Department for Education

Provider data self-assessment toolkit (PDSAT)

Reviewing PDSAT reports for the 2025 to 2026 funding year: user guide

July 2026

Contents

Summary

This guide is designed to assist users in performing detailed data reviews of the suite of Provider Data Self-Assessment Toolkit (PDSAT) reports used to facilitate accurate Individualised Learner Record (ILR) data. It aims to assist providers in carrying out their routine data cleansing and submitting accurate ILR data returns to the Department for Education (DfE) for the funding year from 1 August 2025 to 31 July 2026, referred to in this guide as ‘2025 to 2026’.

From 1st April 2025 the previous Education and Skills Funding Agency (ESFA) no longer exists. All previous publications and PDSATs issued by the ESFA are now under the Department for Education (DfE). DfE replaces all references to ESFA.

Who this guide is for

The guide is for:

- providers who are required to maintain ILR data and ensure it is complete and accurate e.g. colleges, independent training providers, employer-providers and higher education institutions, and
- internal auditors, external auditors and funding auditors, who perform funding audits i.e. accountancy firms, DfE staff and other organisations.

What this guide covers

The guide:

- describes PDSAT online tool and how to access and use it
- explains how to use PDSAT report outputs for certain specific funding streams
- describes the PDSAT report features
- explains how to follow up on potential issues identified by PDSAT

Terminology

DfE funding rules and regulations refer to individuals accessing learning using various labels such as ‘learners’, ‘students’, ‘individuals’ and ‘apprentices’. They also refer to providers of further education (FE) and training in various ways such as ‘providers' and ‘institutions’. To maintain consistency in this document, we use the terms ‘learners' and ‘providers’ throughout.

Where report output can contain apprenticeship programmes within any of the two funding models, we use the term ‘carry-in apprenticeships’ to specify apprenticeship starting prior to

1 May 2017. We are not expecting many learner records relating to starts prior to 1 May 2017.

For Advanced Learner Loans, we use the term 'loans'. Similarly, for Advanced Learner Loans Bursary, we use the term 'loans bursary'.

Other relevant guidance

You may also wish to refer to the ILR data integrity guidance for college corporations on maintaining complete and accurate ILR data.

Part 1: PDSAT and how to use it

What PDSAT does

The Provider Data Self-Assessment Toolkit (PDSAT) produces a series of reports to test the integrity of Individualised Learner Record (ILR) data. It enables users to identify potential issues with the data recorded in ILR data returns. PDSAT provides indicative reports based on areas of concern and risk, rather than definitive results. These reports may contain potential data anomalies that require further investigation for clarification and rectification. Such investigation requires careful review of the data contained within the reports.

Purpose of this guide

This guide is designed to assist users in performing detailed data reviews of the suite of PDSAT reports, used to facilitate accurate ILR data. It aims to assist providers in carrying out their routine data cleansing and submitting accurate ILR data returns to DfE. Therefore, we encourage providers to use PDSAT regularly to check their ILR data and, thus, minimise the risk of overclaiming funds from DfE and subsequent repayment of funds.

The guide lists the PDSAT reports together with a description of each report's purpose and techniques for the review of each report. It is not an exhaustive list of techniques and reviewers may wish to carry out their own additional checks, whilst being mindful of the purpose of each report.

The guide covers PDSAT reports output from ILR data for the funding year from 1 August 2025 to 31 July 2026, referred to in this guide as '2025 to 2026'. We will refer to other funding years using this same convention.

PDSAT Online tool – access and log in

ILR data relating to 2025 to 2026, 2024 to 2025, 2023 to 2024, 2022 to 2023 and 2021 to 2022 can be processed using PDSAT Online.

PDSAT ONLINE is provided by a third party on behalf of DfE. PDSAT Online can be accessed from the PDSAT Online tool page. From there, users can log into PDSAT using their login credentials. Users should refer to the PDSAT User Guide, which can be accessed at this link PDSAT User Guide, for advice on how to obtain a login if you do not have one.

To understand how to use the PDSAT Online, you can access the User Guide within PDSAT ONLINE. Further information on how your data is used by the supplier is set out in their Privacy Policy. You can obtain further information and assistance by contacting dsathelpdesk@kpmg.co.uk.

Using Excel

This guide assumes that anyone reviewing PDSAT reports has a working knowledge of using Microsoft Excel.

Excel settings

To ensure that PDSAT output works as intended, users must ensure that their Excel settings are appropriately configured. To do this, open Excel and perform these steps:

1. Click 'File' and select 'Options'
2. Click 'Trust Centre' and 'Trust Centre Settings…' (sic).
3. Click 'Macro' Settings.
4. Under the Developer Macro Settings heading, ensure that the 'Trust access to the VBA project object model' check box is ticked.
5. Click 'OK' and 'OK'.

Knowledge of ILR assumed

To review PDSAT reports, users should have a good working knowledge of the Individualised Learner Record ('LR'), including field names and labels and the range of possible values, their meanings and their impact on funding. This guide assumes that the reader has this knowledge. For a full description of each ILR field, values and guidance, refer to the Specification of the Individualised Learner Record for 2025 to 2026.

Importing ILR data

PDSAT accepts imports in the form of both ILR XML files and Funding Information System (FIS) CSV files (output from FIS as a FIS-CSV-*yyyymmdd-hhmmss*.zip file). PDSAT does not run any validation routines on ILR XML files. Therefore, we strongly recommend that ILR XML files are validated before importing them to PDSAT. Failure to do so could result in invalid records appearing in PDSAT report output.

PDSAT does not incorporate a funding calculator. Consequently, no funding values are included in PDSAT report output where an ILR XML file is input. Despite this limitation, an ILR XML import is useful where FIS is not available. The reports that are output should contain the same records as they would when using FIS CSV import if a valid ILR XML file has been used.

In the report review notes below, we have identified reports that PDSAT cannot run with an ILR XML input. The reason for this is that such reports depend on funding values calculated during the processing of the ILR file in FIS. PDSAT can run all reports when using an ILR imported using the direct FIS database connection.

Part 2: PDSAT and specific funding and monitoring

Using PDSAT for devolved authorities' adult funding

The transfer of adult education functions to specified combined authorities and the delegation of adult education functions to the Mayor of London (collectively referred to as 'devolved authorities') continue to apply.

PDSAT contains filters that enable users to apply specific criteria to a variety of ILR fields and restrict the data output accordingly (see the Filtering and sampling from PDSAT report output section for more information). One such filter is for the source of funding, enabling users to restrict the data output to PDSAT reports to specified devolved authorities.

We have produced this guide for the purpose of reviewing data relating to DfE funded provision. Devolved authorities' funding rules follow the same general principles. Therefore, this guide can be broadly followed when reviewing data relating to devolved authority funded provision. However, users should be mindful that the devolved authorities' funding rules may diverge in specific instances. Users should check them before arriving at any conclusions on potential or actual data or funding errors.

Using PDSAT for apprenticeships funding

All new apprenticeship starts from 1 May 2017 are funded within funding model 36 according to the rules governing the apprenticeship programme.

Where earnings information appears in PDSAT report output for the apprenticeship programme, it must be treated as indicative only. This is because whilst ILRs processed through FIS are subject to an apprenticeship earnings calculation, FIS cannot access apprenticeships earnings history and commitments matching data, required for actual earnings calculations. This means that ILR records that are unmatched to apprenticeship service data can appear in PDSAT report output.

Earnings for some elements of the apprenticeship programme are calculated in a similar way to adult skills provision, such as funding for Maths and English and learning support funding. Rather than being funded from employers' apprenticeship service accounts or through co-investment, DfE funds these directly.

Using PDSAT for funding rules monitoring

Part of DfE's assurance framework involves monitoring providers' ILR data. DfE's Financial Assurance: Monitoring post-16 funding for 2025 to 2026 publication lists the areas that it is monitoring during 2025 to 2026.

Providers must review their own data in the monitored areas. As well as using their own management information systems (MIS) and the funding rules monitoring (FRM) reports available on the post-16 monitoring dashboard, providers can make use of the wide range of reports in PDSAT.

Each monitoring area in the plan is numbered, and we have identified PDSAT reports in these notes that relate to items in the monitoring plan for easy reference.

Some of the PDSAT reports that complement the monitoring plan address other issues and have additional review notes to those relating to the monitoring plan.

Part 3: PDSAT reports

Report groupings

We have grouped the PDSAT reports according to the funding models relevant to the report output, using the following prefixes.

Adult and apprenticeship reports (26A- prefix)

PDSAT interrogates and outputs ILR records predominantly relating to learners and learning aims within the following funding models (FM):

- FM35 and FM38 (Adult skills fund)
- FM36 [Apprenticeships (from 1 May 2017)] and new apprenticeship standards (for starts from 1 August 2025)
- FM81 (Other Adult): Specifically, legacy apprenticeship standards.

A small number of reports also output records relating to the following funding models:

- FM11 (Tailored Learning)
- FM37 (Skills Bootcamps)
- FM99 [Non-funded (no DfE funding for this learning aim)]: This predominantly relates to learning aims funded by Advanced Learner Loans.

These are all DfE funded except for elements of output relating to FM36, which are funded through employers' apprenticeship service accounts or employer co- investment, and output relating to FM99, where learners are financed by an Advanced Learner Loan, although they may also attract DfE-funded Advanced Learner Loans Bursary.

In the report review notes below, we have identified the funding models to which each of these PDSAT reports relate.

Young people [16 to 19 (excluding apprenticeships)] reports (26Y- prefix)

PDSAT interrogates and outputs ILR records relating to learners and learning aims only within FM25 [16 to 19 (excluding apprenticeships) and Technical Levels (T-levels)]. This document will refer to '16 to 19 provision' to mean 16 to 19 (excluding apprenticeships) provision.

Both adult and young people reports (26B- prefix)

PDSAT interrogates and outputs ILR records that are not funding model dependent.

Report layout

The reports contain header rows providing information relating to each report’s description, logic, implications and user notes, as well as file and version details. When PDSAT creates the reports, these rows are grouped and hidden to display more records in the visible screen area.

If users wish to see the header rows, they should simply click on group number 2 in the top-left corner of the worksheet pane, below the toolbar or ribbon. To hide the header rows, users should click on group number 1.

Funding lines

Since providers submit a single ILR, funding lines that are both in scope and outside the scope of an assurance review can appear within the data returns.

When reviewing PDSAT reports as part of an assurance review, users can normally start each report by filtering out all records that relate to funding lines outside the scope of the assurance review. There will be exceptions where users need to see all records irrespective of funding line, such as reports with the 26B- prefix.

Report selection

The suite of working papers used by the funding auditors during assurance reviews includes the C1 working paper which lists all the reports that funding auditors review as part of the assurance review process. However, users are advised to run all PDSAT reports because some of them are listing reports that identify sub-populations of learners and aims that meet specific criteria. These can be useful during assurance reviews where auditors identify funding errors that require 100% testing of a specific group of learners with the same characteristics.

Part 4: Following up potential issues identified

PDSAT can be used by providers to perform checks on their ILR data or by auditors as part of their audit of ILR data. This section describes how PDSAT can be used for both provider self-audits and funding audits.

Tailoring PDSAT samples

PDSAT has several features, which enables samples to be tailored.

Funding period selection

The funding displayed in PDSAT report output is the year-to-date total of monthly transactions up to the funding period selected (1, 2, …,11, 12 relating to August, September, …, June, July respectively). For assurance review purposes, you should ensure that the funding period selected is the latest completed period at the point of running reports. The funding period selection does not affect the funding displayed in 16 to 19 report output.

Users can access this feature in the Reports and Sampler tabs within PDSAT.

Sampling by subcontractor or partner UKPRN

PDSAT can be set to produce a set of audit working papers relating to specific subcontractors by preselecting the partner UKPRN value(s) for which you want to run PDSAT reports.

This feature can be accessed in the Sampler tab within PDSAT.

Sampling by source of funding

PDSAT can be set to produce a set of audit working papers relating to provision funded by a specific devolved authority. The filter can be used to select one of the devolved authorities (select provision funded from all other sources for DfE-funded provision).

This feature can be accessed in the 'Sampler' tab within PDSAT.

Sample testing

Some PDSAT reports will contain records that are likely to contain errors requiring investigation and corrective action. Providers will need to review these reports in their entirety.

Other PDSAT reports are more indicative, identifying potential data anomalies that may result in funding errors. These anomalies can only be confirmed or cleared by reviewing learners' evidence packs. A small sample should be selected initially. In doing so, providers or auditors should consider whether there are any files in the main substantive sample that can be used, thus reducing the extent to which additional samples need to be selected. Nevertheless, providers or auditors should ensure that they carry out sufficient testing of each area of concern to either clear or confirm any potential errors. Where errors are confirmed in the initial check, providers or auditors must ensure that all the other records on the PDSAT report are checked, using the specific PDSAT reports as the population. For funding audit, auditors should ask the provider to carry out a 100% self-audit of the specific population.

Recording review outcomes

Where used for DfE funding audits, auditors must use the C1 working paper to record the outcome of PDSAT review at report level. In addition, the *User annotation* facility can be used to record findings at learner or learning aim level in the rightmost column of most PDSAT reports. User annotations can be saved within PDSAT (refer to the PDSAT *User Guide* for instructions on how to do this), enabling such annotations to be output to PDSAT reports generated from a different ILR.

Post-ILR closure

There may be instances where review of PDSAT reports takes place after the ILR has closed for the funding year in question. In such cases, it will not be possible for providers to correct the closed ILR where the review identifies data errors, however, the provider must correct the current year ILR where applicable. There may also be a requirement for recovery of funding relating to prior year funding errors arising from the data errors identified.

Part 5: Documentation references

All references to the following documentation relate to the latest versions available at the time of release of this document. Readers should ensure that these documents are extant at the time of use.

The documents that set out the following DfE funding rules are available on the GOV.UK website.

- Carry-in apprenticeship (for starts prior to 1 May 2017)
- Adult skills fund
- Apprenticeship programme (for starts from 1 May 2017)
- Advanced Learner Loans
- Young people (16 to 19)

The documents that set out the technical requirements of the ILR and related guidance for completion of the ILR are available on the GOV.UK website:

- Specification of the Individualised Learner Record
- Provider support manual

The document that sets out guidance for college corporations on maintaining complete and accurate ILR data is available on the GOV.UK website:

- ILR data integrity guidance (updated 23 September 2025)

Review guidance: Both adult and young people ('B') reports

These reports are not dependent on the funding model of the records that are interrogated and output.

26B-001: Report logic by report

Lists all PDSAT reports and records the title, description, logic and assurance review implications for each report.

This is a simple report listing and requires no review.

26B-002: Possible duplicate learners

Lists all instances where the same learner details appear for more than one learner record (i.e., more than one learner reference number) in the provider's data return.

PDSAT compares the values of family name, date of birth, gender, postcode prior to enrolment, National Insurance number and unique learner number and categorises learners by match type depending on the combination of matching values.

Match types 1 to 8 seek to match different combinations of these fields and each subsequent type will exclude those already identified in an earlier match type. Type 1 is the strongest match and type 8 is the weakest match.

Type 2 (and possibly types 4 and 6) could include twins as possible duplicates because the matching values are likely to be the same in this instance.

Matches of types 5 and 6 will have different names and so it may not be evident at first which are the possible duplicates.

This report could identify learners for which the provider has allocated two or more learner reference numbers. Learners must retain the same learner reference number for any period of learning and the provider should avoid changes to the learner reference number between years for continuing learners. If it had to unavoidably allocate different learner reference numbers to the same learner (for example, due to a change in MIS), it may be that the provider has, or should have, recorded the value used in the previous year in the ILR field Learner reference number in previous year. You should check why the provider used different learner reference numbers and instruct the provider to use the Learner reference number in previous year[1], if applicable.

Under no circumstances should you ask the provider to respond to your review until you have flagged learners that appear to be twins. Check whether any of the potential duplicates appear to be twins and flag them as such. The provider may have already done this, and if it has sent you any of its own reviews of PDSAT reports, check if it has annotated this report accordingly.

Test all Type 1 and 2 duplicates and, depending on volume, check all or a sample of Types 3, 4, 5 and 6 duplicates. Where you have identified a significantly disproportionate number of learners that appear to be twins, you could include all or some of them in your sample. Check enrolment documentation and/or learning agreements to confirm whether they are duplicated learners.

For Type 7 duplicates, where they are two different learners with the same NI Number, the provider must correct them. However, in many cases, individual learners identified have the same NI number but two different ULNs or learner reference numbers recorded. The provider must also correct such instances as these.

For Type 8 duplicates, where the provider has used the same ULN for more than one learner, it must correct them. This report can also identify learners with only one ULN but two distinct learner reference numbers. Providers must not allocate more than one learner reference number to the same learner in year and should avoid changing it across years, unless it is unavoidable, such as a change to its MIS. As above, instruct the provider to use the *Learner reference number in previous year* field if applicable.

26B-003: Possible duplicate or overlapping programmes and regulated learning aims

Lists all instances where multiple records of the same programme aim or regulated learning aim appear for the same learner in the provider's data return. In the case of programme aims the report lists only those records either with matching framework codes and pathway codes or with matching standard codes.

For each learner and records of the same learning aim, check the delivery dates to establish whether the learning aims are exact duplicates or contain some overlapping dates of delivery. In such instances, the provider will need to make the necessary corrections either by removing duplicated learning aims or by correcting dates, according to the evidence held in the learner's evidence pack. Where any duplicated learning aims

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[1] Individualised Learner Record (ILR) technical documents, guidance and requirements,2025 to 2026, ILR Specification, Learner, PrevLearnRefNumber

are in funding model 25, check whether the number of planned hours includes any duplicated provision as these will also need correction.

26B-004: Possible duplicate or overlapping non-regulated learning aims

Lists all instances where multiple records of the same non-regulated learning aim appear for the same learner in the provider's data return.

For each learner and records of the same learning aim reference number, check whether it is duplicated or overlapping provision, or whether the provider is actually delivering multiple separate episodes of the same non-regulated learning.

Where the provider is delivering multiple episodes of learning, check whether this is how the provider agreed with the learner to deliver the learning activity, particularly where each non-regulated learning aim contains a range of hours. If the agreement with the learner was to deliver a single learning aim over a longer period rather than multiple shorter episodes of learning, there may be an over-claim of funding.

Where you identify errors, the provider will need to make the necessary corrections either by removing duplicated learning aims or by correcting dates, or even by correcting non-regulated learning aims with different ranges or hours, according to the evidence held in the learner's evidence pack. Where any duplicated learning aims are in funding model 25, check whether the number of planned hours includes any duplicated provision as these will also need correction.

26B-005: Transferring learners

Lists learners and learning aims recorded as 'transferred off' where there is no corresponding 'transferred on' learning aim starting within a calendar month within any funding model. This could aid the identification of inappropriate data management. The report lists all learning aims subsequently starting after a calendar month where they exist.

Completion status = 3 and *Withdrawal reason* = 40 means that the learner has withdrawn from and at the same time transferred to a new learning aim. The learning start date of the new learning aim may be slightly later than the learning actual end date of the 'transferred off' learning aim[2]. For the purposes of this report, we have used a calendar month as a reasonable period within which a new learning aim can be expected to have commenced.

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[2] Provider Support Manual for 2025 to 2026, 2. Making changes and correcting errors, Recording breaks in learning, transfers and restarts

Where a learning aim recorded as 'transferred off' has no corresponding 'transferred on' learning aim within a calendar month, the provider must be able to demonstrate that a transfer has taken place or correct the ILR by removing the value *Withdrawal reason* = 40.

26B-006: Learners enrolled concurrently on multiple English or Maths learning aims

Identifies (and lists respective learning aims for) learners that are enrolled on either multiple English learning aims and as well as, or, multiple Maths learning aims, up to and including level 2, at the same time.

Learners should not normally be enrolled on multiple English learning aims at the same time, and similarly for Maths learning aims.

Once a learner has been assessed and enrolled on the appropriate level of English or Maths, they should complete that level before progressing to the next. If the learner is found to be enrolled on a learning aim at the wrong level, they should be transferred to the correct learning aim.

The provider will need to apply the appropriate corrective action to learners appearing in this report to remove any such concurrent learning unless, in exceptional circumstances, it can offer a valid explanation.

26B-007: Learners progressing to apprenticeships from 16 to 19 study programmes

Identifies learners that progress from a funded 16 to 19 study programme to an apprenticeship programme prior to the planned end date of their study programme.

Where a learner progresses from a 16 to 19 study programme to an apprenticeship programme the provider must not draw down two sources of DfE funding for the same period of time. In such instances, the provider can either reduce the study programme's planned hours to the learner's period of actual attendance or reduce the apprenticeship funding to remove any overlap over the period where it claimed two sources of funding[3]. Check whether the provider has accurately reduced either of the values described above. Any instances where it has not are errors, and it will need to correct these accordingly.

[3] Advice: funding regulations for post-16 provision 2025 to 2026, Annex B: Withdrawals and transfers, Paragraph 13 (Q15*)*

Review guidance: Adult and apprenticeship ('A') reports

These reports predominantly contain records relating to learners and learning aims within funding models 35, 38 and, 36 and 81. In the notes below, we have labelled reports to show the respective funding model(s) reported.

26A-101: All adult skills funding model learners and learning aims

Funding model: 35 and 38

Lists all adult skills funding model learners and their learning aims so that the user can filter on any specific learning aim(s).

This is a complete listing of all learners and learning aims within the adult skills funding model (FM35 and FM38). This report will be useful for identifying sub-populations for additional testing where you identify funding errors that could be ring-fenced.

There are bespoke checks that providers can carry out using this report as part of their routine data cleansing. For example, referring to the rules on financial contributions, they can check whether they are claiming the correct funding level[4] for different groups of learners by applying filters appropriately to relevant fields such as *Full or co-funding indicator*, *Benefit status indicator*, *Employment status on first day of learning* and the learning delivery FAM type *LDM (Learning delivery monitoring)*.

With respect to LDM, check for records containing the value 391, relating to learners in receipt of low wages[5], for learning aims up to and including level 2. Since providers can claim full funding for such learners, ensure that the learning delivery FAM type FFI (Full or co-funding indicator) is set to the code value 1, otherwise there will be an under-claim of funding. Under the free courses for jobs offer, learners in receipt of low wages, ie below £25,750 in 2025 to 2026, can also be fully funded for level 3. Filter on LDM code 378 and FFI code 1 to check that these claims are for funding for 19 to 23 year olds learners, who have not achieved a full level 3 and earn above the earnings threshold.

This report also identifies heavy goods vehicle (HGV) related qualifications. This will be of use in case of any requirement for specific testing of the HGV offer. The field *HGV aim category* may contain the values 50 (HGV), 51 (HGV Medical) or 52 (HGV Licence).

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[4] Adult skills fund: funding and performance management rules 2025 to 2026, Section 2 - DfE funded ASF, Government contribution charts

[5] Adult skills fund: funding and performance management rules 2025 to 2026, Section 2 - DfE funded ASF, Earnings threshold

26A-103: All learners and learning aims within the apprenticeship programme

Funding model: 36

Lists learners enrolled on apprenticeship programmes starting on or after 1 May 2017, together with their learning aims.

This is a complete listing of all learners and learning aims within the apprenticeships (from 1 May 2017) funding model (FM36). Note that individual learning aims may have multiple records where a learner changes employer.

The 'extra support' for small employers policy was removed from 1 April 2024. For starts prior to 1 April 2024, the provider must ensure it holds evidence to confirm that the employer meets the criteria for a small employer[6], according to the then prevailing funding rules. Providers can perform bespoke checks using this report as part of their routine data cleansing. For example, for starts or change in employer from 1 April 2024, ensure SEM1 is not returned. Providers can filter this report on *Small employer* = 1 to identify all learners with employers that it has flagged as small employers.

Check whether the data indicates that the provider is delivering apprenticeship provision to its own employees. Using the [Employer Data Service database](), look for the provider's Employer Reference Number(s) (ERN). For each ERN, filter on *Employer identifier* = ERN value. Any records displayed indicate that the provider is delivering apprenticeship provision to its own employees. Under such circumstances, you should see the following conditions satisfied:

- The provider must identify these records as apprenticeship provision delivered to its own employees by recording the value 356 in the learning delivery FAM type LDM (*Learning delivery monitoring*). Check whether this is the case and instruct the provider to update the ILR as necessary.
- Since, for these learners, the provider is an employer-provider, there must be no profit element included in the Total negotiated price and this value must reflect only the actual cost. Use this report in conjunction with PDSAT report 26A-210 (negotiated prices and actual cost) to identify learners where there is no price differential between the provider's own employees and other learners. Check the prices that the provider is charging other employers for delivering the same apprenticeship. You should find that these prices are higher than the actual cost of delivering to its own employees. Query with the provider any instances where these values are the same or similar.

Note that you can also check with the provider as to whether it is delivering provision to

[6] Apprenticeship funding rules, August 2023 to July 2024, Version 2, Paragraph 147

its own employees and ensure that the relevant ILR records are correct.

This report contains a derived variable that calculates the *Total negotiated price as proportion of funding band maximum*. As a result, it can be used in conjunction with report 26A-209 (negotiated prices as a proportion of funding band maxima) to identify learners that fall within a specific range.

The report also contains a derived variable that calculates the *Total assessment price as proportion of funding band maximum*. Use this field to check whether there are any apprenticeship standards where the price of end-point assessment exceeds 20% of the funding band maximum[7], as this should not usually be the case.

This report contains a derived variable that calculates the average weekly planned off-the-job training hours and is derived from the programme practical period and the learner employment intensity indicator. Use this field as a guide to check whether there are any apprenticeships where the number of planned off-the-job training hours are unrealistically high or low. It is reasonable to expect that this weekly average should generally centre around 6 hours and be unlikely to exceed 8 hours. Follow up any learners where the average is very low, or where it exceeds 8, to ensure that the planned off-the-job training hours are accurate. Filter out restarts as the average weekly planned off-the-job training hours will be skewed by the planned duration of the restarted programme, which will be shorter than the total planned duration.

For all apprenticeship programmes, the minimum off the job hours is reported in the PDSAT field titled: *standard or notional minimum off the job.* For this field, the term *notional minimum off the job* pertains to the derived variable for starts prior to 1st August 2025. The term *standard minimum off the job* relates to starts on or from 1st August 2025, this is new and is derived from the published minimum requirements on each standard (without adjustment for recognised prior learning - RPL), which can be found on the Skills England website. PDSAT reports are updated monthly for changes published by Skills England. For the learners who started from 01 August 2025 to 31 December 2025, due to a transition of the Apprenticeship Institute's website from iFate to Skills England's website, the standard off the job minimum hours information is derived from Annex C[8] of the funding rules 2025 to 2026.

To support the reported standard minimum hours, there is a new field titled *apprenticeship standard version* incorporated into the PDSAT report. This field is obtained from the Skills England website, or Annex C as relevant, using the original programme learning start date recorded in the ILR. This field does not recognise any transfers or changes to the version of the standard after the original programme learning start date.

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[7] Apprenticeship funding rules, August 2025 to July 2026, Paragraph 115.2.1

[8] Apprenticeship funding rules and assessment plan guidance, 2025 to 2026, Off-the-job training: minimum requirement for each apprenticeship standard, Minimum Requirements

In instances where any learners' planned hours recorded on the ILR differ from the published standard off the job minimum hours, the provider must hold evidence to support how the recognition of prior learning (RPL) was arrived at for the new reported minimum hours and the result of which should also be reflected in the total negotiated price.

A record of the version of the apprenticeship standard and any calculated RPL must be documented and retained for audit purposes, to support the planned off the job training hours recorded in the ILR. This information relating to *standard or notional minimum off the job* and *apprenticeship standard version* is relevant to the review of reports 26A-215 (planned off the job training hours) and 26A-216 (actual off the job training hours).

This report will also be useful for identifying sub-populations for additional testing where you identify funding errors that you can ring-fence.

26A-104: All Advanced Learner Loan and Loans Bursary Fund learners

Funding model: 99

Identifies learners funded by loans and lists all their learning aims and, in addition, identifies those learners that are receiving loans bursary funding.

This report is useful should you need to undertake any additional testing of loans learners or loans bursary funding, including reconciliation to Student Loans Company (SLC) records.

DfE does not allow providers to subcontract provision funded by loans ('loans provision'). Check whether there are any loans provision recorded as subcontracted in the current year by applying the following filters:

- *Subcontracted or partnership UKPRN* is not blank; and
- *Learning actual end date* is blank *or Learning actual end date* is after 31 July 2025.

If this returns no records, no further review of this report is necessary.

Where records exist, check with the provider as to whether or not the provision is definitely delivered by a subcontractor. If it is not, the provider needs to remove the value for *Subcontracted or partnership UKPRN* in the ILR. If it is, the provider must review all affected provision and correct the ILR accordingly.

26A-105: Learners enrolled on English or Maths learning aims

Funding models: 35, 38, 36, 81

*Lists all learners and any records of enrolments on English or Maths learning aims up to and including level 2.n*Providers can claim full funding for English or Maths learning aims up to and including level 2 and delivered within the Adult Skills Fund as part of the legal entitlement[9]. Use this report to identify learners for which the provider may be under-claiming funding. Apply the following filters.

- Funding model = 35 or 38
- Programme type is blank
- Full and co-funding indicator = 2.

Any learning aims displayed could be eligible for full funding. Check that the learners meet the legal entitlement eligibility and that the provision is fundable[10].

This report will also be useful should you need to undertake any additional testing of relevant English or Maths, such as where you identify funding errors that you can ring-fence.

26A-106: Learning support funding

Funding models: 35, 38, 36, 81

Identifies learners and all recorded instances of learning support funding.

This report will be useful should you need to undertake any additional testing of learning support funding.

26A-107: Learning aims by delivery postcode

Funding models: 35, 38, 36, 81

Summarises the volume of learning aim enrolments in the ILR by delivery location postcode.

This report may be useful for identifying the extent of a potential issue where you identify funding errors that could be ring-fenced according to a particular delivery location, and you need to undertake additional testing.

You can also filter the *Delivery location postcode* on values that relate to the provider's own sites and check whether the provider has recorded a value for *Subcontracted or partnership UKPRN.* In such instances, check whether a subcontractor is delivering the provision on the provider's premises.

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[9] Adult skills fund: funding and performance management rules 2025 to 2026, Section 2 - ESFA funded ASF; and Government contribution charts

[10] Adult skills fund: funding and performance management rules 2025 to 2026, Section 2 – ESFA funded ASF; and English, maths and digital for those aged 19 or older

26A-108: Funding by subcontractor

Funding models: 35, 38, 36, 81

Limitation: With ILR XML input, outputs count of learners only.

Summarises by subcontractor and funding line the value, by source of funding, of provision delivered by a subcontractor.

For each subcontractor's UKPRN, filter on *Subcontracted or partnership UKPRN* to indicate the total value of funded provision by source of funding (only with a FIS input). In doing so, bear in mind the limitations on the earnings values for FM36 provision.

For DfE funded provision, compare each of these values with the provider's subcontractor declaration. Using the [UK Register of Learning Providers (UKRLP)]() website, check any UKPRN values that do not appear on the declaration to identify the subcontractor. Raise with the provider any instances where it has not reported the subcontractor on the declaration and instruct the provider to notify DfE via an updated declaration. The value of DfE funded provision in the ILR may exceed the value on the declaration because the amount the provider pays its subcontractors is likely to be different to the value of DfE funding. However, if it is significantly greater, raise this with DfE provider management.

Use this report in completing working papers D9 and D10 during assurance reviews.

Note that providers must complete the *Subcontracted or partnership UKPRN* field if a subcontractor delivers any proportion, no matter how small, of the learning aim. Note also that where more than one subcontractor delivers a learning aim, the provider records in the ILR only the UKPRN of the one delivering the larger or largest proportion.

26A-109: All Skills Bootcamp learners and learning aims

Funding model: 37

Lists learners enrolled on Skills Bootcamp courses and their learning aims.

This report may be useful should you undertake any testing of Skills Bootcamp provision.

26A-110: All tailored learning, learners and learning aims

Funding model: 11

Lists learners enrolled on tailored learning provision and their learning aims.

This report may be useful should you undertake any testing of tailored learning provision.

26A-202: 19+ apprentices with enhanced or extended funding

Funding models: 36

Identifies learning aims for which enhanced or extended funding is being claimed for apprentices that were 19 and over when they started.

This report considers IL R learning delivery FAM type *EEF (Eligibility for enhanced apprenticeship funding)* which is only required for aims that are part of an apprenticeship programme.

Auditors can use this report routinely to check evidence held to support claims for enhanced or extended funding for adult apprentices including evidence of learners' intentions to return following breaks in learning.

DfE stopped funding apprenticeship framework completions and certifications on 31 March 2025. Apprentices on frameworks will not be able to receive a certificate after this date, including those that have been on a break in learning.

You must withdraw any apprentices still on a framework.

Funding model 36

Check apprenticeships starting on or after 1 May 2017 with enhanced or extended funding to confirm that:

a) the ILR learning delivery FAM type *RES (Restart indicator)* has been completed (as well as *Original learning start date*, where applicable); or
b) the apprentice was aged between 19 and 24 when they started and is subject to an EHC plan; or
c) the apprentice was aged between 19 and 24 when they started and has been in the care of their local authority[11].

Providers use the ILR learning delivery FAM type *EEF (Eligibility for enhanced apprenticeship funding)* to identify such apprentices using the respective Codes 2 and 4. Ensure that where the provider has recorded one of these Codes it holds evidence to support this value and any resulting additional payments.

[11] Apprenticeship funding rules, August 2025 to July 2026, Paragraph 108.2.3

Exclude apprentices that meet criteria a) and b) from the report output by applying all of the following filters:

- *Funding model = 36*; and
- *Learning aim reference = 'ZPROG001'*; and
- *Restart indicator is blank*; and
- *Education Health Care Plan* is blank
- *Eligibility for enhanced apprenticeship funding* = 2.

Any records that remain are likely to contain data errors and over-claims of funding. This includes instances where the learner has transferred to a new pathway within the same funding model and framework since the provider must complete the *Restart indicator* in such circumstances. Where this occurs review the evidence that supports the transfer.

Remaining records will be programme aims only, but data errors could be at learning aim level. Flag the respective programme aim records accordingly so that when you remove the filter you can still identify the learners affected.

Now, from the list of filters above change the last one to:

- *Eligibility for enhanced apprenticeship funding = 4*.

Any records that remain will be correct only if they relate to learners that satisfy criterion above. This means that there must be evidence to demonstrate that any learners listed are care leavers. Where there is no such evidence these are data errors and could have resulted in over-claims of funding.

In all the instances above, where the provider holds evidence to support claims for enhanced or extended funding it must correct the respective ILR field. Where the learner does not qualify for enhanced or extended funding the provider must remove the ILR learning delivery FAM type *EEF (Eligibility for enhanced Apprenticeship funding)* and the respective Code (2 or 4).

26A-204: Apprenticeship standards minimum duration exceptions

Funding models: 36, 81

Lists learners on apprenticeship standards that may not satisfy apprenticeship minimum duration requirements. The report output contains all component learning aims for learners identified.

The method of calculating the planned duration of an apprenticeship standard programme from ILR records differs, depending on when the programme started.

For starts on or after 1 August 2019, the *Learning start date* and the *Learning planned end date* recorded in the ILR reflect the planned practical period of training and do not include the end-point assessment period. For starts prior to this date, the period between these dates includes the end-point assessment.

Where the learner completes the learning activities contained within the practical period on or after 1 August 2019, the *Learning actual end date* will reflect the date of completion of these learning activities and will not include the end-point assessment period. In all other circumstances, the *Learning actual end date* will contain the end-point assessment period.

Within FM36, where the end-point assessment period starts on or after 1 August 2019, the *Achievement date* reflects the date that the learner completes the end-point assessment (irrespective of whether or not they achieve). Otherwise, the *Achievement date* field is not completed.

Within FM81, the *Achievement date* reflects the date that the learner achieves the apprenticeship programme. Otherwise, the *Achievement date* field is not completed.

All the above means that PDSAT has to derive the minimum planned delivery duration using the values in various ILR fields, including *Learning start date*, *Learning planned end date* and *Learning actual end date*, as well as *Achievement date*, *Completion status* and *Outcome*.

As a result, apprenticeship standards must have a minimum planned delivery duration of a) for starts prior to 1 August 2025 either at least twelve (12) months or at least 372 days or b) for starts from 1 August 2025 at least eight (8)[12] months, dependent on the above.

Due to this variation in the way that the ILR requires apprenticeship standards to be recorded, these notes will refer to the required durations as both *twelve (12) months or 372 days*[13] *for starts before 1 August 2025* and *eight (8) months,* after all relevant prior learning and experience has been taken into account, *for starts from 1 August 2025*.

For ILR purposes, the *Learning planned end date* must be either at least the day before, or at least a week beyond, the anniversary of the *Learning start date* (except where the planned duration includes a leap year day). Where the learner is a restart or a transfer between providers, the total amount of time spent on the programme must be at least the minimum duration.

PDSAT goes beyond the new validation rules in determining whether an apprenticeship programme may not satisfy the rules on minimum duration. The report identifies such programmes in the following cases:

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[12] Apprenticeship funding rules, August 2025 to July 2026, Paragraph 73

[13] Apprenticeship funding rules, August 2024 to July 2025, Paragraph 123.1

- FM36 completions, for starts prior to 1 August 2025, where programmes are recorded with an actual duration of less than 12 months or 372 days: Where there is more than one episode of learning in the ILR, PDSAT checks the cumulative actual duration. If the planned duration is less than 12 months or 372 days, all the funding could be ineligible. If the planned duration is not at least 12 months or 372 days, the provider cannot:

  - record the apprenticeship as completed (FM36) in the ILR (i.e., it must not record *Completion status* = 2) or claim a completion payment.

- For leavers that have not been recorded as achievements, on programmes with an actual duration of less than 12 months or 372 days and a planned duration of less than 12 months or 372 days: Where there is more than one episode of learning in the ILR, PDSAT checks the planned duration of the most recent programme, taking into account the actual amount of time on previous episodes of learning. The funding for the most recent episode of learning is ineligible. This may also be the case for previous episodes of learning if they also failed to satisfy the rules on minimum duration.

- For learners still in learning, on programmes with a planned duration of less than 12 months or 372 days and an actual duration to date of less than 12 months or 372 days (including cumulative durations as described above): The provider must end the current apprenticeship programme and add a restarted programme with a learning planned end date that ensures that the minimum duration requirement is satisfied. Funding adjustments for prior learning will be required for individual learning aims.

However, for programme starts from 1st August 2025, the minimum duration for the practical period is eight months.

Note that PDSAT can only calculate cumulative duration based on records in the ILR file under review.

Use the programme aim to gain an overview of each learner's programme by filtering on *Learning aim reference* = 'ZPROG001'. The report also displays two variables, *Programme planned duration days* and the *Programme actual duration days (to ILR date if still in learning)*, to aid review, calculated as follows:

- *Programme planned duration days:* This is the cumulative planned duration and is the sum of the planned duration of the most recent episode of apprenticeship learning and the actual duration of all previous episodes of the same apprenticeship.

- *Programme actual duration days (to ILR date if still in learning):* This is the cumulative actual duration and is the sum of the actual duration of all episodes of apprenticeship learning for the same apprenticeship.

The provider will need to investigate the circumstances of each learner listed in the report. It could be that there are earlier episodes of learning in prior years and that PDSAT cannot count these because they do not appear in this year's ILR. The additional duration of any such earlier episodes of learning may enable the learner to meet the rules on minimum duration. However, the provider will need to supply evidence of these.

Check that the *Learning planned end date* has been accurately input based on the information in the learning agreement. Where this results in the apprenticeship not meeting minimum duration requirements, the provider must take corrective action accordingly.

26A-205: Employment status exceptions

Funding models: 36, 81

Identifies apprentices whose employment status record indicates that at any time during their programme, they are not 'in paid employment', they are self-employed or, they are working fewer than 16 hours per week or they are in receipt of JSA, ESA (WRAG) or Universal Credit (mandated to skills training), and lists all of their learning aims.

This looks at apprentices' employment status records to check whether they are:

a) not in paid employment; or
b) self-employed; or
c) in receipt of Jobseeker's Allowance (JSA), Employment and Support Allowance (ESA) or Universal Credit; or
d) working fewer than 16 hours per week

Apprentices that started their programmes on or after 1 May 2017 cannot be in groups a) or b) above and participate in an apprenticeship programme, except for when specific rules apply in the case of redundancy[14] or where learners have a break in employment that lasts for no longer than 30 days[15].

Providers can use this report to identify records that are likely to contain either data errors or over-claims of funding.

Identify learners in each of the bulleted groups a) and b) above by filtering on *Funding model* in (35, 36, 81) and applying each of the following filters in turn:

- *Employment status in (11, 12, 98)*
- *Self employment indicator = 1.*

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[14] Apprenticeship funding rules, August 2025 to July 2026, Paragraphs 279 to 283

[15] Apprenticeship funding rules, August 2025 to July 2026 Paragraph 273.1

Identify learners in each of the bulleted groups c) and d) above by changing the filter to *Funding model* in (35, 81) and applying each of the following filters in turn:

- Benefit status indicator in (1, 2, 4, 5)
- Employment intensity indicator in (2, 5).

Note that, to check for definite data errors, the current range of values for *Employment intensity indicator* only enables checking of learners recorded as employed for up to 10 hours.

Also included in the report output is the employment status monitoring type *OET (Other employment type)*. This enables you to check whether the learner is unemployed due to being made redundant, denoted by the value 1.

For each filtered list, any records that appear could contain either data errors or over-claims of funding. Exceptions are the filter on *Employment status*, where you will need to check whether rules on redundancy apply, and the filter on *Self employment indicator*, where you will need to check whether alternative completion conditions apply to each learner's occupation before determining whether a data or funding error exists.

Where the provider holds evidence to support claims for apprenticeship funding, it must correct the respective ILR field. Where the ILR data accurately reflects the learner's circumstances and the provider has claimed funding in error, it must take remedial action to correct the funding. This could involve removing the learner's apprenticeship programme from the ILR where the programme is ineligible for funding. The provider must make any corrections to the data as necessary.

26A-206: Apprentices undertaking level 1 or below in English or Maths within an apprenticeship

Funding models: 36 81

Identifies (and lists learning aims for) learners undertaking level 1 or below in English or Maths within any apprenticeship starting on or after 1 May 2017.

There were policy updates regarding Maths and English on 1 August 2024 and again on 11 February 2025, please refer to the funding rules for the changes.

For apprenticeship starts in 2023 to 2024, DfE will fund learners with neither level 1 nor level 2 English or Maths to study these qualifications at level 1.

For apprenticeship starts prior to 1 August 2023, only where the provider has conducted an initial assessment demonstrating that the learner needs to study at a lower level before being able to achieve level 2 will DfE fund level 1 or below in English or Maths. This requirement does not appear in the funding rules for 2023 to 2024.

To identify apprentices on the apprenticeship programme (for starts on or after 1 May 2017), filter on *Funding model* = 36. Filter on *Learning start date* (and *Original learning start date* if necessary) to identify starts in specific funding years.

Where applicable, the provider must hold evidence of such an assessment for learners listed otherwise it cannot claim funding for the reported level of English or Maths and must amend the ILR accordingly. Note that there may be exceptions for learners with special educational needs, learning difficulties or disabilities[16].

Following achievement of the lower level of English or Maths, apprentices must work towards level 2 English and / or Maths (Functional Skills level 2 or GCSE 9 - 4) where there is time to make meaningful progress[17]. This report contains a field displaying the number of days remaining on the programme following the learning planned end date of the lower level of English or Maths, but it is the provider's judgement as to whether there is time for the learner to make any meaningful progress.

26A-207: Higher level apprentices undertaking English or Maths at level 2

Funding model: 36

Identifies (and lists learning aims for) learners undertaking English or Maths qualifications at level 2 within an apprenticeship programme of level 5 or higher.

There were policy updates regarding Maths and English on 1 August 2024 and again on 11 February 2025, please refer to the funding rules for the changes.

Whilst learners undertaking apprenticeship programmes at a higher level may not have already achieved level 2 in English or Maths it is reasonable to expect that there will not be many such instances. Providers must hold evidence confirming the need for such learners to be enrolled on and work towards these English or Maths learning aims and that learning is taking place or has taken place. For each learner listed in this report, check that such evidence exists.

26A-208: English or Maths in an apprenticeship having already achieved level 1 or above

Funding model: 36

Funding rules monitoring plan: FRM13

[16] Apprenticeship funding rules, August 2025 to July 2026, Paragraphs 54 to 58

[17] Apprenticeship funding rules, August 2025 to July 2026, Paragraphs 50 to 51

Identifies English or Maths functional skills learning aims at level 2 or below within apprenticeship programmes starting on or after 1 May 2017 where there is a record in the ILR of the learner having already achieved a level 1 or level 2 in English or Maths respectively.

There were policy updates regarding Maths and English on 1 August 2024 and again on 11 February 2025, please refer to the funding rules for the changes.

DfE is monitoring apprentices that enrol on English or Maths learning aims having already achieved level 1 or above in the same subject. This report considers those instances where the ILR contains a record of a prior achievement at level 1 or level 2.

Whilst funding monitoring looks across all ILRs for several funding years, PDSAT is restricted to interrogating only the ILR file under review.

Providers can claim funding for delivering English or Maths to apprentices if they do not already meet the required standard. Funding is available for functional skills at level 2 where the learner does not already hold GCSE grades A* to C or 9 to 4 in the respective subject, or the same level of functional skills. Any entries in this report are likely to be funding errors since the learner has a prior achievement recorded in the same ILR file. Where the provider has recorded an incorrect learning aim in the ILR there may not be a funding error, but the provider will need to correct the data accordingly.

26A-209: Negotiated prices as a proportion of funding band maxima

Funding model: 36

Summarises the volume of apprenticeships starting on or after 1 May 2017 according to the value of the negotiated price as a proportion of the funding band maxima.

For each apprenticeship programme the total negotiated price as a proportion of the funding band maximum is calculated, and the values are then counted and grouped in this report (>150% and in 10% intervals in between, except for 100%, which is a group in its own right).

Since 1 August 2022, providers must not exceed the funding band maximum when recording the total negotiated price of an apprenticeship programme in the ILR. You can use this report to quickly check whether any negotiated prices exceed 100% of the funding band maximum and investigate accordingly.

You can use this report if you are interested in establishing whether the provider's negotiated prices appear to be disproportionately spread, or predominantly set at the funding band maximum, in which case you should be mindful when reviewing apprentices' evidence packs. You may find outliers that warrant further investigation. Some apprentices may have prior learning that have rendered a price reduction appropriate.

As well as an overall count, the learners are also split into groups by age (16 to 18 and 19 and over) and by level (2, 3, 4, 5, 6 and 7+). Bear in mind that for 16- to 18-year-old learners you may expect similar negotiated prices as a proportion of the funding band maximum given that such learners are less likely to have prior learning and experience that could contribute to a reduction in the negotiated price. This would be less so for adult learners where you may expect a much wider range of prior learning and experience.

In respect of the breakdown of learners by level, it is reasonable to expect that the negotiated price as a proportion of the funding band maximum will decrease as the level increases given that learners at a higher level may be more likely to have relevant prior learning and experience. Where negotiated prices for higher levels are generally uniform with no evident reductions this could indicate that there may be issues with the assessment of learners' knowledge, skills and behaviours in determining the negotiated price.

Use this report in conjunction with 26A-103 (all learners and learning aims within the new apprenticeship programme) where you are undertaking any specific review of negotiated prices.

26A-210: Negotiated prices and actual cost

Funding model: 36

Summarises by apprenticeship the count of apprenticeships starting on or after 1 May 2017 according to whether the learners are the provider's own employees or employees of other businesses.

Where providers, including subcontractors, deliver apprenticeship training to their own employees the recorded price must reflect the actual cost of delivery[18].There should be an appropriate differential between this and the negotiated training price for delivering apprenticeship training to employees of other businesses.

For any apprenticeships where the report contains a non-zero count of learners that are the provider's own employees, compare the training price with that for the same apprenticeship programme (same values for *Apprenticeship name*, *Programme type*, and *Standard code*) delivered to learners employed by other employers. Where there is no price differential this is likely to result in a funding error. Where the price differential is small query this with the provider. Review the evidence to support actual costs and negotiated price and seek justification for similar costs and prices.

[18] Apprenticeship funding rules, August 2025 to July 2026, Paragraphs 15, 18 and 102

26A-211: Apprenticeship planned durations

Funding model: 36

Summarises by apprenticeship the count of apprenticeships starting on or after 1 May 2017 according to the planned duration.

For each apprenticeship and total negotiated price, this report groups by planned duration the number of learners. This enables review of the spread of planned durations for each apprenticeship programme.

Where providers deliver the same apprenticeship programme at the same price it is reasonable to expect largely similar planned durations. Providers should be able to justify any wide variations in planned durations for delivery of the same apprenticeship programmes.

Look for apprenticeship programmes with learners on significantly different planned durations. For any individual apprenticeship programme, use report 26A-103 (all learners and learning aims within the new apprenticeship programme) to identify the learners affected and check whether there is any commonality between groups of learners and planned durations such as whether they have the same employer.

Seek to establish the provider's reasons for such disparity and consider whether they are reasonable. In particular, consider whether it is appropriate to charge the same price for apprenticeship programmes that the provider plans to deliver over significantly different durations.

26A-212: Apprentices withdrawing from the programme soon after attracting additional payments or employer incentive payments

Funding model: 36

Identifies programmes from which apprentices withdraw where the actual duration is within 14 days of the qualifying date for additional payments or employer incentive payments.

Learners listed in this report should have attracted an additional payment and/or an incentive payment which you can check by referring to the *FM36* indicative earnings report. Ignore any learners for which there is no additional and or incentive payment recorded.

For the learners identified, ask the provider for evidence to support the learners' eligibility for additional or incentive payments[19] and check evidence to support the *Learning start date* and the *Learning actual end date*. The provider will need to make the necessary data adjustments where it cannot supply the evidence.

Check the learners listed on this report who have attracted an employer incentive payment[20] are enrolled on a foundation apprenticeship that attracts an employer incentive (as identified within the standard on the Skills England website). The provider will need to make the necessary data adjustments where it cannot supply the evidence.

26A-213: Recording co-investment payments

Funding model: 36

Identifies apprenticeship programmes where co-investment is expected (subject to exceptions) but there are no employer payment records in the ILR.

The 'extra support' for small employers policy was removed from 1 April 2024. Please refer to the funding rules for the updated rules.

For non-levy paying employers and for levy paying employers with insufficient funds in their apprenticeship service accounts the employers must co-invest 5% of the negotiated price (10% for apprenticeship programmes that started prior to 1 April 2019) up to the maximum value of the funding band. In addition, in earlier instances where the negotiated price exceeds the funding band maximum all employers must co-invest 100% of the proportion of the negotiated price that is above the funding band maximum.

Following the COVID-19 pandemic, DfE revised its funding rules so that more apprentices that have been made redundant can continue with their apprenticeship programme with DfE funding the remaining costs. However, if the employer was required to co-invest for the period during which the apprentice was employed, it is still liable for the total value of co-investment applicable to that period of employment.

For learners listed, filter on *Learning aim reference* = 'ZPROG001' and use the *Learning start date* values to establish whether the provider should have collected and recorded employers' co-investment payments. Bear in mind that the learner may not have been on the programme long enough for a payment to have been made. Note that, throughout the financial year, main providers should regularly collect co-investment from employers and report these values in the ILR[21].

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[19] Apprenticeship funding rules, August 2025 to July 2026, Paragraph 106 to 107

[20] Apprenticeship funding rules, August 2025 to July 2026, Paragraph 143

[21] Apprenticeship funding rules, August 2025 to July 2026, Paragraph 189.3

Using the Submit Learner Data to search for employer data, look for the provider's Employer Reference Number(s) (ERN). For each ERN, filter on *Employer identifier* = ERN value. For learners listed, check whether the provider or a subcontractor is delivering the apprenticeship to its own employees, requiring no co-investment records in the ILR. In this case, the provider must record *LDM* = 356 in the ILR.

Also, check whether the provider has authorisation to waive the recording of apprenticeship payments. In this case, it must record *LDM* = 361 in the ILR. In such instances, check that the provider has evidence of such authorisation from DfE.

Where employers have made co-investment payments but the provider has not recorded them in the ILR, the provider must update the ILR accordingly. Where providers have not collected co-investment payments but should have, it must take steps to collect the payments and record them in the ILR. In either case, the provider risks rendering any subsequent completion payment ineligible if it does not take the necessary action.

26A-214: Apprenticeship standards with no end-point assessment organisation

Funding model: 36

Identifies apprenticeship standards that are approaching or past their planned end date end-point assessment organisation.

An end-point assessment organisation must be selected, and a price for end-point assessment negotiated, before learners reach the gateway. The end-point assessment organisation must be in place at least six months before the learner reaches the gateway[22].This report assists providers in identifying learners, approaching or past their learning planned end date, that have no end-point assessment organisation reported in the ILR. Note that without an end-point assessment organisation in the ILR the provider cannot report the negotiated price for assessment in the ILR.

Depending on the extent of learners listed in this report, you may wish to seek evidence from the provider either to confirm that it and the employer have engaged with an end-point assessment organisation or to explain why there is no such engagement.

[22] Apprenticeship funding rules, August 2025 to July 2026, Paragraph 115

26A-215: Planned off-the-job training hours

Funding model: 36

Funding rules monitoring plan: FRM37

Identifies apprenticeship programmes with planned off-the-job training hours that may not meet the minimum requirement.

For apprenticeship starts prior to 1st August 2025, this report uses the apprenticeship programme's planned duration, statutory annual leave entitlement and the least possible employment hours per week derived from the code associated with the employment status monitoring type *EII (Employment intensity indicator)* to calculate the least possible minimum off-the-job training requirement. As explained in A-103 this is outputted in *standard or notional minimum off the job* column. For learners in this report, the number of planned off-the-job training hours recorded in the ILR is lower even than this calculated minimum. This means that their apprenticeship programme does not contain at least the minimum required amount of off-the-job training, risking the apprenticeship's eligibility for funding. The provider must check each learner listed and correct the planned off-the-job training hours accordingly.

DfE is monitoring apprentices' planned off-the-job[23] training hours to assess whether they meet the minimum requirement for starts prior to 1st August 2025.

For apprenticeship starts on or after 1st August 2025, this report contains learners whose recorded planned off-the-job hours are below the minimum per the standard. As explained above in report 26A-103, this report outputs the standard minimum hours in the *standard or notional minimum off the job* column without accounting for RPL adjustments. The report also outputs the version relating to the start date of the apprenticeship programme, in the *apprenticeship standard version* column, without accounting for the learner transferring to a newer version of the same standard. Learners may consistently appear on this report where RPL and transfers to different versions of the standard applies. Where a learner appears on this report, this means the apprenticeship programme may not contain the minimum required amount of off-the-job training hours, risking the apprenticeship's eligibility for funding. The provider must check each learner listed and correct the planned off-the job training hours accordingly.

The adjustment for RPL and the version of the standard the learner has transferred to will both have an impact on the standard minimum off the job requirement. The provider must hold evidence to support where an RPL reduction was made and how it was arrived at, to demonstrate that the learner was eligible from the start. Should a learner transfer to a

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[23] Financial assurance monitoring: 2025 26

newer version of the same standard, the provider must maintain records of the version of the apprenticeship that the learner had been initially enrolled on.

26A-216: Actual off-the-job training hours

Funding model: 36

Funding rules monitoring plan: FRM37

Identifies apprenticeship programmes with actual off-the-job training hours that may not meet the minimum requirement.

For apprenticeship programme starts prior to 1st August 2025, this report uses the apprenticeship programme's actual duration, statutory annual leave entitlement and the least possible employment hours per week derived from the code associated with the employment status monitoring type *EII (Employment intensity indicator),* to calculate the least possible minimum off-the-job training requirement. For leaners appearing in this report, the number of actual off-the-job training hours recorded in the ILR is lower even than this calculated minimum. This means that their apprenticeship programme does not contain at least the minimum required amount of off-the-job training, risking the apprenticeship's eligibility for funding. The provider must check each learner listed and correct the actual off-the-job training hours or remove funding as applicable. DfE is monitoring apprentices' actual off-the-job training hours to assess whether they meet the minimum requirement for starts prior to 1st August 2025.

For apprenticeship programme starts on or after 1st August 2025, this report contains learners whose recorded actual off-the-job hours are below the minimum per the standard. The report outputs the actual off the job hours. As explained above in 26A-103, this report also outputs the standard minimum hours in the *standard or notional minimum off the job* column without accounting for RPL adjustments. The report also outputs the version relating to the start date of the apprenticeship programme in the *apprenticeship standard version* column, without accounting for the learner transferring to a newer version of that standard. Learners may consistently appear on this report where RPL and transfers to different versions of the standard applies. Where a learner appears on this report, this means the apprenticeship programme may not contain the minimum required amount of off-the-job training hours, risking the apprenticeship's eligibility for funding. The provider must check each learner listed and correct the planned off-the job training hours accordingly.

The adjustment for RPL and the version of the standard the learner has transferred to will both have an impact on the standard minimum off the job requirement. The provider must hold evidence to support where an RPL reduction was made and how it was arrived at, to demonstrate that the learner was eligible from the start. Should a learner transfer to a newer version of the same standard, the provider must maintain records of the version of the apprenticeship that the learner had been initially enrolled on.

26A-217: Actual off-the-job training hours compared to those planned

Funding model: 36

Identifies apprenticeship programmes with fewer actual off-the-job training hours than planned off-the-job training hours.

Use this report for ring-fencing and additional testing where you identify errors relating to the delivery of insufficient actual hours of off-the-job training.

It is quite feasible for the number of actual off-the-job training hours recorded in the ILR to be fewer than the number of planned off-the-job training hours, such as where an apprenticeship is delivered over a shorter duration than that planned[24]. Where the actual off-the-job training hours are fewer than those planned the provider, employer and apprentice must sign a summary statement confirming their agreement to, and satisfaction with, the quantity of training delivered. Providers must be able to supply such evidence to justify any instances appearing in this report. Where the evidence does not confirm this, or does not exist, funding for an apprentice's programme may be invalid and subject to recovery.

26A-218: Apprenticeship completions

Funding model: 36

Identifies apprenticeship standard programmes recorded as complete but with no completion date.

This report will assist providers in ensuring that they claim completion payments for apprenticeship standards. Once an apprentice has completed the end-point assessment, the provider can report the completion in the ILR by recording *Completion status* = 2. However, to trigger a completion payment the provider must also return the completion date (i.e., the date that the end-point assessment was completed) in the ILR field *Achievement date* (regardless of the outcome).

Where a provider omits to return the *Achievement date* for an apprenticeship standard completion (where the practical period ended on or after 1 August 2019) it risks missing out on the completion payment.

The provider should review all records listed with a view to updating the *Achievement date*. It must accurately record the date that the end-point assessment was completed. To secure the completion payment it must be returned before the final R14 hard close for the funding

[24] Apprenticeship funding rules, August 2025 to July 2026, Paragraphs 92 to 93

year in which the activity takes place. Note that whilst this action will ensure that the completion payment is not affected by any omissions to these fields, there are other variables that may affect the completion payment such as the collection of co-investment from the employer where applicable.

26A-401: Job outcome payment

Funding model: 35, 38

Identifies learners for whom a job outcome payment claimed but the relevant ILR fields do not support such a claim.

To qualify for a job outcome payment a learner must satisfy certain criteria[25], and the provider must complete the ILR accordingly.

This report contains any exceptions to these criteria. Follow up all records with the provider to check whether the job outcome payment is valid.

Records may contain data errors and this could result in over-claims of funding. Where the provider holds evidence to confirm the eligibility of job outcome payments it must correct the respective ILR field. This is likely to be one or more of the following:

- Employment status
- Employment status monitoring type BSI (benefit status indicator)
- Learning delivery FAM type LDM (learning delivery monitoring)
- OET = 4.

26A-402: Enrolments on level 2 entitlement aims after achieving a full level 2 or higher

Funding model: 35

Identifies and lists relevant learning aims for learners that achieve a full level 2 (or higher) qualification and are subsequently enrolled on a fully funded level 2 entitlement learning aim.

Only unemployed learners[26] can be fully funded under such circumstances, except where the learners are in receipt of a low wage[27]. This report excludes those flagged as in receipt of a low wage and those flagged as released on temporary licence, as well as

[25] Adult skills fund: funding and performance management rules 2025 to 2026, Section 2 – DfE funded ASF, Job outcome payments

[26] Adult skills fund: funding and performance management rules 2025 to 2026, Section 2 – DfE funded ASF, Unemployed

[27] Adult skills fund: funding and performance management rules 2025 to 2026, Section 2 – DfE funded ASF, Earnings Threshold

learners for whom the ILR indicates that they are in receipt of JSA, ESA or Universal Credit, or are in receipt of another state benefit and are either in fewer than 16 hours of paid employment or not in paid employment.

For learners listed seek to establish whether they meet any of the other criteria within the definition of unemployed. Where they do not, the subsequent level 2 entitlement learning aim must be co-funded, and the provider must correct the ILR accordingly.

26A-403: Enrolments on level 3 entitlement aims after achieving a full level 3 or higher

Funding model: 35

Identifies (and lists relevant learning aims for) learners that achieve a full level 3 (or higher) qualification and are subsequently enrolled on a funded level 3 entitlement learning aim.

This report excludes learning aims funded by devolved authorities due to local flexibilities that they may apply. It also excludes learning aims with the learning delivery FAM type and codes *LDM* = 376 or 382, denoting high-value courses for 18- and 19-year-old school and college leavers and the level 3 free courses for jobs offer.

Learners listed in this report cannot be funded in such circumstances and must either fund their own learning or apply for a loan.

Any records listed must contain data errors and are likely to contain funding errors, and the provider will need to correct the ILR accordingly.

26A-404: Enrolments on level 2 learning aims that are not part of the legal entitlement

Funding model: 35, 38

Identifies (and lists relevant learning aims for) learners with prior attainment below a full level 2 that are enrolled on a level 2 learning aim that is not part of the legal entitlement.

For learners aged 19 to 23 with prior attainment below a full level 2, providers can claim funding for level 2 learning aims only where they are part of the legal entitlement.

Otherwise, funding is not available.

This report considers learners with prior attainment below a full level 2 on the day they enrol on the level 2 learning aim, according to the value in the *Prior level* field of the Prior Attainment entity in the ILR, and with no records of any achievements at full level 2 or above in the ILR.

For any learners listed, check whether there is any evidence that they have any prior achievements at full level 2 or above. If they held these achievements prior to enrolling on the level 2 learning aim the provider will need to add a new Prior Attainment record with the respective values for *Prior level* and the *Date level applies from*.

If there are no records of any achievements at level 2 or above and if the learning aims enrolled on are not part of the legal entitlement, the provider cannot claim full funding for the learning aims listed and must set them to 'non-funded'.

26A-405: Co-funded learners undertaking level 3 qualifications

Funding model: 35

Identifies (and lists relevant learning aims for) learners enrolled on and co-funded for a level 3 qualification

Level 3 learning aims are either fully funded, for learners exercising their legal entitlement, or funded by loans. There are no circumstances under which co-funding applies for such learning aims.

Any learning aims listed in this report are either over-claims, where the learner must fund their own learning or apply for a loan, or under-claims, where full funding applies, assuming that the learner has a legal entitlement and wishes to exercise it.

In either instance, the provider must make the necessary amendments to the ILR to correct the funding.

26A-406: Learners with prior attainment below level 3 funded by an Advanced Learner Loan

Funding model: 99

Identifies (and lists relevant learning aims for) learners aged 19 to 23 with prior attainment below a full level 3 (or not known) that are being funded by a loan when they may be eligible for full funding under the adult skills fund.

The value for *Prior level* in the Prior Attainment entity in the ILR is a learner's level of prior attainment from the specified date as recorded in the *Date level applies from* field.

Following the COVID-19 pandemic, the Government introduced the Lifetime Skills Guarantee consisting of additional offers of funded level 3 learning aims. These are referred to as the level 3 adult offer and includes free courses for jobs[28].

The availability of loans at level 3 does not replace the legal entitlement to full funding for eligible learners aged 19 to 23 undertaking their first full level 3 qualification. Nor does it replace the entitlement to full funding for eligible learners undertaking level 3 qualifications under the level 3 adult offer and free courses for jobs, or learners who are unemployed, employed, or self-employed if they earn below £25,750[29] (£25,000 in 2024/25) annual gross salary.

Learners that have a legal entitlement to full funding for a full level 3 qualification, or an entitlement under the additional offers described above, can choose not to exercise their entitlement, instead opting to apply for a loan. In such instances, the provider must hold evidence to confirm that it checked the learners' legal entitlement and made the learners aware that this may mean that they give up their right to exercise their legal entitlement in future. Ensure that this is the case.

Moreover, if the provider has an adult skills funding agreement it must not offer such learners a loans-funded place. It must take action to reduce affected learners' fee liabilities to zero. This will lead to an under-claim of funding where such learners are funded through the adult skills fund.

26A-501: Learners repeating learning aims or programmes that they have already achieved

Funding models: 35, 38, 36, 81, 99

Funding rules monitoring plan: FRM01

Identifies learners with programmes or regulated learning aims where the ILR contains a record of earlier achievement of the same programme or aim.

DfE is monitoring learners that achieve a learning aim and for whom the provider claims funding again for the same learning aim.

As well as individual learning aims, this report considers apprenticeship achievements.

DfE will fund a learner to repeat the same qualification that they have already achieved only

[28] Adult skills fund: funding and performance management rules 2025 to 2026, Section 2 –DfE funded ASF, Free courses for jobs offer (previously known as level 3 free courses for jobs)
[29] Adult skills fund: funding and performance management rules 2025 to 2026, Section 2 – DfE funded ASF, Earnings threshold

in the following circumstances[30]:

- Where it is a requirement of an apprenticeship; or
- Where it is to obtain a higher grade in a GCSE where the learner has not achieved grade C or 4, or higher.

For any learners and repeated learning aims or apprenticeships that appear in this report, if the provider does not hold evidence to confirm that it is due to one of the reasons listed above, it must remove funding for all instances of the learning aim after the first record of achievement.

Note that, although DfE monitoring compares data in the current funding year's ILR with those of previous years to identify repeated learning aims, PDSAT can only report repeated learning aims in the current funding year's ILR. This report excludes non-regulated learning aims and programme aims relating to different apprenticeship standards for the same learner.

26A-502: Learning aims with planned duration of one day

Funding models: 35, 38, 36, 81

Identifies learning aims planned for one day that learners fail to achieve.

Providers must report learning aims in the ILR only if there is evidence that learning is taking or has taken place. Where learners enrol but do not attend a single episode of learning, providers must not report the learning aim in the ILR at all.

It is unlikely that a learner will attend a learning aim with a planned duration of one day and either withdraw, take a break in learning or fail to achieve. It is more likely that the learner will have enrolled but failed to attend. It is also possible that the provider may have input an incorrect *Learning start date* or *Learning planned end date*.

Unless the provider holds evidence to confirm the accuracy of the ILR data, it must make the necessary amendments. This includes removing the learning aim from the ILR completely if the learner did not participate in any learning activity.

26A-503: Learning aims with actual duration of one day

Funding models: 35, 38, 36, 81

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[30] Apprenticeship funding rules, August 2025 to July 2026, Paragraph 104.6; Adult skills fund: funding and performance management rules 2025 to 2026, Section 1 – General funding requirements, What we will not fund

Identifies learning aims that learners leave without achieving on the day that they start where the planned duration is greater than one day.

Providers must report learning aims in the ILR only if there is evidence that learning is taking or has taken place. Where learners enrol but do not attend a single episode of learning, providers must not report the learning aim in the ILR at all.

It is possible that the provider may have input an incorrect *Learning start date* or *Learning actual end date*.

Check learning aims with *Completion status* = 2 as it is unlikely that a learner will have completed all of the learning activity for these learning aim in one day.

Unless it holds evidence to confirm the accuracy of the ILR data, the provider must make the necessary amendments. This includes removing the learning aim from the ILR completely if the learner did not participate in any learning activity.

26A-504: Learners in learning beyond their learning planned end date

Funding models: 35, 38, 36, 81

Lists learners and their learning aims where, as at the earlier of the date on which the provider prepared its ILR data return and 31 July 2026, apprentices in learning and other learners either in learning or withdrawn had passed their planned end date.

This report identifies learners from the following groups, where they have passed their learning planned end date and, as such, should have completed their learning aim or programme:

- Apprentices that left without achievement or that are still in learning, beyond their programme learning planned end date;
- Learners (other than apprentices) that left without achievement or that are still in learning, beyond their learning planned end date.

In such instances, there is a risk that providers are claiming funding too early or that they are not reporting learners leaving or completing learning on a timely basis, or even at all, potentially affecting achievement rates.

There is no specified number of days beyond the learning planned end date for which learners must have completed or withdrawn from their learning aim or programme.

However, the learning planned end date should be a reasonable reflection of the expected amount of time that a learning aim or programme takes to deliver. Review learners that withdraw, or remain in learning, significantly beyond the learning planned end date. Report reviewers should exercise discretion in determining the number of days beyond the learning planned end date that the learner remains or remained in learning, using values that they deem appropriate. In particular, the earlier the learning planned end date, the greater the need to review the learner to establish whether the learner is actually still in learning.

For apprentices, identify those in learning more than XX days after their programme planned end date (where XX is the reviewer's selected number of days for apprentices) by applying the following filters:

- *Days in learning beyond programme planned end date (to ILR date) > XX; and*
- *Learning actual end date is blank.*

Ask the provider to check whether these learners are still in learning. It may be that they have achieved or withdrawn, and the provider is yet to input the data. If they are still in learning, the provider must be able to evidence this if requested.

For this group of learners, identify those that left without achievement more than XX days after their learning planned end date.

Change the second filter to:

- *Learning actual end date is not blank.*

Significant numbers of learners meeting these criteria could indicate that the provider's initial assessment process is not sufficiently robust, and you may need to report the issue to DfE colleagues. It could indicate other issues that you may need to consider.

For learners other than apprentices, first identify those in learning more than YY days after their learning planned end date (where YY is the reviewer's selected number of days for learners other than apprentices) by applying all of the following filters:

- *Programme type not in (2, 3, 20, 21, 22, 23, 25)*
- *Days in learning beyond learning planned end date (to ILR date, if still in learning) > YY; and*
- *Learning actual end date is blank.*

Ask the provider to check whether these learners are still in learning. It may be that they have achieved or withdrawn, and the provider is yet to input the data. If they are still in learning, the provider must be able to evidence this if requested.

For this group of learners, identify those that left without achievement more than YY days after their learning planned end date. Change the third filter to:

- *Learning actual end date is not blank.*

Again, significant numbers of learners meeting these criteria could indicate that the provider's initial assessment process is not sufficiently robust, and you may need to report the issue to DfE colleagues. It could indicate other issues that you may need to consider.

In all the above instances, any issues may be due to the provider's process for updating completion information. Check this as the provider may be planning to update them all at once in time for the final ILR return. In this case, further checking may be required later in the assurance review process. Note that you should discourage the provider from this way of working as data management principles include the returning of timely and accurate ILR data[31].

26A-505: Withdrawals and qualifying days for funding

Funding models: 35, 38, 36, 81

Lists learners and their learning aims where the learner withdraws (including temporary withdrawals due to an agreed break) from the learning aim close to the qualifying date for funded learning[32].

For funding purposes, we are interested in instances where learners withdraw from learning aims as soon as they have satisfied the qualifying period for funding.

Start by identifying learners that withdraw on the start date from learning aims with a planned duration of fewer than 14 days. To do this, filter on *Actual duration days* = 1. The provider can only claim funding if the learner participated in learning activity on that date and the provider must have evidence to support this. If the learner enrolled on the learning aim but failed to participate in any learning activity, the provider must delete the learning aim from the ILR.

Identify learners that withdraw from learning aims with a 'short' planned duration (between 14 and 167 days) and a 'long' planned duration (at least 168 days).

To do this, filter separately on *Actual duration days* between 14 and 28 and *Actual duration days* between 42 and 56 respectively, showing only those learners that have satisfied the qualifying period for funding.

For the learners identified, ask the provider for evidence to support the *Learning start date* and the *Learning actual end date*. The provider will need to make the necessary data adjustments where it cannot supply the evidence.

26A-506: Learning actual end dates

Funding models: 35, 38, 36

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[31] Provider Support Manual for 2025 to 2026, 1. Understanding the ILR, Collecting and Submitting Data, Data Management Principles

[32] Apprenticeship funding rules, August 2025 to July 2026, Paragraph 191; Adult skills fund: funding and performance management rules 2025 to 2026, Section 1 – General funding requirements, Qualifying days for funding

Summarises by learning actual end date the number of learners leaving learning aims without achievement during the 2025 to 2026 funding year to facilitate analysis of trends.

This report provides a count of the number of learners leaving individual learning aims without achievement on each calendar date of the current funding year. To qualify for a monthly payment, learners must be in learning on the last day of the month. This report enables a simple visual check to identify any systematic removal of learners on or just after the monthly census date. Check whether the number of learners leaving on the last date of each month or the first days of the month are disproportionately large compared to the rest of the month.

If there is an indication of this, use reports 26A-101 (all adult skills funding model learners and learning aims) and 26A-103 (all learners and learning aims within the new apprenticeship programme) to identify specific examples and follow these up with the provider.

Check whether there is a large number of learners withdrawing from learning aims on 1 August. Where providers find that learners withdrew from learning aims in a previous year, some record the *Learning actual end date* as 1 August, rather than recording the actual date that the learner withdrew. This is incorrect (unless it is to correct significantly incorrect learning planned end dates)[33] and providers must review and correct any such instances. Again, use reports 26A-101 and 26A-103 to identify specific instances.

Check whether there are unusual patterns of learning actual end dates such as counts of learners withdrawing on all days of the week. Learners generally do not withdraw from their learning aims on weekends. In such instances, confirm that the provider's normal delivery patterns include weekends.

Check unlikely learning actual end dates such as Christmas Day and New Year's Day. Rarely are learners attending learning on these dates and so it is reasonable not to expect withdrawals on such dates. Query with the provider and, if necessary, check evidence to support such learning actual end dates.

26A-507: Learners resuming regulated learning aims

Funding models: 35, 38, 36, 81

Lists learners and learning aims where the learner has resumed the same regulated learning aim after a break in learning or having transferred from another provider.

[33] Provider Support Manual for 2025 to 2026 Section 2. Making changes and Correcting errors, Learners reported in the previous year as continuing who have now been identified as withdrawn

The report identifies any regulated learning aims flagged as a restart [learning delivery FAM type and code *Restart indicator (RES)* = 1] and returns all records for the same learner with the same learning aim reference number.

It also identifies any instances where the same learning aim reference appears more than once for the same learner and none of the aims are flagged as a restart. These may include instances where the provider should have flagged them as a restart, and you should feed this back to the provider as necessary for corrective action. By omitting the *Restart indicator,* the provider risks under-claiming funding because, in such an instance, the funding calculation applies any funding adjustment to the achievement payment as well as the on-programme element of the funding.

Where a learner restarts, the *Funding adjustment for prior learning* value is based upon the percentage difference between the original planned duration and the proportion of that time that they have already been in 34[34]. Proportion of funding can also be calculated using the value paid to date to determine the value yet to be paid and the funding adjustment reflects that balance of funding across the remaining monthly instalments.

Find examples of learners in the report with more than one record of the same learning aim. For each example, check the calculation of the *Funding adjustment for prior learning* field to see whether the provider is calculating it correctly and can justify how they have calculated this. If you identify any potential errors, provide specific examples so that the provider understands why it needs to check them all and correct them as applicable.

Note that for apprenticeships starting on or after 1 May 2017, the *Funding adjustment for prior learning* field affects funding only for English and Maths learning aims.

26A-508: Learners resuming non-regulated learning aims

Funding models: 35, 36, 81

Lists learners and learning aims where the learner has resumed the same non-regulated learning aim after a break in learning or having transferred from another provider.

The report identifies any non-regulated learning aims flagged as a restart (*Restart indicator* = 1) and returns all records for the same learner with the same learning aim reference number. It also identifies any instances where the same learning aim reference appears more than once for the same learner and none of the aims are flagged as a restart.

Given that these are non-regulated learning aims, it is possible that the learning aims are not restarts but simply a new episode of non-regulated learning with the same learning aim

[34] Provider Support Manual for 2025 to 2026, 1. Understanding the ILR, Completing the Learning Delivery funding and monitoring, Funding adjustment for prior learning and Other funding adjustment

reference number. In this instance, check whether this is how the provider agreed with the learner to deliver the learning activity, particularly where each non-regulated learning aim contains a range of hours. If the agreement with the learner was to deliver a single learning aim over a longer period, rather than multiple shorter episodes of learning, there may be an over-claim of funding.

There may be instances where the provider should have flagged learning aims as a restart, and you should feed this back to the provider as necessary for corrective action. By omitting the *Restart indicator,* the provider risks under-claiming funding because, in such an instance, the funding calculation applies any funding adjustment to the achievement payment as well as the on-programme element of the funding.

Where a learner restarts, the *Funding adjustment for prior learning* value is based upon the percentage difference between the original planned duration and the proportion of that time that they have already been in learning[35].

Find examples of learners in the report with more than one record of the same learning aim. For each example check the calculation of the *Funding adjustment for prior learning* field to see whether the provider is calculating it correctly as described above. If you identify any potential errors provide specific examples so that the provider understands why it needs to check them all and correct them as applicable.

Note that, for apprenticeships starting on or after 1 May 2017, the *Funding adjustment for prior learning* field affects funding only for English and Maths learning aims.

26A-509: Breaks in learning where learning is not re-planned on return

Funding models: 35, 38, 36, 81

Lists learners and any learning aims recorded as a break in learning where the learner returns, and the provider has not amended the learning planned end date to account for the time spent on the break in learning.

When a learner returns from a break in learning the provider needs to plan the resumption in learning to account for the time spent on the break in learning. This means that learning aims will require revised learning planned end dates different to the original learning planned end dates. This report lists those restarted learning aims where the *Learning planned end date* is the same as an earlier episode of learning in the same ILR. Query all

[35] Provider Support Manual for 2025 to 2026, 1. Understanding the ILR, Completing the Learning Delivery funding and monitoring, Funding adjustment for prior learning and Other funding adjustment

such instances with the provider. Where it cannot justify learning planned end dates the provider must make the necessary corrections.

26A-510: Long breaks in learning with no resumption

Funding models: 35, 38, 36, 81

Lists learners and any learning aims recorded as a break in learning where a year or more has elapsed with no resumption in learning.

Where a learner agrees with the provider to take a break in learning there must be evidence that the learner agrees to return and continue with the same learning aim; otherwise, the provider must report the learner as having withdrawn. Whilst there is no defined length of an agreed break in learning, if a year has elapsed and the learning has not resumed the provider should consider the likelihood of the learner returning and update the completion status of the learner as necessary.

This report may also identify under-claims of funding where learners have resumed, and the provider has not updated the ILR accordingly.

Check all learners listed and establish from the available evidence whether the existing value for *Completion status* is accurate. Where this is not the case, the provider must update its value accordingly.

26A-511: Early completions

Funding models: 35, 38, 36, 81

Lists learning aims completed more than a month before the planned end date.

This report may be more indicative of possible issues with the provider's process rather than returning definitive errors.

For example, a large number of early completers could indicate a flaw in the provider's initial assessment process and the determination of planned durations, or the inaccurate recording of learning planned end dates.

The report contains the following calculated fields:

- *Actual duration days*

This calculates the number of days taken to complete the learning aim. Filter or sort this column to identify those qualifications that the provider has delivered quickly.

- *Percent complete*

This calculates the proportion of the planned duration used to complete the learning aim. Filter or sort this column to identify those qualifications that the provider has delivered most proportionately quickly (smallest percentage completed).

- *Days early*

This calculates the number of days early that the learner has completed the learning aim. Filter or sort this column to identify those qualifications that learners have completed particularly early (largest number of days early).

In all these cases, check whether learners have completed early because they had relevant prior learning that the provider should have taken into account when calculating the value in the *Funding adjustment for prior learning* field of the ILR or when considering reductions to negotiated prices.

Where the provider records learners as completing early check that the learners actually completed the programme and did not withdraw. For non-achievements (*Outcome* = 3), check that learners have actually completed all of the learning activity leading to the learning aim; most such learners are unlikely not to go on to achieve.

Some providers base learning planned end dates on a scheduled timetable of classes. Check that the provider is not using a standard learning planned end date for all learners irrespective of the individual circumstances of each learner and learning aim.

26A-512: Completions without a full achievement

Funding models: 35, 38, 36, 81

Lists learners and their learning aims where the learner has completed the learning aim, but the outcome is not a full achievement.

The provider may be under-claiming achievement funding where the learners have actually achieved the learning aim. Check that learners have completed the learning activities leading to the learning aim and have not simply withdrawn.

Ask the provider to update these as appropriate, especially where learners completed some time ago where it is reasonable to expect that the provider should know the learning outcome. There should not be significant volumes of unknown outcome information (*Outcome* = 8).

It may be due to the provider's process for updating completion information. Check this as the provider may be planning to update them all at once in time for the final ILR return. In this case, further checking may be required later in the assurance review process.

Note that you should discourage the provider from this way of working as data management principles include the returning of timely and accurate ILR data[36].

26A-513: Retention

Funding models: 35, 38, 36, 81

Lists learning aims and the number of funded learners that have neither withdrawn nor taken a break in learning as a proportion of the number of funded starts. The report does not count learning aims with a learning actual end date prior to 1 August 2025.

Users of this report should not confuse its name and purpose with the wider issue of retention which carries its own definition.

A disproportionate number of learning aims with a low dropout rate could indicate that the provider is not recording withdrawals in the ILR completely and accurately.

Consider learning aims with high retention rates and use reports 26A-101 (all adult skills funding model learners and learning aims), and 26A-103 (all learners and learning aims within the new apprenticeship programme) to identify the learners. on these learning aims. Use learners' evidence packs or registers, in any checks to ensure that all learners appear in the ILR.

26A-514: Learners with prior attainment level recorded as not known

Funding models: 35, 38, 36, 81

Identifies learners that have prior attainment level of 'not known' recorded in the ILR and lists all their learning aims.

This report identifies learners for whom *Prior level* at the point of enrolment on a learning aim is 97 or 98. The provider should be collecting information on prior learning during the enrolment or initial assessment process, and it must record information on prior learning in the learning agreement where it affects the funding of any of a learner's learning aims.

If it records the reason for full or co-funding in its MIS, the provider may be able to supply useful lists of all learning aims; for example, where it has claimed level 2 or 3 entitlement despite the *Prior level* being 97 or 98.

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[36] Provider Support Manual for 2025 to 2026, 1. Understanding the ILR, Collecting and Submitting Data, Data Management Principles

26A-515: Learning aims where the annual funding cap has been applied

Funding model: 35

Limitation: Not available with ILR XML input.

Lists all learning aims for learners where the funding calculation applied the funding cap.

From 1 August 2024, the Adult Education Budget (AEB) 2024 to 2025 changed to the Adult Skills Fund (ASF) 2024 to 2025. The Adult Education Budget Funding Rates and Formula 2023 to 2024 also changed to the DfE funded adult skills fund: funding rates and formula 2024 to 2025. The DfE announced new funding rates for starts from 1 August 2024 and also removed the annual learner funding cap for DfE funded learners from that date. There was therefore no longer a limit[37] on what providers could have earned for learners enrolled from the funding year starting 01 August 2024.

A funding cap applies to each learner, and it applies across previous adult education budget provision. The funding cap[38] is £4,400 per learner per year before any weightings or government contribution calculations are applied for legacy learners, i.e. learners who started prior to 1 August 2024.

The smaller the value of the cap factor, the greater the proportion of the learner's programme that is not being funded, and the more heavily the learner is capped.

Sort the *Cap factor* from smallest to largest. For heavily capped learners, check that their programme of learning aims on the ILR appears reasonable. It could be that the provider has input incorrect learning start dates or learning planned end dates resulting in heavily compressed aims.

Providers are more likely to plan to deliver large aims such as Extended Diplomas over longer periods such as over two academic or funding years. If the provider has planned to deliver them over a shorter length of time, such as only one year, it could be that this is because of prior learning. In this case, the provider should have used the *Funding adjustment for prior learning* field to reduce funding. The provider must calculate the reduction in funding and correct the ILR accordingly.

Where such prior learning includes a 90 Credit Diploma or a Diploma, the learner may have already used their legal entitlement to a fully funded first level 3 qualification. In this case,

[37] DfE funded adult skills fund: funding rates and formula 2024 to 2025, Paragraph 14
[38] Adult Education Budget Funding Rates and Formula 2023 to 2024, Paragraph 97

the Extended Diploma is eligible for funding only by a loan. In such instances, the provider must correct the ILR to remove all funding from the learning aim.

26A-516: Generic postcodes

Funding models: 35, 38, 36, 99

Lists learners and their learning aims where one or more of the postcode prior to enrolment, current postcode and delivery postcode contain the generic value 'ZZ99 9ZZ'.

The provider must return a *Postcode prior to enrolment* and a [current] *Postcode* for all learners and a *Delivery location postcode* for all learning delivery. This means that null values can only appear in this report when you have used an XML file containing invalid entries.

The provider can return a generic value for *Postcode prior to enrolment* for learners that were not resident in the UK prior to enrolment and for learners for whom their postcode is unknown. Note that generic values could result in an under-claim of area costs or disadvantage uplift. The provider can return a generic value for [current] *Postcode* only where a learner's current postcode is unknown.

Follow up any such entries with the provider to check whether it can correct any of them.

Follow up generic values for *Delivery location postcode* as these could result in an under-claim of area cost uplift. Note that a *Delivery location postcode* of 'ZZ99 9ZZ' signifies provision delivered away from a learning centre, such as distance learning or e-learning. Following the COVID-19 pandemic, such delivery may be more widespread so there is greater likelihood that these generic values could be correct.

26A-517: NI Numbers null, temporary or used for HMRC administrative purposes

Funding models: 35, 38, 36, 81, 99

Lists learners where the National Insurance (NI) number field in the ILR contains no value, a temporary NI number or an NI number that contains a prefix that HM Revenue and Customs (HMRC) has used for a specific administrative purpose.

Providers should treat the *NI number*[39] field in the ILR as compulsory for apprentices as they must obtain an apprentice's NI number at the start of their programme. Providers should also collect it for learners in receipt of active benefits and learners referred to

[39] Individualised Learner Record (ILR) technical documents, guidance and requirements,2025 to 2026, ILR Specification, Learner, NINumber

learning by Job Centre Plus. This report identifies learners in these groups where the use of the NI number field is as described above.

Temporary NI numbers contain the prefix ‘TN’, followed by the individual’s date of birth in ddmmyy format and their gender as either ‘M’ or ‘F’. Other prefixes used by HMRC for administrative purposes include ‘FY’, ‘NC’, ‘O’ and ‘PZ’ and we understand some other prefixes are not used, such as ‘BG’, ‘GB’, ‘KN’, ‘NK’, ‘NT’ and ‘ZZ’, as well as the NI number PP999999P. You can find more information on the HMRC website.

26A-519: Non-English postcodes

Funding models: 35, 38, 36, 81, 99

Lists learners and their learning aims where either their postcode prior to enrolment or their delivery location postcode indicates that they normally live or have their learning activity delivered in Scotland, Wales, Northern Ireland, the Isle of Man or the Channel Islands.

These notes relate to provision funded through the adult skills fund unless specifically stated otherwise.

Individuals that live in Scotland, Wales or Northern Ireland can travel to or reside in England to study or learn for specialist provision not available anywhere other than England. However, DfE does not expect numbers to be significant[40].

For learning that takes place in the workplace DfE will fund learners resident in Wales, Scotland or Northern Ireland whose main employment or normal place of work is in England[41]. Where an employer based in the UK bases their training provision only in England, and this would include non-English residents, DfE will fund these learners, although it does not expect numbers to be significant[42].

Use *Postcode prior to enrolment region* and *Delivery location postcode region* to determine whether learners are eligible for funding and whether the numbers of learners meeting the criteria above are significant.

[40] Adult Skills: funding and performance management rules 2025 to 2026, Section 1 – General funding requirements, Learners who live in Wales, Scotland or Northern Ireland

[41] Adult Skills: funding and performance management rules 2025 to 2026, Section 1 – General funding requirements, Learners who live in Wales, Scotland or Northern Ireland

[42] Adult Skills: funding and performance management rules 2025 to 2026, Section 1 – General funding requirements, Learners who live in Wales, Scotland or Northern Ireland

With the exception of apprenticeship programmes, DfE will not fund any learning provision delivered outside England[43]. Use the *Delivery location postcode region* to identify any such instances.

The provider must ensure that an individual on an apprenticeship programme starting on or after 1 May 2017 spends at least 50% of their working hours in England[44] over the duration of the apprenticeship, this also applies to remote and hybrid workers. For the working hours to be counted in the 50% limit, they must be regular, planned and known at the start of the apprenticeship.

For any records listed where Funding model = 36, check with the provider the details of the delivery location of the programme. The value recorded in the *Delivery location postcode* field in the ILR must reflect the location at the start where all, or the majority of, learning is to be delivered, so a non-English postcode will not automatically invalidate funding, but investigation could identify that the provider has recorded an incorrect value.

26A-520: OfS funded learners

Funding models: 35, 38, 36, 81

Identifies learners with both learning aims funded by the Office for Students (OfS) and learning aims for which they are being funded either within the adult skills funding model, within any apprenticeship standard starting on or after 1 May 2017.

This report now focuses on learners that have both OfS funded learning aims and DfE or devolved authority funded learning aims.

Check whether there are any similarities between the learning aims funded by the OfS and DfE or devolved authority that indicate that there could be some overlap of provision and that a funding adjustment could be applicable.

For apprenticeships starting on or after 1 May 2017, check that the learner is not enrolled on a higher education (HE) programme when they start their apprenticeship. In this situation, the apprenticeship is not eligible to be funded from an employer's apprenticeship service account or by co-investment[45].

For apprentices that also have learning aims recorded as funded by the OfS, check whether this is definitely the case, and confirm whether it is the employer that is funding the

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[43] Adult skills fund: funding and performance management rules 2025 to 2026, Section 1 – General funding requirements, Residency eligibility; Advanced learner loans funding and performance management rules: 2025 to 2026, Provider eligibility, Delivery location

[44] Apprenticeship funding rules, August 2025 to July 2026, Paragraph 26.5

[45] Apprenticeship funding rules, August 2025 to July 2026, Paragraph 29.6

HE provision. If so, the provider needs to amend the code value relating to the learning delivery FAM type *SOF (Source of funding)* from 1 to 998.

Review guidance: 16 to 19 ('Y') reports

These reports contain records relating to learners and learning aims within funding model 25.

For assurance reviews of 16 to 19 provision, start by filtering on *Source of funding* = 107 to identify provision funded through 16 to 19 funding.

Note that references to the 16 to 19 funding model and to 16 to 19 provision includes T Level programmes unless otherwise stated. References to 16 to 19 study programmes (or study programmes) exclude T Level programmes.

Providers must ensure that planned hours recorded on the ILR for each learner is correct. Providers must review the planned hours recorded on the ILR and ensure they retain evidence of planned hours for all learners and across all the funding. Some common errors that providers make are not calculating the planned hours correctly based on the learner's timetable, not replacing planned activity that becomes unavailable, and not adjusting the planned hours when the learner completes their programme significantly early.

26Y-101: All 16 to 19 funding model learners and learning aims

Lists all 16 to 19 funding model learners and their learning aims (except T Level programmes) so that the user can filter on any specific learning aim(s).

This is a complete listing of all learners and learning aims within the 16 to 19 funding model (FM25), except for T Level programmes (*Programme type* = 31), which are listed in report 26Y-102.

List of learners
In conjunction with report 26Y-102, providers can identify duplicate learner names appearing on both reports and confirm whether any learners undertaking T levels (programme type - 31) are incorrectly included in this report. Learners who are on a 16-19 programme must have both their planned learning hours and planned employability, enrichment and pastoral hours (EEP) recorded on the ILR. However, learners on a T level programme (programme type 31) do not require this split (see 26Y-102). The provider must identify these instances and correct the programme type and the planned hours accordingly.

Condition of funding

If a learner has met , not met, or is exempt from the GCSE Maths and/or English condition of funding, the provider must record the correct code in the Learner FAM fields using type GCSE Maths condition of funding (MCF) and/or GCSE English condition of funding (ECF), as applicable. Providers must ensure these fields are completed accurately and retain evidence to support this. If the code is incorrect, the provider must correct the code.

For learners who are required to study Maths and or English to meet the condition of funding, including learners undertaking a Kings Trust programme (LDM code 331), there is a requirement on the provider to record whether the minimum hours condition of funding for Maths and or English is met or not met. A code *1* in the *minimum hours* field depicts the condition is met, but Code *2* in the *minimum hours* field depicts the condition has not been met. Providers must ensure these fields are completed accurately and retain evidence to support this. If the code is incorrect, the provider must correct the code.

Refer to the information on the condition of funding on GOV.UK for further details. Information about overseas qualifications can be found from UK ENIC .

Age of learners

Learners aged 19 and over can be funded to commence a study programme at young people's rates only if they have an Education, Health and Care (EHC) plan. Where they do not have an EHC plan, they must be funded under adult funding. Use this report to identify learners that were aged 19 and over in the funding year in which they started their study programme, where they do not have an EHC plan and, therefore, would be categorised as 19+ continuing learners. Apply the following filters:

- *Age on 31 August of funding year in which the programme started ≥ 19; and*
- *Funding line = '19+ Continuing Students (excluding EHCP)'.*

The learners listed are not eligible to be funded under the 16 to 19 funding model (FM25) and the provider must remove them from this funding model.

Planned hours

Planned hours[46] must be realistic and deliverable[47]. Where they are not, there is a risk that the planned hours are overstated, leading to an adjustment to them which potentially could result in an overclaim of funding (where the adjustment could cause a drop in the band). In particular, for learners on band 1 a change in even one hour incorrectly recorded could potentially adversely impact the providers' claim.

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[46] Advice: funding rules for 16 to 19 provision 2025 to 2026, 4. Study Programme eligibility, Planned Hours for Study Programmes, Paragraphs 97 to 115, 117 to 132

[47] Advice: funding rules for 16 to 19 provision 2025 to 2026, 4. Study Programme eligibility, Recording planned hours, Paragraph 120

Other functionality

The report contains the following calculated fields:

- *Qualification hours (% of overall programme).*

This calculates the proportion of learners' planned study programme hours that relate to qualification activity. DfE expects that most of its 16 to 19 learners on study programmes should be spending most of their funded time undertaking qualification activity. By sorting or filtering on the lowest values for *Qualification hours (% of overall programme)*, raise with the provider any instances where learners are spending most of their time undertaking non-qualification hours.

Look for instances where learners with 100% qualification hours are enrolled on non-regulated learning aims, including work experience. Since these learning aims represent non-qualification hours, there should be a positive value in the ILR for relevant learners' *Planned employability, enrichment and pastoral hours.*

- *Average weekly planned hours in year (programme)*

This calculates the average number of planned study programme hours per week across the planned duration of the programme. Learners' study programmes should not exceed 40 hours per week[48]. Filter on *Average weekly planned hours in year (programme)* > 40. Should any records be displayed, raise them with the provider in order that it can consider remedial action.

- *Planned hours per actual week in year (programme)*

This calculates the average number of planned study programme hours per week across the actual duration of the programme. Where learners have completed their study programme this variable indicates whether the number of hours that must have been delivered per week appears unrealistic or undeliverable.

- *Difference between average weekly planned hours and planned hours per actual week*

This calculates the difference between the two derived variables above. The larger a negative value this variable is, the greater the number of hours per week the provider needed to deliver above those planned in order to complete the programme. This indicates whether the number of hours that must have been delivered per week appears unrealistic or undeliverable. When looking at learners with such values, ensure that they have completed

[48] Advice: funding rules for 16 to 19 provision 2025 to 2026, 4. Study Programme eligibility, Eligible provision, Paragraph 93

their programme by checking that *Completion status* = 2 for each of their learning aims. Raise any such instances with the provider in order that it can consider remedial action.

Apply the following filters:

- *Planned learning hours* = 0
- *Learning aim reference* does not begin with Z
- *Learner actual end date (programme)* is blank or *Learner actual end date (programme)* is after 31 July 2025.

Any records remaining will contain learners that have no planned learning hours recorded yet are enrolled on regulated learning aims. Inspect these records and seek to have amendments made as necessary.

This report will also be useful for identifying sub-populations for additional testing where you identify funding errors that could be ring-fenced. In addition, it is useful as a reference for any issues found in other reports where you need to look at the details of a learner's entire study programme.

26Y-102: All learners and learning aims within the T Level programme

Funding rules monitoring plan: FRM30

Lists all learners and learning aims within T Level programmes.

This is a complete listing of all learners and learning aims within the T Level programme (*Programme type* = 31).

DfE is monitoring learners with more than 40 planned hours per week. Whilst the number of planned hours recorded in the ILR for a T Level programme does not include all components of the T Level, you can use this report to check for learners that are over the 40-hour threshold based on the planned hours recorded.

Filter on *Average weekly planned T Level programme hours* > 40. The provider will need to review and make amendments as necessary.

This report will be useful for identifying sub-populations for additional testing where you identify funding errors that could be ring-fenced. In addition, it is useful as a reference for any issues found in other reports where you need to look at the details of a learner's entire T Level programme.

Planned T level programme hours
Planned hours[49] must be realistic and deliverable, otherwise there is a risk that the planned hours are overstated, leading to an adjustment to the planned hours which potentially could result in an overclaim of funding (where the adjustment causes a drop in the band).

T level programmes require total Planned T level programme hours recorded. Unlike study programmes, T level programmes do not require the split between planned learning hours and planned EEP hours. Providers need to confirm that planned T level programme hours are recorded in the correct field and rectify any incorrect instances accordingly.

Learners

In conjunction with report 26Y-101, providers can identify duplicate learner names appearing on both reports and confirm whether any learners undertaking study programmes are incorrectly included in this report. Providers must identify these instances and correct the programme type for the learners and their aims in the ILR accordingly.

Condition of funding

If a learner has met , note met, or is exempt from the GCSE Maths and/or GCSE English condition of funding, the provider must record the correct code in the Learner FAM fields using type GCSE Maths condition of funding (MCF) and/or GCSE English condition of funding (ECF), as applicable. Providers must ensure these fields are completed accurately and retain evidence to support this. If the code is incorrect, the provider must correct the code.

For learners who are required to study Maths and or English to meet the condition of funding, including learners undertaking a Kings Trust programme (LDM code 331), there is a requirement on the provider to record whether the minimum hours condition of funding for Maths and or English is met or not met. A code *1* in the *minimum hours* field depicts the condition is met, or Code *2* in the *minimum hours* field depicts the condition has not been met. Providers must ensure these fields are completed accurately and retain evidence to support this. If the code is incorrect, the provider must correct the code.

Refer to the information on the condition of funding on GOV.UK for further details. Information about overseas qualifications can be found from UK ENIC.

[49] Advice: funding rules for 16 to 19 provision 2025 to 2026, 4. Study Programme eligibility, Recording planned hours, Paragraphs 98 to100, 117 to 118 and 134 to138

26Y-103: Core aims

Identifies all individual core aims in the ILR and lists the learners enrolled on each one.

The core aim is the most important or central element of a learner's study programme around which the rest of the programme is built. It will usually be the component with the largest amount of timetabled activity associated with it.

A T Level programme's core aim must be the technical qualification, so the notes below relate to study programmes only.

DfE uses the core aim to determine whether the programme is academic or vocational, whether the learner is retained on the programme and for calculating the programme cost weighting. As such, it is important that the provider determines the most appropriate learning aim as the core aim[50].

Check that providers have reviewed this report and are content that they have reported the correct core aims in the ILR.

In particular, look for core aims such as GCSEs and functional skills as it is less likely that these aims will form the most substantial, central element of a learner's study programme around which the provider builds the rest of the programme.

Use the *OfQualGlhMin* and *OfQualGlhMax* fields in the report as a guide to the size of the qualification. It may not be appropriate for learning aims with relatively small values in these fields to be determined to be the core aim particularly where learners have withdrawn from other more substantial learning aims. Also, consider the size of the qualification relative to the number of planned hours in the study programme. Use report 26Y-101 (all 16 to 19 funding model learners and learning aims) to check the full study programme for relevant learners and query with the provider any potential anomalies.

26Y-104: Learning aims by delivery postcode

Summarises the volume of learning aim enrolments in the ILR by delivery location postcode.

This report may be useful for identifying the extent of a potential issue where you identify funding errors that could be ring-fenced according to a particular delivery location, and you need to undertake additional testing.

Filter the Delivery location postcode on the value 'ZZ99 9ZZ'. Providers must use this value to denote provision delivered away from a learning centre, such as distance or e- learning.

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[50] 16 to 19 funding: 2025 to 2026 rates and formula, 4. Programme funding: core formula funding elements, 4.9 Programmes and core aims Paragraphs 68 to 78

Should there be any work placement learning aims with this value for *Delivery location postcode* follow this up with the provider and seek to determine whether the provider knows where the learners are. Where young people are undertaking work placements, it is reasonable to expect that the provider should know where the work placement is taking place, and the ILR should reflect this.

For other learning aims, use report 26Y-101 to determine whether there are any learners for whom all of their learning aims are delivered away from a learning centre. If there are any such learners, check whether there is evidence that the planned hours are actually planned and timetabled.

26Y-105: Funding by subcontractor

Summarises by subcontractor and funding line the value of DfE-funded 16 to 19 provision delivered by a subcontractor by name

Limitation: With ILR XML input this report contains count of learners only.

Since DfE funds 16 to 19 provision at a learner level, whilst providers record subcontracted provision at learning aim level in the ILR, it is not possible to show accurately the value of provision subcontracted to a subcontractor. This is because a subcontractor may not necessarily deliver all elements of a learner's study programme or T Level programme. Consequently, this report is only a guide to the value of subcontracted provision.

Where DfE holds and has provided information relating to subcontractors, compare it to this report to gauge accuracy and completeness.

26Y-106: All work placements

Identifies learners with work placement learning aims (including industry placements within T Level programmes and the Capacity and Delivery Fund) and lists details of each individual placement.

This is a complete listing of work placement learning aims within the 16 to 19 funding model (FM25). This report will be useful for identifying sub-populations for additional testing where you identify funding errors that could be ring-fenced.

The funding regulations state that where a learner's study programme has work experience as the core aim it must contain an external work placement[51].

Apply the following filters:

[51] 16 to 19 funding: 2025 to 2026 rates and formula, 4 Programme funding: core formula funding elements, 4.9 Programmes and core aims, Work experience core aims, Paragraph 76

- *Aim type* = 5; and
- *Total planned external work placement hours* = 0.

Any records displayed are work experience core aims containing no external work placement planned hours. The provider will need to correct the ILR to record a different, more appropriate core aim.

Continue to filter on *Total planned external work placement hours* looking for small, non-zero values. For each learner displayed look at their individual work placements, the number of hours and the mode of delivery (where 1 is internal and 2 is external) comparing the two to establish whether the work experience is predominantly internal.

Even where it is predominantly external, consider whether the number of hours justifies the work experience being categorised as the learner's core aim.

In all cases where the work experience cannot be justified as the core aim the provider will need to correct the ILR to record a different, more appropriate core aim.

Learners on T Level programmes must participate in industry placements consisting of at least 315 hours (subject to exceptions such as the Early Years Educator occupational specialism within the Education and Childcare T Level which requires at least 750 hours). Apply the following filters:

- *Learning aim reference = 'ZWRKX003'; and*
- Total planned external work placement hours < 315.

Note that individual T Level programmes normally last for two years. This means that some learners' industry placements may not be fully formed until later in the programme. For any records displayed, avoid raising queries with the provider unless a significant proportion of the programme has elapsed, particularly T Level programmes in their second year, where it is reasonable to expect that the full extent of the industry placement should have been planned.

Some providers are delivering provision within the Capacity and Delivery Fund, which include external industry placements consisting of at least 315 hours across no more than two employers (exceptions include learners with special education needs or disabilities and those in young offender institutions or other custodial settings).

Apply the following filters:

- *Learning aim reference = 'ZWRKX002'; and*
- *Total planned external work placement hours < 315.*

Should there be any records displayed, check first as to whether any of the learners listed are in the group of exceptions. Then, check as to whether any other work placements are planned to ensure that the total number of work placement hours for each learner will be at least the minimum. Bear in mind that where the work placement crosses funding years, there may be additional work placement hours in the ILR relating to the other funding year that bring the total number of hours up to at least the minimum.

Since they are not qualification hours, work placement hours must be included in *Planned employability, enrichment and pastoral hours* in the ILR (this does not apply to T Level programmes). For each learner listed, check that the value in this field is at least the calculated value of *Total planned external work placement hours*.

Where errors are identified such as an incorrect learning aim reference, an incorrect number of work placement hours planned or an incorrect categorisation of work placement hours as *Planned learning hours*, ask the provider to correct the data as necessary.

26Y-107: Summer term starts

Lists learners that start a programme on or after 1 May in the current funding year, together with all of their learning aims.

DfE expects learners aged 16 to 19 to be enrolled on full-time programmes. Moreover, full-time learners are limited to one full-time funding entitlement.

Young people who have already been funded on a full-time basis in the funding year will not be funded for summer courses[52]. Providers must conduct rigorous checks on all learners enrolling on summer courses to ensure that they are eligible for funding[53].

Where this report contains records, check that the provider has confirmed that the learners listed have not already been enrolled on a full-time programme anywhere in this funding year.

Should it have claimed funding for ineligible provision, the provider must correct the ILR accordingly to remove the funding.

26Y-201: Full-time learners on short study programmes

Lists learners on a full-time 16 to 19 study programme (i.e., 580 hours or more) and the learning aims within the programme where the programme has a planned duration of fewer than 24 weeks.

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[52] Advice: funding rules for 16 to 19 provision 2025 to 2026, 3: Student eligibility, Students under 16, Paragraph 55

[53] Advice: funding rules for 16 to 19 provision 2025 to 2026, 3: Student eligibility, Learning agreement and enrolment forms, Paragraph 82

The programme's planned hours are derived from the sum of the values in the ILR fields Planned learning hours and Planned employability, enrichment and pastoral hours.

The purpose of the report is to identify full-time learners on compressed 16 to 19 study programmes.

A common error that providers make is to omit to update the values in the ILR fields Planned learning hours and Planned employability, enrichment and pastoral hours [54]. You may find that learners appear in this report for this reason. You can sort records on *Total planned hours* so that you can easily identify those study programmes with the highest number of hours. You can also sort records on *Programme planned duration days in year* so that you can easily identify study programmes that the provider plans to deliver in the shortest time. Alternatively, if you prefer to keep the report in alphabetical order by learner name, simply filter on these fields.

One of DfE's principles of funding learning is that each learner's planned hours are realistic, deliverable and can be evidenced to confirm that the activity is timetabled and exists. Check whether it is feasible to deliver programmes over such short periods by investigating the circumstances. There may be patterns of delivery for specific types of programmes that the provider systematically delivers over short periods.

Check all or a sample of learners to learning agreements, timetables and registers to ensure that the provider has accurately recorded in the ILR the details of the planned programmes that it is delivering.

26Y-202: Learners with high weekly study hours

Funding rules monitoring plan: FRM30

Lists learners shown as having high weekly planned hours.

The report establishes whether a learner's study programme exceeds an average of 35 hours per week during the planned period of the programme.

DfE is monitoring learners with more than 40 planned hours per week. Although the funding regulations states that learners' planned hours should not exceed 40 planned hours per week[55], this report uses 35 planned hours as its threshold as it is reasonable to

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[54] Provider Support Manual for 2025 to 2026, 3. Guidance for funding streams, Recording 16-19 study programmes, Planned hours fields at learner level; Individualised Learner Record (ILR) technical documents, guidance and requirements,2025 to 2026, ILR Specification, Learner, PlanLearnHours; Individualised Learner Record (ILR) technical documents, guidance and requirements,2025 to 2026, ILR Specification, Learner, PlanEEPHours

[55] Advice: funding rules for 16 to 19 provision 2025 to 2026, 4: Study programme eligibility, eligible provision, Paragraph 93; Planned hours for study programmes, Paragraph 97; Annex A: Planned hours and timetable evidence, Paragraph 4

expect that most learners will not be studying for more than an average of 7 hours per day.

Where the average number of hours per week is high, there is a risk that the planned programme may not be realistic and deliverable.

A common error that providers make is to omit to update the values in the ILR fields *Planned learning hours* and *Planned employability, enrichment and pastoral hours* for continuing learners at the start of a new teaching year[56]. You may find that learners appear in this report for this reason.

You can sort records on *Average weekly planned hours in year (programme)* so that you can easily identify those study programmes with the highest average weekly planned hours in the current teaching year. Alternatively, if you prefer to keep the report in alphabetical order by learner name, simply filter on this field to identify the highest values.

Check to ensure that data is correct for each programme, selecting all or a sample of learners and their learning aims to reconcile to supporting evidence held.

26Y-203: Learners with high planned hours in-year

Lists learners on a study programme with a planned annual duration of at least 700 hours.

Note that the values in the ILR fields Planned learning hours and Planned employability, enrichment and pastoral hours are the planned hours in the funding year in question, not the total number of hours for the whole programme if it spans more than one funding year.

Annual programmes of more than 700 study hours are unusual and providers should review the accuracy of the hours recorded for learners contained in this report.

This report will assist in identifying learners where the provider has inadvertently returned planned hours for the whole duration of the learner's programme rather than the planned hours in the funding year only.

Check to ensure that data is correct for each programme, selecting all or a sample of learners and their learning aims to reconcile to supporting evidence held.

[56] Provider Support Manual for 2025 to 2026, 3. Guidance for funding streams, Recording 16-19 study programmes, Planned hours fields at learner level; Individualised Learner Record (ILR) technical documents, guidance and requirements, 2025 to 2026, ILR Specification, Learner, PlanLearnHours; Individualised Learner Record (ILR) technical documents, guidance and requirements, 2025 to 2026, ILR Specification, Learner, PlanEEPHours

26Y-204: Learners with qualification hours for non-qualification programmes

Funding rules monitoring plan: FRM56

Identifies (and lists all learning aims for) learners where qualification hours are recorded for study programmes containing only generic learning aims.

DfE is monitoring 16 to 19 study programmes with planned learning hours but containing no regulated qualifications.

Where a learner's study programme contains planned qualification hours, it must contain regulated provision[57].

Study programmes listed in this report contain planned qualification hours but only non-regulated provision. The provider must have incorrectly recorded either details of learning aims or planned qualification hours for the learners listed and must make the necessary corrections to the data.

26Y-205: Funded hours thresholds

Identifies learners whose recorded study programme hours are within 5% of the previous funding band's maximum number of hours and lists all of the learning aims within their programme.

DfE funding rate per learner depends on the range of hours within which the number of study hours in the learner's study programme falls. In particular, the maximum numbers of hours for the four part-time bands (1, 2, 3 and 4b) are 299, 384, 484 and 579 respectively. This report identifies learners that have exceeded these thresholds by no more than 5%, taking them into the next funding band.

Where there are large numbers of learners in this report, check that the provider holds evidence to support the number of planned study programme hours, including evidence of participation on all reported learning aims.

26Y-206: Learners on study programmes of no more than four weeks' duration

Identifies learners on short study programmes and lists all of the learning aims within their programme.

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[57] Advice: funding rules for 16 to 19 provision 2025 to 2026, 4: Study programme eligibility, Qualification hours for study programmes, Paragraph 102

Learners recruited onto short study programmes are ineligible for DfE funding if already enrolled with another provider on DfE funded provision or full-time HE provision[58].

Providers should be able to demonstrate that they are delivering the study programme hours recorded on the ILR and that they have checked that such learners are not being funded elsewhere on longer programmes. Any learners undertaking a DfE funded longer programme elsewhere should be removed. Note that study programmes of fewer than two weeks' duration are not eligible for DfE funding[59].

26Y-207: Withdrawals and qualifying days for funding

Identifies learners that have withdrawn from programmes where the actual duration is close to the minimum number of qualifying days for funded learning[60].

For learners on 16 to 19 study programmes or T Level programmes, it is the date on which the learner withdraws from the programme, rather than any individual learning aim, that determines whether the learner has satisfied the qualifying period for funding. For funding purposes, we are interested in instances where learners withdraw from programmes soon after satisfying the qualifying period for funding. These are:

- programmes of at least two weeks' and fewer than 24 weeks' planned duration, with fewer than 485 planned hours, where the actual duration is at least 14 days,
- programmes of at least 24 weeks' planned duration or 485 or more planned hours, where the actual duration is at least 42 days.

Identify learners that withdraw from such programmes by filtering on *Actual duration days* between 14 and 28 and *Actual duration days* between 42 and 56 respectively.

For the learners identified, ask the provider for evidence to support the *Learner start date (programme)* and the *Learner actual end date (programme)*. The actual start date[61] of learning may be within 7 days of the ILR recorded start date. The provider will need to make the necessary data adjustments where it cannot supply the evidence.

Note that this report also includes learners that withdraw from programmes shortly before satisfying the qualifying period for funding. Providers can use this to check that they have

[58] Advice: funding rules for 16 to 19 provision 2025 to 2026, 4: Study programme eligibility, Ineligible provision, Paragraph 155(j)

[59] Advice: funding rules for 16 to 19 provision 2025 to 2026, 4: Study programme eligibility, Ineligible provision, Paragraph 155(f)

[60] Advice: funding rules for 16 to 19 provision 2025 to 2026, 4: Study programme eligibility, Eligible provision, Paragraph 94; 16 to 19 funding: 2025 to 2026 rates and formula, 4. Programme funding: core formula funding elements, 4.10 Definition of a start, Paragraphs 81 to 84

[61] Specification of the Individualised Learner Record for 2025 to 2026, Learning Delivery, Learning Start Date

accurately recorded the learning actual end dates for such learners based on the evidence they hold.

26Y-208: Withdrawals and qualifying days for condition of funding

Identifies learners that have withdrawn from condition of funding learning aims where the actual duration is close to the minimum number of qualifying days for funding at the learning aim level.

For a learner to count as enrolled on a learning aim that meets the condition of funding, the learner must meet the qualifying period for funding for the individual learning aim[62].

For condition of funding purposes, we are interested in instances where learners withdraw from learning aims that meet the condition of funding soon after satisfying the qualifying period for funding. These are:

- learning aims of at least two weeks' and fewer than 24 weeks' planned duration, where the actual duration is at least 14 days,
- learning aims of at least 24 weeks' planned duration, where the actual duration is at least 42 days.

Identify learners that withdraw from such learning aims by filtering on *Actual duration days* between 14 and 28 and *Actual duration days* between 42 and 56 respectively.

For the learners identified, ask the provider for evidence to support the *Learning start date* and the *Learning actual end date*. The provider will need to make the necessary data adjustments where it cannot supply the evidence.

Note that this report also includes learners that do not meet the condition of funding due to withdrawing from learning aims shortly before satisfying the qualifying period for funding. Providers can use this to check that they have accurately recorded the actual learning end dates for such learners based on the evidence they hold.

26Y-209: Completions, withdrawals or transfers within first six weeks

Identifies (and lists all learning aims for) learners that complete, withdraw or transfer within the first six weeks of a study programme that is planned to take between two and 24 weeks and that consists of fewer than 485 planned hours.

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[62] Advice: funding rules for 16 to 19 provision 2025 to 2026, 7: Maths and English Condition of funding, Enrolments and Exemptions, Paragraph 214

The qualifying period for funding is two weeks for all study programmes with fewer than 485 planned hours that are planned to take between two weeks and 24 weeks.

However, where learners on such programmes satisfy the qualifying period for funding and then withdraw or transfer from learning aims within the first six weeks, providers must remove the planned hours for these learning aims from the total planned hours, although they can include any hours already delivered[63].

Also, where learners complete learning aims and study programmes within the first six weeks, providers should give due consideration as to whether the planned hours were accurately calculated and amend where appropriate.

For the learners identified, check whether the provider has made the necessary amendments to planned hours for withdrawals, transfers and completions, whether the planned hours were accurately calculated. Where the planned hours are incorrect, there is a risk that the planned programme may not be realistic and deliverable, thereby leading to an adjustment to the planned hours and potentially resulting in an overclaim of funding where this adjustment causes a drop in the band

26Y-210: Withdrawals and planned hours for learners continuing from a previous year

Identifies (and lists all learning aims for) continuing programmes from a previous year from which learners have withdrawn where the actual duration from the first date of attendance may not be six weeks.

Where a learner withdraws from any learning aims within the first six weeks of the second or subsequent year of a study programme that is continuing from a previous year, the provider must update the annual planned hours to remove all of the hours within the funding year for these learning aims, except for any planned hours actually delivered within the first six weeks. For continuing study programmes, the six weeks are measured from the learner's first date of attendance which might not necessarily be 1 August[64].

Find out from the provider the first date of attendance for the learners listed in this report. For providers that close over the summer holidays, this is likely to be a date in early September. Other providers may deliver provision on an ongoing basis throughout the summer.

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[63] Advice: funding rules for 16 to 19 provision 2025 to 2026, 4: Study programme eligibility, changes within the first 6 weeks, Paragraphs 128 to129; Annex B: Withdrawals and transfers, Additional clarification on withdrawals guidance, Paragraph 13, (Q12-Q14)

[64] Advice: funding rules for 16 to 19 provision 2025 to 2026, 4: Study programme eligibility, Changes within the first 6 weeks Paragraph 131; Annex B: Withdrawals and transfers, Additional clarification on withdrawals guidance, Paragraph 13, Q14

Once you have the first date of attendance for each learner, work out the date of day 42 (or day 14 if this reflects the learner's qualifying period for funding). Then work out how many days this date is from 1 August inclusive.

Check whether this value is greater than the figure in the report field *Programme actual duration days in year* (which measures the number of days that the learner was in learning in the funding year from 1 August). If it is, the provider should have adjusted the planned hours to reflect the planned hours actually delivered in this funding year. Check whether this is the case.

Where the provider has not adjusted the planned hours, it will need to correct the ILR accordingly.

Example

A learner returns to college for their first date of attendance on 5 September. This means that day 42 of the learner's continuing programme from the first date of attendance will be 16 October. Note that 16 October is day 77 of the funding year (i.e., from 1 August).

This means that day 77 of the funding year marks the end of the first six weeks of their continuing programme from the first day of attendance in the funding year.

Assume that in this example, the learner withdrew from their programme on 4 October and so the learner's *Programme actual duration days in year* are 65. This means that the learner withdrew on day 65 of the funding year.

Consequently, the learner withdrew before they had been in learning for six weeks (77 (notional qualifying day in second year) > 65 (actual withdrawal day in second year) and, hence, the provider must adjust the planned hours in the ILR to reflect the actual hours delivered.

26Y-211: Learning aims with actual duration of one day

Identifies learning aims that learners leave without achieving on the day that they start, where the planned duration is greater than one day.

Providers must report learning aims in the ILR only if there is evidence that learning is taking or has taken place. Where learners enrol but do not attend a single episode of learning, providers must not report the learning aim in the ILR at all.

It is possible that the provider may have input an incorrect *Learning start date* or *Learning actual end date*.

Check learning aims with *Completion status* = 2, as it is unlikely that a learner will have completed all of the learning activity for these learning aims in one day. In particular, check those with *Outcome* = 3 as these may impact on retention. Where learners are recorded as having completed the learning aim in one day, check that there is evidence to support this. In the absence of such evidence, the provider must correct the ILR accordingly.

Check for learning aims with *Completion status* = 3. Where the learner withdrew, the provider should have amended the planned hours to include only those hours actually delivered for these learning aims.

Unless the provider holds evidence to confirm the accuracy of the ILR data, it must make the necessary amendments. This includes removing the learning aim from the ILR completely if the learner did not participate in any learning activity.

26Y-212: Learner numbers by funding band and by planned duration in weeks

Summarises the number of learners by funding band and planned duration in weeks to facilitate review of planned hours for study programmes.

This report helps to identify where planned hours recorded in the ILR may be harder to evidence as 'realistic and deliverable'[65].

It is reasonable to expect that, in general, the shorter the planned duration of the study programme, the lower the band and the associated planned hours. Check for higher volumes of learners in the areas of the table that reflect potentially more unrealistic or undeliverable study programmes. These will be predominantly towards the top and to the left of the planned duration section of the table.

For example, learners with a band 5 study programme (> 580 hours) and a planned duration shorter than 16 weeks will be exceeding an average of 35 weekly planned hours, as per report 26Y-202 (learners with high weekly study hours).

Where there is a disproportionately high volume of learners in this area of the table, ask the provider to demonstrate that such study programmes are realistic and deliverable, supported by evidence that the eligible activity offered to learners is timetabled and exists[66]. You can use report 26Y-101 (all 16 to 19 funding model learners and learning aims) as necessary to identify the learners affected, by filtering on *16 to 19 funding band* and *Number of planned weeks in year (programme)*.

There could also be unrealistic study programmes towards the bottom and to the right of the planned duration section of the table, where the study programme may have a long planned duration for the number of planned hours. Particularly high volumes of these could indicate possible errors in the recording of planned hours or planned durations in the

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[65] Advice: funding rules for 16 to 19 provision 2025 to 2026, 2: Principles and conditions of funding, Paragraph 13 e); 4: Study programme eligibility, Recording planned hours, Paragraph 120

[66] Advice: funding rules for 16 to 19 provision 2025 to 2026, 4: Study programme eligibility, Recording planned hours, Paragraph 120

ILR.

26Y-213: Learners in learning beyond their learning planned end date

Lists learners and their learning aims where, as at the date on which the provider prepared its ILR data return, the learner was still in learning and had passed their planned end date by at least 30 days.

This report identifies those learners that have passed the learning planned end date by at least 30 days and, as such, should have completed the aims. Check whether these learners are still in learning, particularly if the planned end date is some time ago. It may be the learners have achieved or withdrawn, and the provider is yet to input the data. If they are still in learning, the provider must be able to evidence this if requested.

Filter the *Learning planned end date* on 'is less than or equal to' and choose a date for which it is reasonable to expect that most learners should have completed (you could use 31 July, although the further into the subsequent year the review is, the more recent the date that you could reasonably use). Where the numbers of learners with learning planned end dates prior to this date are significant, this could be due to the quality of the provider's initial assessment process, and you may need to report the issue to DfE's Regional Performance Directorate.

It may be due to the provider's process of updating completion information. Check this as the provider may be planning to update them all at once in time for the final ILR return. In this case, further checking may be required later in the assurance review process. Note that you should discourage the provider from this way of working as data management principles include the returning of timely and accurate ILR data[67].

26Y-214: Early completions

Lists learning aims completed more than a month before the planned end date.

This report may be more indicative of possible issues with the provider's process rather than returning definitive errors.

For example, many early completers could indicate a flaw in the provider's initial assessment process and the determination of planned durations, or the inaccurate recording of learning planned end dates.

Where the planned hours are incorrect, there is a risk that the planned programme may not be realistic and deliverable. This is likely to lead to an adjustment to the planned hours,

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[67] Provider Support Manual for 2025 to 2026, 1. Understanding the ILR, Collecting and submitting Data, Data Management Principles

potentially resulting in an overclaim of funding where this adjustment will cause a drop in the band.

The report contains the following calculated fields:

- *Actual duration days*

This calculates the number of days taken to complete the learning aim. Filter or sort this column to identify those qualifications that the provider has delivered quickly.

- *Percent complete*

This calculates the proportion of the planned duration used to complete the learning aim. Filter or sort this column to identify those qualifications that the provider has delivered most proportionately quickly (smallest percentage completed).

- *Days early*

This calculates the number of days early that the learner has completed the learning aim. Filter or sort this column to identify those qualifications that learners have completed particularly early (largest number of days early).

Where the provider records learners as completing early, check that the learners actually completed the programme and did not withdraw. In particular, for non-achievements (*Outcome* = 3), check that learners have actually completed all of the learning activity leading to the learning aim, as most such learners are unlikely not to go on to achieve.

Sometimes, providers base learning planned end dates on a scheduled timetable of classes. Again, check that the learners actually completed the programme and did not withdraw. Check also that the provider is not using a standard learning planned end date for all learners, irrespective of the individual circumstances of each learner and learning aim.

Maths and English[68]

Filter on the aims to identify Maths and English learning aims. Where a student completes their Maths and/or English early, as set out in the condition of funding guidance referenced in foot note 68, the hours included in their total planned hours may lead to an inaccurate picture of funding relative to the hours actually delivered. The provider must replace the previously timetabled Maths and/or English teaching with another activity - such as work experience, volunteering, or pastoral support. The provider must ensure that any reduction in planned hours does not cause the student's total hours to fall below the funding band

[68] Advice: funding rules for 16 to 19 provision 2025 to 2026, 7: Maths and English condition of funding, Paragraphs 206 to 219

they were initially recorded against. Any alternative activity provided must meet the student's needs and support the overall aim of their study programme.

Where this is not the case, the provider must recalculate the planned hours as appropriate to the actual period of attendance on the aims and where this reduction in the total planned hours falls below the funding band initially recorded this will result in a drop in the funding earned. Providers need to make the necessary amendments to planned hours in accordance with the guidance and check to ensure the amended planned hours are accurately calculated.

Programmes completed early[69]

For students to qualify for funding, the student should be in attendance for the whole of the planned period of study to ensure all planned hour calculations comply with the funding guidance on recording planned hours and to receive an appropriate amount of funding.

Use this report in conjunction with reports 26Y-101 and 26Y-102, and to identify learners have completed their programme significantly earlier than the planned end date. For those learners the provider must recalculate the planned hours as appropriate to the actual period of attendance on the programme and where this reduction in the total planned hours falls below the funding band they were initially recorded against this will result in a drop in the funding earned. In determining what constitutes early completion for full-time students this would be more than 6 weeks early, and for shorter part-time students, this would be more than 2 weeks early. Providers need to make the necessary amendments to planned hours in accordance with the guidance and check to ensure the amended planned hours are accurately calculated.

26Y-215: Completions without a full achievement

Lists learners and their learning aims where the learner has completed the learning aim but the outcome is not a full achievement.

The provider may be under-reporting achievements where the learners have actually achieved their learning aims. However, ensure that learners have completed the learning activities leading to the learning aim and have not simply withdrawn.

Ask the provider to update these as appropriate, especially where learners completed some time ago, where it is reasonable to expect that the provider should know the learning outcome. There should not be significant volumes of unknown outcome information (*Outcome* = 8).

It may be due to the provider's process for updating completion information. Check this, as

[69] Advice: funding rules for 16 to 19 provision 2025 to 2026, 4: Study programme eligibility, Changes to planned hours within the whole funding year, Paragraph 126

the provider may be planning to update them all at once in time for the final ILR return. In this case, further checking may be required later in the assurance review process.

Note that you should discourage the provider from this way of working as data management principles include the returning of timely and accurate ILR data[70].

26Y-218: Study programmes containing significant levels of non-qualification activity

Funding rules monitoring plan: FRM69

Identifies learners enrolled on study programmes where at least 50% of the total planned hours are non-qualification [i.e., employability, enrichment and pastoral (EEP)] hours.

DfE is monitoring study programmes where the proportion of planned EEP hours is at least 50% of total planned hours and the learner is not identified as requiring additional learning support.

Whilst DfE recognises that a higher level of non-qualification activity may be appropriate for certain categories of learners, such as those with high needs or those with an Education, Health and Care (EHC) plan, it expects that non-qualification activity will support the delivery of nationally recognised qualifications. As such, qualification hours should constitute the majority of the planned hours within most learners' study programmes.

Due to their special circumstances, learners with high needs or an EHC plan are excluded from this report.

For all learners, providers must be able to evidence costs incurred in delivering non-qualification activity that are reasonable and proportionate to the funding that the non-qualification activity generates.

DfE has amended the funding regulations to make explicit reference to this and to advise providers that auditors will pay greater attention to study programmes where non-qualification activity makes up at least 50% of the total study programme hours[71].

Providers must be able to demonstrate how non-qualification activity improves either progression to further levels of study or entry into employment[72].

In reviewing this report consider the number of learners identified in this report compared

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[70] Provider Support Manual for 2025 to 2026, 1. Understanding the ILR, Collecting and submitting Data, Data Management Principles

[71] Advice: funding rules for 16 to 19 provision 2025 to 2026, 4: Study programme eligibility, Eligibility evidence for study and T Level programme hours, Paragraph 135

[72] Advice: funding rules for 16 to 19 provision 2025 to 2026, 4: Study programme eligibility, Eligibility evidence for study and T Level programme hours, Paragraph 136

to the overall 16 to 19 study programme population.

Where the proportion of learners is negligible, advise the provider to review the composition of the study programmes listed with a view to reducing the non-qualification element accordingly. Advise the provider to review every learner on the report to check the data for accuracy.

Otherwise, seek an explanation from the provider as to how the non-qualification activity complements the other elements of the study programme. Ask how the non-qualification activity will improve learners' progression to further levels of study or entry into employment. The provider will also need to evidence the financial costs it is incurring in delivering significant non-qualification delivery[73].

Check the evidence for a sample of the learners listed in the report seeking to confirm that the non-qualification activity is realistic and deliverable, timetabled and is being delivered.

Where the provider cannot justify the number of non-qualification hours in the ILR it must reduce them accordingly.

[73] Advice: funding rules for 16 to 19 provision 2025 to 2026, Annex A: Planned hours and timetable evidence, Table 1 Types of recognised educational and non-educational delivery costs

26Y-301: Learners under 16

Lists learners, and their learning aims, where they are aged under 16 on 31 August in the relevant funding year, excluding learners aged 14 to 16 and flagged as directly funded in FE.

In respect of DfE funding for colleges, if the learner is 15 but has started a full level 3 programme after their official school leaving date, this is acceptable without individual approval from DfE if they hold qualifications at least equivalent to a full level 2[74]. If this is the case, there is nothing to raise with the provider.

The report could contain learners aged 14 to 16 and aims flagged as electively home educated, using the code value of 321 in the related learning delivery FAM type *LDM (Learning delivery monitoring)*. Check whether there are any such learners recorded as full-time (i.e., *16 to 19 funding band* = '580+ hours (Band 5)'). Should there be more than the odd, individual learner, refer the matter to DfE funding policy implementation team for advice.

Providers must be able to demonstrate that such learners are electively home educated if requested. Follow up any other learners appearing in this report to confirm whether they are eligible for DfE funding. This may involve checking for DfE approvals.

26Y-302: Learner difficulty or disability inconsistency

Lists learners and their learning aims where LLDD and High needs student (HNS) field values are inconsistent.

LLDD and health problem indicator = 1 (learner considers himself or herself to have a learning difficulty or disability or health problem) and there is no Learner FAM type HNS.

LLDD and health problem indicator in (2, 9) (learner does not consider himself or herself to have a learning difficulty or disability or health problem or not known) and Learner FAM type and code HNS = 1.

It does not necessarily follow that learners that are flagged as HNS will deem themselves to have a learning difficulty, disability or health problem and vice versa.

However, providers can use this report to check for completeness of its recording of learners with HNS.

[74] Advice: funding rules for 16 to 19 provision 2025 to 2026, 3: Student eligibility, students under 16, Paragraph 53

26Y-303: Non-English postcodes

Lists learners and their learning aims where either their postcode prior to enrolment or their delivery location postcode indicates that they normally live or have their learning activity delivered in Scotland, Wales, Northern Ireland, the Isle of Man or the Channel Islands.

DfE usually regards a provider's normal recruitment area as the area in which the provider is physically situated, and it expects this to take account of learners' normal travel to learn patterns. This may include parts of Scotland or Wales where a provider is situated close to the border with England. DfE does not expect providers to recruit entire groups of learners from outside their local area, and providers must seek prior permission from DfE to enrol such groups of learners.

There may be exceptional circumstances where individual Scottish or Welsh learners may travel to or reside in England to study or learn for specialist provision not available locally.

DfE expects some local areas within Scotland and Wales to form part of providers' normal recruitment areas and DfE Post-16 Regions and FE Provider Oversight teams will agree these with providers. Check that DfE and the provider have reached such an agreement for learners in this report.

Learners living on the Isle of Man or the Channel Islands are ineligible for funding[75]. For learners that turn out to be ineligible, the provider must make the necessary data corrections, reporting the provision as non-funded or removing the learners from the ILR.

26Y-304: Generic postcodes

Lists learners and their learning aims where either or both of the postcodes prior to enrolment or current postcode contain the generic value 'ZZ99 9ZZ'.

The provider must return a *Postcode prior to enrolment* and a [current] *Postcode* for all learners. This means that null values can only appear in this report when you have used an XML file containing invalid entries.

The provider can return a generic value for *Postcode prior to enrolment* for learners not resident in the UK prior to enrolment and whose postcode is unknown. Note that generic values could result in an understatement of future area cost uplift or disadvantage funding. The provider can return a generic value for (current) *Postcode* only where it is unknown. Follow up any such entries with the provider to check whether it can correct any of them.

[75] Advice: funding rules for 16 to 19 provision 2025 to 2026, 3: Student eligibility, Students not eligible for DfE funding, Paragraph 73

26Y-305: OfS-funded learners

Identifies all learners with both learning aims funded by Office for Students (OfS) funding and learning aims for which they are being funded within the 16 to 19 funding model.

Learners undertaking full-time HE programmes are ineligible for DfE-funded 16 to 19 provision[76]. In addition, DfE does not fund FE qualifications or other programmes for groups of HE students[77].

Focus on learners with multiple learning aims some of which are funded by the OfS (*Source of funding* = 1) and others of which are funded by DfE (*Source of funding* = 105 or 107). Check whether they are eligible for DfE-funded provision listed.

[76] Advice: funding rules for 16 to 19 provision 2025 to 2026, 3: Student eligibility, Students not eligible for DfE funding, Paragraph 70

[77] Advice: funding rules for 16 to 19 provision 2025 to 2026, 3: Student eligibility, HE students, Paragraph 63

Changes to PDSAT reports from 2024 to 2025

Version 1

We have removed the following reports:

26A-102: All carry-in apprenticeship standards- removed learners and learning aims

26A-201: 19+ apprentices with full funding claimed

26A-203: Apprenticeship frameworks minimum duration exceptions

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