



Evidence requirements for apprenticeships funding

Process flows

Guidance and PDSATs

[Apprenticeship funding rules](#)

[Support Manual and ILR Specification](#)

[Apprenticeship technical funding guide from August 2025](#)

[Skills England website – apprenticeship finder](#)

[Annex C, off-the-job training: minimum requirement for each apprenticeship standard](#)

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

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

Evidence process flows – New Apprenticeships

Each page contains a key, with additional notes

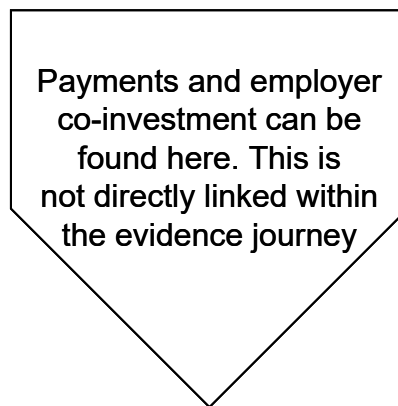
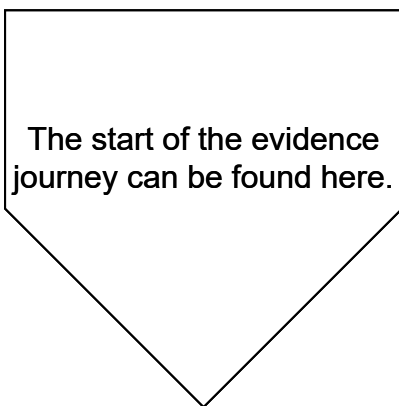
These evidence requirement process flows do not substitute the funding rules, and additional audit checks on compliance with funding rules may occur, beyond what is described in this document, depending on the evidence presented for the learner in question. The process flows lead you through the evidence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

This process flow is currently based on 2025-26 funding rules. It does not distinguish rules for starts in prior years and is subject to change with the funding rules.

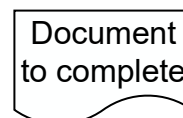
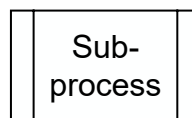
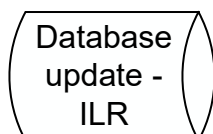
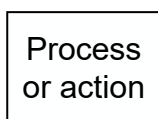
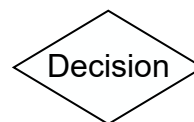
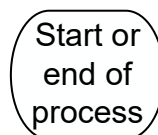
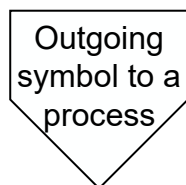
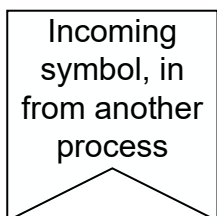
Process flow contents

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

Link to process flows



Process flow symbol key



Learner eligibility

Key:

- (1) Must be regular, planned and known at the start of the apprenticeship. This includes remote and hybrid workers.
- (2) Including contributions from student loans.
- (3) Must not be self-employed, working under IR35, or a shareholder, director or person of significant control, with no separate identifiable line manager. The apprentice must be included in the PAYE scheme declared in the apprenticeship service account, and contract of employment is for a period of time which is long enough for the apprentice to complete the apprenticeship, including the end-point assessment.
- (4) Funded exclusions to consider. See Apprenticeship funding rules for details.
- (5) The programme is at the appropriate level for the job role. From 1 January 2026, new starts for level 7 apprenticeships will only be funded where learners are under the age of 22, or aged under 25 and have an EHC plan or have been, or are, in the care of their local authority.
- (6) The provider must consider working hours so that expectations are realistic; for example, part-time learners.

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

Learner details

Eligible residency status

Right to work in England

Starts their apprenticeship after the last Friday in June of the academic year in which they have their 16th birthday

Not be asked to contribute financially to eligible costs or assessment, including end point assessment (2)

Foundation apprenticeship – age and EHCP/care status, prisoner/prison leavers

**Verify learner
declaration
with additional
document
check**

Programme details

Can complete programme within the time available (6)

Not on other DfE funded programmes (4)

Learner will gain required knowledge, skills and behaviours for their job role (5)

No duplication of prior training or assessment received from other sources

**Verify
appropriate
declarations are
in place**

Employment details

Appropriate employment contract (3)

If flexi-Job apprenticeship agency, follow specific rules

Minimum 50% of working hours in England (1)

Details of normal working hours

Apprentice is receiving a lawful national minimum wage

**Verify employer
declarations are
in place with the
appropriate
compliance
documents**

Is the learner eligible?

Yes

**Continue to
programme
eligibility
(initial
assessments)**

No

Learner is not put onto programme. Investigate and resolve if possible. Restart eligibility checks if required. If learner is not eligible, end of process

Programme eligibility, English and maths and learning support

KEY:

- (1) An explanation of any scoring mechanism is useful here. Note, a flexible approach regards skills scans for 16-18 year-olds.
- (2) Quantify reduction in content of knowledge, skills or behaviours (off-the-job hours) and cost (pounds sterling). You must use the funding rules method to calculate the impact to cost.
- (3) Starts from 1 August 2025, the provider should use their own planned hours as the starting point, provided they are equal to or more than the Skills England published minimum or the transition data, Annex C. If there is insufficient content remaining and the learner does not meet the 8 month minimum duration, they are not eligible.
- (4) Reference delivery and cost impacts, as well as the outcome of the initial assessment conditions, in the training plan and written agreement with employer, as per the funding rules.
- (5) Assessment must be made and documented at the start.
- (6) For foundation apprenticeships, English and maths 55 guided learning hours per subject for 16-18 year olds

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

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

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

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

English and maths initial assessment and diagnostics, where applicable

Outcome of initial assessments - review

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

Does the outcome require additional learning support? (5)

Yes

Document the assessment of difficulty or disability

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

Document how programme is affected without reasonable adjustment

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

No

Does the outcome require English or maths for the programme?

Yes

Determine the subject and aim level, up to level 2. Determine optional or mandatory requirements based on learner age (6)

No

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

Yes

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

No

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

Are you subcontracting?

Yes

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

No

Complete the required compliance documents

Compliance documents

Ensure
compliance
documents and
contracts are
in place

Apprenticeship
agreement

Training plan

Written agreement with
the employer

Subcontracting
contract (If applicable)

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

**Between the
employer and the
apprentice**

Not required for
alternative English
Apprenticeship

Separate to, but
reflective of the
training plan

Must fulfil the
minimum
Requirements

Must be extended if the
programme is extended

Must be signed by both
parties (5)

**Between the
provider, employer
and apprentice**

Must be agreed before
any training is delivered
(2)

Must fulfil the
minimum requirements
(7)

Schedule of training for
planned off-the-job,
assessment and all
programme content
as per outcome of
initial assessments (4)
(8)

Must be signed by
all parties

**Between the
provider and
employer**

Not required for
employer-providers (1)

Must fulfil the
minimum requirements,
regards subcontracting

Could contain the
full price breakdown of
eligible delivery costs
(6)

EPA price entered, if
known; it must not
be estimated (6) (8)

Agree a schedule for
employer co-
investment payments.
See employer co-
investment process for
details

Must be signed by
both parties

**Between the
provider and the
subcontractors**

Must fulfil the
minimum requirements

Reference the
subcontract details
in both the training
plan and written
Agreement

Must be signed by
both parties

Good practice to
management check
or
2nd line check all
documents

Update the UKPRN
in ILR and complete
subcontractor
declaration.

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

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

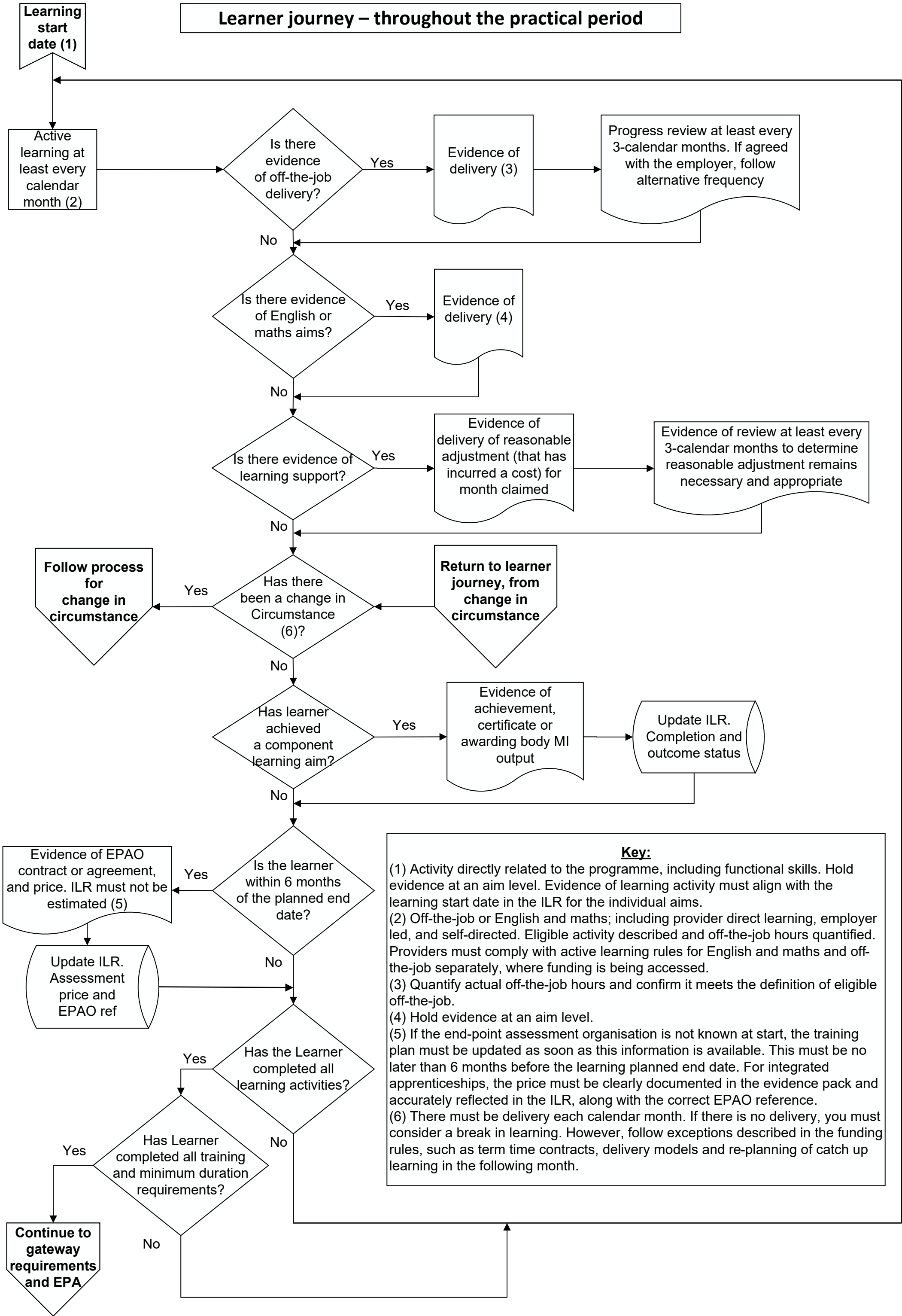
Good practice to
management check or
2nd line check ILR data

**Continue
to learner
journey**

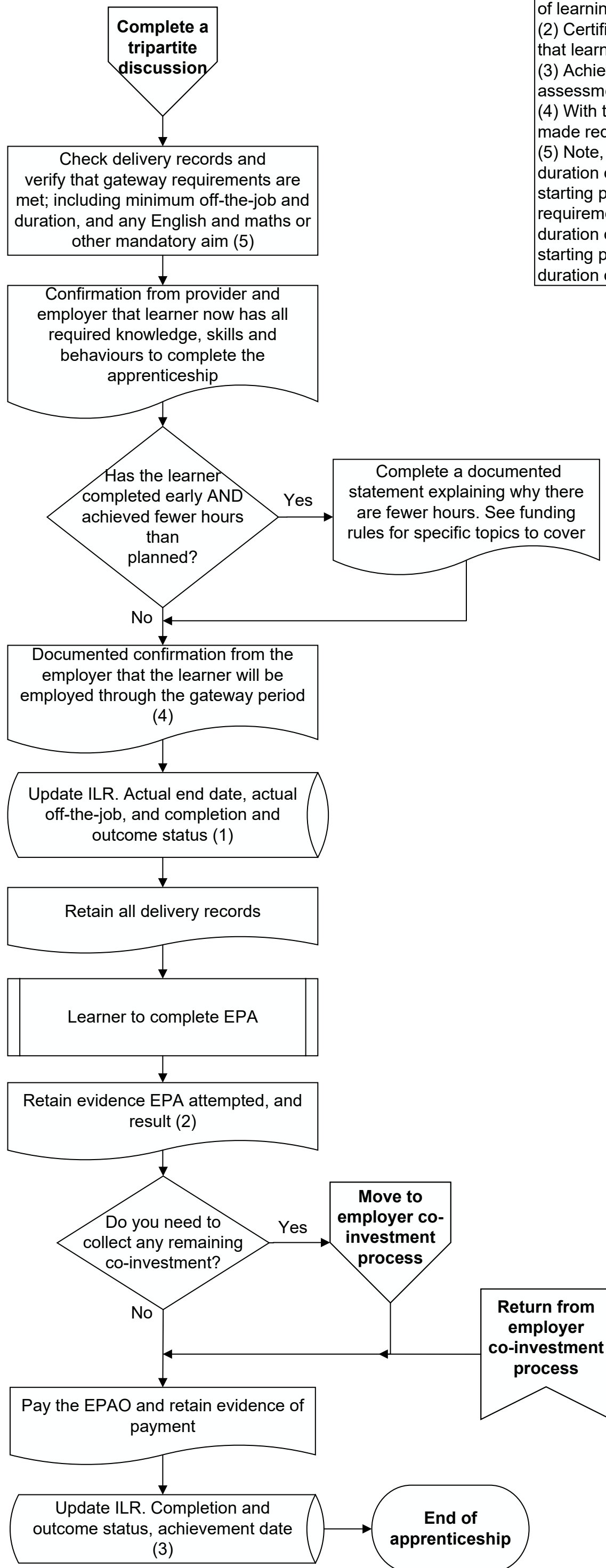
Key:

- (1) Employer-providers with own employees must document actual costs within file evidence and learner data returned as LDM356 in the ILR.
- (2) Must be fully complete within 42 days. Note, content can be added later for longer programmes.
- (3) ILR data must be consistent with compliance documents.
- (4) As per process flow, programme eligibility, English and maths and learning support.
- (5) It is prohibited for someone to sign a contract, including an apprenticeship agreement, as both the apprentice and as the employer. The apprenticeship agreement could be embedded in an employment contract.
- (6) Entries must not include VAT. Where the delivery costs are not in the written agreement with the employer, the breakdown of costs must be clearly documented and agreed by the employer.
- (7) This must include details for the assessment of standards that have been revised under the new apprenticeship principles. Document the planned assessment timeline and end point assessment organisation.
- (8) For assessment of standards that have been revised under the new apprenticeship principles, evidence you have a contract with the end point assessment organisation that fulfils the funding rule requirements, including cost of assessment, for each organisation as applicable.

Learner journey – throughout the practical period



Gateway requirements and EPA



Key:

- (1) Actual end date (end of practical period) is the last day of learning, the final learning activity.
- (2) Certificate or EPAO MI output. Confirmation from EPAO that learner will receive their certificate.
- (3) Achievement date at completion of EPA is the (or final) assessment date.
- (4) With the exception where the apprentice has been made redundant.
- (5) Note, starts from 1 August 2025 have a minimum duration of 8 months and minimum off-the-job based on a starting point from the Skills England published minimum requirement. Starts prior to 1 August 2025 have a minimum duration of 12 months and minimum off-the-job based on a starting point from employment contracted hours and duration of practical period.

Change in circumstance

Key:

More circumstances exist but this process flow only accounts for those most occurring. See rules for other circumstances.

(1) Last day of learning is the actual end date, not last date of employment. Relevant funds, to the date of withdrawal, will be repaid back via the ILR

(2) Updated apprenticeship agreement and training plan, and for change in employer a new written agreement with the employer.

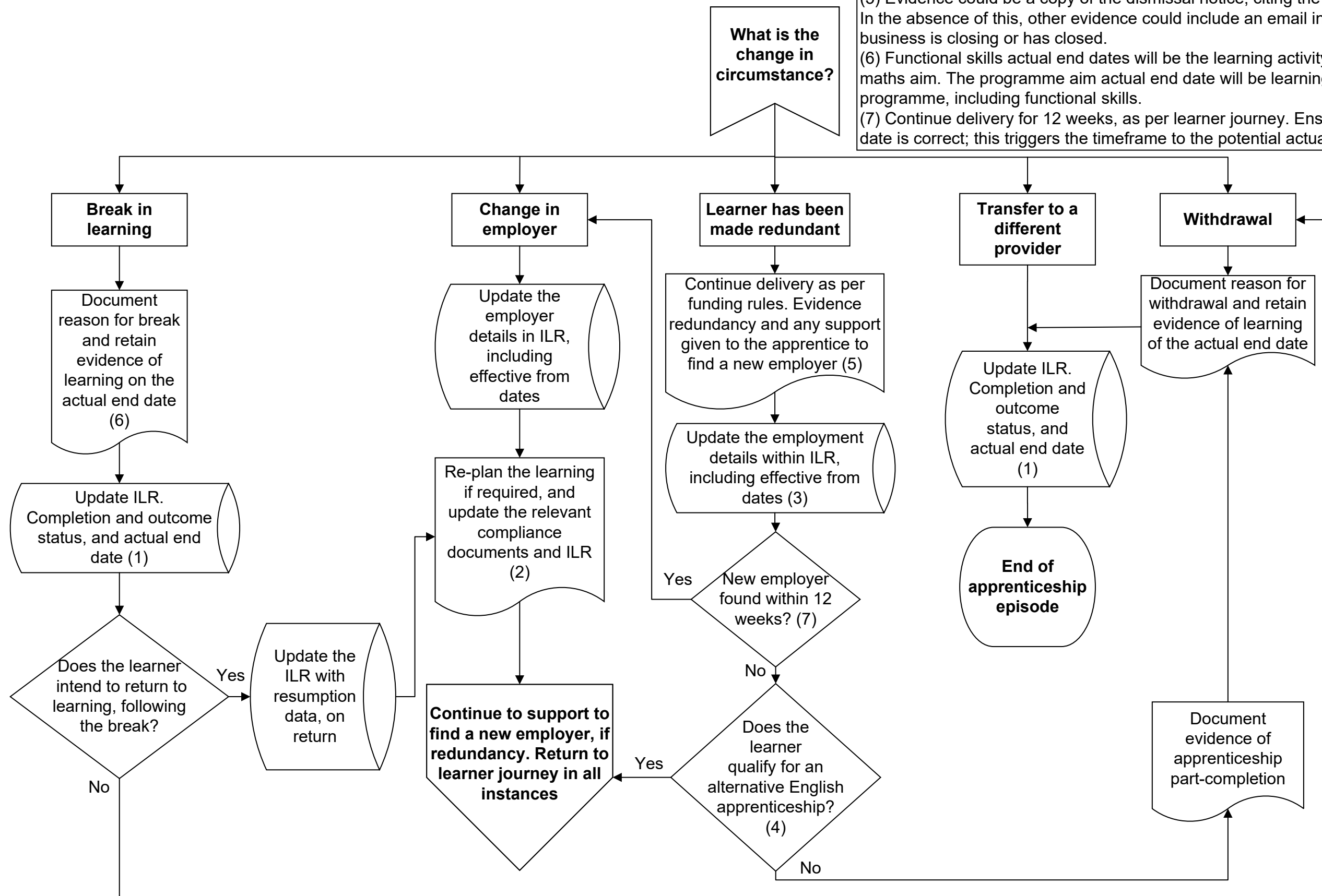
(3) The unemployed status effective from date is the date of redundancy.

(4) The learner must, on the day of being made redundant, be within 6 months of the final day of the practical period or have completed at least 75% of the practical period.

(5) Evidence could be a copy of the dismissal notice, citing the reason for dismissal as redundancy. In the absence of this, other evidence could include an email informing employees that the business is closing or has closed.

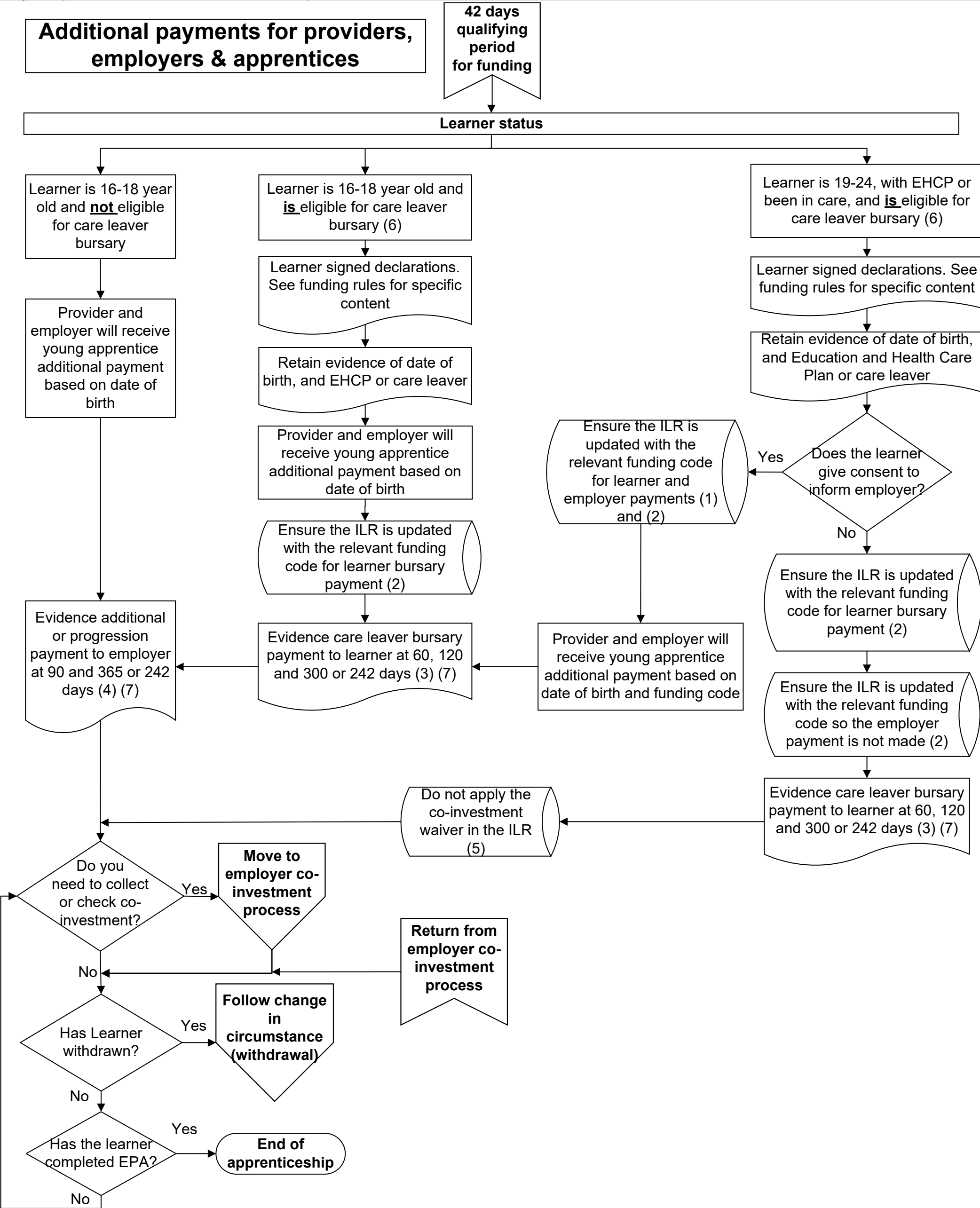
(6) Functional skills actual end dates will be the learning activity related solely to the English and maths aim. The programme aim actual end date will be learning related to any activity in the programme, including functional skills.

(7) Continue delivery for 12 weeks, as per learner journey. Ensure the employment status change date is correct; this triggers the timeframe to the potential actual end date.

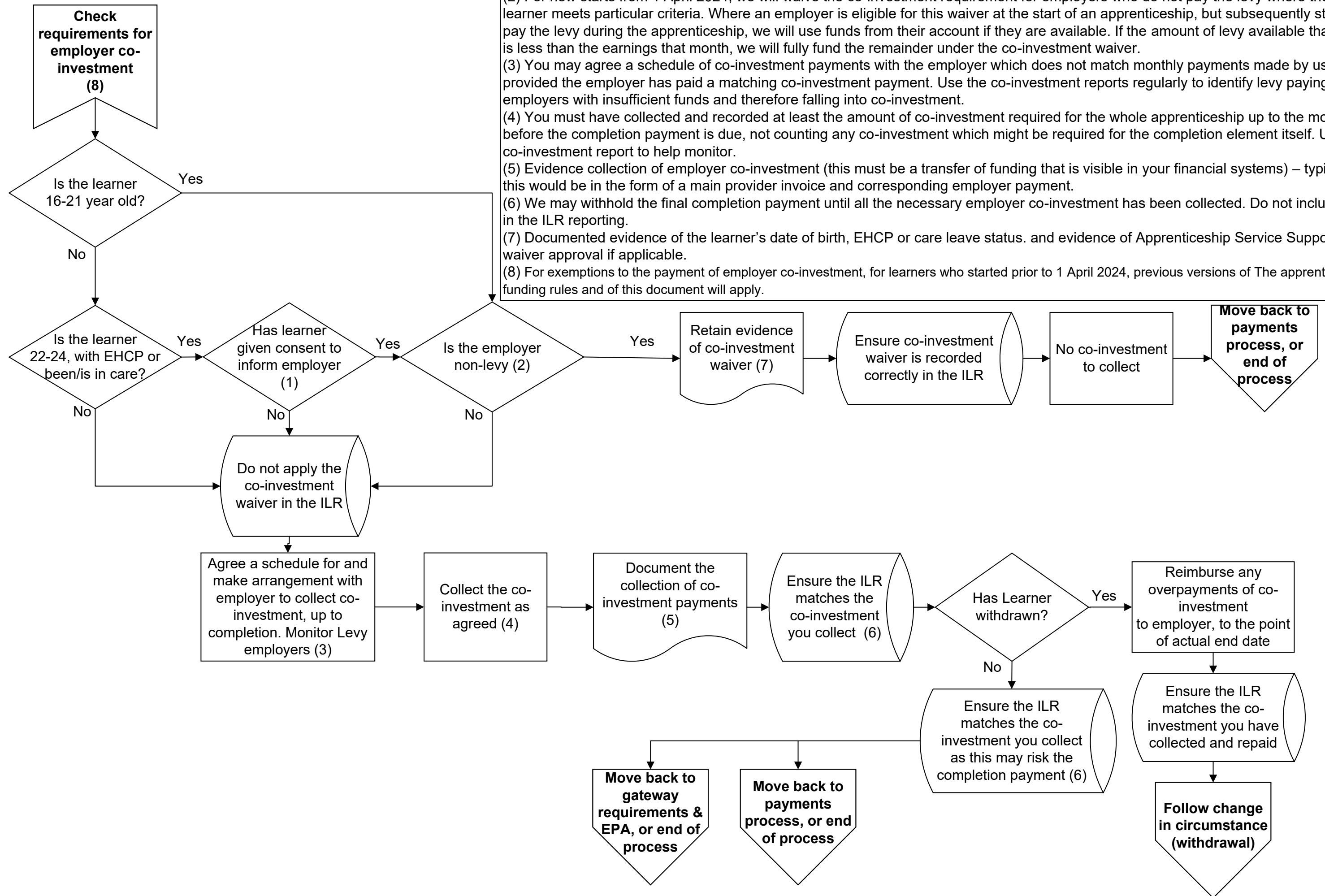


KEY:

- (1) This is to draw down the young apprentice additional payment made to the provider and employer.
- (2) This is to draw down the care leaver bursary payment. Funding codes are required to exempt employer payments.
- (3) Evidence of care leaver payment made to learner within 30 days of receipt. This must be evidenced within the provider's financial systems (to show transaction of payment) and must include confirmation from the apprentice, that each payment has been received.
- (4) Evidenced in financial systems that paid in 30 days of receipt. Where you are unable to pass on this payment, you must evidence the attempts made and confirm that the payment has been returned to us via the EAS.
- (5) Where a learner is between 22-24 and does not want to inform their employer they have an EHC plan or that they were previously in care, you must not apply or record the co-investment waiver.
- (6) The provider must give the learner the opportunity to declare their eligibility for the care leavers' bursary at start.
- (7) Where the apprentice is on a shorter (the published typical duration is less than 12 months) or foundation apprenticeship, payment will be generated after 242 days, not 300 or 365. If the apprentice is on an apprenticeship where the published typical duration is 12 months or more, but they complete before the final instalment is expected the final instalment will not be made.



Employer co-investment



KEY:

- (1) Where a learner is 22-24 and does not want to inform their employer they have an EHC plan or that they were previously in care, you must not apply or record the co-investment waiver. Learner consent must be signed and documented.
- (2) For new starts from 1 April 2024, we will waive the co-investment requirement for employers who do not pay the levy where the learner meets particular criteria. Where an employer is eligible for this waiver at the start of an apprenticeship, but subsequently starts to pay the levy during the apprenticeship, we will use funds from their account if they are available. If the amount of levy available that month is less than the earnings that month, we will fully fund the remainder under the co-investment waiver.
- (3) You may agree a schedule of co-investment payments with the employer which does not match monthly payments made by us, provided the employer has paid a matching co-investment payment. Use the co-investment reports regularly to identify levy paying employers with insufficient funds and therefore falling into co-investment.
- (4) You must have collected and recorded at least the amount of co-investment required for the whole apprenticeship up to the month before the completion payment is due, not counting any co-investment which might be required for the completion element itself. Use the co-investment report to help monitor.
- (5) Evidence collection of employer co-investment (this must be a transfer of funding that is visible in your financial systems) – typically this would be in the form of a main provider invoice and corresponding employer payment.
- (6) We may withhold the final completion payment until all the necessary employer co-investment has been collected. Do not include VAT in the ILR reporting.
- (7) Documented evidence of the learner's date of birth, EHCP or care leave status. and evidence of Apprenticeship Service Support Desk waiver approval if applicable.
- (8) For exemptions to the payment of employer co-investment, for learners who started prior to 1 April 2024, previous versions of The apprenticeship funding rules and of this document will apply.



Department
for Education

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