

Funding Guidance 2010/11:

ILR Funding Returns

This document includes details of the funding returns required from providers who make learner-responsive 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

July 2010

Version 1

Version 2 is expected to be published during the autumn term of 2010 with full details of the funding adjustment process for contract providers that under deliver their funding agreement in 2010/11.

i For information

Contents

paragraph number

Executive Summary

Summary

ILR Funding Returns	1
Introduction	1
Deadlines for Returns	7
Agency contracted funding audits	10
Provider contracted funding audits	11
Delays in Timing of Returns: All Providers	12
Arrangements	13
All providers	13
Providers with returns subject to funding audit or assurance in 2010/11	18
Funding Audit Opinions	19
Adjustments to Payments	22
Funding Principles: All Providers	30
Additional Learning Support Claims for Learners where Costs exceed £19,000 in the Academic Year	31

Annexes

- A: Guidance for Completing Forms: ILR Funding Estimate/Claim 2010/11
- B: ILR Funding Estimate/Claim 2010/11
- C: Audit Report on Final Claim 2010/11
- D: Calculation of any Adjustment of Funding for 2010/11
- E: Reconciliation Statement for 2010/11: All Providers
- F: Example Learner Information Suite Learner-responsive Funding Claim Report 2010/11: All Providers
- G: Manual Adjustments 2010/11: All Providers

Executive Summary

This document is being issued by the Young People's Learning Agency (YPLA) to advise on the ILR funding returns that apply to all YPLA learner-responsive funding providers who make ILR returns. The document references other YPLA Funding Guidance documents for 2010/11. 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 (LR0) 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 an individual learner responsive (ILR) data return that includes the learner numbers, standard learner numbers (SLN) and the associated generated total funding with reference to the 2010/11 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 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. **From 2010/11 the YPLA only requires the return of separate individual mid-year and year-end estimates where providers wish to make available any additional information that is not available from the ILR data return, such as manual adjustments as explained in Annex A paragraphs 15-19 (of this document).** A single final signed claim for 2010/11 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. Further information on where YPLA funding returns (Annex B of this document) for 2010/11 should be sent will be issued in Version 2.

Funding adjustment/reconciliation approaches

Reconciliation of 16–18 learner-responsive funding for under performance will not apply for grant-in-aid providers in 2010/11. 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 will be included in Version 2 of this document expected to be published during the autumn term 2010.

Status

For action.

Date for action: Table 1 of this booklet provides the deadlines for the various returns required from providers for 2010/11.

ILR Funding Returns

Introduction

1. Every provider receiving any ILR learner-responsive funding is required to return to the funding Agency through the Data Service an ILR data return that includes the learner numbers, SLN and the associated generated total funding with reference to the 2010/11 learner-responsive funding allocation. This information is set out in Annex B. This booklet provides advice on how to make YPLA learner-responsive funding returns for the academic year 2010/11.
2. **For 2010/11 the YPLA only requires the return of separate individual mid-year and year-end estimates where providers wish to make available any additional information that is not available from the ILR data return**, such as manual adjustments which includes the rest of year estimate for activity not on the ILR at the mid-year reference date. This additional information is not necessarily required from all providers as explained in Annex A paragraphs 15-19 of this document. 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 2010/11 is broadly similar to the 2009/10 returns. The Data Service issued a report within the Learner Information Suite (LIS) for 2010/11 to support the required funding claim returns. The estimate/claim forms (in Annex B) are also available on the YPLA website in the form of an Excel workbook. Estimate returns, where necessary, 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 2010/11.
4. For providers with returns subject to audit, a relevant individualised learner record (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**.
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 **21 October 2011**.

Deadlines for returns

Table 1: Deadlines for returns

Funding model (all types of provider)	Deadlines for returns*
Annex B: Mid-year estimate (or ILR LR02 (2010/11))	14 February 2011 (also LR02 latest return date) (also see Annex A paragraphs 15-19)
Annex B: Year-end estimate (or ILR LR04 (2010/11))	5 September 2011 (also LR04 latest return date) (also see Annex A paragraph 16)
Annex B: Final claim (and ILR LR05 (2010/11)) (and all ALS cost forms in excess of £19,000 – see paragraph 34)	21 November 2011 (also LR05 return date) (claim value must match final ILR LR05 return and claim must be signed by Head of Institution) (also see Annex A paragraphs 20-22)
Annex C: Final audit report	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 2010/11	All providers
B	ILR Funding Estimate/Claim 2010/11 (Mid-year Estimate/Year-end Estimate/Final Claim): All Providers	All providers
C	Audit Report on Learner Data Final Returns 2010/11	All relevant providers
D	Calculation of any Adjustment of Funding for 2010/11	Contract 16–18 learner-responsive providers
E	Reconciliation Statement for 2010/11: All Providers	All providers
F	Example of a LIS Learner-responsive Funding Claim Report 2010/11: All Providers	All providers
G	Manual Adjustments 2010/11: All Providers	All providers

7. **For 2010/11 the YPLA only requires the return of separate individual mid-year and year-end estimates where providers wish to make available any additional information that is not available from their appropriate ILR data returns LR02 and LR04.**
8. The YPLA will use the ILR LR02 return and/or mid-year estimate required by no later than 14 February 2011 in assessing provider

performance against funding allocations. The funding estimate returns enable providers, where providers decide it is necessary, to adjust their ILR data-returned figures manually with their own assessment of their likely final out-turn, taking account of any necessary manual adjustments and for learner activity not yet recorded on their ILR. This will enable providers to update the YPLA with the latest available data and to assist the YPLA in being more consistent with its own mid-year monitoring for 2010/11 and in reviewing agreed allocations for the year. All estimate/claims for 2010/11 that are returned must have:

- every funding estimate/claim returned to the YPLA must be accompanied by a copy of the matching LIS Funding Claim Report;
 - in the estimate/claim return, the LIS report values must exactly match the first column requesting actual ILR data, and all manual adjustments and estimates of future activity being delivered during the year must only be entered in the second column of the funding claim return.
9. The two estimate returns, where necessary, need only be returned electronically by providers and do not require a signature, but a signed final claim must be returned to the YPLA. **All returned funding estimate/claim returns must however be accompanied by a copy of the LIS Funding Claim Report.**

Agency contracted funding audits

10. For 2010/11, 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

11. For 2010/11, all providers contracting their own funding auditors are asked to use the audit opinion in Annex C for the final claim. The YPLA is aware that the Audit Commission may amend the opinion with its own designated sticker for local-authority-maintained providers.

Delays in Timing of Returns: All Providers

12. Some providers are required to provide the YPLA with an audited final return of funding for 2010/11. Providers and funding auditors are reminded that the return should be provided to ILR auditors by no later than **21 October 2011** and the return is due to the YPLA by no later than **21 November 2011**. If providers or funding auditors anticipate that this return will not be received by 21 November 2011, 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

13. All providers making ILR funding returns for 2010/11 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 2010/11. All providers are asked to send a copy of this report with any estimates/claims. An example of this report is shown in Annex F. The YPLA will issue estimated reconciliation statements to providers where necessary on the basis of the first two returns and final statements after receipt of final 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.
14. Providers are reminded that ILR LR05 (2010/11) data should be sent via the web portal to the Data Service. This return will form the basis of all 2010/11 final funding claims. Similarly, ILR LR02 should form the basis of the mid-year return and ILR LR04 the year-end return and for 2010/11 these returns are now only necessary where providers wish to update their LR02 or LR04 data returns with funding claim manual adjustments.
15. The YPLA expects funding claims for 2010/11 to use the latest available version 18 of the LIS and, for final claims for 2010/11, the Learning Aim Database (LAD) dated 1 October 2011 or later. Final claims that use any LAD version dated from 1 October 2011 to 21 November 2011 will be valid, as no changes to existing records in the LAD for 2010/11 are expected between these dates. It is, however, possible that new records for 2010/11 may be added after 1 October 2011, where a permanent code has been requested. No version of LAD after 21 November 2011 may be used for any 2010/11 final funding claims. Providers making mid-year and year-end estimates before 1 October 2011 should use the latest possible LAD for compiling these estimates.
16. The YPLA expects cash generated from ILR LR05 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 G of this booklet. Annex G may also be updated on the YPLA website after publication of this booklet to include any manual adjustments agreed after initial publication.
17. Providers are requested to use their unique provider identification number (UPIN) as their Agency code on returns for 2010/11.

Providers with returns subject to funding audit or assurance in 2010/11

18. 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 2010/11 final funding claim and supporting data for 2010/11.

Funding Audit Opinions

19. The YPLA final audit opinion for 2010/11 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 2011. The Agency funding audit report for its own contracted funding auditors will be similar in nature to Annex C but the exact wording will reflect the contract agreed between the Agency and the appointed audit firm.
20. Providers are reminded of the need to 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.
21. The National Audit Office (NAO) and the relevant Government Departments will be closely monitoring the Agency over the timeliness of returns and it is essential that all providers meet the return deadlines.

Adjustments to Payments

22. Reconciliation of 16–18 learner-responsive funding for under performance will not apply for the majority of providers in 2010/11. This should mean no mid-year or retrospective reconciliation funding adjustments for grant-in-aid providers.
23. The YPLA will not fund any growth for providers delivering more than their learner-responsive funding allocation.
24. For the purposes of calculating payments to providers, the YPLA will calculate the performance of each institution in 2010/11 as described in this booklet and in the other *Funding Guidance 2010/11* 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.
25. Providers will be sent reconciliation statements based on funding claim returns from spring 2011 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 adjustment in the 2011/12 funding year.

26. Where providers submit their final funding claim by 21 November 2011, 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 2010/11 will usually be determined using ILR LR05, the final funding claim 2010/11 (taking account of any audit qualifications) and, in exceptional circumstances, the results of any separate audit or Agency investigation.
27. For contract providers delivering 16–18 learner-responsive funding adjustments for underperformance will still apply.
28. Any grant-in-aid providers exceptionally deemed by the YPLA as subject to a non-reconciliation approach to 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.
29. The principles of contract provider funding adjustments are:
 - 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;
 - further detailed guidance on how contract providers are monitored and advice on the adjustment processes will be published in October 2010 (version 2 of this document) in accordance with the publication timetable advised to the sector in the YPLA email bulletin version 3.

Funding Principles: All Providers

30. 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.

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

31. As stated in the companion document *Additional Learning Support* any (ALS) claim above £19,000 should be referred in advance of delivery to the Agency 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 2010/11

Calculation of Funding

1. Guidance on the calculation of funding for the 2010/11 funding allocation is given in the documents that make up *YPLA Funding Guidance 2010/11*. The funding estimate/claim returns for 2010/11 are attached as Annex B of this booklet. **Providers must read paragraphs 16 to 19 to decide for themselves whether completing any estimate forms is necessary from 2010/11 as the YPLA default position is to simply use the ILR LR02 and LR04 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. An example of this report is shown in Annex F. If a provider has no claim in a category, an entry of '0' (zero) must be recorded.

Completing the Forms

3. The funding estimate/claim should be completed so that the YPLA can monitor performance against each type of allocation. A manual adjustment box is provided to assist in resolving funding estimates/claims. Estimates/claims for any additional types of allocation should comply with the additional guidance given by the YPLA for any type of additional allocation reconciled through the individualised learner record (ILR). While none are known at the time of writing this document, any necessary guidance will be included in a later release of this document.
4. All providers are asked to indicate, on Annex B forms in this document, the total learner number, SLN and cash that they have delivered for the academic year 2010/11. As stated in paragraph 4 of the main text, the estimate/claim information will also be used as part of the discussions between the YPLA and providers as to the possible impact if a similar allocation and out-turn took place in 2011/12, and for this reason all estimate/claims for 2010/11 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 ALS cash allocation; for each provider the overall ALS cash allocation is then divided by the provider overall SLN allocation to calculate a provider ALS per SLN

figure. In the estimate/claim forms the following data should be entered into the ALS rows:

- Total 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 page 3 and is calculated from ILR field L31 and includes all ALS costs entered on the ILR above £5,500. As this figure is calculated on a completely different basis from the total ALS figure, it is not included in any of the totals within the funding claim return. This information should assist both the YPLA and providers in determining appropriate future negotiated ALS allocations.

Manual Adjustments (see Annex G)

5. All providers should provide summary numerical information on the *Funding Diff Form 2010/11* 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 G. 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 18.01, to help colleges or other providers make their funding estimate/claim returns for 2010/11. If a later version than 18.01 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 18.01, 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 18 from the website that is current to their own individual return date.
10. All providers returning ILR data for 2010/11 are asked to use the latest version of the Learning Aim Database (LAD) to calculate their final total of funding (see paragraph 11 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 2010/11 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 2010/11, in accordance with the guidance and definitions set out in the various documents that make up *Funding Guidance 2010/11* 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. The purpose of these claims is to assist the YPLA in assessing providers' performance against their funding allocations and in managing the overall YPLA budget. These returns enable providers, where providers decide it is necessary, to adjust their ILR data returned figures manually with their own assessments of their likely final out-

turn, taking account of any necessary manual adjustments and learner activity not yet recorded on their ILR. This should help ensure that the YPLA is aware of the total funding likely to be generated in the year by providers and not just the activity already generated on early ILR returns. The reconciliation statements issued by the YPLA after the estimates are returned should assist providers in preparing their financial accounts for 2010/11.

16. **For 2010/11 most providers should not need to make year-end estimates as their ILR LR04 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. This is expected to reduce the number of required funding estimate/claim returns for most learner responsive providers.
17. A similar approach is in place for mid-year estimates but some providers may wish to return a separate estimate where material manual adjustments are required.
18. For the mid-year estimate an analysis of previous ILR LR05 (2008/09) returns indicates that the sector average delivery of funding and SLN at the LR02 reference date for the whole year is:
 - 16-18 learner responsive provision an average 99 per cent of funding is earned and should show as an ILR actual for LR02;
 - The relevant equivalent data from ILR LR05 (2009/10) will be published on the YPLA website in January 2011 and will no longer include any reference to the accuracy of previous year's estimates.
19. The following advice is intended to assist providers in determining whether a separate funding claim return is needed for 2010/11:
 - Separate mid-year estimate unnecessary**
 - Providers whose ILR LR02 (2010/11) data alone supports delivery of their allocation
 - Providers content that their ILR LR02 (2010/11) is a reasonable estimate of whole year activity and taking into account the reconciliation/adjustment rules a separate funding claim return is not needed.
 - Separate mid-year estimate necessary**
 - Providers whose delivery profile places more emphasis on later year enrolments and LR02 data shows material under performance
 - Providers not delivering their allocation where further discussion is needed with the YPLA in relation to the funding outcomes for 2010/11 and any impact on 2011/12 allocations
 - Providers seeking growth allocations in 2011/12 where additional evidence is required in respect of later year enrolments.

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 2010/11 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 should 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 26 of the main body of this booklet, any retrospective adjustment of funds will be finally determined using the final funding claim 2010/11, 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 2010/11 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 2010/11.

Processing of Funding Returns

24. This information will be published with the funding claim workbook on the YPLA website in January 2011. To assist all providers the example LIS funding claim report shows all learner-responsive funding streams in Annex F.

Annex B: ILR Funding Estimate/Claim 2010/11

(* 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 2010/11 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 2010/11 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 2010/11 (*please print*):

Agency unique provider information
number (UPIN) code in 2010/11:

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 2010/11 will be recovered for underperformance. As stated in paragraph 26 in the main body of this booklet, adjustment of funds will be finally determined using the final funding claim 2010/11, 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 2010/11 (* Delete as appropriate)					
Provider name:			UPIN code:		
16–18 learner- responsive funding		Category	ILR values	Manual adjustment	Total
A	16–18 learner-responsive funding	Funding value (£)			
		SLN			
		Learners			
B	19-24 LLDD funded by YPLA	Funding value (£)			
		SLN			
		Learners			
C	Total ALS (generated from 2010/11 allocation formula; but calculated using out-turn SLN)	Funding value (£)			
D	16-18 - ALS High Value Claims only (calculated from ILR cost data above £5,500 - see page 3 of LIS Funding Claim Report)	Funding value (£)			
E	19-24 LLDD - ALS High Value Claims only (calculated from ILR cost data above £5,500 - see page 3 of LIS Funding Claim Report)	Funding value (£)			
	Total funding (programme and ALS) (A +B + C)	Funding value (£)			
<p>Codes (this part does not appear on claim)</p> <p>Unshaded cells mean data entry needed (figures to be entered from attached LIS Funding Claim Report) together with any appropriate manual adjustments. Shaded cells require sub-totalling or totalling. Please see Annex F for example of LIS claim report.</p>					

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 2010/11, in accordance with the guidance and definitions set out in the booklets that make up the YPLA *Funding Guidance 2010/11* 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 2010/11*.

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 2010/11: All Providers

Reference: *ILR Funding Returns 2010/11*

Please return this form to the YPLA.

All providers receiving funding from the YPLA for 2010/11 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 LAD, or any updated version. A list of acceptable manual adjustments is included in Annex G.

Part 2 of funding estimate/claim

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

Provider name in 2010/11 (*please print*):

Agency unique provider information
number (UPIN) code in 2010/11:

Manual adjustment number (see Annex G of this booklet)	Description	Learners affected (number)	Difference (funding)
2011-2 (mid- and year-end estimate returns only)	Funding not yet generated on ILR return for 2010/11		
Total difference arising from manual adjustments (cash adjustments must match total manual cash adjustment in Part 1)			

Annex C: Audit Report on Final Claim 2010/11

Reference: *ILR Funding Returns*

Please return this form to the YPLA Regional Office.

This form is only for use by Provider-contracted Funding Auditors. Agency-contracted funding auditors should use the opinion supplied under contract by the Agency that will be similar in nature to this Annex.

Funding auditors (usually the financial statements auditors) of other learner-responsive providers are requested to photocopy, and then complete and return this form to the YPLA no later than 21 November 2011.

Addressee: YPLA

Name of Agency-funded provider
in 2010/11 (*please print*):

Agency unique provider
information number (UPIN) code
in 2010/11:

The statement of responsibilities and the basis of our opinion apply to all sections of the audit report (all sections should be completed by the institution's external financial statements auditors).

This report is made solely to the YPLA, in accordance with the terms of our engagement. It has been released to the YPLA on the basis that this report shall not be copied, referred to or disclosed, in whole (save for the YPLA's own internal purposes) or in part, without our prior written consent. We acknowledge that the YPLA will disclose this report to the Governing Body of the relevant provider ('the Governing Body' and 'Provider'), to enable the Governing Body to verify that an auditor's report to the YPLA has been commissioned by the YPLA and issued in accordance with the requirements of the YPLA's *Audit Code of Practice*, and to facilitate the discharge by the YPLA of its functions in respect of the provider.

During our work referable to this report, we may have communicated with the Governing Body but any such communications will have been made (i) without assuming or accepting any responsibility or accepting any liability to the Governing Body or the provider in respect of our work for the YPLA, and (ii) solely for the purposes of obtaining information relevant to our work for the YPLA and not for the purpose of establishing any form of relationship with the Governing Body or Provider that might give rise to duties and responsibilities in respect of our work for the YPLA being extended to the Governing Body or Provider.

Our work has been undertaken so that we might state to the YPLA those matters we are required to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the YPLA for our work referable to this report, for this report, or for the opinions we have formed.

Statement of responsibilities

The head of the institution certifies that the funding claimed has been calculated from data correctly extracted from the provider's records, which accurately reflect enrolments during 2010/11 in accordance with the guidance and definitions as set out in the booklets that make up YPLA *Funding Guidance 2010/11*, together with other relevant guidance. The funding auditor's responsibility is to form an independent opinion, based on our audit of the total funding claim, and to report our opinion to the YPLA.

Basis of our opinion

We conducted our audit in accordance with the guidelines for institutions and their funding auditors as set out in the booklets that make up YPLA *Funding Guidance 2010/11* (and any relevant auditing advice from the Auditing Practices Board). A funding audit includes examination on a sample-test basis of evidence relevant to the funding claim returned by the institution to the YPLA, and of the Individualised Learner Record (ILR LR05) that supports it. We planned and performed our audit in order to obtain all the information and explanations that we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the total funding claim is free from material misstatement, whether caused by fraud or by other irregularity or error.

Opinion

We have reviewed the entries in the total claim for funding of as shown on attached form ILR (Final) Funding Claim 2010/11 and form Final Funding Diff 2010/11, returned by the above institution, and the Individualised Learner Record ILR LR05 (2010/11) return which supports it, and have carried out a programme of tests on a sample basis that includes those specified in the YPLA's Funding Guidance and in their audit programmes published on the YPLA website.

Part 1

Delete all but one of sub-paragraphs (a) to (e) below.

- a The opinion has been submitted to the YPLA by 21 November 2011, we have no comments on the audit, and . . .
- b The opinion has been submitted to the YPLA after 21 November 2011 (the reasons for the delay in signing are given in the attached report), we have no comments on the audit, and . . .
- c Subject to the comments in the attached report dated (if signed after 21 November 2011 the reasons for the delay in signing are given in the attached report), . . .
- d Subject to the amendments shown in red on the attached copies of returns and/or printouts of ILR records, and subject to the comments in the attached report dated.....
- e As explained in the attached report dated we cannot confirm that . . .

. . . in our opinion, in all material respects, the provider's total final funding claim has been properly compiled in accordance with relevant guidance issued by the YPLA. The relevant guidance is specified in the documents that make up *YPLA Funding Guidance 2010/11*.

An authorised auditor must sign below and provide the relevant details requested.

Signature:

Audit firm (*please print*):

Contact name (*please print*):

Contact telephone number:

Date:

Attachments

	Yes	No	N/A
Original form <i>ILR Funding Estimate/Claim 2010/11</i>	<input type="checkbox"/>	<input type="checkbox"/>	
Original form <i>ILR Funding Diff 2010/11</i>	<input type="checkbox"/>	<input type="checkbox"/>	
<i>Learner Information Suite (LIS) Funding Claim Report</i>	<input type="checkbox"/>	<input type="checkbox"/>	
Copy of management letter	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<p>Please ensure that all the above documents are returned (including returns where applicable) and that any amendments to forms, where made by the auditor, are written by hand in red ink on the attached copies.</p>			

Management letter

	Yes	No
Issues relevant to this report are included in the financial statements management letter.	<input type="checkbox"/>	<input type="checkbox"/>
Issues relevant to this report are included in a separate management letter and attached to this report.	<input type="checkbox"/>	<input type="checkbox"/>
A separate management letter will follow this report.	<input type="checkbox"/>	<input type="checkbox"/>

Annex D: Calculation of any Adjustment of Funding for 2010/11

- 1 This annex sets out how the YPLA will calculate the adjustment of funds for 2010/11. 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 D1 applies to all returns and any necessary reconciliation.

Table D1: 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 2010/11. 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 2010/11 final ILR LR05 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 2010/11.
Recovery of funds (for 2010/11)	The amount of funding being recovered from colleges or other providers for shortfalls against funded targets (for 2010/11). This has often been referred to in the sector as clawback.
<i>ALS allocation (formula-based)</i>	A provider ALS cash allocation is divided by the provider allocation SLN target to calculate the provider ALS per SLN allocation figure.
<i>ALS Out-turn (formula-based)</i>	The provider out-turn SLN is multiplied by the ALS per SLN allocation figure to calculate the provider 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 be made for 2010/11.

Annex E: Reconciliation Statement for 2010/11: All Providers

* 16-18 learner-responsive funding model

Provider name: Casterbridge College Date: 1 October 2011
 Provider UPIN Code: 12345

Institution payment code: Q2CAS01

The YPLA databases show the following funding reconciliation data for the year 2010/11.

Table E1: ILR funding position 2010/11.

1.1	Academic year 2010/11	Cash (£)
1.2	Programme funded allocation	8,000,000
1.3	Additional allocation(s)	0
1.4	Total allocation	8,000,000
1.5	Out-turn cash	7,995,000
1.6	ILR cash variance	- 5,000
1.7	ALS Cash Allocation	500,000

Table E2: Cash adjustments 2010/11.

2.1 Academic year 2010/11	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 E2 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 ALS cash allocation is shown for the benefit of provider financial statement auditors as evidence of total YPLA funding paid for 2010/11.

Guidance on the reconciliation statement 2010/11

Table E1: ILR funding position 2010/11

- 1.2 Programme cash allocation for 2010/11 (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 2010/11

- 2.2 Total cash adjustments calculated for 2010/11. 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 2010/11. 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 2010/11. 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 F: Example Learner Information Suite Learner-responsive Funding Claim Report 2010/11: All Providers (includes examples of first 3 pages for benefit of providers)

This report will match the funding claim returns in Annex B and the actual LIS report is currently being specified and tested.

ILR Funding Estimates/Claims 2010/11 (*Mid-year Estimate/Year-end Estimate/Final Claim) (*Delete as appropriate)

	16-18 learner-responsive funding	Category	ILR Values	Manual Adjustment	Total
A	16-18 learner-responsive funding	Funding value (£)			
		Total SLN			
		Learners			
B	19-24 LLDD funded by YPLA	Funding value (£)			
		Total SLN			
		Learners			
C	ALS (generated from 2010/11 allocation formula; but calculated using out-turn SLN)	Funding value (£)			
D	16-18: ALS High Value Claims only (calculated from ILR cost data above £5,500 - see page 3 of LIS Funding Claim Report)	Based on ILR ALS claims over £5,500 (£)			
E	19-24 LLDD: ALS High Value Claims only (calculated from ILR cost data above £5,500 - see page 3 of LIS Funding Claim Report)	Based on ILR ALS claims over £5,500 (£)			
	Total funding (programme and ALS) (A + B+ C)	Funding value (£)			

Notes:

- 1 Section C: ALS High Value Claims figure is excluded from all totals on this page— see also page 3 of LIS Funding Claim Report for further ALS information.
- 2 This page includes learners who have learner responsive funding and were aged 18 or under on 31 August 2010. Any learners aged 19 or over on 31 August 2010 with ILR field A10 set to 21 and A11 set to 105 will appear on page 2 of this report in Section A and in D.
- 3 The rows labelled D and E include ALR learners aged 19-24 on 31 August 2010 where field A11 is set to 106 or 107 as learners that are funded by the YPLA. Row E is the associated ALS costs for these learners.

ILR Funding Estimates/Claims 2010/11 (*Mid-year Estimate/Year-end Estimate/Final Claim) (*Delete as appropriate)

	Adult 19+ learner-responsive funding	Category	ILR values	Manual adjustment	Total
A	Adult (19+) learner-responsive funding	Funding value (£)			
		Fully funded SLN			
		Co-funded SLN			
		Total SLN			
		Learners			
B	ALS (generated from 2010/11 allocation formula; but calculated using out-turn SLN)	Funding value (£)			
C	ALS High Value Claims only (calculated from ILR cost data above £5,500 - see page 3 of LIS Funding Claim Report)	Based on ILR ALS claims over £5,500 (£)			
A+B	Total funding (programme and ALS)	Funding value (£)			
D	Adult (19+) Learners who are funded through the 16-18 Learner Responsive funding stream (A10=21) but are aged 19 or over on 31 August 2010. (also included in Rows A)	Funding value (£)			
		Total SLN			
		Learners			

Notes:

- 1 Section C: ALS High Value Claims figure is excluded from all totals on this page– see also page 3 of LIS Funding Claim Report for further ALS information.
- 2 This page includes learners who have learner responsive funding and were aged 19 or over on 31 August 2010. Any learners with ILR field A10 set to 21 and A11 set to 105 will appear on this page in Section A and in D.
- 3 Learners aged 19-24 on 31 August 2010 where field A10 is set to 22 and A11 is set to 106 or 107 are excluded from this report (such learners are funded by YPLA and appear on page 1 of this report).

ILR Funding Estimates/Claims 2010/11 (*Mid-year Estimate/Year-end Estimate/Final Claim) (*Delete as appropriate)

Additional learning support	ALS in ILR (£) (see notes 1 and 3)	Count of ALS learners in ILR	ALS from formula (see note 2)	Variance (costs to formula) (£)
16-18 learner responsive model				
Low-value claims (but above minimum thresholds)				
High-value claims (above £5,500) (Aged 16-18 learners)				
High-value claims (above £5,500) (Aged 19-24 learners)				
Total ALS				
Adult learner responsive model				
Low-value claims (but above minimum thresholds)				
High-value claims (above £5,500)				
Total ALS				

Notes

- 1) ILR cost values are generated from ILR field L31 for learners with costs over the minimum cost thresholds for full-time (£501) or part-time (£170) learners.
- 2) This is calculated using the allocation ALS per SLN rate and then multiplying this by the total out-turn SLN to generate the formula-based ALS out-turn value (ALS per SLN rate x out-turn SLN).
- 3) Minimum thresholds of £501 for full-time learners, £170 for part-time learners.
- 4) In some rare circumstances it is possible for a learner to have both 16-18 and adult learner responsive funding in the same year. Such learners will be double-counted in the columns for 'ALS in ILR' and 'Count of ALS Learners in ILR'.
- 5) The grey shaded figures are the figures also returned in the first 2 pages of this report.

Annex G: Manual Adjustments 2010/11: All Providers

Manual adjustments to 2010/11 funding claims derived from a specified version of the Learner Information Suite using specified versions of the Learning Aims Database (see paragraph 15 of this booklet).

Number	Possible reason for a manual adjustment to final funding claim	YPLA response for 2010/11
Auditor or YPLA agreed adjustments		
2010/11-1	<p>Audit (or YPLA) adjustments may be made to reduce funding in the following circumstances:</p> <ul style="list-style-type: none"> • to reflect errors in an institution's claim or the lack of an adequate audit trail; • to remove funding for ineligible learners or programmes; and/or • to remove funding for learners duplicated in either other funding streams or other provider funding claims. 	<p>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.</p> <p>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.</p>
Mid-year and year-end estimates		
2010/11-2	<p>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.</p>	<p>To enable mid-year and year-end return figures to match provider anticipated final figures.</p>
Additional support funds		
2010/11-3	<p>Where an institution's staff consider that the additional support bands arising from personal counselling may not be recorded on the ILR return on ethical grounds, the LIS will not have the information necessary to calculate the additional support cash. Note: anonymised additional support forms, with adequate justification for the claimed costs, should still be prepared in a form that may be shared with the ILR auditor.</p>	<p>This would lead to an understatement of the amount of cash and may warrant a manual addition on the ALS claim form only.</p> <p>This adjustment would not warrant an adjustment to Annex B Part 1 or Part 2 as ALS funding is only declared on those forms on the basis of ALS formula driven calculations.</p>

2010/11-3 (continued)	<p>Use Funding Claim Workbook: ALS Costs to return this manual adjustment to YPLA</p> <p>The funding claim workbook on the YPLA website (Annex B workbook with this document on the website) will include a page to enable those providers wishing to make this adjustment to their ALS costs to return the information to the YPLA. This is the only method for returning this manual adjustment as only a very few providers are expected to want to make this adjustment.</p>

YPLA National Office funding team advice to providers and funding auditors on manual adjustments (see also Annex A paragraphs 5-11 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 2010/11 manual adjustments taking into account the new funding methodology and a review of previous year manual adjustments follows.
 - a Use of manual adjustment number 2010/11–01. 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 21 November 2011 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 G to *ILR Funding Returns*. No older manual adjustment numbers used in previous years are claimable and must not be used for 2010/11 or subsequent years.
 - e No manual adjustments will be agreed to over-ride the LIS maximum SLN value in respect of funding in 2010/11.

Young People's Learning Agency

Cheylesmore House
Quinton Road
Coventry
CV1 2WT
0845 337 2000

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Young People's Learning Agency

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