

# Funding Guidance 2011/12

## ILR Funding Returns

This document includes details of the funding returns required from providers who make individualised learner record (ILR) returns to the Data Service.

This document does not apply to school sixth forms returning school census data.

**Of interest to local authorities, providers and other stakeholders involved in managing and delivering YPLA funded provision**

Version 1 – published July 2011

© For action

# Contents

*paragraph number*

## **Executive Summary**

### **Summary**

<b>ILR Funding Returns</b>	<b>1</b>
Introduction	1
Deadlines for Returns	6
Agency contracted funding audits	9
Provider contracted funding audits	10
Delays in Timing of Returns: All Providers	11
Arrangements	12
All providers	12
Providers with returns subject to funding audit or assurance in 2011/12	17
Funding Audit Opinions	18
Adjustments to Payments	21
Funding Principles: All Providers	29
Additional Learning Support Claims for Learners where Costs exceed £19,000 in the Academic Year	30

## **Annexes**

- A: Guidance for Completing Forms: ILR Funding Estimate/Claim 2011/12
- B: ILR Funding Estimate/Claim 2011/12
- C: Calculation of any Adjustment of Funding for 2011/12
- D: Reconciliation Statement for 2011/12: All Providers.
- E: Funding Claim Report 2011/12: Additional Technical Information
- F: Manual Adjustments 2011/12: All Providers

## Executive Summary

This document is being issued by the Young People's Learning Agency (YPLA) to advise on the funding returns that apply to all YPLA learner responsive funding providers who make Individualised Learner Record (ILR) returns. The document references other YPLA Funding Guidance documents for 2011/12. The document uses the generic term Agency where references may be to either the YPLA or the Skills Funding Agency or the Information Authority or the Data Service. This term also recognises the fact that all ILR data returns are to the Data Service which is part of the Skills Funding Agency.

Every provider receiving any learner responsive funding is required to return to the YPLA through the Data Service ILR data returns that include the learner numbers, standard learner numbers (SLN) and the associated generated total funding with reference to the 2011/12 learner responsive funding allocation. This information is set out in Annex B. This funding data is used to support the national funding model that is also used to determine future funding allocations.

The current funding methodology has substantially reduced the number of providers that need to make manual adjustments to ILR data and this fact opens up an opportunity to reduce the bureaucracy in learner responsive funding returns. For non contract providers only, in 2011/12 the YPLA will use the ILR data for mid-year (R06) and year-end returns (R14) as returned to the Data Service. Contract providers (all providers subject to funding reconciliation) are required to return mid-year and year-end estimate Annex B forms. A single signed final claim for 2011/12 that matches the provider final ILR R15 return is still required from all providers for the reasons set out in Annex A paragraphs 20-22.

All **necessary returns** should be sent to the YPLA in accordance with the instructions set out in the Annex B 2011/12 Workbook available with this document on the YPLA website from January 2012.

### Funding adjustment/reconciliation approaches

Reconciliation of 16–18 learner responsive funding for under performance will not apply for grant-in-aid providers in 2011/12. No funding will be paid for growth or over delivery during the year to any provider. The funding adjustment approach for YPLA contract providers not delivering their agreed allocation is set out in paragraphs 27 to 29 of this document.

#### Status

For action.

**Date for action:** Table 1 of this booklet provides the deadlines for the various returns required from providers for 2011/12.

# ILR Funding Returns

## Introduction

1. This booklet provides advice for providers who make ILR or HESA returns to support their funding claims on how to make learner responsive funding returns for the academic year 2011/12.
2. For 2011/12 the YPLA only requires the return of separate individual mid-year and year-end estimates from either contract providers who are subject to reconciliation or to providers who do NOT make relevant ILR returns to the Data Service – these will be the few Higher Education Institutions (HEI) that return learner number data through HESA rather than ILR returns. Any provider who fails to meet the Information Authority (IA) deadlines for R06 and R14 returns will also need to return a funding estimate and such providers will be identified for funding audit purposes as high-risk providers. For all non-contract providers the YPLA will use the providers R06 and R14 data as mid and year-end funding returns. The final signed claim is still required from all providers for the reasons set out in Annex A paragraphs 20-22.
3. The format of the funding estimate/claim form for 2011/12 is broadly similar to the 2010/11 returns. The Data Service issued a report within the Learner Information Suite (LIS) for 2011/12 to support the required funding claim returns. The estimate/claim forms (in Annex B) will be made available on the YPLA website in the form of an Excel workbook later this year. Mid-year and year-end estimates from providers not making ILR returns do not require a signature and may be returned in the simple electronic format. All providers' final claim returns must be appropriately signed as they form part of the YPLA's assurance arrangements to the National Audit Office (NAO) and will be used by the YPLA in monitoring performance by providers for 2011/12.
4. For providers with returns subject to audit, a relevant ILR funding auditor report may also be required with their return(s). In most cases the funding auditor will be appointed and contracted by the Skills Funding Agency. The required returns and the timetable for them are set out in Table 1. Table 2 explains the contents of the various annexes in this booklet.
5. The estimate/claim forms and audit opinions should be returned to the relevant Agency in accordance with the timetable agreed between the provider, its funding auditors and the YPLA. The YPLA welcomes early returns, but any agreed timetable must comply with the deadline for all returns set out in this booklet. HEI not returning ILR R06 should return their mid-year estimate workbook to the YPLA funding claim in-box at: [cvhiltrreturns@ypla.gov.uk](mailto:cvhiltrreturns@ypla.gov.uk)

## Deadlines for returns

6. In order to meet the returns timetable set out in Table 1, providers must ensure that their funding claims and ILR data are shared with auditors in time for them to be able to meet the return timetable. Funding auditors have requested that final data should be shared with them at least one month before the final claim is due, that is by **15 October 2012**.

**Table 1: Deadlines for returns**

Funding model (all types of provider)	Deadlines for returns*
ILR R06 (2011/12) or Annex B: Mid-year estimate	<b>Contract Providers or HEI not returning ILR data</b> 6 February 2012 (R06 latest return date)
ILR R14 (2011/12) or Annex B: Year-end estimate	<b>Contract Providers or HEI not returning ILR data</b> 3 September 2012 (R14 latest return date)
<b>All Providers</b> Annex B: Final claim; <b>and</b> ILR R15 (2011/12) All ALS cost forms in excess of £19,000 – see paragraph 30.	<b>All Providers</b> 16 November 2012 (also R15 return date)  The claim value must match final ILR R15 return and claim must be signed by Head of Institution (see Annex A paragraphs 20-22).
Funding auditor reports	As specified by the YPLA on an individual provider basis. Where requested, all audit reports on individual funding claim returns must meet the claim return deadlines set out above.

**Table 2: Explanatory annexes in this booklet**

Annex	Description	Applies to
A	Guidance for Completing Forms: ILR Funding Estimate/Claim 2011/12	All providers
B	ILR Funding Estimate/Claim 2011/12 (Mid-year Estimate/Year-end Estimate/Final Claim): All Providers	All providers
C	Calculation of any Adjustment of Funding for 2011/12	Contract 16–18 learner responsive providers
D	Reconciliation Statement for 2011/12: All Providers	All providers
E	Funding Claim Report 2011/12: Additional Technical Information	All providers
F	Manual Adjustments 2011/12: All Providers	All providers

7. The YPLA will use the ILR R06 return as the provider mid-year estimate for 2011/12 and will also take into account the projected learner numbers used for the 2012/13 allocations. Contract Providers (all those providers that are subject to funding reconciliation in 2011/12) are being asked in 2011/12 to return the LIS Funding Claim report with their Annex B report in February 2012. This will enable the YPLA to determine which individual contract providers may face an in-year allocation adjustment for underperformance to reduce the value of any final claim clawback. This should assist in an early dialogue between the funding body and those contract providers with a significant delivery shortfall in 2011/12.
8. **All returned Final Funding Claims must be accompanied by a matching copy of the relevant LIS Funding Claim Report.**

### **Agency contracted funding audits**

9. For 2011/12, funding auditors appointed by the Skills Funding Agency are asked to use the audit opinion supplied to them by the Skills Funding Agency under their funding audit contract.

### **Provider contracted funding audits**

10. For 2011/12, all providers contracting their own funding auditors are asked to use their own audit opinion. Individual audit firms may find either the Skills Funding Agency standard contract funding audit opinion or Annex C in document *Funding Guidance 2010/11: ILR Funding Returns* helpful in drafting their own opinions.

### **Delays in Timing of Returns: All Providers**

11. Any provider subject to a funding audit of their final funding claim as notified by the YPLA (this includes all funding audits undertaken at providers by the Skills Funding Agency appointed auditor under the agreed joint contract with the YPLA) and all funding auditors are reminded that the return should be provided to ILR auditors by no later than **15 October 2012** and the return is due to the YPLA by no later than **16 November 2012**. If providers or funding auditors anticipate that this return will not be received by 16 November 2012, a letter explaining the reasons for the delay, the action to be taken and a firm promise date for submission should be sent to the YPLA before the expected return date.

### **Arrangements**

#### **All providers**

12. All providers making ILR funding returns for 2011/12 should use Annex B. In order to assist in completing the forms, the Data Service has provided within the Learner Information Suite (LIS) a Funding Claim Report for 2011/12. All providers are asked to send a copy of this report with any estimates/claims. An example of this report is shown in Annex E. The YPLA will issue an estimated reconciliation statement to providers after ILR R14 data has been processed in September 2012. Similarly, final reconciliation statements will be

issued after the receipt of final claim and data returns. FE colleges and their financial statement auditors will be able to use these documents to assist in completing the college's financial statements. These statements will confirm any change to allocations and/or retrospective clawback for any providers. Guidance on completing the forms can be found at Annex A.

13. Providers are reminded that all ILR data should be sent via the web portal to the Data Service. The ILR R06 will be used as a mid-year return and ILR R14 as a year-end return for all non contract providers (providers not subject to final reconciliation). The final ILR R15 return must form the basis of all 2011/12 final funding claims.
14. The YPLA expects funding claims for 2011/12 to use the latest available version 19 of the LIS and, for final claims for 2011/12, the Learning Aim Reference Application (LARA) dated 1 October 2012 or later. Final claims that use any LARA version dated from 1 October 2012 to 16 November 2012 will be valid, as no changes to existing records in the LARA for 2011/12 are expected between these dates. It is, however, possible that new records for 2011/12 may be added after 1 October 2012, where a permanent code has been requested. No version of LARA after 16 November 2012 may be used for any 2011/12 final funding claims. Providers reviewing their funding position during the year should use the latest possible LARA in calculating their own funding out-turn figures.
15. The YPLA expects the funding generated from ILR R15 to be consistent with the final funding claim, after taking account of manual adjustments. Providers are reminded of the need to run any relevant Agency funding compliance and eligibility data self-assessment toolkit (DSAT) reports to verify their own ILR data during the year. Providers will find advice on manual adjustments that are acceptable to the YPLA published in Annex F of this booklet. Annex F may also be updated on the YPLA website after publication of this booklet to include any new manual adjustments agreed after initial publication.
16. Providers are requested to use their unique provider identification number (UPIN) as their Agency code on returns for 2011/12.

#### **Providers with returns subject to funding audit or assurance in 2011/12**

17. Providers should be aware that, if funding auditors qualify their claims, the Agency is likely to require further work by the provider and its funding auditor on the claim. These providers should pass the final claim to their funding auditor and ask them to send it to the YPLA with their report on the audit of the 2011/12 final funding claim and supporting data for 2011/12.

#### **Funding Audit Opinions**

18. The YPLA final audit opinion for 2011/12 is similar to previous final funding audit opinion. The emphasis remains on the importance of the accuracy of all provider funding claims. The funding audit opinion for final returns requires funding auditors signing off the final audit opinion after the due date to attach a report identifying the causes for delay.

This will mean that any funding audit opinions submitted after that date will not enable the YPLA to record the college or other provider as submitting timely data returns. The final claim data must be available in good time to sign off college financial accounts, due no later than 31 December 2012. The Agency funding audit report for its own contracted funding auditors will be similar in nature to that used in 2010/11.

19. Providers are reminded that they must run relevant ILR funding audit DSAT reports to verify their own data during the year. For providers wishing to simplify their ILR funding audit, it is recommended that the reports are run and cleared prior to any substantive visits from the funding auditor.
20. The National Audit Office (NAO) and the relevant Government Departments will be closely monitoring the sector over the timeliness of returns and it is essential that all providers meet the return deadlines.

### **Adjustments to Payments**

21. Reconciliation of 16–18 learner responsive funding for under performance will not apply for the majority of providers in 2011/12. This should mean no mid-year or retrospective reconciliation funding adjustments for grant-in-aid providers.
22. The YPLA will not normally fund any growth for providers delivering more than their learner responsive funding allocation.
23. For the purposes of calculating payments to providers, the YPLA will calculate the performance of each institution in 2011/12 as described in this booklet and in the other *Funding Guidance 2011/12* booklets and, in particular, by comparing the institution's learner number and funding totals with their learner number and the funded cash in the provider's funding allocation and agreement.
24. Providers will be sent reconciliation statements based on funding claim returns in the autumn 2012 in accordance with the return timetable set out in Table 1. Where necessary (usually only contract providers), any final underperformance (clawback) adjustments will be profiled for recovery in the 2012/13 funding year and within the YPLA financial year ending March 2012.
25. Where providers submit their final funding claim by 16 November 2012, any necessary recovery of payments will be based on that return, and this data will replace any previously notified interim data. The final adjustment of funds for underperformance in 2011/12 will usually be determined using ILR R15, the final funding claim 2011/12 (taking account of any audit qualifications) and, in exceptional circumstances, the results of any separate audit or Agency investigation.
26. For contract providers delivering 16–18 learner responsive funding adjustments for underperformance will still apply. Under existing Treasury rules all final claim clawback is returned to the Department

as “unspent funding” whilst in-year allocation adjustments affect the YPLA allocation budget. For this reason it is important that under delivery is identified as early as possible so unused allocation funding can be properly redirected. Taking this into account, the YPLA is asking contract providers to return a Funding Claim estimate by 6 February 2012 based on early R06 data.

27. Any grant-in-aid providers exceptionally deemed by the YPLA as subject to a reconciliation of their allocations are subject to the same funding adjustment rules as contract providers. Such providers will have been separately informed of this decision by the YPLA.
28. Learner numbers are the key indicator of performance and have a direct effect on both the current year’s performance and future allocation. Annex D includes some examples of reconciliation based on the rules set out below. The principles of contract provider funding adjustment and final reconciliation for 2011/12 are now confirmed as :
  - In-year payments are made on profile as is planned for the 16-18 learner responsive model;
  - in-year delivery of learner numbers (and thereby cash) is reviewed during the year and where delivery falls below an agreed tolerance, action is taken to adjust the profile for the remainder of the year;
  - all final full year funding variances (both in terms of learner numbers and cash) are calculated by comparing each individual provider total whole year delivery with their final funding allocation as paid for the year (subject to the following bullet point);
  - that providers whose funding contract is subject to regional schedules will be reconciled by comparing total regional delivery with the regional allocation paid for the year
  - for the purposes of all final reconciliation calculations the YPLA will moderate the reconciliation cash recovery (clawback) for contract providers according to which of the criteria set out below has been met:
  - Additional Learning Support (ALS) is not usually subject to any reconciliation for any providers in 2011/12 but providers are expected to show they are spending their allocation appropriately supporting learners in accordance with companion document *Funding Regulations* paragraph 100.

- (i) For providers with funding contracts subject to regional schedules the rules set out below are applied at a regional level.
- (ii) For providers who have delivered at least 95% of their learner number target a cash tolerance of 10% of the programme allocation will be allowed when comparing total programme cash delivered against the total cash programme allocation. In such cases all the cash not delivered below 90% of the allocation will be recovered as retrospective clawback.
- (iii) For providers who have not delivered at least 95% of their learner number target a cash tolerance of 5% of the programme allocation will be allowed when comparing total programme cash delivered against the total cash programme allocation. In such cases all the cash not delivered below 95% of the allocation will be recovered as retrospective clawback.
- (iv) In calculating any final clawback the YPLA will adopt the principle that providers are not significantly disadvantaged at the final reconciliation process because of any reductions to in-year funding. This principle will be built into the national final reconciliation calculation system.

### **Funding Principles: All Providers**

- 29. Providers are reminded that they are still expected to deliver at least 100 per cent of their funding agreements in every funding year. The YPLA will be reviewing provider performance for previous years with the intention of ensuring that provider allocations are soundly based across funding years. Providers are reminded that tolerance and non-reconciliation of YPLA funding is not designed to reward persistent underperformance. The YPLA will review the tolerance limits for 2012/13 for any contract providers who significantly benefit from the tolerances in both 2010/11 and 2011/12.

### **Additional Learning Support Claims for Learners Where Costs Exceed £19,000 in the Academic Year**

- 30. All (ALS) claims above £19,000 should be referred in advance of delivery to the YPLA for approval in principle. The final claim, based on actual costs incurred during the year, must be submitted to the YPLA within the timetable for the provider's funding claim as stated in Table 1 of this booklet.

# Annex A: Guidance for Completing Forms: ILR Funding Estimate/Claim 2011/12

## Calculation of Funding

1. Guidance on the calculation of funding for the 2011/12 funding allocation is given in the documents that make up *YPLA Funding Guidance 2011/12*. The funding estimate/claim returns for 2011/12 are attached as Annex B of this booklet. Providers must read paragraphs 7 and 13 to decide for themselves whether completing any estimate forms is necessary from 2011/12 as the YPLA default position is to simply use the ILR R06 and R14 data returned through the Data Service.
2. In order to assist in completing the forms, the Data Service has provided within the Learner Information Suite (LIS) a Funding Claim Report to match the generated funding to the claim format. Providers are asked to send a copy of this report with their claims. Some detailed technical information on the report is set out in Annex E. If a provider has no claim in a category, an entry of '0' (zero) must be recorded.

## Completing the Forms

3. The YPLA now mainly monitors performance against each type of allocation through ILR data returns as most providers no longer need to make manual adjustments to their final ILR R15 funding total.
4. All providers are asked to indicate, using the final claim workbook on the website that matches the Annex B form in this document, the total learner number, SLN and cash that they have delivered for the academic year 2011/12. All estimate/claims for 2011/12 must be returned as set out below.
  - a. Every funding estimate/claim (Annex B) returned to the YPLA must be accompanied by a copy of the matching LIS Funding Claim Report.
  - b. In the estimate/claim return the LIS report values must exactly match the left-hand columns requesting actual ILR data, and all manual adjustments and estimates of future activity being delivered during the year must only be entered in the right-hand side of the return.
  - c. As part of its learner responsive allocation, each provider has a programme and an Additional Learning Support (ALS) cash allocation; for each provider the overall low-cost ALS cash allocation is then divided by the provider overall SLN allocation to calculate a provider low-cost ALS per SLN figure. In the estimate/claim forms the following data should be entered into the ALS rows:
    - Total low-cost ALS row – the value shown in this line should be calculated as the out-turn SLN value multiplied by the allocation ALS per SLN figure. This figure will be shown on the LIS Funding Claim Report, but if any manual adjustments are made to the SLN figure on the funding claim then an ALS

manual adjustment should also be entered multiplying the SLN adjustment by the allocation ALS per SLN figure. No other manual adjustment for ALS should be entered on this line.

- ALS High Value Claims Only – this figure is shown on LIS Funding Claim Report and is calculated from ILR field “ALSCost” and includes all ALS costs entered on the ILR above £5,500. This information should assist both the YPLA and providers in determining appropriate future negotiated high-cost ALS allocations.

### **Manual Adjustments (see Annex F)**

5. All providers should provide summary numerical information on the *Funding Diff Form 2011/12* at Annex B, Part 2 relating to manual adjustments for each estimate/claim form. Providers will need to agree these with the YPLA before submitting them on the final claim form.
6. Before contacting the YPLA, providers subject to reconciliation are asked to discuss with their funding auditor instances where they wish to make a manual adjustment for any matter that does not appear in Annex F. They will be given an adjustment number if the manual adjustment is agreed by the YPLA and where necessary with their funding auditor. The YPLA expects funding auditors to pay particular attention to any such manual adjustment requests made by providers.
7. Providers are reminded that they should read the additional advice on the first worksheet in the funding claim workbook with this document on the YPLA website before completing their funding estimate/claim. The rules on manual adjustments in Part 1 and Part 2 of the funding estimate/claim are not the same for cash and learner numbers. The cash adjustments in Parts 1 and 2 should match exactly, while the learner numbers will usually be different.
8. The learner number adjustment rules are set out below.
  - Part 1: Adjust only for learner numbers not recorded on the ILR. It is possible any cash adjustment will not require learner number adjustments as the learner numbers may be correct and are already reflected in the ILR; for example, an audit adjustment to reduce funding per learner.
  - Part 2: Record the number of learners affected by the cash manual adjustment. For example, if 100 learners have their funding reduced at audit, Part 2 will record learners affected as 100 while Part 1 will record 0 (zero) as the learner numbers adjustment.

### **Learner Information Suite: All Providers**

9. The Data Service will provide a version of the LIS, numbered at least 19.01, to help colleges or other providers make their funding estimate/claim returns for 2011/12. If a later version than 19.01 is available on the website at the time of compiling the funding claim, then that most recent version should be used. This will have a suffix number greater than .01. If the version to be used in final funding claims is not

19.01, the Agency will notify the final version number on its website before the final claim forms are due to be returned. For estimate returns, providers should use the latest version 19 from the website that is current to their own individual return date. All providers are asked to read Annex E of this document in respect of further advice on the LIS Funding Claim Report for 2011/12 and in particular before compiling any of their ILR returns.

10. All providers returning ILR data for 2011/12 are asked to use the latest version of the Learning Aims Reference Application (LARA) to calculate their final total of funding (see paragraph 14 of the main body of this booklet). Funding auditors have been asked to use the same versions of the software when checking final funding returns from institutions.
11. For all Agency funding audits the 2011/12 audit of learner numbers is based on their ILR data return.

### **Declaration on Final Claim: All Providers**

12. The principal or head of the institution should sign all final claim forms. In the case of higher education (HE) institutions, the person with equivalent responsibility for further education (FE) in the institution should sign the final claim forms. Providers and funding auditors are reminded that the final claim forms returned by the funding auditor to the YPLA should contain an original signature, not a photocopy or facsimile.
13. The principal or head of the institution is required to certify that, to the best of his or her knowledge, the funding claimed has been calculated from data correctly extracted from the institution's records, which accurately reflect enrolments during 2011/12, in accordance with the guidance and definitions set out in the various documents that make up *Funding Guidance 2011/12* and other relevant guidance.
14. They also certify that, to the best of their knowledge, the final funding claim is free from misstatement, whether caused by fraud or by other irregularity or error, and that it complies with all the relevant guidance provided by the YPLA, including that given in this booklet. This statement is now particularly important for providers not subject to a funding audit as the YPLA has no separate assurance from any independent audit opinion on its funding claim.

### **Purpose of Mid-year and Year-end Estimates: All Providers**

15. For 2011/12 the YPLA will mainly use ILR R7 and R14 data to assist the YPLA in assessing providers' performance against their funding allocations and in managing the overall YPLA budget.
16. For 2011/12 most providers should not need to make year-end estimates as their ILR R14 data funding totals should be very close to their final out-turn figures and any manual adjustments are not expected to be material to any funding claim. The Agency systems allow claim data to be used directly from timely ILR data returns.
17. Contract providers whose R14 return excludes any data that has a significant funding value that they expect to make by the time of their R15 return may still wish to make a year-end estimate so that any draft

clawback figures are as accurate as possible (for example, late enrolments or learner withdrawals within the start rules not yet captured on their ILR R14).

18. The reconciliation statements issued by the YPLA after processing R14 data should assist providers in preparing their financial accounts for 2011/12.
19. The following advice is intended to assist providers in determining whether a separate funding claim return is needed for 2011/12:

#### **Separate mid-year estimate unnecessary**

- Non contract providers (those not subject to reconciliation) are not required to return Annex B mid-year estimates (these are usually FE College, Sixth Form Colleges, Local Authorities and HEI who return ILR data).

#### **Contract Providers (and any HEI not returning ILR data)**

- Contract providers are requested to return a mid-year estimate using Annex B together with a LIS ILR R06 funding claim report. This will be used as part of the review process for any mid-year allocation reductions for 2011/12.

#### **Separate year-end estimate**

- These are only expected from contract providers where a significant manual adjustment is required to their ILR R14 data return.

### **Purpose of Final Claim: All Providers**

20. The purpose of this claim is to provide the YPLA with an assurance statement by the relevant accounting officer over the regularity of the provider's funding claim and ILR data returns. This also enables the YPLA and the provider to have an agreed final out-turn that enables comparison of out-turn to allocation on a provider, regional and national basis. The final claim will also determine for all providers whether any funds paid for 2011/12 will be adjusted for retrospective clawback adjustments. The YPLA expects the overall total of cash claimed to be consistent with any financial provision being made by the provider in its financial statements.
21. The final claim, which includes final ILR adjustments and any manual adjustment, should be signed off as being materially accurate. To assist in making good-quality ILR and funding returns to the Agency, all funding providers must also make use of the data self-assessment toolkit (DSAT) reports that are relevant to their own provision and data prior to signing their final claim.
22. As stated in paragraph 25 of the main body of this booklet, any retrospective adjustment of funds will be finally determined using the final funding claim 2011/12, taking account of any audit qualifications and, in exceptional circumstances, the results of any separate Agency investigation.

## **Purpose of Agency Funding Auditor's Opinion on a Final Claim: All Providers**

23. The purpose of this opinion is to provide the YPLA with supplementary assurance over the funding claimed by providers and for whom the YPLA requires assurance for its own accounts that the funding claimed by them poses no risk to public funds paid to providers by the YPLA. This opinion also provides the YPLA with a final opinion on the provider's funding entitlement for 2011/12 to enable the YPLA to give an assurance to the provider and its financial statements auditor on the expected final funding position for the year 2011/12.

## **Processing of Funding Returns**

24. This information will be published with the funding claim workbook on the YPLA website in January 2012 at:  
<http://www.ypla.gov.uk/aboutus/ourwork/guidance/funding/>.

# **Annex B: ILR Funding Estimate/Claim 2011/12**

## **(\* Mid-year Estimate/Year-end Estimate/Final Claim): All Providers**

**Reference: *ILR Funding Returns* (available from the YPLA website).**

*\*Please delete as appropriate- All providers are requested to use the funding claim workbook 2011/12 available from the website for all returns rather than copying this document. For final claims the workbook should be printed and the declaration signed by the head of the provider.*

Please return this form to the appropriate YPLA office or ILR auditor as advised in this booklet.

**All providers receiving funding from the YPLA for 2011/12 are asked to complete and forward this form to their YPLA regional office in accordance with the relevant deadlines set out in Table 1 in the main body of this booklet. For claims requiring external ILR auditor opinions, please forward the claim form to the auditors with a request that they return it in its original form, together with their audit report, to the relevant Agency in accordance with the relevant deadlines set out in Table 1.**

### **Part 1 of funding estimate/claim**

Provider name in 2011/12 (*please print*):

---

Agency unique provider information  
number (UPIN) code in 2011/12:

---

All colleges and other providers are asked to complete this section. The Learner Information Suite (LIS) Funding Claim Report provides the necessary information to assist in completing the form below. All colleges and other providers are asked to send a copy of this report with their funding estimate/claim return.

#### **Purpose of funding claim**

The purpose of the final claim is to provide the YPLA with an assurance statement by the relevant accounting officer over the regularity of the provider's funding claim and ILR data returns, as well as being used for providers where reconciliation is appropriate to determine whether any funds paid for 2011/12 will be recovered for underperformance. As stated in paragraph 25 in the main body of this booklet, adjustment of funds will be finally determined using the final funding claim 2011/12, taking account of any audit qualifications and, in exceptional circumstances, the results of any separate Agency investigation.

## ILR Funding Returns (\*Mid-year Estimate/Year-end Estimate/Final Claim)\* 16–18

ILR Funding Estimates/Claims 2011/12 (* Delete as appropriate)					
Provider name:				UPIN code:	
YPLA Funding		Category	ILR values	Manual adjustment	Total
A	16–18 Learner Responsive Funding	Funding value (£)			
		SLN			
		Learners			
		ALS (Formula)			
B	16-18 Learners with High Cost ALS	Funding value (£)			
		SLN			
		Learners			
		ALS (ILR Costs)			
C	19-24 LLDD funded by YPLA	Funding value (£)			
		SLN			
		Learners			
		ALS (ILR Costs)			
D	19+ Continuing Learners (excluding High Cost ALS) (This is only applicable to Sixth Form Colleges)	Funding value (£)			
		SLN Learners			
		ALS (Formula)			
Total funding (programme funding only) (A +B + C + D)		Funding value (£)			

Please see Annex E for technical advice in completing this page

The head of the college or other provider (or in the case of higher education (HE) institutions, the person with responsibility for further education (FE) in the institution) must sign the declaration below for all final claims. The YPLA also provides the previous page as a spreadsheet on its website. As the spreadsheet includes automatic totalling, it should aid completion of the form.

## Declaration

I certify that, to the best of my knowledge, this final funding claim has been calculated from data correctly extracted from the records of the provider, which accurately reflect enrolments during 2011/12, in accordance with the guidance and definitions set out in the booklets that make up the YPLA *Funding Guidance 2011/12* and any other relevant guidance.

**I also certify that, to the best of my knowledge, the final funding claim is free from misstatement, whether caused by fraud or by other irregularity or error, and also complies with the guidance given in the booklets that make up YPLA *Funding Guidance 2011/12*.**

The head of the provider must sign below.

Signature (*head of provider*):

---

Name (*please print*):

---

Position:

---

Date:

---

**The final funding claim form (Part 1) and the funding diff form (Part 2) are treated as a single return and must be returned together, either to the YPLA regional office or, where an audit opinion is needed, to the relevant funding auditor office.**

**The funding claim workbook available on the YPLA website contains more detailed guidance on how to complete Part 1.**

# Funding Diff Form 2011/12: All Providers

Reference: *ILR Funding Returns 2011/12*

Please return this form to the YPLA.

All providers receiving funding from the YPLA for 2011/12 are asked to complete this form whenever a manual adjustment is being claimed on Part 1 of this form, and to return it with Part 1. All providers should use this form to record the reason(s) for the difference between the funding claim and the cash generated by processing the relevant ILR return through the notified versions of the LIS using the notified release of the LARA, or any updated version. A list of acceptable manual adjustments is included in Annex F.

## Part 2 of funding estimate/claim

Type of estimate/claim: (\*Mid-year/Year-end/Final) \*Delete as appropriate

Provider name in 2011/12 (*please print*):

---

Agency unique provider information  
number (UPIN) code in 2011/12:

---

Manual adjustment number (see Annex F of this booklet)	Description	Learners affected (number)	Difference (funding)
<b>Total difference arising from manual adjustments (cash adjustments must match total manual cash adjustment in Part 1)</b>			

## Annex C: Calculation of any Adjustment of Funding for 2011/12

- 1 This annex sets out how the YPLA will calculate the adjustment of funds for 2011/12. The starting point for any calculation will be the comparison of the agreed final Individualised Learner Record (ILR) funding claim and audit opinion against the YPLA learner responsive funded cash allocation. The YPLA and the provider will need to agree on both the actual level of ILR cash out-turn and the percentage level of out-turn against target. The terminology shown in Table C1 applies to all returns and any necessary reconciliation.

**Table C1: Terminology used for funding returns and reconciliations.**

Term	Explanation
ILR cash allocation	The amount of cash allocated by the YPLA to a learner responsive provider for 2011/12. The cash figure includes any supplements for area weightings.
ILR cash out-turn	The amount of cash claimed by a provider on its final funding claim. It will include any supplements for area or specialist-college weightings. It will be made up as the combination of the 2011/12 final ILR R15 return total for the college or other provider, together with any agreed manual adjustment figure (which could be either a positive or a negative adjustment to the ILR total). During the year, this figure may be calculated from ILR or interim returns to the YPLA for the purposes of interim adjustments.
Additional allocations	No additional allocation are expected to be paid in 2011/12.
Recovery of funds (for 2011/12)	The amount of funding being recovered from colleges or other providers for shortfalls against funded targets (for 2011/12). This has often been referred to in the sector as clawback.
<i>ALS allocation (formula-based)</i>	A provider low-cost ALS cash allocation is divided by the provider allocation SLN target to calculate the provider low-cost ALS per SLN allocation figure.
<i>ALS Out-turn (formula-based)</i>	The provider out-turn SLN is multiplied by the low-cost ALS per SLN allocation figure to calculate the provider low-cost ALS out-turn (formula-based).
<i>ALS High Value Claims only</i>	This is calculated solely from the provider ILR return by adding together all valid funded learner records with ALS costs above £5,500 in ILR field L31.
<i>ALS reconciliation</i>	The YPLA has agreed that no formulaic reconciliation of ALS out-turns and allocations will usually be made for 2011/12.
<i>Tolerance (applies only to contract funded providers)</i>	For contract provider funding reconciliation, the YPLA has agreed tolerance limits at: <ul style="list-style-type: none"> <li>• Underperformance: 5% of the provider's ILR cash allocation for providers not delivering at least 95% of their learner number target.</li> <li>• Underperformance: 10% of the provider's ILR cash allocation for providers delivering at least 95% of their learner number target.</li> </ul>

## Annex D: Reconciliation Statement for 2011/12: All Providers

### \* 16-18 learner responsive funding model

Provider name: Casterbridge College      Date: 1 October 2012

Provider UPIN Code: 12345

Institution payment code: Q2CAS01

The YPLA databases show the following funding reconciliation data for the year 2011/12.

**Table D1: ILR funding position 2011/12.**

1.1	Academic year 2011/12	<b>Cash (£)</b>
1.2	Programme funded allocation	8,000,000
1.3	Protected funding	0
<b>1.4</b>	<b>Total allocation</b>	<b>8,000,000</b>
1.5	Out-turn cash	7,995,000
<b>1.6</b>	<b>ILR cash variance</b>	<b>- 5,000</b>
<b>1.7</b>	<b>ALS Cash Allocation</b>	<b>500,000</b>

**Table D2: Cash adjustments 2011/12.**

2.1 Academic year 2011/12	2.2 Cash adjustment	2.3 Cash already paid/recovered	2.4 Cash to be adjusted
Clawback	0	0	0
2.5 Source of out- turn information	Year-end estimate		

Table D2 shows in box 2.2 the amount of any funds to be returned to the YPLA and, in box 2.5, the source of out-turn information.

Please see explanation in *ILR Funding Returns*. If any further clarification is needed, please contact your YPLA regional office. The Protected funding and ALS cash allocation is shown for the benefit of provider financial statement auditors as evidence of total YPLA funding paid for 2011/12.

## Guidance on the reconciliation statement 2011/12

### Table D1: ILR funding position 2011/12

- 1.2 Programme cash allocation for 2011/12 (excludes all ALS funding).
- 1.3 Additional cash allocation.
- 1.4 Total of 1.2 + 1.3.
- 1.5 Out-turn cash (excludes all ALS funding)
- 1.6 ILR cash variance (excludes all ALS funding)
- 1.7 Total ALS cash allocation

### Table E2: Cash adjustments 2011/12

- 2.2 Total cash adjustments calculated for 2011/12. This should only be regarded as the final figure if box 2.5 shows 'Final claim approved by YPLA'. Any cash adjustment shown will be paid/recovered during 2011/12. Where any debt exceeds the payment due, the balance will be applied to the following month's payment. Negative values will show as recovery of funds.
- 2.3 Cash already paid/recovered. This box refers to payment adjustments already posted to your payment account within the YPLA's accounting system.
- 2.4 Difference of the above: that is, 2.2 minus 2.3.
- 2.5 Status of the validation of audit and funding claim returns for 2011/12. The codes and their meanings are shown below.

### Possible out-turn comments that might appear in box 2.5 on the reconciliation statements

For any further clarification that is needed, providers should contact the YPLA.

Timely final funding claim and clear audit opinion	Agency has received a timely final funding claim and a clear audit report (final claim audit opinion (a)).
Late final funding claim and clear opinion	Agency has received a late final funding claim and a clear audit report (final claim audit opinion (b)).
Qualified final claim and audit opinion	Agency has received a final funding claim and a qualified audit report (final claim audit opinion (c) or (d)).
Seriously qualified final claim and audit opinion	Agency has received a final funding claim and a seriously qualified audit report (final claim audit opinion (e)).
Final claim only	Final claim only (non audited learner responsive funding provision).
Mid-year estimate	Mid-year estimate.
Year-end estimate	Year-end estimate.
Nil return	Nil out-turn assumed.
Free text	YPLA may overwrite system comments with locally/regionally agreed text in exceptional circumstances.

## Annex D: Examples of Contract Providers Final Reconciliation (part 2.1)

All the examples below (on this and the next page) are based on the rules set out in paragraph 28 in the main section of this document. For providers with funding contracts subject to regional schedules the examples will be applied at the regional schedule level.

Comment	Clawback Comment	Learner Numbers	Cash	Variance (£)	Variance (%) (of cash)	Variance (%) (of learner numbers)	Tolerance at 10% (cash) (>95% Learner numbers)	Tolerance at 5% (cash) (<95% Learner numbers)	Clawback
Allocation		1,000	£3,000,000				£300,000	£150,000	
<b>Example 1: Provider at 80% for both learner numbers and cash</b>									
Out-turn (below target cash & learner numbers)	Learner numbers out-turn less than 95%	800	£2,400,000	£600,000	80.00%	80.00%		£150,000	-£450,000
<b>Example 2: Provider at 80% for learner numbers and at 90% for cash</b>									
Out-turn (below target cash & learner numbers)	Learner numbers out-turn less than 95%	800	£2,700,000	£300,000	90.00%	80.00%		£150,000	-£150,000
<b>Example 3: Provider at 80% for learner numbers and at 95% for cash</b>									
Out-turn (below target cash & learner numbers)	Learner numbers out-turn less than 95%	800	£2,850,000	£150,000	95.00%	80.00%		£150,000	£0
<b>Example 4: Provider at 95% for learner numbers and at 80% for cash</b>									
Out-turn (below target cash & learner numbers)	Learner numbers out-turn greater than 95%	950	£2,400,000	£600,000	80.00%	95.00%	£300,000		-£300,000

## Annex D: Examples of Contract Providers Final Reconciliation (part 2.2)

All the examples below (on this and the previous page) are based on the rules set out in paragraph 28 in the main section of this document. For providers with funding contracts subject to regional schedules the examples will be applied at the regional schedule level.

Comment	Clawback Comment	Learner Numbers	Cash	Variance (£)	Variance (%) (of cash)	Variance (%) (of learner numbers)	Tolerance at 10% (cash) (>95% Learner numbers)	Tolerance at 5% (cash) (<95% Learner numbers)	Clawback
Allocation		1,000	£3,000,000				£300,000	£150,000	
<b>Example 5: Provider at 95% for learner numbers and at 89% for cash</b>									
Out-turn (below target cash & learner numbers)	Learner numbers out-turn greater than 95%	950	£2,670,000	£330,000	89.00%	95.00%	£300,000		£30,000
<b>Example 6: Provider at 95% for learner numbers and at 90% for cash</b>									
Out-turn (below target cash & learner numbers)	Learner numbers out-turn greater than 95%	950	£2,700,000	£300,000	90.00%	95.00%	£300,000		£0
<b>Example 7: Provider at 120% for learner numbers and at 110% for cash</b>									
Out-turn (above target cash & learner numbers)	Learner numbers out-turn greater than 95%	1,200	£3,300,000	£300,000	110.00%	120.00%	<i>No tolerance needed as over delivery</i>		£0

## Annex E: Funding Claim Report 2011/12: Additional Technical Information

- 1 The Funding Claim Report states the funding out-turn figures for YPLA funded learners on page 1. The layout of the report on page 1 is shown in Annex B and for this reason is not reproduced here.
- 2 The reporting code reflects that:
  - a the funding responsibility for learners aged 19-24 with significant ALS cost needs remain with the YPLA for 2011/12;
  - b learners who started programmes aged 18 in the first year of their programme but are aged 19 or over on the 31 August 2011 are usually the funding responsibility of the SFA for 2011/12 (unless they meet the criteria set out in either (a) above or (a) below.
- 3 The reporting code has had to be changed for 2011/12 (from 2010/11) to take into account:
  - a The split in funding responsibility between YPLA and Skills Funding Agency (SFA) which has been changed for learners aged 19 or over continuing their studies in sixth form colleges ;
  - b The changes to the ILR that have been introduced from 2011/12.
- 4 To keep the Funding Claim Report as simple as possible the report principally looks at ILR fields “source of funding”, “funding model” and “learning funding and monitoring – ALS” to determine where each learner appears on the report. It also has to reference the individual learner’s date of birth to assist in determining into which category learners belong and some learners are expected to fail ILR validation where the ILR field entries do not concur with the funding guidance rules.
- 5 To be YPLA funded as shown on Page 1 of the Funding Claim Report learners must have at least one learning aim coded in the ILR data as set out in the Table below.
- 6 The Data Service has issued full guidance on the ILR Funding Claim Report within the LIS 2011/12 Report Guidance and information on this will be available during the year from: <http://www.thedataservice.org.uk/Services/DataCollection/software/>.

### ILR Data Recording Issues

- 7 Providers are now required to update the data entry in ILR field “source of funding code” appropriately for all continuing learners that change funding body responsibility for a later year of their programme. The ILR record at a learning aim level is for such learners different across the different funding years.
- 8 Only LLDD learners aged 19-24 on 31 August 2011 and for whom the YPLA has agreed funding responsibility should be coded in “source of funding code” as 107. All other learners (except sixth form colleges) aged 19 or over on 31 August 2011 should be coded in “source of funding code” as 105.
- 9 For sixth form colleges only continuing learners aged 19 or over should be coded in “source of funding code” as 107 as the funding responsibility for these learners has been transferred to the YPLA from 2011/12.

10 The actual notes that appear on page 1 of the LIS Funding Claim Report are shown on the next page.

**Table E1: Funding Claim Report – Page 1: 16-18 Learner Responsive Funding**  
**A summary of the use of ILR field and coding made by the Report**

Funding Claim Report Category	ILR Field “source of funding”	ILR Field “funding model”	ILR Field “learning funding and monitoring” – ALS
A	Equals: 107	Equals: 21	ALS is <b>not</b> code 2
B	Equals: 107	Equals: 21	ALS is code 2
C	Equals : 107 (LLDD learners aged 19-24 funded by the YPLA) – learners starting new aims – learners continuing aims started whilst 16-18	Equals : 21 or 22  22 - funded by the YPLA but at ALR rates 21 - funded by the YPLA using YPLA model	ALS is code 2  (Learners must also be aged over 19 and less than 25 at start of year to pass ILR validation and be shown in this row)
D	Equals : 107 (only sixth form colleges will have any valid learners – for all other providers the YPLA will ignore any learners recorded in this row)	Equals : 21 (learner must also be aged over 19 at start of year)	ALS is <b>not</b> code 2
Total Funding	Total (Programme funding only) = A + B + C + D (from above)		

## Notes on Page 1 of the Report

- 11 The notes at the bottom of Page 1 of the LIS Funding Claim Report are set out below.
- 1) This page includes all learners who have learner responsive funding and are identified in the ILR as YPLA funded (i.e. source of funding code = 107).
  - 2) Any learners coded as SFA funded (i.e. source of funding code = 105) will not appear on this page, even if their funding model is set to 21 (16-18 learner responsive funding).
  - 3) Row C includes learners aged 19-24 on 31 August 2011 that are funded by the YPLA (i.e. source of funding code = 107) and have an initial ALS assessment above £5,500 (i.e. ALS code = 2).
  - 4) Row D includes learners aged 19-24 on 31 August 2011 that are funded by the YPLA (i.e. source of funding code = 107), do not have an initial ALS assessment above £5,500 and are funded using the 16-18 model (i.e. funding model = 21). This is only applicable to sixth form colleges.
  - 5) ALS is excluded from the total line. For all High Cost ALS learners (rows B and C) the ALS funding total is the sum of ILR entries from the ALS Cost field. All other learners' (rows A and D) ALS funding is generated using the ALS per SLN calculated from the allocation.
- 12 The Data Service has issued full guidance on the ILR Funding Claim Report within the LIS 2011/12 Report Guidance, and information on this will be available during the year from: <http://www.thedataservice.org.uk/Services/DataCollection/software/>.

### ILR Data Recording Issues

- 13 Providers are now required to update the data entry in ILR field “source of funding code” appropriately for all continuing learners that change funding body responsibility for a later year of their programme. The ILR record at a learning aim level is for such learners different across the different funding years.
- 14 Only LLDD learners aged 19-24 on 31 August 2011 and for whom the YPLA has agreed funding responsibility should be coded in “source of funding code” as 107. All other learners (except sixth form colleges) aged 19 or over on 31 August 2011 should be coded in “source of funding code” as 105.
- 15 For sixth form colleges only continuing learners aged 19 or over should be coded in “source of funding code” as 107 as the funding responsibility for these learners has been transferred to the YPLA from 2011/12.
- 16 .For providers with allocations that are subject to reconciliation on the basis of their regional schedules then their 2011/12 ILR calculated out-turn funding cash will be calculated by multiplying their regional SLN delivery by their regional provider factor rather than their national provider factor. This issue only affects a small number of YPLA providers.
- 17 High cost ALS (above £5,500) is now recorded in ILR field “ALSCost”.
- 18 All learners with a Section 139A Learning Difficulty Assessment must have this recorded in ILR field “Learning funding and monitoring code” so the LDA reference is recorded as 1. This will enable the YPLA and the Skills Funding Agency to move to a position whereby the funding mirrors the statutory responsibilities and will therefore determine allocations from September 2012.

## Annex F: Manual Adjustments 2011/12: All Providers

Manual adjustments to 2011/12 funding claims derived from a specified version of the Learner Information Suite using specified versions of the Learning Aims Reference Application (see paragraph 14 of this booklet).

Number	Possible reason for a manual adjustment to final funding claim	YPLA response for 2011/12
<b>Auditor or YPLA agreed adjustments</b>		
2011/12-1	Audit (or YPLA) adjustments may be made to reduce funding in the following circumstances: <ul style="list-style-type: none"> <li>• to reflect errors in an institution's claim or the lack of an adequate audit trail;</li> <li>• to remove funding for ineligible learners or programmes; and/or</li> <li>• to remove funding for learners duplicated in either other funding streams or other provider funding claims.</li> </ul>	Manual adjustments may be made by auditors where ILR adjustments are agreed inappropriate by the YPLA and the auditors. These are expected to be negative, as any overall positive audit adjustments the YPLA will require providers to amend the underlying ILR data records.  Manual adjustments may be agreed by the YPLA and auditors where the YPLA agree providers need not also amend the underlying ILR data to save providers from unnecessary bureaucracy in reducing their funding claims.
<b>Mid-year and year-end estimates</b>		
2011/12-2	This number should be used on mid-year and year-end returns where providers are using manual entries to update their current ILR data to equate to their anticipated final out-turn figure. This number cannot be used on final claim returns.	To enable mid-year and year-end return figures to match provider anticipated final figures.
2011/12-4	Where a provider enrolls a 19-24 LLDD learner (i.e. a learner funded by the YPLA using the Adult Learner Responsive funding model) on the 'Foundation Learning weekly aim' (learning aim reference ZFLW0001) a validation rule violation will occur as the aim is not available within the Adult Learner Responsive funding model	Providers can manually adjust their funding claim for these learners. In most cases this will affect SLN and cash but not learner numbers, although where the learner concerned is only enrolled on the Foundation Learning weekly aim it may require a learner number manual adjustment as well. Care must be taken to only claim funding for each Monday on or after the learner's start date on the aim and on or before the learners actual end date on the aim.  Special care should be taken where a learner is on this aim for an extended period of time, or progresses onto other aims and is subject to the funding cap. This manual adjustment must not result in any learner exceeding the level of the cap

## **YPLA National Office funding team advice to providers and funding auditors on manual adjustments (see also Annex A paragraphs 5-8 of this booklet).**

- 1 This advice is being published to assist providers in making valid manual adjustments on their final claim return to the YPLA.
  - 2 At the time of writing, for final claims, the YPLA has agreed that a manual adjustment is allowed so funding auditors may adjust funding claim out-turns in the light of any audit and assurance work they have undertaken on behalf of either the YPLA or the provider. It is expected that overall audit adjustments will be negative as any provider under-claims will require changes to underlying ILR data.
  - 3 Specific advice on claiming and approving 2011/12 manual adjustments taking into account the new funding methodology and a review of previous year manual adjustments follows.
    - a Use of manual adjustment number 2011/12–01. In some cases, this will include a number of separate calculations and a sheet of background material explaining how the proposed adjustment has been calculated. This must be agreed with the YPLA before the adjustment is claimed. The figures in the background note must reconcile with the claim value on Part 2 of the claim (Annex B: Part 2). This adjustment number must not be used for any adjustment for which an alternative manual adjustment number has been published.
    - b No manual adjustment can be agreed for additional learning support (ALS) above the £19,000 threshold. Any additional funding for learners above the £19,000 threshold must go through its own separate funding route. Providers should be reminded that, in accordance with YPLA *Funding Guidance* on ALS that any claims for ALS above £19,000 must be made before 16 November 2012 in accordance with the timetable set out in this booklet.
    - c No manual adjustments can be agreed for changes in provider factor data in the current year.
    - d The only manual adjustments allowed are those listed above in this Annex F to *ILR Funding Returns*. No older manual adjustment numbers used in previous years are claimable and must not be used for 2011/12 or subsequent years.
    - e No manual adjustments will be agreed to over-ride the LIS maximum SLN value in respect of funding in 2011/12.
- 

### **Young People's Learning Agency**

Cheylesmore House  
Quinton Road  
Coventry  
CV1 2WT  
0845 337 2000

© YPLA 2011

#### **Young People's Learning Agency**

Extracts from this publication may be reproduced for non-commercial educational or training purposes on condition that the source is acknowledged and the findings are not misrepresented.

This publication is available in electronic form on the Young People's Learning Agency website: [ypla.gov.uk](http://ypla.gov.uk).