence conditions for UK nationals.
- Residence conditions for EU, Irish, EEA, Swiss, Gibraltar and Turkish nationals following Brexit.
- Residence conditions for non-EEA nationals.

305. Some of the following types of student can be eligible for 'Scottish' tuition fees and hence could be eligible for funding:

- EU, EEA and Swiss nationals and family members living in the UK by the end of 2020.
- Family members of a relevant person of Northern Ireland.[2]
- Irish nationals.
- UK nationals living in the EU/EEA or Switzerland.
- Dual UK/EU nationals.
- Children of Turkish workers.
- Children of Swiss nationals.
- Asylum seekers and those granted asylum in the UK.
- Iraqi nationals with Indefinite Leave to Enter (ILE) the UK.
- Syrian nationals with Humanitarian Protection in the UK.
- Afghan interpreters under the Locally Employed Staff (LES) scheme.
- Stateless Persons.
- People granted Discretionary Leave as a victim of modern slavery.
- Students satisfying 'long residence' criteria.[3]

[2] A family member of a relevant person of Northern Ireland is defined as a person who would have leave to enter or remain in the UK by virtue of residence scheme immigration rules and would be regarded as being a person with protected rights if their parent was a person within the personal scope of Article 10 of the EU Withdrawal Agreement.

[3] The Student Awards Agency for Scotland has a 'long residence' rule that allows the Agency to consider funding students who are not classed as being 'settled' in the UK for support purposes, where they have been lawfully resident in the UK for a significant part of their lives.

Annex B

Some types of student eligible for Rest of UK tuition fees

306. This annex lists some types of student who could be eligible to pay rest of UK tuition fees and hence could be counted against the intake targets and consolidation numbers for some of the controlled subjects.

307. There are residence criteria that these students must satisfy to be eligible for rest of UK fees and for some of these categories most of the students covered by the heading will not be eligible for these fees. This annex does not list the relevant criteria, but detailed information is available from the Student Awards Agency Scotland.

308. Some of the following types of student can be eligible for rest of UK tuition fees:

- Irish nationals.
- UK nationals living in the EU/EEA or Switzerland.
- UK/EU nationals living in Gibraltar.

Annex C

HESA student record fields relevant to early statistics and early access returns and subject areas

309. Annex C is an accompanying spreadsheet.