Lancashire Adult Skills Fund

Adult Skills Fund

ILR Coding Guide

For the 2026 to 2027 funding year (1 August 2026 to 31 July 2027)

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LANCASHIRE COMBINED COUNTY AUTHORITY

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Introduction

This document sets out the Lancashire County Combined Authority (LCCA) ILR Coding Requirements for Adult Skills Fund delivery for the academic year 2026–27

The data collected is used to calculate funding for FE providers, monitor performance, plan for the future, and ensure that public money is spent in line with LCCA priorities.

This document applies only to learners whose home postcode falls within the LCCA devolved funding area at the start of each learning aim.

Please refer to the 2026 to 2027 devolution postcode list, published on Gov.uk, for eligible LCCA postcodes:

https://www.gov.uk/government/publications/adult-skills-fund-asf-postcode-files

The information here does not cover information already provided to providers by the Government or LCCA within the following, but not limited to:

- Government:
  - ILR specification, validation rules and appendices 2026 to 2027
  - Provider Support Manual 2026/27
- LCCA
  - Adult Skills Fund: Funding Rules 2026 to 2027
  - LCCA ASF Funding Rules
  - LCCA Postcodes

This guidance will go through how the LCCA will require the provider to code specific fields in the ILR depending on if the aim is being funded via grant (non-procured) or procured.

This document will refer to the use of Devolved Area Monitoring (DAM) codes. These codes will be used to monitor the delivery of specific priorities in the LCCA. They are similar to Learning Delivery Monitoring (LDM) codes (used for Government-funded learners), but these are required only for aims funded by combined authorities.

This document should be used in conjunction with the DfE ILR technical documents, guidance and requirements:

Individualised Learner Record (ILR) technical documents, guidance and requirements

This document should take precedence over differences in the DfE documentation. Please contact us at AdultSkillsFund@LancashireSkillsHub.co.uk if you require any clarification.

Data Submission

ILR submissions for both Grant and Procured provision must be made by the 4th working day of each month from R01 onwards.

Data Validation Rules

The following validation rules apply to all ILR data submitted for LCCA-funded Adult Skills Fund (ASF) delivery for the academic year **2026–27**. These rules must be followed by all providers submitting ILR returns for learners funded under Funding Model 38 or Funding Model 11 with Source of Funding **SOF 125**, unless otherwise stated.

Failure to comply with these rules may result in **funding being withheld, recovered, or declared ineligible**. Where ILR coding conflicts with ASF funding eligibility rules, LCCA reserves the right to reject, amend, or recover funding, regardless of whether the record successfully passes ILR validation checks.

General ILR Validation Rules

- **Funding Model**
  - All LCCA formula-funded aims must be recorded with **FundModel = 38**.
  - All LCCA Tailored Learning aims must be recorded with **FundModel = 11**.
  - Continuing aims from previous years must retain their original Funding Model (any aims starting in 2025-26 will remain DfE funded, not LCCA).

- **Source of Funding (SOF)**
  - All LCCA-funded aims must use **SOF 125**.
  - Providers must not substitute placeholder values or an SOF from another Combined Authority.
  - LCCA will not receive aims recorded against any other Source of Funding

- **Learner Residency / LSD Postcode**
  - Learners must be ordinarily resident in an LCCA-eligible postcode at the **start date of each aim**.
  - The LSDPostcode must match an entry in the **ASF Devolution Postcode Dataset**.
  - Use of postcode **ZZ99 9ZZ** is permitted only where the learner's postcode is temporarily unknown and must be corrected at the next return.

- **Funding Hierarchy**
  - All ILR reporting must be in line with the published Funding Hierarchy rules set out in the LCCA Funding Rules document.

Compulsory ILR Fields

The following ILR fields are **mandatory** for all learners funded through LCCA ASF.

1. Providers must take **all reasonable steps** to collect accurate information for these fields at the start of each learning aim.
2. Use of "unknown" values should be avoided wherever possible.
3. **CompletionStatus** and **Outcome** must always reflect the learner's actual status in line with the ILR specification. Providers must not default to standard values.
4. Where an unknown value is used, providers must update the ILR record at the **earliest possible opportunity**.
5. Inaccurate or inconsistent completion of compulsory fields may result in funding being withheld or recovered.

Learner Employment Status (EmpStat)

The Learner Employment Status (EmpStat**)** field records the learner's economic position at the start of the learning aim. Providers must ensure this field accurately reflects the learner's circumstances on that date.

The permitted values for ASF-funded provision are:

- 10 – Employed
- 11 – Unemployed
- 12 – Economically inactive

Definition of "Economically Inactive" (EmpStat = 12)

For the purposes of LCCA ASF delivery, a learner should be recorded as **Economically inactive (EmpStat = 12)** where they are **not in paid employment and not actively seeking or available for work** at the start of the learning aim.

A learner may be considered economically inactive where they are:

- Caring for family or dependants and not seeking work
- Long-term sick or disabled and not currently available for work
- Retired
- In fulltime unpaid activity (including volunteering) and not seeking employment
- Temporarily unavailable for work due to personal circumstances
- Otherwise not participating in the labour market and not meeting the definition of "unemployed"

Economically inactive learners are **distinct from unemployed learners**. A learner must not be recorded as economically inactive if they are:

- Actively seeking work, and
- Available to start work

Such learners must be recorded as **Unemployed (EmpStat = 11)**.

Evidence and Assessment

- Providers must assess employment status based on information provided by the learner at the start of the aim.
- Formal documentary evidence is not required, but providers must:
  - Apply employment status definitions consistently
  - Be able to justify coding decisions if queried
- Employment status must not be adjusted retrospectively unless the original value was recorded incorrectly at the start of the learning aim

Other Compulsory Fields

In addition to Learner Employment Status, providers must ensure accurate completion of the following compulsory fields:

- **Prior Attainment**
- **Learner Start Date Postcode (LSDPostcode)**
  ZZ99 9ZZ may be used only in the following circumstances:
  - The learner's postcode is temporarily unknown (must be updated)
  - More than 50% of delivery is remote, in line with ILR rules

  These must not be applied interchangeably.

Level 3 Earnings Threshold

The LCCA has increased the earnings threshold for Level 3 eligibility delivery to enable learners to be fully funded if their gross earnings are below **£29,431**. This threshold is specific to the LCCA.

If the learner can be fully funded because they earn below the earnings threshold (please see ASF Funding Rules 2026 to 2027), then the ILR must be coded as follows:

ILR Coding Requirements

ILR Name	ILR code	Mandatory	Notes
LSDPostcode	Learner Postcode	Y	Student must have an LCCA postcode
FundModel	38	Y	
SOF	125	Y	
FFI	1	Y	Fully Fund the aim
LDM	391	Y	Learner earns below 'Earnings Threshold'
DAM	002	N	Required for all Procured Devolved Adult Skills contracts. All procured activity must be

			recorded using this DAM code against all aims
DAM	124	N	Required only if the learner is under formal risk of redundancy

The earnings threshold should **not** be used if activity is already covered under legal entitlement.

Where a learner qualifies under legal entitlement, this must take precedence over Free Courses for Jobs.

Free Courses for Jobs (FCFJ)

The LCCA will fully fund learners aged 19 or over who meet the criteria set out in the ASF Funding Rules 2026 to 2027 and the relevant learning thresholds (£29,431 for Level 3; the standard Government rate for Level 2).

Learners aged 19-to-23 who have a legal entitlement must be recorded under Legal Entitlement and not Free Courses for Jobs.

The aims must be on the list published by the Government's **national Free Courses for Jobs qualifications** or the LCCA's additional approved FCFJ list to be published at https://www.LancashireSkillsHub.co.uk/Adult-Skills-Fund

The ILR must be coded as followed:

ILR Coding Requirements

ILR Name	ILR code	Mandatory	Notes
LSDPostcode	Learner Postcode	Y	Student must have an LCCA postcode
FundModel	38	Y	
SOF	125	Y	
FFI	1	Y	Indicates the learning aim is fully funded
LDM	378	Y	Identifies the aim as FCFJ
LDM	391	N	Learner earns below ‘Earnings Threshold’
DAM	002	N	Required for all Procured Devolved Adult Skills contracts. All procured activity must be recorded using this DAM code against all aims
DAM	124	N	Required only if the learner is under formal risk of redundancy

There is no requirement for the provider to use DAM code 023 for FCFJ aims. Please do not input this code into your ILR data as the aim may not be valid when received by the LCCA and may not be paid.

All FCFJ learners regardless of age will be funded via the FCFJ funding line.

Subject to LCCA approval, providers can request that a qualification be added to the national list. When qualifications are added to the funding eligibility list, they will become eligible for funding from that publication date.

Only providers that have received approval and an allocation from the LCCA for the delivery of FCFJ provision are authorised to submit ILR data. Providers that have not been approved must not submit ILR records, as these will not be eligible for funding.

Area-based Procured Delivery

Providers delivering under an LCCA procured Adult Skills Fund contract must record the appropriate Devolved Area Monitoring (DAM) code against all learning aims delivered through that contract.

The DAM code identifies the geographical contract area and is used by LCCA for contract monitoring, performance management and reporting purposes.

Contract Area	Coverage	DAM Code
Area 1	Blackpool, Fylde and Wyre	**055**
Area 2	Blackburn with Darwen, Hyndburn, Rossendale and Ribble Valley	**056**
Area 3	Burnley and Pendle	**057**
Area 4	Lancaster and Morecambe	**058**
Area 5	Preston, Chorley and South Ribble	**059**
Area 6	West Lancashire	**060**

Recording Requirements

- The relevant DAM code must be recorded against every learning aim delivered through the procured contract.
- Providers must use the DAM code that corresponds to the contract area under which the learning is being delivered.
- The area DAM code should be recorded in addition to any other DAM codes required elsewhere in this guidance.
- Providers delivering provision across more than one procured contract area must ensure that the correct DAM code is recorded against each learning aim.

Click Programme

The Click programme forms part of LCCA's digital inclusion and progression offer. It supports adults to develop essential digital skills for work, life, and further learning.

The programme consists of two distinct elements:

1. Outreach (Initial Engagement)

- A one-day intervention
- Designed to engage learners and assess digital skills needs and support progression into further learning where appropriate.

2. Substantive Delivery (Progression)

- A **longer programme of learning** (e.g. 6-to-12-hours or more)
- Delivered where learners require further structured support to develop their digital skills and achieve agreed learning outcomes.

Learners may be recorded under Outreach, Substantive Delivery, or both. A learner can undertake a maximum of two funded Substantive aims under the 'Click' programme.

Providers must ensure that progression from Outreach to Substantive is based on an assessment of learner need. Substantive delivery must not be recorded as standard for all learners.

Learning Aims

Providers must use the following approved learning aims:

Programme element	LearnAimRef	Notes
Outreach	**Z0011167**	CLICK – Outreach (initial one-day provision)
Substantive	**Z0011168**	All CLICK aims must be recorded under the Adult Skills Fund model.

Rules:

- You must only record 'Click' learning aims if you have either been contracted to do so, or receive grant funding to do so

ILR Coding Requirements

Outreach (Z0011167)

ILR Field	Requirement	Mandatory	Notes
LSDPostcode	Learner Postcode	Y	Learner must have an eligible LCCA postcode at the start of the aim.
FundModel	38	Y	ASF-funded
SOF	125	Y	LCCA funding
FFI	1	Y	Fully funded
LearnAimRef	Z0011167	Y	
StartDate	Actual start date	Y	
EndDate	Same as StartDate	Y	One-day provision
CompletionStatus	Valid ILR code	Y	CompletionStatus must reflect the learner's actual status (e.g. completed, withdrawn, transferred) in line with the ILR specification.
Outcome	Valid ILR Code	Y	Outcome must be recorded where applicable and in line with ILR guidance. It must reflect the learner's actual achievement status.
DAM Code	002	Y	Required for all Procured Devolved Adult Skills contracts. All procured activity must be recorded using this DAM code against all aims
DAM Code	124	N	Required where learner is at formal risk of redundancy

Substantive (Z0011168)

ILR Field	Requirement	Mandatory	Notes
LSDPostcode	Learner Postcode	Y	Learner must have an eligible LCCA postcode at the start of the aim.
FundModel	38	Y	ASF-funded
SOF	125	Y	LCCA funding
FFI	1	Y	Fully funded
LearnAimRef	Z0011168	Y	Mandatory
StartDate	First day of substantive delivery	Y	Must follow Outreach

EndDate	Planned end of delivery	Y	Reflect actual duration
CompletionStatus	Valid ILR code	Y	CompletionStatus must reflect the learner's actual status (e.g. completed, withdrawn, transferred) in line with the ILR specification.
Outcome	Valid ILR Code	Y	Outcome must be recorded where applicable and in line with ILR guidance. It must reflect the learner's actual achievement status.
DAM Code	002	Y	Required for all Procured Devolved Adult Skills contracts. All procured activity must be recorded using this DAM code against all aims
DAM Code	124	N	Required where learner is at formal risk of redundancy

At Risk of Redundancy

The LCCA has introduced flexibility that allows funding for learners who are at formal risk of redundancy, regardless of current earnings, provided they otherwise meet the criteria set out in the ASF Funding Rules 2026 to 2027.

Providers must retain appropriate evidence demonstrating that the learner was under formal notice of redundancy or formally identified as being at risk of redundancy at the point of enrolment.

The ILR must be coded as follows:

ILR Coding Requirements

ILR Name	ILR code	Mandatory	Notes
DAM	023	N	DAM Code 023 must be recorded where required to meet ILR validation rules
DAM	124	Y	Indicates that the learner is at formal risk of redundancy

Providers must not use the redundancy flexibility where an alternative funding entitlement applies and takes precedence under the LCCA Funding Hierarchy.

Tailored Learning

Tailored Learning is non-formula-funded provision. Providers must record all LCCA-funded Tailored Learning activity accurately in the Individualised Learner Record (ILR).

The ILR provides the learner-level record of Tailored Learning activity, while the Earnings Adjustment Statement (EAS) provides the financial record of Tailored Learning expenditure. The EAS does not replace the requirement to submit complete and accurate learner-level ILR data.

ILR Coding Requirements

All LCCA-funded Tailored Learning provision must be recorded using Funding Model 11 (Tailored Learning) and Source of Funding 125 (Lancashire County Combined Authority).

ILR field	Coding requirement	Requirement
Funding model (FundModel)	11 - Tailored Learning	Mandatory
Source of funding (SOF)	125	Mandatory
Learning aim reference (LearnAimRef)	Appropriate Tailored Learning aim for the provision delivered	Mandatory
Tailored Learning purpose (ACL)	Record the appropriate ACL purpose code. Where the learner has more than one purpose, record the main purpose	Mandatory
Learning Delivery Monitoring (LDM)	Record LDM399, LDM400 or LDM401, as applicable	Mandatory
Hours Record	Record HRS5 - Size of the Tailored Learning course, together with the planned timetabled hours	Mandatory
Tailored Learning Outcome Area (TLOut)	Record the main Tailored Learning outcome when the learner completes or withdraws. Use code 11 where outcome areas 1 to 10 have not been achieved	Required on completion or withdrawal
Family Learning (AFL)	Record AFL1 where the provision is Family Learning	Where applicable
Full or co-funding indicator (FFI)	Must not be returned for Funding Model 11	Not applicable
Devolved Area Monitoring (DAM)	Record any applicable LCCA DAM code required elsewhere in this guidance	Where applicable

Providers must also complete all other fields required by the national ILR specification and the LCCA ASF Funding Rules.

Tailored Learning Purpose

Providers must record one Tailored Learning purpose (ACL) for each Funding Model 11 learning aim.

Where a learner has more than one purpose for undertaking the provision, providers must record the main purpose of the learning.

This must accurately reflect the learning activity being undertaken and should be supported by the learner's learning plan or other appropriate evidence.

Contributions Towards the Cost of Learning

Providers must use the appropriate Learning Delivery Monitoring (LDM) code to identify whether there is a contribution towards the cost of the Tailored Learning provision:

- LDM399 - No external contribution to cost
- LDM400 - Employer contributed to cost
- LDM401 - Learner contributed to cost

The appropriate contribution code must be recorded for each Tailored Learning ~~learning~~ aim.

These codes identify the contribution status of the learning activity. They do not record the amount of LCCA funding or expenditure associated with the learner.

The Full or co-funding indicator (FFI) must not be returned for Funding Model 11 provision.

Hours

Providers must record the planned size of each Tailored Learning course using the Hours Record.

The Hours Record must use:

- Hours type: HRS
- Hours code: 5 - Size of the Tailored Learning course
- Hours amount: planned timetabled learning hours for the course

The hours recorded must represent the planned timetabled size of the course.

Providers should use the planned course information made available to learners, for example through a course prospectus or website, when determining the hours.

The hours must not be adjusted to reflect an individual learner's attendance or absence and should not be changed to reflect alterations to planned hours after learning has commenced.

Tailored Learning Outcomes

Providers must record the appropriate Tailored Learning Outcome Area (TLOut) when a learner completes or withdraws from their planned learning activities.

One outcome area must be recorded for each applicable learning aim. Where a learner has achieved more than one outcome, providers must record the main outcome of the learning.

Where the learner has not achieved any of outcome areas 1 to 10, code 11 must be recorded.

The outcome recorded does not have to correspond directly with the Tailored Learning purpose recorded at the start of the learning.

Providers must ensure that the outcome accurately reflects the learner's outcome and is supported by appropriate evidence.

Family Learning

Where Tailored Learning provision is delivered as part of Family Learning, providers must record:

- AFL1 - Family Learning provision type

AFL1 must be recorded in addition to the other applicable Funding Model 11 coding requirements.

Tailored Learning Expenditure - EAS

Tailored Learning is non-formula funded and the financial value of delivery is not generated through the ILR funding calculation.

Providers must use:

- DA/GLA Defined Adjustment 1

to report actual eligible expenditure incurred in delivering LCCA-funded Tailored Learning provision.

The value reported through the EAS must reflect actual eligible Tailored Learning expenditure incurred to date, in accordance with the LCCA ASF Funding Rules. It must not reflect the provider's allocation, agreed payment profile or payments received from LCCA.

Providers must continue to record all eligible Tailored Learning activity through Funding Model 11 in the ILR.

The EAS operates at provider and funding-line level and is not a learner-level return. Providers must not use the EAS to report individual learner costs.

LCCA will monitor Tailored Learning expenditure reported through the EAS alongside:

- Funding Model 11 activity reported through the ILR
- the provider's Tailored Learning allocation
- payments made to the provider
- supporting evidence where required

Providers must ensure that ILR and EAS returns are accurate and submitted in accordance with the applicable national and LCCA submission requirements.

Relationship Between ILR and EAS Reporting

The ILR and EAS serve different purposes:

- ILR - Funding Model 11

  Records the learner-level Tailored Learning activity, including the learner, learning activity, purpose, planned hours, contribution status and outcomes.

- EAS - DA/GLA Defined Adjustment 1

  Records actual eligible Tailored Learning expenditure incurred to date.

Providers are required to complete both returns for LCCA-funded Tailored Learning. Reporting expenditure through the EAS does not remove the requirement to record the associated Tailored Learning activity accurately through Funding Model 11 in the ILR.

Community Learning Grants

Community Learning Grants support locally agreed community-based learning activity funded through specific grant agreements with Lancashire County Combined Authority (LCCA).

Only providers that have a written agreement with LCCA to deliver Community Learning Grants are permitted to record learning aims under this provision. Providers without an approved Community Learning Grant agreement must not use the coding requirements set out in this section.

Rules:

- Community Learning Grant activity must only be recorded where the provider has an approved Community Learning Grant agreement with LCCA.

- All Community Learning Grant activity must be funded through the provider's approved grant arrangements.
- Community Learning Grant learning aims must be recorded using DAM Code 022 – Non-Standard Contract Management.
- Providers must retain evidence demonstrating that the learning activity forms part of the agreed Community Learning Grant programme.

The ILR must be coded as follows:

ILR Coding Requirements

ILR Field	Requirement	Mandatory	Notes
LSDPostcode	Learner Postcode	N	Learner must have an eligible LCCA postcode at the start of the aim.
FundModel	38 (or 11 for Tailored Learning where applicable)	Y	Must reflect the funding model of the learning aim
SOF	125	Y	LCCA-funded provision
FFI	Appropriate value	Y	In line with ASF funding rules
DAM Code	022	Y	Identifies Community Learning Grant activity funded through an approved LCCA agreement

Legal Entitlements

LCCA follows national entitlements for:

- English and maths (up to Level 2)
- Digital Essential Skills
- First full Level 2 (aged 19–23 only)
- First full Level 3 (aged 19–23 only)

Providers must ensure that learners eligible for a Legal Entitlement are recorded against the appropriate entitlement funding route and are not reported under an alternative funding category.

DAM 023 **must not** be used for legal entitlement aims.

Progression Incentive: ASF to Skills Bootcamps

The LCCA will introduce a progression incentive payment for providers when a learner has a funded ASF start and subsequently achieves the first payment milestone of a Skills Bootcamp. The incentive is available for the provider recording the ASF learning aim immediately preceding the Skills Bootcamp start.

The Skills Bootcamp must start no later than six months after the ASF planned end date. Both the ASF learning aim and Skills Bootcamp must be funded by LCCA and recorded as such as on the ILR. To be eligible the learner must have successfully completed Milestone One of the Skills Bootcamp.

LCCA will confirm when an eligible learner has met these requirements so that the provider can record this on the ILR. Only one progression incentive may be claimed per learner progression event.

This section sets out how this incentive will be administered and how providers must record the necessary information.

ILR Recording Requirements

Providers must ensure that the ASF learning aim is recorded accurately with:

- FundModel = 38 for forumula-funded aims, or FundModel=11 for Tailored Learning.
- Correct SOF for LCCA-funded delivery (125)
- Valid start, planned end and actual end dates
- CompletionStatus and Outcome recorded accurately

LCCA will inform the Provider of a successful progression outcome, which should then be recorded

ILR Name	ILR Code / Field	Mandatory	Notes
LSDPostcode	Learner Postcode	Y	Learner must have an eligible LCCA postcode at the start of the aim.
FundModel	38 (formula-funded)/ 11 (tailored learning)	Y	All aims must be recorded under the Adult Skills Fund model.
SOF	125	Y	Source of funding for LCCA-funded aims.
FFI	1	Y	Indicates the learning aim is fully funded
LearnAimRef	Z0010921	Y	Indicates an LCCA-approved ASF-to-Skills Bootcamps progression

StartDate	Learning Start Date	Y	Record the date that LCCA approved the progression incentive payment.
EndDate	Learning Planned End Date / Actual End Date	Y	Record the date that LCCA approved the progression incentive payment
CompletionStatus	Valid ILR Code	Y	CompletionStatus must reflect the learner's actual status (e.g. completed, withdrawn, transferred) in line with the ILR specification.
Outcome	Valid ILR Code	Y	Outcome must be recorded where applicable and in line with ILR guidance. It must reflect the learner's actual achievement status.
DAM Code	002	N	Required for all Procured Devolved Adult Skills contracts. All procured activity must be recorded using this DAM code against all aims
DAM Code	124	N	Required only if the learner is under formal risk of redundancy

Progression Incentive: ASF to Connect to Work

The LCCA will introduce a progression incentive payment for providers when a learner has a funded ASF start and subsequently enrols on Connect to Work. The incentive is available for the provider recording the ASF learning aim immediately preceding the Connect to Work start.

The learner must start on Connect to Work no later than six months after the ASF planned end date. Both the ASF learning aim and Connect to Work must be funded by LCCA.

LCCA will confirm when an eligible learner has met these requirements so that the provider can record this on the ILR.

This section sets out how this incentive will be administered and how providers must record the necessary information. Only one progression incentive may be claimed per progression event. Where a learner is eligible for multiple progression incentives, LCCA will determine the appropriate incentive and notify the provider accordingly.

ILR Recording Requirements

Providers must ensure that the ASF learning aim is recorded accurately with:

- FundModel = 38 for formula-funded aims, or FundModel=11 for Tailored Learning.
- Correct SOF for LCCA-funded delivery
- Valid start, planned end and actual end dates
- CompletionStatus and Outcome recorded accurately

ILR Name	ILR Code / Field	Mandatory	Notes
LSDPostcode	Learner Postcode	Y	Learner must have an eligible LCCA postcode at the start of the aim.
FundModel	38 (formula-funded)/ 11 (tailored learning)	Y	All aims must be recorded under the Adult Skills Fund model.
SOF	125	Y	Source of funding for LCCA-funded aims.
FFI	1	Y	Indicates the learning aim is fully funded
LearnAimRef	Z0010922	Y	Indicates an LCCA-approved ASF-to-Connect to Work progression
StartDate	Learning Start Date	Y	Record the date that LCCA approved the progression incentive payment.
EndDate	Learning Planned End Date / Actual End Date	Y	Record the date that LCCA approved the progression incentive payment
CompletionStatus	Valid ILR Code	Y	CompletionStatus must reflect the learner's actual status (e.g. completed, withdrawn, transferred) in line with the ILR specification.
Outcome	Valid ILR Code	Y	Outcome must be recorded where applicable and in line with ILR guidance. It must reflect the learner's actual achievement status.
DAM Code	002	N	Required for all Procured Devolved Adult Skills contracts. All procured activity must be

			recorded using this DAM code against all aims
DAM Code	124	N	Required only if the learner is under formal risk of redundancy

Earnings Attachment Statement (EAS)

Overview

The Earnings Adjustment Statement (EAS) is used by providers to record approved funding adjustments that cannot be captured through the Individualised Learner Record (ILR).

The EAS enables LCCA to reconcile funding accurately against a provider's Adult Skills Fund (ASF) allocation. All adjustments recorded through the EAS:

- Are made within the provider's agreed allocation
- Do not constitute additional funding

When an EAS Is Required

Providers must submit an EAS only when instructed or explicitly authorised by LCCA. The EAS may be used to record agreed adjustments relating to:

- Authorised claims agreed outside the ILR
- Excess Learning Support
- Learner Support funding categories
- Approved DA/GLA Defined Adjustments (such as Tailored Learning)
- Corrections that cannot be resolved through ILR resubmission

Providers must not submit:

- Speculative claims
- Estimated values
- Adjustments not agreed with LCCA

Providers should **submit the EAS monthly**, where a claim exists, rather than at year-end.

Relationship to ILR Data

The EAS does not replace ILR submissions.

Providers must continue to record all learner-level delivery accurately through the ILR. The EAS operates at:

- Provider level
- Funding-line level

EAS adjustments will be reconciled against:

- ILR returns
- Grant or contract values
- Published allocations

EAS File Structure

The EAS must be completed using the standard DfE template and naming convention:

Earnings adjustment statement guidance 2026 to 2027 - GOV.UK

Submission Method

EAS files must be submitted via Submit Learner Data (SLD). Providers must submit EAS files only when authorised by LCCA. Providers must retain evidence to support all EAS adjustments submitted.

Assurance and Reconciliation

LCCA may:

- Request supporting evidence
- Reject or amend submitted adjustments
- Recover funding where claims are unsupported or ineligible

Repeated or material errors may lead to enhanced assurance or audit activity.

Use of DA/GLA Defined Adjustments

DA/GLA Defined Adjustment 1: Tailored Learning

DA/GLA Defined Adjustment 1 must be used to record agreed funding adjustments relating to Tailored Learning where funding cannot be fully or accurately captured through the ILR.

This adjustment may be used where:

- Tailored Learning delivery is funded by LCCA, and
- The agreed funding value cannot be applied through standard ILR calculations

Requirements:

- Only providers with approved Tailored Learning delivery may use this adjustment
- Providers must not submit this adjustment where Tailored Learning is not part of their agreed funding arrangement
- Values must reflect the agreed monthly funding amount

- Supporting evidence must be retained for audit and assurance purposes

Please refer to the Tailored Learning section for more details.

DA/GLA Defined Adjustment 2: Innovation Flexibility (Grant-Funded Providers Only)

DA/GLA Defined Adjustment 2 must be used to record funding adjustments relating to the Innovation Flexibility.

The Innovation Flexibility:

- Is available to grant funded providers only
- Is capped at 3% of the provider's total ASF grant allocation

Innovation Flexibility may support:

- Pilot or test-and-learn activity
- Innovative delivery approaches
- Activity approved by LCCA that falls outside standard ASF funding rules

Requirements:

- Explicit LCCA approval is required before submission
- The cumulative value claimed must not exceed 3% of the total grant award

Innovation funding:

- Forms part of the provider's existing allocation
- Is not additional funding
- This adjustment must not be used by procured providers
- Written approval and supporting evidence must be retained

General Rules for Defined Adjustments

Defined Adjustments are not interchangeable:

- Defined Adjustment 1: Tailored Learning
- Defined Adjustment 2: Innovation Flexibility (grant-funded providers only)

All Defined Adjustments must:

- Relate to a specific calendar month
- Be explicitly agreed with LCCA
- Be fully auditable

Providers must not use Defined Adjustments:

- As a general balancing mechanism
- As a substitute for correct ILR coding

Misuse of Defined Adjustments may result in:

- Recovery of funds
- Withdrawal of approval to submit EAS claims

Glossary

ASF
Adult Skills Fund – the devolved funding stream used by LCCA to support adult learning.

Completion Status
ILR field showing whether the learner completed, withdrew, or transferred.

DAM
Devolved Area Monitoring – local codes used by devolved authorities (like LCCA) to track delivery of specific local priorities.

DfE
Department for Education – the national government department overseeing education policy, including ILR specifications.

EAS
Earnings Adjustment Statement – spreadsheet-based mechanism used by providers to claim funding not captured in the ILR.

EmpStat
Employment Status – ILR field used to describe the learner's employment status at the start of learning (e.g. 10 = employed).

FCFJ
Free Courses for Jobs – national scheme providing fully funded Level 3 courses for eligible adults.

FFI
Full Funding Indicator – ILR field that identifies whether a learning aim is fully or co-funded. '1' indicates fully funded.

FundModel
Funding Model – ILR field that determines which funding stream is being used. LCCA uses code 38.

GLH
Guided Learning Hours – the number of hours a learner is expected to engage in learning under the guidance of a tutor.

ILR
Individualised Learner Record – the data return that FE providers must submit detailing each learner's programme, used to calculate funding and performance.

LARS
Learning Aim Reference Service – the database of all recognised learning aims and their associated funding details.

LCCA
Lancashire County Combined Authority – the devolved authority responsible for post-19 skills funding in the region.

LDM
Learning Delivery Monitoring – codes used nationally to identify certain learner or delivery characteristics.

LearnAimRef
Learning Aim Reference – the code used to identify a course or programme within the ILR.

LSDPostcode
Learning Start Date Postcode – ILR field capturing the learner's postcode at the point they start the learning aim. Must match the LCCA postcode list.

OtherFundAdj
Other Funding Adjustment – ILR field used to adjust the funding claim for aims with flexible rates, such as licences or unregulated learning.

Outcome
ILR field showing whether the learner achieved the aim.

SOF
Source of Funding – ILR field that identifies where funding originates from. For LCCA-funded learners, this must be '125'.

Z-codes
Generic learning aim references used for things like additional payments, incentives, or licences.