

Education Maintenance Allowance Guidance 2025-26



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Summary: Guidance on the Education Maintenance Allowance (EMA) programme for colleges in Academic Year 2025-26.

FAO: Principals of Scotland's colleges and the general public.

Further
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Education Maintenance Allowance Guidance for Colleges

AY 2025-26

Introduction

1. This document sets out guidance on the Education Maintenance Allowance (EMA) programme for colleges in Academic Year (AY) 2025-26. This publication builds on existing guidance both by the Scottish Funding Council (SFC) and the Scottish Government.
2. Please note, as part of the simplification of the funding body landscape reforms, FE student support will transfer from SFC to Student Awards Agency Scotland (SAAS). This will include the administration of EMA payments for colleges.

Background

3. The EMA programme aims to provide a financial incentive to young people from low-income households to remain in education beyond the minimum school-leaving age. This programme is available on the same terms to students who remain in school and to those who go to college.
4. Within the Scottish college sector, SFC manages the programme on behalf of the Scottish Government.
5. SFC acts as the agent of the Scottish Government under a separate agreement from its other activities. EMA funds do not form part of the Scottish Government's grant-in-aid to SFC. The programme is subject to separate regulations from other student support funds and there are separate reporting requirements for both colleges and SFC.

EMA programme

6. The EMA programme provides a weekly term-time allowance for students from low-income households who are at college studying non-advanced courses on either a full or part-time basis. It can be allocated to students aged 16-19 years old (inclusive), although as set out in [SFC's Bursary Guidance AY 2025-26](#), college students who are aged 18 when they begin their course should normally be offered a FE bursary.
7. The household income of the young person will determine their eligibility for an EMA. Details of income thresholds and other eligibility criteria can be found in Part 1 of the [Scottish Government EMA Guidance and Processes 2025-26](#) which was published on the SFC website on 12 September 2025.
8. For both full-time and part-time students, there is a single EMA award available of £30 per week. Once students have been assessed and deemed to meet the requirements, they will be eligible for this payment. Full details of the application assessment process

are available in Part 2 of the EMA Scotland Guidance and Processes document for 2025-26.

9. Students must be 100% compliant with their learning agreement to receive the weekly payment, and any absences authorised by the college should be treated as a day of attendance. Colleges are reminded that authorised absences are permitted and that they may exercise flexibility when considering the attendance criteria for vulnerable students. This flexibility should be considered on a case-by-case basis and be part of the learning agreement.
10. Detailed guidance on attendance is set out in Part 1, pages 11-7 and pages 20-23 of the EMA Scotland Guidance and Processes document for 2025-26.
11. These funds are available to all college sector bodies funded by SFC, with the following exceptions:
 - Shetland and Orkney Colleges will receive payments from, and report to, their respective local authorities for EMAs.
 - Sabhal Mòr Ostaig does not currently have any relevant activity for EMAs.

Policies and guidance

12. The EMA Scotland Guidance and Processes document governs the use of EMA funds. This document is prepared and updated regularly by the Scottish Government; with input from SFC, colleges, local authorities and schools.
13. The Scottish Government has provided the final version for AY 2025-26 and college EMA contacts were contacted when this document went live. The terms of this document cover both the school and college sectors to ensure consistency across Scotland.
14. This guidance covers both full-time and part-time EMA provision. Colleges are reminded that, for students to be eligible for a part-time EMA, they should be:
 - On a course that is eligible for SFC funding, as detailed in [SFC's Credit Guidance](#).
 - On a course that leads to a recognised qualification, meets an employer's need or is a formal access course. Students on leisure courses and taster courses are not eligible for SFC funding or an EMA. Students on evening or weekend courses may be eligible for a part-time EMA but only where they meet the above criteria and where their attendance on the course is monitored.
 - On a course with a duration which is less than the full-time definition. The minimum course duration is 1 hour.
 - Claiming an EMA from one source and for one course only. Colleges are asked to make explicit to students when they apply that they should not claim an EMA for more than one course at a time, or at more than one college or at a school and a

college simultaneously. Colleges should also inform students that SFC monitors enrolments to identify students making dual claims. If students are found to be making dual claims, they will be liable to repay any EMA that is over-claimed to the college. Colleges should have systems in place to recover this money from students under these circumstances.

15. Students claiming part-time EMAs are not eligible for travel or study costs.
16. Criteria for the residential eligibility for EMA in colleges are set out in [The Education Maintenance Allowances \(Scotland\) Regulations 2007](#), [The Student Support \(Scotland\) Regulations 2022](#), and [The Education \(Fees and Student Support\) \(Miscellaneous Amendment and Revocation\) \(Scotland\) Regulations 2025](#). Colleges should also note the residency criteria set out in Annex A of the Scottish Government's EMA Scotland Guidance and Processes Document.
17. Colleges are reminded that Scottish-domiciled students studying in the rest of the UK (rUK) are not eligible for EMA. Similarly, under the revised regulations, students domiciled in the rUK (England, Wales, or Northern Ireland) but studying in Scotland are not eligible for EMA in Scotland.

Administrative costs

18. Colleges can claim funds for administrative costs. Two different types of payments for administrative costs will be made to colleges each year:
 - A payment of £5,333 was made to all colleges participating in the programme in September 2025 to cover the period August 2025 - March 2026. A second payment of £2,667 will be made in May 2026 to cover the period April - July 2026.
 - A further payment of £15 per accepted EMA student will be paid after student totals have been received in the data returns that are submitted twice annually, in February and June 2026.
19. Colleges should submit claims for administrative costs as part of the EMA claims process.
20. The EMA administrative funds are ring-fenced for EMA-related expenses and colleges should be able to demonstrate evidence of spend against their allocation. Colleges are asked to report on spend on EMA administrative costs for each period (see [Annex C](#)).

Authorised signatures

21. Returns claiming funds must be signed by a relevant authorised signatory before being sent to SFC. This signatory will normally be the Principal/Chief Executive Officer or a nominated deputy. In recognition that many staff continue to work remotely or on a hybrid model, colleges may continue to submit their monthly returns by sending an email from the authorised signatory's college email address to EMAreturns@sfc.ac.uk by the usual monthly deadline. The authorised signatory should include the following text

in their authorisation email to SFC:

“I approve the EMA claim made by (college name) for the amount of (£XXX).”

22. Colleges are required to complete and return the pro-forma response ([Annex B](#)) to EMAreturns@sfc.ac.uk, giving an update of the details of authorised signatories, by **31 October 2025**. There can be up to four separate signatories. If you would like to amend these signatories at any point, please contact Ken Johnston in SFC’s EMA Team (contact details are provided at the end of this document), as soon as possible.
23. The year-end statement is a declaration of each college’s EMA spend within the AY, and it must be agreed and signed by the Principal/Chief Executive Officer. SFC’s EMA Team will circulate regular reminders and information on submitting monthly and annual returns throughout the year.

Conditions of grant

24. EMA funding for colleges has specific conditions as set out below.

General

25. Students cannot claim an EMA for more than one course at a time, or at more than one college or at a school and a college simultaneously.
26. Students must sign a declaration agreeing that the college can recover any overpayment of EMA funds.
27. SFC will recover any overpayment of EMA funds from colleges at the earliest opportunity.
28. Colleges are required to comply with [The Student Support \(Scotland\) Regulations 2022, The Education \(Fees and Student Support\) \(Miscellaneous Amendment and Revocation\) \(Scotland\) Regulations 2025](#), the EMA Scotland Business Model, National Guidance and other policy documents and updates as issued by SFC and/or the Scottish Government in operating the EMA programme.

Use of funds

29. EMA funds, for both students and college costs, are ring-fenced and should only be used for the purpose(s) for which they are allocated within the EMA programme.

Data returns and quality

30. Monthly data returns should be sent to SFC in good time (see [Annex A](#) for process timetable) as no ad-hoc payments will be made outside the monthly payment schedule. Therefore, colleges that delay making their returns and/or claims will not receive a payment until the following payment run.

31. Colleges are also required to agree and sign-off an AY-end data return. The return will include the information for the full AY and will be issued by SFC in September 2026.
32. It is the college's responsibility to ensure that data is submitted on time and quality requirements are met. Any delay and subsequent non-payment by SFC for a particular month should not lead to students being disadvantaged.
33. SFC's EMA Team will circulate regular reminders and information on submitting monthly and annual returns throughout the year. Colleges should also refer to the EMA Guidance and Processes document.

Audit requirements

34. For AY 2025-26, the Scottish Government has removed the audit requirement for colleges, meaning colleges no longer need to pay for a specific EMA audit. This brings colleges into line with local authorities.
35. Instead, colleges will be required to return a new end of year declaration alongside the annual statement which will be sent out as normal in September 2026, and evidence of the completion of 5% spot checks for the periods August 2025 - March 2026 and April - July 2026.
36. The new declaration can be found as Annex D and should be signed by the College Principal.

Acceptance of grant

37. Colleges are asked to complete and return a signed copy of the funding offer pro-forma ([Annex B](#), parts 1 and 2) by **31 October 2025** to indicate they accept the offer of EMA funds and the conditions attached to them. The pro-forma should be sent to EMAReturns@sfc.ac.uk and colleges should retain a signed completed copy of these documents for their records.

Additional information required by the Scottish Government

38. Details on how colleges use the administrative funds they receive are still required and the copies of the form to be completed can be found at [Annex C](#). The returns are also scheduled in the timetable in [Annex A](#). Colleges should submit [Annex C](#) by **1 April 2026**.
39. As the expenses grant has now been split in two, a second Annex C form will be required to be submitted to cover the period April - July 2026. The deadline for submitting this form is dependent on when the payment is made and will be communicated to colleges when this is known.

Further information

40. Please contact Ken Johnston, Funding Policy Officer, tel: 0131 313 6562, email: kjohnston@sfc.ac.uk.

Tiffany Ritchie

Acting Director of Finance

Annex A

Payment of EMA Funds to all Colleges

41. The payment dates for Academic Year (AY) 2025-26 are set out in the table below. Colleges should complete EMA online returns for each month, and these should be with SFC within the allotted time. Failure to make the return in time sets the risk of non-payment of funds (see paragraphs 29-32). Colleges can email scanned copies of the signed return to EMAReturns@sfc.ac.uk, or follow the email authorisation process described at paragraph 20.
42. College claims for EMA payments to students will be made in arrears.

Payment schedule

43. The schedule detailing payment and data return dates is set out in the table below. This is based on the turnaround time for data and payments as set out in the EMA Scotland Business Model and to fit with SFC's standard monthly payment schedule.
44. Timetable of EMA returns and payments between all colleges and SFC for AY 2025-26:

Description	Period end date	Monthly return due to SFC	SFC payment to College	Notes
Aug claim period	29/08/25	03/09/25	16/09/25	
Sept claim period	26/09/25	01/10/25	14/10/25	
Oct claim period	31/10/25	05/10/25	14/11/25	
Nov claim period	28/11/25	03/12/25	16/12/25	
Dec claim period	26/12/25	07/01/26	14/01/26	
Jan claim period	30/01/26	04/02/26	16/02/26	
Feb claim period	27/02/26	04/03/26	16/02/26	

Description	Period end date	Monthly return due to SFC	SFC payment to College	Notes
Feb headcount return and admin claim	26/12/25	04/03/26	16/02/26	• Payment on receipt of first head count (biannual data) return with student numbers*. • Paid for student registrations from August to December.
Mar claim period	27/03/26	01/04/26	16/04/26	• Annex C (Part 1) is also due at this time.
April claim period	24/04/26	29/04/26	14/05/26	
May claim period	29/05/26	03/06/26	16/06/26	
June claim period	26/06/26	01/07/26	14/07/26	
June headcount return and admin claim	26/06/26	01/07/26	14/07/26	• Payment on receipt of second head count (biannual data) return with student numbers. • Paid for student registrations from January onwards.
July claim period	31/07/26	05/08/26	14/08/26	
AY-end data return to be signed off by college		25/09/26		• Annual Statement to be signed-off by college Principal and returned to SFC with College Declaration. Should include 5% spot checks carried out by college.

* Please note that the data return will be kept open for student numbers only until the February claim is due, to allow colleges to reflect as accurate numbers as possible at this time.

** Please note that these dates may be subject to change.

Annex B (Part 1)

EMA Funding Offer, Pro-Forma Response Part 1

To be received by SFC no later than Friday 24 October 2025.

ACCEPTANCE OF EMA CONDITIONS OF GRANT

College name

.....

I agree to the EMA conditions of grant for AY 2025-26 (August 2025 - July 2026), as set out in SFC's EMA grant letter 2025-26. I note that as part of these conditions, I will receive payment of administration costs for EMAs, which will be used for EMA-related expenditure only.

Signed

.....

Principal/Chief Executive Officer (or principal designate or equivalent)

.....

Name (please print)

.....

Position

.....

Date:

Please return by **24 October 2025** to: EMAreturns@sfc.ac.uk.

Annex B (Part 2)

EMA Funding Offer, Pro-Forma Response Part 2

To be received by SFC no later than Friday 24 October 2025.

EMA CLAIMS AND PAYMENTS - AUTHORISED SIGNATORIES FOR 2025-26 ONWARDS

The following are authorised to claim EMA funds from SFC on behalf of

..... (insert name of College) from August 2025

Please inform SFC of any changes to these signatories as soon as possible.

Authorised signatories for claims:

Name:	Name:
Position: Principal/Chief Executive Officer	Position: Vice Principal/Director of Finance
Signature:	Signature:
Official email address:	Official email address:
Date:	Date:

Name:	Name:
Position:	Position:
Signature:	Signature:
Official email address:	Official email address:
Date:	Date:

Please return by **Friday 24 October 2025** to: EMAReturns@sfc.ac.uk.

Annex C (Part 1)

Education Maintenance Allowances (EMAS)

Administration Breakdown 2025-26

Name of College:

The college should provide a breakdown of spend against the £5,333 administration allowance for the period August 2025 - March 2026 detailing how the allowance was used to support the processes set out in the EMA Scotland Guidance and Processes document.

Expenditure	Spend (£)
Printing costs for application forms/leaflets/posters, etc.	
Promotion costs of EMA (please specify below how EMA was promoted)	
Website update costs	
Staff costs	
Other costs (please specify)	
Total	

I certify that the entries on this form are accurate, and the payments on which they are based have been properly incurred.

Signed:

Date:

Position: Director of Finance or (please state)

Annex C (Part 2)

Education Maintenance Allowances (EMAS)

Administration Breakdown 2025-26

Name of College:

The college should provide a breakdown of spend against the £2,667 administration allowance for the period April 2026 – July 2026 detailing how the allowance was used to support the processes set out in the EMA Scotland Guidance and Processes document.

Expenditure	Spend (£)
Printing costs for application forms/leaflets/posters, etc.	
Promotion costs of EMA (please specify below how EMA was promoted)	
Website update costs	
Staff costs	
Other costs (please specify)	
Total	

I certify that the entries on this form are accurate, and the payments on which they are based have been properly incurred.

Signed:

Date:

Position: Director of Finance or (please state)

Annex D

EMA End of Year Declaration

Statement of Compliance with Conditions of Grant

This is to confirm that the grant claimed by (insert college name) in relation to the above Programme in Academic Year 2025-26 was properly due and the College used these funds in accordance with the SFC's conditions and the principles of the Education Maintenance Allowance (EMA) programme. This includes but is not limited to:

- Ensuring that EMA funds are used solely to support eligible students aged 16-19 from low-income households to remain in post-compulsory education.
- Administering payments in accordance with the agreed attendance and Learning Agreements.
- Maintaining accurate records of eligibility, attendance, and payments.
- Submitting required data returns and cooperating with audit requirements.
- Ensuring that all staff involved in EMA administration are aware of and adhere to the conditions of grant.

This statement is supported by the signed annual statement for (insert college name). We confirm that we have read and understood the conditions of grant and accept the responsibilities therein.

Signed:

Name in block capitals:

Position:

Date: