



Education & Skills
Funding Agency

Earnings adjustment statement guidance 2017 to 2018

Version 2

This document sets out how to use the 2017 to 2018 earnings adjustment statement (EAS) for all apprenticeship frameworks and standards, the adult education budget, traineeships (not funded through a 16 to 19 contract), and the Advanced Learner Loans bursary.

November 2017

Of interest to colleges, training organisations and employers.

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Introduction and purpose of the document

1. This document describes the features of the earning adjustment statement (EAS) for the 2017 to 2018 funding year. The EAS is an online form you use to claim funding that is not reported in the individualised learner record (ILR).
2. For a complete understanding of how the funding system works in practice, please read this document along with our:
 - [Adult education budget funding and performance management rules 2017 to 2018](#)
 - [Advanced learner loans funding rules 2017 to 2018](#)
 - [Adult education budget funding rates and formula 2017 to 2018](#)
 - [Apprenticeship funding and performance management rules 2017 to 2018](#)
(for starts from 1 May 2017)
 - [Apprenticeship funding rules 2016 to 2017](#) (for starts before 1 May 2017)
 - [Apprenticeships technical funding guide](#) (for starts from 1 May 2017)
 - [Funding rates and formula 2016 to 2017](#) (for apprenticeship starts before 1 May 2017)
 - [ILR specification, validation rules and appendices 2017 to 2018](#)

Understanding the terminology

3. The terms 'we' and 'ESFA' refer to the 'Education and Skills Funding Agency' and associated staff.
4. When we refer to 'you' or 'providers', this includes colleges, training organisations, local authorities and employers that receive funding from us, or Advanced Learner Loans (loans) payments from the Student Loans Company (SLC) on behalf of learners, to deliver education and training.
5. When we refer to 'levy contracted' this is where the apprentice is funded using funds in an employer's digital account (or funded through co-investment because there are insufficient funds in the employer's digital account) through a contract for services between you and the employer.

6. When we refer to 'non-levy contracted' this is where the apprentice is funded by us through a contract for services between you and us.
7. The terms 'levy contracted' and 'non-levy contracted' reflect the Learning Delivery Funding and Monitoring code for the 'Apprenticeship Contract Type' (ACT) used in the ILR. 'Levy contracted' corresponds to 'ACT1' and 'non-levy contracted' corresponds to 'ACT2'.

How this document can help you

8. This document is divided into sections which explain what funding you can claim and how you should record it. We have included a section which explains how data from the EAS feeds into the funding summary report; one of our headline funding reports.

Changes in version 1 of the 2017 to 2018 guidance compared to the 2016 to 2017 guidance

9. There were no changes to the data requirements for version 1 of the EAS form from the forms in the 2016 to 2017 year.

Changes in version 2 of the 2017 to 2018 guidance compared to version 1

10. We have added information to describe changes that support the new procured provision (for apprenticeships starting from 1 May 2017 and the Adult Education Budget) introduced during the 2017 to 2018 year.

Accessing the EAS forms

11. You can access the EAS forms online through the [Hub](#).

The programmes you can claim funding for

12. You can claim funding for the following programmes using the EAS form. The programmes and their detailed categories that you can claim funding for are:

- **Apprenticeships for starts before 1 May 2017:**
 - 16 to 18 apprenticeship frameworks
 - 16 to 18 trailblazer apprenticeships
 - 19 to 23 apprenticeship frameworks
 - 19 to 23 trailblazer apprenticeships
 - 24+ apprenticeship frameworks
 - 24+ trailblazer apprenticeships
- **Apprenticeships for starts on or after 1 May 2017:**
 - 16 to 18 levy contracted apprenticeships
 - adult levy contracted apprenticeships
- **Apprenticeships for starts from 1 May 2017 (non-procured, non-levy contracts):**
 - 16 to 18 non-levy contracted apprenticeships
 - adult non-levy contracted apprenticeships
- **Apprenticeships funded under procured contracts for non-levy contracts:**
 - 16 to 18 non-levy contracted apprenticeships
 - adult non-levy contracted apprenticeships
- **16 to 18 traineeships (not funded through a 16 to 19 contract):**
 - 16 to 18 traineeships
 - 16 to 19 traineeships bursary
- **Adult education – traineeships and ‘other learning’ (non-procured provision):**
 - 19 to 24 traineeships
 - AEB – other learning (note this is formula funded AEB only)
- **Adult education – traineeships and ‘other learning’ (procured provision from 1 November 2017):**
 - 19 to 24 traineeships
 - AEB – other learning (note this is formula funded AEB only)
- **Advanced Learner Loans:**
 - Advanced Learner Loans bursary

13. We have updated the funding line types for AEB to include learners under a procured contract from November 2017. We have labelled the existing EAS fields for 'AEB - other learning', and '19-24 Traineeships' as non-procured provision, and we have added new fields for procured provision from 1 November 2017. The fields for non-procured provision will continue to be available for the rest of the 2017 to 2018 year, to record EAS claims relating to learners who started within non-procured provision.
14. We have updated the funding line types for Funding model 36 apprentices to include apprentices under a procured contract for employers who do not pay the apprenticeship levy. The existing **non-levy** fields will be relabelled to indicate they apply to non-procured apprenticeship starts, and we have added new fields for procured non-levy apprentices. The fields for non-procured apprentices will continue to be available for the rest of the 2017 to 2018 year to record EAS claims relating to these apprentices who started within non-procured provision. There is no change to the **levy** fields.

The categories you can claim funding for within each programme

15. Excess learning support can be claimed for all categories except for:
 - 16 to 18 levy contracted apprenticeships – training (excluding English & maths)
 - 16 to 18 levy contracted apprenticeships – additional payments for employers
 - 16 to 18 non-levy contracted apprenticeships – training (excluding English & maths)
 - 16 to 18 non-levy contracted apprenticeships – additional payments for employers
 - adult levy contracted apprenticeships – training (excluding English & maths)
 - adult levy contracted apprenticeships – additional payments for employers
 - adult non-levy contracted apprenticeships – training (excluding English & maths)
 - adult non-levy contracted apprenticeships – additional payments for employers
 - 16 to 19 traineeships bursary

Excess learning support is claimed for apprenticeship starts from 1 May 2017 under the 'Additional payments for providers' category.

16. Exceptional learning support can be recorded for all categories except for:

- 16 to 18 levy contracted apprenticeships – training (excluding English & maths)
- 16 to 18 levy contracted apprenticeships – additional payments for employers
- 16 to 18 non-levy contracted apprenticeships – training (excluding English & maths)
- 16 to 18 non-levy contracted apprenticeships – additional payments for employers
- adult levy contracted apprenticeships – training (excluding English & maths)
- adult levy contracted apprenticeships – additional payments for employers
- adult non-levy contracted apprenticeships – training (excluding English & maths)
- adult non-levy contracted apprenticeships – additional payments for employers
- 16 to 18 traineeships
- 16 to 19 traineeships bursary

Exceptional learning support is recorded for apprenticeship starts from 1 May 2017 under the 'Additional payments for providers' category.

17. Audit adjustments can be claimed for all categories except for the 16 to 19 traineeships bursary. For the Advanced Learner Loans bursary this line is named 'Area costs audit adjustments' because it refers to area costs only.

18. Authorised claims can be claimed for all categories except for the Advanced Learner Loans bursary and the 16 to 19 traineeships bursary.

19. Learner support is **only** available, for claiming through the EAS, for the following categories:

- 16 to 18 apprenticeship frameworks – only for apprentices starting before 1 May 2017
- 19 to 23 apprenticeship frameworks – only for apprentices starting before 1 May 2017
- 24+ apprenticeship frameworks – only for apprentices starting before 1 May 2017
- 19 to 24 traineeships

For learner support within the Advanced Learner Loans bursary refer to the 'Advanced Learner Loans bursary' section of this document.

20. The following categories are only available for the 16 to 19 traineeships bursary.

- vulnerable student bursary
- discretionary bursary
- free meals

21. You can find further information on learning support, learner support and evidence requirements in the funding rules noted in paragraph 2.

How and when to complete the claim forms

22. You must have supporting evidence for each funding line type and category.

23. The EAS is not the cumulative value for the funding year; it is the funding claimed for each month.

24. The EAS is available for each month of the funding year. The amount of funding claimed in the EAS each month will be added up to calculate the total for the funding year.

25. You can enter the funding claimed for each category; this is in addition to any funding being earned from the individualised learner record (ILR) and should represent the value being claimed for each of the categories for that month.

26. If you are claiming for any of the programmes set out below you should submit an EAS each month unless you are not claiming any funding for that particular month:

- all apprenticeships
- 16 to 18 traineeships

27. If you are a contract-funded provider or only hold a loans facility conditions and bursary funding agreement with us ('paid on actuals' for the AEB or the Advanced Learner Loans bursary) you should also submit an EAS each month, unless you are not claiming any funding, for the following programmes:

- adult education budget (AEB)
- Advanced Learner Loans bursary

28. If you are a grant-funded provider ('paid on profile' for the AEB or the Advanced Learner Loans bursary) we expect that most providers will submit an EAS at least every quarter. This does not include any AEB you may be delivering under a procured contract, where we expect any EAS claims to be submitted each month. For EAS claims to be included as part of your funding claims, you need to ensure your claims are up to date by R06, R13 and the final R14 collection in October 2018.

29. All claims need to be submitted by the final R14 collection to be paid or to be reconciled with your profile payments, whichever is appropriate.
30. For technical queries about submitting the EAS, please contact the service desk at sde.servicedesk@education.gov.uk.

Details of what you can claim in the EAS

Excess learning support

31. Excess learning support is the additional amount claimed over and above the fixed monthly rate of £150 generated through ILR data.

For example, the monthly rate of £150 is enough to cover costs for each month in the year, except for September when there is an extra one-off payment for £100. To claim this excess in the EAS, you claim £100 for September in the 'excess learning support' column against the relevant funding line.

32. If a learner is on a 16 to 18 traineeship not funded through a 16 to 19 contract, or planned learning is less than one month, you can claim all learning support through the 'excess learning support' line.

For example, a learner starts on 2 August 2017, finishes on the 30 August 2017 and requires learning support. Because the learning is less than one calendar month, the whole amount required should be claimed in the excess learning support column against the relevant funding line.

33. We expect you to only claim for the funding you need.

For example, a learner needs support for two months only; £100 in the first month and £200 in the second month equalling £300 in total. We expect you to only claim for two monthly payments of £150 to cover the total cost, we do not expect you to claim £50 excess in the second month.

Exceptional learning support

34. If learning support for a single learner is greater than £19,000 in a funding year, the excess over £19,000 must be claimed as exceptional learning support through the EAS. You can only claim this funding when you have submitted a learning support costs [form](#) which has been agreed by us.
35. For example, a learner requires £21,000 of funding in a funding year. The £2,000 should be claimed against the month it was spent in the 'exceptional learning support' column against the relevant funding line type.

Audit adjustments

36. If, as part of an audit, you have to repay funding to us, we will ask you to use this section. This will only be used where you are not correcting ILR data as a part of the findings from an audit. You must not use this field for any audit adjustments from a different funding year. We will advise you when to use this section.
37. You must enter any repayments as a negative figure (-xxxx.xx). We will monitor the use of this field and may ask for the evidence of these claims being authorised if we have not authorised its use.

Authorised claims

38. You must not enter any funding claims into this section unless authorised to do so by us or through exceptions in the funding rules such as for Princes Trust provision. We will monitor the use of this field and may ask for the evidence of these claims being authorised if we have not authorised its use.

Learner support

39. You should not use this field for learner support for 16 to 19 traineeship bursary or the Advanced Learner Loans bursary.
40. Apprenticeship learner support funding can only be claimed for apprenticeship frameworks that started before 1 May 2017 and 19 to 24 traineeships if you do not have a discretionary learner support budget.

41. If you do not have an allocation of learner support, you can claim learner support for 19- to 24-year-old learners on traineeships from the adult education budget through the EAS as described in the funding rules. For more information on learner support, please see the [Adult education budget funding and performance management rules 2017 to 2018](#).

16 to 19 traineeship bursary and free meals fund claims

42. The 16 to 19 traineeship bursary and free meals fund can only be claimed for 16 to 19 traineeship learners not funded through a 16 to 19 contract. Please read the [Adult education budget funding and performance management rules 2017 to 2018](#) in conjunction with the [16 to 19 Bursary Fund guide for 2017 to 2018](#) when claiming for eligible students. You should also refer to our guidance on [free meals in further education in 2017 to 2018](#).
43. The 16 to 19 bursary fund has three parts – an element for learners in defined vulnerable groups ('vulnerable student bursaries'), a discretionary element awarded by you to young people that best fit the needs and circumstances of their learners ('discretionary bursaries') and free meals. These are all claimed separately.
44. The amount claimed each month should reflect the amount of funding spent in that month rather than being a cumulative total. The amount claimed should only relate to funding spent during the period 1 August 2017 to 31 July 2018.
45. For the vulnerable student bursary element of the 16 to 19 bursary fund, you must first apply for the funding from the Student Bursary Support Service (SBSS) by filling in a funding claim form. This should be accessed through the [SBSS online portal](#).
46. Once the funding claim has been approved by the SBSS, you can claim the funding using the EAS.

Advanced Learner Loans bursary

47. Contract-funded providers, and providers who only hold a loans facility conditions and bursary funding agreement with us, can claim additional learner and learning support funding for learners with Advanced Learner Loans where the fixed monthly rate does not cover the full cost of the support provided. The monthly rate will depend upon the details entered in the ILR for code ALB1, ALB2 or ALB3. You must use the excess support box on the EAS. You must only claim the additional funding needed each month, and you must continue to claim the standard funding rate(s) using the ILR.
48. For contract-funded providers, the 'excess support' column may include a mixture of learner and learning support. You can find full details in the [Advanced learner loans funding rules 2017 to 2018](#).
49. Grant-funded providers should only claim excess learning support through the EAS.
50. If learning support for a single learner with an Advanced Learner Loan is greater than £19,000 in a funding year, the excess over this amount must be claimed as exceptional learning support through the EAS. You can only claim this funding when you have submitted an [exceptional learning support - cost form](#) that we have agreed.
51. Where you claim the Advanced Learner Loans bursary you must retain audit evidence for the overall cost of support provided, including the funding earned using the ILR.
52. For further information on what you can claim, please read the [Advanced learner loans funding rules 2017 to 2018](#).

Report Generation

53. Upon submission of an EAS collection the following reports will be produced:
 - EAS submission report
 - Funding summary report
 - Adult funding claim report
54. The EAS submission report will be displayed on the collection details screen.

55. The funding summary and funding claim reports will be zipped on the business reports section of the Hub. These reports are now updated following EAS submission as well as ILR submission; you no longer need to submit ILR data after EAS data to trigger updates to these reports.
56. Funding from the August form is added to funding earned from the ILR for August, funding claimed from the September form is added to funding earned from the ILR for September, and so on.
57. The funding summary report shows the data from the EAS under the appropriate budget line. The titles of the funding lines start with the letters 'EAS' to clearly identify them from the ILR funding.
58. The example below, from the EAS funding summary report, shows the EAS funding lines for 16-18 levy contracted apprenticeships.

| Levy Contracted Apprenticeships Budget for starts on or after 1 May 2017 | | | |
|---|-----------------|-----------------|-----------------|
| 16-18 Levy Contracted Apprenticeships | Aug 2017 | Sep 2017 | Oct 2017 |
| ILR 16-18 Levy Contracted Apprenticeships Programme Aim Indicative Earnings (£) | 0.00 | 0.00 | 0.00 |
| ILR 16-18 Levy Contracted Apprenticeships Maths and English Programme Funding (£) | 0.00 | 0.00 | 0.00 |
| ILR 16-18 Levy Contracted Apprenticeships Framework Uplift (£) | 0.00 | 0.00 | 0.00 |
| ILR 16-18 Levy Contracted Apprenticeships Disadvantage Payments (£) | 0.00 | 0.00 | 0.00 |
| ILR 16-18 Levy Contracted Apprenticeships Additional Payments for Providers (£) | 0.00 | 0.00 | 0.00 |
| ILR 16-18 Levy Contracted Apprenticeships Additional Payments for Employers (£) | 0.00 | 0.00 | 0.00 |
| ILR 16-18 Levy Contracted Apprenticeships Learning Support (£) | 0.00 | 0.00 | 0.00 |
| ILR Total 16-18 Levy Contracted Apprenticeships (£) | 0.00 | 0.00 | 0.00 |
| EAS 16-18 Levy Contracted Apprenticeships Training Audit Adjustments (£) | 0.00 | 0.00 | 0.00 |
| EAS 16-18 Levy Contracted Apprenticeships Training Authorised Claims (£) | 0.00 | 0.00 | 0.00 |
| EAS 16-18 Levy Contracted Apprenticeships Additional Payments for Providers Audit Adjustments (£) | 0.00 | 0.00 | 0.00 |
| EAS 16-18 Levy Contracted Apprenticeships Additional Payments for Providers Authorised Claims (£) | 0.00 | 0.00 | 0.00 |
| EAS 16-18 Levy Contracted Apprenticeships Additional Payments for Providers Learner Support (£) | 0.00 | 0.00 | 0.00 |
| EAS 16-18 Levy Contracted Apprenticeships Additional Payments for Employers Audit Adjustments (£) | 0.00 | 0.00 | 0.00 |
| EAS 16-18 Levy Contracted Apprenticeships Additional Payments for Employers Authorised Claims (£) | 0.00 | 0.00 | 0.00 |
| EAS Total 16-18 Levy Contracted Apprenticeships Earnings Adjustment (£) | 0.00 | 0.00 | 0.00 |
| Total 16-18 Levy Contracted Apprenticeships (£) | 0.00 | 0.00 | 0.00 |

Annex 1: Earnings adjustment statement

The following screen shots show what the EAS input form will look like on the Hub.

The changes for apprenticeships funded under a non-Levy contract are not included in this version of this document but will be visible in the input form.

Earnings Adjustment Statement 2017 to 2018

August **September** [Show All Months](#)

September [Wed, 6 Sep 2017](#)

Apprenticeships for starts before 1 May 2017

| | Excess Learning Support | Exceptional Learning Support | Audit Adjustments | Authorised Claims | Learner Support |
|-----------------------------------|-------------------------|------------------------------|-------------------|-------------------|-----------------|
| 16-18 Apprenticeship Frameworks | | | | | |
| 16-18 Trailblazer Apprenticeships | | | | | |
| 19-23 Apprenticeship Frameworks | | | | | |
| 19-23 Trailblazer Apprenticeships | | | | | |
| 24+ Apprenticeship Frameworks | | | | | |
| 24+ Trailblazer Apprenticeships | | | | | |

Apprenticeships for starts on or after 1 May 2017

16-18 Levy contracted Apprenticeships

| | Excess Learning Support | Exceptional Learning Support | Audit Adjustments | Authorised Claims |
|--------------------------------------|-------------------------|------------------------------|-------------------|-------------------|
| Training (excluding English & Maths) | | | | |
| Additional payments for providers | | | | |
| Additional payments for employers | | | | |

16-18 Non-levy contracted Apprenticeships

| | Excess Learning Support | Exceptional Learning Support | Audit Adjustments | Authorised Claims |
|--------------------------------------|-------------------------|------------------------------|-------------------|-------------------|
| Training (excluding English & Maths) | | | | |
| Additional payments for providers | | | | |
| Additional payments for employers | | | | |

Adult Non-levy contracted Apprenticeships

| | Excess Learning Support | Exceptional Learning Support | Audit Adjustments | Authorised Claims |
|--------------------------------------|-------------------------|------------------------------|-------------------|-------------------|
| Training (excluding English & Maths) | | | | |
| Additional payments for providers | | | | |
| Additional payments for employers | | | | |

| 16-18 Skills Funding Agency-funded Traineeships | | | | |
|---|-------------------------|------------------------------|----------------------|----------------------|
| | Excess Learning Support | Exceptional Learning Support | Audit Adjustments | Authorised Claims |
| 16-18 Traineeships | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| | | | | |
| | Vulnerable Bursary | Discretionary Bursary | Free Meals | |
| 16-19 Traineeships Bursary | <input type="text"/> | <input type="text"/> | <input type="text"/> | |

| Adult Education -Traineeships and Other Learning | | | | | | |
|---|--|-------------------------|------------------------------|----------------------|----------------------|----------------------|
| Adult Education - Non-procured delivery | | Excess Learning Support | Exceptional Learning Support | Audit Adjustments | Authorised Claims | Learner Support |
| 19-24 Traineeships | | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| AEB - Other Learning | | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| | | | | | | |
| Adult Education - Procured delivery from 1 Nov 2017 | | Excess Learning Support | Exceptional Learning Support | Audit Adjustments | Authorised Claims | Learner Support |
| 19-24 Traineeships | | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| AEB - Other Learning | | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> |

| Adult Education -Traineeships and Other Learning | | | | | |
|--|-------------------------|------------------------------|----------------------|----------------------|----------------------|
| | Excess Learning Support | Exceptional Learning Support | Audit Adjustments | Authorised Claims | Learner Support |
| 19-24 Traineeships | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| AEB - Other Learning | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> |

| Advanced Learner Loans | | | |
|--------------------------------|-------------------------|------------------------------|------------------------------|
| | Excess Learning Support | Exceptional Learning Support | Area Costs Audit Adjustments |
| Advanced Learner Loans Bursary | <input type="text"/> | <input type="text"/> | <input type="text"/> |

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