

FEFUNDING · FREE TOOL FOR FE COLLEGES

English and Maths Condition of Funding Calculator 2026–27

User guide · 2026–27 edition · Version 1.1 · 18 October 2026

Workbook version 1.1 · SQL toolkit v1.1.0 · All-years headline v1.1

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Estimates only. Not an official DfE calculation. Examples in this guide are illustrative and contain no learner data.

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1. About the calculator

The calculator estimates your college's 2026–27 English and maths condition of funding (CoF) position and the resulting adjustment to your **2028–29 allocation**. It comes in two forms: an Excel workbook and a SQL Server toolkit. They are separate implementations of the same rules and rates. In the release tests both were run on the same synthetic scenarios and their results were compared field by field (section 13). Compare them on the same snapshot before relying on either.

- **What it uses:** two standard DfE funding reports for the same provider, year and return.
- **What it produces:** a printable executive summary, a funding statement by band, a learner-level investigation list, report reconciliation checks and a data-quality section.
- **What it needs:** no macros, no internet connection and no uploads. Your data stays in your college.

Key fact	2026–27
Government tolerance	2.5% of total national funding value, not of student numbers
Deduction above the tolerance	50% of the national funding value above the tolerance
Allocation affected	2028–29
Each student counted	Once, even when failing both subjects
Unmatched or inconsistent reports	The headline is withheld until the reports reconcile (section 5)

Teaching hours. The DfE report statuses are expected to reflect the relevant declarations, but the calculator does not independently verify planned hours, delivery or in-person teaching. If declarations or delivery are inaccurate, actual non-compliance and deductions could be higher.

2. What you need

Two reports from the DfE funding reports, both for the same provider, academic year (2026–27) and return (for example, both R14):

1. 16-19 Summary of Funding by Student
2. Maths and English

Keep the reports exactly as supplied, including the Date of birth column. Age on 31 August 2026 decides whether a Band 4b student is full-time or part-time. The workbook supports up to 5,000 records per report. The funding report's OS Reference column is used to check basic T Level band 6, 7 and 8 labels (section 8). You also need your provider's 8-digit UKPRN, because the reports do not contain it: a valid UKPRN is required for a validated headline (section 9).

The calculator is designed for institutions that receive the ILR funding reports (the 16-19 Summary of Funding by Student and the Maths and English report). Institutions that make school census returns cannot use it as designed: their minimum-hours codes are not mapped.

If your report words a funding band differently from the calculator, the record is reported as an unrecognised band (an invalid record that withholds the headline), so check the Data quality sheet. The optional report label inventory script in the SQL folder (`11_Report_Label_Inventory.sql`) lists the labels in your reports with counts only.

3. Using the Excel workbook

The workbook has 11 sheets. Calculated sheets are protected without a password to prevent accidental edits; this is not a security control.

Sheet	Purpose	Can you edit it?
START HERE	Steps, links and a live data-readiness check	No (protected)
Summary	Assessment status, headline figures and funding statement; print or save as PDF	Only the three yellow cells: return, college name and UKPRN
Data quality	Record reconciliation, headline gate, R1 to R4 exceptions, hours evidence counts, T Level valuation check and diagnostics	No (protected)
Rules	2026–27 rates, thresholds, status mapping and funding-line classification; DfE list of OS references and T Level bands	Only the yellow cells
Learners	Learner-level calculations (filter only)	No (protected; filters work)
Reconciliation	Maths and English records with no funded record (R4 orphans)	No (protected)
Funding input	Paste area for the 16-19 Summary of Funding by Student report (columns A to W)	Yes, paste from A2
Maths English input	Paste area for the Maths and English report (columns A to K)	Yes, paste from A2
Hours evidence	Optional: approved qualification Y/N and minimum-hours codes for part-time grade 3 students	Yes (optional)
T Level band confirmation	Optional: confirmed band labels where the report cannot confirm a T Level band	Yes (optional)
Instructions	Technical notes, version changes and sources	No (protected)

Steps

- Paste the funding report.** In *Funding input*, select A2:W5001 and press Delete. Copy the report's data rows (not the header) and paste them into A2 using Paste Special > Values.
- Paste the Maths and English report.** In *Maths English input*, clear A2:K5001 and paste the data rows into A2 as values.
- Complete the Summary inputs.** Type the return, the college name and the 8-digit UKPRN into the three yellow cells. A valid UKPRN is required for a validated headline. It is declared by you, not independently verified.

4. **Read the status.** Read the assessment status at the top of the Summary, then the headline figures and the funding statement.
5. **Check data quality.** The START HERE readiness check should show no **X**, and the Data quality headline gate should show that the headline can be shown.
6. **Print or save as PDF.** Use File > Print.

Rules for pasting

- Do not insert, delete or reorder columns, and do not leave blank rows inside the data.
- Learner references must be identical in both reports (same format, no extra spaces, no lost leading zeros).
- Dates of birth are read from real Excel dates or from text in exactly dd/mm/yyyy or yyyy-mm-dd form. Other text forms leave the age blank, so an affected Band 4b grade 3 student is unresolved.

Colour key

Colour	Meaning
Yellow	Input areas
White or grey	Calculated areas
Red	Tolerance exceeded, headline withheld or a serious data problem
Amber	Unresolved cases or assumptions to check
Green	Positive result, still subject to the hours and delivery limitation

4. Reading the results

Measure	Meaning
Known non-compliance (%)	National value of known non-compliant students ÷ total national value. This is not the percentage of students.
Government tolerance	2.5% of the total national value
Estimated 2028–29 allocation deduction	$50\% \times (\text{known non-compliant value} - 2.5\% \text{ of total value})$. Never below £0. A breach is strictly more than 2.5%.
Known non-compliant students	Students the reports confirm as not meeting the condition, each counted once
Unresolved students	Students the reports cannot classify; investigate them on the Learners sheet
Potential additional deduction	The extra deduction if every unresolved student failed (the worst case)
Invalid funding records	Must be 0. Each record is counted once; the reasons are on the Data quality sheet.

Assessment status

The workbook shows **ASSESSMENT:** followed by one of these statuses and an explanation; the SQL toolkit returns the same words in **AssessmentStatus**. When the headline is withheld, the first condition that applies is shown, in this order:

Status (headline withheld)	Cause
NO DATA	Both reports are empty
INVALID OR INCOMPLETE SOURCE DATA - DO NOT PUBLISH	Invalid funding records, each counted once
BLOCKED - REPORTS DO NOT RECONCILE	At least one report reconciliation exception (section 5), including a missing Maths and English report

Status (headline withheld)	Cause
BLOCKED - T LEVEL BAND CANNOT BE CONFIRMED	A basic T Level band the published DfE list cannot confirm (section 8)
BLOCKED - PROVIDER UKPRN NOT DECLARED	No UKPRN declared (section 9)
BLOCKED - PROVIDER UKPRN NOT VALID	The declared UKPRN is not 8 digits starting with 1
NO FUNDED STUDENTS FOUND	No in-scope funded students

Otherwise the headline is shown with one of:

Status (headline shown)	Meaning
KNOWN FAILURES EXCEED 2.5% TOLERANCE	Known failures are above 2.5% of total value: an estimated deduction applies
WITHIN TOLERANCE ON KNOWN FAILURES - UNRESOLVED CASES COULD CREATE A DEDUCTION	Within tolerance on known failures, but the unresolved students could take it over
WITHIN TOLERANCE ON KNOWN FAILURES - UNRESOLVED CASES REQUIRE INVESTIGATION	Within tolerance even if every unresolved student failed; still investigate them
ALL ASSESSED RECORDS RESOLVED AND WITHIN TOLERANCE - DELIVERY EVIDENCE NOT VERIFIED	No unresolved students and within tolerance. Hours and delivery are still not verified.

A £0 estimated deduction means known failures are within tolerance on that snapshot. It does not mean every student is compliant.

Worked example (illustrative figures only, not a real college). The total national value is £10,000,000, so the tolerance is £250,000. If the known non-compliant value is £400,000, the excess is £150,000 and the estimated deduction is 50% of that: £75,000.

Investigating students

On the Learners sheet, filter column O (Learner outcome) to FAIL or UNKNOWN. Column F shows whether the student matched between the two reports, and column AA lists every data issue for the record.

5. Report reconciliation and withheld headlines

For every in-scope record (Qualifies for funding = Y on an included funding line) the two reports must agree. There is no percentage threshold: one exception withholds the headline.

Type	Exception
R1 missing	In the funding report but not in the Maths and English report
R2 duplicate	A learner reference appears more than once in either report
R3 conflicting	Funding line, funding band or T Level flag differ between the reports
R4 orphan	A Maths and English record on an included funding line with no record at all in the funding report, a funding-report record with an unrecognised funding line or Qualifies for funding value, or a funding-line conflict (a record funded only on an excluded line, explained with the Maths and English line)

Learners who are not funded. Each Maths and English record is checked against every funding-report record with the same learner reference. A learner with any funded record (Qualifies for funding = Y) on an included funding line is in scope, so a learner with another qualifying funded record is never excluded. A learner whose

funding-report records all have Qualifies for funding = N is *excluded as not funded*: listed by learner with the reason (Data quality section 6 and the Reconciliation sheet; SQL `vw_CoF_ExcludedNotFundedLearners`), left out of the total and failing values, and not blocking. If its funding line or band differs between the reports, that is listed as a warning. A learner reference repeated among excluded records only is also a warning; on an in-scope record it blocks (R2).

While a blocking condition exists, every headline money, percentage and count shows **Unavailable** in the workbook (NULL in SQL, with `IsPublishable = 0`). It is never shown as 0. Totals over the records as they stand appear only in the Data quality section headed "Diagnostic only: not a validated result" (SQL: columns starting `diag_`). A Maths and English report that matches no learner therefore can never give 0% or a valid result.

The exceptions and the learners affected are listed on Data quality section 6 and on the Reconciliation sheet (SQL: `vw_CoF_ReconciliationExceptions`). The usual cause is two reports from different providers, years or returns.

6. Part-time grade 3 hours evidence

A part-time student with grade 3 who is not studying GCSE meets the condition by studying an approved qualification. The reports cannot show this, so record it on the *Hours evidence* sheet (SQL: the optional evidence adapter): learner reference in column A, the declared minimum-hours codes in columns B and C (MMH for maths, EMH for English: 1 = met, 2 = not met) and approved qualification Y/N in columns D and E.

Approved qualification	Hours code	Outcome
Y	1	Meets the condition
Y	blank	Unresolved: approved qualification recorded but no minimum-hours declaration (MMH/EMH) supplied
Y	2	Does not meet the condition: minimum hours declared not met (code 2), so the qualification does not count
Y	any other value	Unresolved: code not recognised
N	any	Does not meet the condition
blank	any	Unresolved

Why code 2 is a fail. DfE's ILR funding reports guidance says English and maths qualifications must be planned for at least a minimum number of hours before they will count, and code 2 means the minimum hours are not met. The condition of funding guidance measures compliance from data returns. The three cases (code 2, no code, another code) are counted separately on Data quality and in SQL.

Evidence is never used for full-time students and never turns a code 2 declaration into a pass. Y/N must be exactly Y or N. School-census codes (EMH 02/03, MMH 04/05) are not converted and leave the student unresolved.

7. Teaching hours

Students must be planned for minimum English and maths teaching hours per subject: 100 hours in Band 5, 84 in Bands 4a and 4b, 66 in Band 3 and 52 in Bands 2 and 1, taught whole-class and in person (part-time students pro rata; alternative formats are allowed for students with an EHC plan). From 2026–27 the Maths and English report takes account of the ILR minimum-hours declarations (EMH/MMH): a student whose minimum hours are not planned (code 2) is expected to be shown as not studying, and is then counted as non-compliant.

The DfE report statuses are expected to reflect the relevant declarations, but the calculator does not independently verify planned hours, delivery or in-person teaching. If declarations or delivery are inaccurate, actual non-compliance and deductions could be higher. Review timetables, declarations and delivery evidence separately.

8. T Level band confirmation (2026–27)

The funding report can show a basic T Level band 6, 7 or 8 label for a learner whose occupational specialism is funded at the uplifted rate. For each such record the calculator looks up the OS Reference in DfE's published list ([2026 to 2027 T Level and foundation year programme cost weightings and funding bands \(September 2026\)](#)).

Published band for the OS reference	Result
The same basic band	Valued at the report label
Band 5 for ZTLOS079 (assisting teaching) on a band 6 label	Valued at the report label
The uplifted version of the same band	Valuation unresolved
A different band, or the OS reference is missing or not in the list	Valuation unresolved

Uplifted labels, T Level band 5 and band 9 labels are valued as labelled. An unresolved valuation withholds the headline (BLOCKED - T LEVEL BAND CANNOT BE CONFIRMED) and the learners are listed on Data quality section 7. To resolve it, record the confirmed band for each listed learner on the *T Level band confirmation* sheet (learner reference, a recognised 2026–27 T Level band label from the drop-down list, and your evidence). In SQL use the optional confirmation adapter. A confirmation is used only for a learner whose valuation is otherwise unresolved.

The report wording for the uplifted bands and T Level band 5 has not yet been confirmed from a real 2026–27 report.

9. Provider identity

The two DfE reports contain no provider identifier (no UKPRN column), so the provider is declared by the user, not independently verified. A valid declared UKPRN (8 digits starting with 1) is required for a validated headline in both the Excel workbook and the SQL toolkit: without one the status is BLOCKED - PROVIDER UKPRN NOT DECLARED, or BLOCKED - PROVIDER UKPRN NOT VALID for a malformed entry, and every validated figure is unavailable. Entering a UKPRN does not prove that both reports belong to that provider: duplicate learner references and reconciliation exceptions are the only signs in the data of a mixed report pair. The all-years SQL view shows a year with no valid declared UKPRN as PROVIDER NOT DECLARED and refuses to combine years that declare different UKPRNs.

10. Using SQL Server

The SQL toolkit is in the `sql` folder. It needs SQL Server 2016 SP1 or later. It creates views and procedures in schema `fefunding2627` of a reporting database, reads your imported report tables and does not write to them. The optional all-years scripts also create tables in schema `fefunding_all` and write snapshot history there.

Route	How
Standalone	Complete the EDIT blocks in <code>01_Standalone_Calculator.sql</code> and run it. It ends with an error when the result is not publishable.
Reusable views	Configure <code>02_Source_Adapters.sql</code> , then run <code>02</code> to <code>05</code> once. Query <code>fefunding2627.vw_CoF_Headline</code> , <code>vw_CoF_ByBand</code> , <code>vw_CoF_Investigations</code> , <code>vw_CoF_ReconciliationExceptions</code> and <code>vw_CoF_DataQuality</code> .

Route	How
Procedures	EXEC <code>fefunding2627.usp_CoF_Validate</code> ; (ends with Msg 51001 while anything blocks the headline), then EXEC <code>fefunding2627.usp_CoF_Executive</code> ;
All years	Run <code>09_All_Years_Headline.sql</code> once, then read <code>fefunding_all.vw_CoF_Headline_AllYears</code> : one row per expected or registered year, with <code>SourceStatus</code> . Gate dashboard refreshes with EXEC <code>fefunding_all.usp_CoF_Check_Completeness</code> ;
Diagnostics	<code>00_Diagnose_Source_Data.sql</code> checks your source tables without changing them.
Label inventory	<code>11_Report_Label_Inventory.sql</code> lists the band and status labels in your reports, with counts only and no learner data.

In `02`, change the table names (EDIT 1 and 2) and declare your UKPRN and return in `vw_CoF_Source_Identity` (EDIT 3). The hours evidence adapter and the T Level band confirmation adapter are optional. Load one provider, one academic year and one return; if a table holds more, add a WHERE filter in the adapter.

Optional snapshot after each return (the return label is supplied by you and does not prove which return the data holds):

```
EXEC fefunding_all.usp_CoF_Snapshot_Headlines
    @ReturnLabel = 'R04',
    @DataYear = '2026-27';
```

Upgrading from the supplied toolkits. Upgrade each year toolkit in place (configure the new `02`, then run `02` to `05`), run `09_All_Years_Headline.sql` afterwards, check EXEC `fefunding_all.usp_CoF_Check_Completeness`; , and resolve any duplicate older source by setting `IsIncluded = 0` for it in `fefunding_all.CoF_Headline_Sources`. Snapshot history in `fefunding_all.CoF_Headline_History` is never dropped by install or upgrade; only `10_All_Years_Uninstall.sql` with `@DropHistory = 1` removes it.

The snapshot ends with an error if nothing is saved or the year is not publishable, unless `@AllowNonPublishable = 1` is passed. Full details are in `SQL/README_SQL.md` and `SQL/All_Years_Reporting.md`.

11. Rules applied for 2026–27

Who is included

Funding line type	Treatment
16-19 Students (excluding High Needs Students)	Included
16-19 High Needs Students	Included
19-24 Students with an EHCP	Included
19+ Continuing Students (excluding EHCP)	Included
14-16 Direct Funded Students	Excluded and listed (outside the CoF scope)
Qualifies for funding = N	Excluded and listed
Any other funding line	Invalid until investigated

Programmes under 150 planned hours stay in the total, but the condition does not apply to them. Students on programmes under 150 planned hours and exempt students stay in the total value as passes. This follows the plain reading of "the total value of all students" in the condition of funding guidance. Reconciliation against an actual DfE condition of funding allocation table is still outstanding, so it has not been confirmed by a real allocation.

National values (2026–27)

Band	Planned hours	Annual national value
T Level band 9	1,730	£7,563
T Level band 8 (uplifted)	1,580	£6,935 (£7,282)
T Level band 7 (uplifted)	1,380	£6,306 (£6,621)
T Level band 6 (uplifted)	1,180	£5,468 (£5,742)
T Level band 5	580	£5,256
Band 5	580+	£5,256
Band 4a / 4b	485+ (18+, not high needs) / 485 to 579	£4,348
Band 3	385 to 484	£3,536
Band 2	300 to 384	£2,796
Band 1	up to 299	£5,256 × planned hours ÷ 640

T Level values are annual: 50% of the 2026–27 programme rate. Uplifted bands carry the 5% uplift for specific occupational specialisms; T Level band 5 is the assisting teaching specialism. The CoF guidance worked example (Tables 9 and 10) uses the March 2026 rates; this calculator uses the July 2026 rate tables, as the guidance requires ("50% of the 2026 to 2027 national funding rate for the band"). In the release tests the worked example was reproduced separately with its own rates.

How each student is assessed

Maths or English status	Outcome
Has the GCSE, exempt, FSL2 pass, or condition does not apply	Meets the condition
Studying the subject	Meets the condition (see section 7 on hours)
Not studying the subject, no grade 4	Does not meet the condition
Grade 3, not studying GCSE, full-time	Does not meet the condition (must study GCSE)
Grade 3, not studying GCSE, part-time	Depends on the hours evidence (section 6)

Full-time or part-time. Full-time means 580+ planned hours at age 16 to 17, or 485+ at age 18 and over, with age taken on 31 August 2026. T Levels, Band 5 and Band 4a are full-time; Bands 3, 2 and 1 are part-time; Band 4b is full-time at 18 and over and part-time at 16 to 17. The 19-24 EHCP and 19+ continuing lines count as 18 and over. A Band 4b student is unresolved, never assumed compliant, when their age cannot be established or their hours contradict the band.

Whether DfE's report ever gives the grade 3 "not studying GCSE" status to Band 4b is not yet confirmed by a real report (label inventory queries 6 and 8 would show it).

Combining subjects. A student fails if either subject fails (a fail beats an unresolved subject) and is counted once; passes only if both subjects pass; otherwise is unresolved.

12. Frequently asked questions

Is this an official DfE calculation?

No. It is an independent estimate based on the published 2026–27 guidance and funding rates. The Department for Education makes the final determination of any allocation adjustment.

Why does the Summary say "Unavailable", or the SQL stop with an error?

The calculator does not produce a headline from data that is invalid or from reports that do not reconcile. The status, the Data quality sheet or the SQL `BlockingReason` names each cause. Common causes are reports from different providers, years or returns; duplicate references; a missing Maths and English report; unrecognised funding lines or bands; and a Qualifies for funding value that is not Y or N.

Why does it say BLOCKED - PROVIDER UKPRN NOT DECLARED?

A valid 8-digit UKPRN (starting with 1) must be declared before a validated headline is shown: on the Summary in the workbook, or in `vw_CoF_Source_Identity` in SQL. The reports contain no provider identifier, so the UKPRN is declared by you, not independently verified.

Why are some students unresolved?

The reports do not hold enough information to decide: for example an unrecognised status, a Band 4b grade 3 student whose age is unknown, or a part-time grade 3 student with no approved-qualification evidence or no usable minimum-hours code.

Do the workbook and the SQL toolkit give the same answer?

They are designed to, and in the release tests they agreed on every compared figure and learner outcome in the shared synthetic scenarios (section 13). They are separate implementations, so compare them on your own snapshot before relying on either.

Can I use it for another academic year?

No. All rates, thresholds and rules are specific to 2026–27.

13. Validation, data protection and terms

Tests run for this release (18 October 2026).

- **SQL toolkit:** 1,751 automated checks on SQL Server 2022 Developer (16.0.4305.5) at database compatibility levels 130 and 160, installing with sqlcmd with and without `-I`: 1,749 passed, 0 failed, 2 notes recording inconsistencies in the guidance text.
- **Excel workbook:** 145 of 145 recalculation checks passed and 79 of 79 package checks passed, using LibreOffice 24.2.7.2 headless recalculation. Microsoft Excel itself was not used.
- **Excel against SQL:** 26 shared synthetic scenarios for 2026–27, compared directly on every headline field, status, exception count and 945 learner outcomes and values: 0 differences.

Evidence categories.

1. **Rules verified against official guidance.** Tolerance, deduction, bands and rates, population, grade 3 study mode, minimum hours, T Level bands, exemption wording and the hours declaration rule, checked against the GOV.UK sources listed (18 October 2026).
2. **Calculations tested with synthetic data.** The rules, boundaries, blocking conditions and statuses, in Excel and SQL, compared with an independent model and directly with each other: SQL Server 2022 (16.0.4305.5) at compatibility levels 130 and 160; LibreOffice 24.2 recalculation of the workbooks. Not Microsoft Excel and not a native SQL Server 2016 instance.
3. **Behaviour confirmed with actual DfE report structures.** None yet. The optional report label inventory (`11_Report_Label_Inventory.sql`) is offered to collect real column headings, labels and counts without learner data.
4. **Assumptions that remain unverified.** Whether DfE gives the grade 3 "not studying GCSE" status to Band 4b (D1); the 2026-27 uplifted T Level and T Level band 5 labels (D3); the denominator (D8); the full report column lists; and behaviour in Microsoft Excel itself.

Not tested: Microsoft Excel, a native SQL Server 2016 instance, SSMS, and real DfE report files. All test data was synthetic. Evidence and the list of open points are in [Documentation/Validation_evidence](#) and the release notes.

Data protection. The source reports contain OFFICIAL-SENSITIVE personal data. Store and share completed workbooks and query outputs in line with your organisation's data protection policy.

Terms of use. The calculator is free to use and share within your organisation, with attribution to FEFunding (Ben Sonoiki, fefunding.co.uk). It is provided as is, without warranty. Results estimate a future allocation adjustment; they are not an official DfE calculation, invoice or confirmed clawback, and the Department for Education makes the final determination of any funding adjustment.

Official sources

- [16 to 19 funding: maths and English condition of funding, 2026 to 2027](#)
- [16 to 19 funding: 2026 to 2027 rates and formula](#)
- [T Levels funding guide 2026 to 2027](#)
- [2026 to 2027 T Level and foundation year programme cost weightings and funding bands \(September 2026\)](#)
- [Advice: funding rules for 16 to 19 provision 2026 to 2027](#)
- [2026 to 2027 ILR funding reports](#)
- [ILR 2026 to 2027 specification: LearnerFAM, LearnFAMType \(EMH and MMH\)](#)