



# Evidence requirements for apprenticeships funding

## Process flows

### Guidance and PDSATs

[Apprenticeship funding rules](#)

[Support Manual and ILR Specification](#)

You can access PDSAT guidance and the testing working papers by running a sample through the provider data self-assessment toolkit (PDSAT).

[ILR data: provider data self-assessment toolkit \(PDSAT\)](#)

### Evidence process flows – New Apprenticeships

Each page contains a key, with additional notes

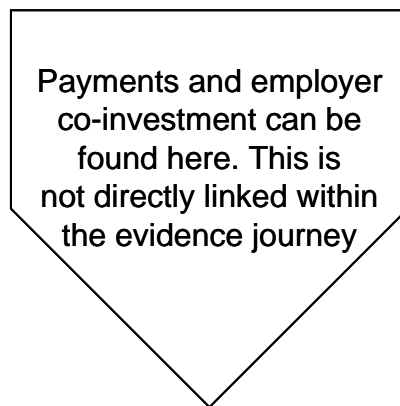
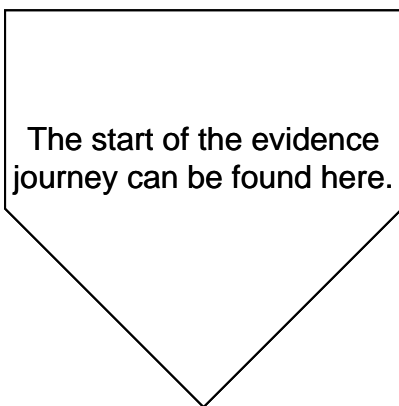
These evidence requirement process flows do not substitute the funding rules, and additional audit checks on compliance with funding rules may occur, beyond what is described in this document, depending on the evidence presented for the learner in question. The process flows lead you through the evidence requirements and audit process. They provide an understanding of what evidence is required by the funding rules, that the auditor will therefore request from you to test ILR data. These will flow in the order in which the auditor is likely to check the evidence, although the provider approach or evidence flow, and therefore audit process may vary.

This process flow is currently based on 2023-24 funding rules. It does not distinguish rules for starts in prior years and is subject to change with the funding rules.

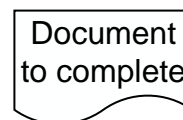
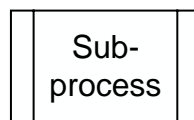
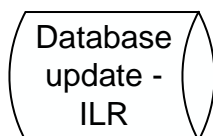
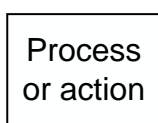
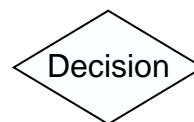
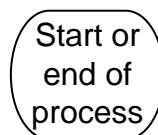
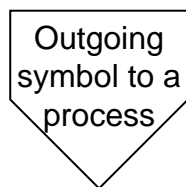
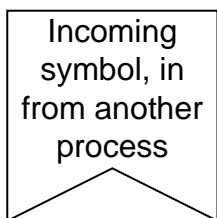
## Process flow contents

- Learner eligibility
- Programme eligibility, English and maths and learning support
- Compliance documents
- Learner journey - throughout practical period
- Gateway requirements and EPA
- Change in circumstance
- Additional payments for providers, employers and apprentices
- Employer co-investment

## Link to process flows



## Process flow symbol key

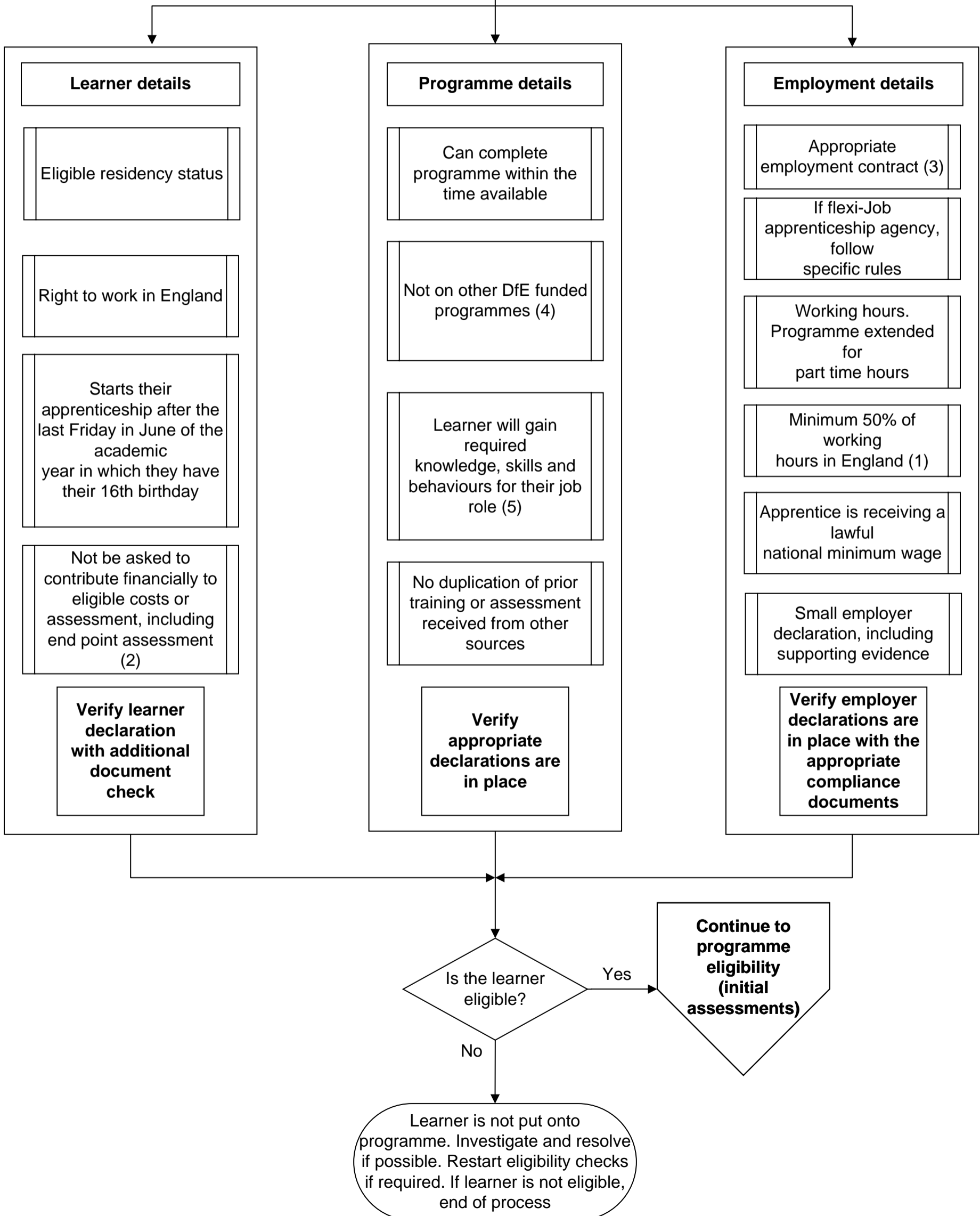


# Learner eligibility

**Key:**

- (1) Must be regular, planned and known at the start of the apprenticeship.
- (2) Including contributions from student loans.
- (3) Must not be self-employed, working under IR35, or a shareholder or director with no separate identifiable line manager. The apprentice must be included in the PAYE scheme declared in the apprenticeship service account, and contract of employment is for a period of time which is long enough for the apprentice to complete the apprenticeship, including the end-point assessment.
- (4) Funded exclusions to consider. See Apprenticeship funding rules for details.
- (5) The programme is at the appropriate level for the job role.

**Obtain learner, programme & employment related details**



# Programme eligibility, English and maths and learning support

**KEY:**

- (1) An explanation of any scoring mechanism is useful here. Note, a potentially more flexible approach for providers regards skills scans and prior learning for 16-18 year-olds.
- (2) Quantify reduction in content of knowledge, skills or behaviours (off-the-job hours), cost (pounds) and duration (days, weeks or months).
- (3) If duration cannot be reduced, learner must still complete off-the-job based on duration.
- (4) Reference delivery and cost impacts, as well as the outcome of the initial assessment conditions, in the training plan and written agreement with employer, as per the funding rules.
- (5) Learning support could also be identified throughout the programme but an assessment must be made and documented at the start.

Document and verify learner's declaration of prior learning (including English and maths, and work experience), and any learning difficulties or disabilities

Document PLR and prior learning certificates. Used to support some of the next steps for prior learning exemptions

Assess for learning support, from learner self-declaration, or further conversations or evidence

Complete a skills scan, supported and contextualised by provider to ensure accuracy and impact of prior learning, including work experience

English and maths initial assessment and diagnostics, where applicable

**Outcome of initial assessments - review**  
Document the outcome of all assessments and 3-way discussion between provider, learner and employer (whether impacting or not) (1)

Does the outcome require additional learning support? (5)

Document the assessment of difficulty or disability

Document details of the reasonable adjustment and how a cost is incurred

Document how programme is affected without reasonable adjustment

Document a plan of delivery before commencement of learning support; adapt plan appropriately if needed

Does the outcome require English or maths for the programme?

Determine the subject and aim level, up to level 2

Does the outcome affect off-the-job content? (2)

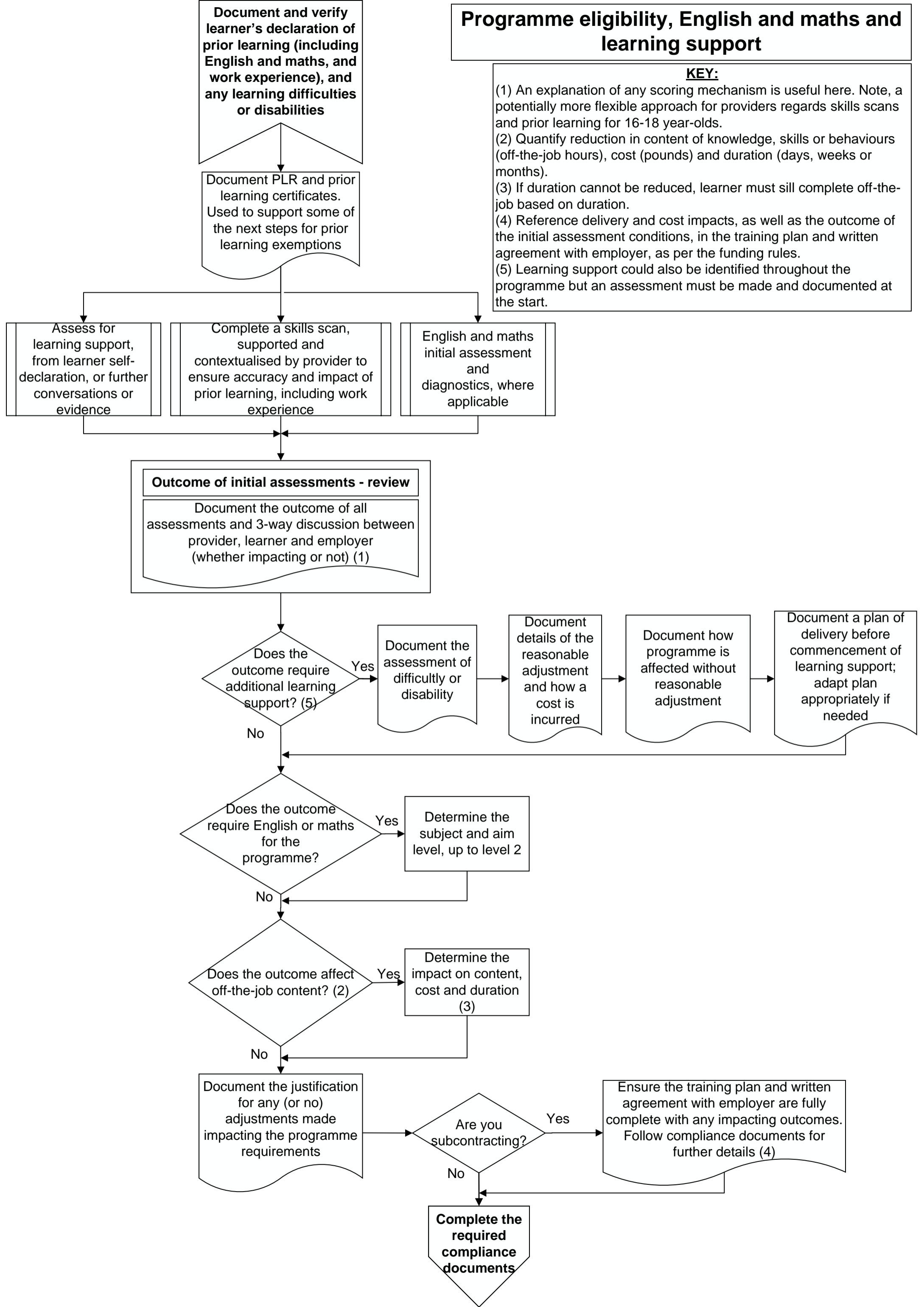
Determine the impact on content, cost and duration (3)

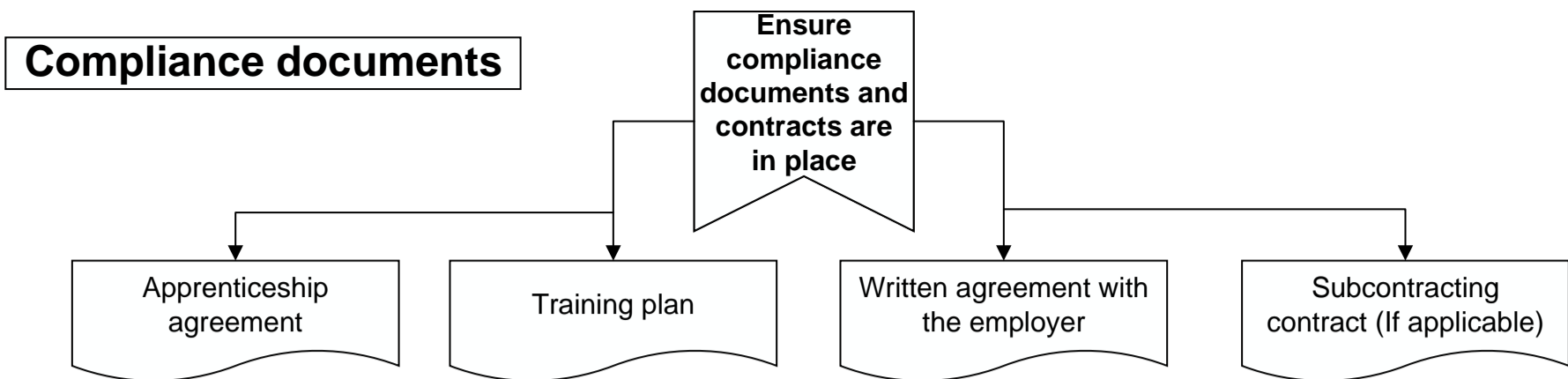
Document the justification for any (or no) adjustments made impacting the programme requirements

Are you subcontracting?

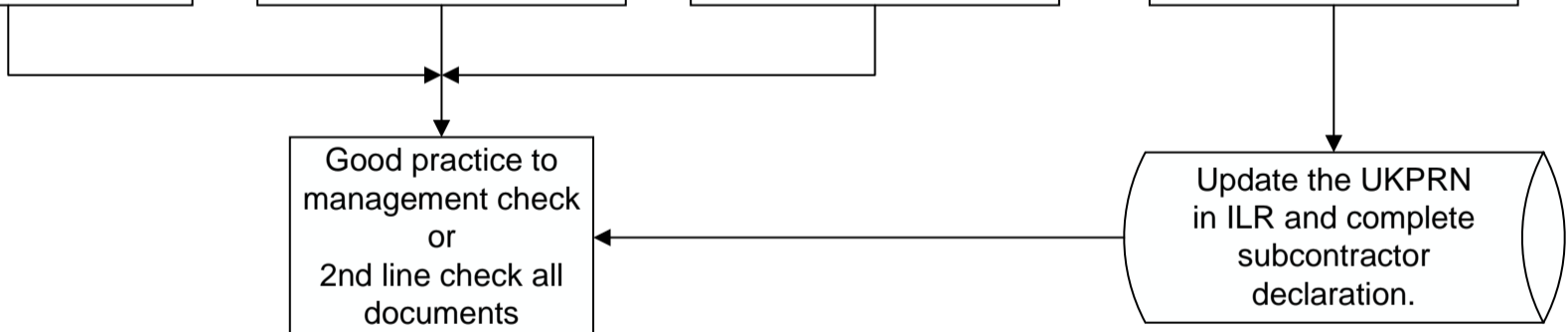
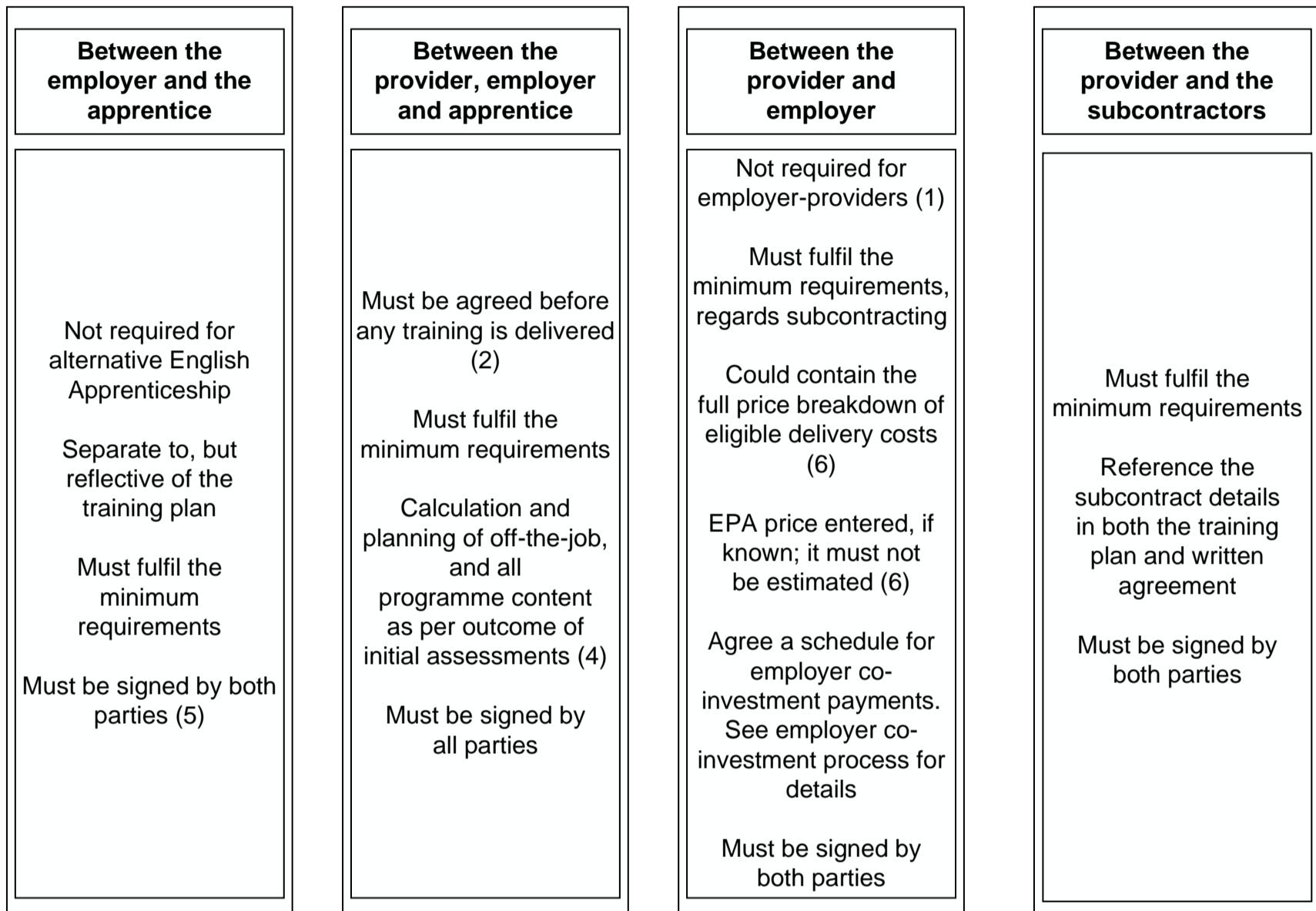
Ensure the training plan and written agreement with employer are fully complete with any impacting outcomes. Follow compliance documents for further details (4)

Complete the required compliance documents





Refer to funding rules for detailed list of required content. The funding rules provide a good tool for a checklist



All versions and revisions of compliance documents must be retained. Where the training or assessment price changes, your evidence must show the renegotiation of costs to support the ILR. These must be documented and agreed by the employer

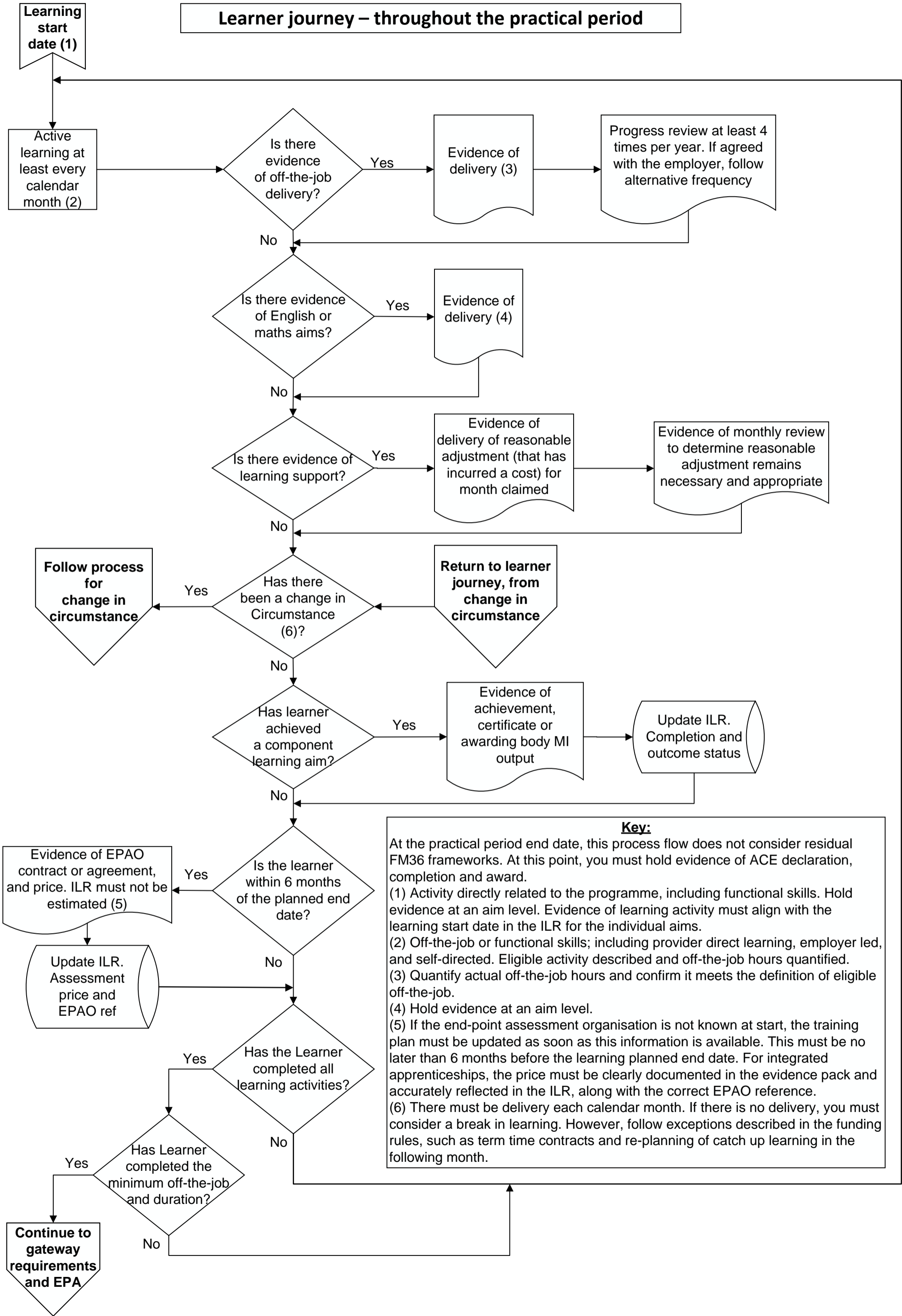
Update the ILR with planned learning aims, total planned off-the-job hours, practical period dates, training price (TNP1), and assessment price (TNP2) if known (3)

Good practice to management check or 2nd line check ILR data

Continue to learner journey

- Key:**
- (1) Employer-providers with own employees must document actual costs within file evidence & learner data returned as LDM356 in the ILR.
  - (2) Must be fully complete within 42 days. Note, content can be added later for longer programmes.
  - (3) ILR data must be consistent with the relevant compliance document.
  - (4) As per process flow, programme eligibility, English and maths and learning support.
  - (5) It is prohibited for someone to sign a contract, including an apprenticeship agreement, as both the apprentice and as the employer. The apprenticeship agreement could be embedded in an employment contract.
  - (6) Entries must not include VAT. Where the delivery costs are not in the written agreement with the employer, the breakdown of costs must be clearly documented and agreed by the employer.

# Learner journey – throughout the practical period

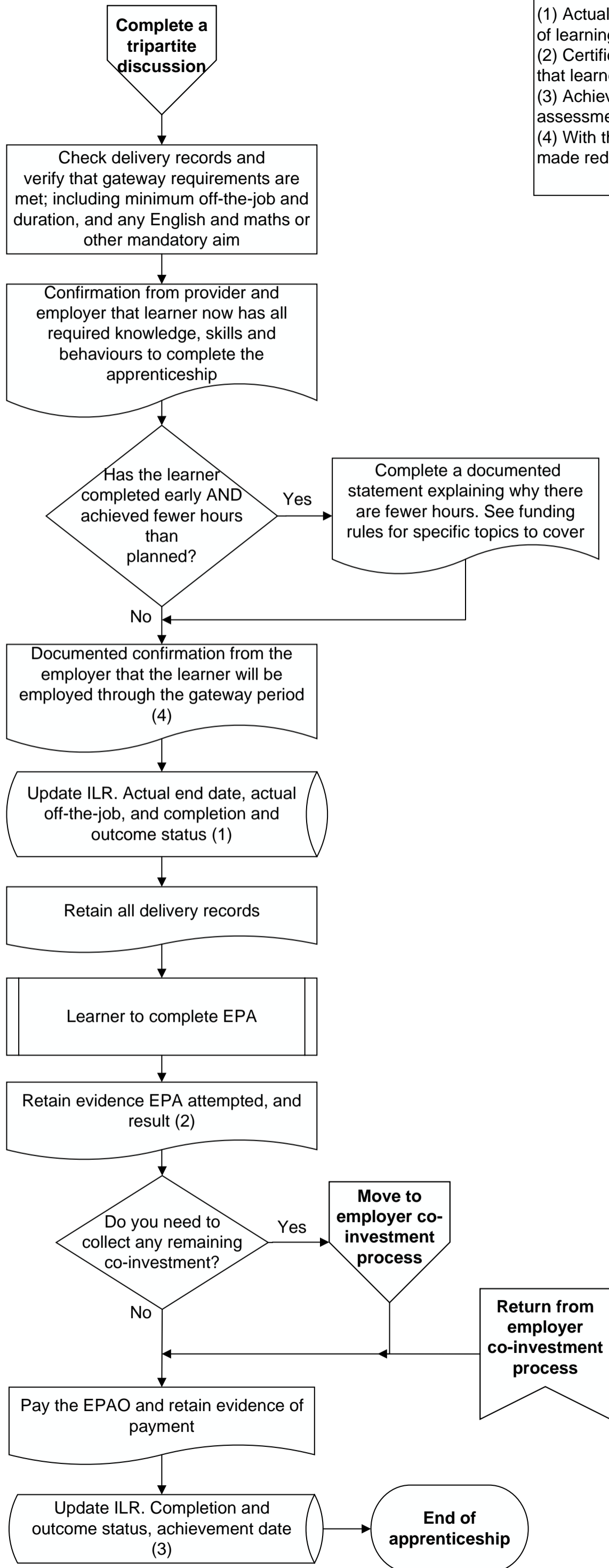


**Key:**  
 At the practical period end date, this process flow does not consider residual FM36 frameworks. At this point, you must hold evidence of ACE declaration, completion and award.  
 (1) Activity directly related to the programme, including functional skills. Hold evidence at an aim level. Evidence of learning activity must align with the learning start date in the ILR for the individual aims.  
 (2) Off-the-job or functional skills; including provider direct learning, employer led, and self-directed. Eligible activity described and off-the-job hours quantified.  
 (3) Quantify actual off-the-job hours and confirm it meets the definition of eligible off-the-job.  
 (4) Hold evidence at an aim level.  
 (5) If the end-point assessment organisation is not known at start, the training plan must be updated as soon as this information is available. This must be no later than 6 months before the learning planned end date. For integrated apprenticeships, the price must be clearly documented in the evidence pack and accurately reflected in the ILR, along with the correct EPAO reference.  
 (6) There must be delivery each calendar month. If there is no delivery, you must consider a break in learning. However, follow exceptions described in the funding rules, such as term time contracts and re-planning of catch up learning in the following month.



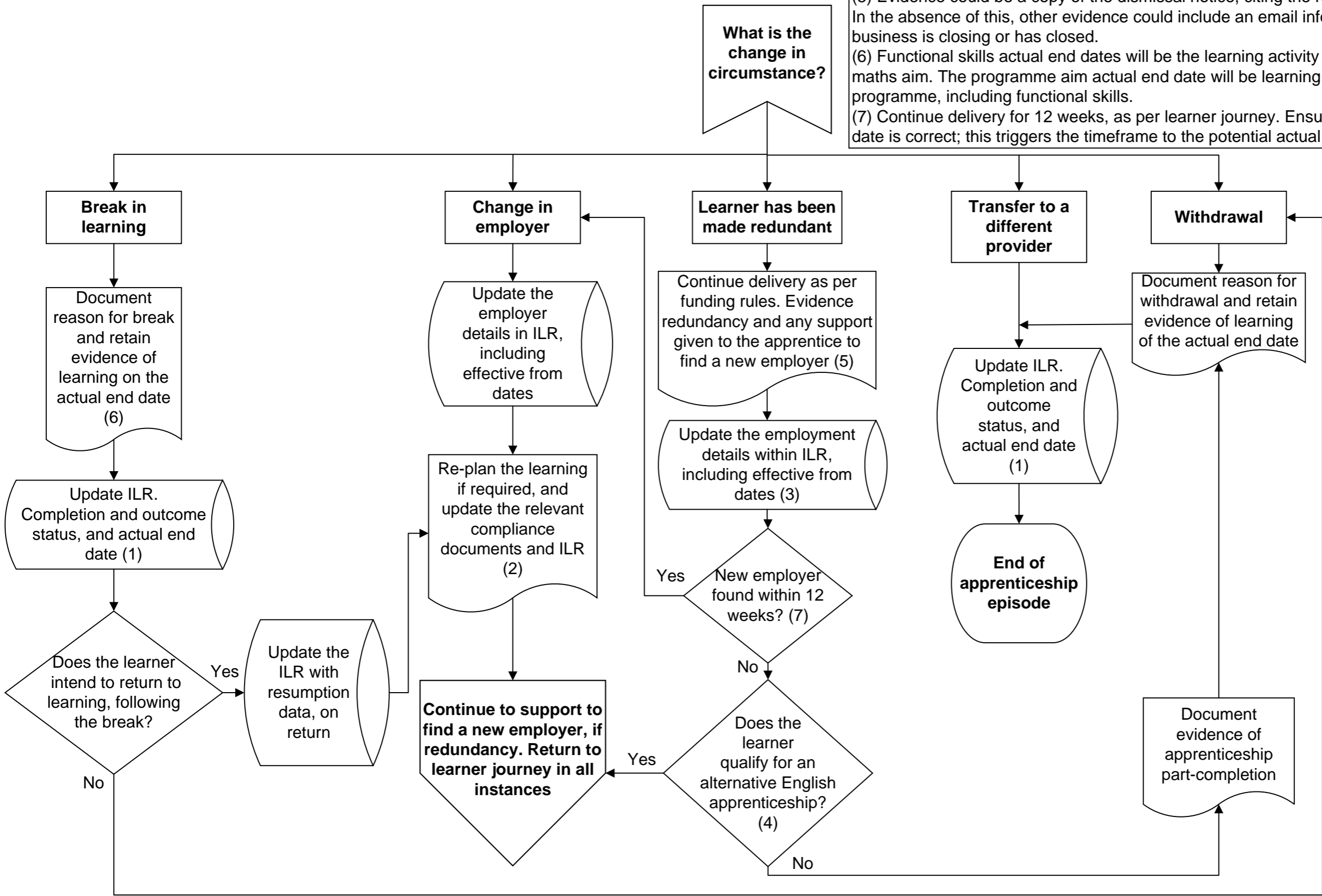
# Gateway requirements and EPA

Key:  
 (1) Actual end date (end of practical period) is the last day of learning, the final learning activity.  
 (2) Certificate or EPAO MI output. Confirmation from EPAO that learner will receive their certificate.  
 (3) Achievement date at completion of EPA is the (or final) assessment date.  
 (4) With the exception where the apprentice has been made redundant.



# Change in circumstance

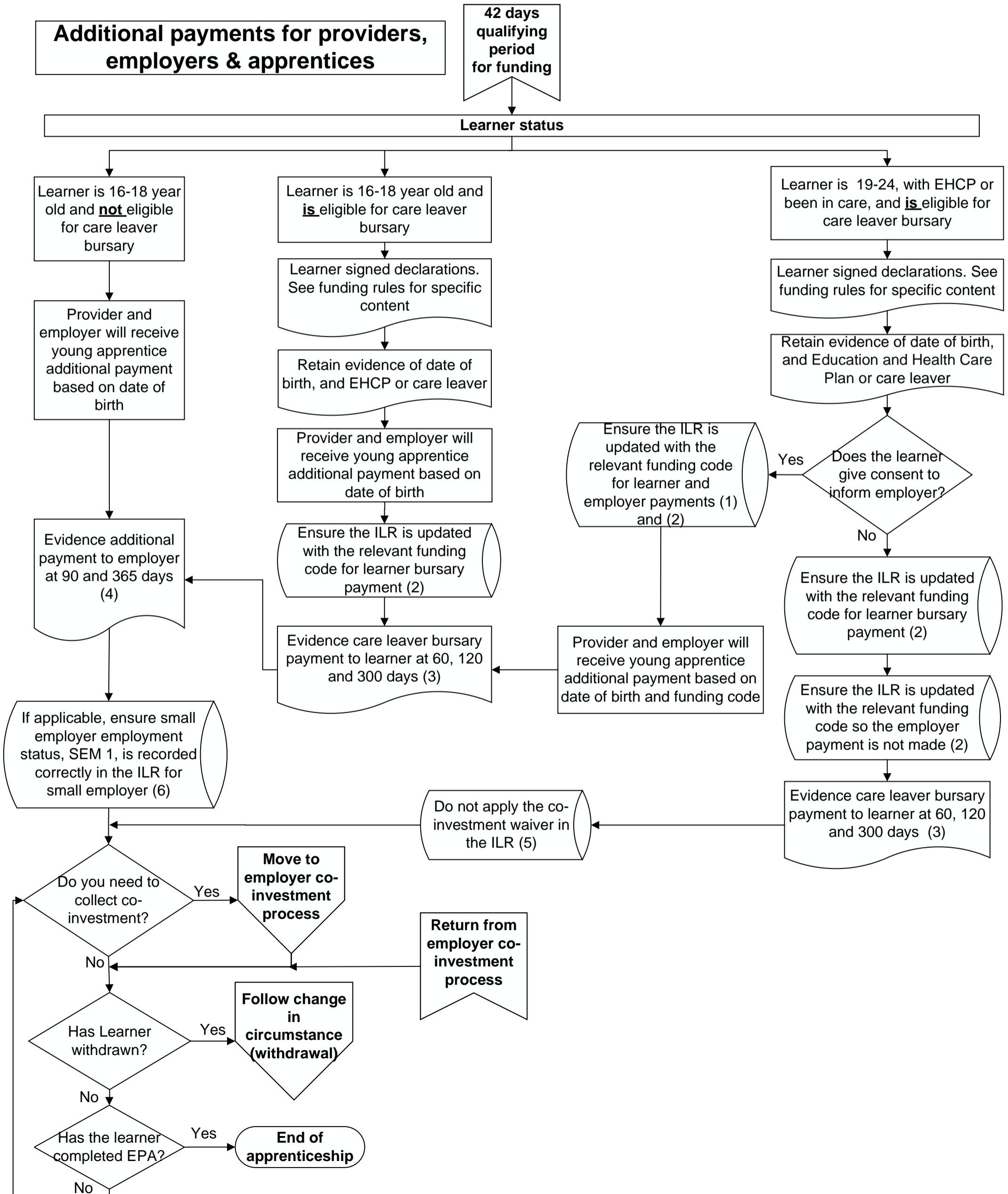
**Key:**  
 More circumstances exist but this process flow only accounts for those most occurring. See rules for other circumstances.  
 (1) Last day of learning is the actual end date, not last date of employment. Relevant funds, to the date of withdrawal, will be repaid back via the ILR  
 (2) Updated apprenticeship agreement and training plan, and for change in employer a new written agreement with the employer.  
 (3) The unemployed status effective from date is the date of redundancy.  
 (4) The learner must, on the day of being made redundant, be within 6 months of the final day of the practical period or have completed at least 75% of the practical period.  
 (5) Evidence could be a copy of the dismissal notice, citing the reason for dismissal as redundancy. In the absence of this, other evidence could include an email informing employees that the business is closing or has closed.  
 (6) Functional skills actual end dates will be the learning activity related solely to the English and maths aim. The programme aim actual end date will be learning related to any activity in the programme, including functional skills.  
 (7) Continue delivery for 12 weeks, as per learner journey. Ensure the employment status change date is correct; this triggers the timeframe to the potential actual end date.





**KEY:**

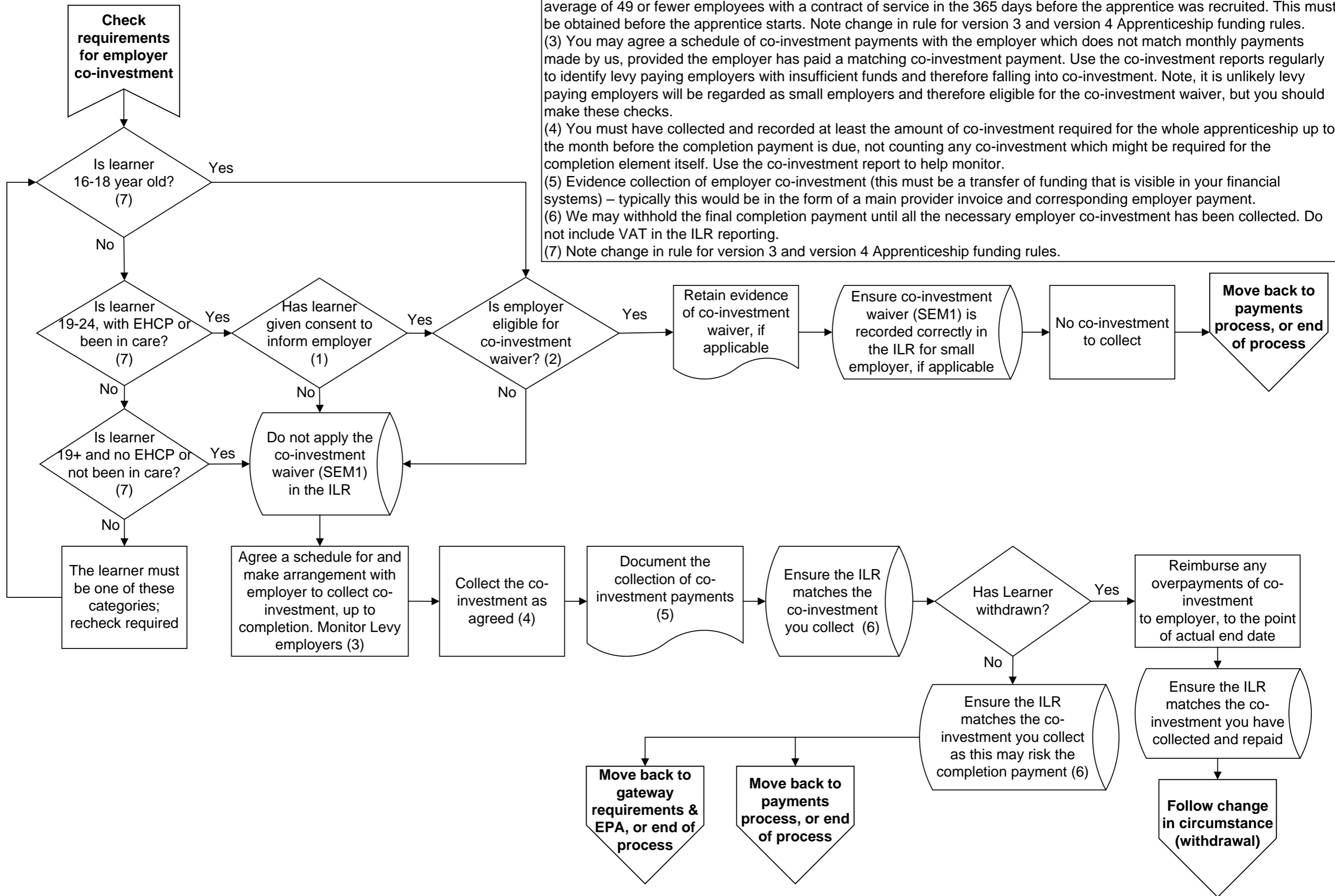
- (1) This is to draw down the young apprentice additional payment made to the provider and employer.
- (2) This is to draw down the care leaver bursary payment. Funding codes are required to exempt employer payments.
- (3) Evidence of care leaver payment made to learner within 30 days of receipt. This must be evidenced within the provider's financial systems (to show transaction of payment) and must include confirmation from the apprentice, that each payment has been received.
- (4) Evidenced within your financial systems. Where you are unable to pass this payment to the employer, you must evidence the attempts made and confirm that the payment has been returned to us via the EAS.
- (5) Where a learner is 19-24 and does not want to inform their employer they have an EHC plan or that they were previously in care, you must not apply or record the co-investment waiver.
- (6) You must hold evidence of a statement from the employer, along with evidence, confirming eligibility that they had an average of 49 or fewer employees with a contract of service in the 365 days before the apprentice was recruited. This must be obtained before the apprentice starts. Note change in rule for version 3 and version 4 Apprenticeship funding rules.



# Employer co-investment

**KEY:**

- (1) Where a learner is 19-24 and does not want to inform their employer they have an EHC plan or that they were previously in care, you must not apply or record the co-investment waiver.
- (2) You must hold evidence of a statement from the employer, along with evidence, confirming eligibility that they had an average of 49 or fewer employees with a contract of service in the 365 days before the apprentice was recruited. This must be obtained before the apprentice starts. Note change in rule for version 3 and version 4 Apprenticeship funding rules.
- (3) You may agree a schedule of co-investment payments with the employer which does not match monthly payments made by us, provided the employer has paid a matching co-investment payment. Use the co-investment reports regularly to identify levy paying employers with insufficient funds and therefore falling into co-investment. Note, it is unlikely levy paying employers will be regarded as small employers and therefore eligible for the co-investment waiver, but you should make these checks.
- (4) You must have collected and recorded at least the amount of co-investment required for the whole apprenticeship up to the month before the completion payment is due, not counting any co-investment which might be required for the completion element itself. Use the co-investment report to help monitor.
- (5) Evidence collection of employer co-investment (this must be a transfer of funding that is visible in your financial systems) – typically this would be in the form of a main provider invoice and corresponding employer payment.
- (6) We may withhold the final completion payment until all the necessary employer co-investment has been collected. Do not include VAT in the ILR reporting.
- (7) Note change in rule for version 3 and version 4 Apprenticeship funding rules.





Education & Skills  
Funding Agency

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