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Credit Guidance for Colleges AY 2026–27



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Issue Date: 07 July 2026

Reference: SFC/GD/12/2026

Summary: Guidance for colleges on eligibility for credit funding in Academic Year 2026–27.

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Credit Guidance: student activity data guidance for colleges in AY 2026–27

Introduction

1. This document provides guidance for colleges on the eligibility for credit funding (and credit claims) for the forthcoming Academic Year (AY) 2026-27.
2. In AY 2023-24, SFC rebased credit allocations for all colleges. At that time, we indicated that we would begin to remove some of the crisis-based mitigations we introduced to help colleges and students deal with the immediate and significant impacts of the COVID-19 pandemic. As indicated in our [final funding announcement](#), there are no significant changes to the credit guidance for AY 2026-27.

Context for AY 2026-27 to support economic and social recovery

3. **Priorities and flexibility:** For AY 2026-27, the overall aim is to allow colleges to continue to adapt to the changing needs of their region and provide learning opportunities to sustain a pipeline of educated and skilled people who will be critical to our economic prosperity, and to upskill/reskill the existing workforce.
4. **Continued provision of full-time places:** Although there is always a degree of uncertainty, we expect the level of demand for full-time Further Education (FE) and Higher Education (HE) provision to be similar to recent years.
5. **Re-training and re-skilling:** We expect there will continue to be a need across the country for re-training, up-skilling and re-skilling to equip people for new employment opportunities. This includes up-skilling for those school leavers who moved directly into employment in recent years, but who may benefit from flexible learning opportunities to improve their skills base and meet the needs of the economy. We also expect colleges to make available relevant short courses to enable people to get quickly back into employment.
6. **Prioritising senior phase school engagement:** We expect colleges to continue to prioritise activity with senior phase school pupils.
7. **School pupils out with senior phase:** Colleges should de-prioritise other school/college courses outwith the senior phase and credit claims for AY 2026-27 should continue to **not exceed 1.5%**. We will review this policy for future years in liaison with the sector.
8. **Credits for full-time students:** The normal claim for a full-time (FT) FE course should be 16 credits; with FT HE between 12 and 15 credits. Flexibility is required to support employability needs and pathways to further study at a more advanced level, and we recognise that some courses will exceed normal FT credits for legitimate educational reasons. SFC will monitor the average claim for FT students over the AY, including additional enrolments supplementing their study.

9. Claims for individual students/programmes will vary **but colleges should not exceed an overall average of 17 credits for FT FE students or 15 credits for FT HE students** across the FT cohort, including those additional part-time (PT) courses on which these students enrol. Overall average credits per FT student in excess of this are likely to be subject to further scrutiny.
10. Colleges can include targeted guidance credits for students, provided that overall average claims do not exceed the amounts indicated above.
11. SFC has been liaising with colleges to gather feedback on the averages indicated above. We are aware that, in some cases, credits for FT students are greater than the values indicated above, hence the guidance continues to concentrate on an overall average. If colleges have concerns or feedback about this element of our guidance, they should contact SFC.

Guidance on eligibility for credit funding

12. SFC provides teaching funding to colleges that undertake to deliver a specified volume of activity measured in 'credits' (1 credit is equivalent to 40 hours of learning). This guidance sets out our core principles for eligibility for this credit funding, and the programmes and students eligible for it.
13. Funding is provided to colleges to help improve the employment prospects and/or personal progression of students. Students should only be enrolled on programmes that are suitable for their needs and abilities, and all programmes should make an appropriate addition to students' ongoing development.
14. Funding is provided for Scottish-domiciled or 'home fee' students, refugees and asylum seekers who have been properly enrolled, and whose learning is being supported – and whose individual educational requirements are being met – by the college. There should therefore be a suitable level of engagement with the student, which is pro-active, managed by the college, and relates to the funding implicitly being claimed in respect of that student from SFC.
15. [Residency guidance](#), which was updated in AY 2025-26, should be used when assessing whether a student is eligible for a SFC funded place. Updated guidance for AY 2026-27 will become available on SFC's website in due course.
16. Colleges are funded using regional indicators of demand, with the assumption that student recruitment will take place primarily within the respective college region, and the expectation that the vast majority of provision is delivered within each college's region. If a college wishes to deliver provision outwith its region, e.g. for nationally recognised activity, this should be discussed in advance with the college's SFC Outcome Manager.
17. The flowchart at [Annex A](#) sets out the eligibility criteria to determine whether credits can be claimed for a student and/or programme of study.

Required date

18. Colleges can claim credits for FT students on courses lasting for over 20 weeks, if they are still active **after** 5 weeks from the course start date. For shorter courses, the required date continues to be after a quarter of the course has been delivered.
19. Therefore, based on a full seven-day week, the required date would be day 35. Students would be eligible for funding if they attended on day 36 or later.
20. If attendance at classes is not possible, colleges should mark students as present for funding purposes where classes are interrupted, if they were in attendance before the period of interruption began.

Distance-learning

21. Credits should only be claimed for distance learning students who remain active and fully engaged with their course.

Third-party provision

22. The number of credits claimed for third-party provision, including distance learning, must be commensurate with the college resource spent on developing and delivering the provision.

Programmes fully funded from non-SFC sources

23. Programmes of learning which are fully funded from non-SFC sources are not eligible for funding. For example, where students or a sponsor (such as their employer or collaborative partner or another public body) have paid for the full cost of their programme of study, the students are regarded as non-fundable and credits should not be claimed, regardless of whether the college or the employer/collaborative partner received the fee.

Students funded from multiple sources

24. There will be rare occasions where a student's overall programme of study consists of activity eligible for credit funding and activity funded from other sources. In such situations colleges must ensure that credits claimed only relate to parts of the programme that are not covered by other funding.¹ Colleges will be expected to be able to justify their approach as part of the audit process. If it appears that credits are being claimed for activity that is already funded from other sources, we will scrutinise this with

¹ Credits claimed for Modern Apprenticeship (MA) activity are not a subsidy for Skills Development Scotland (SDS) MA contribution rates, but are to cover the additional costs that colleges incur as public bodies and to fulfil SFC's funding terms and conditions to deliver this provision, including, but not limited to, the cost of Fair Work compliance, collective bargaining, public sector governance standards, audit, Freedom of Information requests, procurement compliance, and enhanced reporting and accountability.

a view to the credits claimed being removed from the final AY 2026-27 data and/or future claims (dependent upon when the issue is identified).

English for Speakers of Other Languages

25. Colleges are expected to continue to fund English for Speakers of Other Languages (ESOL) provision from their core teaching allocation. Colleges and local authorities/Community Learning Partnerships should, as in previous years, develop a joint delivery plan that sets out the provision in the region/local area, identifies how local need is to be met, and details the funding contribution, including any transfer of funding from each partner.
26. Colleges must ensure that their data returns comply with the [FES Guidance Notes](#) for AY 2026-27 with regard to ESOL courses that are delivered as part of a collaboration between colleges/regions and Community Planning Partnerships (CPPs). Where specific provision is made for Unaccompanied Asylum-Seeking Children (UASC) this should be reflected in plans and recorded in FES.

School/college engagement

27. Colleges work closely with schools across the whole curriculum and at all levels. A key element of the Scottish Government's 'Developing the Young Workforce' programme is to provide vocational education to pupils in the senior phase of secondary school. SFC's Outcome Framework and Assurance Model measures include credits delivered to senior phase pupils studying vocational qualifications and credits delivered to learners at S3 and above.
28. As referenced above, in AY 2026-27 college claims for pupils outwith the senior phase **should not exceed 1.5%** of their credits.

Foundation Apprenticeships

29. SFC has been responsible for the funding of Foundation Apprenticeships (FAs) delivered directly through Scotland's colleges since AY 2021-22. FAs that are delivered through local authorities or independent training providers will continue to be funded by Skills Development Scotland (SDS). SFC will become fully responsible for FAs from April 2027.
30. Colleges claiming credits for FAs are expected to comply with this credit guidance and record this activity in FES, in compliance with the relevant [FES Guidance](#). The number of credits that colleges can claim for an FA can be found in [Annex B](#).

Assessing how many credits can be claimed

31. Where SFC is the sole source of funding (excluding tuition fees), the credits to be claimed should be equal to the number of planned SQA (or other awarding body) credits to be delivered, except for students enrolled on programmes designed for students with educational support needs. For example, a Higher National Certificate (HNC) is worth 12 credits² over one year and a Higher National Diploma (HND) is worth 30 credits over two years. A National Certificate (NC) is typically worth 12 credits, but colleges often choose to deliver additional units on these programmes to develop core skills or improve employability.
32. In cases where colleges enrol students on programmes that lead to multiple awards, the credits claimed should be based on the planned learning hours and the claim reduced to take account of teaching overlap across the awards.
33. In cases where the units delivered do not have a credit value, the fundable credits should be derived based on the planned learning hours divided by 40 (1 credit = 40 hours of learning).
34. If a group of students has substantially greater difficulty in learning than the majority of other students, and they have been assessed by the college or an external agency as requiring significant additional support and resource from the college, they should be enrolled on a programme designed to meet their educational support needs and claimed against SFC Price Group 5 (previously named special programmes). Credit claims for these programmes should always be calculated based on planned learning hours divided by 40, irrespective of whether the units delivered have a credit value or not.
35. For programmes containing a mix of credits and other activity, the credit claim should be based on the total credits plus the planned learning hours divided by 40 (1 credit = 40 learning hours) for the non-credited units.
36. Planned learning hours should represent a realistic and sensible estimation of the number of hours that students will normally be required to undertake in their programme of learning. Examples of what may be counted as planned learning hours include:
 - Class contact time.
 - Supported study time.
 - Supported learning (online learning, blended learning, e-assessment and open learning).
 - Tutorial time.

² If colleges are engaged in piloting 'HN NextGen' courses, which involves additional learning activity, they can claim 15 credits.

- Any additional time which the college requires for delivering the course and/or supporting the student (e.g. assessment time).
37. For work experience that is not accredited, colleges can claim 1 credit for every 80 hours of work experience. The hours claimed for non-accredited work experience/ placements should be reasonable and justifiable within the audit process.
 38. For programmes of study where SFC is not the sole source of funding, the credits to be claimed should be calculated as above and then reduced to take account of the non-SFC income. Total funding (from all sources) received for such programmes should be reasonable and justifiable within the audit process.
 39. It can be difficult to achieve economically viable class sizes for Gaelic courses. SFC therefore permits colleges to claim additional credits to achieve a break-even position for such courses. For example, if a college needs a class of 10 to make a class viable but can only enrol 8 students, it can increase its credit claim by 25% to achieve that break-even position. Colleges should inform their Outcome Manager, as soon as possible, where they consider it is necessary to take such action.

Re-skilling and upskilling programmes

40. If colleges plan to claim credits for any re-skilling/upskilling courses, claims should be based on the 'credit value/planned learning hours divided by 40' method.

Price groups

41. SFC recognises that some subject areas are more expensive to deliver than others. For example, an engineering course might cost more to deliver than a business course, as it may require specialist equipment and/or may only be safely delivered to smaller classes due to health and safety considerations.
42. For this reason, SFC worked with the sector to categorise all programmes across five individual price groups, based on the course subject classification ('superclass'). The price for each price group is shown below:

Price Group 1	Price Group 2	Price Group 3	Price Group 4	Price Group 5
£249	£282	£327	£418	£431

43. These prices are based on SFC's revised credit model and include external fee income for SFC funded students but exclude premium funding. A mapping from superclass subject areas to price groups is provided in [Annex C](#). The mapping is based on the superclass coding for the course which should best describe the academic subject area.

Definition of full-time

44. Any student that undertakes 15 credits or more, on a single programme of study, in a single AY – including spanning courses – should be considered full-time (FT). In addition, HNC students undertaking 12 credits on a single programme in a single AY should also be considered FT.
45. It should be noted that the definition of FT study for student support purposes can be different, in some cases, from that outlined above. This is because student support relates to the Department for Work and Pensions rules on claiming social security benefits. SAAS took over ownership of FE student support from SFC in April 2026 and have issued student support guidance for AY 2026-27, available [here](#).

Credits per student and monitoring of college level activity

46. Colleges should only claim a maximum of one FT course/programme per year per student. Students can achieve FT FE or HE qualifications, such as an NC or HNC, by completing 12 credits. However, a student's employment prospects can be improved if they complete additional units that better prepare them for the workplace.
47. Colleges should determine at the start of a course the number of planned credits, and this should represent a realistic and sensible estimation of the number of hours that students will normally undertake in their programme of learning. SFC does not expect the number of planned credits to increase in-year. If students undertake additional units that were not planned at the course outset, then these should be reported under a separate programme for which the students should complete a separate enrolment form.
48. The total credits per student across all enrolments will be monitored by SFC. Individual students on FE programmes may count towards more than 17 credits and on HE programmes more than 15 credits, **but the college must not exceed those levels – on average – across all FT FE or HE students**. PT students should fall below these levels.

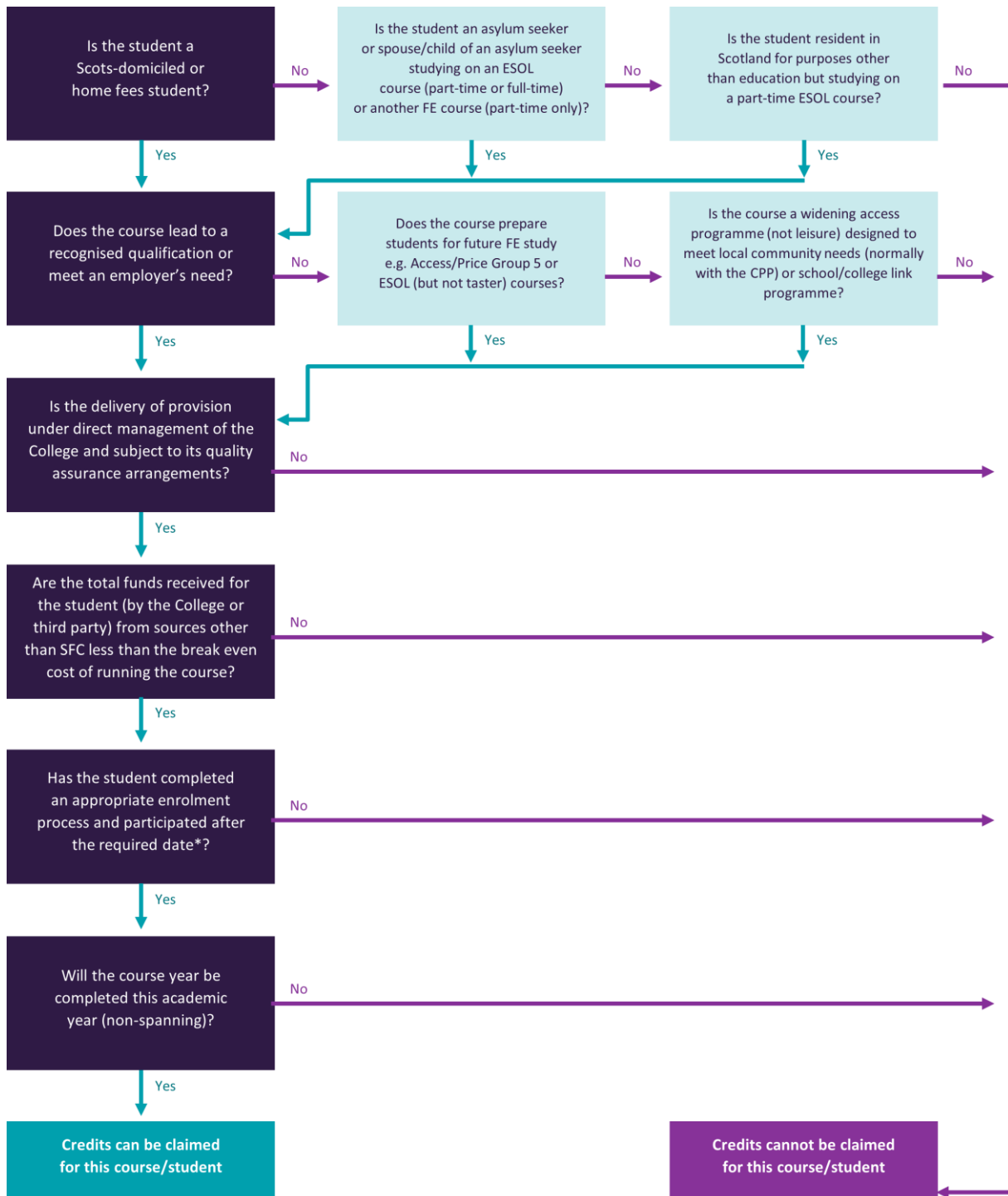
Tuition fees and fee waivers

49. Each student will only be eligible to have the equivalent of one FT fee waiver per year, irrespective of whether the tuition fee is payable by SFC, Student Awards Agency Scotland (SAAS) or another government body.

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Director, Investment and Research

Annex A: Credit eligibility for AY 2026–27



***Required date:** For courses of 20 weeks or less, the student must be in attendance after 25% of the length of the course has lapsed; or where the course lasts more than 20 weeks, the student must be in attendance **on day 36 or later**.

****Home students** are as defined for HE study within the SAAS guidance.

Annex B: Credit claims for Foundation Apprenticeships

The number of credits that colleges can claim for FAs is set out in the table below:

Framework	SCQF level	Price group	Credits	
			1 year*	2 years**
Accounting	6	1	14	7
Business Skills	6	1	12.5	6.25
Civil Engineering	6	3	17	8.5
Creative & Digital Media	6	2	14.7	7.35
Engineering	6	3	17	8.5
Financial Services	6	1	13	6.5
Food & Drink Operations	6	2	13	6.5
IT: Hardware & System Support	6	2	12.8	6.4
IT: Software Development	6	2	13	6.5
Scientific Technologies	6	2	12	6
Social Services & Healthcare	6	2	13.2	6.6
Social Services (Children & Young People)	6	2	13	6.5
Automotive	4	3	7	
Construction	4	3	7	
Hospitality	4	3	7	
Construction	5	3	7	
Hospitality	5	3	7	

* Credit claim for FA delivery in a single year.

** Credit claim for each year where FA delivery is over two years.

Annex C: Subject areas mapped to price groups

Superclass	SFC Price group
Dominant Programme Group 18	Price group 5
AA Business (General)	Price group 1
AB Management (General)	Price group 1
AC Public Administration	Price group 1
AD International Business Studies/Briefings	Price group 1
AE Enterprises	Price group 1
AF Management Skills (Specific)	Price group 1
AG Management Planning & Control Systems	Price group 1
AJ Human Resources Management	Price group 1
AK Financial Management/Accounting	Price group 1
AL Financial Services	Price group 1
AM Call Centres	Price group 1
AY Administration/Office Skills	Price group 2
AZ Typing/Shorthand/Secretarial Skills	Price group 2
BA Marketing/PR	Price group 1
BB Export/Import/European Sales	Price group 1
BC Retailing/Wholesaling/Distributive Trades	Price group 1
BD Retailing: Specific Types	Price group 1
BE Sales Work	Price group 1
BF E-Commerce	Price group 1
CA Information & Communications Technology (General)	Price group 2

Superclass		SFC Price group
CB	Computer Science	Price group 2
CC	Using Software	Price group 2
CD	Information Work/Information Use	Price group 2
CE	Libraries/Librarianship	Price group 2
DA	Humanities/General Studies/Combined Studies	Price group 1
DB	History	Price group 1
DC	Archaeology	Price group 1
DD	Religion	Price group 1
DE	Philosophy	Price group 1
DF	Classics	Price group 1
EA	Government/Politics	Price group 1
EB	Economics	Price group 1
EC	Law	Price group 1
ED	Social Sciences	Price group 1
EE	Social Studies	Price group 1
FB	Culture/Gender/Folklore	Price group 1
FC	Literature	Price group 1
FJ	Linguistic Studies	Price group 1
FM	Area/Diaspora Studies	Price group 1
FN	Languages	Price group 2
GA	Education/Training/Learning (Theory)	Price group 1
GB	Teaching/Training	Price group 1

Superclass		SFC Price group
GC	Teaching/Training: Specific Subjects	Price group 1
GD	Education/School Administration	Price group 1
GF	Careers/Education Guidance Work	Price group 1
HB	Personal & Self Development	Price group 1
HC	Career Change/Access	Price group 1
HD	Basic Skills	Price group 1
HE	Personal Finance/Consumerism/Rights	Price group 1
HF	Parenting/Carers	Price group 1
HG	People with Disabilities: Skills/Facilities	Price group 1
HH	Crisis/Illness Self Help	Price group 1
HJ	Personal Health/Fitness/Appearance	Price group 2
HK	Therapeutic Personal Care	Price group 2
HL	Hair/Personal Care Services	Price group 3
JA	Art Studies	Price group 2
JB	Art Techniques/Practical Art	Price group 2
JC	Design (Non-industrial)	Price group 2
JD	Museum/Gallery/Conservation Skills & Studies	Price group 2
JE	Collecting/Antiques	Price group 2
JF	Arts & Crafts Leisure/Combined	Price group 2
JG	Decorative Crafts	Price group 2
JH	Decorative Metal Crafts/Jewellery	Price group 2
JK	Fashion/Textiles/Clothing (Craft)	Price group 2

Superclass		SFC Price group
JL	Fabric Crafts/Soft Furnishings	Price group 2
JP	Wood Cane & Furniture Crafts	Price group 2
JR	Glass/Ceramics/Stone Crafts	Price group 2
KA	Communication/Media	Price group 1
KB	Communication Skills	Price group 1
KC	Writing (Authorship)	Price group 1
KD	Journalism	Price group 1
KH	Print & Publishing	Price group 3
KJ	Moving Image/Photography/Media Production	Price group 2
LA	Performing Arts (General)	Price group 2
LB	Dance	Price group 2
LC	Theatre & Dramatic Arts	Price group 2
LD	Variety Circus & Modelling	Price group 2
LE	Theatre Production	Price group 2
LF	Music Studies	Price group 2
LG	Music of Specific Kinds/Cultures	Price group 2
LH	Music Performance/Playing	Price group 2
LJ	Musical Instrument Making/Repair	Price group 2
LK	Music Technology/Production	Price group 2
MA	Sports Studies/Combined Sports	Price group 2
MB	Air Sports	Price group 2
MC	Water Sports	Price group 2

Superclass		SFC Price group
MD	Athletics Gymnastics & Combat Sports	Price group 2
ME	Wheeled Sports	Price group 2
MF	Winter Sports	Price group 2
MG	Ball and Related Games	Price group 2
MH	Country/Animal Sports	Price group 2
MJ	Indoor Games	Price group 2
NA	Hospitality/Catering	Price group 3
NB	Food/Drink Services	Price group 3
NC	Catering Services	Price group 3
ND	Hospitality Operations	Price group 3
NE	Baking/Dairy/Food & Drink Processing	Price group 3
NF	Cookery	Price group 3
NG	Home Economics	Price group 3
NH	Food Sciences/Technology	Price group 2
NK	Tourism/Travel	Price group 2
NL	Leisure/Sports Facilities Work	Price group 2
NM	Country Leisure Facilities Work	Price group 2
NN	Arts/Culture/Heritage Administration	Price group 1
PA	Health Care Management/Health Studies	Price group 2
PB	Medical Sciences	Price group 2
PC	Complementary Medicine	Price group 2
PD	Paramedical Services/Supplementary Medicine	Price group 2

Superclass		SFC Price group
PE	Medical Technology/Pharmacology	Price group 2
PF	Dental Services	Price group 2
PG	Ophthalmic Services	Price group 2
PH	Nursing	Price group 2
PJ	Semi-medical/Physical/Psycho/Therapies	Price group 2
PK	Psychology	Price group 1
PL	Health & Safety	Price group 1
PR	Social/Family/Community Work	Price group 2
PS	Counselling/Advice Work/Crisis Support	Price group 2
PT	Caring Skills	Price group 2
PV	First Aid	Price group 2
QA	Environmental Protection/Conservation	Price group 1
QB	Energy Economics/Management/Conservation	Price group 1
QC	Pollution/Pollution Control	Price group 1
QD	Environmental Health/Safety	Price group 1
QE	Cleansing	Price group 1
QG	Funerary Services	Price group 2
QH	Security/Police/Armed Forces	Price group 1
QJ	Fire & Rescue Services	Price group 2
RA	Science	Price group 2
RB	Mathematics	Price group 1
RC	Physics	Price group 2

Superclass		SFC Price group
RD	Chemistry	Price group 2
RE	Astronomy/Space Science	Price group 2
RF	Earth Sciences	Price group 2
RG	Land & Sea Surveying/Cartography	Price group 2
RH	Life Sciences	Price group 2
RJ	Materials Science	Price group 2
RK	Agricultural Science	Price group 4
SA	Agriculture/Horticulture (General)	Price group 4
SC	Crop Protection/Fertilisers/By products	Price group 4
SD	Crop Husbandry	Price group 4
SE	Gardening/Floristry	Price group 2
SF	Amenity Horticulture	Price group 2
SG	Forestry/Timber Production	Price group 4
SH	Animal Husbandry	Price group 4
SJ	Fish Production/Fisheries	Price group 4
SK	Agricultural/Horticultural Engineering/Farm Machinery	Price group 4
SL	Agricultural/Horticultural Maintenance	Price group 4
SM	Rural/Agricultural Business Organisation	Price group 1
SN	Veterinary Services	Price group 4
SP	Pets/Domestic Animal Care	Price group 2
SQ	Land Based Studies	Price group 4
TA	Built Environment (General)	Price group 3

Superclass		SFC Price group
TC	Property: Surveying/Planning/Development	Price group 3
TD	Building Design/Architecture	Price group 3
TE	Construction	Price group 3
TF	Construction Management	Price group 1
TG	Building/Construction Operations	Price group 3
TH	Building Maintenance/Services	Price group 3
TJ	Interior/Fitting/Decoration	Price group 3
TK	Construction Site Work	Price group 3
TL	Civil Engineering	Price group 3
TM	Structural Engineering	Price group 3
VD	Quality & Reliability Management	Price group 1
VE	Industrial Control/Monitoring	Price group 1
VF	Industrial Design/Research & Development	Price group 1
VG	Engineering Services	Price group 3
VH	Facilities Management	Price group 1
VJ	Contracting (Business/Industry)	Price group 1
WA	Manufacturing (General)	Price group 2
WB	Manufacturing/Assembly	Price group 2
WC	Instrument Making/Repair	Price group 2
WD	Testing Measurement & Inspection	Price group 2
WE	Chemical Products	Price group 2
WF	Glass/Ceramics/Concretes Manufacture	Price group 2

Superclass		SFC Price group
WG	Polymer Processing	Price group 2
WH	Textiles/Fabrics (Industrial)	Price group 2
WJ	Leather Footwear & Fur	Price group 2
WK	Woodworking/Furniture Manufacture	Price group 2
WL	Paper Manufacture	Price group 2
WM	Food/Drink/Tobacco (Industrial)	Price group 2
XA	Engineering/Technology (General)	Price group 3
XD	Metals Working/Finishing	Price group 3
XE	Welding/Joining	Price group 3
XF	Tools/Machining	Price group 3
XH	Mechanical Engineering	Price group 3
XJ	Electrical Engineering	Price group 3
XK	Power/Energy Engineering	Price group 3
XL	Electronic Engineering	Price group 3
XM	Telecommunications	Price group 3
XN	Electrical/Electronic Servicing	Price group 3
XP	Aerospace/Defence Engineering	Price group 3
XQ	Ship & Boat Building/Marine/Offshore Engineering & Maintenance	Price group 3
XR	Road Vehicle Engineering	Price group 3
XS	Vehicle Maintenance/Repair/Servicing	Price group 3
XT	Rail Vehicle Engineering	Price group 3
YA	Mining/Quarrying/Extraction	Price group 2

Superclass		SFC Price group
YB	Oil and Gas Operations	Price group 3
YC	Chemicals/Materials Engineering	Price group 3
YD	Metallurgy/Metals Production	Price group 3
YE	Polymer Science/Technology	Price group 2
ZM	Logistics	Price group 3
ZN	Purchasing/Procurement & Sourcing	Price group 1
ZP	Distribution	Price group 3
ZQ	Transport Services	Price group 3
ZR	Aviation	Price group 3
ZS	Marine Transport	Price group 3
ZT	Rail Transport	Price group 3
ZV	Road Transport	Price group 3
ZX	Driving/Road Safety	Price group 3